

A meeting of the **OVERVIEW AND SCRUTINY PANEL (PERFORMANCE AND GROWTH)** will be held in **CIVIC SUITE, PATHFINDER HOUSE, ST MARY'S STREET, HUNTINGDON PE29 3TN** on **WEDNESDAY, 1 FEBRUARY 2023** at **7:00 PM** and you are requested to attend for the transaction of the following business:-

AGENDA

APOLOGIES

1. MINUTES (Pages 5 - 10)

To approve as a correct record the Minutes of the Overview and Scrutiny Panel (Performance and Growth) meeting held on 4th January 2023.

Contact Officer: B Buddle
01480 388008

2. MEMBERS' INTERESTS

To receive from Members declarations as to disclosable pecuniary and other interests in relation to any Agenda item.

Contact Officer: B Buddle
01480 388008

3. NOTICE OF KEY EXECUTIVE DECISIONS (Pages 11 - 18)

A copy of the current Notice of Key Executive Decisions is attached. Members are invited to note the Plan and to comment as appropriate on any items contained therein.

Contact Officer: H Peacey
01480 388169

4. FINAL 2023/24 BUDGET AND MEDIUM-TERM FINANCIAL STRATEGY (2024/25 TO 2027/28) INCLUDING CAPITAL PROGRAMME (Pages 19 - 114)

The Final 2023/24 Budget and Medium Term Financial Strategy (2024/25 to 2027/28) including Capital Programme is to be presented to the Panel.

Contact Officer: K Sutton
01480 387072

5. 2023/24 TREASURY MANAGEMENT, CAPITAL AND INVESTMENT STRATEGIES (Pages 115 - 180)

The 2023/24 Treasury Management Capital and Investment Strategies are to be presented to the Panel.

**Contact Officer: K Sutton
01480 387072**

6. FINANCE PERFORMANCE REPORT 2022/23 QUARTER 3 (Pages 181 - 224)

The Panel is to receive the Finance Performance Report 2022/23 Quarter 3.

**Contact Officer: K Sutton
01480 387072**

7. CORPORATE PERFORMANCE REPORT 2022-23 QUARTER 3 (Pages 225 - 268)

To receive the Corporate Performance Report 2022/23 Quarter 3.

**Contact Officer: D Buckridge
01480 388065**

8. REVIEW OF REPRESENTATIONS ON OUTSIDE BODIES AND INTERNAL DRAINAGE BOARDS (Pages 269 - 276)

The Review of Representations on Outside Bodies and Internal Drainage Boards is to be presented to the Panel.

**Contact Officer: B Buddle
01480 388008**

9. EXECUTIVE COUNCILLOR FOR LEISURE, WASTE AND STREET SCENE

The Executive Councillor for Leisure, Waste and Street Scene is to attend to answer questions from the Panel on the financial decisions relating to the One Leisure Fees and Charges report.

**Contact Officer: B Buddle
01480 388008**

10. OVERVIEW AND SCRUTINY WORK PROGRAMME (Pages 277 - 280)

- a) The Panel are to receive the Overview and Scrutiny Work Programme
- b) Members to discuss future planning of items for the Work Programme

**Contact Officer: B Buddle
01480 388008**

25 day of January 2023



Head of Paid Service

Disclosable Pecuniary Interests and other Registerable and Non-Registerable Interests.

Further information on [Disclosable Pecuniary Interests and other Registerable and Non-Registerable Interests is available in the Council's Constitution](#)

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Please contact Mrs Beccy Buddle, Democratic Services Officer (Scrutiny), Tel No. 01480 388008/e-mail Beccy.Buddle@huntingdonshire.gov.uk if you have a general query on any Agenda Item, wish to tender your apologies for absence from the meeting, or would like information on any decision taken by the Committee/Panel.

Specific enquiries with regard to items on the Agenda should be directed towards the Contact Officer.

Members of the public are welcome to attend this meeting as observers except during consideration of confidential or exempt items of business.

Agenda and enclosures can be viewed on the [District Council's website](#).

Emergency Procedure

In the event of the fire alarm being sounded and on the instruction of the Meeting Administrator, all attendees are requested to vacate the building via the closest emergency exit.

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HUNTINGDONSHIRE DISTRICT COUNCIL

MINUTES of the meeting of the OVERVIEW AND SCRUTINY PANEL (PERFORMANCE AND GROWTH) held in Civic Suite, Pathfinder House, St Mary's Street, Huntingdon PE29 3TN on Wednesday, 4 January 2023.

PRESENT: Councillor C M Gleadow – Chair.

Councillors A M Blackwell, S Cawley,
S J Corney, I D Gardener, J A Gray,
J E Harvey, S A Howell and Dr M Pickering.

APOLOGIES: Apologies for absence from the meeting were submitted on behalf of Councillors R Martin, R A Slade and N Wells.

IN ATTENDANCE: Councillors S J Conboy and T D Sanderson .

52. MINUTES

The penultimate paragraph of Minute 22/45 was amended to read;

Councillor Gray stated that whilst broadly supportive of the thrust of what is overall hoped to be achieved, there was particular concern that none of the proposals had been developed. It was further stated that greater detail alongside the business plans would be desirable before authority be delegated to others for decision making. The Panel were informed that external funding brought challenges of tight timescales but that this was something that the Executive were happy to reflect upon and come back with.

Minute 22/51 was amended with the addition of a paragraph to read;

The Panel were advised that the draft report of the Review of External Appointments to Outside Organisations would be discussed at a meeting of the Working Group later in the month.

after which the Minutes of the meeting held on 6th December 2022 were approved as a correct record and signed by the Chair.

53. MEMBERS' INTERESTS

No declarations were received.

54. NOTICE OF KEY EXECUTIVE DECISIONS

The Panel received and noted the current Notice of Key Executive

Decisions (a copy of which has been appended in the Minute Book) which has been prepared by the Executive Leader for the period 1st January 2023 to 30th April 2023.

55. HUNTINGDONSHIRE PLACE STRATEGY UPDATE

The Panel heard that following publication of the agenda, it had been advised that the Huntingdonshire Place Strategy Update be best presented to the Panel prior to the items relating to the Local Plan. The Panel were in agreement that the order of the agenda be adjusted to accommodate this.

By means of a report by the Corporate Director (Place) (a copy of which was appended in the Minute Book) the Place Strategy Update Report was presented to the Panel.

It was noted that all Council members were invited to a workshop on the 27 September 2022 to share their views. Members were further invited to a session on the 31 January 2023 to further refine the strategy.

Councillor Pickering observed that the headline 'What if the car was a relic of the past' suggested an unthinkable future for many residents. The Panel were assured that this was a discussion point as it was appreciated that this may not be practical or feasible in parts of the district. It was further highlighted that discussion continued on how to reduce length of car journeys and how that could link with more sustainable transport. The Panel also heard that this point would be looked at to adapt to a more positive messaging approach whilst still conveying the same topic.

Councillor Gray enquired about continuity plans for the project due to the resignation of the lead officer. The Panel were advised that planning had been undertaken to ensure continuation of work during the recruitment process.

Councillor Gray further expressed that whilst remaining optimistic, there were some reservations about what could realistically be achieved and whether or not the views of local residents had been reflected in the identified pathways. The Panel were assured that the priorities within the report had been established following engagement with residents and communities.

In addition to this, Councillor Gray questioned whether Huntingdonshire would be a leader in some of the aspirations highlighted within the report. The Panel were advised that whilst the Council may not be a leader in these areas, it would be a facilitator in making them happen and setting a good example for residents to follow. Furthermore the Panel heard that through community engagement and working with partners to ensure communication between interested groups, a positive,

proactive and supportive district community would be encouraged.

It was thereupon

RESOLVED

that Cabinet be encouraged to endorse the recommendations within the report.

56. HUNTINGDONSHIRE LOCAL PLAN REVIEW AND PROPOSED UPDATE

By means of a report by the Chief Planning Officer (a copy of which is appended in the Minute Book, the Huntingdonshire Local Plan Review and Proposed Update was presented to the Panel.

Following a question from Councillor Corney regarding the effect of a new Local Plan on any new or developing neighbourhood plans, the Panel were advised that the guidelines state that the newest plan sets precedence. However, there was still considerable time before the implementation of the new Local Plan during which neighbourhood plans made since the adoption of Huntingdonshire's Local Plan to 2036 would take precedence and this would only come into effect where there is a conflict in advice between the two plans, otherwise they may run in conjunction with each other. It was further observed by Councillor Corney that titled balance was remembered only too well and it would be preferred to stay away from this in the future.

The Panel heard, following a question from Councillor Howell, that reserves were created annually alongside the Medium Term Financial Strategy to ensure sufficient funds were available. The Panel were advised that the resources are expected to be sufficient for a 'fit for purpose' Local Plan but careful management of the preparation process would be required to remain within budget.

Councillor Blackwell enquired about the feasibility of the timetable for proposed public engagement and how realistic this may be. The Panel heard that the majority of deadlines during preparation of Local Plans were statutory, therefore consistency would be established by maintaining the timescales across the majority of engagement opportunities. The team also planned to co-ordinate with other departments and work flexibly with local Councils where possible.

Following a question from Councillor Pickering on how much the Plan could be future proofed, it was advised that there are changes being proposed nationally, and that the team will work

to anticipate as much as possible to minimise risk.

Councillor Gray praised the very experienced team for their work so far and expressed confidence in the time ahead, a sentiment which was echoed by Councillor Gleadow.

It was thereupon

RESOLVED

that Cabinet be encouraged to endorse the recommendations within the report.

57. STATEMENT OF COMMUNITY INVOLVEMENT

By means of a report by the Chief Planning Officer (a copy of which was appended within the Minute Book), the Statement of Community Involvement Report was presented to the Panel

Councillor Harvey enquired whether any consideration would be given to extending the deadlines given that this had been done to accommodate the St Ives Masterplan. The Panel heard that whilst deadlines would be firm, communication would be ongoing with local Councils. It was also highlighted that these consultations go above the Council's obligations as the Council is not legally required to consult on this Statement.

Following a further question on parish communications from Councillor Cawley, the Panel heard that the team were grateful for Member's support in getting the message to parishes and that a relevant briefing would be shared in due course.

Councillor Gray observed that whilst the Plan was fairly future proof, it was important to engage with residents throughout the process.

It was thereupon

RESOLVED

that Cabinet be encouraged to endorse the recommendations within the report.

58. SUSTAINABILITY APPRAISAL SCOPING REPORT

By means of a report by the Chief Planning Officer (a copy of which was appended in the Minute Book) the Sustainability Appraisal Scoping Report was presented to the Panel

Councillor Gardener observed that clearer labelling to the maps would be helpful specifically mentioning labelling of village halls and flood zones. The Panel heard that the level of detail would be incorporated as much as possible given the scales involved

with further detail being added online. Furthermore it was advised that a suite of water management studies would be undertaken and would assist future planning decisions within the district. The Panel were also advised that a link could be added to the document to the current Strategic Flood Risk Assessment on the Council's website to provide access to more detailed mapping.

Following an enquiry from Councillor Harvey on the size of dwellings coming through for development, the Panel were advised that whilst there was no decision on this yet, the available information highlighted growth in the older population of the district, therefore demand in smaller properties was anticipated in the future.

Councillor Gray sought assurance that best practice was being taken from colleagues in neighbouring authorities. The Panel were assured that this was underway despite the developing stage of progress so far.

Following a further question from Councillor Gray, the Panel heard that the Local Plan would work alongside emerging strategies such as the Climate and Place Strategies. Collaborative work would be undertaken as the Page 184 of 498 project progressed to ensure assimilation and cohesion between Strategies.

Having been assured that annual reporting would be undertaken to report on progress to date, the Panel thereupon

RESOLVED

that Cabinet be encouraged to endorse the recommendations within the report.

59. GREAT GRANSDEN NEIGHBOURHOOD PLAN EXAMINATION OUTCOME AND PROGRESSION TO REFERENDUM

By means of a report by the Chief Planning Officer (a copy of which was appended in the Minute Book) the Great Gransden Neighbourhood Plan was presented to the Panel.

In response to a question from Councillor Pickering, the Panel heard that Conservation Area Appraisals are not a requirement of the Neighbourhood Plan process, it is a separate process. The approach to updating Conservation Area Appraisals, and timings for review is under consideration as part of the work associated with Development Management.

Councillor Gray observed that whilst there is acceptance of the examiner's report, it is important to liaise with local communities to establish and maintain the features which make their community special.

Following the discussion the committee praised the detail and quality of the report, recognising the work undertaken by the team. It was thereupon

RESOLVED

that Cabinet be encouraged to endorse the recommendations within the report.

60. OVERVIEW AND SCRUTINY WORK PROGRAMME

With the aid of a report by the Democratic Services Officer (Scrutiny) (a copy of which is appended in the Minute Book) the Overview and Scrutiny Work Programme was presented to the Panel.

Councillor Gray raised concerns about the lack of items on the future work programme. The Panel were in agreement on this point and resolved to raise topics for consideration at future meetings.

Chair

NOTICE OF EXECUTIVE KEY DECISIONS INCLUDING THOSE TO BE CONSIDERED IN PRIVATE

Prepared by: Councillor Sarah Conboy, Executive Leader of the Council
Date of Publication: 9 January 2023
For Period: 1 February 2023 to 31 May 2023

Membership of the Cabinet is as follows:-

Councillor Details		Councillor Contact Details
Councillor S J Conboy	Executive Leader of the Council and Executive Councillor for Place	Cloudberry Cottage 9 Earning Street Godmanchester Huntingdon PE29 2JD Tel: 01480 414900 / 07831 807208 E-mail: Sarah.Conboy@huntingdonshire.gov.uk
Councillor L Davenport-Ray	Executive Councillor for Climate & Environment	73 Hogsden Leys St Neots Cambridgeshire PE19 6AD E-mail: Lara.Davenport-Ray@huntingdonshire.gov.uk
Councillor S Ferguson	Executive Councillor for Customer Services	9 Anderson Close St Neots Cambridgeshire PE19 6DN Tel: 07525 987460 E-mail: Stephen.Ferguson@huntingdonshire.gov.uk

Councillor M Hassall	Executive Councillor for Corporate & Shared Services	Care of Huntingdonshire District Council St Mary's Street Huntingdon Cambridgeshire PE29 3TN Tel: 07825 193572 E-mail: Martin.Hassall@huntingdonshire.gov.uk
Councillor B Mickelburgh	Executive Councillor for Finance & Resources	2 Grainger Avenue Godmanchester Huntingdon Cambridgeshire PE29 2JT Tel: 07441 392492 E-mail: Brett.Mickelburgh@huntingdonshire.gov.uk
Councillor B Pitt	Executive Councillor for Community & Health	17 Day Close St Neots Cambridgeshire PE19 6DF Tel: 07703 169273 E-mail: Ben.Pitt@huntingdonshire.gov.uk
Councillor T Sanderson	Deputy Executive Leader and Executive Councillor for Planning	29 Burmoor Close Huntingdon Cambridgeshire PE29 6GE Tel: 01480 436822 E-mail: Tom.Sanderson@huntingdonshire.gov.uk

Councillor S Taylor	Executive Councillor for Leisure, Waste & Street Scene	66 Wren Walk Eynesbury St Neots Cambridgeshire PE19 2GE Tel: 07858 032076 E-mail: Simone.Taylor@huntingdonshire.gov.uk
Councillor S Wakeford	Executive Councillor for Jobs, Economy and Housing	4 Croft Close Brampton Huntingdon Cambridgeshire PE28 4TJ Tel: 07762 109210 E-mail: Sam.Wakeford@huntingdonshire.gov.uk

Page 13 of 28

notice is hereby given of:

- Key decisions that will be taken by the Cabinet (or other decision maker)
- Confidential or exempt executive decisions that will be taken in a meeting from which the public will be excluded (for whole or part).

notice/agenda together with reports and supporting documents for each meeting will be published at least five working days before the date of the meeting. In order to enquire about the availability of documents and subject to any restrictions on their disclosure, copies may be requested by contacting the Democratic Services Team on 01480 388169 or E-mail Democratic.Services@huntingdonshire.gov.uk.

Agendas may be accessed electronically at the [District Council's website](#).

Formal notice is hereby given under The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 that, where indicated part of the meetings listed in this notice will be held in private because the agenda and reports for the meeting will contain confidential or exempt information under Part 1 of Schedule 12A to the Local Government (Access to Information) Act 1985 (as amended) and that the public interest in withholding the information outweighs the public interest in disclosing it. See the relevant paragraphs below.

Any person who wishes to make representations to the decision maker about a decision which is to be made or wishes to object to an item being considered in private may do so by emailing Democratic.Services@huntingdonshire.gov.uk or by contacting the Democratic Services Team. If representations are received at least eight working days before the date of the meeting, they will be published with the agenda together with a statement of the District Council's response. Any representations received after this time will be verbally reported and considered at the meeting.

Paragraphs of Part 1 of Schedule 12A to the Local Government (Access to Information) Act 1985 (as amended) (Reason for the report to be considered in private)

1. Information relating to any individual
2. Information which is likely to reveal the identity of an individual
3. Information relating to the Financial and Business Affairs of any particular person (including the Authority holding that information)
4. Information relating to any consultations or negotiations or contemplated consultations or negotiations in connection with any labour relations that are arising between the Authority or a Minister of the Crown and employees of or office holders under the Authority
5. Information in respect of which a claim to legal professional privilege could be maintained in legal proceedings
6. Information which reveals that the Authority proposes:-
 - (a) To give under any announcement a notice under or by virtue of which requirements are imposed on a person; or
 - (b) To make an Order or Direction under any enactment
7. Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.

Huntingdonshire District Council
Pathfinder House
St Mary's Street
Huntingdon PE29 3TN.

- Notes:-
- (i) Additions changes from the previous Forward Plan are annotated ***
 - (ii) Part II confidential items which will be considered in private are annotated ## and shown in italic.

Subject/Matter for Decision	Decision/ recommendation to be made by	Date decision to be taken	Documents Available	How relevant Officer can be contacted	Reasons for the report to be considered in private (paragraph no.)	Relevant Executive Councillor	Relevant Overview & Scrutiny Panel
Community Chest Grant Aid Awards 2022/23	Grants Panel	1 &15 Feb 2023 1, 15 & 29 Mar 2023		Claudia Deeth, Community Resilience Manager Tel No: 01480 388233 or email: Claudia.Deeth@huntingdonshire.gov.uk		B Pitt & M Hassall	Environment, Communities & Partnerships
Final 2023/24 Budget and Medium-Term Financial Strategy (2024/25 to 2027/28) including Capital Programme	Cabinet	7 Feb 2023		Karen Sutton, Director Finance and Corporate Services Tel No: 01480 387072 or email: Karen.Sutton@huntingdonshire.gov.uk		B Mickelburgh	Performance & Growth

Page 5 of 8

Subject/Matter for Decision	Decision/ recommendation to be made by	Date decision to be taken	Documents Available	How relevant Officer can be contacted	Reasons for the report to be considered in private (paragraph no.)	Relevant Executive Councillor	Relevant Overview & Scrutiny Panel
2023/24 Treasury Management, Capital and Investment Strategies	Cabinet	7 Feb 2023		Karen Sutton, Director Finance and Corporate Services Tel No: 01480 387072 or email: Karen.Sutton@huntingdonshire.gov.uk		B Mickelburgh	Performance & Growth
Non-Domestic Rates Discretionary Relief Policy	Cabinet	7 Feb 2023		John Taylor, Chief Operating Officer Tel No: 01480 388119 or email: John.Taylor@huntingdonshire.gov.uk		S Ferguson	Environment, Communities & Partnerships
Market Towns Programme - Spring Update	Cabinet	21 Mar 2023		Pamela Scott, Housing Strategy and Delivery Manager Tel No: 01480 388486 or email: Pamela.Scott@huntingdonshire.gov.uk		S Wakeford	Performance & Growth

Page 16 of 28

Subject/Matter for Decision	Decision/ recommendation to be made by	Date decision to be taken	Documents Available	How relevant Officer can be contacted	Reasons for the report to be considered in private (paragraph no.)	Relevant Executive Councillor	Relevant Overview & Scrutiny Panel
Place Strategy	Cabinet	21 Mar 2023		Kate McFarlane, Corporate Director (Place) Tel No: 01480 388719 or email: Kate.McFarlane@huntingdonshire.gov.uk		S Conboy	Performance & Growth
Corporate Plan	Cabinet	21 Mar 2023		Dan Buckridge, Business Intelligence and Performance Manager Tel No: 01480 388065 or email: Dn.Buckridge@huntingdonshire.gov.uk		S Conboy	Performance & Growth
Huntingdonshire UK Shared Prosperity Funding - Update	Cabinet	21 Mar 2023		Kate McFarlane, Corporate Director (Place) Tel No: 01480 388719 or email: Kate.McFarlane@huntingdonshire.gov.uk		S Wakeford	Performance & Growth

Subject/Matter for Decision	Decision/ recommendation to be made by	Date decision to be taken	Documents Available	How relevant Officer can be contacted	Reasons for the report to be considered in private (paragraph no.)	Relevant Executive Councillor	Relevant Overview & Scrutiny Panel
Tenancy Strategy	Cabinet	18 Apr 2023		Pamela Scott, Housing Strategy and Delivery Manager Tel No: 07874 887465 or email: Pamela.Scott@huntingdonshire.gov.uk		S Ferguson	Performance & Growth

**Public
Key Decision - No**

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter:	Final 2023/24 Revenue Budget & Medium-Term Financial Strategy (2024/25 to 2027/28); including the Capital Programme
Meeting/Date:	Overview & Scrutiny (Performance & Growth) – 1 February 2023
Executive Portfolio:	Executive Councillor for Finance and Resources
Report by:	Director of Finance and Corporate Resources
Ward(s) affected:	All

Executive Summary:

This report sets out the Councils Revenue and Capital budget proposals for the 2023/24 Final Budget and the Medium-Term Financial Strategy (2024/25 to 2027/28).

The proposals:

- include savings and additional income, growth, non-realised savings from earlier years, the implications of other budget adjustments and the Commercial Investment Strategy, and the governments financial settlement, and the
- impact on Council Tax and Reserves for 2023/24 and over the medium term.

Recommendation:

The Overview and Scrutiny Panel is invited to comment on the revenue and capital proposals, the Council Tax and levels of Reserves from the Cabinet report attached at **Appendix 1**

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HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter:	Final 2023/24 Revenue Budget & Medium-Term Financial Strategy (2024/25 to 2027/28); including the Capital Programme
Meeting/Date:	Cabinet – 7 February 2023
Executive Portfolio:	Executive Councillor for Finance and Resources
Report by:	Director of Finance and Corporate Resources
Ward(s) affected:	All

Executive Summary:

In order for the Council to:

- set the Council Tax for the area, the Council is required to set an annual Budget for the forthcoming year,
- ensure effective future financial planning, the Council approves a Medium-Term Financial Strategy (MTFS) for the subsequent 4 years.

Consequently, this report sets out the Council's Revenue and Capital budget proposals for the 2023/24 Final Budget and the Medium-Term Financial Strategy (2024/25 to 2027/28) for Cabinet approval.

The budget includes relevant savings, income and growth proposals, non-realised savings from earlier years, the implications of other budget adjustments and the Commercial Investment Strategy, and the government's financial settlement, together with a planned Council Tax increase of 3.31% (equating to £5) for 2023/24 and then £5 increase per annum for the duration of the MTFS.

The budget also includes the Capital Programme 2023/24 to 2027/28.

The budget 2023/24 gives a Net Service Expenditure Budget of £24.1m; the detailed budget for 2023/24 and the MTFS is shown at Appendix 1

In 2023/24, the Budget maintains a breakeven position.

Recommendation:

That Cabinet recommends to Council the approval of the:

- overall Final Budget 2023/24 and MTFS 2024/25 to 2027/28 (Appendix 1, this includes the Revenue Budget at Section 2 and the Capital Programme at Section 3)

1. PURPOSE OF THE REPORT

1.1 To provide Cabinet with the detail of the Final Budget and MTFS for consideration. The report sets out:

- impacts on reserves.
- level of Council Tax.
- consideration of the Resolution that will be presented to Full Council on the 22 February 2023
- risks associated with the budget and relevant sensitivity analysis.

2. BACKGROUND

2.1 In respect of 2023/24, the Final Budget shows:

- a budget with net expenditure of £24.1m and a Budget Requirement of £24.3m,
- an MTFS that has a profiled decrease in the Budget Requirement to £21.5m by 2027/28.
- a Capital Programme of £29.4m for 2023/24, that reduces to £4.2m by 2027/28; with net internal funding of £6.5m and £2.6m respectively.

2.2 In respect of 2023/24, the Final Budget includes:

- savings and additional income of £6.274m.
- growth of £9.676m.
- the provisional finance settlement of £1.273m in respect of New Homes Bonus, £1.064m Funding Guarantee Grant, and £0.177m Revenue Support Grant.
- an estimate of £11.272m for Business Rates related income and the Collection Fund.

3. SUMMARY BUDGET 2023/24 AND MEDIUM-TERM FINANCIAL STRATEGY 2024/25 TO 2027/28

3.1 The 2023/24 Budget and Medium-Term Financial Strategy is shown in **Tables 1 & 2.**

Table 1a	Council Services Net Expenditure Budget (2023/24) and MTFS						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget	Forecast	Budget	2024/25	2025/26	2026/27	2027/28
By Head of Service	£000	(September) £000	£000	£000	£000	£000	£000
Chief Operating Officer	5,176	5,247	5,261	5,574	5,708	5,825	5,979
Chief Planning Officer	441	592	967	770	645	618	662
Corporate Leadership	1,201	1,226	1,289	652	617	581	545
Corporate Resources	6,878	6,878	8,100	7,301	6,825	6,864	6,900
Economic Development	198	200	205	210	214	218	222
Housing	187	191	196	199	203	351	380
Leisure & Health	(25)	620	353	411	422	502	532
Operations	4,917	4,098	5,052	4,697	3,615	3,385	3,489
Programme Delivery	73	39	-	-	-	-	-
Strategic Insight & Delivery	(136)	179	68	(86)	(88)	(14)	4
3C ICT Shared Service	2,604	2,775	2,622	2,746	2,826	2,804	2,886
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599

Table 1b	Council Services Net Expenditure Budget (2023/24) and MTFS						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget	Forecast	Budget	2024/25	2025/26	2026/27	2027/28
By Portfolio	£000	(September) £000	£000	£000	£000	£000	£000
Community & Health	406	386	278	416	420	424	428
Corporate & Shared Services	6,926	6,999	7,336	7,574	7,773	7,923	8,094
Customers & Transactional Services	4,337	4,523	4,473	4,652	4,780	4,891	5,028
Finance & Resources	2,915	2,884	3,673	2,828	2,273	2,238	2,206
Leisure, Waste & Street Scene	4,458	4,599	5,168	4,637	3,526	3,354	3,496
Place	1,201	1,226	1,289	652	617	581	545
Planning	784	983	1,407	1,216	1,092	1,211	1,283
Regeneration & Growth, Economy & Skills	487	445	489	499	506	512	519
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599

Table 2	Council Funding Statement Budget (2023/24) and MTFS						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget	Forecast	Budget	2024/25	2025/26	2026/27	2027/28
	£000	(September) £000	£000	£000	£000	£000	£000
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599
Contribution to/(from) Earmarked Reserves:	-	(114)	187	253	253	253	253
Contribution to/(from) General Reserves	249	127	(0)	2,774	1,469	729	(309)
Budget Requirement	21,763	22,058	24,299	25,501	22,709	22,116	21,543
Retained Business Rates Income	(27,947)	(28,156)	(33,166)	(35,716)	(34,199)	(34,934)	(35,670)
Tariff	18,536	18,536	21,360	22,944	28,812	29,392	29,971
Levy	1,855	1,957	2,462	2,704	-	-	-
Renewables	(996)	(1,170)	(1,170)	(1,170)	(1,170)	(1,344)	(1,344)
Designated (Enterprise Zones)	(405)	(660)	(758)	(758)	(758)	(758)	(758)
Damping Adjustment	-	-	-	-	(2,659)	(1,239)	3
Returned BRRS Surplus	-	-	-	-	(615)	(615)	(615)
Returned Cap Compensation	-	-	-	-	(861)	(861)	(861)
	(8,957)	(9,493)	(11,272)	(11,997)	(11,450)	(10,360)	(9,274)
Revenue Support Grant (RSG)	-	(1)	(177)	(190)	95	149	202
New Homes Bonus	(2,116)	(2,116)	(1,273)	(1,273)	-	-	-
Collection Fund (Surplus) / Deficit	104	104	(36)	-	-	-	-
Council Tax Support Funding	(126)	-	-	-	-	-	-
3% Funding Guarantee	-	-	(1,064)	(1,044)	-	-	-
22/23 Service Grant	(316)	(316)	(178)	(178)	-	-	-
HB Admin Support Grant	(370)	-	-	-	-	-	-
Rural Services Grant	(45)	(45)	(45)	(45)	(45)	(45)	(45)
Local Tier Service Grant	(206)	(206)	-	-	-	-	-
Council Tax Requirement	9,731	9,731	10,255	10,774	11,309	11,860	12,426
- Base (*)	64,501	64,501	65,795	66,979	68,185	69,412	70,661
- Per Band D (£)	150.86	150.86	155.86	160.86	165.86	170.86	175.86
- Increase (£)			5.00	5.00	5.00	5.00	5.00
- Increase %			3.31%	3.21%	3.11%	3.01%	2.93%

Impact on Reserves

- 3.2 Surpluses (or deficits) in funding are adjusted via contributions to or from reserves. In the Council's Funding Statement (**Table 3**) this is shown against the line entitled "General Reserves". In 2023/24 budget there is no budget gap.
- 3.4 The impact on the General Fund Reserve of the grant settlement from Government, the Council's policy to increase Council Tax and the savings, income and growth built into the budget 2023/24 and MTFs is shown in Table 3 below.

GENERAL RESERVES MOVEMENT							
Table 3	Reserves and MTFs						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget £000	Forecast £000	Budget £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
BUDGET SURPLUS RESERVE							
b/f	4,223	4,975	5,102	3,829	5,330	6,799	7,528
Contribution from (to) General Fund	249	127	(0)	2,774	1,469	729	(309)
Contribution from (to) CIS Reserve	-	-	(1,273)	(1,273)	-	-	-
c/f	4,472	5,102	3,829	5,330	6,799	7,528	7,219
COMMERCIAL INVESTMENT RESERVE							
b/f	5,399	5,595	5,595	6,868	8,141	8,141	8,141
Contribution to Reserve (former NHB)	-	-	-	-	-	-	-
Contribution from (to) Budget Surplus Reserve	-	-	1,273	1,273	-	-	-
c/f	5,399	5,595	6,868	8,141	8,141	8,141	8,141
GENERAL FUND (Unallocated) RESERVE							
b/f	2,175	2,175	2,175	2,175	2,175	2,175	2,175
Contribution to/(from) Reserve	249	127	(0)	2,774	1,469	729	(309)
Contribution from (to) Budget Surplus	(249)	(127)	0	(2,774)	(1,469)	(729)	309
c/f	2,175	2,175	2,175	2,175	2,175	2,175	2,175
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599
Minimum Level of Reserves	2,175	2,175	2,175	2,175	2,175	2,175	2,175

4. ROBUSTNESS OF THE 2023/24 BUDGET AND MEDIUM-TERM FINANCIAL STRATEGY 2024/25 TO 2027/28

- 4.1 The Council's Responsible Financial Officer (S.151) has to make a statutory statement in respect of the Budget and reserves.
- 4.2 Section 8 of **Appendix 1** provides narrative in respect of risks that both the council and the wider local government community face at this time of continued public sector austerity. In addition, sensitivity analysis is applied against these risks and their impact on General Fund reserves is assessed. In summary, the key findings are:

- i. In 2023/24 the budget breaks even.
- ii. If the Council was to utilise only the General Fund and Budget Surplus Reserves, based on the assumptions in the current MTFs, the Council would be able to maintain a minimum level of General Fund (Unallocated) Reserves.
- iii. Over the 5 years of the MTFs (next year and the subsequent four years) the total net contribution to reserves is £4.663m.

4.3 Considering all the factors noted within the “Robustness” statement in respect of the 2023/24 Budget, it is considered that the combination of the Council’s:

- commitment to continue to deliver service efficiencies,
- intended direction of travel in relation to governance,
- clear indication to invest in effective services,
- prudent position relating to income recognition (including raising Council Tax), and
- presenting a balanced budget

the budget proposed for 2023/24 should not give Members any significant concerns over the Council’s financial position.

4.4 With regard to the period covered by the MTFs, the Council does face some future funding risk with the:

- expected reduction in NHB,
- the implications of Fair Funding
- re-baselining of business rates reducing NNDR income and assumptions made around compensation funding included which may not materialise, £8.32m from 2025/26 onwards and
- the ongoing issues pertaining to the localisation of Business Rates.

However, over the past few years the Council has taken proactive action to address its budgetary concerns and, with the planned continuation to find efficiencies, the Council has a sound financial base upon which it can further develop its aim of financial self-sufficiency.

5. COMMENTS OF OVERVIEW & SCRUTINY

5.1 The comments of the relevant Overview and Scrutiny Panel will be included in this section prior to its consideration by the Cabinet.

6. KEY IMPACTS / RISKS

6.1 The setting of the budget and the Council Tax will directly impact on how Council services are to be delivered to both the residents and businesses of Huntingdonshire. Consequently, the delivery of the 2023/24 budget, when approved, will be proactively managed via the Council’s budgetary monitoring processes throughout the year. In addition to the budget itself, it is essential that the Council maintains adequate reserves to ensure that it has an effective safety net to meet unforeseen risks.

7. TIMETABLE FOR IMPLEMENTATION

- 7.1 The 2023/24 budget forms an integral part of the service planning process for 2023/24; actions and timescales required to ensure savings are achieved and service spending is in line with the approved budget will be contained within the final service plans.

8. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND / OR CORPORATE OBJECTIVES

- 8.1 The budget is the financial interpretation of the Council's strategic and operational priorities included within the entire Corporate Plan. However, the budget process itself meets the following specific aims and objectives of the Corporate Plan:

- Becoming a more efficient and effective Council.

- 8.2 This will assist the Council to:

- Become more efficient in the way it delivers services providing value for money services.

9. LEGAL IMPLICATIONS

- 9.1 As per the Sections 31A and 42A of the Local Government Finance Act 1992, the Council is required to set a balanced budget. This is achieved for 2023/24 so the setting of the Council Tax at the level mentioned within the report is appropriate.

10. RESOURCE IMPLICATIONS

- 10.1 The resource implications have been shown within the main body of this report.

11. OTHER IMPLICATIONS

- 11.1 All implications are contained within the body of the report.

12. REASONS FOR THE RECOMMENDED DECISIONS

- 12.1 To enable Cabinet to approve and understand:
- the 2023/24 Budget and MTFS
 - The risks and impacts included within 2023/24 Budget and MTFS.

13. LIST OF APPENDICES INCLUDED

Appendix 1: 2023/24 Final Budget & Medium-Term Financial Strategy 2024/25 to 2027/28.

BACKGROUND PAPERS

Working papers in Resources; Accountancy Services

CONTACT OFFICER

Karen Sutton, Director of Finances and Corporate Resources, & S151 Officer

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FINAL
2023/24 Budget
&
Medium Term Financial
Strategy
2024/25
To
2027/28

1.0 Strategic Budget Summary	3
• Savings, Income Generation, Growth & Revenue Implications of Capital	3
• Corporate and Government Funding	5
• Summary Budget	7
• Revenue Reserves	10
2.0 Revenue Operational Budgets and Medium-Term Financial Strategy	11
• Subjective Analysis of Spend and income	11
• Service Budgets by Head of Service	
○ Chief Operating Officer	12
○ Chief Planning Officer	13
○ Corporate Leadership	13
○ Corporate Resources	14
○ Economic Development	15
○ Housing	15
○ Leisure & Health	16
○ Operation	17
○ Strategic Insight & Delivery	18
○ 3CICT Shared Service	19
• Service Budgets by Portfolio	19
○ Community & Health	19
○ Corporate & Shared Services	20
○ Customers & Transactional Services	21
○ Finance & Resources	22
○ Leisure, Waste & Street Scene	23
○ Place	24
○ Planning	25
○ Regeneration & Growth, Economy & Skills	26
3.0 Capital	26
4.0 Treasury Management	30
5.0 Capital Financing Requirement	31
6.0 Formal 2023/24 Council Tax Resolution	32
• Huntingdonshire District Council Formal Resolution	32
• Tax Base 2023/24	34
• 2023/24 Council Tax by Property Band for each Precepting Authority and the Billing Authority	35
• Total 2023/24 Council Tax Property Band for each Precepting Authority and the Billing Authority	35
7.0 Fees and Charges	35
8.0 Robustness of the 2022/23 Budget & Medium-Term Financial Strategy	35
• Robustness and Budget Setting	35
• Challenges facing the Council	36
• Governance	38
• Risks	38
• Revenue Reserves	42
• Conclusion	42
Annex A – Fees and Charges	

1.0 STRATEGIC BUDGET SUMMARY

1.1 Savings, Income Generation, Growth and Revenue Implications of Capital

1.1.1 Despite the return to near normality after the Covid 19 years, the financial climate continues to be unusual with inflation and interest rates rising to levels not seen for decades, and the conflict in Ukraine causing disruption to energy and food supplies. This has put considerable pressure on the Council's finances with significant, unavoidable cost increases being borne by services. Portfolio holders and budget managers have reviewed planned service delivery to seek means of mitigating these impacts, whilst still delivering effective value for money outcomes. The Local Government Settlement, announced in December 2022, has provided some additional funding to assist with escalating costs in 2023/24 but, as in recent years, it is only a one-year settlement, continuing the uncertainty for the latter years of the MTFs.

1.1.2 The Council generates a considerable proportion of its own funding from the various services it provides. These range from income from One Leisure and Car Parking through to charging for Licensing and Planning Services. Service specific income is shown later in this report within the service budget pages.

1.1.3 In addition the Council also generates income from corporate activity; this mainly focuses on:

- Treasury Management; our returns in this area have benefitted from higher interest rates received on balances held, whilst our borrowings are at fixed rates agreed with the Public Works Loan Board, protecting the Council's exposure..
- Commercial Estates; whereby the Council is proactively developing its commercial estate activity to develop for the Council a medium to long term revenue stream to fund services and acting as a hedge against inflation.

1.1.4 However, the challenge for this budget was to understand the continued, unavoidable pressures that the Council will continue to face, not only as we emerge from the social and economic fallout the pandemic has caused but the economic uncertainty created by world events. Therefore, previous assumptions have been reviewed and challenged considering the uncertainty around the Local Government Financial settlement beyond 2023/24.

1.1.5 Growth has appeared within the budget from four main sources:

- Inflation on employee costs and business rate changes
- Employees increment related growth
- Non-employee budgets non-controllable growth (unavoidable)
- Controllable growth

1.1.6 All of the savings, income generation and growth are summarised in the service budget pages later in this report. The total Service Proposals for 2023/24 are £3,404 and **Table 1** below shows how this is allocated by service and portfolio.

Table 1a	Service Savings and Growth Proposals		
Service	Budget Savings £000	Budget Growth £000	Total £000
Chief Operating Officer	(808)	858	50
Chief Planning Officer	(685)	1,322	637
Corporate Leadership	(179)	758	579
Corporate Resources	(1,178)	2,220	1,042
Economic Development	(1)	4	3
Housing	(2)	8	6
Leisure & Health	(2,382)	2,839	457
Operations	(446)	484	38
Programme Delivery	(74)	0	(74)
Strategic Insight & Delivery	(145)	921	776
3C ICT Shared Service	(372)	262	(110)
Total	(6,272)	9,676	3,404

Table 1b	Portfolio Savings and Growth Proposals		
Portfolio	Budget Savings £000	Budget Growth £000	Total £000
Community & Health	(225)	93	(132)
Corporate & Shared Services	(987)	1,303	316
Customers & Transactional Services	(478)	582	104
Finance & Resources	(649)	1,191	542
Leisure, Waste & Street Scene	(2,964)	4,234	1,270
Place	(179)	758	579
Planning	(686)	1,419	733
Regeneration & Growth, Economy & Skills	(106)	98	(8)
Total	(6,274)	9,678	3,404

1.1.7 The 2023/24 budget, as shown in table 5, is set to maintain a breakeven position. When the 2022/23 budget was set it intended to make a contribution to reserves of £249k. Quarter 2 (Q2) forecast outturn indicates a £127k contribution to reserves for 2022/23.

- **Commercial Investment Strategy**

1.1.8 A key part of the Council's previous Budget strategy has been the Commercial Investment Strategy (CIS), as approved by the Council in 2015. The Council's Commercial Investments contribute a significant proportion of income to our budgets, and income has remained extremely strong throughout the pandemic. Investing in the property market remains challenging, never more so in the current climate. Even before the start of COVID19, the Cabinet signalled a change in investment emphasis towards acquisitions/investments that are more likely to be focused on the redevelopment of Market Towns and housing related propositions. Due to the continued uncertain economic conditions, particularly around retail and office space, it is difficult to predict how the market will evolve, although it should be stressed that HDC's portfolio is built around investments we plan to hold for the medium to long term. An external review of the CIS is planned during 2023/24 to ensure the Council continues to invest its funds effectively. The table below illustrates the contribution that the CIS makes to the Council's finances.

Actual 20/21	Budget 21/22	Forecast 21/22	Budget 22/23	Budget 23/24	Budget 24/25	Budget 25/26	Budget 26/27
£m	£m	£m	£m	£m	£m	£m	£m
3.3	2.7	3.3	3.0	2.8	3.2	3.4	3.4

- **Capital – Revenue Implications**

1.1.9 The revenue budget contains any implications from the proposed capital programme for 2023/24 and the MTFs, whether that will be savings because of investment, additional running costs or the cost of borrowing (Minimum Revenue Provision).

- **Summary Impact of all budget changes – comparing Final Budget 2022/23 to Final Budget 2023/24**

1.1.10 Overall, the revenue changes to the budget in respect of Savings & Additional Income, Service Growth and Capital have resulted in a net increase in the Council's budget of £2,599k (12%) when compared to the 2022/23 Original Budget and an increase of £2,068k (9%) when compared to the 2022/23 Forecast Outturn. A service-by-service and portfolio-by portfolio summary is shown in **Table 2** below.

Service	2022/23		2023/24								Variance	
	Forecast Outturn	Original Budget	Previously Approved	Unavoidable Pressures	Savings	Increased Income	Growth Bids	Inflation	Other Operational Adjustments	Proposed Budget	To 2022/23 Forecast	To 2022/23 Budget
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	%	%
Chief Operating Officer	5,247	5,176	5,211	485	(410)	(398)	55	70	248	5,261	0%	2%
Chief Planning Officer	592	441	330	315	(335)	(350)	313	-	694	967	63%	119%
Corporate Leadership	1,226	1,201	710	-	(179)	-	-	-	758	1,289	5%	7%
Corporate Resources	6,878	6,878	7,058	478	(829)	(349)	95	589	1,058	8,100	18%	18%
Economic Development	200	198	202	-	(1)	-	-	-	4	205	3%	4%
Housing	191	187	190	-	(2)	-	-	-	8	196	3%	5%
Leisure & Health	620	(25)	(104)	37	(1,590)	(792)	-	1,673	1,129	353	(43%)	(1512%)
Operations	4,098	4,917	5,014	287	(241)	(205)	68	15	114	5,052	23%	3%
Programme Delivery	39	73	74	-	(74)	-	-	-	-	-	(100%)	(100%)
Strategic Insight & Delivery	179	(136)	(708)	48	(110)	(35)	211	131	531	68	(62%)	(150%)
3C ICT Shared Service	2,775	2,604	2,732	-	(154)	(218)	84	-	178	2,622	(6%)	1%
Net Expenditure	22,045	21,514	20,709	1,650	(3,925)	(2,347)	826	2,478	4,722	24,113		
Forecast Outturn	22,045				2,068					24,113	9%	
Budget		21,514			2,599					24,113		12%

Portfolio	2022/23		2023/24								Variance	
	Forecast Outturn	Original Budget	Previously Approved	Unavoidable Pressures	Savings	Increased Income	Growth Bids	Inflation	Other Operational Adjustments	Proposed Budget	To 2022/23 Forecast	To 2022/23 Budget
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	%	%
Community & Health	386	406	410	-	-	(225)	-	-	93	278	(28%)	(32%)
Corporate & Shared Services	6,999	6,926	7,020	133	(599)	(388)	84	548	538	7,336	5%	6%
Customers & Transactional Services	4,523	4,337	4,369	388	(325)	(153)	55	-	139	4,473	(1%)	3%
Finance & Resources	2,884	2,915	3,131	443	(465)	(184)	-	41	707	3,673	27%	26%
Leisure, Waste & Street Scene	4,599	4,458	3,898	372	(1,936)	(1,028)	279	1,819	1,764	5,168	12%	16%
Place	1,226	1,201	710	-	(179)	-	-	-	758	1,289	5%	7%
Planning	983	784	674	315	(336)	(350)	408	-	696	1,407	43%	79%
Regeneration & Growth, Economy & Skills	445	487	497	-	(86)	(20)	-	70	28	489	10%	0%
Net Expenditure	22,045	21,514	20,709	1,651	(3,926)	(2,348)	826	2,478	4,723	24,113		
Forecast Outturn	22,045				2,068					24,113	9%	
Budget		21,514			2,599					24,113		12%

1.2 Corporate and Government Funding

- **Government Grant**

1.2.1 The government provides a fair proportion of the core funding of the Council. Some of this funding is in relation to specific services e.g., Housing Benefit, but some of the funding is in support of general activity; with regard to:

- New Homes Bonus (NHB), on the 21 December 2022 the Government provisionally made an announcement in respect of New Homes Bonus and the 2023/24 settlement is expected be £1.273m; this was not budgeted in the 2022/23 MTFS. The Government's intention is to phase out the grant gradually, being reduced to zero by 2025/26.
- A new grant has been created to ensure every authority has an increase in Core Spending Power of at least 3%. The settlement is expected to be £1.064m in 2023/24 and this is included in the 2023/24 MTFS.
- In the 2020/21 MTFS it was expected that the council would be in a negative RSG position from 2020/21 onwards. On the 21 December 2022, the Government provisionally confirmed there would be no negative RSG for 2023/24. As the Fair Funding Review continues to be delayed, the 2023/24 MTFS provides for prudent RSG payments for the MTFS 2024/25 to 2027/28 in accordance with expert advice.

Council Tax and Business Rates

- 1.2.2 There is an assumption within the 2023/24 Budget that there will be a Council Tax increase of 3.31% (equating to £5) for a Band D property. The Local Government Financial Settlement 2023/24 confirmed the referendum principle for Council Tax increases of up to 3 per cent or £5, whichever is higher, for shire district councils. From 2024/25 over the remaining term of the MTFS Council Tax will be increased by £5 per annum. Therefore, the Council Tax for 2023/24 will be £155.86 per Band D equivalent property.

Council Tax					
	2019/20	2020/21	2021/22	2022/23	2023/24
	£142.16	£145.86	145.86	£150.86	£155.86
% increase on previous		2.60%	0.00%	3.43%	3.31%
Cumulative % increase		2.60%	2.60%	6.12%	9.64%

- 1.2.3 The Council receives 40% of the Business rates collected and, after allowing for the tariff payment and s.31 grant funding, it estimates this to be £11.272m in 2023/24, this is an increase of 25.8% from the previous year. The increase is as a result of changes in rateable values and assumes an annual inflation factor of 3.7% and allows growth over the MTFS period to reflect the annual inflation increases to the business rates multiplier.

Collection Fund (Surplus)/Deficit

- 1.2.4 The Collection Fund is the statutory account for the Council Tax and Business Rates income and the payments to preceptors of their respective shares. Any surplus or deficit on the Collection Fund at year end is distributed to the preceptors, as per legislation. The Council is required to make an estimate of the projected surplus or deficit of each component of the Collection Fund at year end in order for the preceptors to bring their share of the surplus or deficit into the budget setting process.
- 1.2.5 For the purposes of budget setting the Council Tax element of the estimated year end position of the Collection Fund is shown in **Table 3** below along with the share that is apportioned to the Council.

Table 3	Collection Fund Estimated Surplus 2022/23	
	Surplus £000	HDC Share £000
Council Tax	297	36
Total	297	36

1.3 Summary Budget

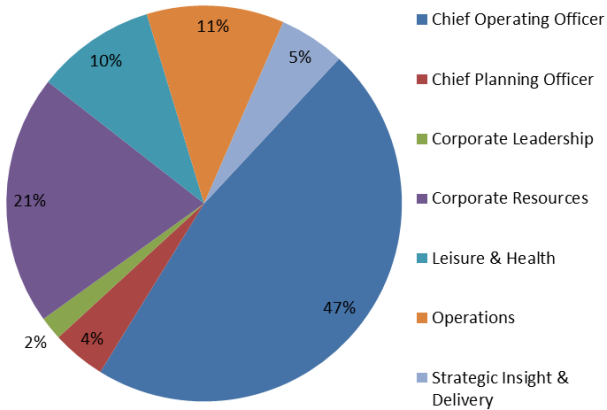
1.3.1 Considering the 3.31% increase in Council Tax for 2023/24 and the annual increases over the MTFS period, this results in the funding statement shown in **Table 4** and **Table 5** below.

Table 4a By Head of Service	Council Services Net Expenditure Budget (2023/24) and MTFS						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget £000	Forecast (September) £000	Budget £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
Chief Operating Officer	5,176	5,247	5,261	5,574	5,708	5,825	5,979
Chief Planning Officer	441	592	967	770	645	618	662
Corporate Leadership	1,201	1,226	1,289	652	617	581	545
Corporate Resources	6,878	6,878	8,100	7,301	6,825	6,864	6,900
Economic Development	198	200	205	210	214	218	222
Housing	187	191	196	199	203	351	380
Leisure & Health	(25)	620	353	411	422	502	532
Operations	4,917	4,098	5,052	4,697	3,615	3,385	3,489
Programme Delivery	73	39	-	-	-	-	-
Strategic Insight & Delivery	(136)	179	68	(86)	(88)	(14)	4
3C ICT Shared Service	2,604	2,775	2,622	2,746	2,826	2,804	2,886
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599

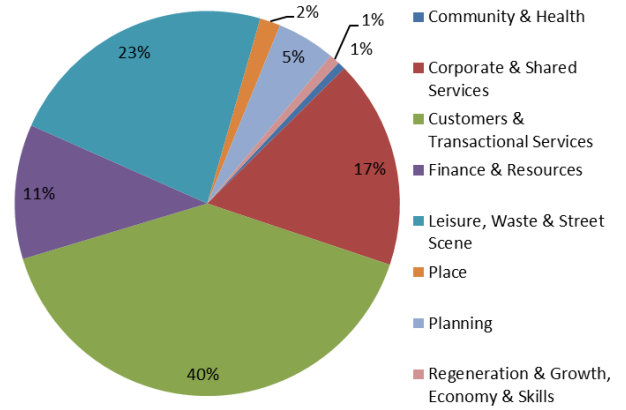
Table 4b By Portfolio	Council Services Net Expenditure Budget (2023/24) and MTFS						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget £000	Forecast (September) £000	Budget £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
Community & Health	406	386	278	416	420	424	428
Corporate & Shared Services	6,926	6,999	7,336	7,574	7,773	7,923	8,094
Customers & Transactional Services	4,337	4,523	4,473	4,652	4,780	4,891	5,028
Finance & Resources	2,915	2,884	3,673	2,828	2,273	2,238	2,206
Leisure, Waste & Street Scene	4,458	4,599	5,168	4,637	3,526	3,354	3,496
Place	1,201	1,226	1,289	652	617	581	545
Planning	784	983	1,407	1,216	1,092	1,211	1,283
Regeneration & Growth, Economy & Skills	487	445	489	499	506	512	519
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599

Table 5	Council Funding Statement Budget (2023/24) and MTF5						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget £000	Forecast (September) £000	Budget £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599
Contribution to/(from) Earmarked Reserves:	-	(114)	187	253	253	253	253
Contribution to/(from) General Reserves	249	127	(0)	2,774	1,469	729	(309)
Budget Requirement	21,763	22,058	24,299	25,501	22,709	22,116	21,543
Retained Business Rates Income	(27,947)	(28,156)	(33,166)	(35,716)	(34,199)	(34,934)	(35,670)
Tariff	18,536	18,536	21,360	22,944	28,812	29,392	29,971
Levy	1,855	1,957	2,462	2,704	-	-	-
Renewables	(996)	(1,170)	(1,170)	(1,170)	(1,170)	(1,344)	(1,344)
Designated (Enterprise Zones)	(405)	(660)	(758)	(758)	(758)	(758)	(758)
Damping Adjustment	-	-	-	-	(2,659)	(1,239)	3
Returned BRRS Surplus	-	-	-	-	(615)	(615)	(615)
Returned Cap Compensation	-	-	-	-	(861)	(861)	(861)
	(8,957)	(9,493)	(11,272)	(11,997)	(11,450)	(10,360)	(9,274)
Revenue Support Grant (RSG)	-	(1)	(177)	(190)	95	149	202
New Homes Bonus	(2,116)	(2,116)	(1,273)	(1,273)	-	-	-
Collection Fund (Surplus) / Deficit	104	104	(36)	-	-	-	-
Council Tax Support Funding	(126)	-	-	-	-	-	-
3% Funding Guarantee	-	-	(1,064)	(1,044)	-	-	-
22/23 Service Grant	(316)	(316)	(178)	(178)	-	-	-
HB Admin Support Grant	(370)	-	-	-	-	-	-
Rural Services Grant	(45)	(45)	(45)	(45)	(45)	(45)	(45)
Local Tier Service Grant	(206)	(206)	-	-	-	-	-
Council Tax Requirement	9,731	9,731	10,255	10,774	11,309	11,860	12,426
- Base (*)	64,501	64,501	65,795	66,979	68,185	69,412	70,661
- Per Band D (£)	150.86	150.86	155.86	160.86	165.86	170.86	175.86
- Increase (£)			5.00	5.00	5.00	5.00	5.00
- Increase %			3.31%	3.21%	3.11%	3.01%	2.93%

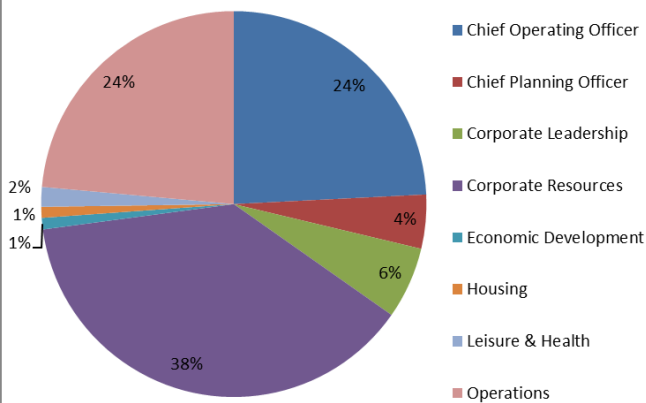
Gross Spend by Service 2023/24 %



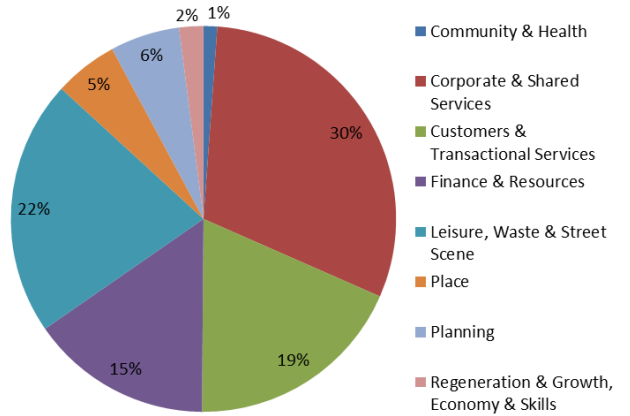
Gross Spend by Portfolio 2023/24 %



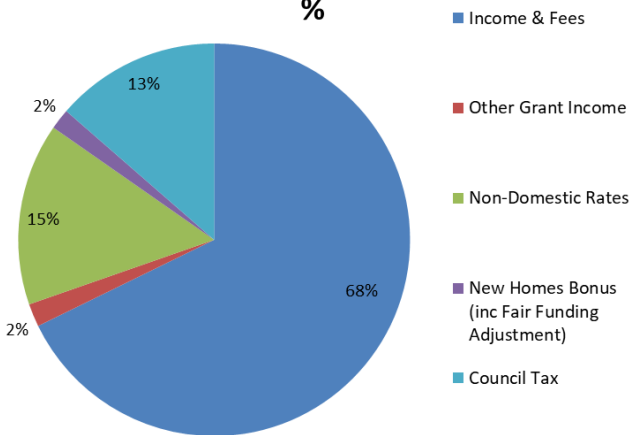
Net Spend by Service 2023/24 %



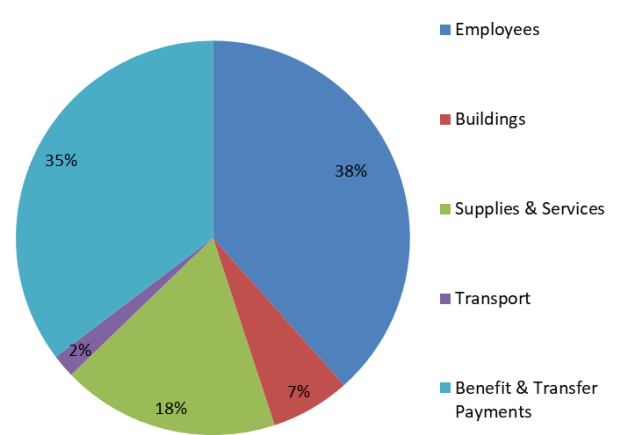
Net Spend by Portfolio 2023/24 %



How Services Are Paid For in 2023/24 %



Subjective Analysis 2023/24 %



1.4 Revenue Reserves

1.4.1 The impact on the **General Fund Reserve** of the grant settlement from Government, the Council's policy to increase Council Tax and the savings, income and growth built into the budget 2023/24 and MTFS is shown in **Table 6** below.

GENERAL RESERVES MOVEMENT							
Table 6	Reserves and MTFS						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget £000	Forecast £000	Budget £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
BUDGET SURPLUS RESERVE							
b/f	4,223	4,975	5,102	3,829	5,330	6,799	7,528
Contribution from (to) General Fund	249	127	(0)	2,774	1,469	729	(309)
Contribution from (to) CIS Reserve	-	-	(1,273)	(1,273)	-	-	-
c/f	4,472	5,102	3,829	5,330	6,799	7,528	7,219
COMMERCIAL INVESTMENT RESERVE							
b/f	5,399	5,595	5,595	6,868	8,141	8,141	8,141
Contribution to Reserve (former NHB)	-	-	-	-	-	-	-
Contribution from (to) Budget Surplus Reserve	-	-	1,273	1,273	-	-	-
c/f	5,399	5,595	6,868	8,141	8,141	8,141	8,141
GENERAL FUND (Unallocated) RESERVE							
b/f	2,175	2,175	2,175	2,175	2,175	2,175	2,175
Contribution to/(from) Reserve	249	127	(0)	2,774	1,469	729	(309)
Contribution from(to) Budget Surplus	(249)	(127)	0	(2,774)	(1,469)	(729)	309
c/f	2,175	2,175	2,175	2,175	2,175	2,175	2,175
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599
Minimum Level of Reserves	2,175	2,175	2,175	2,175	2,175	2,175	2,175

1.4.2 Contributions to Earmarked Reserves occur when budget is identified for specific purposes and will only be available for those specific purposes. Contributions from Earmarked Reserves occur when the specific purpose for which the budget was identified has been delivered. This approach matches costs and funding.

2.0 REVENUE OPERATIONAL BUDGETS AND MEDIUM-TERM FINANCIAL STRATEGY

2.1 Subjective Analysis of Spend and Income

Huntingdonshire District Council Table 7

Actuals 2021/22	Subjective Analysis : Controllable Only		2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£000			£000	£000	£000	£000	£000	£000
-	Income & Fees	Commuted sums	(82)	(82)	(82)	(82)	(82)	(82)
(52)		Developer Contributions	(46)	(50)	(50)	(50)	(50)	(50)
(15,776)		Fees & charges	(16,784)	(16,834)	(18,253)	(18,969)	(19,575)	(19,670)
(41,942)		Government grants	(15,655)	(23,885)	(21,874)	(15,348)	(15,328)	(15,307)
(455)		Interest Income	(533)	(436)	(485)	(511)	(511)	(511)
(18)		NDR	(28)	(7)	(7)	(7)	(7)	(7)
(3,638)		Other grants and contributions	(4,239)	(4,286)	(4,032)	(3,956)	(3,734)	(3,716)
(5,096)		Rent	(4,859)	(4,783)	(5,164)	(5,575)	(5,592)	(5,654)
(652)		Sales	(515)	(638)	(733)	(763)	(813)	(820)
(67,628)	Income & Fees Total		(42,742)	(51,002)	(50,680)	(45,261)	(45,692)	(45,817)
18,802	Employees	Salary	20,214	20,824	20,660	20,956	21,451	21,883
1,683		National Insurance	1,940	1,759	1,731	1,782	1,848	1,910
2,961		Pension	3,253	3,358	3,385	3,442	3,525	3,596
281		Employee Insurance	335	286	292	298	304	310
2,048		Hired Staff	321	348	328	329	329	329
2,006		Other Staff Costs	1,850	1,830	1,870	1,657	1,657	1,657
72		Recruitment	36	34	36	34	34	34
338		Severance payments	152	152	152	152	152	152
167		Training	126	124	121	124	124	124
141		Uniform & laundry	44	47	48	48	48	48
28,500	Employees Total		28,270	28,763	28,624	28,821	29,470	30,041
707	Buildings	Energy Costs	782	2,028	2,031	2,031	2,032	2,033
26		Ground Maintenance Costs	15	9	9	9	9	9
118		Premises Cleaning	67	96	90	90	90	90
111		Premises Insurance	123	124	124	125	125	125
11		Rates	7	7	7	7	7	7
7		Rents	13	13	13	13	13	13
1,344		Rents Payable	1,503	1,725	1,697	1,762	1,824	1,868
521		Repairs & Maintenance	786	780	757	761	761	761
118		Water Services	159	135	134	134	134	134
2,964	Buildings Total		3,456	4,918	4,863	4,933	4,996	5,041
11	Supplies & Services	Catering	5	5	5	5	5	5
1,177		Communication and computing	1,119	1,269	1,201	1,207	1,212	1,213
13		Election Costs	-	-	-	-	-	-
5,010		Equipment, furniture & materials	3,694	3,722	4,034	3,801	3,724	3,731
5		Expenses	-	-	-	-	-	-
73		Insurance - service related	89	86	88	89	90	90
153		Members Allowances	437	440	445	450	455	461
659		Office expenses	470	407	546	425	428	428
1		Operating Costs	-	-	-	-	-	-
2		Other Staff Costs	-	-	-	-	-	-
81		Premises Cleaning	74	74	74	74	74	74
8		Repairs & Maintenance	-	-	-	-	-	-
(367)		Sales	(40)	(40)	(40)	(40)	(40)	(40)
5,725		Services	7,195	7,374	7,099	6,711	6,619	6,577
6		Telecommunications	-	-	-	-	-	-
12,558	Supplies & Services Total		13,045	13,337	13,452	12,721	12,568	12,539
6	Transport	Contract Hire & operating leases	19	7	7	7	7	7
24		Mileage Allowance	60	55	57	57	57	57
1,013		Operating Costs	964	1,193	1,112	1,132	1,152	1,152
4		Other Transport Costs	-	-	-	-	-	-
41		Pool Car	31	30	30	30	30	30
1		Public Transport	20	18	18	18	18	18
165		Vehicle Insurance	204	154	157	161	164	167
1,255	Transport Total		1,297	1,457	1,381	1,404	1,428	1,431
25,169	Benefit & Transfer Payments	Benefits	15,521	23,803	21,875	15,521	15,521	15,521
1,926		Contributions paid	1,061	1,046	1,068	1,068	1,068	1,068
14,445		Grants	836	1,009	964	840	835	835
106		Irrecoverable V A T	106	106	106	106	106	106
464		Levies	408	503	503	503	503	503
7		Other Misc Payments	7	7	7	7	7	7
42,116	Benefit & Transfer Payments Total		17,937	26,473	24,522	18,044	18,039	18,039
-	Renewals Fund Contribution	Renewals Fund Contribution	58	33	58	58	58	58
-	Renewals Fund Contribution Total		58	33	58	58	58	58
(190)	Reserve-Revenue Transfers	Bad Debts Provision	165	155	155	155	155	155
-		Reserve-Revenue Transfers	27	(21)	98	112	112	112
(190)	Reserve-Revenue Transfers Total		192	134	253	267	267	267
19,575	Net Service Expenditure		21,514	24,113	22,474	20,987	21,134	21,599
87,203	Gross Service Expenditure		64,256	75,115	73,153	66,249	66,826	67,416
(67,628)	Gross Service Income		(42,742)	(51,002)	(50,680)	(45,261)	(45,692)	(45,817)
19,575	Net Service Expenditure		21,514	24,113	22,474	20,987	21,134	21,599

2.2 Service Budgets by Head of Service

Huntingdonshire District Council Table 8

Actuals 2021/22	Head of Service	Chief Operating Officer	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(2,316)	Income & Fees	Fees & charges	(1,919)	(2,023)	(1,909)	(1,932)	(1,948)	(1,940)
(35,914)		Government grants	(15,619)	(23,850)	(21,838)	(15,312)	(15,292)	(15,271)
(2)		Interest Income	-	-	-	-	-	-
(86)		Other grants and contributions	(89)	(93)	(3)	(3)	(3)	(3)
(127)		Rent	(110)	(130)	(134)	(138)	(143)	(147)
(15)		Sales	(5)	(5)	(5)	(5)	(5)	(5)
(38,460)	Income & Fees Total		(17,743)	(26,101)	(23,890)	(17,391)	(17,392)	(17,367)
3,936	Employees	Salary	4,216	4,267	4,214	4,300	4,387	4,477
374		National Insurance	429	371	364	377	389	403
650		Pension	687	678	680	694	708	722
102		Hired Staff	-	-	-	-	-	-
48		Other Staff Costs	25	29	29	29	29	29
2		Recruitment	-	-	-	-	-	-
22		Severance payments	-	-	-	-	-	-
2		Training	6	4	4	4	4	4
1	Uniform & laundry	1	1	1	1	1	1	
5,136	Employees Total		5,366	5,351	5,292	5,404	5,519	5,636
22	Buildings	Energy Costs	28	94	95	96	97	98
8		Rents Payable	1	1	1	1	1	1
3		Repairs & Maintenance	18	16	16	16	16	16
24		Water Services	28	28	28	28	28	28
57	Buildings Total		75	138	139	140	141	142
-	Supplies & Services	Catering	1	1	1	1	1	1
67		Communication and computing	111	114	111	111	111	111
144		Equipment, furniture & materials	59	58	48	48	48	58
1		Expenses	-	-	-	-	-	-
2		Insurance - service related	-	-	-	-	-	-
45		Office expenses	52	42	46	46	46	46
1		Other Staff Costs	-	-	-	-	-	-
-		Sales	(1)	(1)	(1)	(1)	(1)	(1)
344	Services	286	362	394	396	397	399	
604	Supplies & Services Total		509	576	600	602	603	615
4	Transport	Contract Hire & operating leases	-	-	-	-	-	-
8		Mileage Allowance	18	16	18	18	18	18
6		Operating Costs	7	7	7	7	7	7
4		Other Transport Costs	-	-	-	-	-	-
14		Pool Car	13	12	12	12	12	12
1		Public Transport	4	3	3	3	3	3
1	Vehicle Insurance	-	-	-	-	-	-	
37	Transport Total		42	39	40	40	40	40
25,169	Benefit & Transfer Payments	Benefits	15,521	23,803	21,875	15,521	15,521	15,521
1,905		Contributions paid	984	969	991	991	991	991
8,749		Grants	253	371	365	241	241	241
6		Irrecoverable V A T	6	6	6	6	6	6
2		Other Misc Payments	-	-	-	-	-	-
35,830	Benefit & Transfer Payments Total		16,763	25,149	23,237	16,758	16,758	16,758
-	Renewals Fund Contribution	Renewals Fund Contribution	8	8	8	8	8	8
-	Renewals Fund Contribution Total		8	8	8	8	8	8
(104)	Reserve-Revenue Transfers	Bad Debts Provision	157	147	147	147	147	147
-		Reserve-Revenue Transfers	-	(45)	-	-	-	-
(104)	Reserve-Revenue Transfers Total		157	102	147	147	147	147
3,100	Net Service Expenditure		5,176	5,262	5,574	5,708	5,825	5,979
41,560	Gross Service Expenditure		22,919	31,363	29,463	23,100	23,217	23,346
(38,460)	Gross Service Income		(17,743)	(26,101)	(23,890)	(17,391)	(17,392)	(17,367)
3,100	Net Service Expenditure		5,176	5,262	5,574	5,708	5,825	5,979

108	Building Control		153	250	250	250	250	250
221	Business Team		279	259	264	270	275	281
143	Chief Operating Officer		108	108	110	112	114	117
	Closed Churchyards		(13)	-	-	-	-	-
318	Community Team		585	438	589	597	605	623
(127)	Council Tax Support		(115)	(122)	(114)	(114)	(114)	(114)
875	Customer Services		979	902	919	940	961	982
227	Document Centre		251	173	166	169	173	186
15	Emergency Planning		31	26	31	32	32	33
113	Environmental Health Admin		120	133	137	140	143	146
343	Environmental Protection Team		364	431	442	451	460	469
562	Housing Benefits		1,554	1,892	1,983	2,023	2,066	2,125
(16)	Housing Miscellaneous		29	88	90	89	88	86
666	Housing Needs		1,142	1,032	1,035	1,080	1,097	1,115
(121)	Licencing		(61)	(99)	(98)	(100)	(95)	(90)
(227)	Local Tax Collection		(231)	(250)	(231)	(231)	(231)	(231)
3,100	Net Service Expenditure		5,176	5,262	5,574	5,708	5,825	5,979

Actuals 2021/22	Head of Service	Chief Planning Officer	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(52)	Income & Fees	Developer Contributions	(46)	(50)	(50)	(50)	(50)	(50)
(1,408)		Fees & charges	(2,456)	(1,636)	(1,670)	(1,720)	(1,795)	(1,795)
(70)		Government grants	(20)	(20)	(20)	(20)	(20)	(20)
-		Other grants and contributions	-	(223)	(226)	(229)	(233)	(236)
(2)		Sales	(2)	(2)	(2)	(2)	(2)	(2)
(1,532)	Income & Fees Total		(2,524)	(1,931)	(1,968)	(2,021)	(2,100)	(2,104)
1,416	Employees	Salary	1,783	1,864	1,796	1,795	1,830	1,866
139		National Insurance	182	179	174	174	179	185
244		Pension	292	312	311	310	317	323
486		Hired Staff	-	41	20	20	20	20
5		Other Staff Costs	1	1	1	1	1	1
12		Recruitment	-	-	-	-	-	-
1		Training	-	-	-	-	-	-
-		Uniform & laundry	-	2	2	2	2	2
2,302	Employees Total		2,259	2,399	2,304	2,302	2,349	2,397
	Buildings	Rents Payable	3	3	3	3	3	3
	Buildings Total		3	3	3	3	3	3
16	Supplies & Services	Communication and computing	9	9	9	9	9	9
25		Equipment, furniture & materials	9	12	12	7	12	12
44		Office expenses	38	40	38	38	38	38
131		Services	514	269	205	140	140	140
217	Supplies & Services Total		569	330	265	195	200	200
3	Transport	Mileage Allowance	5	5	5	5	5	5
4		Pool Car	8	8	8	8	8	8
		Public Transport	2	1	1	1	1	1
6	Transport Total		14	13	13	13	13	13
56	Benefit & Transfer Payments	Grants	46	58	58	58	58	58
57	Benefit & Transfer Payments Total		46	58	58	58	58	58
0	Reserve-Revenue Transfers	Reserve-Revenue Transfers	75	95	95	95	95	95
-	Reserve-Revenue Transfers Total		75	95	95	95	95	95
1,050	Net Service Expenditure		441	967	770	645	618	662
2,582	Gross Service Expenditure		2,966	2,898	2,738	2,666	2,718	2,766
(1,532)	Gross Service Income		(2,524)	(1,931)	(1,968)	(2,021)	(2,100)	(2,104)
1,050	Net Service Expenditure		441	967	770	645	618	662

537	Development Management		(257)	251	(112)	(181)	(228)	(198)
489	Planning Policy		674	692	858	802	821	836
23	Public Transport		24	24	24	24	24	24
1,050	Net Service Expenditure		441	967	770	645	618	662

Actuals 2021/22	Head of Service	Corporate Leadership	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
449	Employees	Salary	514	509	519	529	540	550
52		National Insurance	65	62	63	64	66	68
78		Pension	89	88	90	92	93	95
-		Hired Staff	-	(1)	(1)	-	-	-
5		Recruitment	-	-	-	-	-	-
22		Severance payments	-	-	-	-	-	-
7		Training	5	5	5	5	5	5
612	Employees Total		674	663	676	690	704	719
	Supplies & Services	Catering	1	1	1	1	1	1
3		Communication and computing	2	2	2	2	2	2
3		Equipment, furniture & materials	-	-	-	-	-	-
30		Office expenses	15	15	15	15	15	15
19		Services	505	605	(45)	(95)	(145)	(195)
55	Supplies & Services Total		522	622	(28)	(78)	(128)	(178)
	Transport	Mileage Allowance	2	2	2	2	2	2
		Public Transport	1	1	1	1	1	1
	Transport Total		4	3	4	4	4	4
1	Benefit & Transfer Payments	Other Misc Payments	1	1	1	1	1	1
1	Benefit & Transfer Payments Total		1	1	1	1	1	1
669	Net Service Expenditure		1,201	1,289	652	617	581	545
669	Gross Service Expenditure		1,201	1,289	652	617	581	545
669	Net Service Expenditure		1,201	1,289	652	617	581	545

529	Directors		1,035	1,117	477	438	399	360
140	Executive Support & Business Planning		165	171	175	179	182	186
669	Net Service Expenditure		1,201	1,289	652	617	581	545

Actuals 2021/22	Head of Service	Corporate Resources	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(553)	Income & Fees	Fees & charges	(432)	(482)	(492)	(502)	(502)	(502)
(3,052)		Government grants	-	-	-	-	-	-
(452)		Interest Income	(533)	(436)	(485)	(511)	(511)	(511)
(6)		NDR	(28)	-	-	-	-	-
1		Other grants and contributions	(5)	(5)	(5)	(5)	(5)	(5)
(4,932)		Rent	(4,716)	(4,620)	(4,997)	(5,404)	(5,416)	(5,474)
(293)		Sales	-	-	-	-	-	-
(9,287)	Income & Fees Total		(5,714)	(5,542)	(5,979)	(6,422)	(6,434)	(6,492)
2,478	Employees	Salary	2,049	2,363	2,097	2,138	2,180	2,222
207		National Insurance	209	194	189	195	202	208
329		Pension	332	345	346	353	360	368
281		Employee Insurance	334	286	292	298	304	310
657		Hired Staff	22	22	22	22	22	22
1,678		Other Staff Costs	1,621	1,601	1,514	1,427	1,427	1,427
16		Recruitment	21	21	21	21	21	21
346		Severance payments	152	152	152	152	152	152
80		Training	61	63	63	63	63	63
108		Uniform & laundry						
6,179	Employees Total		4,804	5,050	4,697	4,670	4,732	4,794
198	Buildings	Energy Costs	194	728	720	719	719	719
88		Premises Cleaning	26	55	42	42	42	42
111		Premises Insurance	123	124	124	125	125	125
7		Rates	7	7	7	7	7	7
553		Rents Payable	656	788	711	736	769	784
172		Repairs & Maintenance	317	314	289	289	289	289
()		Water Services	15	16	16	15	15	15
1,129	Buildings Total		1,338	2,033	1,909	1,933	1,966	1,981
5	Supplies & Services	Catering	3	3	3	3	3	3
259		Communication and computing	162	115	115	115	115	115
13		Election Costs	-	-	-	-	-	-
145		Equipment, furniture & materials	66	63	63	63	63	63
1		Expenses	-	-	-	-	-	-
58		Insurance - service related	85	82	84	85	86	86
153		Members Allowances	437	440	445	450	455	461
349		Office expenses	176	155	155	155	155	155
1		Operating Costs	-	-	-	-	-	-
1		Other Staff Costs	-	-	-	-	-	-
75		Premises Cleaning	74	74	74	74	74	74
4,210		Services	4,658	4,750	4,831	4,792	4,740	4,747
5,270	Supplies & Services Total		5,662	5,683	5,771	5,738	5,692	5,705
2	Transport	Contract Hire & operating leases	-	-	-	-	-	-
5		Mileage Allowance	12	12	12	12	12	12
54		Operating Costs	-	-	-	-	-	-
21		Pool Car	3	3	3	3	3	3
		Public Transport	3	3	3	3	3	3
150		Vehicle Insurance	202	153	156	159	162	166
232	Transport Total		220	171	174	177	181	184
22	Benefit & Transfer Payments	Contributions paid	77	77	77	77	77	77
3,582		Grants	40	78	39	39	39	39
26		Irrecoverable V A T	26	26	26	26	26	26
464		Levies	408	503	503	503	503	503
4		Other Misc Payments	6	6	6	6	6	6
4,098	Benefit & Transfer Payments Total		556	690	651	651	651	651
(87)	Reserve-Revenue Transfers	Bad Debts Provision	8	8	8	8	8	8
-		Reserve-Revenue Transfers	4	8	69	69	69	69
(87)	Reserve-Revenue Transfers Total		12	16	77	77	77	77
7,534	Net Service Expenditure		6,878	8,100	7,301	6,825	6,864	6,900
16,821	Gross Service Expenditure		12,592	13,642	13,280	13,247	13,298	13,392
(9,287)	Gross Service Income		(5,714)	(5,542)	(5,979)	(6,422)	(6,434)	(6,492)
7,534	Net Service Expenditure		6,878	8,100	7,301	6,825	6,864	6,900

(3,548)	Commercial Estates		(2,960)	(2,544)	(3,122)	(3,479)	(3,530)	(3,578)
7,184	Corporate Finance		5,356	5,852	5,571	5,359	5,359	5,359
656	Democratic & Elections		928	916	937	951	965	980
37	Energy & Sustainability Mgt		55	42	43	44	45	46
781	Facilities Management		865	1,214	1,249	1,282	1,308	1,327
516	Finance		721	668	677	689	700	712
183	Head of Resources		105	113	115	118	120	122
699	Human Resources		599	674	638	649	660	671
225	Legal		224	259	271	278	285	292
(2)	Public Conveniences		-	-	-	-	-	-
103	Risk Management		139	145	148	150	153	155
699	Risks & Control		847	760	773	786	800	814
7,534	Net Service Expenditure		6,878	8,100	7,301	6,825	6,864	6,900

Actuals 2021/22	Head of Service	Economic Development	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(6)	Income & Fees	Fees & charges	(6)	(6)	(6)	(6)	(6)	(6)
(1,851)		Government grants	-	-	-	-	-	-
(1,857)	Income & Fees Total		(6)	(6)	(6)	(6)	(6)	(6)
130	Employees	Salary	138	144	147	150	153	156
13		National Insurance	15	15	15	15	15	16
-		Hired Staff	-	-	-	-	-	-
-		Training	-	-	-	-	-	-
167	Employees Total		177	184	187	191	195	199
8	Supplies & Services	Communication and computing	9	8	9	9	9	10
30		Equipment, furniture & materials	-	4	4	4	4	4
29		Office expenses	-	14	14	14	13	13
63		Services	17	1	2	1	2	1
129	Supplies & Services Total		27	27	28	28	28	28
-	Transport	Public Transport	-	-	-	-	-	-
-	Transport Total		1	1	1	1	1	1
1,763	Benefit & Transfer Payments	Grants	-	-	-	-	-	-
1,763	Benefit & Transfer Payments Total		-	-	-	-	-	-
202	Net Service Expenditure		198	206	210	214	218	222
2,059	Gross Service Expenditure		204	212	216	220	224	228
(1,857)	Gross Service Income		(6)	(6)	(6)	(6)	(6)	(6)
202	Net Service Expenditure		198	206	210	214	218	222
202	Economic Development		198	206	210	214	218	222
202	Net Service Expenditure		198	206	210	214	218	222

Actuals 2021/22	Head of Service	Housing	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(70)	Income & Fees	Other grants and contributions	(361)	(157)	(160)	(163)	(22)	-
(70)	Income & Fees Total		(361)	(157)	(160)	(163)	(22)	-
121	Employees	Salary	484	254	259	264	270	275
13		National Insurance	15	27	27	28	29	30
21		Pension	21	44	45	46	47	48
168		Hired Staff	-	-	-	-	-	-
3		Recruitment	-	-	-	-	-	-
326	Employees Total		520	325	332	338	345	352
1	Supplies & Services	Communication and computing	1	1	1	1	1	1
1		Equipment, furniture & materials	-	-	-	-	-	-
17		Office expenses	1	-	-	-	-	-
19		Services	-	-	-	-	-	-
19	Supplies & Services Total		1	1	1	1	1	1
26	Benefit & Transfer Payments	Grants	27	26	26	26	26	26
26	Benefit & Transfer Payments Total		27	26	26	26	26	26
300	Net Service Expenditure		187	196	199	203	351	380
370	Gross Service Expenditure		548	353	359	366	373	380
(70)	Gross Service Income		(361)	(157)	(160)	(163)	(22)	-
300	Net Service Expenditure		187	196	199	203	351	380
190	Housing Strategy		187	196	199	203	207	210
111	Market Towns		-	-	-	-	144	170
300	Net Service Expenditure		187	196	199	203	351	380

Actuals 2021/22	Head of Service	Leisure & Health	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(3,746)	Income & Fees	Fees & charges	(5,385)	(5,604)	(5,693)	(5,783)	(5,808)	(5,880)
(770)		Government grants	-	-	-	-	-	-
(13)		NDR	-	(7)	(7)	(7)	(7)	(7)
(90)		Other grants and contributions	(43)	(87)	(63)	(63)	(64)	(64)
-		Rent	(1)	(1)	(1)	(1)	(1)	(1)
(159)		Sales	(343)	(450)	(450)	(450)	(450)	(450)
(4,778)	Income & Fees Total		(5,772)	(6,149)	(6,214)	(6,305)	(6,330)	(6,402)
3,015	Employees	Salary	3,077	3,346	3,423	3,493	3,565	3,639
173		National Insurance	189	183	181	188	195	203
374		Pension	394	447	457	466	476	485
9		Other Staff Costs	1	1	1	1	1	1
3		Recruitment	-	-	-	-	-	-
(78)		Severance payments	-	-	-	-	-	-
8		Training	-	-	-	-	-	-
6		Uniform & laundry	10	10	10	10	10	10
3,510	Employees Total		3,671	3,988	4,072	4,159	4,247	4,337
393	Buildings	Energy Costs	517	1,049	1,049	1,049	1,049	1,049
5		Ground Maintenance Costs	15	8	8	8	8	8
22		Premises Cleaning	30	30	30	30	30	30
463		Rents Payable	496	540	554	570	587	604
168		Repairs & Maintenance	192	145	145	145	145	145
45		Water Services	83	83	83	83	83	83
1,096	Buildings Total		1,333	1,855	1,869	1,885	1,902	1,919
22	Supplies & Services	Communication and computing	54	68	68	68	68	68
313		Equipment, furniture & materials	348	333	333	332	332	327
102		Office expenses	111	82	81	81	81	81
1		Premises Cleaning	-	-	-	-	-	-
89		Services	92	65	65	65	65	65
528	Supplies & Services Total		605	548	547	547	547	541
4	Transport	Mileage Allowance	9	6	6	6	6	6
6		Operating Costs	9	10	10	10	10	9
		Public Transport	1					
10	Transport Total		18	16	16	16	16	16
70	Benefit & Transfer Payments	Irrecoverable V A T	70	70	70	70	70	70
70	Benefit & Transfer Payments Total		70	70	70	70	70	70
-	Renewals Fund Contribution	Renewals Fund Contribution	50	25	50	50	50	50
-	Renewals Fund Contribution Total		50	25	50	50	50	50
436	Net Expenditure		(25)	353	410	422	502	532
5,214	Gross Service Expenditure		5,747	6,502	6,624	6,727	6,832	6,934
(4,778)	Gross Service Income		(5,772)	(6,149)	(6,214)	(6,305)	(6,330)	(6,402)
436	Net Service Expenditure		(25)	353	410	422	502	532
179	Huntingdon Leisure Centre		(128)	14	22	22	41	48
289	Leisure Centres Corporate		318	333	338	343	348	354
107	One Leisure		89	101	103	105	108	110
190	One Leisure Active Lifestyles		151	145	159	152	145	137
(840)	One Leisure Corporate Management		143	45	48	51	55	58
130	Ramsey Leisure Centre		3	76	77	78	92	97
153	St Ives Leisure Centre		(375)	(277)	(278)	(275)	(255)	(249)
202	St Ives Outdoor Centre		121	164	197	205	213	219
26	St Neots Leisure Centre		(347)	(248)	(255)	(260)	(244)	(242)
436	Net Service Expenditure		(25)	353	410	422	502	532

Actuals 2021/22	Head of Service	Operations	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
-	Income & Fees	Commuted sums	(81)	(81)	(81)	(81)	(81)	(81)
(2,484)		Fees & charges	(2,106)	(2,279)	(3,543)	(4,003)	(4,463)	(4,463)
(5)		Government grants	-	-	-	-	-	-
(124)		Other grants and contributions	(118)	(119)	(120)	(121)	(121)	(121)
(28)		Sales	(9)	(9)	(9)	(9)	(9)	(9)
(2,641)	Income & Fees Total		(2,314)	(2,488)	(3,753)	(4,214)	(4,674)	(4,674)
3,230	Employees	Salary	3,654	3,651	3,618	3,684	3,832	3,910
300		National Insurance	351	295	285	294	312	324
564		Pension	654	652	647	659	685	699
437		Hired Staff	204	212	212	212	212	212
201		Other Staff Costs	155	153	280	153	153	153
1		Recruitment	-	-	-	-	-	-
23		Severance payments	-	-	-	-	-	-
21		Training	1	2	2	2	2	2
26		Uniform & laundry	28	30	30	30	30	30
4,803	Employees Total		5,047	4,995	5,075	5,034	5,226	5,330
9	Buildings	Energy Costs	6	19	19	19	19	19
9		Ground Maintenance Costs	-	-	-	-	-	-
-		Premises Cleaning	-	-	-	-	-	-
16		Rents Payable	-	-	-	-	-	-
45		Repairs & Maintenance	60	60	60	60	60	60
		Water Services	25	-	-	-	-	-
79	Buildings Total		91	80	80	80	80	80
1	Supplies & Services	Catering	-	-	-	-	-	-
42		Communication and computing	61	81	100	106	111	111
-		Council Tax Payable	-	-	-	-	-	-
398		Equipment, furniture & materials	303	295	545	295	295	295
1		Expenses	-	-	-	-	-	-
8		Insurance - service related	4	4	4	4	4	4
44		Office expenses	43	24	161	40	44	44
1		Other Staff Costs	-	-	-	-	-	-
6		Repairs & Maintenance	-	-	-	-	-	-
(39)		Sales	(34)	(34)	(34)	(34)	(34)	(34)
378		Services	745	910	1,416	1,180	1,189	1,189
6		Telecommunications	-	-	-	-	-	-
846	Supplies & Services Total		1,123	1,279	2,192	1,591	1,609	1,609
1	Transport	Contract Hire & operating leases	18	6	6	6	6	6
1		Mileage Allowance	2	1	1	1	1	1
937		Operating Costs	937	1,163	1,082	1,103	1,123	1,123
1		Pool Car	1	1	1	1	1	1
		Public Transport	1	1	1	1	1	1
12		Vehicle Insurance	1	1	1	1	1	1
950	Transport Total		959	1,173	1,092	1,113	1,133	1,133
24	Benefit & Transfer Payments	Grants	12	12	12	12	12	12
24	Benefit & Transfer Payments Total		12	12	12	12	12	12
4,062	Net Service Expenditure		4,917	5,052	4,697	3,615	3,385	3,489
6,703	Gross Service Expenditure		7,231	7,539	8,450	7,829	8,059	8,163
(2,641)	Gross Service Income		(2,314)	(2,488)	(3,753)	(4,214)	(4,674)	(4,674)
4,062	Net Service Expenditure		4,917	5,052	4,697	3,615	3,385	3,489
(54)	CCTV		(114)	(115)	(116)	(117)	(117)	(117)
264	CCTV Shared Service		244	286	291	301	311	321
235	Fleet Management		317	301	304	309	313	317
713	Green Spaces		641	665	663	677	691	705
90	Head of Operations		90	93	95	97	99	101
795	Street Cleansing		868	895	907	923	938	954
2,018	Waste Management		2,871	2,927	2,553	1,426	1,151	1,208
4,062	Net Service Expenditure		4,917	5,052	4,697	3,615	3,385	3,489

Actuals 2021/22	Head of Service	Strategic Insight & Delivery	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
-	Income & Fees	Commuted sums	(1)	(1)	(1)	(1)	(1)	(1)
(2,469)		Fees & charges	(2,808)	(3,101)	(3,292)	(3,374)	(3,404)	(3,436)
(128)		Government grants	(16)	(16)	(16)	(16)	(16)	(16)
(74)		Other grants and contributions	(210)	(215)	(170)	(85)	-	-
(37)		Rent	(32)	(32)	(32)	(32)	(32)	(32)
(154)		Sales	(157)	(172)	(267)	(297)	(347)	(354)
(2,863)	Income & Fees Total		(3,223)	(3,536)	(3,777)	(3,805)	(3,800)	(3,838)
1,141	Employees	Salary	1,347	1,513	1,665	1,629	1,661	1,695
111		National Insurance	137	124	130	134	139	143
185		Pension	227	237	253	256	261	267
8		Hired Staff	-	-	-	-	-	-
24		Other Staff Costs	8	8	8	8	8	8
2		Recruitment	5	3	5	3	3	3
3		Severance payments	-	-	-	-	-	-
3		Training	8	5	3	5	5	5
1		Uniform & laundry	4	4	4	4	4	4
1,478	Employees Total		1,734	1,892	2,066	2,038	2,080	2,123
85	Buildings	Energy Costs	38	138	148	148	148	148
13		Ground Maintenance Costs	1	1	1	1	1	1
9		Premises Cleaning	11	11	18	18	18	19
4		Rates	-	-	-	-	-	-
7		Rents	13	13	13	13	13	13
318		Rents Payable	346	393	429	452	464	475
147		Repairs & Maintenance	193	239	241	246	246	246
4		Water Services	8	8	8	8	8	8
587	Buildings Total		610	802	857	886	897	909
5	Supplies & Services	Catering	-	-	-	-	-	-
5		Communication and computing	1	1	3	3	3	3
228		Equipment, furniture & materials	154	177	199	211	231	233
1		Expenses	-	-	-	-	-	-
6		Insurance - service related	-	-	-	-	-	-
10		Office expenses	24	24	24	24	24	24
5		Premises Cleaning	-	-	-	-	-	-
1		Repairs & Maintenance	-	-	-	-	-	-
(2)		Sales	-	-	-	-	-	-
257		Services	136	301	122	122	122	122
516	Supplies & Services Total		315	503	348	360	380	382
1	Transport	Mileage Allowance	2	2	2	2	2	2
10		Operating Costs	11	12	12	12	12	12
1		Pool Car	2	2	2	2	2	2
		Public Transport	1	1	1	1	1	1
3		Vehicle Insurance	1	1	1	1	1	1
15	Transport Total		16	17	17	17	17	17
244	Benefit & Transfer Payments	Grants	459	464	464	464	459	459
4		Irrecoverable V A T	4	4	4	4	4	4
248	Benefit & Transfer Payments Total		463	468	468	468	463	463
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	(52)	(79)	(66)	(52)	(52)	(52)
-	Reserve-Revenue Transfers Total		(52)	(79)	(66)	(52)	(52)	(52)
(20)	Net Service Expenditure		(136)	68	(86)	(88)	(14)	4
2,844	Gross Service Expenditure		3,087	3,604	3,691	3,717	3,785	3,842
(2,863)	Gross Service Income		(3,223)	(3,536)	(3,777)	(3,805)	(3,800)	(3,838)
(20)	Net Service Expenditure		(136)	68	(86)	(88)	(14)	4
(7)	Car Park - On Street		(132)	-	-	-	-	-
(1,279)	Car Parks - Off Street		(1,054)	(1,304)	(1,397)	(1,362)	(1,343)	(1,325)
312	Countryside		248	395	437	349	302	280
71	Markets		(38)	(32)	(29)	(26)	(24)	(21)
401	Parks and Open Spaces		542	555	519	528	532	541
482	Transformation		298	304	385	424	519	529
(20)	Net Service Expenditure		(136)	(82)	(86)	(88)	(14)	4

Actuals 2021/22	Head of Service	3C ICT Shared Service	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(2,793)	Income & Fees	Fees & charges	(1,672)	(1,704)	(1,648)	(1,648)	(1,648)	(1,648)
(152)		Government grants	-	-	-	-	-	-
(3,194)		Other grants and contributions	(3,413)	(3,388)	(3,286)	(3,286)	(3,286)	(3,286)
(6,139)	Income & Fees Total		(5,085)	(5,092)	(4,934)	(4,934)	(4,934)	(4,934)
2,831	Employees	Salary	2,896	2,912	2,922	2,974	3,033	3,094
294		National Insurance	341	309	304	312	322	331
485		Pension	524	529	531	541	552	563
189		Hired Staff	95	74	74	74	74	74
42		Other Staff Costs	37	37	37	37	37	37
28		Recruitment	10	10	10	10	10	10
46		Training	44	44	44	44	44	44
-		Uniform & laundry	1	1	1	1	1	1
3,916	Employees Total		3,948	3,917	3,923	3,993	4,073	4,154
15	Buildings	Repairs & Maintenance	6	6	6	6	6	6
15	Buildings Total		7	7	7	7	7	7
-	Supplies & Services	Catering	1	1	1	1	1	1
754		Communication and computing	708	869	782	782	782	782
3,723		Equipment, furniture & materials	2,755	2,779	2,829	2,839	2,738	2,738
5		Office expenses	12	12	12	12	12	12
(326)		Sales	(5)	(5)	(5)	(5)	(5)	(5)
216		Services	242	112	109	109	109	109
4,374	Supplies & Services Total		3,712	3,767	3,727	3,737	3,636	3,636
-	Transport	Contract Hire & operating leases	1	1	1	1	1	1
3		Mileage Allowance	10	10	10	10	10	10
1		Operating Costs						
1		Pool Car	4	4	4	4	4	4
1		Public Transport	8	8	8	8	8	8
5	Transport Total		23	23	23	23	23	23
2,171	Net Service Expenditure		2,604	2,622	2,746	2,826	2,805	2,886

8,311	Gross Service Expenditure		7,689	7,714	7,679	7,760	7,738	7,820
(6,139)	Gross Service Income		(5,085)	(5,092)	(4,934)	(4,934)	(4,934)	(4,934)
2,171	Net Service Expenditure		2,604	2,622	2,746	2,826	2,805	2,886

2,171	ICT Shared Service		2,604	2,622	2,746	2,826	2,805	2,886
2,171	Net Service Expenditure		2,604	2,622	2,746	2,826	2,805	2,886

2.3 Service Budgets by Portfolio

Actuals 2021/22	Portfolio	Community & Health	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
1	Income & Fees	Fees & charges	-	(135)	-	-	-	-
(283)		Government grants	-	-	-	-	-	-
(80)		Other grants and contributions	(86)	(90)	-	-	-	-
(362)	Income & Fees Total		(86)	(225)	-	-	-	-
176	Employees	Salary	213	223	154	157	160	164
17		National Insurance	22	20	15	15	16	16
23		Pension	37	39	27	27	28	28
217	Employees Total		272	282	195	200	204	208
8	Buildings	Rents Payable	-	-	-	-	-	-
-		Repairs & Maintenance	1	1	1	1	1	1
8	Buildings Total		1	1	1	1	1	1
1	Supplies & Services	Communication and computing	1	2	2	2	2	2
-		Services	1	1	1	1	1	1
2	Supplies & Services Total		3	3	3	3	3	3
-	Transport	Mileage Allowance	2	2	2	2	2	2
-		Operating Costs	1	1	1	1	1	1
-	Transport Total		3	3	3	3	3	3
275	Benefit & Transfer Payments	Grants	214	214	214	214	214	214
275	Benefit & Transfer Payments Total		214	214	214	214	214	214
140	Net Service Expenditure		406	278	416	420	424	428

502	Gross Service Expenditure		492	502	416	420	424	428
(362)	Gross Service Income		(86)	(225)	-	-	-	-
140	Net Service Expenditure		406	278	416	420	424	428

141	Community Team		406	278	416	420	424	428
141	Net Service Expenditure		406	278	416	420	424	428

Actuals 2021/22	Portfolio	Corporate & Shared Services	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(3,023)	Income & Fees	Fees & charges	(1,751)	(1,881)	(1,825)	(1,825)	(1,825)	(1,825)
(872)		Government grants	-	-	-	-	-	-
(6)		NDR	(28)	-	-	-	-	-
(3,205)		Other grants and contributions	(3,628)	(3,608)	(3,461)	(3,376)	(3,291)	(3,291)
(162)		Rent	(175)	(348)	(343)	(343)	(343)	(343)
(3)	Sales	-	-	-	-	-	-	-
(7,270)	Income & Fees Total		(5,582)	(5,836)	(5,629)	(5,544)	(5,459)	(5,459)
4,834	Employees	Salary	4,553	4,492	4,528	4,556	4,648	4,742
446		National Insurance	503	457	447	460	475	490
733		Pension	783	796	796	811	827	844
281		Employee Insurance	335	286	292	298	304	310
227		Hired Staff	117	96	96	96	96	96
82		Other Staff Costs	72	72	72	72	72	72
37		Recruitment	36	34	36	34	34	34
25		Severance payments	-	-	-	-	-	-
120		Training	114	113	110	113	113	113
2		Uniform & laundry	1	1	1	1	1	1
6,787	Employees Total		6,514	6,347	6,378	6,441	6,570	6,701
186	Buildings	Energy Costs	185	694	694	694	694	694
11		Premises Cleaning	11	40	40	40	40	40
87		Premises Insurance	97	97	97	97	97	97
6		Rates	6	6	6	6	6	6
360		Rents Payable	406	433	458	485	506	519
120		Repairs & Maintenance	135	135	135	135	135	135
3		Water Services	14	14	14	14	14	14
773	Buildings Total		855	1,419	1,445	1,472	1,492	1,505
980	Supplies & Services	Communication and computing	868	982	894	894	894	894
1		Catering	4	4	4	4	4	4
13		Election Costs	-	-	-	-	-	-
3,799		Equipment, furniture & materials	2,796	2,816	2,856	2,866	2,765	2,775
		Expenses	-	-	-	-	-	-
11		Insurance - service related	29	25	25	26	26	27
153		Members Allowances	437	440	445	450	455	461
131		Office expenses	113	80	80	80	80	80
1		Operating Costs	-	-	-	-	-	-
1		Other Staff Costs	-	-	-	-	-	-
74		Premises Cleaning	74	74	74	74	74	74
(326)	Sales	(5)	(5)	(5)	(5)	(5)	(5)	
797	Services	533	686	698	705	712	718	
-	Telecommunications	-	-	-	-	-	-	
5,635	Supplies & Services Total		4,847	5,100	5,070	5,092	5,004	5,027
	Transport	Contract Hire & operating leases	1	1	1	1	1	1
7		Mileage Allowance	22	22	22	22	22	22
1		Operating Costs	-	-	-	-	-	-
6		Pool Car	10	10	10	10	10	10
1		Public Transport	11	11	11	11	11	11
150	Vehicle Insurance	202	153	156	159	162	166	
165	Transport Total		246	196	200	203	206	209
107	Benefit & Transfer Payments	Grants	40	39	39	39	39	39
		Contributions paid	1	1	1	1	1	1
5		Irrecoverable V A T	5	5	5	5	5	5
112	Benefit & Transfer Payments Total		46	45	45	45	45	45
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	-	65	65	65	65	65
-	Reserve-Revenue Transfers Total		-	65	65	65	65	65
6,202	Net Service Expenditure		6,926	7,336	7,573	7,773	7,922	8,094
13,472	Gross Service Expenditure		12,508	13,172	13,202	13,317	13,382	13,553
(7,270)	Gross Service Income		(5,582)	(5,836)	(5,629)	(5,544)	(5,459)	(5,459)
6,202	Net Service Expenditure		6,926	7,336	7,573	7,773	7,922	8,094
108	Building Control		153	250	250	250	250	250
804	Democratic & Elections		993	980	994	1,006	1,019	1,032
227	Document Centre		251	173	166	169	173	186
37	Energy & Sustainability Mgt		55	42	43	44	45	46
781	Facilities Management		865	1,214	1,249	1,282	1,308	1,327
564	Human Resources		498	586	549	558	567	577
2,171	ICT Shared Service		2,604	2,622	2,746	2,826	2,805	2,886
225	Legal		224	259	271	278	285	292
103	Risk Management		139	145	148	150	153	155
699	Risks & Control		847	760	773	786	800	814
482	Transformation		298	304	385	424	519	529
6,202	Net Service Expenditure		6,926	7,336	7,573	7,773	7,922	8,094

Actuals 2021/22	Portfolio	Customers & Transactional Services	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(2,279)	Income & Fees	Fees & charges	(1,891)	(1,868)	(1,888)	(1,910)	(1,925)	(1,916)
(35,631)		Government grants	(15,619)	(23,850)	(21,838)	(15,312)	(15,292)	(15,271)
(2)		Interest Income	-	-	-	-	-	-
(6)		Other grants and contributions	(3)	(3)	(3)	(3)	(3)	(3)
(1)		Sales	-	-	-	-	-	-
(37,919)	Income & Fees Total		(17,514)	(25,721)	(23,729)	(17,226)	(17,221)	(17,191)
3,559	Employees	Salary	3,766	3,863	3,875	3,954	4,034	4,117
341		National Insurance	388	339	337	349	361	373
592		Pension	609	608	621	634	647	660
94		Hired Staff	-	-	-	-	-	-
48		Other Staff Costs	25	29	29	29	29	29
1		Recruitment	-	-	-	-	-	-
2		Training	6	4	4	4	4	4
1		Uniform & laundry	1	1	1	1	1	1
4,638	Employees Total		4,796	4,843	4,867	4,971	5,076	5,184
	Buildings	Rents Payable	1	1	1	1	1	1
		Repairs & Maintenance	12	10	10	10	10	10
1	Buildings Total		13	11	11	11	11	11
64	Supplies & Services	Communication and computing	110	112	109	109	109	109
-		Catering	1	1	1	1	1	1
117		Equipment, furniture & materials	45	45	45	45	45	45
1		Expenses	-	-	-	-	-	-
2		Insurance - service related	-	-	-	-	-	-
79		Office expenses	51	41	45	45	45	45
1		Other Staff Costs	-	-	-	-	-	-
-		Sales	(1)	(1)	(1)	(1)	(1)	(1)
187		Services	107	81	110	110	110	110
451	Supplies & Services Total		312	280	310	310	310	310
4	Transport	Contract Hire & operating leases	-	-	-	-	-	-
8		Mileage Allowance	15	14	15	15	15	15
6		Operating Costs	7	7	7	7	7	7
4		Other Transport Costs	-	-	-	-	-	-
11		Pool Car	10	9	9	9	9	9
		Public Transport	4	3	3	3	3	3
1		Vehicle Insurance	-	-	-	-	-	-
34	Transport Total		35	33	34	34	34	34
25,169	Benefit & Transfer Payments	Benefits	15,521	23,803	21,875	15,521	15,521	15,521
8,465		Grants	28	146	140	16	16	16
1,905		Contributions paid	984	969	991	991	991	991
2		Other Misc Payments	-	-	-	-	-	-
35,540	Benefit & Transfer Payments Total		16,532	24,918	23,006	16,527	16,527	16,527
-	Renewals Fund Contribution	Renewals Fund Contribution	7	7	7	7	7	7
-	Renewals Fund Contribution Total		7	7	7	7	7	7
(104)	Reserve-Revenue Transfers	Bad Debts Provision	157	147	147	147	147	147
-		Reserve-Revenue Transfers	-	(45)	-	-	-	-
(104)	Reserve-Revenue Transfers Total		157	102	147	147	147	147
2,641	Net Service Expenditure		4,337	4,473	4,652	4,780	4,890	5,028
40,560	Gross Service Expenditure		21,852	30,194	28,381	22,006	22,111	22,219
(37,919)	Gross Service Income		(17,514)	(25,721)	(23,729)	(17,226)	(17,221)	(17,191)
2,641	Net Service Expenditure		4,337	4,473	4,652	4,780	4,890	5,028

221	Business Team		279	259	264	270	275	281
144	Chief Operating Officer		108	108	110	112	114	117
	Closed Churchyards		(13)	-	-	-	-	-
178	Community Team		179	160	173	177	181	194
(127)	Council Tax Support		(115)	(122)	(114)	(114)	(114)	(114)
875	Customer Services		979	902	919	940	961	982
15	Emergency Planning		31	26	31	32	32	33
113	Environmental Health Admin		120	133	137	140	143	146
343	Environmental Protection Team		364	431	442	451	460	469
562	Housing Benefits		1,554	1,892	1,983	2,023	2,066	2,125
666	Housing Needs		1,142	1,032	1,035	1,080	1,097	1,115
(121)	Licencing		(61)	(99)	(98)	(100)	(95)	(90)
(227)	Local Tax Collection		(231)	(250)	(231)	(231)	(231)	(231)
2,641	Net Service Expenditure		4,337	4,473	4,652	4,780	4,890	5,028

Actuals 2021/22	Portfolio	Finance & Resources	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(104)	Income & Fees	Fees & charges	(155)	(107)	(117)	(127)	(127)	(127)
(2,310)		Government grants	-	-	-	-	-	-
(452)		Interest Income	(533)	(436)	(485)	(511)	(511)	(511)
(4,770)		Rent	(4,541)	(4,273)	(4,654)	(5,061)	(5,073)	(5,131)
(290)		Sales	-	-	-	-	-	-
(7,927)	Income & Fees Total		(5,229)	(4,815)	(5,255)	(5,698)	(5,711)	(5,769)
899	Employees	Salary	893	1,243	987	1,004	1,022	1,041
99		National Insurance	100	91	90	93	95	98
149		Pension	155	153	153	156	160	163
627		Hired Staff	-	-	-	-	-	-
1,638		Other Staff Costs	1,587	1,567	1,480	1,393	1,393	1,393
7		Recruitment	-	-	-	-	-	-
346		Severance payments	152	152	152	152	152	152
6		Training	-	-	-	-	-	-
106		Uniform & laundry	-	-	-	-	-	-
3,877	Employees Total		2,888	3,207	2,862	2,798	2,822	2,846
12	Buildings	Energy Costs	9	35	27	26	26	26
77		Premises Cleaning	15	15	2	2	2	2
24		Premises Insurance	26	26	27	28	28	28
1		Rates	1	1	1	1	1	1
193		Rents Payable	250	356	253	251	264	266
68		Repairs & Maintenance	189	186	161	161	161	161
(3)		Water Services	1	2	2	1	1	1
372	Buildings Total		490	620	471	468	481	483
37	Supplies & Services	Communication and computing	3	3	3	3	3	3
3		Catering	-	-	-	-	-	-
100		Equipment, furniture & materials	56	53	53	53	53	53
1		Expenses	-	-	-	-	-	-
47		Insurance - service related	53	54	56	56	56	56
92		Office expenses	24	25	25	25	25	25
1		Premises Cleaning	-	-	-	-	-	-
3,913	Supplies & Services Total	Services	4,515	4,431	4,498	4,452	4,392	4,392
4,195	Supplies & Services Total		4,650	4,567	4,635	4,590	4,531	4,531
1	Transport	Contract Hire & operating leases	-	-	-	-	-	-
53		Operating Costs	-	-	-	-	-	-
19		Pool Car	-	-	-	-	-	-
		Public Transport	1	1	1	1	1	1
74	Transport Total		1	1	1	1	1	1
21	Benefit & Transfer Payments	Contributions paid	76	76	76	76	76	76
1,055		Grants	-	39	-	-	-	-
21		Irrecoverable V A T	21	21	21	21	21	21
4		Other Misc Payments	6	6	6	6	6	6
1,101	Benefit & Transfer Payments Total		103	142	103	103	103	103
(87)	Reserve-Revenue Transfers	Bad Debts Provision	8	8	8	8	8	8
-		Reserve-Revenue Transfers	4	(57)	4	4	4	4
(87)	Reserve-Revenue Transfers Total		12	(49)	12	12	12	12
1,606	Net Service Expenditure		2,915	3,673	2,828	2,274	2,238	2,206
9,533	Gross Service Expenditure		8,144	8,488	8,084	7,972	7,949	7,975
(7,927)	Gross Service Income		(5,229)	(4,815)	(5,255)	(5,698)	(5,711)	(5,769)
1,606	Net Service Expenditure		2,915	3,673	2,828	2,274	2,238	2,206
(3,548)	Commercial Estates		(2,960)	(2,544)	(3,122)	(3,479)	(3,530)	(3,578)
4,322	Corporate Finance		4,948	5,349	5,068	4,855	4,855	4,855
516	Finance		721	668	677	689	700	712
183	Head of Resources		105	113	115	118	120	122
135	Human Resources		102	88	89	91	93	95
(2)	Public Conveniences		-	-	-	-	-	-
1,606	Net Service Expenditure		2,915	3,673	2,828	2,274	2,238	2,206

Actuals 2021/22	Portfolio	Leisure, Waste & Street Scene	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
-	Income & Fees	Commuted sums	(82)	(82)	(82)	(82)	(82)	(82)
(8,636)		Fees & charges	(10,299)	(10,984)	(12,528)	(13,161)	(13,675)	(13,779)
(903)		Government grants	(16)	(16)	(16)	(16)	(16)	(16)
(13)		NDR	-	(7)	(7)	(7)	(7)	(7)
(276)		Other grants and contributions	(161)	(205)	(182)	(184)	(185)	(185)
(37)		Rent	(33)	(33)	(33)	(33)	(33)	(33)
(342)		Sales	(508)	(631)	(726)	(756)	(806)	(812)
(10,207)	Income & Fees Total		(11,099)	(11,958)	(13,574)	(14,239)	(14,804)	(14,914)
7,074	Employees	Salary	7,707	8,121	8,282	8,431	8,676	8,853
550		National Insurance	636	562	556	575	603	626
1,074		Pension	1,214	1,274	1,294	1,317	1,356	1,383
446		Hired Staff	204	212	212	212	212	212
234		Other Staff Costs	164	162	288	162	162	162
5		Recruitment	-	-	-	-	-	-
(55)		Severance payments	-	-	-	-	-	-
32		Training	1	2	2	2	2	2
33		Uniform & laundry	42	44	44	44	44	44
9,393	Employees Total		9,968	10,376	10,678	10,742	11,054	11,281
487	Buildings	Energy Costs	560	1,206	1,216	1,216	1,216	1,216
26		Ground Maintenance Costs	15	9	9	9	9	9
30		Premises Cleaning	41	41	48	48	48	48
4		Rates	-	-	-	-	-	-
7		Rents	13	13	13	13	13	13
782		Rents Payable	842	933	982	1,022	1,051	1,080
331		Repairs & Maintenance	445	444	446	450	450	450
94		Water Services	116	91	91	91	91	91
1,762	Buildings Total		2,033	2,737	2,806	2,850	2,879	2,908
67	Supplies & Services	Communication and computing	117	151	172	177	183	183
6		Catering	-	-	-	-	-	-
935		Equipment, furniture & materials	788	792	1,064	826	846	842
2		Expenses	-	-	-	-	-	-
13		Insurance - service related	4	4	4	4	4	4
156		Office expenses	177	128	265	144	148	148
1		Other Staff Costs	-	-	-	-	-	-
6		Premises Cleaning	-	-	-	-	-	-
8		Repairs & Maintenance	-	-	-	-	-	-
(41)		Sales	(34)	(34)	(34)	(34)	(34)	(34)
572		Services	969	1,270	1,598	1,362	1,371	1,371
6		Telecommunications	-	-	-	-	-	-
1,731	Supplies & Services Total		2,020	2,311	3,068	2,478	2,517	2,513
1	Transport	Contract Hire & operating leases	18	6	6	6	6	6
5		Mileage Allowance	13	10	10	10	10	10
952		Operating Costs	957	1,185	1,104	1,124	1,145	1,144
2		Pool Car	3	3	3	3	3	3
		Public Transport	1	1	1	1	1	1
15		Vehicle Insurance	1	1	1	1	1	1
975	Transport Total		993	1,206	1,125	1,146	1,166	1,165
269	Benefit & Transfer Payments	Grants	471	476	476	476	471	471
74		Irrecoverable V A T	74	74	74	74	74	74
343	Benefit & Transfer Payments Total		545	550	550	550	545	545
-	Renewals Fund Contribution	Renewals Fund Contribution	50	25	50	50	50	50
-	Renewals Fund Contribution Total		50	25	50	50	50	50
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	(52)	(79)	(66)	(52)	(52)	(52)
-	Reserve-Revenue Transfers Total		(52)	(79)	(66)	(52)	(52)	(52)
3,996	Net Service Expenditure		4,458	5,168	4,637	3,526	3,354	3,496
14,203	Gross Service Expenditure		15,557	17,127	18,211	17,764	18,158	18,410
(10,207)	Gross Service Income		(11,099)	(11,958)	(13,574)	(14,239)	(14,804)	(14,914)
3,996	Net Service Expenditure		4,458	5,168	4,637	3,526	3,354	3,496

(7)	Car Park - On Street	(132)	-	-	-	-	-
(1,279)	Car Parks - Off Street	(1,054)	(1,304)	(1,397)	(1,362)	(1,343)	(1,325)
(54)	CCTV	(114)	(115)	(116)	(117)	(117)	(117)
264	CCTV Shared Service	244	286	291	301	311	321
(1)	Community Team	-	-	-	-	-	-
312	Countryside	248	395	437	349	302	280
235	Fleet Management	317	301	304	309	313	317
713	Green Spaces	641	665	663	677	691	705
90	Head of Operations	90	93	95	97	99	101
179	Huntingdon Leisure Centre	(128)	14	22	22	41	48
289	Leisure Centres Corporate	318	333	338	343	348	354
71	Markets	(38)	(32)	(29)	(26)	(24)	(21)
107	One Leisure	89	101	103	105	108	110
190	One Leisure Active Lifestyles	151	145	159	152	145	137
(840)	One Leisure Corporate Management	143	45	48	51	55	58
401	Parks and Open Spaces	542	555	519	528	532	541
130	Ramsey Leisure Centre	3	76	77	78	92	97
153	St Ives Leisure Centre	(375)	(277)	(278)	(275)	(255)	(249)
202	St Ives Outdoor Centre	121	164	197	205	213	219
26	St Neots Leisure Centre	(347)	(248)	(255)	(260)	(244)	(242)
795	Street Cleansing	868	895	907	923	938	954
2,018	Waste Management	2,871	2,927	2,553	1,426	1,151	1,208
3,996	Net Service Expenditure	4,458	5,018	4,637	3,526	3,354	3,496

Huntingdonshire District Council **Table 23**

Actuals 2021/22	Portfolio	Place	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
449	Employees	Salary	514	509	519	529	540	550
52		National Insurance	65	62	63	64	66	68
78		Pension	89	88	90	92	93	95
-		Hired Staff	-	(1)	(1)	-	-	-
5		Recruitment	-	-	-	-	-	-
22		Severance payments	-	-	-	-	-	-
7		Training	5	5	5	5	5	5
612	Employees Total		674	663	676	690	704	719
3	Supplies & Services	Communication and computing	2	2	2	2	2	2
		Catering	1	1	1	1	1	1
3		Equipment, furniture & materials	-	-	-	-	-	-
30		Office expenses	15	15	15	15	15	15
19		Services	505	605	(45)	(95)	(145)	(195)
55	Supplies & Services Total		522	622	(28)	(78)	(128)	(178)
	Transport	Mileage Allowance	2	2	2	2	2	2
	Transport Total		4	3	4	4	4	4
1	Benefit & Transfer Payments	Other Misc Payments	1	1	1	1	1	1
1	Benefit & Transfer Payments Total		1	1	1	1	1	1
669	Net Service Expenditure		1,201	1,289	652	617	581	545
669	Gross Service Expenditure		1,201	1,289	652	617	581	545
669	Net Service Expenditure		1,201	1,289	652	617	581	545
529	Directors		1,035	1,117	477	438	399	360
140	Executive Support & Business Planning		165	171	175	179	182	186
669	Net Service Expenditure		1,201	1,289	652	617	581	545

Actuals 2021/22	Portfolio	Planning	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(52)	Income & Fees	Developer Contributions	(46)	(50)	(50)	(50)	(50)	(50)
(1,710)		Fees & charges	(2,654)	(1,834)	(1,868)	(1,918)	(1,993)	(1,993)
(92)		Government grants	(20)	(20)	(20)	(20)	(20)	(20)
(70)		Other grants and contributions	(361)	(380)	(386)	(393)	(255)	(236)
(2)		Sales	(2)	(2)	(2)	(2)	(2)	(2)
(1,927)	Income & Fees Total		(3,083)	(2,286)	(2,326)	(2,383)	(2,320)	(2,302)
1,471	Employees	Salary	2,198	2,041	1,977	1,979	2,018	2,058
143		National Insurance	186	196	192	194	199	206
254		Pension	301	343	346	346	353	360
654		Hired Staff	-	41	20	20	20	20
5		Other Staff Costs	1	1	1	1	1	1
12		Recruitment	-	-	-	-	-	-
1		Training	-	-	-	-	-	-
-		Uniform & laundry	-	2	2	2	2	2
2,540	Employees Total		2,687	2,624	2,539	2,542	2,594	2,647
	Buildings	Rents Payable	3	3	3	3	3	3
	Buildings Total		3	3	3	3	3	3
16	Supplies & Services	Communication and computing	9	9	9	9	9	9
		Election Costs	-	-	-	-	-	-
25		Equipment, furniture & materials	9	12	12	7	12	12
-		Insurance - service related	3	3	3	3	3	3
142		Office expenses	90	102	101	101	101	101
131		Services	524	269	205	140	140	140
314	Supplies & Services Total		635	396	331	261	266	266
3	Transport	Mileage Allowance	5	5	5	5	5	5
4		Pool Car	8	8	8	8	8	8
		Public Transport	2	1	1	1	1	1
6	Transport Total		14	13	13	13	13	13
2,476	Benefit & Transfer Payments	Grants	46	58	58	58	58	58
464		Levies	408	503	503	503	503	503
2,941	Benefit & Transfer Payments Total		454	561	561	561	561	561
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	75	95	95	95	95	95
-	Reserve-Revenue Transfers Total		75	95	95	95	95	95
3,875	Net Service Expenditure		784	1,407	1,215	1,092	1,211	1,283
5,801	Gross Service Expenditure		3,868	3,692	3,541	3,475	3,531	3,584
(1,927)	Gross Service Income		(3,083)	(2,286)	(2,326)	(2,383)	(2,320)	(2,302)
3,875	Net Service Expenditure		784	1,407	1,215	1,092	1,211	1,283
2,398	Corporate Finance		-	-	-	-	-	-
537	Development Management		(257)	251	(112)	(181)	(228)	(198)
464	Internal Drainage Boards		408	503	503	503	503	503
(148)	Land Charges		(65)	(64)	(57)	(56)	(54)	(52)
111	Market Towns		-	()	()	()	144	170
489	Planning Policy		674	692	858	802	821	836
23	Public Transport		24	24	24	24	24	24
3,875	Net Service Expenditure		784	1,407	1,215	1,092	1,211	1,283

Actuals 2021/22	Portfolio	Regeneration & Growth, Economy & Skills	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(24)	Income & Fees	Fees & charges	(34)	(26)	(27)	(28)	(29)	(30)
(1,851)		Government grants	-	-	-	-	-	-
(127)		Rent	(110)	(130)	(134)	(138)	(143)	(147)
(15)		Sales	(5)	(5)	(5)	(5)	(5)	(5)
(2,017)	Income & Fees Total		(149)	(162)	(166)	(171)	(177)	(182)
340	Employees	Salary	369	332	339	345	352	359
34		National Insurance	40	31	31	32	33	34
59		Pension	64	57	59	60	61	62
4		Recruitment	-	-	-	-	-	-
436	Employees Total		473	421	429	438	447	456
22	Buildings	Energy Costs	28	94	95	96	97	98
		Rents Payable	1					
2		Repairs & Maintenance	5	5	5	5	5	5
24		Water Services	28	28	28	28	28	28
49	Buildings Total		62	127	128	129	130	131
9	Supplies & Services	Communication and computing	10	9	10	10	11	11
31		Equipment, furniture & materials		4	4	4	4	4
29		Office expenses	1	14	14	14	13	13
106		Services	43	31	35	36	38	39
175	Supplies & Services Total		55	58	63	64	66	67
-	Transport	Mileage Allowance	1		1	1	1	1
		Pool Car	1					
-		Public Transport	1					
	Transport Total		2	1	2	2	2	2
1,797	Benefit & Transfer Payments	Grants	38	37	37	37	37	37
6		Irrecoverable V A T	6	6	6	6	6	6
1,803	Benefit & Transfer Payments Total		43	43	43	43	43	43
-	Renewals Fund Contribution	Renewals Fund Contribution	2	2	2	2	2	2
-	Renewals Fund Contribution Total		2	2	2	2	2	2
446	Net Service Expenditure		487	489	499	506	512	519
2,463	Gross Service Expenditure		636	651	666	677	689	700
(2,017)	Gross Service Income		(149)	(162)	(166)	(171)	(177)	(182)
446	Net Service Expenditure		487	489	499	506	512	519
202	Economic Development		198	206	210	214	218	222
(16)	Housing Miscellaneous		29	88	90	89	88	86
190	Housing Strategy		187	196	199	203	207	210
71	Programme Delivery		73	-	-	-	-	-
446	Net Service Expenditure		487	489	499	506	512	519

3.0 CAPITAL

3.1 The detailed Draft Capital Programme for the period 2024/25 to 2027/28 is shown in **Tables 26a and 26b** below, along with the sources of finance. The revenue implications of the individual capital proposals are built into the respective revenue budgets and the impact of the proposed programme on the 2023/24 Minimum Revenue Position (MRP) is £2.8m.

Capital Programme	Original Budget	Revised Budget	Forecast	Medium Term Financial Strategy				
	2022/23	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Gross Expenditure								
Director of Finance and Corporate Resources								
Huntingdon Redevelopment	7,595	16,095	0					
Upgrade works at Fareham				1,350				
Bridge Place Car Park		301	208					
Bridge Place Car Park (Rephase)								
Alms Close Development								
Oak Tree Remedial Works	912	35	29					
Health and Safety Works at Commercial Properties		51	42					
Health and Safety Works at Commercial Properties (Rephase)				9				
Energy Efficiency Works at Commercial Properties	16	85	63					
Energy Efficiency Works at Commercial Properties (Rephase)				22				
Commercial estates capital for works, enhancements and re-lettings	250	650	487					
Commercial estates capital for works, enhancements and re-lettings (rephase)				163				
Roof Replacements		130	98					
Roof Replacements (Rephase)				32				
Sites for SMEs		33	26					
Sites for SMEs (Rephase)								
Replacement Building Management System (BMS) - PFH								
Lighting Loves Farm	8		0					
RetroFit Buildings		226	0					
RetroFit Buildings (Rephase)				226				
Skills Fund								
Upgrade/Replacement of Public Toilets		89	89					
Building Efficiency			42					
Company Investment		100	100					
VAT Partial Exemption	21	21	21	21	50	50	50	50
Capita Upgrade and 3D Secure 2 SCA and payment portal Upgrade		11	11					
Chief Operating Officer								
Printing Equipment	2	16	0					
Replacement Corporate Scanners		25	18					
Replacement Corporate Scanners (Rephase)				7				
Scanners	4		0					
Mobile Home Electrical Works			1					
Environmental Health Software			28					
Open Space Security								
Corporate Director (Place)								
Future High Streets - St Neots	6,811	12,171	1,301	774	1,640			
Future High Streets - St Neots (Rephase)				10,870				
Market Towns Programme	725	675	60	497				
Market Towns Programme (Rephase)				337				
Market Towns Programme - Future Schemes				844				
Wayfinding and Information		200	200					
Smarter Towns		91	91					
UK Shared Prosperity Fund Projects				68	201			
Rural England Prosperity Fund				479	479			
Ramsey Food Hall				1,150				
St Neots Masterplan Phase 1				285				
Planning Manager								
A14 Upgrade	400	800	242					
A14 Upgrade (Rephase)								
Conservation Area Appraisal Programme	47	94		94				
Community Infrastructure Levy External Projects			2,455	3,476	676	2,706	2,706	

3C ICT								
Hardware Replacement	130	195	75	130				
Hardware Replacement (Rephase)				120				
Generator - 3ICT Backup								
Data Centre Storage		39	39					
Wi-Fi access points								
Mobile Phones Replacement								
Telephony Replacement	8	154	207	8	8	8	8	8
Extend compute capacity in shared data centre								
Information@Work Consolidation	20	40	20					
Information@Work Consolidation (Rephase)				20				
GIS Test Environment			8					
Data Centre Server Room (No.1)	244	244	0					
Data Centre Server Room (No.1) (Rephase)				244				
No2 Server & SQL Server 2012 Migration	20	20	10					
No2 Server & SQL Server 2012 Migration (Rephase)				10				
SIEM			3					
AV Equipment	60	60	30					
AV Equipment (Rephase)				30				
Democratic Services Software				27				
Hybrid Cloud Data Refresh				215				
Windows 2012 Server Replacement				45				
Waste and Grounds Maintenance Tablet and Smartphones				27				
WIFI Access Points					50			
Mobile Device Refresh							82	
Network Switches							180	
Telephony/Contact Centre								200
EastNet Replacement						200		
Laptop Replacements				100	100	100	100	100
Monitor Replacements								25
Cyber Security Technology								70
Server 2016 Migration						20		
Windows 10 End of Life						20		
Leisure and Health								
One Leisure Improvements	285	551	551	300	300	300	300	300
One Leisure Ramsey 3G	17	96	96					
OL St Ives Changing Rooms	12	12	0					
OL St Ives Changing Rooms (Rephase)				12				
OL St Neots Synthetic Pitch								
OL CCTV Upgrade		110	110					
OLSI Pitch Replacement				300				
Operations								
Operations Back Office			5					
Civil Parking Enforcement	31	217	217					
Fencing	19	13	14	13	13	13	13	13
Lighting - Loves Farm Footpath		1	1					
Wheeled Bins	260	254	101	254	254	254	254	254
Wheeled Bins (Rephase)				153				
Vehicle Fleet Replacement	1,139	1,478	856	1,357	815	1,640	90	1,530
Vehicle Fleet Replacement (Rephase)				175				
Play Equipment	31	30	36	30	30	30	30	30
Secure cycle storage	39	148	20					
Bicycle Kitchen		15	15					
Parking Strategy	93	148	148					
District wide signage	10	70	47					
Additional EV Charging Points								
Play Area Fencing								
Hinchingbrooke Country Park	1,346	2,984	295					
Hinchingbrooke Country Park (Rephase)				2,689				
Moores Walk Revamp	20	20	14					
Moores Walk Revamp (Rephase)				6				
St Neots Riverside Park Path/Cycle Imps	443	444	11					
St Neots Riverside Park Path/Cycle Imps (Rephase)				433				
Priory Park Power		15	0					
Priory Park Power (Rephase)				15				
Godmanchester Weir		248	84					
St Ives Park		80	0					
St Ives Park (Rephase)				80				
Parklets		160	131					
Solar Benches		46	36					
Covered Benches			3					
Town Walks		15	10					
Modern Waste Solutions								

Market Trader Pop Ups		17	17					
Places to Dwell			34					
Lone Worker Software	3	20	10					
Housing Manager								
Disabled Facilities Grants	2,200	1,800	1,761	1,650	1,600	1,600	1,600	1,600
Disabled Facilities Grants (Rephase)				39				
Housing Company	206	206	0					
Housing Company (Rephase)				206				
Transformation								
Data Warehouse	7	16	16					
Voice Bots	30	34	34					
Total Gross Expenditure	23,464	41,899	10,677	29,392	6,216	6,941	5,413	4,180

Huntingdonshire District Council
Table 26b

Capital Programme	Original Budget 2022/23 £000s	Revised Budget 2022/23 £000s	Forecast 2022/23 £000s	Medium Term Financial Strategy				
				2023/24 £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s	2027/28 £000s
Financing								
Grants and Contributions								
DFGs	(1,350)	(1,351)	(1,350)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
Wheeled bins	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)
Market Town Funding	(675)	(875)	(328)	(1,678)				
Huntingdon Development	(7,595)	(16,095)						
Future High Streets	(6,811)	(12,171)	(1,301)	(11,644)	(1,640)			
One Leisure Ramsey 3G	(17)	(17)	(17)					
St Neots Riverside Park Path/Cycle Imps (Rephase)	(443)	(445)	(11)	(401)				
Godmanchester Weir		(248)	(85)					
St Ives Park		(80)		(80)				
Priory Park Mains Power (CIL)		(15)		(15)				
Hinchingbrooke Country Park (CIL)		(1,495)	(295)	(1,254)				
Combined Authority/MHCLG/CIL Grant Funding	(50)	(918)	(404)					
A14 Contribution (Cambridgeshire Horizons)			(42)					
UK Shared Prosperity Fund				(68)	(201)			
Rural England Prosperity Fund				(479)	(479)			
Ramsey Food Hall (CPCA)				(1,150)				
St Neots Masterplan Phase 1				(285)				
Upgrade works at Fareham				(400)				
OLSI Pitch Replacement (CIL)				(175)				
Total Grants and Contributions	(17,042)	(33,811)	(3,934)	(19,030)	(3,721)	(1,401)	(1,401)	(1,401)
Use of Capital Reserves								
Community Infrastructure Levy Reserve			(2,455)	(3,476)	(676)	(2,706)	(2,706)	
Total Capital Reserves	0	0	(2,455)	(3,476)	(676)	(2,706)	(2,706)	0
Capital Receipts								
Loan Repayments	(284)	(284)	(68)	(9)	0	0	0	
Housing Clawback Receipts	(450)	(450)	(450)	(350)	(300)	(250)	(200)	(150)
Commercial Investment Strategy	(250)	(250)	0	0				
Total Capital Receipts	(984)	(984)	(518)	(359)	(300)	(250)	(200)	(150)
Net to be funded by borrowing	5,438	7,104	3,770	6,527	1,519	2,584	1,106	2,629

4.0 TREASURY MANAGEMENT

4.1 The following gives a high-level commentary on the Treasury Management activity that the Council is expecting to undertake during 2023/24.

- **Short Term Borrowing**

During 2023/24 the Council is unlikely to undertake short-term borrowing, as indicated by the liability benchmark the council will be a net investor. However, for 2023/24, a small budget of £5,000 has been maintained in case there is a very short-term requirement to borrow because of operational cash flows.

- **Long Term Borrowing**

Treasury management practice permits the Council to borrow for the long-term up to the capital financing requirement balance, which is made up of previous capital expenditure. At the end of 2022/23, it is forecast that the total balances in respect of long-term borrowing will be £34.4m. The estimated cost of long-term borrowing in 2023/24 is £0.97m.

4.2 During 2023/24 no long-term borrowing has been anticipated for any Commercial Investment/Development Strategy, due to the Government prohibiting any borrowing from PWLB for commercial gain. Given the high costs of borrowing currently, the MTFS does not contain any plans for investment or redevelopment schemes.

5.0 Capital Financing Requirement (CFR)

5.1 **Table 27** gives a summary of how, over the period of the MTFs, the Council's capital commitments and plans impact on its underlying need to borrow.

Huntingdonshire District Council		Table 27					
Capital Financing Requirement	2021/22	2022/23	Medium Term Financial Strategy				
	Actual £000s	Forecast £000s	2023/24 £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s	2027/28 £000s
Opening Capital Financing Requirement	71,431	70,378	71,592	75,348	73,647	73,037	70,667
Capital Investment							
Property, Plant and Equipment	6,989	4,078	6,575	1,620	2,615	1,107	2,510
Investment Properties	112	0	1,576	0	0	0	0
Intangible Assets	180	158	47	0	20	0	70
Revenue Expenditure Funded From Capital Under Statute	2,268	5,818	20,469	4,596	4,306	4,306	1,600
Infrastructure Assets	496	85	6	0	0	0	0
Community Assets	0	437	513	0	0	0	0
Loans	0	100	206	0	0	0	0
Assets Under Construction	1,042	0	0	0	0	0	0
Additional Requirement	11,087	10,677	29,392	6,216	6,941	5,413	4,180
Sources of Finance							
Capital Receipts	(609)	(518)	(359)	(300)	(250)	(200)	(150)
Capital Grants and Contributions	(2,261)	(3,934)	(19,030)	(3,721)	(1,401)	(1,401)	(1,401)
Community Infrastructure Levy	(837)	(2,455)	(3,476)	(676)	(2,706)	(2,706)	0
Use of Capital Grants Unapplied	(5,492)	0					
Direct Revenue Financing	(183)	0	0	0	0	0	0
Minimum Revenue Provision	(2,758)	(2,556)	(2,771)	(3,220)	(3,194)	(3,476)	(3,467)
	(12,140)	(9,463)	(25,636)	(7,917)	(7,551)	(7,783)	(5,018)
Closing Capital Financing Requirement	70,378	71,592	75,348	73,647	73,037	70,667	69,829
Increase/(Decrease) in Underlying Need to Borrow	(1,053)	1,214	3,756	(1,701)	(610)	(2,370)	(838)

6.0 Formal 2023/24 Council Tax Resolutions

6.1 The formal 2023/24 Council Tax resolutions to be agreed by Council are shown below.

- a) That the Council note the Council Tax Base for the whole Council area and individual Towns and Parishes (para 6.2) as approved by Chairman of Corporate Governance Committee and Section 151 Officer on the 6 December 2022 (and subsequent publication as a key decision).

The tax base (T) which is the amount anticipated from a District Council Tax of £1 is **£65,795**

- b) That the following amounts calculated by the Council for 2023/24 in accordance with the requirements of the Local Government Finance Act 1992 as amended by the Localism Act 2011 (the Act), the Local Government Finance Act 2012 and associated regulations:

(i) the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act **£83,509,858**

Gross revenue expenditure including benefits, Town/Parish Precepts

(ii) the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act **£64,785,038**

Revenue income including reimbursement of benefits, specific and general grants, use of reserves and any transfers from the collection fund.

(iii) the amount by which the aggregate at (i) above exceeds the aggregate at (ii) above in accordance with Section 31A (4) of the Act **£ 18,724,820**

This is the "Council Tax Requirement" including Parish/Town Precepts (item i minus item ii). It is the cash sum to be funded from District, Town and Parish Council Taxes.

(iv) the Council Tax requirement for 2023/24 divided by the tax base (T) in accordance with Section 31B (1) of the Act **£284.59**

District plus average Town/Parish Council Tax (item iii divided by District tax base)

(v) the aggregate of all "Special Items" referred to in Section 34(1) of the Act. **£8,469,932**

The total value of Parish/Town precepts included in i and iii above.

(vi) the Basic Amount of Council Tax for 2023/24 being item iv less item v divided by the tax base (T) in accordance with Section 34 (2) of the Act. **£155.86**

The District Council's Band D Tax for 2023/24

- (vii) the basic amounts of Council Tax for 2023/24 for those parts of the District to which one or more special items (Parish/Town precepts) relate in accordance with Section 34 (3) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount in column "band D" set out in Table 1 attached.
 - (viii) the amounts to be taken into account for 2023/24 in respect of categories of dwellings listed in particular valuation bands in accordance with Section 36 (1) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount for each of the valuation bands in the columns "bands A to H" set out in Table 1 attached.
- (c) That the amounts of precept issued to the Council by Cambridgeshire County Council, Cambridgeshire Police Authority, Cambridgeshire & Peterborough Fire Authority and for each Parish Council for each of the categories of dwellings listed in different valuation bands in accordance with Section 40 of the Act shown in para 6.3 attached be noted.
- (d) That, having regard to the calculations above, the Council, in accordance with Section 30 (2) of the Act, hereby sets the figures shown in para 6.4 as the amounts of Council Tax for 2023/24 for each of the categories of dwelling shown. ***This is the total Council Tax to be collected, incorporating the requirements of all of the relevant bodies, for each town or parish area.***
- (e) The Council notes that, in accordance with Section 52ZB of the Local Government Finance Act 1992, the basic amount of its Council Tax for 2023/24 is not excessive.
The basic amount at b(vi) above is not excessive as defined by the Government.

6.2 Tax Base 2023/24

Based on the information contained within this report, it is recommended that pursuant to the Revenues and Benefits Manager's report and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012, the amounts calculated by the Huntingdonshire District Council as their (net) tax base for the whole District for the year 2023/24 be £65,795 and shall be as listed below for each Town or Parish of the District:

Abbotsley	268	Holywell-cum-Needingworth	1,075
Abbots Ripton	139	Houghton & Wyton	809
Alconbury	545	Huntingdon	7,732
Alconbury Weston	296	Kimbolton & Stonely	605
Alwalton	123	Kings Ripton	84
Barham & Woolley	30	Leighton Bromswold	81
Bluntisham	773	Little Paxton	1,611
Brampton	2,528	Morborne	13
Brington & Molesworth	189	Offord Cluny & Offord D'Arcy	549
Broughton	101	Old Hurst	104
Buckden	1,337	Old Weston	107
Buckworth	53	Perry	263
Bury	782	Pidley-cum-Fenton	197
Bythorn & Keyston	156	Ramsey	3,161
Catworth	166	St.Ives	6,059
Chesterton	66	St.Neots	11,404
Colne	392	Sawtry	2,046
Conington	75	Sibson-cum-Stibbington	237
Covington	47	Somersham	1,410
Denton & Caldecote	30	Southoe & Midloe	158
Earith	604	Spaldwick	257
Easton	84	Stilton	797
Ellington	241	Stow Longa	73
Elton	298	The Stukeleys	1,266
Farcet	536	Tilbrook	129
Fenstanton	1,343	Toseland	38
Folksworth & Washingley	355	Upton & Coppingford	94
Glatton	133	Upwood & the Raveleys	450
Godmanchester	3,144	Warboys	1,608
Grafham	234	Waresley-cum-Tetworth	145
Great & Little Gidding	126	Water Newton	39
Great Gransden	506	Winwick	56
Great Paxton	375	Wistow	228
Great Staughton	344	Woodhurst	158
Haddon	22	Woodwalton	82
Hail Weston	244	Wyton-on-the-Hill	442
Hamerton & Steeple Gidding	56	Yaxley	2,997
Hemingford Abbots	330	Yelling	153
Hemingford Grey	1,299		<u>65,795</u>
Hilton	451		
Holme	257		

6.3 2023/24 Council Tax by Property Band for each Precepting Authority and the Billing Authority

This table will be completed after the Council's Full Council meeting scheduled for the 22 February 2023 when the Council receives the precepts from Cambridgeshire County Council, Fire and Police Authorities.

6.4 Total 2023/24 Council Tax by Property Band for each Precepting Authority and the Billing Authority

This table will be completed after the Council's Full Council meeting scheduled for the 22 February 2023 when the Council receives the precepts from Cambridgeshire County Council, Fire and Police Authorities.

7. Fees and Charges

- 7.1 The Fees and Charges that will be applicable from April 2023 to March 2024 have been included in **Annex A**. These fees and charges are correct at the time of reporting but there may be changes throughout the year that will be agreed by the Executive Councillor and the S151 Officer.

8.0 Robustness of the 2023/24 Budget and Medium-Term Financial Strategy

- 8.1 The Section 25 of Local Government Act 2003 requires me, as the Council's Responsible Financial Officer, to report on the robustness of the 2023/24 budget and the adequacy of reserves to assist you in making your decisions on the Budget and the level of Council Tax. Further, this is an opportunity for me to provide some commentary in respect of the period covered by the Medium-Term Financial Strategy (MTFS).

8.2 Robustness and Budget Setting

- 8.2.1 At the time of writing, the 2022/23 Quarter 3 Finance Performance Report is reporting a forecast adverse variance of £0.055m compared to budget in respect of service expenditure. This is due to a variety of factors including, increased interest receipts, additional income from waste stream and increased rent receipts, offset by increased One Leisure costs, Development Management staffing costs and temporary accommodation costs.
- 8.2.2 The Council has reviewed its service expenditure in consultation with the Executive Councillors. In collaboration with the Senior Management Team, proposals for savings and growth, as summarised in Table 2, were developed by officers and Executive Councillors using a rigorous process that challenged and validated each proposal. The Finance Team provided the central support and advice to services and the whole process has been and overseen by the Chief Finance Officer (S151 officer).

- 8.2.3 In addition to the Executive Councillor review, the Council:
- will continue to review services and develop funding proposals that help to mitigate the current uncertainty driven by external economic factors and only a one-year focus on the spending review from Government, and
 - the Executive has chosen to increase Council Tax for 2023/24 to protect frontline services.

8.3 Challenges Facing the Council

8.3.1 The challenges that the Council faces are like those being faced by many councils across the local government community. The principal challenges that the Council is tackling are illustrated below: **Public Sector Funding**

8.3.2 The public sector continues to endure uncertainty around the Fair Funding and Business Rates Review. The Local Government Finance Settlement announced in December 2022 is only a single year settlement. Whilst it increased District Councils' core spending power by 5% this is not keeping pace with inflation, and there is continued uncertainty around future years' funding. The Council needs to take proactive action to manage its future finances and mitigate the impacts of external factors on its funding.

8.3.3 Following the 2023/24 provisional settlement announced in December 2022, **Table 28** clearly shows that the grant funding streams for the Councils MTFS for 2022/23 and for the period up to 2027/28 has moved when compared to the preceding year. For:

- 2023/24 the total grant included in last year's MTFS was £0.776m; following the provisional settlement this has now increased to £2.737m; an increase of £1.961m (253.0%). This is mainly due to New Home Bonus (NHB) of £1.273m, and the 3% Funding Guarantee grants of £1.064m
- 2024/25 onwards the Councils net grants position is assumed to reset at a lower level due to the uncertainties regarding future grant funding and the cessation of NHB.

Table 28	Comparison of Grant Assumptions: 2022/23 Budget & 2023/24 Budget and MTFS (2024/25 to 2027/28)					
	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
2022/23 Budget & MTFS						
NNDR	8,957	7,219	7,353	7,488	7,533	
RSG	0	235	109	115	115	
NHB	2,116	0	0	0	0	
Other Grants	1,063	541	541	541	541	
Total	12,136	7,995	8,003	8,144	8,189	
2023/24 Budget & MTFS						
NNDR		11,272	11,997	11,450	10,360	9,274
RSG		177	190	(95)	(149)	(202)
NHB		1,273	1,273	0	0	0
Other Grants		1,287	1,267	45	45	45
Total		14,008	14,727	11,400	10,256	9,117
Variance between Grant Assumptions						
NNDR		4,053	4,644	3,962	2,827	
RSG		(58)	81	(210)	(264)	
NHB		1,273	1,273	0	0	
Other Grants		746	726	(496)	(496)	
Total		6,013	6,724	3,256	2,067	
		%	%	%	%	
NDR		56.1	63.2	52.9	37.5	
RSG		(24.8)	74.2	(182.6)	(229.3)	
NHB		0.0	0.0	0.0	0.0	
Other Grants		137.8	134.2	(91.7)	(91.7)	
Total		75.2	84.0	40.0	25.2	

Programme of Service Review

- 8.3.4 The Executive have reviewed and scrutinised their budgets, considering the impacts of external demand and cost pressures, whilst looking for opportunities to mitigate pressures with cost savings and income generation.

8.4 Governance

- 8.4.1 Noted within the 2021/22 Annual Governance Statement (AGS) both the Executive Leader and the Managing Director consider not only internal controls, but also external factors:

The five themes that were included in the Annual Governance Statement are:

1	Morbidity/Growing number of years of ill health/Continued impact of COVID	Impacting on people's ability to be self-reliant and generating additional cost through support needs.
2	Wider economic environment	Impact of Commercial Investment Strategy/Business rates receipts and level of need from residents.
3	Housing Affordability	Leading to homelessness and constraining growth.
4	Environmental pressures and sustainability challenge	Challenges to the long-term sustainability and attraction to our area.
5	Partner agency operational pressures	Challenges to the long-term sustainability and attraction to our area.

- 8.4.2 On 13 July 2022, the Council's Internal Audit Manager reported to the Corporate Governance Committee that the assurance given for the year to 31 March 2022 was:

".....the Council's governance, internal control environment and systems of internal control as at 31 March 2022 provide adequate assurance over key business processes and financial systems."

8.5 Risks

- 8.5.1 Because of the nature of the macro and microenvironment that the wider local government family and the Council operates within, there are a whole host of risks that the Council faces on a day-to-day basis. In such an environment, budget setting is not a science but more a guide on how financial resources will be allocated to services over the forthcoming year and to give an indication into the medium term. There will always be items that emerge after the budget has been approved and these can range from a programme under or overachieving or an unexpected event occurring.

Mitigation of Unforeseen Events

- 8.5.2 During the budget setting for 2022/23, a fixed General Fund Reserve of £2.175m was agreed based on the likely financial risks facing the council. The General Fund Reserve will be maintained at this level for 2023/24.

In order to mitigate the impacts of any event that could have a potentially negative impact on the council's finances the council has clear processes in place:

Where a situation has occurred that is 'service' specific, the

- first call for funding will be from compensating savings from elsewhere within the service, and if none are possible then savings from the wider Councils budget (service first, wider Council thereafter),
- second call for funding will be general service reductions. Such an approach will inevitably have an impact on service delivery,
- and finally, the use of General Fund reserves would be considered.

Where a situation arises that is 'corporate' in nature, then consideration will be given to the first and second calls, but there is likely to be earlier consideration of using General Fund reserves.

8.5.3 During 2016/17 the Council introduced the Budget Surplus Earmarked Reserve; the aim of this reserve is to "mop-up" service underspends that would cause the General Fund to be higher than the minimum threshold. This has been developed further to provide a means by which surpluses could be distinguished between those due to unspent NHB or in-services savings. With regard to

:

- Unspent NHB, such underspends are passported through to the Commercial Investment Earmarked Reserve. Therefore, enabling the Council to ring-fence funds that are available for Commercial Investment and/or service development.
- In-service savings, such underspends can be ring-fenced to provide a 'smoothing' fund to meet future years estimated deficits.

8.5.4 The technical definition of General Fund Reserves includes the General Fund (Unallocated) Reserve as well as all 'revenue' Earmarked Reserves. In the context of making General Fund Reserve balances available to meet unforeseen events, the Council has self-limited this to the General Fund (Unallocated) Reserve itself as well as the Budget Surplus Earmarked Reserve. The Commercial Investment Reserve is not included in the following risk modelling assessment as this is the means by which the Council is able to invest to provide medium term financial sustainability – to include the Commercial Investment Reserve could give an overly 'optimistic' view of financial resilience. Consequently, to mitigate such events and secure the delivery (and security) of day-to-day business, the schedule of call-off would be:

- General Fund (Unallocated) Reserve, and then the
- Budget Surplus Earmarked Reserve.

As an absolute last resort, only then would the Commercial Investment Earmarked Reserve be applied.

Risk Modelling

8.5.5 It is essential that relevant risks are identified, and appropriate sensitivity analysis applied to determine the impact of such risks on the Councils financial standing – and consequently the delivery of the Councils day-to-day business. The most significant potential risks to the budget are:

- under achievement of savings.
- higher inflation.
- further reductions in income (mainly from fees and charges).
- non-achievement of savings; including Shared Services.
- failure of a borrower.
- an emergency.
- estate property enhancement/development.
- increased demand on services (e.g., benefits and homelessness).
- level of retained business rates.

8.5.6 Taking each of the above in turn:

- **Underachievement of Savings & Additional Income**
The savings and increased income budgets included within the budget total £6.272m and cover a broad range of services. Achieving them is dependent on market, management and political conditions prevailing at the time. It is therefore prudent to assume that some of these savings may not be achieved.
- **Inflation**
With regard to:
 - **Pay**
The budget for 2023/24 includes a pay increase of 4% from 1 April 2023. The pay budget also includes increases increments, non-consolidated bonuses and the increase to National Living Wage.
 - **General Inflation**
No general inflation has been included in the 2023/24 budget except where there are contractual price increases; the Council has included inflationary rises for electricity (250%), gas (450%), business rates (10%) and diesel (25%).
 - **Borrowing**
The budget for 2023/24 assumes minimal borrowing cost for temporary borrowing (for non-CIS borrowing)
- **Reduced income: Fees and Charges**
Total fees and charges are £16.834m, therefore, for sensitivity analysis a 2% loss of income from fees and charges would amount to £337k. The largest income streams that are susceptible to variation include Car Parks (Off-Street) Leisure Centres, Commercial Estate, and Planning Fees.
- **Reduced income: New Homes Bonus**
For 2023/24 the Councils NHB is £1.273m; it is expected that in due course the government will announce some significant changes to the scheme. The Council has modelled that by 2025/26 the Council will no longer received such funding.

- **Government Grant: Non-Domestic Rates**

Since the localisation of Non-Domestic Rates in April 2013 it has become increasingly clear that the levels that the authority will be able to retain are more and more difficult to forecast. Whilst there are some opportunities for estimating i.e., the development of new buildings, it is very difficult to judge when development will commence on allocated land even if planning permission has been granted.

Prior to 2017/18, it had been established that the government's assessment of growth for the District was somewhat optimistic when compared to actual growth. Similar to last year, for 2023/24 the Council has taken a more prudent line by formulating its own assessment for NDR receipts. Directly linked to NDR are S.31 grants, this is government grant that compensates local government for it being required to exceed the minimum statutory regulations for certain thresholds as a consequence of government priorities (i.e., increasing the 'small business relief' limit above that required by law). The assessed S.31 receipts for 2023/4 are £2.1m.

- **Failure of a Borrower**

The current counterparty limit is lending of £5.0m to a single institute.

The main "borrowing" risk rests whether the lending is either on a short- or long-term basis. The £5.0m limit is restricted to strategic funds the highest limit for other funds (excluding government) is £4m. . The impact of a "failure of borrower" will be the loss of revenue cash flow and the potential costs involved of "making good" the lost investment. There are, however, good governance arrangements around the Council's Treasury activity and therefore the likelihood of loss is minimal. However, with the current financial situation and the possibility of a recession and of increasing bad debts, and therefore creditworthiness, it would be prudent to include some sensitivity in respect of cash flow. Therefore, the average maximum amount lent to an institution at any given time is around £4.0m; if this amount was lost and the Council had to borrow from the PWLB, at current rates this would amount to a cost of £200k at an assumed rate of 5%. This block amount is included in the sensitivity analysis.

- **Emergency**

As is normal for a business, different types of risk are mitigated in many difference ways Some risks are insured against, so losses are limited to the excesses payable and also, the Government's Bellwin Scheme meets a large proportion, over a threshold, of the costs of any significant peacetime emergencies (e.g., pandemics, serve flooding). The Council maintains its General Fund Reserves at a fair 'minimum' level and their use in respect of Mitigation of Unforeseen Events is discussed in detail at paragraphs 8.5.2 and 8.5.3.

With specific regard to flooding, the Council does reside within a flood risk area and there have been occasions where the Council has been required to meet the cost of local flooding incidents; however, such costs have been met from within current resources. With the reduction in budgets, it is anticipated that such ad-hoc spend will not be able to be as easily accommodated so it would be prudent to include an element within any sensitivity to meet this cost. The Code of Financial Management permits the Managing Director or the Responsible Financial Officer to incur "emergency spend" of up to £500k, with retrospective reporting to Cabinet. A 50% allocation (£250k) of the £500k is included within the sensitivity analysis.

- **Estate property enhancement/development**
With the Council increasing its CIS Estate and the 'ageing' of its current Operational Estate, it is fair to include a risk in respect of future property enhancement. For sensitivity modelling purposes, the currently estimated cost of enhancement is £182k for sensitivity purposes if 80% of this was required this would give a cost of £146k.
- **Increased demands on services**
Many of the services provided by the Council are susceptible to an increase in demand. However, over the past few years the most susceptible that have had a significant revenue impact is homelessness.
- **Council Tax**
The Council has chosen to increase Council Tax by £5 this year resulting in an increase of £330k.

Sensitivity for 2023/24 Budget

8.5.7 Considering the risks, budget assumptions, and the likelihood of all these risks occurring at the same time, the council will have sufficient resources to meet the costs of the risks.

8.6 Revenue Reserves

Reserves for 2023/24 and the MTFS Period (2024/25 to 2027/28)

- 8.6.1 There is no statutory minimum level of reserves, however, as noted at 8.5.2 the minimum threshold for the General Fund (Unallocated) Reserves of £2.175m that Cabinet approved during 2022/23 budget setting will be maintained. The primary aim of the General Fund is to provide a safety net for unforeseen expenditure.
- 8.6.2 In addition to the General Fund, and as shown in 8.5.2 to 8.5.3 the Council operates several reserves, including the Budget Surplus Reserve, the Commercial Investment Reserve and a number of specific Earmarked Reserves. The purpose of the latter is to meet known potential liabilities arising from statutory commitments, known risks, future or political commitments and costs associated with transformation and commercialisation.

8.7 Conclusion

- **2023/24 Budget**

Considering all the factors noted within the "Robustness" statement in respect of 2023/24, I consider that the combination of the council's:

- commitment to continue to find service efficiencies,
- intended direction of travel in relation to governance,
- clear intention to invest in services, and
- prudent position relating to income recognition,

The budget proposed for 2023/24 should not give Members any significant concerns over the Council's financial position.

- **Medium Term Financial Strategy (2024/25 to 2027/28)**

With regard to the period covered by the MTFSS; the Council does face some future funding risk with the:

- expected reduction in NHB,
- the implications of Fair Funding and
- the ongoing issues pertaining to the localisation of Business Rates.

However, over the past few years the Council has taken proactive action to address its budgetary concerns and with the planned continuation of work to find efficiencies the Council has a sound financial base upon which it can further develop its aim of financial self-sufficiency.

Karen Sutton

Responsible Financial Officer (Section 151)

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Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
Planning Application Fees - these are set Nationally and were last changed on 15th April 2015										
	Prior Approval	Agricultural and Forestry buildings and operations or demolition of buildings		S	Apr-15	N	96.00	0.00	96.00	0.00%
		Telecommunications code systems operators		S	Apr-15	N	462.00	0.00	462.00	0.00%
		Proposed change of use to state funded or registered nursery		S	Apr-15	N	96.00	0.00	96.00	0.00%
		Proposed change of use of agricultural building to a state funded school or registered nursery		S	Apr-15	N	96.00	0.00	96.00	0.00%
		Proposed change of use of agricultural building to a flexible use within shops, financial and professional services, restaurants and cafes, business, storage or distribution, hotels, or assembly or leisure		S	Apr-15	N	96.00	0.00	96.00	0.00%
		Proposed change of a building from Office (Use Class B1) use to a use falling within Use Class C3 (Dwelling house)		S	Apr-15	N	96.00	0.00	96.00	0.00%
		Proposed change of use from an agricultural building to a Dwelling house (Use Class C3) where there are no associated building operations		S	Apr-15	N	96.00	0.00	96.00	0.00%
		Proposed change of use of agricultural building to a Dwelling house (Use Class C3) and associated building operations		S	Apr-15	N	378.00	0.00	378.00	0.00%
		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 (Dwelling house) where there are no associated building operations		S	Apr-15	N	96.00	0.00	96.00	0.00%
		Proposed change of use from storage or Distribution to Dwellinghouses		S	Apr-15	N	96.00	0.00	96.00	0.00%
		Proposed change of use from light industrial to Dwellinghouses		S	Apr-15	N	96.00	0.00	96.00	0.00%
		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 (Dwelling house) and associated building operations		S	Apr-15	N	378.00	0.00	378.00	0.00%
	Reserved Matters	Application for approval of reserved matters following outline approval	Full fee due or if full fee already paid then	S	Apr-15	N	462.00	0.00	462.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
	Approval / variation/ discharge of condition	Application for removal or variation of condition following grant of planning permission		S	Apr-15	N	234.00	0.00	234.00	0.00%
		Request for confirmation that one or more planning conditions have been complied with	Per request for householder	S	Apr-15	N	34.00	0.00	34.00	0.00%
			otherwise per request	S	Apr-15	N	116.00	0.00	116.00	0.00%
	Change of use of a building to use as one or more separate dwelling houses, or other cases	Not more than 50 dwellings for each		S	Apr-15	N	462.00	0.00	462.00	0.00%
		More than 50 dwellings		S	Apr-15	N	22859.00	0.00	22,859.00	0.00%
			plus for each in excess of 50 up to a maximum of £250,000	S	Apr-15	N	132.00	0.00	132.00	0.00%
	Other changes of use of a building or land			S	Apr-15	N	462.00	0.00	462.00	0.00%
	Advertising	Relating to the business on the premises		S	Apr-15	N	132.00	0.00	132.00	0.00%
		Advanced signs which are not on or visible from the site, directing the public to a business		S	Apr-15	N	132.00	0.00	132.00	0.00%
		Other advertisements		S	Apr-15	N	462.00	0.00	462.00	0.00%
	Application for permission in principle	Fee for each 0.1 hectare of site area		S	Jul-18	N	402.00	0.00	402.00	0.00%
	Application for a non-material amendment following a grant of planning permission	Application in respect of householder development		S	Apr-15	N	34.00	0.00	34.00	0.00%
		Application in respect of other developments		S	Apr-15	N	234.00	0.00	234.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
Pre Application Fees - these are set by HDC. Where any development that falls within one or more category the fees should be added together.										
	Written Advice only - Residential Development	1 additional dwelling proposed		D	Mar-16	S	280.00	56.00	336.00	0.00%
		2-9 additional dwellings proposed		D	Mar-16	S	556.00	111.20	667.20	0.00%
		10-59 additional dwellings proposed		D	Mar-16	S	1800.00	360.00	2,160.00	0.00%
		60-200 additional dwellings proposed		D	Mar-16	S	5750.00	1150.00	6,900.00	0.00%
		200+ additional dwellings proposed		D	Mar-16	S	11500.00	2300.00	13,800.00	0.00%
	Written Advice only - Agricultural buildings	0 - 465 sq m additional floor space		D	Mar-16	S	148.00	29.60	177.60	0.00%
		466 sq m additional floor space		D	Mar-16	S	304.00	60.80	364.80	0.00%
	Written Advice only - Other buildings	0 - 99 sq m additional floor space		D	Mar-16	S	280.00	56.00	336.00	0.00%
		100 - 1000 sq m additional floor space		D	Mar-16	S	556.00	111.20	667.20	0.00%
		1001 -5000 sq m additional floor space		D	Mar-16	S	1800.00	360.00	2,160.00	0.00%
		5001 - 10,000 sq m additional floor space		D	Mar-16	S	5040.00	1008.00	6,048.00	0.00%
		10,001 + sq m additional floor space		D	Mar-16	S	11360.00	2272.00	13,632.00	0.00%
	Written Advice only - Plant, machinery, car parks, service roads & other means of access	0 - 1 Hectare		D	Mar-16	S	58.00	11.60	69.60	0.00%
		1+ hectare		D	Mar-16	S	115.00	23.00	138.00	0.00%
	Written Advice only - Change of use land or buildings	Per site		D	Mar-16	S	115.00	23.00	138.00	0.00%
	Written Advice only - advertisements	Per business premises or site		D	Mar-16	S	58.00	11.60	69.60	0.00%
	Meeting at Pathfinder House prior to written advice	With Head of Development as most senior officer in attendance	per hour	D	Mar-16	S	150.00	30.00	180.00	0.00%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	130.00	26.00	156.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	60.00	12.00	72.00	0.00%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	50.00	10.00	60.00	0.00%
	Meeting away from Pathfinder House prior to written advice	With Head of Development as most senior officer in attendance	per hour	D	Mar-16	S	300.00	60.00	360.00	0.00%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	260.00	52.00	312.00	0.00%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	120.00	24.00	144.00	0.00%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	60.00	12.00	72.00	0.00%
	Major Development - meeting only at Pathfinder House	With Head of Development as most senior officer in attendance	per hour	D	Mar-16	S	150.00	30.00	180.00	0.00%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	130.00	26.00	156.00	0.00%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	60.00	12.00	72.00	0.00%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	50.00	10.00	60.00	0.00%
	Major Development - meeting only away from Pathfinder House	With Head of Development as most senior officer in attendance	per hour	D	Mar-16	S	300.00	60.00	360.00	0.00%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	260.00	52.00	312.00	0.00%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	120.00	24.00	144.00	0.00%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	60.00	12.00	72.00	0.00%
	Planning History searches	Per Search	per hour	D	Mar-16	S	67.50	13.50	81.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
	Admin fee on invalid Planning Application refunds		per refund	S	Mar-16	S	50.00	10.00	60.00	0.00%
Building Control										
Cambridge City Council are now responsible for the fee setting for the Local Authority Building Control shared service the fees for the three partner authorities were harmonised and they are shown below for information										
	Domestic extensions and annexes	Garage,car port or store building. Floor area does not exceed 60m2	Full Plans	S	Jan-19	S	300.00	60.00	360.00	(14.00%)
		Extension or annex with a floor area does not exceed 40m2	Full Plans	S	Jan-19	S	490.00	98.00	588.00	11.00%
		Extension or annex with a floor area over 40m2 but not exceeding 70m2	Full Plans	S	Jan-19	S	600.00	120.00	720.00	9.00%
	New dwellings and conversion to dwellings	1 dwelling	Full Plans	S	Jan-19	S	660.00	132.00	792.00	16.00%
		2 dwelling	Full Plans	S	Jan-19	S	1,110.00	222.00	1,332.00	9.00%
		3 dwelling	Full Plans	S	Jan-19	S	1,475.00	295.00	1,770.00	6.00%
		4 dwelling	Full Plans	S	Jan-19	S	1,760.00	352.00	2,112.00	5.00%
		5 dwelling	Full Plans	S	Jan-19	S	1,940.00	388.00	2,328.00	5.00%
	Domestic loft and garage conversions	Domestic garage conversion. Floor area does not exceed 40m2	Full Plans	S	Jan-19	S	300.00	60.00	360.00	11.00%
		Loft conversion. Floor area does not exceed 40m2	Full Plans	S	Jan-19	S	490.00	98.00	588.00	11.00%
		Loft conversion. Floor area 40m2 but not exceeding 60m2	Full Plans	S	Jan-19	S	600.00	120.00	720.00	20.00%
	Domestic alterations	Replacement of windows, roof lights and external glazed doors	Full Plans	S	Jan-19	S	180.00	36.00	216.00	20.00%
		Renewable Energy systems up to £20,000	Full Plans	S	Jan-19	S	210.00	42.00	252.00	31.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Internal Alterations estimated cost of work less than £5,000	Full Plans	S	Jan-19	S	230.00	46.00	276.00	28.00%
		Internal alterations estimated cost of work over £5,000 but less than £10,000	Full Plans	S	Jan-19	S	350.00	70.00	420.00	17.00%
		Internal alterations estimated cost of work over £10,000 but less than £50,000	Full Plans	S	Jan-19	S	500.00	100.00	600.00	11.00%
		Internal alterations estimated cost of work over £50,000 but less than £100,000	Full Plans	S	Jan-19	S	650.00	130.00	780.00	18.00%
		Notifiable electrical Work - Not carried out under Part P registered electrician	Full Plans	S	Jan-19	S	350.00	70.00	420.00	40.00%
		Drainage works up to £5,000	Full Plans	S	Jan-19	S	210.00	42.00	252.00	40.00%
		Upgrading of thermal element in a dwelling(e.g roof rendering/cladding plastering,floors etc)	Full Plans	S	Jan-19	S	350.00	70.00	420.00	133.00%
	Non-domestic alterations	Upgrade of thermal element estimated cost of work between £0 - £50,000	Full Plans	S	Jan-19	S	350.00	70.00	420.00	75.00%
		Renewable energy system estimated cost of work less than £50,000	Full Plans	S	Jan-19	S	350.00	70.00	420.00	75.00%
		Replacement windows, roof lights and external glazed doors less than £20,000	Full Plans	S	Jan-19	S	350.00	70.00	420.00	75.00%
		Replacement windows, roof lights and external glazed doors over £20,000 but less than £100,000	Full Plans	S	Jan-19	S	400.00	80.00	480.00	60.00%
		Alterations estimated cost of work over £0 but less than £20,000	Full Plans	S	Jan-19	S	590.00	118.00	708.00	34.00%
		Alterations estimated cost of work over £20,000 but less than £100,000	Full Plans	S	Jan-19	S	900.00	180.00	1,080.00	26.00%
	Domestic extensions and annexes	Garage,car port or store building. Floor area does not exceed 60m2	Building Notice	S	Jan-19	S	400.00	80.00	480.00	5.00%
		Extension or annex with a floor area does not exceed 40m2	Building Notice	S	Jan-19	S	490.00	98.00	588.00	2.00%
		Extension or annex with a floor area over 40m2 but not exceeding 70m2	Building Notice	S	Jan-19	S	600.00	120.00	720.00	0.00%
	New dwellings and conversion to dwellings	1 dwelling	Building Notice	S	Jan-19	S	730.00	146.00	876.00	16.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		2 dwelling	Building Notice	S	Jan-19	S	1,230.00	246.00	1,476.00	9.00%
		3 dwelling	Building Notice	S	Jan-19	S	1,630.00	326.00	1,956.00	7.00%
		4 dwelling	Building Notice	S	Jan-19	S	1,950.00	390.00	2,340.00	5.00%
		5 dwelling	Building Notice	S	Jan-19	S	2,160.00	432.00	2,592.00	6.00%
	Domestic loft and garage conversions	Domestic garage conversion. Floor area does not exceed 40m2	Building Notice	S	Jan-19	S	300.00	60.00	360.00	3.00%
		Loft conversion. Floor area does not exceed 40m2	Building Notice	S	Jan-19	S	490.00	98.00	588.00	2.00%
		Loft conversion. Floor area 40m2 but not exceeding 60m2	Building Notice	S	Jan-19	S	600.00	120.00	720.00	9.00%
	Domestic alterations	Replacement of windows, roof lights and external glazed doors	Building Notice	S	Jan-19	S	180.00	36.00	216.00	13.00%
		Renewable Energy systems up to £20,000	Building Notice	S	Jan-19	S	210.00	42.00	252.00	24.00%
		Internal Alterations estimated cost of work less than £5,000	Building Notice	S	Jan-19	S	230.00	46.00	276.00	15.00%
		Internal alterations estimated cost of work over £5,000 but less than £10,000	Building Notice	S	Jan-19	S	350.00	70.00	420.00	13.00%
		Internal alterations estimated cost of work over £10,000 but less than £50,000	Building Notice	S	Jan-19	S	500.00	100.00	600.00	0.00%
		Internal alterations estimated cost of work over £50,000 but less than £100,000	Building Notice	S	Jan-19	S	650.00	130.00	780.00	8.00%
		Notifiable electrical Work - Not carried out under Part P registered electrician	Building Notice	S	Jan-19	S	350.00	70.00	420.00	40.00%
		Drainage works up to £5,000	Building Notice	S	Jan-19	S	210.00	42.00	252.00	40.00%
		Upgrading of thermal element in a dwelling(e,g roof rendering/cladding plastering,floors etc)	Building Notice	S	Jan-19	S	350.00	70.00	420.00	133.00%
	Domestic extensions and annexes	Garage,car port or store building. Floor area does not exceed 60m2	Regularisation	S	Jan-19	N	600.00	0.00	600.00	5.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Extension or annex with a floor area does not exceed 40m2	Regularisation	S	Jan-19	N	735.00	0.00	735.00	2.00%
		Extension or annex with a floor area over 40m2 but not exceeding 70m2	Regularisation	S	Jan-19	N	900.00	0.00	900.00	0.00%
	New dwellings and conversion to dwellings	1 dwelling	Regularisation	S	Jan-19	N	1,095.00	0.00	1,095.00	16.00%
		2 dwelling	Regularisation	S	Jan-19	N	1,845.00	0.00	1,845.00	9.00%
		3 dwelling	Regularisation	S	Jan-19	N	2,445.00	0.00	2,445.00	7.00%
		4 dwelling	Regularisation	S	Jan-19	N	2,925.00	0.00	2,925.00	5.00%
		5 dwelling	Regularisation	S	Jan-19	N	3,240.00	0.00	3,240.00	6.00%
	Domestic loft and garage conversions	Domestic garage conversion. Floor area does not exceed 40m2	Regularisation	S	Jan-19	N	450.00	0.00	450.00	3.00%
		Loft conversion. Floor area does not exceed 40m2	Regularisation	S	Jan-19	N	735.00	0.00	735.00	2.00%
		Loft conversion. Floor area 40m2 but not exceeding 60m2	Regularisation	S	Jan-19	N	900.00	0.00	900.00	9.00%
	Domestic alterations	Replacement of windows, roof lights and external glazed door	Regularisation	S	Jan-19	N	270.00	0.00	270.00	13.00%
		Renewable Energy systems up to £20,000	Regularisation	S	Jan-19	N	315.00	0.00	315.00	24.00%
		Internal Alterations estimated cost of work less than £5,000	Regularisation	S	Jan-19	N	345.00	0.00	345.00	15.00%
		Internal alterations estimated cost of work over £5,000 but less than £10,000	Regularisation	S	Jan-19	N	525.00	0.00	525.00	13.00%
		Internal alterations estimated cost of work over £10,000 but less than £50,0000	Regularisation	S	Jan-19	N	750.00	0.00	750.00	0.00%
		Internal alterations estimated cost of work over £50,000 but less than £100,000	Regularisation	S	Jan-19	N	975.00	0.00	975.00	8.00%
		Notifiable electrical Work - Not carried out under Part P registered electrician	Regularisation	S	Jan-19	N	525.00	0.00	525.00	40.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Drainage works up to £5,000	Regularisation	S	Jan-19	N	315.00	0.00	315.00	40.00%
		Upgrading of thermal element in a dwelling(e.g roof rendering/cladding plastering,floors etc)	Regularisation	S	Jan-19	N	525.00	0.00	525.00	133.00%
	Non-domestic alterations	Upgrade of thermal element estimated cost of work between £0 - £50,000	Regularisation	S	Jan-19	N	525.00	0.00	525.00	75.00%
		Renewable energy system estimated cost of work less than £50,000	Regularisation	S	Jan-19	N	525.00	0.00	525.00	75.00%
		Replacement windows, roof lights and external glazed doors less than £20,000	Regularisation	S	Jan-19	N	525.00	0.00	525.00	75.00%
		Replacement windows, roof lights and external glazed doors over £20,000 but less than £100,000	Regularisation	S	Jan-19	N	600.00	0.00	600.00	60.00%
		Alterations estimated cost of work over £0 but less than £20,000	Regularisation	S	Jan-19	N	885.00	0.00	885.00	34.00%
		Alterations estimated cost of work over £20,000 but less than £100,000	Regularisation	S	Jan-19	N	1,350.00	0.00	1,350.00	59.00%
Street naming (Currently showing the 2021/22 charges, these charges are now managed by the Building Control Shared Service)										
	Street naming and numbering	Existing property - name change				N	50.00	0.00	50.00	0.00%
		Name added to a numbered property				N	40.00	0.00	40.00	33.00%
		New developments - naming and numbering scheme	1 plot			N	50.00	0.00	50.00	0.00%
			2 to 5 plots			N	100.00	0.00	100.00	0.00%
			6 to 10 plots			N	150.00	0.00	150.00	0.00%
			11 to 25 plots			N	200.00	0.00	200.00	0.00%
			26 to 50 plots			N	250.00	0.00	250.00	0.00%
			51 to 100 plots			N	400.00	0.00	400.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
			101 plus plots			N	500.00	0.00	500.00	0.00%
			plus per additional property			N	10.00	0.00	10.00	0.00%
		New developments - amendments to street names and numbering after developer redesign				N	200.00	0.00	200.00	0.00%
			plus per property			N	10.00	0.00	10.00	0.00%
		Renaming of existing streets				N	0.00	0.00	0.00	(100.00%)
			plus per affected property			N	0.00	0.00	0.00	(100.00%)
		Supplying of extra addressing plans				N	50.00	0.00	50.00	67.00%
Refuse Collection										
	Household Bulky Waste		1-3 items	D		N	35.00	0.00	35.00	0.00%
	Household Bulky Waste		4-6 items	D		N	50.00	0.00	50.00	0.00%
	Household Bulky Waste		7-10 items	D		N	75.00	0.00	75.00	0.00%
	Commercial Bulky Waste		Per hour	D		N	150.00	0.00	150.00	0.00%
	Second Green Bin		Per annum	D		N	50.00	0.00	50.00	0.00%
	Bins for New Developments		set of 3	D		N	170.00	0.00	170.00	13.00%
	Delivery Charge	Domestic wheel bin	per bin	D		N	20.00	0.00	20.00	33.00%
	Commercial Waste	Price on application	Prices start from £4.10 per lift/collection							
Markets										
	St Ives Weekly Markets	Casual traders	10ft Pitch			E	24.20	0.00	24.20	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Permanent traders	10ft Pitch			E	18.00	0.00	18.00	0.00%
		Additional Pitches Friday	10ft Pitch			E	10.30	0.00	10.30	0.00%
		Additional Pitches Monday	10ft Pitch			E	11.35	0.00	11.35	0.00%
	Huntingdon Weekly Market	Huntingdon Wednesday Market	10ft Pitch (Prime Pitch)			E	19.50	0.00	19.50	0.00%
		Huntingdon Wednesday Market	10ft Pitch (Intermediate 1)			E	15.40	0.00	15.40	0.00%
		Huntingdon Wednesday Market	10ft Pitch (Intermeditate 2)			E	14.40	0.00	14.40	0.00%
		Huntingdon Wednesday Market	10ft Pitch (Intermediate 3)			E	13.40	0.00	13.40	0.00%
		Huntingdon Wednesday Market	10ft Ptich (End Pitch)			E	10.25	0.00	10.25	0.00%
		Huntingdon Saturday Market	10ft Pitch (Prime Pitch)			E	22.70	0.00	22.70	0.00%
		Huntingdon Saturday Market	10ft Pitch (Intermediate 1)			E	20.60	0.00	20.60	0.00%
		Huntingdon Saturday Market	10ft Pitch (Intermediate 2)			E	19.00	0.00	19.00	0.00%
		Huntingdon Saturday Market	10ft Pitch (Intermediate 3)			E	18.00	0.00	18.00	0.00%
		Huntingdon Saturday Market	10ft Pitch (Intermediate 4)			E	15.50	0.00	15.50	0.00%
		Huntingdon Saturday Market	10ft Pitch (Intermediate 5)			E	14.40	0.00	14.40	0.00%
		Huntingdon Saturday Market	10ft Ptich (End Pitch)			E	10.30	0.00	10.30	0.00%
	St Ives Bank Holiday Markets	Market Hill regular trader	10ft Pitch			E	26.00	0.00	26.00	0.00%
		Market Hill non - regular trader	10ft Pitch			E	34.00	0.00	34.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Market Hill casual trader (on the day) RAINING AT 8am	10ft Pitch			E	36.00	0.00	36.00	0.00%
		Market Hill casual trader (on the day) DRY AT 8am	10ft Pitch			E	45.00	0.00	45.00	0.00%
	Electricity supply	per day				S	4.90	0.98	5.88	0.00%
	Fair Huntingdon	Riverside car park	per day			Z	1,050.00	0.00	1,050.00	0.00%
	Car parking	HDC operated short stay p&d car parks (up to 4 hours subject to site)	Up to 1 hour	D		S	0.83	0.17	1.00	0.00%
			Up to 1 hour & 15 minutes	D		S	1.00	0.20	1.20	0.00%
			Up to 1 hour & 30 minutes	D		S	1.17	0.23	1.40	0.00%
			Up to 1 hour & 45 minutes	D		S	1.33	0.27	1.60	0.00%
			Up to 2 hours	D		S	1.50	0.30	1.80	0.00%
			Up to 2 hours & 15 minutes	D		S	1.67	0.33	2.00	0.00%
			Up to 2 hours & 30 minutes	D		S	1.83	0.37	2.20	0.00%
			Up to 2 hours & 45 minutes	D		S	2.00	0.40	2.40	0.00%
			Up to 3 hours	D		S	2.17	0.43	2.60	0.00%
			Up to 3 hours & 15 minutes	D		S	2.33	0.47	2.80	0.00%
			Up to 3 hours & 30 minutes	D		S	2.50	0.50	3.00	0.00%
			Up to 3 hours & 45 minutes	D		S	2.67	0.53	3.20	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
			Up to 4 hours	D		S	2.83	0.57	3.40	0.00%
			Daily bay suspension inc events	D		S	8.33	1.67	10.00	0.00%
		HDC operated long stay p&d car parks (up to 23 hours subject to site)	Up to 2 hours	D		S	1.33	0.27	1.60	0.00%
			Up to 2 hours & 15 minutes	D		S	1.42	0.28	1.70	0.00%
			Up to 2 hours & 30 minutes	D		S	1.50	0.30	1.80	0.00%
			Up to 2 hours & 45 minutes	D		S	1.58	0.32	1.90	0.00%
			Up to 3 hours	D		S	1.67	0.33	2.00	0.00%
			Up to 3 hours & 15 minutes	D		S	1.75	0.35	2.10	0.00%
			Up to 3 hours & 30 minutes	D		S	1.83	0.37	2.20	0.00%
			Up to 3 hours & 45 minutes	D		S	1.92	0.38	2.30	0.00%
			Up to 4 hours	D		S	2.00	0.40	2.40	0.00%
			Up to 10 hours	D		S	2.50	0.50	3.00	0.00%
			Up to 23 hours	D		S	3.33	0.67	4.00	0.00%
			Daily bay suspension inc events	D		S	8.33	1.67	10.00	0.00%
		Huntingdon - Hinchingsbrooke Country Park	Up to 2 hr	D		S	0.83	0.17	1.00	0.00%
			2 hr to a maximum of 6 hr	D		S	1.67	0.33	2.00	0.00%
			Daily bay suspension inc events	D		S	8.33	1.67	10.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
Permit Charges		Resident season ticket permit	6 months	D		S	129.17	25.83	155.00	0.00%
		Resident season ticket permit	12 months	D		S	250.00	50.00	300.00	0.00%
		Resident season ticket permit (Low emission discount)	6 months	D		S	64.58	12.92	77.50	0.00%
		Resident season ticket permit (Low emission discount)	12 months	D		S	125.00	25.00	150.00	0.00%
		Residents Historiccar park permits	12 months	D		S	83.33	16.67	100.00	0.00%
		Residents Historic car park permits (low emission discount)	12 months	D		S	41.67	8.33	50.00	0.00%
		Resident On-Street parking permit administration	per permit	D		5	8.33	1.67	10.00	0.00%
		Season ticket permit	6 months	D		S	129.17	25.83	155.00	0.00%
		Season ticket permit	12 months	D		S	250.00	50.00	300.00	0.00%
		HDC Permit	daily	D		S	2.50	0.50	3.00	0.00%
		Season ticket permit (Low emission discount)	6 months	D		S	64.58	12.92	77.50	0.00%
		Season ticket permit (Low emission discount)	12 months	D		S	125.00	25.00	150.00	0.00%
		Huntingdon - Hinchingsbrooke Country Park	6 months	D		S	25.00	5.00	30.00	0.00%
		Huntingdon - Hinchingsbrooke Country Park	12 months	D		S	41.67	8.33	50.00	0.00%
		Coach Permit	daily	D		S	12.50	2.50	15.00	0.00%
		Skip Permit	weekly	D		S	33.33	6.67	40.00	0.00%
Other Charges & Fees		Parking Excess & Penalty Charges (Off-Street)		D		N	60.00	0.00	60.00	0.00%
		Parking Excess & Penalty Charges (Off-Street) if paid within 14 days		D		N	40.00	0.00	40.00	0.00%
		Parking Excess & Penalty Charges (On-street)		D		N	60.00	0.00	60.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Parking Excess & Penalty Charges (On-street) if paid within 14 days		D		N	40.00	0.00	40.00	0.00%
		Release Charge (barrier car park)	per release	D		S	166.67	33.33	200.00	0.00%
		Removal Charge	per removal	D		S	166.67	33.33	200.00	0.00%
		Storage charge	per day	D		S	33.33	6.67	40.00	0.00%
		HDC operated car park bay suspension inc events	per bay per day	D		S	8.33	1.67	10.00	0.00%
		Administration (relating to events)	staff cost (recharged hourly - max hourly cost listed)	D		S	30.00	6.00	36.00	0.00%
		Administration (amend permit/refund/reprint)	per change	D		S	8.33	1.67	10.00	0.00%
	Countryside									
	Room Hire	Both Rooms	full day	D		S	230.00	46.00	276.00	0.00%
		Both Rooms	half day	D		S	155.00	31.00	186.00	0.00%
		Tea & Coffee	whole day per person	D		S	3.25	0.65	3.90	0.00%
		Tea & Coffee	half day per person	D		S	2.25	0.45	2.70	0.00%
	Paxton Pits VC	Ranger Present	per hour	D		E	25.00	0.00	25.00	0.00%
		No Ranger Present	per hour	D		E	16.00	0.00	16.00	0.00%
	Rangers price list	Forest school sessions	per 1.5hr session	D		N	55.00	0.00	55.00	0.00%
		Evening activities	per hour	D		N	45.00	0.00	45.00	0.00%
		Guided walk for groups	per hour (Plus travel expenses)	D		N	45.00	0.00	45.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		School visits	per child	D		N	6.00	0.00	6.00	0.00%
		Special Needs Groups upto 10		D		N	55.00	0.00	55.00	0.00%
		Special needs placements	per day	D		N	35.00	0.00	35.00	0.00%
		Corporate Work Parties	no charge for EA NE (govt bodies)	D		S	0.00	0.00	0.00	#DIV/0!
		Corporate Work Parties Commercial Business	per day negotiable	D		S	10.50	2.10	12.60	0.00%
		Corporate Away Day with Activities and Refreshments	per person varies depending on activites	D		S	35.00	7.00	42.00	0.00%
	Drop in Children Events	minibeast hunting etc	per person	D		S	2.50	0.50	3.00	0.00%
	HCP Mainly	if prizes offered	per person	D		S	3.55	0.71	4.26	0.00%
	HCP Mainly	craft session with refreshments	per person	D		S	10.60	2.12	12.72	0.00%
	HCP Mainly	special events / workshops costed on request		D			0.00			
	HCP Mainly	camping	per person	D		S	3.00	0.60	3.60	0.00%
	HCP Mainly	craft fairs	per table	D		S	16.67	3.33	20.00	0.00%
	HCP Mainly	equipment hire for public	per set	D		S	1.67	0.33	2.00	0.00%
	HCP Mainly	equipment hire no ranger inc pond dipping nets	per set	D		S	1.67	0.33	2.00	0.00%
		green willow	3 ft bundle	D		S	2.92	0.58	3.50	0.00%
			4 ft bundle	D		S	3.75	0.75	4.50	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
			5 ft bundle	D		S	4.58	0.92	5.50	0.00%
			6 ft bundle	D		S	5.42	1.08	6.50	0.00%
			7 ft bundle	D		S	6.25	1.25	7.50	0.00%
			8 ft bundle	D		S	7.08	1.42	8.50	0.00%
		charcoal	1,5kg bag	D		S	4.00	0.80	4.80	0.00%
		logs	m3	D		S	133.33	26.67	160.00	0.00%
			tonne bag unsplit	D		S	54.17	10.83	65.00	0.00%
			net bag	D		S	5.00	1.00	6.00	0.00%
		flowers vegetables and plants from nursery	individually priced	D		S				
		activity sheets/ trails /spotter charts	individually priced from £2.00	D		Z				
		memorial trees	planting only	D		S	41.67	8.33	50.00	0.00%
		memorial benches HCP	installation and maintenance	D		S	166.67	33.33	200.00	0.00%
		memorial perch PP	donation to Friends	D						
Paxton Pits		Mooring (Between 8m -20m)	per ft boat	D	Yr19/20	S	15.75	3.15	18.90	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23	
							£	£	£	%	
				D	YR 20/21	S	15.75	3.15	18.90	0.00%	
				D	YR 21/22	S	17.25	3.45	20.70	0.00%	
				D	YR 22/23	S	17.25	3.45	20.70	0.00%	
				D	YR 23/24	S	18.00	3.60	21.60	0.00%	
				5 YEAR LICENCES already agreed, any new licence holders since 2016 have already been paying £15.75 per foot							
	Subject Access Request	Request for CCTV footage relating directly to the person making the request	per request								
	Third Party Request	Request for CCTV footage relating to insurance claims etc. relating to third party data minimum charge	per request	D		S	100.00	20.00	120.00	0.00%	
	Civic Suite hire	Monday - Friday	Combined room (8am-6pm) per day			S	280.00	56.00	336.00	0.00%	
			per hour			S	41.00	8.20	49.20	0.00%	
			Half room(8am-6pm) per day			S	160.00	32.00	192.00	0.00%	
			per hour			S	41.00	8.20	49.20	0.00%	
			Combined room after 6pm per hour			S	92.00	18.40	110.40	0.00%	
			Half room after 6pm per hour			S	41.00	8.20	49.20	0.00%	
		Weekends	Combined room (8am-6pm) per day			S	450.00	90.00	540.00	0.00%	
			per hour			S	58.00	11.60	69.60	0.00%	

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
			Half room (8am - 6pm) per day			S	280.00	56.00	336.00	0.00%
			per hour			S	58.00	11.60	69.60	0.00%
			Combined room after 6pm per hour			S	112.00	22.40	134.40	0.00%
			Half room after 6pm per hour			S	69.00	13.80	82.80	0.00%
	Caravan site licences									
			No charge							
	Relevant Protected Sites	Licence Application	4 - 15 pitches	D		N	366.90	0.00	366.90	10.00%
			16 - 39 pitches	D		N	454.40	0.00	454.40	10.00%
			40 - 75 pitches	D		N	505.00	0.00	505.00	10.00%
			76 - 123 pitches	D		N	580.00	0.00	580.00	10.00%
			Over 124 pitches	D		N	629.40	0.00	629.40	10.00%
		Annual Licence Fee	4 - 15 pitches	D		N	216.50	0.00	216.50	10.00%
			16 - 39 pitches	D		N	271.65	0.00	271.65	10.00%
			40 - 75 pitches	D		N	313.00	0.00	313.00	10.00%
			76 - 123 pitches	D		N	366.90	0.00	366.90	10.00%
			Over 124 pitches	D		N	421.85	0.00	421.85	10.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Licence Transfer	4 - 15 pitches	D		N	112.20	0.00	112.20	10.00%
			16 - 39 pitches	D		N	112.20	0.00	112.20	10.00%
			40 - 75 pitches	D		N	112.20	0.00	112.20	10.00%
			76 - 123 pitches	D		N	112.20	0.00	112.20	10.00%
			Over 124 pitches	D		N	112.20	0.00	112.20	10.00%
		Licence Variation	4 - 15 pitches	D		N	224.40	0.00	224.40	10.00%
			16 - 39 pitches	D		N	224.40	0.00	224.40	10.00%
			40 - 75 pitches	D		N	224.40	0.00	224.40	10.00%
			76 - 123 pitches	D		N	224.40	0.00	224.40	10.00%
			Over 124 pitches	D		N	224.40	0.00	224.40	10.00%
	Deposit of site rules	Charge for depositing site rules	4 - 15 pitches	D		N	56.10	0.00	56.10	10.00%
			16 - 39 pitches	D		N	56.10	0.00	56.10	10.00%
			40 - 75 pitches	D		N	56.10	0.00	56.10	10.00%
			76 - 123 pitches	D		N	56.10	0.00	56.10	10.00%
			Over 124 pitches	D		N	56.10	0.00	56.10	10.00%
	Cooling Towers and Evaporative Condensers									
		Registrations	No charge	S						

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
Environmental Permits										
Fees as defined in the Local Authority Permits for Part A(2) Installations and Small Waste Incineration Plant (Fees and Charges) (England) Scheme 2017; and the Local Authority Permits for part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017. In the case of error, the statutory scheme issued by the Department for Environment Food and Rural Affairs (Defra) will take precedence										
	Application Fee	Part A2	Application	S		N	3,363.00	0.00	3,363.00	0.00%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0.00%
			Surrender/ partial transfer	S		N	698.00	0.00	698.00	0.00%
			Transfer	S		N	235.00	0.00	235.00	0.00%
			Substantial variation	S		N	1,368.00	0.00	1,368.00	0.00%
			Reimbursement of the advertising costs incurred in informing public consultees, recharged in full							
		Part B	Application	S		N	1,650.00	0.00	1,650.00	0.00%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0.00%
			Surrender/ partial surrender	S						
			Transfer	S		N	169.00	0.00	169.00	0.00%
			Partial Transfer	S		N	497.00	0.00	497.00	0.00%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0.00%
		Reduced fee (except vehicle refinishers)	Application	S		N	155.00	0.00	155.00	0.00%
			Additional fee for operating without a permit	S		N	71.00	0.00	71.00	0.00%
			Substantial variation	S		N	102.00	0.00	102.00	0.00%
			Partial Transfer	S		N	47.00	0.00	47.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Vehicle refinishers	Application	S		N	362.00	0.00	362.00	0.00%
			Additional fee for operating without a permit	S		N	71.00	0.00	71.00	0.00%
			Substantial variation	S		N	102.00	0.00	102.00	0.00%
			Partial Transfer	S		N	47.00	0.00	47.00	0.00%
		Petrol vapour recovery stages 1&2 combined	Application	S		N	257.00	0.00	257.00	0.00%
			Additional fee for operating without a permit	S		N	71.00	0.00	71.00	0.00%
			Substantial variation	S		N	102.00	0.00	102.00	0.00%
			Partial Transfer	S		N	47.00	0.00	47.00	0.00%
		Mobile crushing and screening plant	Application	S		N	1,650.00	0.00	1,650.00	0.00%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0.00%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0.00%
			Transfer	S		N	169.00	0.00	169.00	0.00%
			Partial Transfer	S		N	497.00	0.00	497.00	0.00%
		Mobile crushing and screening plant 3rd to 7th applications	Application	S		N	985.00	0.00	985.00	0.00%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0.00%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
			Transfer	S		N	169.00	0.00	169.00	0.00%
			Partial Transfer	S		N	497.00	0.00	497.00	0.00%
		Mobile crushing and screening plant 8th and subsequent applications	Application	S		N	498.00	0.00	498.00	0.00%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0.00%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0.00%
			Transfer	S		N	169.00	0.00	169.00	0.00%
			Partial Transfer	S		N	497.00	0.00	497.00	0.00%
		Where an application for any of the above is for a combined Part B and waste application there is an extra charge in addition to the above charges		S		N	279.00	0.00	279.00	0.00%
	Annual subsistence fees	Part A2	Low Risk	S		N	1,343.00	0.00	1,343.00	0.00%
			Medium Risk	S		N	1,507.00	0.00	1,507.00	0.00%
			High Risk	S		N	2,230.00	0.00	2,230.00	0.00%
			Additional Fee for payment by installments	S		N	38.00	0.00	38.00	0.00%
			Late payment charge	S		N	52.00	0.00	52.00	0.00%
			Operation with EC reporting requirement	S		N	103.00	0.00	103.00	0.00%
		Part B	Low Risk	S		N	772.00	0.00	772.00	0.00%
			Including waste (Reg 33) add	S		N	104.00	0.00	104.00	0.00%
			Medium Risk	S		N	1,161.00	0.00	1,161.00	0.00%
			Including waste (Reg 33) add	S		N	156.00	0.00	156.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
			High Risk	S		N	1,747.00	0.00	1,747.00	0.00%
			Including waste (Reg 33) add	S		N	207.00	0.00	207.00	0.00%
		Reduced fee (except vehicle refinishers)	Low Risk	S		N	79.00	0.00	79.00	0.00%
			Medium Risk	S		N	158.00	0.00	158.00	0.00%
			High Risk	S		N	237.00	0.00	237.00	0.00%
		Vehicle refinishers	Low Risk	S		N	228.00	0.00	228.00	0.00%
			Medium Risk	S		N	365.00	0.00	365.00	0.00%
			High Risk	S		N	548.00	0.00	548.00	0.00%
		Petrol vapour recovery stages 1 &2 combined	Low Risk	S		N	113.00	0.00	113.00	0.00%
			Medium Risk	S		N	226.00	0.00	226.00	0.00%
			High Risk	S		N	341.00	0.00	341.00	0.00%
		Mobile crushing and screening plant	Low Risk	S		N	626.00	0.00	626.00	0.00%
			Medium Risk	S		N	1,034.00	0.00	1,034.00	0.00%
			High Risk	S		N	1,551.00	0.00	1,551.00	0.00%
		Mobile crushing and screening plant 3rd to 7th applications	Low Risk	S		N	385.00	0.00	385.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
			Medium Risk	S		N	617.00	0.00	617.00	0.00%
			High Risk	S		N	924.00	0.00	924.00	0.00%
		Mobile crushing and screening plant 8th and subsequent applications	Low Risk	S		N	198.00	0.00	198.00	0.00%
			Medium Risk	S		N	314.00	0.00	314.00	0.00%
			High Risk	S		N	473.00	0.00	473.00	0.00%
		Late payment		S		N	52.00	0.00	52.00	0.00%
		Additional Fee for payment by installments		S		N	38.00	0.00	38.00	0.00%
Food Hygiene & Safety										
	Food Premises Approvals	Cost of approval	No charge	S						
	FHRS Rescore Visits	Cost of Visit		D		S	150.00	30.00	180.00	0.00%
	Health Certificate			D		N	100.00	0.00	100.00	11.00%
	Amendment to original Health Certificate per amendment			D		N	50.00	0.00	50.00	New Charge
	Wet signed hard copy of Health Certificate			D		N	125.00	0.00	125.00	New Charge
	Food examination certificate		Small & simple	D		S	165.00	33.00	198.00	10.00%
			Larger & more complex per hour (min £198)	D		S	60.08	12.02	72.10	0.00%
	Food hygiene courses		Level 2	D		E	60.00	0.00	60.00	0.00%
			Level 3	D		E	299.00	0.00	299.00	0.00%
			CD	D		S	47.08	9.42	56.50	0.00%
Housing										
	Houses in Multiple Occupation	Initial licence		D		N	550.00	0.00	550.00	57.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23	
							£	£	£	%	
		Licence Variation	Small & simple No inspection required	D		N	60.80	0.00	60.80	New Charge	
		Licence Variation	Larger and more complex inspection required	D		N	121.60	0.00	145.92	New Charge	
		Renewal of licence		D		N	200.00	0.00	200.00	14.00%	
		Revocation of licence		D		N	100.00	0.00	100.00	0.00%	
		Where a house in multiple occupation fails to meet the terms and conditions of the licence, additional charges may be levied at the time of renewal of the licence at the rate of £97.00 per additional officer/visit in addition to any third party costs involved (e.g. gas engineer's fees)					N	97.00	0.00	97.00	0.00%
	Accommodation certificate	Issue		D		S	147.40	29.48	176.88	10.00%	
	Information Requests										
	Environmental Information Enquiry		Contaminated land - site specific	D		N	169.95	0.00	169.95	10.00%	
			Simple request	D		N	48.68	0.00	48.68	10.00%	
	Public Health Funerals										
			Administration charge associated with the organisation of a Public Health Funeral	D		N	500.00	0.00	500.00	New Charge	
	Pest control										
	Wasps nests	Treatment charge	First nest			S	62.50	12.50	75.00	0.00%	
			Subsequent nests treated at the same visit			S	16.00	3.20	19.20	0.00%	
	Rats and mice	Treatment charge	First call and maximum of two re-visits to replenish bait			S	80.00	16.00	96.00	0.00%	
	Ants, booklice, carpet beetles, fleas, larder beetles and other insects	Treatment charge	First visit			S	67.00	13.40	80.40	0.00%	
			Second visit			S	33.00	6.60	39.60	0.00%	
	Call out charge or missed appointment					S	30.00	6.00	36.00	0.00%	

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
	Invoicing charge					S	12.50	2.50	15.00	0.00%
	Rat Boxes		Per treatment			S	6.00	1.20	7.20	0.00%
	Mouse Boxes		Per treatment			S	1.00	0.20	1.20	0.00%
	Difenacoum		Per Kilo			S	2.40	0.48	2.88	0.00%
	Rat bait per tray		Per treatment			S	0.60	0.12	0.72	0.00%
	Rat bait per box		Per treatment			S	1.20	0.24	1.44	0.00%
	Rat bait per pipe		Per treatment			S	1.20	0.24	1.44	0.00%
	Brodificoum		Per Kilo			S	6.30	1.26	7.56	0.00%
	Mouse bait per tray		Per treatment			S	1.20	0.24	1.44	0.00%
	Mouse bait per box		Per treatment			S	1.20	0.24	1.44	0.00%
	Brodificoum wax blocks 20gm					S	0.37	0.07	0.44	0.00%
	Hourly rate					S	45.00	9.00	54.00	0.00%
	Invoicing charge					S	10.42	2.08	12.50	0.00%
	Stray dogs	Statutory Charge	per dog	S		N	25.00	0.00	25.00	0.00%
		Dog warden Service charge	per dog	S		S	80.00	16.00	96.00	60.00%
		Dog returned directly to owner without kennelling, plus statutory fine	per dog	S		S	80.00	16.00	96.00	7.00%
		Stray dogs claimed by owner from kennels without incurring overnight kennelling charge	per dog per period before 4:00pm	S		S	80.00	16.00	96.00	7.00%
	Kennelling Charge Overnight	Statutory Charge Day of Arrival	per dog	S		N	25.00	0.00	25.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Dog warden Service charge Day of Arrival	per dog	S		N	80.00	0.00	80.00	60.00%
		Kennelling overnight charge	per dog	S		N	40.00	0.00	40.00	33.00%
		Kennelling overnight charge from 2nd Night - 7th Night per Night	per dog	S		N	40.00	0.00	40.00	33.00%
		Kennelling overnight charge from 8th Night Owner has lost legal right to claim the dog								
Licensing										
Fees associated with the Gambling Act 2005 are determined in accordance with The Gambling (Premises Licence Fees) (England and Wales) Regulations 2007. In the case of error, the Regulations, or any update thereto will take precedence										
	Gambling Act 2005	Club Machine Permit		S		N	200.00	0.00	200.00	0.00%
		Gaming Machine two or less		S		N	50.00	0.00	50.00	0.00%
		Gaming Machine Permit		S		N	200.00	0.00	200.00	0.00%
		Adult Gaming Centre - new		S		N	2,000.00	0.00	2,000.00	0.00%
		Adult Gaming Centre - renewal		S		N	1,000.00	0.00	1,000.00	0.00%
		Unlicensed Family Entertainment Centre		S		N	30.00	0.00	30.00	0.00%
		Other Gambling Premises- new		S		N	3,000.00	0.00	3,000.00	0.00%
		Other Gambling Premises- renewal		S		N	600.00	0.00	600.00	0.00%
		Lotteries(Small society)- new		S		N	40.00	0.00	40.00	0.00%
		Lotteries(Small society)-renewal		S		N	20.00	0.00	20.00	0.00%

Fees associated with the Licensing Act 2003 are determined in accordance with The Licensing Act 2003 (Fees) Regulations 2005. In the case of error, the Regulations, or any update thereto will take precedence

Licensing

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
Licensing Act 2003		Club Premises - Change of relevant registered address of club		S		N	10.50	0.00	10.50	0.00%
		Club Premises - Notification of change of name or alteration of club rules		S		N	10.50	0.00	10.50	0.00%
		Club Premises - Theft, loss etc. of club certificate		S		N	10.50	0.00	10.50	0.00%
		Application for a provisional statement where premises being built		S		N	315.00	0.00	315.00	0.00%
		Duty to notify change of name or address		S		N	10.50	0.00	10.50	0.00%
		Interim authority notice following death etc. of licence holder		S		N	23.00	0.00	23.00	0.00%
		Minor Variation		S		N	89.00	0.00	89.00	0.00%
		Notification of change of name or address		S		N	10.50	0.00	10.50	0.00%
		Removal of DPS Community Premises		S		N	23.00	0.00	23.00	0.00%
		Right of freeholder etc. to be notified of licensing matters		S		N	21.00	0.00	21.00	0.00%
		Personal Licences - Initial Application		S		N	37.00	0.00	37.00	0.00%
		Personal Licences - Renewal		S		N	0.00	0.00	0.00	0.00%
		Personal Licences - Theft, Loss etc.		S		N	10.50	0.00	10.50	0.00%
		Premises Licence - Application for Transfer		S		N	23.00	0.00	23.00	0.00%
		Premises Licence - Application to vary licence to specify individual as designated premises supervisor (DPS)		S		N	23.00	0.00	23.00	0.00%
		Premises Licence - Loss of Premises Summary		S		N	10.50	0.00	10.50	0.00%
		Premises Licence - Theft, loss etc.		S		N	10.50	0.00	10.50	0.00%
		Temporary Event Notices - Application		S		N	21.00	0.00	21.00	0.00%
		Temporary Event Notices - Theft, loss etc.		S		N	10.50	0.00	10.50	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Additional fee for large venues and events (10,000 - 14,999 attendance at any one time)- new		S		N	2,000.00	0.00	2,000.00	0.00%
		Additional fee for large venues and events (15,000 - 19,999 attendance at any one time)-new		S		N	4,000.00	0.00	4,000.00	0.00%
		Additional fee for large venues and events (20,000 - 29,999 attendance at any one time)- new		S		N	8,000.00	0.00	8,000.00	0.00%
		Additional fee for large venues and events (30,000 - 39,999 attendance at any one time) - new		S		N	16,000.00	0.00	16,000.00	0.00%
		Additional fee for large venues and events (40,000 - 49,999 attendance at any one time) - new		S		N	24,000.00	0.00	24,000.00	0.00%
		Additional fee for large venues and events (5,000 - 9,999 attendance at any one time) - new		S		N	1,000.00	0.00	1,000.00	0.00%
		Additional fee for large venues and events (50,000 - 59,999 attendance at any one time)- new		S		N	32,000.00	0.00	32,000.00	0.00%
		Additional fee for large venues and events (60,000 - 69,999 attendance at any one time) - new		S		N	40,000.00	0.00	40,000.00	0.00%
		Additional fee for large venues and events (70,000 - 79,999 attendance at any one time) - new		S		N	48,000.00	0.00	48,000.00	0.00%
		Additional fee for large venues and events (80,000 - 89,999 attendance at any one time) - new		S		N	56,000.00	0.00	56,000.00	0.00%
		Additional fee for large venues and events (90,000 and over attendance at any one time) - new		S		N	64,000.00	0.00	64,000.00	0.00%
		Additional fee for large venues and events (5,000-9,999 attendance at any one time) - renewal		S		N	500.00	0.00	500.00	0.00%
		Additional fee for large venues and events (10,000 - 14,999 attendance at any one time)- renewal		S		N	1,000.00	0.00	1,000.00	0.00%
		Additional fee for large venues and events (15,000 - 19,999 attendance at any one time)-renewal		S		N	2,000.00	0.00	2,000.00	0.00%
		Additional fee for large venues and events (20,000 - 29,999 attendance at any one time)- renewal		S		N	4,000.00	0.00	4,000.00	0.00%
		Additional fee for large venues and events (30,000 - 39,999 attendance at any one time) - renewal		S		N	8,000.00	0.00	8,000.00	0.00%
		Additional fee for large venues and events (40,000 - 49,999 attendance at any one time) - renewal		S		N	12,000.00	0.00	12,000.00	0.00%
		Additional fee for large venues and events (50,000 - 59,999 attendance at any one time)- renewal		S		N	16,000.00	0.00	16,000.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Additional fee for large venues and events (60,000 - 69,999 attendance at any one time) - renewal		S		N	20,000.00	0.00	20,000.00	0.00%
		Additional fee for large venues and events (70,000 - 79,999 attendance at any one time) - renewal		S		N	24,000.00	0.00	24,000.00	0.00%
		Additional fee for large venues and events (80,000 - 89,999 attendance at any one time) - renewal		S		N	28,000.00	0.00	28,000.00	0.00%
		Additional fee for large venues and events (90,000 and over attendance at any one time) - renewal		S		N	32,000.00	0.00	32,000.00	0.00%
		Premise - A (£0 - £4300) (initial issue)		S		N	100.00	0.00	100.00	0.00%
		Premise - A (£0 - £4300) (renewal)		S		N	70.00	0.00	70.00	0.00%
		Premise - B (£4301 - £33,000) (initial issue)		S		N	190.00	0.00	190.00	0.00%
		Premise - B (£4301 - £33,000) (renewal)		S		N	180.00	0.00	180.00	0.00%
		Premise - C (£33,001 - £87,000) (initial issue)		S		N	315.00	0.00	315.00	0.00%
		Premise - C (£33,001 - £87,000) (renewal)		S		N	295.00	0.00	295.00	0.00%
		Premise - D (£87,000 - £125,000) (initial issue)		S		N	450.00	0.00	450.00	0.00%
		Premise - D (£87,000 - £125,000) (renewal)		S		N	320.00	0.00	320.00	0.00%
		Premise - D (£87,000 - £125,000) and primary business is Alcohol sales (initial issue)		S		N	900.00	0.00	900.00	0.00%
		Premise - D (£87,000 - £125,000) and primary business is Alcohol sales (renewal)		S		N	640.00	0.00	640.00	0.00%
		Premise - E (£125,000 and above) (initial issue)		S		N	635.00	0.00	635.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Premise - E (£125,000 and above) (renewal)		S		N	350.00	0.00	350.00	0.00%
		Premise - E (£125,000 and above) and primary business is Alcohol sales (initial issue)		S		N	1,905.00	0.00	1,905.00	0.00%
		Premise - E (£125,000 and above) and primary business is Alcohol sales (renewal)		S		N	1,905.00	0.00	1,905.00	0.00%
	Miscellaneous Licences	Personal Registration - Electrolysis, Ear Piercing, Acupuncture or Tattooing		S		N	131.00	0.00	131.00	10.00%
	Miscellaneous Licences	Premises Registration		D		N	170.00	0.00	170.00	New Charge
		Registration Variation Fee		D		N	50.00	0.00	50.00	New Charge
	Sex Establishment licences	Sex Establishment - New		S		N	2,824.00	0.00	2,824.00	0.00%
		Sex Establishment - Renewal		S		N	2,824.00	0.00	2,824.00	0.00%
	Driving Licences	Initial Issue	3 Yearly Licence	S		N	175.00	0.00	175.00	0.00%
		Renewal	3 Yearly Licence	S		N	120.00	0.00	120.00	0.00%
		DVSA check		D		N	7.00	0.00	7.00	0.00%
		Knowledge & Competency test		D		N	55.00	0.00	55.00	0.00%
		Digital Advertising		D		N	10.20	0.00	10.20	0.00%
		Replacement badge / Licence		D		N	10.00	0.00	10.00	0.00%
		1 year Licence (where determined by delegation)		D		N	81.00	0.00	81.00	0.00%
		Safeguarding training		D		N	30.00	0.00	30.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23	
							£	£	£	%	
Vehicle Licences	Private Hire - Initial grant	(*Incl signs)	1 Year	D		N	256.00	0.00	256.00	0.00%	
	Private Hire - Renewal		1 Year	D		N	195.00	0.00	195.00	0.00%	
	Hackney Carriage initial grant	(*Incl sign)	1 Year	D		N	256.00	0.00	256.00	0.00%	
	Hackney Carriage Renewal		1 Year	D		N	195.00	0.00	195.00	0.00%	
	Garage test Hackney Carriage	(*Incl meter test)	1 Year	D		N	60.50	0.00	60.50	0.00%	
	Hackney Carriage meter test	only	1 Year	D		N	15.00	0.00	15.00	0.00%	
	Garage test Private Hire & HC Saloon	(Plates 1 - 45)	1 Year	D		N	45.50	0.00	45.50	0.00%	
	Re-test		1 Year	D		N	45.50	0.00	45.50	0.00%	
	Replacement of Brackets		1 Year	D		N	15.00	0.00	15.00	0.00%	
	Replacement of plates		1 Year	D		N	20.00	0.00	20.00	0.00%	
	Transfer of interest		1 Year	D		N	20.00	0.00	20.00	0.00%	
	Door signs - magnetic	Per pair			D		N	20.00	0.00	20.00	0.00%
	Door signs - permanent	Per pair			D		N	15.00	0.00	15.00	0.00%
Private Hire Operator's Licences	Initial issue		5 Yearly Licence	D		N	495.00	0.00	495.00	0.00%	
	Renewal		5 Yearly Licence	D		N	400.00	0.00	400.00	0.00%	
	Renewal yearly Licence where permitted		1 Year	D		N	125.00	0.00	125.00	0.00%	
	Driver's Identification Badges			D		N	100.00	0.00	100.00	0.00%	

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Change of name / address / vehicle details		D		N	10.00	0.00	10.00	0.00%
Animal Welfare										
	Animal Boarding Establishments	0 - 5 Animals Application Fee	1 Year	D		N	143.00	0.00	143.00	10.00%
		0 - 5 Animals Licence Fee	1 Year	D		N	121.00	0.00	121.00	10.00%
		6 - 25 Animals Application Fee	1 Year	D		N	154.00	0.00	154.00	10.00%
		6 - 25 Animals Licence Fee	1 Year	D		N	187.00	0.00	187.00	10.00%
		26 - 50 Animals Application Fee	1 Year	D		N	165.00	0.00	165.00	10.00%
		26 - 50 Animals Licence Fee	1 Year	D		N	253.00	0.00	253.00	10.00%
		50+ Animals Application Fee	1 Year	D		N	187.00	0.00	187.00	10.00%
		50+ Animals Licence Fee	1 Year	D		N	297.00	0.00	297.00	10.00%
		0 - 5 Animals Application Fee	2 Year	D		N	143.00	0.00	143.00	10.00%
		0 - 5 Animals Licence Fee	2 Year	D		N	176.00	0.00	176.00	10.00%
		6 - 25 Animals Application Fee	2 Year	D		N	154.00	0.00	154.00	10.00%
		6 - 25 Animals Licence Fee	2 Year	D		N	209.00	0.00	209.00	10.00%
		26 - 50 Animals Application Fee	2 Year	D		N	165.00	0.00	165.00	10.00%
		26 - 50 Animals Licence Fee	2 Year	D		N	264.00	0.00	264.00	10.00%
		50+ Animals Application Fee	2 Year	D		N	187.00	0.00	187.00	10.00%
		50+ Animals Licence Fee	2 Year	D		N	319.00	0.00	319.00	10.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
	0 - 5	Animals Application Fee	3 Year	D		N	143.00	0.00	143.00	10.00%
	0 - 5	Animals Licence Fee	3 Year	D		N	209.00	0.00	209.00	10.00%
	6 - 25	Animals Application Fee	3 Year	D		N	154.00	0.00	154.00	10.00%
	6 - 25	Animals Licence Fee	3 Year	D		N	231.00	0.00	231.00	10.00%
	26 - 50	Animals Application Fee	3 Year	D		N	165.00	0.00	165.00	10.00%
	26 - 50	Animals Licence Fee	3 Year	D		N	286.00	0.00	286.00	10.00%
	50+	Animals Application Fee	3 Year	D		N	187.00	0.00	187.00	10.00%
	50+	Animals Licence Fee	3 Year	D		N	341.00	0.00	341.00	10.00%
	0 - 5	Animals Licence Variation		D		N	143.00	0.00	143.00	10.00%
	6 - 25	Animals Licence Variation		D		N	154.00	0.00	154.00	10.00%
	26 - 50	Animals Licence Variation		D		N	165.00	0.00	165.00	10.00%
	50+	Animals Licence Variation		D		N	187.00	0.00	187.00	10.00%
	0 - 5	Animals Re - Inspect		D		N	90.00	0.00	90.00	13.00%
	6 - 25	Animals Re - Inspect		D		N	110.00	0.00	110.00	10.00%
	26 - 50	Animals Re - Inspect		D		N	132.00	0.00	132.00	10.00%
	50+	Animals Re - Inspect		D		N	154.00	0.00	154.00	10.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
Dog Breeding	0 - 5	Animals Application Fee	1 Year	D		N	143.00	0.00	143.00	10.00%
	0 - 5	Animals Licence Fee	1 Year	D		N	121.00	0.00	121.00	10.00%
	6 - 25	Animals Application Fee	1 Year	D		N	154.00	0.00	154.00	10.00%
	6 - 25	Animals Licence Fee	1 Year	D		N	187.00	0.00	187.00	10.00%
	25+	Animals Application Fee	1 Year	D		N	165.00	0.00	165.00	10.00%
	25+	Animals Licence Fee	1 Year	D		N	241.00	0.00	241.00	10.00%
	0 - 5	Animals Application Fee	2 Year	D		N	143.00	0.00	143.00	10.00%
	0 - 5	Animals Licence Fee	2 Year	D		N	165.00	0.00	165.00	10.00%
	6 - 25	Animals Application Fee	2 Year	D		N	154.00	0.00	154.00	10.00%
	6 - 25	Animals Licence Fee	2 Year	D		N	209.00	0.00	209.00	10.00%
	25+	Animals Application Fee	2 Year	D		N	165.00	0.00	165.00	10.00%
	25+	Animals Licence Fee	2 Year	D		N	264.00	0.00	264.00	10.00%
	0 - 5	Animals Application Fee	3 Year	D		N	143.00	0.00	143.00	10.00%
	0 - 5	Animals Licence Fee	3 Year	D		N	187.00	0.00	187.00	10.00%
	6 - 25	Animals Application Fee	3 Year	D		N	154.00	0.00	154.00	10.00%
	6 - 25	Animals Licence Fee	3 Year	D		N	231.00	0.00	231.00	10.00%
	25+	Animals Application Fee	3 Year	D		N	165.00	0.00	165.00	10.00%
	25+	Animals Licence Fee	3 Year	D		N	275.00	0.00	275.00	10.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		0 - 5 Animals	Licence Variation	D		N	143.00	0.00	143.00	10.00%
		6 - 25 Animals	Licence Variation	D		N	154.00	0.00	154.00	10.00%
		25+ Animals	Licence Variation	D		N	165.00	0.00	165.00	10.00%
		0 - 5 Animals	Re - Inspect	D		N	90.00	0.00	90.00	13.00%
		6 - 25 Animals	Re - Inspect	D		N	113.00	0.00	113.00	13.00%
		25+ Animals	Re - Inspect	D		N	135.00	0.00	135.00	13.00%
	Selling animals as pets	Animals as pets Application Fee	1 Year	D		N	154.00	0.00	154.00	10.00%
		Animals as pets Licence Fee	1 Year	D		N	121.00	0.00	121.00	10.00%
		For each species of any Dangerous Wild Animal if applicable	1 Year	D		N	55.00	0.00	55.00	10.00%
		Animals as pets Application Fee	2 Year	D		N	154.00	0.00	154.00	10.00%
		Animals as pets Licence Fee	2 Year	D		N	121.00	0.00	121.00	10.00%
		For each species of any Dangerous Wild Animal if applicable	2 Year	D		N	55.00	0.00	55.00	10.00%
		Animals as pets Application Fee	3 Year	D		N	154.00	0.00	154.00	10.00%
		Animals as pets Licence Fee	3 Year	D		N	121.00	0.00	121.00	10.00%
		For each species of any Dangerous Wild Animal if applicable	3 Year	D		N	55.00	0.00	55.00	10.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Animals as pets	Licence Variation	D		N	154.00	0.00	154.00	10.00%
		Animals as pets	Re - Inspect	D		N	90.00	0.00	90.00	13.00%
Hiring out Horses	0 - 5	Animals Application Fee	1 Year	D		N	143.00	0.00	143.00	10.00%
	0 - 5	Animals Licence Fee	1 Year	D		N	132.00	0.00	132.00	10.00%
	6 - 25	Animals Application Fee	1 Year	D		N	154.00	0.00	154.00	10.00%
	6 - 25	Animals Licence Fee	1 Year	D		N	231.00	0.00	231.00	10.00%
	25+	Animals Application Fee	1 Year	D		N	165.00	0.00	165.00	10.00%
	25+	Animals Licence Fee	1 Year	D		N	275.00	0.00	275.00	10.00%
	0 - 5	Animals Application Fee	2 Year	D		N	143.00	0.00	143.00	10.00%
	0 - 5	Animals Licence Fee	2 Year	D		N	187.00	0.00	187.00	10.00%
	6 - 25	Animals Application Fee	2 Year	D		N	154.00	0.00	154.00	10.00%
	6 - 25	Animals Licence Fee	2 Year	D		N	242.00	0.00	242.00	10.00%
	25+	Animals Application Fee	2 Year	D		N	165.00	0.00	165.00	10.00%
	25+	Animals Licence Fee	2 Year	D		N	297.00	0.00	297.00	10.00%
	0 - 5	Animals Application Fee	3 Year	D		N	143.00	0.00	143.00	10.00%
	0 - 5	Animals Licence Fee	3 Year	D		N	231.00	0.00	231.00	10.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
	6 - 25	Animals Application Fee	3 Year	D		N	154.00	0.00	154.00	10.00%
	6 - 25	Animals Licence Fee	3 Year	D		N	264.00	0.00	264.00	10.00%
	25+	Animals Application Fee	3 Year	D		N	165.00	0.00	165.00	10.00%
	25+	Animals Licence Fee	3 Year	D		N	330.00	0.00	330.00	10.00%
	0 - 5	Animals	Licence Variation	D		N	143.00	0.00	143.00	10.00%
	0 - 5	Animals	Re - Inspect	D		N	90.00	0.00	90.00	13.00%
	6 - 25	Animals	Licence Variation	D		N	154.00	0.00	154.00	10.00%
	6 - 25	Animals	Re - Inspect	D		N	110.00	0.00	110.00	10.00%
	25+	Animals	Licence Variation	D		N	165.00	0.00	165.00	10.00%
	25+	Animals	Re - Inspect	D		N	132.00	0.00	132.00	10.00%
Exhibiting / Performing Animals		Any number of animals Application Fee	3 Year	D		N	143.00	0.00	143.00	10.00%
		Any number of animals Licence Fee	3 Year	D		N	154.00	0.00	154.00	10.00%
		Any number of animals	Licence Variation	D		N	132.00	0.00	132.00	10.00%
Dangerous Wild Animals		1 Species Application Fee	2 Year	D		N	434.50	0.00	434.50	10.00%
		(Additional species on application) per each species	2 Year	D		N	60.00	0.00	60.00	20.00%
		1 Species	Licence Variation	D		N	214.50	0.00	214.50	10.00%
		(Additional species on variation) per each species	Licence Variation	D		N	60.00	0.00	60.00	20.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
Zoo licences	Administration fee		per application			N	54.18	0.00	54.18	20.00%
	Officer time		per application			N	49.00	0.00	49.00	20.00%
	Where a zoo licensed premise fails to meet the terms and conditions of the licence, additional charges may be levied at the time of renewal of the licence		per visit	D		N	49.00	0.00	49.00	20.00%
	Additional Fees from third parties, e.g. veterinary surgeon's fee, specialist advisor fee; recharged in full									
Street Trading	Street Trading Consents - 1 Day			D		N	62.50	0.00	62.50	6.00%
	Street Trading Consents - 1 Month			D		N	232.45	0.00	232.45	6.00%
	Street Trading Consents - 6 Months			D		N	1,274.75	0.00	1,274.75	6.00%
	Street Trading Consents - Annual			D		N	1,996.00	0.00	1,996.00	2.00%
	Street Trading Consents - Seasonal			D		N	646.50	0.00	646.50	6.00%
	Street Trading Licences			D		N	1,794.70	0.00	1,794.70	2.00%
										#DIV/0!
Scrap dealers income	Site licence		Every 3 years	D		N	448.70	0.00	448.70	6.00%
	Mobile collector		Every 3 years	D		N	308.15	0.00	308.15	6.00%
	Collectors licence with existing licence with another LA			D		N	270.30	0.00	270.30	6.00%
	Variation of licence (person)			D		N	113.50	0.00	113.50	6.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
Land Charges - Awaiting confirmation from County for Question 16, 21 & 22. Expectation is that it won't increase										
	Land Charges	Basic search fee		S / D		N	131.10	0.00	131.10	0.00%
		Basic commercial search fee		S / D		N	178.14	0.00	178.14	0.00%
	LLC1	Several parcels of land		D		N	25.50	0.00	25.50	0.00%
		plus each additional parcel of land		D		N	7.00	0.00	7.00	0.00%
	Residential CON 29R	One parcel of land		D		S	88.00	17.60	105.60	0.00%
		Several parcels of land - each additional parcel		D		S	28.00	5.60	33.60	0.00%
	Commercial CON 29R	One parcel of land		D		S	127.20	25.44	152.64	0.00%
		Several parcels of land - each additional parcel		D		S	57.80	11.56	69.36	0.00%
	CON 29O					S	6.00	1.20	7.20	0.00%
		Question 8		D		S	8.00	1.60	9.60	0.00%
		Question 16 (County)		D		S	13.00	2.60	15.60	0.00%
		Question 21 (County)		D		S	13.00	2.60	15.60	0.00%
		Question 22 (County)		D		S	21.00	4.20	25.20	0.00%
	Solicitors own enquiry	Each		D		S	9.17	1.83	11.00	0.00%
	Copies of Section 106 Town & Country Planning Act 1990 documents or similar	Per document		D		N	10.00	0.00	10.00	0.00%
Electoral Registration										
	Statutory fees	Open register - data	Admin	S		N	20.00	0.00	20.00	0.00%
		plus per thousand entries(or part)		S		N	1.50	0.00	1.50	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2023

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2022/23
							£	£	£	%
		Open register - paper	Admin	S		N	10.00	0.00	10.00	0.00%
			plus per thousand entries(or part)	S		N	5.00	0.00	5.00	0.00%
		These rates of charge equally apply to the sale of monthly alterations to the electoral register.								
		Overseas electors - data	Admin	S		N	20.00	0.00	20.00	0.00%
			plus per 100 entries(or part)	S		N	1.50	0.00	1.50	0.00%
		Overseas electors - paper	Admin	S		N	10.00	0.00	10.00	0.00%
			plus per 100 entries(or part)	S		N	5.00	0.00	5.00	0.00%

Key to VAT Indicators

S = Standard Rated

N = Non-Business (outside scope of VAT)

Z = Zero Rated

E = Exempt

Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: 2023/24 Treasury Management, Capital and Investment Strategies

Meeting/Date: Overview and Scrutiny Panel (Performance and Growth) – 1 February 2023

Executive Portfolio: Executive Councillor for Finance and Resources

Report by: Director of Finance and Corporate Resources

Ward(s) affected: All Wards

Recommendation(s):

The Panel is invited to comment on the attached;

- Treasury Management Strategy
- Capital Strategy
- Investment Strategy
- Minimum Revenue Provision Policy Statement
- The Flexible Use of Capital Receipts Strategy

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Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: 2023/24 Treasury Management, Capital and Investment Strategies

Meeting/Date: Cabinet – 7 February 2023

Executive Portfolio: Executive Councillor for Finance and Resources

Report by: Director of Finance and Corporate Resources

Ward(s) affected: All Wards

Executive Summary:

The Council is required to approve, on an annual basis, the;

- Treasury Management Strategy;
- Capital Strategy
- Investment Strategy
- Minimum Revenue Provision Statement
- Flexible Use of Capital Receipts

This requirement is within CIPFA's Treasury Management in the Public Services: Code of Practice (2021), CIPFA's Prudential Code (2021), and DLUHC Guidance on MRP.

The aim of the Treasury Management Strategy is to

- Manage the Council's investments, cash flows, banking, money market and capital market transactions, loans and borrowings within the requirements of an effective control environment but coupling this with the pursuit of optimum performance and yield and at the same time managing the portfolio's risk profile.

The 2023/24 Treasury Management Strategy includes:

- The operation of the strategy within an economic climate that is weak, where inflation is above target level and growth rates remain influenced by the covid pandemic. Interest rates have moved upward slightly but are forecast to remain low although possibly rising slowly into the medium term.

- The continuation of the Council's policy to use mainly short-term investments which are highly liquid and as a consequence are lower risk. This includes the use of call accounts, money market funds, and short-term deposits (including the use of the HM Treasury deposit facility).
- A reduction in some counterparty limits as a response to possibly the more uncertain financial environment, in particular potential increases in bad debts in the banking sector.
- The introduction of the aim to develop the council's investing strategy over the medium term in relation to Environmental, Social and Governance (ESG) factors. The global framework for assessing ESG is under development, and the council's strategy will develop alongside this.

The Treasury Management Strategy includes;

- External economic background
- Credit outlook
- Borrowing strategy
- Investment strategy
- Treasury management indicators

The Capital Strategy includes;

- A high-level overview of the Council's capital programme and borrowing.
- The borrowing strategy and the borrowing limits
- Revenue impacts of borrowing and capital expenditure

The Investment Strategy includes;

- The performance of property assets
- The management of service loans
- Investment indicators

The Minimum Revenue Provision Statement;

- The policy to deal with the financing of capital projects and service loans

Recommendation(s):

That the Cabinet is recommended to Council the approval of;

1. The Treasury Management Strategy, Appendix 1.
2. The Capital Strategy, Appendix 2.
3. The Investment Strategy, Appendix 3.
4. The Minimum Revenue Provision Statement, Appendix 4.
5. The Flexible Use of Capital Receipts Strategy Appendix 5.

1. PURPOSE OF THE REPORT

1.1 The aim of the Treasury Management Strategy is to provide strategic guidance on how the Council shall conduct its Treasury Management activity. The Strategy shall:

- Include relevant policies, objectives and treasury and prudential indicators; as well as illustrating its approach to risk management.
- Comply with the Code or Practice for Treasury Management and the Prudential Code for Capital Finance (as issued by the Chartered Institute of Public Finance and Accountancy, CIPFA) and reflect published Government advice.
- Approve the way in which the Minimum Revenue Provision is calculated.

1.2 The Treasury Management Strategy is a key element of the Council's Code of Financial Management.

1.3 The Capital Strategy gives an overview of capital expenditure and financing. The strategy includes;

- The borrowing strategy and limits
- Capital expenditure and the capital financing requirement
- Revenue implications

1.4 The Investment Strategy includes;

- Service loans
- Property investments
- Property performance indicators

1.5 The Flexible Use of Capital Receipts Strategy, outlines if the Council intends to make flexible use of Capital Receipts.

1.6 In addition to complying with CIPFA's Treasury Management in the Public Services: Code of Practice 2021 Edition, the Council must also comply with the DLUHC guidance, both of which require the approval of an annual Treasury, Investment and Capital strategies before the start of each financial year. This strategy fulfils the Council's legal obligation under the Local Government Act 2003 to have regard to both the CIPFA Code and the DLUHC Guidance.

2. WHY IS THIS REPORT NECESSARY/BACKGROUND

2.1 To seek Council approval for the:

- i. The Treasury Management Strategy, as attached at Appendix 1, including the required indicators. The aim of the:
 - investing strategy is to provide a framework through which the Council will invest any surplus funds that balances the risk of default by the borrower against a fair rate of interest.

- borrowing strategy is to permit borrowing for cash flow purposes and for the funding of current and future capital expenditure over whatever periods are in the Council's best interests.
- ii. The Capital Strategy, which gives an overview of the capital programme and financing. Appendix 2
 - iii. The Investment Strategy, giving an overview of the commercial property portfolio, and service-based loans. Appendix 3
 - iv. The Minimum Revenue Provision policy. Appendix 4
 - v. The Flexible Use of Capital Receipts Strategy Appendix 5
- 2.2 For 2023/24, the Council is anticipating having a total capital financing requirement (which is both past and new capital expenditure) of £75.3m (reducing to £73.0m by 2025/26). The Council has an authorised borrowing limit for 2023/24 of £135m. It should be noted that the Minimum Revenue Provision applicable to this capital programme is fully funded and included in next year's budget and the MTFS.
- 2.3 The authority has and will borrow and invest substantial sums of money and is therefore exposed to financial risks including the loss of funds and the revenue effect of changes in interest rates. The identification, monitoring and control of such risks are central to the Council's Treasury Management and Investment Strategy.
- 2.4 In accordance with DLUHC guidance, the Council will be asked to approve a revised Treasury Management, Capital and Investment Strategy, MRP Policy and a Flexible Use of Capital Receipts Strategy, should the assumptions on which it is based change significantly. Such circumstances could include an unexpected change in interest rates, a change in the capital programme or in the level of investment balance.

3. OPTIONS CONSIDERED/ANALYSIS

- 3.1 The Treasury Management, Capital and Investment Strategies are a statutory requirement; thus, it has to be considered in its entirety. However, the Strategy must not be viewed as a straight-jacket; it is a framework within which the Council will conduct its Treasury, Investment and Capital activity.

4. COMMENTS OF OVERVIEW & SCRUTINY

- 4.1 The comments of the relevant Overview and Scrutiny Panel will be included in this section prior to its consideration by the Cabinet.

5. KEY IMPACTS / RISKS

- 5.1 The emphasis of this report is to recognise the risks inherent in achieving a yield from investments (both treasury and commercial activities), and the management of that risk.

6. WHAT ACTIONS WILL BE TAKEN/TIMETABLE FOR IMPLEMENTATION

- 6.1 When approved this strategy will be used as an operational document for Treasury Management, Commercial and Service Investments, as well as management of capital expenditure and financing.

7. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND/OR CORPORATE OBJECTIVES

[*\(See Corporate Plan\)*](#)

- 7.1 All the strategies support the achievement of the Corporate Plan, by ensuring that funding is available for projects.

8. RESOURCE IMPLICATIONS

- 8.1 Resource implications are included within the appendices.

9. ENVIRONMENT AND CLIMATE CHANGE IMPLICATIONS

- 9.1 Refer to the Treasury Management Strategy 2023/24, section 6.3, Environmental, Social and Governance.

10. REASONS FOR THE RECOMMENDED DECISIONS

10.1 The Council is required, by law, to approve on an annual basis;

- The Treasury Management Strategy and policy statement, the purpose of which is to provide the framework within which the Council can operate its Treasury related activity.
- The Capital Strategy, the purpose of which is to give a high-level overview of how capital expenditure is managed.
- The Investment Strategy, the purpose of which is to provide the framework to support service investments and commercial investments.
- A policy in respect of its Minimum Revenue Provision so it can prudently account for the revenue impacts of capital investment decisions.
- The Flexible Use of Capital Receipts, to demonstrate whether the Council will make use of these regulations.

11. LIST OF APPENDICES INCLUDED

Appendix 1: The Treasury Management Strategy

Appendix 2: The Capital Strategy

Appendix 3: The Investment Strategy

Appendix 4: The Minimum Revenue Provision Statement

12. BACKGROUND PAPERS

Working papers held in Finance

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Treasury Management Strategy 2023/24

Contents

1.0 Introduction

- 1.1 Treasury Management Policy Statement
- 1.2 Background to treasury management

2.0 External Context

- 2.1 Economic Background
- 2.2 Credit Outlook
- 2.3 Interest Rate Forecast

3.0 Local Context

4.0 Liability Benchmark

5.0 Borrowing Strategy

- 5.1 Objectives
- 5.2 Strategy
- 5.3 Sources of Borrowing
- 5.4 Other Sources of Debt Finance
- 5.5 Municipal Bonds Agency
- 5.6 LOBOs
- 5.7 Short-Term and variable Rate Loans
- 5.8 Debt Rescheduling

6.0 Investment Strategy

- 6.1 Objectives
- 6.2 Strategy
- 6.3 Environmental, Social, Governance
- 6.4 Business Models
- 6.5 Approved Counterparties
- 6.6 Government

- 6.7 Secured Investments
- 6.8 Banks and Building Societies Secured
- 6.9 Registered Providers
- 6.10 Money Market Funds
- 6.11 Strategic Pooled Funds
- 6.12 Real Estate Investment Trusts
- 6.13 Other Investments
- 6.14 Operational Bank Accounts
- 6.15 Risk Assessment and Credit Rating
- 6.16 Other Information on the Security of Investments
- 6.17 Investment Limits
- 6.18 Liquidity Management

7.0 Treasury Management Indicators

- 7.1 Security
- 7.2 Liquidity
- 7.3 Interest rate Exposures
- 7.4 Maturity Structure of Borrowing
- 7.5 Principal Sums Invested for Periods Longer than a Year

8.0 Related Matters

- 8.1 Financial Derivatives
- 8.2 Markets in Financial Instruments Directive

9.0 Financial Implications

10.0 Other Options Considered

Appendices

- A** - Economic and Interest Rate Forecast
- B**- Local Context for Economic and Credit Environment
- C**- Investment and Debt Portfolio Position at 31st December 2022
- D**- Approved Investment counterparties and limits 2022/23

1.0 Introduction

1.1 Treasury management policy statement

- The council defines its treasury management activities as the management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions, the effective control of the risks associated with those activities and the pursuit of optimum performance consistent with those risks.
- The council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the organisation and any financial instruments entered into to manage these risks.
- The council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable, comprehensive performance measurement techniques within the context of effective risk management.

1.2 Background to treasury management

Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.

Treasury risk management at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice 2021 Edition (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year. This report fulfils the Authority's legal obligation under the *Local Government Act 2003* to have regard to the CIPFA Code.

Investments held for service purposes or for commercial profit are considered in a different report, the Investment Strategy.

2.0 External Context (See also Appendix B)

2.1 Economic background

The ongoing impact on the UK from the war in Ukraine, together with higher inflation, higher interest rates, uncertain government policy, and a deteriorating economic outlook, will be major influences on the Authority's treasury management strategy for 2023/24.

The Bank of England (BoE) increased Bank Rate by 0.5% to 3.5% in December 2022. This followed a 0.75% rise in November which was the largest single rate hike since 1989 and the ninth successive rise since December 2021. The December decision was voted for by a 6-3 majority of the Monetary Policy Committee (MPC), with two dissenters voting for a no-change at 3% and one for a larger rise of 0.75%.

The November quarterly Monetary Policy Report (MPR) forecast a prolonged but shallow recession in the UK with CPI inflation remaining elevated at over 10% in the near-term. While the projected peak of inflation is lower than in the August report, due in part to the government's support package for household energy costs, inflation is expected remain higher for longer over the forecast horizon and the economic outlook remains weak, with unemployment projected to start rising.

The UK economy contracted by 0.3% between July and September 2022 according to the Office for National Statistics, and the BoE forecasts Gross Domestic Product (GDP) will decline 0.75% in the second half of the year due to the squeeze on household income from higher energy costs and goods prices. Growth is then expected to continue to fall throughout 2023 and the first half of 2024.

CPI inflation is expected to have peaked at around 11% in the last calendar quarter of 2022 and then fall sharply to 1.4%, below the 2% target, in two years' time and to 0% in three years' time if the Bank Rate follows the path implied by financial markets at the time of the November MPR (a peak of 5.25%). However, the BoE stated it considered this path to be too high, suggesting that the peak in interest rates will be lower, reducing the risk of inflation falling too far below target. Market rates have fallen since the time of the November MPR.

The labour market remains tight for now, with the most recent statistics showing the unemployment rate was 3.7%. Earnings were up strongly in nominal terms by 6.1% for both total pay and for regular pay but factoring in inflation means real pay for both measures was -2.7%. Looking forward, the November MPR shows the labour market weakening in response to the deteriorating outlook for growth, leading to the unemployment rate rising to around 6.5% in 2025.

Interest rates have also been rising sharply in the US, with the Federal Reserve increasing the range on its key interest rate by 0.5% in December 2022 to 4.25%-4.5%. This rise follows four successive 0.75% rises in a pace of tightening that has seen rates increase from 0.25%-0.50% in March 2022. Annual inflation has been slowing in the US

but remains above 7%. GDP grew at an annualised rate of 3.2% (revised up from 2.9%) between July and September 2022, but with official interest rates expected to rise even further in the coming months, a recession in the region is widely expected at some point during 2023.

Inflation rose consistently in the Euro Zone since the start of the year, hitting a peak annual rate of 10.6% in October 2022, before declining to 10.1% in November. Economic growth has been weakening with an upwardly revised expansion of 0.3% (from 0.2%) in the three months to September 2022. As with the UK and US, the European Central Bank has been on an interest rate tightening cycle, pushing up its three key interest rates by 0.50% in December, following two consecutive 0.75% rises, taking its main refinancing rate to 2.5% and deposit facility rate to 2.0%.

2.2 Credit outlook

Credit default swap (CDS) prices have generally followed an upward trend throughout 2022, indicating higher credit risk. They have been boosted by the war in Ukraine, increasing economic and political uncertainty and a weaker global and UK outlook, but remain well below the levels seen at the beginning of the Covid-19 pandemic.

CDS price volatility was higher in 2022 compared to 2021 and the divergence in prices between ringfenced (retail) and non-ringfenced (investment) banking entities has emerged once again.

The weakening economic picture during 2022 led the credit rating agencies to reflect this in their assessment of the outlook for the UK sovereign as well as several local authorities and financial institutions, revising them from to negative from stable.

There are competing tensions in the banking sector which could impact bank balance sheet strength going forward. The weakening economic outlook and likely recessions in many regions increase the possibility of a deterioration in the quality of banks' assets, while higher interest rates provide a boost to net income and profitability.

However, the institutions on our adviser, Arlingclose's, counterparty list remain well-capitalised and their counterparty advice on both recommended institutions and maximum duration remain under constant review and will continue to reflect economic conditions and the credit outlook.

2.3 Interest rate forecast

The Authority's treasury management adviser Arlingclose forecasts that Bank Rate will continue to rise in 2022 and 2023 as the Bank of England attempts to subdue inflation which is significantly above its 2% target.

While interest rate expectations reduced during October and November 2022, multiple interest rate rises are still expected over the forecast horizon despite looming recession. Arlingclose expects Bank Rate to rise to 4.25% by June 2023 under its central case, with the risks in the near- and medium-term to the upside should inflation not evolve as the Bank forecasts and remains persistently higher.

Yields are expected to remain broadly at current levels over the medium-term, with 5-, 10- and 20-year gilt yields expected to average around 3.6%, 3.7%, and 3.9% respectively over the 3-year period to December 2025. The risks for short, medium and longer-term yields are judged to be broadly balanced over the forecast horizon. As ever, there will undoubtedly be short-term volatility due to economic and political uncertainty and events.

A more detailed economic and interest rate forecast provided by Arlingclose is in Appendix A.

3.0 Local Context

On 31st December 2022, the Authority held £34.4m of borrowing and £63.0m of treasury investments. This is set out in further detail at Appendix C. Forecast changes in these sums are shown in the balance sheet analysis in table 1 below.

Table 1: Balance sheet summary and forecast

	31.3.22 Actual £m	31.3.23 Forecast £m	31.3.24 Estimate £m	31.3.25 Estimate £m	31.3.26 Estimate £m
General Fund CFR	70.4	71.5	75.3	73.6	73.0
CFR	70.4	71.5	75.3	73.6	73.0
Less: Other debt liabilities ⁽¹⁾	0.6	0.6	0.6	0.6	0.6
Less: External borrowing ⁽²⁾	38.9	34.4	34.3	34.3	34.3
Internal borrowing	30.9	36.5	40.4	38.7	38.1
Less: Balance Sheet Resources	78.0	80.0	75.0	70.0	65.0
(Investments) or New borrowing	(47.1)	(43.5)	(34.6)	(31.3)	(26.9)

⁽¹⁾ Finance lease of Phoenix Court commercial property.

⁽²⁾ Reduced borrowing due to the loans being repaid which were financing the Places for People Loan.

The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), balance sheet resources are the underlying sums, available for investment. The Council's current strategy is to maintain borrowing and investments below their underlying levels, known as internal borrowing.

The Council has an increasing CFR due to the capital programme, but has investments and balance sheet resources, and will therefore not be required to borrow up to 2024/25.

CIPFA's *Prudential Code for Capital Finance in Local Authorities* recommends that the Council's total debt should be lower than its highest forecast CFR over the next three years. Table 1 shows that the Council expects to comply with this recommendation during 2023/24.

4.0 Liability Benchmark

To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes the same forecasts as table 1 above, but that cash and investment balances are kept to a minimum level of £10m at each year-end to maintain enough liquidity but minimise credit risk.

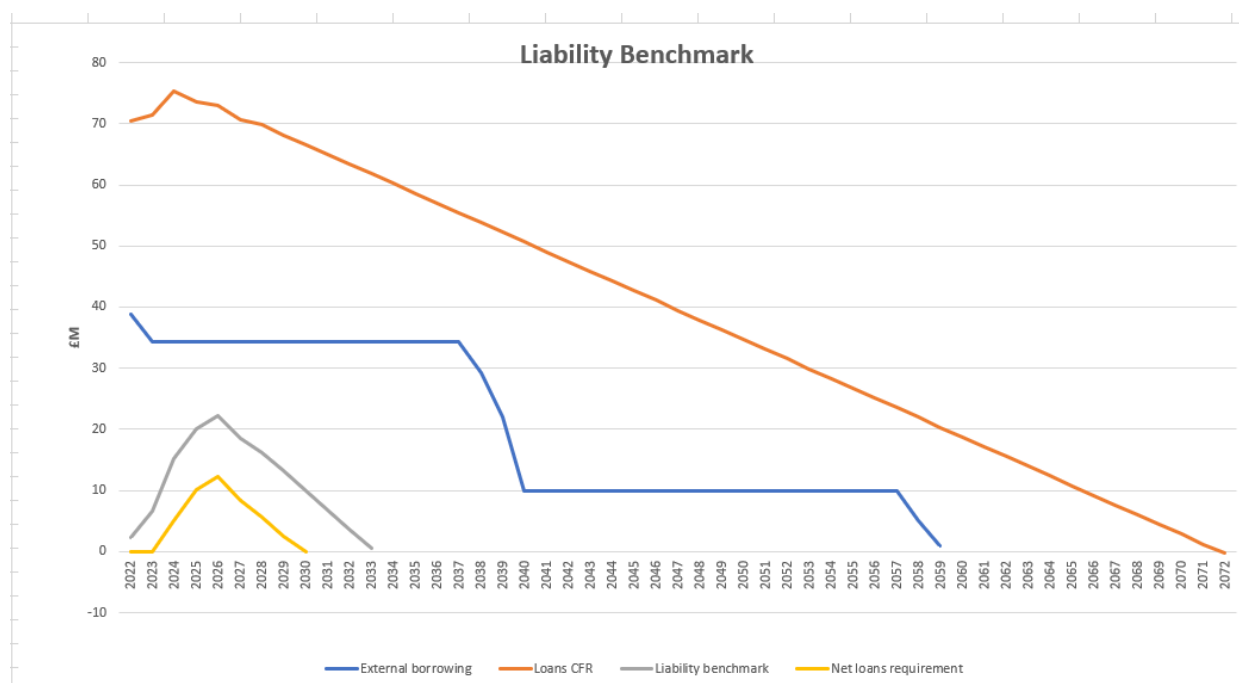
The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital

and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

Table 2: Prudential Indicator: Liability benchmark

	31.3.22 Actual £m	31.3.23 Forecast £m	31.3.24 Estimate £m	31.3.25 Estimate £m	31.3.26 Estimate £m
CFR	70.4	71.5	75.3	73.6	73.0
Less: Balance Sheet Resources	78.0	74.9	70.2	63.5	60.8
Plus: Liquidity Allowance	10.0	10.0	10.0	10.0	10.0
Liability Benchmark	2.4	6.6	15.1	20.1	22.2

Following on from the medium-term forecasts in table 2 above, the long-term liability benchmark assumes capital expenditure funded by borrowing of £34m a year, minimum revenue provision on new capital expenditure based on asset lives and income, expenditure and reserves all increasing by inflation of 2.5% a year. This is shown in the chart below together with the maturity profile of the Authority’s existing borrowing:



The purpose of this indicator is to compare the council’s existing loans (External Borrowing line) against its future need for loan debt, the liability benchmark. As the borrowing line is above the liability benchmark the council has more debt than it needs (based on current budgets), and the excess will be invested, this also suggests that the council has no immediate need to borrow. If there were a need to borrow the liability

benchmark would assist in deciding the amount of borrowing and the duration (this would be indicated by the liability benchmark being above the borrowing line at a point in time).

It should be noted the liability benchmark makes no assumptions about capital budgets not yet set, and so is based on current spending plans.

The chart also shows that the council meets the requirement of the Prudential Code, for borrowing to remain below the CFR (Capital Financing Requirement), borrowing should mature as the CFR is reduced over the years by MRP.

5.0 Borrowing Strategy

The Council currently holds £34.4m of loans (31/12/2022), as part of its strategy for funding previous years' capital programmes and Commercial Investment Strategy. The balance sheet forecast in table 1 shows that the Council does not expect to need to borrow in 2023/24. The Council may also borrow additional sums to pre-fund future years' requirements, providing this does not exceed the authorised limit for borrowing of £135.0m.

5.1 Objectives

The Council's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is a secondary objective.

5.2 Strategy

Given the significant cuts to public expenditure and in particular to local government funding, the Council's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to either use internal resources, or to borrow short-term loans instead.

By doing so, the Council can reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. The benefits of internal and short-term borrowing will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly. Arlingclose will assist the Council with this 'cost of carry' and breakeven analysis. Its output may determine whether the Council borrows additional sums at long-term fixed rates in 2023/24 with a view to keeping future interest costs low, even if this causes additional cost in the short-term.

The Authority has previously raised almost all of its long-term borrowing from the PWLB but will consider long-term loans from other sources including banks, pensions and local

authorities, and will investigate the possibility of issuing bonds and similar instruments, in order to lower interest costs and reduce over-reliance on one source of funding in line with the CIPFA Code. PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield; the Authority intends to avoid this activity in order to retain its access to PWLB loans.

Alternatively, the Council may arrange forward starting loans during 2023/24, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved without suffering a cost of carry in the intervening period.

In addition, the Council may borrow short-term loans to cover unplanned cash flow shortages.

5.3 Sources of Borrowing

The approved sources of long-term and short-term borrowing are:

- HM Treasury's PWLB lending facility (formerly the Public Works Loan Board)
- any institution approved for investments (see below)
- any other bank or building society authorised to operate in the UK
- any other UK public sector body
- UK public and private sector pension funds
- capital market bond investors
- UK Municipal Bonds Agency plc and other special purpose companies created to enable local authority bond issues

5.4 Other sources of debt finance

In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:

- leasing
- hire purchase
- Private Finance Initiative
- sale and leaseback

5.5 Municipal Bonds Agency

UK Municipal Bonds Agency (UK MBA) plc was established in 2014 by the Local Government Association as an alternative to the PWLB. It issues bonds on the capital markets and lends the proceeds to local authorities at a rate below PWLB. This is a more complicated source of finance than the PWLB for two reasons: borrowing authorities will be required to provide bond investors with a joint and several guarantee to refund their investment in the event that the agency is unable to for any reason; and there will be a

lead time of several months between committing to borrow and knowing the interest rate payable. When the Council makes the decision to borrow, the option will be taken to consider whether the PWLB or the Municipal Bonds Agency are the most effective and efficient lender. Prior to approval to borrow from the UK MBA, separate approval will be sought from Cabinet.

5.6 LOBOs

The Council does not hold any LOBOs (Lender's Option Borrower's Option) loans. This is where the lender has the option to propose an increase in the interest rate at set dates, following which the Council has the option to either accept the new rate or to repay the loan at no additional cost.

5.7 Short-Term and Variable Rate Loans

These loans leave the Council exposed to the risk of short-term interest rate rises and are therefore subject to the interest rate exposure limits in the treasury management indicators below.

5.8 Debt rescheduling

The PWLB allows authorities to repay loans before maturity and either pay a premium or receive a discount according to a set formula based on current interest rates. Other lenders may also be prepared to negotiate premature redemption terms. The Council may take advantage of this and replace some loans with new loans, or repay loans without replacement, where this is expected to lead to an overall cost saving or a reduction in risk. The recent rise in interest rates means that more favourable debt rescheduling opportunities should arise than in previous years.

6.0 Investment Strategy

The Council holds invested funds, representing income received in advance of expenditure plus balances and reserves held. In the year 2022/23 to December, the Council's investment balance has ranged between £39m in April 2022 and £63m in December 2022, these levels are expected to reduce in the forthcoming year.

6.1 Objectives

The CIPFA Code requires the Council to invest its funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal

or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested. The Authority aims to be a responsible investor and will consider environmental, social and governance (ESG) issues when investing.

6.2 Strategy

As demonstrated by the liability benchmark above, the Authority expects to be a long-term investor and treasury investments will therefore include both short-term low risk instruments to manage day-to-day cash flows and longer-term instruments where limited additional risk is accepted in return for higher investment income to support local public services.

The CIPFA Code does not permit local authorities to both borrow and invest long-term for cash flow management. But the Authority may make long-term investments for treasury risk management purposes, including to manage interest rate risk by investing sums borrowed in advance for the capital programme for up to three years; to manage inflation risk by investing usable reserves in instruments whose value rises with inflation; and to manage price risk by adding diversification to the strategic pooled fund portfolio.

6.3 Environmental, Social and Governance (ESG)

ESG considerations are increasingly a factor in global investors' decision making, but the framework for evaluating investment opportunities is still developing and therefore the Authority's ESG policy does not currently include ESG scoring or other real-time ESG criteria at an individual investment level. When investing in banks and funds, the Authority will prioritise banks that are signatories to the UN Principles for Responsible Banking and funds operated by managers that are signatories to the UN Principles for Responsible Investment, the Net Zero Asset Managers Alliance and/or the UK Stewardship Code.

6.4 Business models

Under the new IFRS 9 standard, the accounting for certain investments depends on the Council's "business model" for managing them. The Council aims to achieve value from its internally managed treasury investments by a business model of collecting the contractual cash flows and therefore, where other criteria are also met, these investments will continue to be accounted for at amortised cost.

6.5 Approved counterparties

The Council may invest its surplus funds with any of the counterparty types in table 3 below, subject to the cash limits (per counterparty) and the time limits shown.

For 2023/24 some of the limits in the table below have been reduced, as a response to the more uncertain financial environment over the next few years, (please refer to appendix D for the changes).

Table 3: Approved investment counterparties and limits

Sector	Time Limit	Counterparty Limit	Sector Limit
UK Government including DMO	50 years	unlimited	n/a
Other government entities	5 years	£4m	Unlimited
Local Authorities	5 years	£2m	Unlimited
Secured investments*	1 year	£2m	Unlimited
Banks (unsecured)*	6 months	£2m	Unlimited
Transactional Bank (Natwest)	Overnight	£4m	Unlimited
Building Societies (unsecured)*	6 months	£1m	£10m
Registered providers (unsecured)*	1 Year	£1m	£10m
Money Market Funds*	n/a	£4m	Unlimited
Strategic pooled funds	n/a	£5m	£20m
Real Estate investment trusts	n/a	£5m	£15m

* **Minimum credit rating:** Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A-. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.

For entities without published credit ratings, investments may be made either (a) where external advice indicates the entity to be of similar credit quality; or (b) to a maximum of £500,000 per counterparty as part of a diversified pool e.g. via a peer-to-peer platform.

This table must be read in conjunction with the notes below

6.6 Government

Loans, bonds and bills issued or guaranteed by national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is generally a lower risk of insolvency, although they are not zero risk. Investments with the UK Central Government may be made in unlimited amounts for up to 50 years.

6.7 Secured investments

Covered bonds, reverse repurchase agreements and other collateralised arrangements with banks and building societies. These investments are secured on the bank's assets, which limits the potential losses in the unlikely event of insolvency, and means that they

are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used to determine cash and time limits. The combined secured and unsecured investments in any one bank will not exceed the cash limit for secured investments.

6.8 Banks and building societies unsecured

Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.

6.9 Registered providers

Loans and bonds issued by, guaranteed by or secured on the assets of registered providers of social housing and registered social landlords, formerly known as housing associations. These bodies are tightly regulated by the Regulator of Social Housing. As providers of public services, they retain the likelihood of receiving government support if needed. This does not include service loans which are subject to separate authorisation by Cabinet.

6.10 Money Market Funds

Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, the Authority will always take care to diversify its liquid investments over a variety of providers to ensure access to cash at all times.

6.11 Strategic Pooled funds

Bond, equity and property funds offer enhanced returns over the longer term but are more volatile in the short term. These allow the Council to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Council's investment objectives will be monitored regularly.

6.12 Real estate investment trusts

Shares in companies that invest mainly in real estate and pay the majority of their rental income to investors in a similar manner to pooled property funds. As with property funds, REITs offer enhanced returns over the longer term, but are more volatile especially as

the share price reflects changing demand for the shares as well as changes in the value of the underlying properties.

6.13 Other investments

This covers treasury investments not listed above, for example unsecured corporate bonds and company loans. Non-bank companies cannot be bailed-in but can become insolvent placing the Authority's investment at risk.

6.14 Operational Bank Accounts

The Council may incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank with credit ratings no lower than BBB- and with assets greater than £25 billion. These are not classed as investments but are still subject to the risk of a bank bail-in, and balances (not available on a daily basis) will therefore be kept low and only contain balances sufficient for operational purposes. The Bank of England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the Council maintaining operational continuity.

6.15 Risk assessment and credit ratings

Credit ratings are obtained and monitored by the Council's treasury advisers, who will notify changes in ratings as they occur. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:

- no new investments will be made,
- any existing investments that can be recalled or sold at no cost will be, and
- full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.

Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as "rating watch negative" or "credit watch negative") so that it may fall below the approved rating criteria, then only investments that can be withdrawn on the next working day will be made with that organisation until the outcome of the review is announced. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating.

6.16 Other information on the security of investments

The Council understands that credit ratings are good, but not perfect, predictors of investment default. Full regard will therefore be given to other available information on the credit quality of the organisations in which it invests, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from the Council's treasury management

adviser. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.

When deteriorating financial market conditions affect the creditworthiness of all organisations, as happened in 2008 and 2020, this is not generally reflected in credit ratings, but can be seen in other market measures. In these circumstances, the Council will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest the Council’s cash balances, then the surplus will be deposited with the UK Government via the Debt Management Office or invested in government treasury bills for example, or with other local authorities. This will cause a reduction in the level of investment income earned but will protect the principal sum invested.

6.17 Investment Limits

The Council’s revenue reserves (including general fund and earmarked) available to cover investment losses are forecast to be £12.9m on 31st March 2023 and £12.6m on 31st March 2024. In order that no more than 50% of available reserves will be put at risk in the case of a single default, the maximum that will be lent to any one organisation (other than the UK Government) will be £5m. Overnight deposits with the transactional bank, Natwest, are limited to £4m.

A group of banks under the same ownership will be treated as a single organisation for limit purposes. Limits will also be placed on fund managers, investments in brokers’ nominee accounts, foreign countries and industry sectors as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country, since the risk is diversified over many countries.

Table 4: Additional Investment limits

	Cash limit
Any group of pooled funds under the same management eg Blackrock, HSBC, CCLA etc.	£5m per manager
Negotiable instruments held in a broker’s nominee account	£4m per broker
Foreign countries	£2m per country

6.18 Liquidity management

The Council uses cash flow forecasting spreadsheets to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of the Council being forced to borrow on unfavourable terms to meet

its financial commitments. Limits on long-term investments are set by reference to the Council's medium-term financial plan and cash flow forecast.

7.0 Treasury Management Prudential Indicators

The Council measures and manages its exposures to treasury management risks using the following indicators.

7.1 Security

The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

Credit risk indicator	Target
Portfolio average credit rating	A-

7.2 Liquidity

The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling 3 month period, without additional borrowing.

Liquidity risk indicator	Target
Total cash available within 3 months	£10m

7.3 Interest Rate Exposures

This indicator is set to control the Council's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interest rates will be:

Interest rate risk indicator	Limit
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	£630,000
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	£630,000

The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at new market rates. £0.63m is a 5% impact on forecast reserves of £12.6m.

7.4 Maturity structure of borrowing

This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of borrowing will be:

Refinancing rate risk indicator	Upper limit	Lower limit
Under 12 months	80%	0%
12 months and within 24 months	80%	0%
24 months and within 5 years	80%	0%
5 years and within 10 years	100%	0%
10 years and above	100%	0%
20 years and above	100%	0%

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

7.5 Long Term Treasury Management Investments

The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The prudential limits on the long-term treasury management investments will be:

Price risk indicator	2023/24	2024/25	2025/26	No fixed date
Limit on principal invested beyond year end	£12m	£10m	£8m	£6m

Long-term investments with no fixed maturity date include strategic pooled funds and real estate investment trusts but exclude money market funds and bank accounts with no fixed maturity date as these are considered short-term.

8.0 Related Matters

The CIPFA Code requires the Council to include the following in its treasury management strategy.

8.1 Financial Derivatives

Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward

deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits). The general power of competence in Section 1 of the *Localism Act 2011* removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment).

The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria. The current value of any amount due from a derivative counterparty will count against the counterparty credit limit and the relevant foreign country limit.

In line with the CIPFA Code, the Authority will seek external advice and will consider that advice before entering into financial derivatives to ensure that it fully understands the implications.

8.2 Markets in Financial Instruments Directive

The Council has opted up to professional client status with its providers of financial services, including advisers, banks, brokers and fund managers, allowing it access to a greater range of services but without the greater regulatory protections afforded to individuals and small companies. Given the size and range of the Council's treasury management activities, this is the most appropriate status.

9.0 Financial Implications

The budget for investment income in 2023/24 is £0.1m. The budget for debt interest paid in 2023/24 is £1.0m. If actual levels of investments and borrowing, or actual interest rates, differ from that forecast, performance against budget will be correspondingly different. There is also a small budget for short-term borrowing if required of £5,000.

10.0 Other Options Considered

The CIPFA Treasury Management Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Chief Financial Officer, having consulted the Executive Councillor for Strategic Resources believes that the above strategy represents an appropriate balance between risk management and cost

effectiveness. Alternative strategies, with their financial and risk management implications, are listed below.

Alternative	Impact on income and expenditure	Impact on risk management
Invest in a narrower range of counterparties and/or for shorter times	Interest income will be lower	Lower chance of losses from credit related defaults, but any such losses may be greater
Invest in a wider range of counterparties and/or for longer times	Interest income will be higher	Increased risk of losses from credit related defaults, but any such losses may be smaller
Borrow additional sums at long-term fixed interest rates	Debt interest costs will rise; this is unlikely to be offset by higher investment income	Higher investment balance leading to a higher impact in the event of a default; however long-term interest costs may be more certain
Borrow short-term or variable loans instead of long-term fixed rates	Debt interest costs will initially be lower	Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain
Reduce level of borrowing	Saving on debt interest is likely to exceed lost investment income	Reduced investment balance leading to a lower impact in the event of a default; however long-term interest costs may be less certain

Arlingclose Economic & Interest Rate Forecast November 2022

Underlying assumptions:

- The influence of the mini-budget on rates and yields continues to wane following the more responsible approach shown by the new incumbents of Downing Street.
- Volatility in global markets continues, however, as investors seek the extent to which central banks are willing to tighten policy, as evidence of recessionary conditions builds. Investors have been more willing to price in the downturn in growth, easing financial conditions, to the displeasure of policymakers. This raises the risk that central banks will incur a policy error by tightening too much.
- The UK economy is already experiencing recessionary conditions and recent GDP and PMI data suggests the economy entered a technical recession in Q3 2022. The resilience shown by the economy has been surprising, despite the downturn in business activity and household spending. Lower demand should bear down on business pricing power – recent data suggests the UK has passed peak inflation.
- The lagged effect of the sharp tightening of monetary policy, and the lingering effects of the mini-budget on the housing market, widespread strike action, alongside high inflation, will continue to put pressure on household disposable income and wealth. The short- to medium-term outlook for the UK economy remains bleak.
- Demand for labour appears to be ebbing, but not quickly enough in the official data for most MPC policymakers. The labour market remains the bright spot in the economy and persisting employment strength may support activity, although there is a feeling of borrowed time. The MPC focus is on nominal wage growth, despite the huge real term pay cuts being experienced by the vast majority. Bank Rate will remain relatively high(er) until both inflation and wage growth declines.
- Global bond yields remain volatile as investors price in recessions even as central bankers push back on expectations for rate cuts in 2023. The US labour market remains tight and the Fed wants to see persistently higher policy rates, but the lagged effects of past hikes will depress activity more significantly to test the Fed's resolve.
- While the BoE appears to be somewhat more dovish given the weak outlook for the UK economy, the ECB seems to harbour (worryingly) few doubts about the short term direction of policy. Gilt yields will be broadly supported by both significant new bond supply and global rates expectations due to hawkish central bankers, offsetting the effects of declining inflation and growth.

Forecast:

- The MPC raised Bank Rate by 50bps to 3.5% in December as expected, with signs that some members believe that 3% is restrictive enough. However, a majority of

members think further increases in Bank Rate might be required. Arlingclose continues to expect Bank Rate to peak at 4.25%, with further 25bps rises February, March and May 2023.

- The MPC will cut rates in the medium term to stimulate a stuttering UK economy, but will be reluctant to do so until wage growth eases. We see rate cuts in the first half of 2024.
- Arlingclose expects gilt yields to remain broadly steady over the medium term, although with continued volatility across shorter time periods.
- Gilt yields face pressures to both sides from hawkish US/EZ central bank policy on one hand to the weak global economic outlook on the other. BoE bond sales and high government borrowing will provide further underlying support for yields.

	Current	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25
Official Bank Rate													
Upside risk	0.00	0.50	0.75	1.00	1.00	1.00	1.25	1.50	1.75	1.50	1.25	1.25	1.25
Arlingclose Central Case	3.50	4.00	4.25	4.25	4.25	4.25	4.00	3.75	3.50	3.25	3.25	3.25	3.25
Downside risk	0.00	0.50	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00	1.00
3-month money market rate													
Upside risk	0.00	0.50	0.75	1.00	1.00	1.00	1.25	1.50	1.75	1.50	1.25	1.25	1.25
Arlingclose Central Case	3.00	4.40	4.40	4.40	4.35	4.30	4.25	4.00	3.75	3.50	3.40	3.40	3.40
Downside risk	0.00	0.50	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00	1.00
5yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.43	3.60	3.80	3.80	3.80	3.70	3.60	3.50	3.40	3.30	3.30	3.30	3.30
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
10yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.47	3.50	3.60	3.60	3.60	3.60	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
20yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.86	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
50yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.46	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Local Context for Economic and Credit Environment

Economic Background

The forecast reduction in national economic activity is likely to have an adverse effect on the Council's trading operations (e.g. Commercial Property, Markets, Car Parks, Building Control, Development Control, One Leisure etc) as well as receipts from business rates and council tax.

In addition, restricted economic growth will increase financial strain on households which may result in increased demand for Council services such as benefits, homelessness, and housing services.

Inflationary pressures will start to effect council spending. As a result, there is likely to be pressure on some budgets where costs are rising. There will also be increased pressure in the MTFS to mitigate this pressure through changes in spending and income generation.

Credit Outlook

The Council monitors credit ratings and credit default swaps rates using the treasury management advisor's monthly updates. These are used to make decisions about which institutions to invest with, based on the parameters set within the Treasury Management strategy.

The monthly listing from the treasury management advisors (Arlingclose) shows, the rates and recommended durations for a range of financial institutions. The Council's investments are in most part of short duration therefore (apart from the DMO), therefore any adverse movements in credit ratings would be a signal to remove investments from those institutions.

Some of the counterparty limits set within this strategy have been lowered as a response to the potential (although unlikely) failure of some financial institutions due to possible increases in bad debts.

The Council uses Natwest for its transactional banking but keeps the investment balance held with Natwest to sufficient levels to meet upcoming operational needs.

Interest Rate Forecast

The increase in the Bank of England rate has had a positive impact on all market rates including Money Market Funds and deposit accounts rates. As a result, interest received has increased during the year 2022/23. The downside is that borrowing from the PWLB and other sources is becoming more expensive, therefore any projects involving the requirement to borrow will be subject to extensive modelling to determine the total life cost and benefits.

Investment & Debt Portfolio Position 31st December 2022

	31/12/22 Actual Portfolio £m	31/12/22 Average Rate %
External borrowing:		
Public Works Loan Board	34.4	2.8
Local authorities	0	
Other loans	0.1	
Total external borrowing	34.5	
Other long-term liabilities:		
Finance Leases	0.6	
Total other long-term liabilities	0.6	
Total gross external debt	35.1	
Treasury investments:		
Banks & building societies (unsecured)	1.2	0.80
Government - DMO	38.5	1.99
Money Market Funds	19.3	1.06
Pooled property fund	4.0	3.98
Total treasury investments	63.0	
Net investments	27.9	

Appendix D

Approved Investment counterparties and limits 2022/23 (Previous Year)

These limits have been superseded by those detailed in section 6.5 of this strategy. The changes are in bold.

2022/23 Approved investment counterparties and limits

Sector	2022/23 Time Limit	2023/24 Time Limit	2022/23 Counterparty Limit	2023/24 Counterparty Limit	Sector Limit
UK Government	50 years	50 years	unlimited	unlimited	n/a
Other government entities	25 years	5 years	£4m	£4m	Unlimited
Local Authorities	25 Years	5 years	£4m	£2m	
Secured investments	25 years	1 year	£4m	£2m	Unlimited
Banks (unsecured)	13 months	6 months	£4m	£2m	Unlimited
Transactional Bank (Natwest)	Overnight	Overnight	£22m	£4m	Unlimited
Building Societies (unsecured)	13 months	6 months	£4m	£1m	£10m
Registered providers (unsecured)	5 Years	1 Year	£4m	£1m	£10m
Money Market Funds	n/a	n/a	£4m	£4m	Unlimited
Strategic pooled funds	n/a	n/a	£5m	£5m	£20m
Real Estate investment trusts	n/a	n/a	£5m	£5m	£15m

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Capital Strategy 2023/24

Contents

1.0 Introduction

- 1.1 Introduction

2.0 Capital Expenditure and Financing

- 2.1 Capital Expenditure
- 2.2 Governance
- 2.3 Asset management
- 2.4 Asset disposals

3.0 Borrowing, debt and investments

- 3.1 Treasury Management
- 3.2 Borrowing strategy
- 3.3 Liability benchmark
- 3.4 Affordable borrowing limit
- 3.5 Treasury Investment strategy
- 3.6 Risk Management and Governance

4.0 Investments for Service Purposes

- 4.1 Service Investments
- 4.2 Governance

5.0 Commercial Activities

- 5.1 Purpose of commercial activity
- 5.2 Risk Management
- 5.3 Governance

6.0 Liabilities and guarantees

- 6.1 Liabilities
- 6.2 Risk Management and Governance

7.0 Revenue Budget Implications

- 7.1 Minimum Revenue Provision

7.2 Sustainability

8.0 Knowledge and Skills

8.1 Qualifications

Appendix A Risks Inherent in the Council's Investments in Commercial Property

1.0 Introduction

1.1 Introduction

The capital strategy gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability.

Decisions made this year on capital and treasury management will have financial consequences for the Authority for many years into the future. They are therefore subject to both a national regulatory framework and to local policy framework, summarised in this report.

2.0 Capital Expenditure and Financing

2.1 Capital Expenditure

Capital expenditure is where the Council spends money on assets, such as property or vehicles, that will be used for more than one year. In local government this includes spending on assets owned by other bodies, and loans and grants to other bodies enabling them to buy assets. For details of the Council's policy on capitalisation, see the Council's Code of Financial Management.

In 2022/23, the Council is planning capital expenditure of £10.7m as summarised below:

Table 1: Prudential Indicator: Estimates of Capital Expenditure

	2021/22 actual £m	2022/23 forecast⁽¹⁾ £m	2023/24 budget £m	2024/25 budget £m	2025/26 budget £m
General Fund	11.1	10.7	29.4	6.2	6.9
TOTAL	11.1	10.7	29.4	6.2	6.9

⁽¹⁾ Q2 forecast is used throughout this report

The main capital projects in 2022/23 include Future High Street Development (£1.3m) Market Town Programme (£0.4m), Disabled Facilities Grants (£1.8m), and Vehicle Fleet Replacement (£0.8m) and CIL grants £2.5m.

2.2 Governance

Service managers bid annually through the "New Ideas" programme to include new projects in the Council's capital programme. Continuation of replacement schemes such as fleet replacement, or IT hardware/software are considered for inclusion by the

s151 Officer. Schemes where external funding is available will be considered more favourably.

The capital project will be monitored through its lifecycle by the Project Works Board (or its equivalent).

All capital expenditure must be financed, either from external sources (government grants and other contributions), the Council's own resources (revenue, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of the above expenditure is as follows:

Table 2: Capital financing

	2021/22 actual £m	2022/23 forecast £m	2023/24 budget £m	2024/25 budget £m	2025/26 budget £m
External sources	8.6	3.9	19.0	3.7	1.4
Own resources	0.8	3.0	3.9	1.0	2.9
Internal Borrowing/Debt	1.7	3.8	6.5	1.5	2.6
TOTAL	11.1	10.7	29.4	6.2	6.9

Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital assets (known as capital receipts) may be used to replace debt finance. Planned MRP and use of capital receipts are as follows:

Table 3: Replacement of prior years' debt finance

	2021/22 actual £m	2022/23 forecast £m	2023/24 budget £m	2024/25 budget £m	2025/26 budget £m
MRP and Capital Receipts	3.4	3.1	3.5	3.4	3.7

The Council's full minimum revenue provision statement is available as part of the MTFS report.

The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt. The CFR is expected to increase by £3.8m during 2023/24. Based on the above figures for expenditure and financing, the Council's estimated CFR is as follows:

Table 4: Prudential Indicator: Estimates of Capital Financing Requirement

	2021/22 actual £m	2022/23 forecast £m	2023/24 budget £m	2024/25 budget £m	2025/26 budget £m
General Fund services	70.4	71.5	75.3	73.6	73.0
TOTAL CFR	70.4	71.5	75.3	73.6	73.0

2.3 Asset management

To ensure that capital assets continue to be of long-term use, the Council has strategies to manage assets held by services

2.4 Asset disposals

When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. Repayments of capital grants, loans and investments also generate capital receipts. The Council plans to receive £0.4m of capital receipts in the coming financial year and following years as follows:

Table 5: Capital receipts

	2021/22 actual £m	2022/23 forecast £m	2023/24 budget £m	2024/25 budget £m	2025/26. budget £m
Asset sales ⁽¹⁾	0.3	0.4	0.4	0.3	0.3
Loans repaid	0.3	0.1	0.0	0.0	0.0
TOTAL	0.6	0.5	0.4	0.3	0.3

⁽¹⁾ This includes the right to buy clawback figure

3.0 Borrowing, debt and investments

3.1 Treasury Management

Treasury management is concerned with keeping sufficient, but not excessive, cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash is invested until required, while a shortage of cash will be met by short-term borrowing, to avoid excessive credit balances or overdrafts in the bank current account. The Council is typically cash rich in the short-term as revenue income is received before it is spent, but cash poor in the long-term as capital expenditure is incurred before being financed. The revenue cash surpluses are offset against capital expenditure which reduces overall borrowing.

Due to decisions taken in the past, the Council currently (December 2022) has £34.4m borrowing at an average interest rate of 2.8%, and £58.0m treasury investments (bank, MMFs, DMO, LAs, property fund) at an average rate of 3.05%

3.2 Borrowing strategy

The Council's main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Council therefore seeks to strike a balance between short-term loans (currently available at around 3.60%) and long-term fixed rate loans where the future cost is known but higher (currently 4.6% to 4.9% for 20 years).

The Authority does not borrow to invest for the primary purpose of financial return and therefore retains full access to the Public Works Loans Board.

Projected levels of the Council's total outstanding long-term external debt (which comprises borrowing, and leases are shown below, compared with the capital financing requirement (see above).

Table 6: Prudential Indicator: Gross Debt and the Capital Financing Requirement

	2021/22 actual £m	2022/23 forecast £m	2023/24 budget £m	2024/25 budget £m	2025/26 budget £m
Debt (including leases)	38.9	34.4	34.3	34.3	34.3
Capital Financing Requirement	71.4	71.5	75.3	73.6	73.0

Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from table 6, the Council expects to comply with this in the medium term.

3.3 Liability benchmark

To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes that cash and investment balances are kept to £10m at each year-end. This benchmark is currently £(4.6m) and is forecast to rise to £7.8m in 2025/26.

Table 7: Borrowing and the Liability Benchmark in £m

	2021/22 actual £m	2022/23 forecast £m	2023/24 budget £m	2024/25 budget £m	2025/26 budget £m

Outstanding borrowing	38.9	34.4	34.3	34.3	34.3
Liability benchmark	2.4	6.6	15.1	20.1	22.2

The table shows that the Council expects to reduce its borrowing towards the liability benchmark over the long-term. It is not expected to reduce to the benchmark because fixed borrowing that took place in the past (and was required at that time), and the council's current high levels of balance sheet resources (reserves and working capital).

3.4 Affordable borrowing limit

The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower "operational boundary" is also set as a warning level should debt approach the limit.

Table 8: Prudential Indicators: Authorised limit and operational boundary for external debt in £m

	2022/23 limit	2023/24 limit
Authorised limit – General	80	80
Authorised limit – Loans	20	20
Authorised limit – CIS	35	35
Authorised limit – total external debt	135	135
Operational boundary – General	70	70
Authorised limit – Loans	15	15
Authorised limit – CIS	30	30
Operational boundary – total external debt	115	115

Further details on borrowing are in detailed in the Treasury Management Strategy.

3.5 Treasury Investment strategy

Treasury investments arise from receiving cash before it is paid out again. Investments made for service reasons or for pure financial gain are not generally considered to be part of treasury management.

The Council's policy on treasury investments is to prioritise security and liquidity over yield, that is to focus on minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with the

government, other local authorities or selected high-quality banks, to minimise the risk of loss. Money that could be held for longer terms is generally invested in the DMO. Both near-term and longer-term investments may be held in pooled funds, where an external fund manager makes decisions on which particular investments to buy and the Council may request its money back at short notice.

Table 9: Treasury management investments

	2021/22 actual £m	2022/23 forecast £m	2023/24 budget £m	2024/25 budget £m	2025/26 budget £m
Near-term investments	49.0	50.0	45.0	40.0	30.0
Longer-term investments	4.0	4.0	4.0	4.0	4.0
TOTAL	53.0	54.0	49.0	44.0	34.0

Further details on treasury investments are in the Council's Treasury Management Strategy 2023/24.

3.6 Risk Management and Governance

The effective management and control of risk are prime objectives of the Authority's treasury management activities. The treasury management strategy therefore sets out various indicators and limits to constrain the risk of unexpected losses and details the extent to which financial derivatives may be used to manage treasury risks.

The treasury management prudential indicators are included in the Treasury Management Strategy

Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Director of Finance and staff, who must act in line with the treasury management strategy approved by Council. Half-yearly reports on treasury management activity are presented to Overview and Scrutiny Panel, Cabinet, and Council. The Overview and Scrutiny Panel (Performance and Growth) is responsible for scrutinising treasury management reporting.

4.0 Investments for Service Purposes

4.1 Service Investments

The Council makes investments to assist local public services, including making loans to local organisations. In light of the public service objective, the Council is willing to take more risk than with treasury investments, however it still plans for such investments to break-even / generate a profit after all costs.

4.2 Governance

Decisions on service investments are made by the relevant service manager in consultation with the Director of Finance and Corporate Resources, and must meet the criteria and limits laid down in the Treasury Management Strategy. Most loans and shares are capital expenditure and purchases will therefore also be approved as part of the capital programme.

Further details on service investments are in pages in the Investment Strategy.

5.0 Commercial Activities

5.1 Purpose of commercial activity

With central government financial support for local public services declining, the Council has invested in commercial property mainly for financial gain. Total commercial investments are valued at £69.5m (31/03/2022) with the largest being Tri-link, Wakefield at £14.2m. The total portfolio provides a gross yield (rental income/valuation) of 6.9%.

5.2 Risk Management

With financial return being the main objective, the Council accepts higher risk on commercial investment than with treasury investments. The principal risk exposures include see also Appendix A for further description and mitigation.

- Declining capital values risk
- Rising borrowing costs risk
- Illiquidity of assets risk
- Void risk
- Economic environment risk
- Regulatory risk
- Policy risk
- Resource risk

In order that commercial investments remain proportionate to the size of the authority, these are subject to a 6% gross yield, and contingency plans are in place should expected yields not materialise.

5.3 Governance

Decisions on commercial investments are made by the Responsible Financial Officer in line with the criteria and limits approved by Council in the Treasury Management Strategy. Property and most other commercial investments are also capital expenditure and purchases will therefore also be approved as part of the capital programme.

Further details on commercial investments and limits on their use are in the Investment Strategy

Further details on the risk management of commercial investments are in the Investment Strategy

Table 10: Prudential Indicator: Net Income from Commercial and service investments to net revenue stream

	2021/22 actual £m	2022/23 forecast £m	2023/24 budget £m	2024/25 budget £m	2025/26 budget £m
Total net income from service and commercial investments ⁽¹⁾	2.3	3.3	2.8	3.4	3.7
Net revenue stream	19.6	21.5	22.0	24.1	22.5
Proportion of net revenue stream	11.9%	15.5%	12.9%	13.9%	16.5%

⁽¹⁾This includes CCLA property fund, loans to local organisations, and commercial estates.

6.0 Liabilities and guarantees

6.1 Liabilities

In addition to debt of £38.9m as at 31st March 2022 detailed above, the Council is committed to making future payments to cover its pension fund deficit (valued at £69.8m). The Council has also set aside £0.8m to cover risks from NDR Appeals Provision. The Council is also at risk of having to pay for contingent liabilities of £3.4m as at 31st March 2022, including Contaminated Land (£2.7m) and Municipal Mutual Insurance Liquidation (£0.7m). The Council has not put aside any money because the requirement to pay will only materialise if a future event outside the control of the council occurs.

6.2 Risk Management and Governance

Decisions on incurring new discretionary liabilities are taken by service managers in consultation with the Responsible Financial Officer. The risk of liabilities crystallising and requiring payment is monitored by the Finance team. New liabilities are reported to the Responsible Financial Officer for approval and notification and inclusion in the statement of accounts.

Further details on liabilities are included in the 2021/22 statement of accounts.

7.0 Revenue Budget Implications

7.1 Minimum Revenue Provision

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants.

Table 11: Prudential Indicator: Proportion of financing costs to net revenue stream

	2021/22 actual £m	2022/23 forecast £m	2023/24 budget £m	2024/25 budget £m	2025/26 budget £m
Net revenue stream	19.6	21.5	22.0	24.1	22.5
Financing costs (£m)	3.3	3.3	3.2	3.5	3.5
Proportion of net revenue stream	16.8%	15.2%	14.4%	14.7%	15.6%

Further details on the revenue implications of capital expenditure are set out in the 2023/24 revenue budget.

7.2 Sustainability

Due to the very long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for up to 35 years into the future. The Responsible Financial Officer is satisfied that the proposed capital programme is prudent, affordable and sustainable, on the basis that;

- Services have been involved in the process to identify future capital requirements.
- MRP has been calculated according to the approved policy.
- A business plan will need to be produced for each significant project before it commences.
- The capital project will be monitored by the Project Programme Board (where appropriate).
- Capital receipt projections are prudent and based on historic experience.
- The costs of borrowing have been built into the budget and MTFs, along with due sensitivity analysis on the current and medium term costs of borrowing, these have been included in the s.25 statement within the 2023/24 Budget (and Medium Term Financial Strategy 2024/25 to 2027/28).

8.0 Knowledge and Skills

8.1 Qualifications

The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. For example both the Director of Finance and Corporate Resources and the Finance Manager are qualified accountants. The Council can provide junior staff with funding to study relevant professional qualifications including CIPFA and AAT.

Where Council staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field. The Council currently employs treasury management advisers, and uses other consultants as specialist tasks are identified. This approach is more cost effective than employing such staff directly, and ensures that the Council has access to knowledge and skills commensurate with its risk appetite. The council's Code of Procurement sets out the regulatory and legal framework for procuring professional services.

Appendix A

Risks inherent in the Council's investments in commercial property

	Risk	Description of risk	Mitigation
A	Falling capital value	Reduction in the market value of the property	<p>Commission regular condition surveys</p> <p>Ensure maintenance is carried out (including tenant repairs)</p> <p>Perform regular maintenance</p> <p>Plan capital improvements</p> <p>Monitor general market movements, if falling consider divestment of some of the portfolio</p> <p>Use active asset management including negotiation leases before terminations to maintain asset values</p>
B	Rising borrowing costs	Increase in the cost of servicing loan interest	Only use fixed rate borrowing
C	Illiquidity of assets	Assets cannot be sold in the short-term	<p>Keep sufficient funds in short-term investments</p> <p>Keep funds in the CCLA property fund, which is property based but is available to sell quicker than property</p> <p>Keep open channels to short-term borrowing</p> <p>Seek relationships with other local authorities that have surplus cash</p> <p>Maintain properties to make them more desirable if a sale is required</p>
D	Void risk	Empty properties reduce rental income	<p>Market empty properties on an active basis</p> <p>Keep close contact with tenants so their intentions are known</p> <p>Monitor tenant covenant</p>
E	Economic environment risk	General economic condition worsen leading to reduced	Diversify the portfolio geographically and by type (retail, commercial, industrial)

		demand for commercial properties	
F	Regulatory risks	Changes to legislation or accounting regulations effect the operation of the CIS	<p>Maintain awareness of the direction of Government and Treasury policies.</p> <p>Influence policy direction through nation groups, e.g. CIPFA, LGA, s151.</p> <p>Respond to consultations on relevant regulation changes</p>
G	Policy risks	Changes to council priorities lead to lack of corporate support for the CIS	<p>Influence corporate policy through officer forums</p> <p>Maintain relationships with political leadership</p> <p>Market the CIS internally to ensure the strategy is understood</p> <p>Integrate the CIS income streams into the budget</p>
H	Resource risk	Lack of resource in terms of skills and time	<p>Pay market salaries to recruit and retain the people with the right skills and experience</p> <p>Provide training to keep skills up to date</p> <p>Have sufficient budget to buy in professional skills and advice when required</p> <p>Provide member commercial investment training</p>

Investment Strategy 2023/24

Contents

- 1.0 Introduction**
- 2.0 Treasury Management Investments**
 - 2.1 Contribution
 - 2.2 Further Details
- 3.0 Service Investments: Loans**
 - 3.1 Contribution
 - 3.2 Security
 - 3.3 Risk Assessment
- 4.0 Service Investments: Shares**
 - 4.1 Contribution
 - 4.2 Security
 - 4.3 Risk Assessment
 - 4.4 Liquidity
 - 4.5 Non-Specified Investments
- 5.0 Commercial Investments: Property**
 - 5.1 Contribution
 - 5.2 Security
 - 5.3 Risk Assessment
 - 5.4 Liquidity
- 6.0 Loan Commitments and Financial Guarantees**
- 7.0 Proportionality**
- 8.0 Borrowing In Advance of Need**
- 9.0 Capacity, Skills and Culture**
 - 9.1 Elected Members and Statutory Officers
 - 9.2 Commercial Deals
 - 9.3 Corporate Governance

10.0 Investment Indicators

- 10.1 Total Risk Exposure
- 10.2 How Investments are Funded
- 10.3 Rate of Return Received

1.0 Introduction

The Authority invests its money for three broad purposes:

- because it has surplus cash as a result of its day-to-day activities, for example when income is received in advance of expenditure (known as **treasury management investments**),
- to support local public services by lending to or buying shares in other organisations (**service investments**), and
- to earn investment income (known as **commercial investments** where this is the main purpose).

This investment strategy meets the requirements of statutory guidance issued by the government in January 2018, and focuses on the second and third of these categories.

2.0 Treasury Management Investments

The Authority typically receives its income in cash (e.g. from taxes and grants) before it pays for its expenditure in cash (e.g. through payroll and invoices). It also holds reserves for future expenditure and collects local taxes on behalf of other local authorities and central government. These activities, plus the timing of borrowing decisions, lead to a cash surplus which is invested in accordance with guidance from the Chartered Institute of Public Finance and Accountancy. The balance of treasury management investments is expected to fluctuate between £20.0m and £60.0m during the 2023/24 financial year.

2.1 Contribution

The contribution that these investments make to the objectives of the Authority is to support effective treasury management activities.

2.2 Further Details

Full details of the Authority's policies and its plan for 2023/24 for treasury management investments are covered in a separate document, the Treasury Management Strategy.

3.0 Service Investments: Loans

3.1 Contribution

The Council has lent to local organisations to support local public services and stimulate local economic growth.

Cambridge Regional College (formerly Huntingdonshire Regional College) – A loan was provided to CRC for the redevelopment of their campus. It will ensure students

are able to access quality courses and facilities; it will also be financially beneficial to both the Council and College.

Huntingdon Gymnastics Club – A loan was provided to Huntingdon Gymnasium Club to fund building a second gymnasium. At its current capacity they were not able to meet demand. The club considered the expansion of the facility at Huntingdon will serve the community as a whole and consolidate the reputation of Huntingdon Gymnastics Club as a centre of excellence.

Urban and Civic Loan – A loan was provided to Urban and Civic to fast forward the construction of Incubator II on the Enterprise Zone at Alconbury.

3.2 Security

The main risk when making service loans is that the borrower will be unable to repay the principal loaned and/or the interest due. In order to limit this risk, and ensure that total exposure to service loans remains proportionate to the size of the Authority, upper limits on the outstanding loans to each category of borrower have been set as follows:

Table 1: Loans for service purposes in £'000

Borrower	2021/22	Approved Limit
	Net figure in accounts	
Cambridge Regional College	173	Limit not split across categories
Huntingdon Gymnastics Club	6	
Urban and Civic Ltd	1,984	
Somersham Parish Council	5	
Improvement Loans	296	
Employee Loans	10	
Rental Deposits	16	
TOTAL	2,490	

Accounting standards require the Authority to set aside loss allowance for loans, reflecting the likelihood of non-payment. The figures for loans in the Authority's statement of accounts are shown net of this loss allowance. However, the Authority makes every reasonable effort to collect the full sum loaned and has appropriate credit control arrangements in place to recover overdue repayments.

3.3 Risk assessment

The Council assesses the risk of loss before entering into and whilst holding service loans by:

1. A robust acquisition due diligence process and subsequent approvals
2. Liability management (reviews of debt levels and terms)
3. Borrower (financial exposures, potential defaults, changing business plans, credit rating)
4. Delivery partners (suitability, performance levels and financial stability)
5. Market factors (with periodic advice from appropriate professionals)
6. State Aid considerations
7. Professional advisors

The Dun and Bradstreet Credit Reports are used to provide credit reports on the borrowers. The reports provide the following:

- Risk Assessment
- Trade Payments
- Legal Events
- Corporate Linkage
- Company Profile
- Financials
- Registry Info

The credit reports have a tracking feature which notifies the Council regarding any updates on a borrower's credit. Other sources such as Companies House and news sites provide the Authority with extra information to assess and monitor risk.

4.0 Service Investments: Shares

4.1 Contribution

The Council will invest in the shares of its subsidiaries, to support local public services and stimulate local economic growth. The Council will be the sole shareholder of its subsidiary HDC Ventures Limited. The purpose of HDC Ventures is to enable the Council to participate in commercial trading activities.

4.2 Security

One of the risks of investing in shares is that they fall in value meaning that the initial outlay may not be recovered. In order to limit this risk, upper limits on the sum invested in each category of shares have been set as follows.

Table 2: Shares held for service purposes in £'000

Category of company	31.12.2022 actual			2023/24
	Amounts invested	Gains or losses	Value in accounts	Approved Limit
Subsidiaries	0	0	0	1,000
TOTAL	0	0	0	1,000

4.3 Risk assessment

The risk will be assessed as the company matures and contracts are developed.

4.4 Liquidity

Each investment will be considered by Cabinet and the maximum period set will be on a case-by-case basis.

4.5 Non-specified Investments

Shares are the only investment type that the Authority has identified that meets the definition of a non-specified investment in the government guidance. The limits above on share investments are therefore also the Authority's upper limits on non-specified investments. The Authority has not adopted any procedures for determining further categories of non-specified investment since none are likely to meet the definition.

5.0 Commercial Investments: Property

MHCLG defines property to be an investment if it is held primarily or partially to generate a profit.

5.1 Contribution

The Council faces considerable financial challenges over the medium term. To achieve financial sustainability, the Commercial Investment Strategy was approved. The Council invests in local and regional UK commercial property with the intention of income generation which will help fund public services. Over the last 5 years the Council has bought properties in Huntingdon, Wilbury, Sudbury, Fareham, St Neots and Wakefield.

Table 3: Property held for investment purposes in £'000

Property	Actual	31.3.2022 actual	
	Opening Value	Gains or (losses)	Value in accounts*
Existing Portfolio	33,893	(290)	33,603
2 Stonehill	2,150	0	2,150
80 Wilbury Way	1,775	0	1,775
Shawlands Retail Park	5,543	(20)	5,523
1400 & 1500 Parkway	4,200	(50)	4,150
Rowley Arts Centre, St Neots	4,008	(705)	3,303
Little End Road, St Neots	3,400	(110)	3,290
Tri-link, Wakefield	14,248	(48)	14,200
Alms Close	1,503	19	1,522
TOTAL	70,722	(1,206)	69,516

This is the latest data the properties will be valued again as at 31/03/2023

5.2 Security

In accordance with government guidance, the Authority considers a property investment to be secure if its accounting valuation is at or higher than its purchase price.

A fair value assessment of the Authority's investment property portfolio has been made within the past twelve months, and the underlying assets provide security for capital investment.

5.3 Risk assessment

The Authority assesses the risk of loss before entering into and whilst holding property investments. The strategic objectives of the Commercial Investment Strategy are designed to mitigate risk by:

- Having the fundamental aim of an income rather than capital return (although the latter is part of the strategy)
- Adopting a portfolio approach so as to avoid concentration of risk in any one property, tenant or risk type

In addition, CIS risk will be managed having regard to the following factors:

1. A robust acquisition due diligence process and subsequent approvals
2. Asset management plans and on-going reviews
3. Liability management (reviews of debt levels and terms)

4. Tenants (financial exposures, potential defaults, changing business plans, credit rating)
5. Portfolio factors including occupancy levels, operating costs.
6. Delivery partners (suitability, performance levels and financial stability)
7. Market factors (with periodic advice from appropriate professionals)
8. State Aid considerations
9. Professional advisors

External advisors are used when appropriate e.g. to undertake independent valuations prior to acquisition, asset valuation or when there is a lack of expertise in-house regarding an industry.

The Dun and Bradstreet Credit Reporter are used to provide credit reports on the tenants. The reports provide the following:

- Risk Assessment
- Trade Payments
- Legal Events
- Corporate Linkage
- Company Profile
- Financials
- Registry Info

The credit reports have a tracking feature which notifies the Council regarding any updates on a tenant's credit. Other sources such as Companies House and news sites provide the Authority with extra information to assess and monitor risk.

5.4 Liquidity

Compared with other investment types, property is relatively difficult to sell and convert to cash at very short notice. To ensure that the invested funds can be accessed or liquidated the Council will review investments regularly to ensure rental income is maximised (through rent reviews and lease renewals) and undertake asset management (re-letting, repairs, improvements etc) to ensure any proceeds from sale are maximised if assets are liquidated. Regular review of the property investment market will identify potential changes in market conditions and identify optimum opportunities to sell assets.

6.0 Loan Commitments and Financial Guarantees

Although not strictly counted as investments, since no money has exchanged hands yet, loan commitments and financial guarantees carry similar risks to the Authority. At this moment in time the Council does not have any financial guarantees.

7.0 Proportionality

The Authority is dependent on profit generating investment activity to achieve a balanced revenue budget. Table 4 below shows the extent to which the expenditure planned to meet the service delivery objectives and/or place making role of the Authority is dependent on achieving the expected net profit from investments over the lifecycle of the Medium Term Financial Strategy. Should it fail to achieve the expected net profit, the Authority's contingency plans for continuing to provide these services, are to use reserves where necessary to offset any negative variances in the final outturn. Unallocated general fund balances and budget surplus reserve can be used in case of a downturn in investment income to meet any detrimental effect.

Table 4: Proportionality of Investments in £'000

	2021/22 Actual	2022/23 Forecast	2023/24 Budget	2024/25 Budget	2025/26 Budget
Gross service expenditure	87,203	64,256	79,968	75,040	73,078
Net Investment income	2,326	3,327	2,837	3,362	3,719
Proportion	2.7%	5.2%	3.6%	4.5%	5.1%

8.0 Borrowing in Advance of Need

Government guidance is that local authorities must not borrow more than or in advance of their needs purely in order to profit from the investment of the extra sums borrowed.

The Authority has previously chosen not to follow this guidance and has previously borrowed to invest in commercial property, however the authority now expects not to invest in property in future, purely for yield.

9.0 Capacity, Skills and Culture

9.1 Elected members and statutory officers

Through formal Treasury and Capital Management Group meetings, members are provided with updates on:

- The property investment market.
- Performance of current property assets – income growth, capital values, voids and debt.
- Review of investment opportunities investigated.
- Analysis of the investment portfolio by value, location, and property type.

More informal and regular updates are provided on the progress of individual key transactions, opportunities and market changes.

Key staff are appropriately professionally qualified, maintain annual CPD and maintain professional networks with other investors and advisors.

9.2 Commercial Deals

The Commercial Estates and Finance teams work closely to ensure the core principles of the prudential framework are maintained, co-authoring guidance notes and reviewing any revision to published guidelines.

9.3 Corporate governance

The Commercial Investment Strategy has published delegated authority levels and process for investment decisions, these are adhered to.

The Treasury and Capital Management Group are consulted early on any investment opportunities and provided with regular progress reports in addition to formal approval reports and a further report on due diligence findings prior to formal commitments. A report to Cabinet in relation to the purchase is made before the deal is finally completed.

10.0 Investment Indicators

The Authority has set the following quantitative indicators to allow elected members and the public to assess the Authority's total risk exposure as a result of its investment decisions.

10.1 Total risk exposure

The first indicator shows the Authority's total exposure to potential investment losses. This includes amounts the Authority is contractually committed to lend but have yet to be drawn down and guarantees the Authority has issued over third-party loans.

Table 5: Total investment exposure in £'000

Total investment exposure	31.03.2022 Actual	31.03.2023 Forecast	31.03.2024 Forecast
Treasury management investments	49,049	50,000	50,000
Service investments: Loans ⁽¹⁾	7,337	2,523	2,343
Service investments: Shares	0	0	100
Commercial investments: Property	69,516	69,500	69,500
TOTAL INVESTMENTS	125,902	122,023	121,943
Commitments to lend	0	0	0
Guarantees issued on loans	0	0	0
TOTAL EXPOSURE	125,902	122,023	121,943

⁽¹⁾The Places for People Loan was paid back in September 2022

10.2 How investments are funded

Government guidance is that these indicators should include how investments are funded. Since the Authority does not normally associate particular assets with particular liabilities, this guidance is difficult to comply with. However, the following investments could be described as being funded by borrowing. The remainder of the Authority's investments are funded by usable reserves and income received in advance of expenditure.

Table 6: Investments funded by borrowing in £'000

Investments funded by borrowing	31.03.2022 Actual	31.03.2023 Forecast	31.03.2024 Forecast
Treasury management investments	0	0	0
Service investments: Loans	4,629	83	0
Service investments: Shares	0	0	0
Commercial investments: Property	24,255	24,255	24,255
TOTAL FUNDED BY BORROWING	28,884	24,338	24,255

10.3 Rate of return received

This indicator compares the investment income received to the purchase price of the investment. Note that due to the complex local government accounting framework, not all recorded gains and losses affect the revenue account in the year they are incurred.

Table 7: Investment yield (net of all costs where appropriate)

Investments Yield	2021/22 Actual	2022/23 Forecast	2023/24 Forecast
Treasury management investments	0.39%	2.42%	3.5%
Property Fund	3.62%	3.98%	3.50%
Service investments: Loans	2.54%	4.09%	3.90%
Service investments: Shares	n/a	n/a	n/a
Commercial investments: Property	6.90%	4.21%	3.73%
ALL INVESTMENTS (Simple average)	3.36%	3.68%	3.66%

Table 8: Other investment indicators (CIS)

Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Forecast
<i>Interest Cover Ratio</i>	2.5	2.6	2.5
<i>Loan to Value Ratio</i>	141.8%	141.8%	141.8%
<i>Gross Rent Multiplier</i>	15.5	14.2	15.9

MINIMUM REVENUE PROVISION STATEMENT 2023/24**1.0 Introduction**

- 1.1 Where the Authority finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there has been no statutory minimum since 2008. The Local Government Act 2003 requires the Authority to have regard to the former Ministry of Housing, Communities and Local Government's Guidance on Minimum Revenue Provision (the MHCLG Guidance) most recently issued in 2018.
- 1.2 The broad aim of the MHCLG Guidance is to ensure that capital expenditure is financed over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits, or, in the case of borrowing supported by Government Revenue Support Grant, reasonably commensurate with the period implicit in the determination of that grant.
- 1.3 The MHCLG Guidance requires the Council to approve an Annual MRP Statement and recommends a number of options for calculating a prudent amount of MRP.
- 1.4 The Council has a number of MRP policies reflecting the range of capital financing options required for different service scenarios.

2.0 MRP Policy - General

- 2.1 The following statement incorporates options recommended in the Guidance;
- 2.2 The actual Policy is:
- i. For capital expenditure incurred after 31st March 2008, MRP will be determined by charging the expenditure over the expected useful life of the relevant assets as the principal repayment on an annuity with an annual interest rate based on PWLB borrowing rates, starting in the year after the asset becomes operational. MRP on purchases of freehold land will be charged over 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged over 20 years.
 - ii. For assets acquired by finance leases or the Private Finance Initiative, MRP will be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability.
 - iii. Where former operating leases have been brought onto the balance sheet on 1st April 2022 due to the adoption of the IFRS 16 Leases accounting standard, and the asset values have been adjusted for accruals, prepayments, premiums and/or discounts, then the annual MRP charges will be adjusted so that the total charge to revenue remains unaffected by

the new standard.

3.0 MRP Policy - Loans to Organisations

3.1 The aim of the policy is to facilitate the provision of finance (for asset creation purposes) to organisations, with the Council sourcing the finance from third parties, but to ensure that the incidence of debt finance is directly neutralized within the Councils balance sheet.

3.2 The policy is:

For capital expenditure loans to third parties that are repaid in annual or more frequent instalments of principal, the Council will make nil MRP, but will instead apply the capital receipts arising from principal repayments to reduce the capital financing requirement instead. In years where there is no principal repayment, MRP will be charged in accordance with the MRP policy for the assets funded by the loan, including where appropriate, delaying MRP until the year after the assets become operational. While this is not one of the options in the MHCLG Guidance, it is thought to be a prudent approach since it ensures that the capital expenditure incurred on the loan is fully funded over the life of the assets.

Capital expenditure incurred during 2023/24 will not be subject to a MRP charge until 2024/25.

Flexible Use of Capital Receipts Strategy

1.0 Introduction

As part of the November 2015 Spending Review, the Government announced that it would introduce flexibility for the period of the Spending Review for local authorities to use capital receipts from the sale of non-housing assets to fund the revenue costs of service reform and transformation. Guidance on the use of this flexibility was issued in March 2016 which applied to the financial years 2016/17 through to 2019/20. It was subsequently extended to 2021/22 and has now been extended again for 3 years from 2022-23 until 31st March 2025.

Ordinarily only expenditure qualifying as capital may be funded from capital receipts.

2.0 The Guidance

The guidance issued by the Secretary of State under section 15(1)(a) of the Local Government Act 2003 specified that;

- Local authorities will only be able to use capital receipts from the sale of property, plant and equipment received in the years in which this flexibility is offered. They may not use their existing stock of capital receipts to finance the revenue costs of reform.
- Local authorities cannot borrow to finance the revenue costs of the service reforms.
- The expenditure for which the flexibility can be applied should be the up-front (set up or implementation) costs that will generate future ongoing savings and/or transform service delivery to reduce costs or to improve the quality of service delivery in future years. The ongoing revenue costs of the new processes or arrangements cannot be classified as qualifying expenditure.
- The key determining criteria to use when deciding whether expenditure can be funded by the new capital receipts flexibility is that it is forecast to generate ongoing savings to an authority's net service expenditure.
- In using the flexibility, the Council will have due regard to the requirements of the Prudential Code, the CIPFA Local Authority Accounting Code of Practice and the current edition of the Treasury Management in Public Services Code of Practice.

- The Council is also required to prepare a “Flexible use of capital receipts strategy” before the start of the year to be approved by Council which can be part of budget report to Council.

The guidance sets out examples of qualifying expenditure which includes;

- Sharing back-office and administrative services with one or more other council or public sector bodies;
- Investment in service reform feasibility work, e.g. setting up pilot schemes;
- Collaboration between local authorities and central government departments to free up land for economic use;
- Funding the cost of service reconfiguration, restructuring or rationalisation (staff or non-staff), where this leads to ongoing efficiency savings or service transformation;
- Sharing Chief-Executives, management teams or staffing structures;
- Driving a digital approach to the delivery of more efficient public services and how the public interacts with constituent authorities where possible;
- Aggregating procurement on common goods and services where possible, either as part of local arrangements or using Crown Commercial Services or regional procurement hubs or Professional Buying Organisations;
- Improving systems and processes to tackle fraud and corruption in line with the Local Government Fraud and Corruption Strategy – this could include an element of staff training;
- Setting up commercial or alternative delivery models to deliver services more efficiently and bring in revenue (for example, through selling services to others);
- Integrating public facing services across two or more public sector bodies (for example children’s social care, trading standards) to generate savings or to transform service delivery.

In August 2022 the DLUHC issued a letter to local authorities to amend the guidance. The letter issued makes it clear that capital receipts can only be used flexibly, where the council does not retain any control over the asset that has been sold. This prevents a local authority from selling an asset to, for instance, a subsidiary company or joint arrangement, and subsequently use the capital receipt flexibly but also retain some control over the asset.

3.0 The Council's Proposals

The Council intends to use flexibility over capital receipts to support the following transformational projects: **Not applicable**

The Council currently has no plans to use capital receipts for transformational purposes, if circumstances change then a revised strategy will be produced and approved.

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Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Finance Performance Report (Q3)

**Meeting/Date: Overview & Scrutiny (Performance and Growth) –
1st February 2023**

Executive Portfolio: Executive Councillor for Finance & Resources

Report by: Director of Finance and Corporate Resources

Ward(s) affected: All Wards

Executive Summary

This report provides detail on the Council's budget and forecast expenditure for 2022/23 based on quarter 3 income and expenditure.

RECOMMENDATION

The Overview and Scrutiny Panel is invited to comment on Finance Performance Report (Q3) and appendix 1.

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HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Finance Performance Report (Q3)
Meeting/Date: Cabinet – 7th February 2023
Executive Portfolio: Executive Councillor for Finance and Resources
Report by: Director of Finance and Corporate Resources
Ward affected: All

Executive Summary:

The quarter 3 expenditure forecast takes into account those factors affecting expenditure and income that are known by the end of December 2022.

Revenue Forecast;

The net revenue budget for 2022/23 totals £21.514m, the forecast outturn as at the end of quarter 3 is £21.569m, a forecast overspend of £0.055m.

This is as a result of (over £100,000 variations only)

Underspends – Corporate Finance (£420k), Waste (£463k), Commercial Estates (£195k) Democratic and Elections (£105k.

Reductions in income – One Leisure £350k

Increased staff costs- Development Management £303k, One Leisure £252k, ICT £206k (apportionment change), Housing Benefits £249k (including extra temporary accommodation costs)

Increased operating costs – One Leisure gas and electric £175k

Capital Forecast;

The approved Budget is £12.776m plus re-phasing of £26.790m and growth (funded by CIL) of £2.333m gives a revised total gross capital programme of £41.899m. The forecast outturn is £10.421m as a result of potential re-phasing (subject to evaluation during the upcoming MTFS process) and underspends of £31.478m. The most significant variations being Huntingdon Redevelopment £16.095m, Future High Street & MTP £11.510m, Hinchingsbrooke Country Park £2.754m, Commercial Estates Reletting Enhancements £0.650m, A14 Contribution £0.558m

Recommendation(s):

It is recommended that:

- Cabinet considers and comments on the revenue financial performance to the end of December 2022, as detailed in Appendix 1 and summarised in paragraph 3.2.
- Cabinet is invited to consider and comment on the capital financial performance at the end of December 2022, as detailed in Appendix 1 and summarised in paragraph 3.3, and the prudential indicators in appendix 2.

PURPOSE OF THE REPORT

1.1 To present details of the Council's projected financial performance for 2022/2023.

- Revenue outturn estimated overspend of £0.055m.
- Capital outturn estimated underspend/rephasing of £31.478m.

BACKGROUND

2.1 The budget and MTFS for 2022/23 approved in February 2022, assumed a net expenditure budget of £21.514m, and a gross capital budget of £12.776m, increased to £41.899m due to re-phasing of schemes, and new schemes funded by CIL.

2.2 The detailed analysis of the Q3 forecast outturn as at 31st December 2022 is attached at Appendix 1.

2.3 Prudential indicators and Treasury indicators for Q3 are attached as Appendix 2, a more detailed report on these indicators for the full year will be reported as part of the treasury outturn report.

FINANCIAL PERFORMANCE

3.1 Financial Performance Headlines

The outturn position for the current financial year and the impact of variations will be incorporated within the MTFS.

Revenue The approved Budget is £21.514m, the forecast outturn is £21.569m which is an underspend of £0.055m.

There were underspends including;

- Corporate Finance increased interest receipts and lower interest payments (£420k)
- Waste Management, new income streams, and reduced recycling costs (£463k).
- Commercial Estates, increases rents received (£195k)
- Democratic and Elections increased income and savings on members allowances (£105k)
- Document Centre staffing costs (£68k)
- Licensing team staffing costs (£90k)
- Planning Policy staff costs and extra income (£82k)
- Customer Services staffing costs (£90k)
- Community Team staffing costs (£68k)
- Parks and Open Spaces salary saving (£51k)

Also reductions in income;

- One Leisure, reduced income from Impressions, fitness activities, Training Shed and indoor sports £350k
- Markets income due to lack of trader interest £78k

As well as increased staffing costs;

- In Development Management due to use of agency staff to cover vacant posts and work through the backlog of cases £303k
- In Leisure and Health due to national living wage increases, market supplements, maternity pay, overtime £252k

- Head of Operations £75k
- ICT change in share of staff costs £206k
- Housing Benefits, temporary accommodation costs not met through Housing Benefit payments and increased staffing costs to cover extra workload £249k

In addition increased operating costs including;

- One Leisure gas and electricity costs £175k

MTFS The MTFS was updated as part of the 2022/23 Budget setting process and will again be updated as part of the 2023/24 Budget setting process which is now under way. The revision of the MTFS will include 2021/22 outturn variations and others occurring or foreseen in 2022/23 that have an impact on future years.

Capital The approved gross capital programme for 2022/23 is £12.776m, rephasing of schemes totalling £26.790m, and growth (schemes funded by CIL) of £2.333m gives a revised gross capital programme for 2022/23 of £41.899m. The forecast outturn is £10.421m giving an underspend of £31.478m.

3.2 Summary Revenue Variances by Service

The table below shows the total variances for each Service and the main reasons where variances are greater than £50,000.

Head of Service	Budget £'000s	Budget c/fwd £'000s	In year Changes £'000s	Revised Budget £'000s	Forecast Actual £'000s	Forecast Variance £'000s	Comments
Dir of Finance and Resources	6,878			6,878	6,199	(679)	Better than expected rents, more interest received and lower interest paid, and saving from vacant posts. Increased income from Land Charges
Chief Operating Officer	5,176			5,176	5,020	(157)	Vacant posts in Business Team, Community Team, Customer Services, Licencing and Printing, Increased staff costs in Housing Benefits, and delays to move to Universal Credit and increased temporary accommodation costs.
Programme Delivery Manager	73			73	63	(10)	Vacant post part year.
Chief Planning Officer	441			441	673	231	Increased costs because vacant posts and backlog work being covered by agency staff.
Economic Development	198			198	200	1	
Housing Manager	187			187	199	12	
Corporate Leadership	1,201			1,201	1,196	(4)	
Head of Operations	4,917			4,917	4,517	(400)	CCTV reduced income. Vacant posts in Street Cleansing and new income streams in Waste.
Head of Leisure and Health	(25)			(25)	702	728	Reduced income at Impressions, classes, Training Shed and indoor sports. Increased expenditure on employees and utilities. Income better than expected for swimming, ten pin bowling and at the Burgess Hall.
Head of ICT	2,604			2,604	2,810	206	Digital Team funding partnership change
Head of Strategic Insight and Delivery	(136)			(136)	(10)	126	Delay to HCP income as capital scheme has been delayed. Market income reduced. Savings due to vacant posts.
Total	21,514	0	0	21,514	21,569	54	

Further analysis of the revenue variance and service commentary are in Appendix 1. This provides the variances by service and where the variances are greater than +/- £10,000 comments have been provided by the budget managers/Head of Services. Where there are adverse variances the budget managers have provided details of the actions they are undertaking and where possible indicated if this will have an ongoing impact on the MTFs.

3.3 Capital Programme

The approved gross capital programme for 2022/23 is £12.776m, re-phasing of schemes totalling £26.790m, and growth (schemes funded by CIL) of £2.333m gives a revised gross capital programme for 2022/23 of £41.899m.

The capital programme is forecast to have an in-year underspend of £31.478m, as detailed in the table below. As part of the MTFs, the capital expenditure programme will be reviewed in line with future needs and available funding.

The table below shows the total variances for each Service and the main reasons where variances are greater than £50,000.

Service Area	Original Budget 2022/23 £	Budget B/F from 2021/22 £	Growth and Other Adjustments £	Current Budget 2022/23 £	YTD Actual 2022/23 £	Q2 Forecast 2022/23 £	Forecast Variance 2022/23 £	Comment on Variances over £50,000
Director of Finance and Resources	7,876,000	9,957,790	(7,680)	17,826,110	158,156	294,772	(17,531,338)	Huntingdon Redevelopment (£16.1m), Estates works (£850k), Retrofit buildings (£226k) replaced by decarb scheme. Bridge Place car park (£280k) delayed
Chief Operating Officer	47,000	88,000	0	135,000	15,385	56,882	(78,118)	Reduced conservation project costs (£70k)
Corporate Director Place	675,000	12,354,825	108,175	13,138,000	407,248	1,628,494	(11,509,506)	Future High St (£10.86m) and Market Towns (£446k), Wayfinding (£200k).
Growth Manager	200,000	806,000	0	1,006,000	106,937	3,410,685	2,404,685	Funding CIL schemes from CIL reserve £3.1m, A14 rephase (£558k).
Head of ICT	437,000	321,955	(6,945)	752,010	432,863	320,310	(431,700)	Datacentre Racks (£183k) partnership funding not yet available, telephone replacement (£128k)
Head of Leisure & Health	285,000	485,210	0	770,210	321,699	687,301	(82,909)	OL Ramsey 3G pitch (£70k)
Head of Operations	1,456,000	2,726,680	2,239,010	6,421,690	1,340,859	2,084,694	(4,337,000)	HCP (£2.7m) project rephasing, vehicle delivery delays (£336k), less wheeled bin purchases (£54k), Godmanchester weir (£109k), St Ives Park (£65k), St Neots Riverside (£430k), Cycle Storage (£128k), CPE (£217k)
Housing Manager	1,800,000	0	0	1,800,000	1,475,716	1,925,716	125,716	Disabled facilities grants £125k.
Transformation	0	50,000	0	50,000	0	12,500	(37,500)	
Total	12,776,000	26,790,460	2,332,560	41,899,020	4,258,863	10,421,354	(31,477,670)	

Note; The projects funded from CIL (CIL funding in brackets) and included in the growth column are St Neots Riverside Paths (£445k), Godmanchester Weir (£248k), St Ives Park (£22k), Priory Park Mains Power (£15k), Hinchingsbrooke Country Park Enhancements (£1,495k).

3.4 Council Tax and Business Rates Collection

The Council Tax collection rate at the end of quarter 3 (84.4%) is broadly in line with that for the previous year (84.7%).

The Business Rates collection rate at the end of quarter 3 (84.91%) is slightly higher than at the end of quarter 3 in the previous year (84.45%), due to continued covid related reliefs given to the retail, hospitality and leisure sectors.

The number of working age Council Tax Support claimants at the end of quarter 3 was 3,961 which is 349 less than at the end of quarter 3 in 2021/22 (4,310). The number of pensioner CTS claimants has remained fairly static, 2,874 at the end of quarter 3 2022/23, compared to 2,944 for the same period last year.

UPDATE ON THE COMMERCIAL INVESTMENT STRATEGY AND INVESTMENT PROPERTY

4.1 The Commercial Investment Strategy (CIS) was approved by Cabinet in September 2015 and the CIS Business Plan in December 2015. The implementation of the CIS is seen as a key means by which the Council can generate income to assist it in meeting the forecast gap in the revenue budget. The CIS supplements the income from the legacy estate of investment properties, held for the purpose of generating revenue income.

4.2 At the end of Quarter 3, the financial projections for the CIS and investment properties are:

CIS Investments	Budget (£'000s)	Forecast Outturn (£'000s)	Variance (£'000s)
Cash Investments			
CCLA Property Fund	(162)	(162)	0
Total Cash Investments	(162)	(162)	0
Property Rental Income	(4,696)	(4,667)	29
MRP	581	581	0
Net Direct Property Income	(4,115)	(4,086)	29
Management Charge	100	0	(100)
Total Property Investments	(4,015)	(4,086)	(71)
TOTAL	(4,177)	(4,248)	(71)
CIS Borrowing (Maturity Loans)			
Property	Lender	Amount	% (Fixed)
Wakefield	PWLB	£11,963,000	2.18
Fareham	PWLB	£5,000,000	2.78
Rowley Centre	PWLB	£7,292,000	2.49

4.3 Market Update and Activity

There remain very few investment opportunities within District or Cambridgeshire, which could be acquired from the limited funds in CIS reserve. PWLB borrowing is now restricted and is no longer available to fund investments for yield. External rates of borrowing are at their highest for three decades, meaning any new investments would need to generate exceptional returns to achieve satisfactory yields. As such, the Council has temporarily paused new investment activity.

The majority of the Council's investment properties were acquired using earmarked reserves or cash balances. Investments at Fareham, Rowley Centre and Tri-Link were funded from PWLB loans, although part of the price and acquisition costs were met from reserves.

The tenant in the two Fareham properties has served notice to break the leases and the two properties have been vacated. Work has started with local agents to understand market demand and to ensure any upgrade works to the properties reflect this.

Within Huntingdonshire, based on our own experience and anecdotally from discussions with local agents, there is still healthy demand in the small/starter units (up to 1,500sqft). However, enquiries for the larger industrial units have cooled; whether due to general economic uncertainty or specifics such as the rises in energy costs – meaning businesses are being cautious rather than committing to new leases.

The retail / restaurant market remains fragile. The prospective occupier of Unit 2 Rowley Arts Centre is selling their business and has pulled out of negotiations.

The table below show the activity in relation to leases, rents and vacant properties in the last quarter and a forecast for the next quarter.

The activity noted relates to investment property assets only, additional activity is undertaken to manage assets which fall under other services and every opportunity taken to maximise income from surplus space within offices and operational assets

CIS and Investment Property Activity	Quarter 1 Actual	Quarter 2 Actual Cumulative	Quarter 3 Actual Cumulative	Quarter 4 Forecast
Number of lettable units (shops, industrial units, warehouses and offices)	140	140	140	140
Number of leases renewed and rent reviews completed	3	6	10	14
Increases/(decrease) in annual rents receivable due to lease renewals	£8,000 (27.4%)	£16,650 (27%)	£23,365	(£229,635)
Increase/(decrease) in annual rents receivable due to new leases	£1,700 (37.7%)	£1,700 37.7%	(£461,835)	(£461,835)
Number of units under offer	3	5	3	1
Total number of vacant properties;	9	12	10^(a)	13
By town				
Huntingdon	2	2	2	5
St Neots	5	5	5	5
St Ives	2	3	1	1
Fareham	0	2	2	2
Units vacated (in each quarter)	1	3	1	3

^(a)7.1% of lettable units

5 **COMMENTS OF OVERVIEW & SCRUTINY**

Overview and Scrutiny comments to be added here.

6. **RECOMMENDATIONS**

- Cabinet is invited to consider and comment on the revenue financial performance at the end of December 2022, as detailed in Appendix 1 and summarised in paragraph 3.2.
- Cabinet is invited to consider and comment on the capital financial performance at the end of December 2022, as detailed in Appendix 1 and summarised in paragraph 3.3.


7. **LIST OF APPENDICES INCLUDED**

Appendix 1 – Financial Performance Monitoring Q3

Appendix 2 – Prudential and Treasury Indicators for Q3

CONTACT OFFICER

Karen Sutton, Director of Finance and Corporate Resources

 01480 387072

Financial Performance Monitoring Suite December 2022 – Quarter 3

Executive summary

This report sets out the financial forecast for December 2022, for revenue and capital. The headlines are:

Revenue - the forecast outturn is an estimated underspend of £55,000 when compared to the current budget.

The main variations (over £100,000) are;

Underspends

Corporate Finance	£0.420m	Increased interest receipts and reduced interest payments
Waste Management	£0.463m	Additional income from bulky waste, recycling credits, and recycling gate fees are generating income rather than being a cost
Commercial Estates	£0.195m	Increased income from Oak Tree Centre & salary savings
Democratic and Elections	£0.105m	More income from elections and land charges, less expenditure on members allowances

Overspends

Leisure and Health	£0.707m	Increased costs due to electricity and minimum wage expenditure, and lower membership income
Development Management	£0.303m	Cost of agency staff and backlog clearance costs
Housing Benefits	£0.248m	Temporary accommodation costs not met by Housing Benefit payments
ICT	£0.206m	Change in allocation of digital team between partners
Covid Recovery	£0.158m	

Capital Programme – the forecast outturn is an estimated delayed spend of £31.478m.

Large Variations - Underspends or Rephase

Huntingdon Redevelopment	£16.095m	Feasibility study to be undertaken before proceeding
Future High Street /MTP	£11.510m	Schemes planning in progress some expenditure to be rephased to 2023/24
Hinchingbrooke CP	£2.754m	Scheme has been rephased to next year
Reletting Enhancements	£0.650m	Responsive works not yet required
A14 Contribution	£0.558m	Negotiations ongoing with DfT

Service Grouping Summary

Service Commentary

The following table provides the variances by service and where variances are greater than +/- £10,000 comments have been provided by the budget managers/Head of Service. Where there are adverse variances the budget managers have provided details of the actions they are undertaking to address the overspend.

Head of Service	Original Budget	Budget C/F From 2021/22	In year changes	Revised Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget		Forecast Spend	Forecast Income
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	%	£'000s	£'000s
Dir of Finance and Resources	6,878			6,878	1,968	6,222	(22)	6,199	(679)	(9.9)	13,173	(6,974)
Chief Operating Officer	5,176			5,176	6,011	4,875	145	5,020	(157)	(3.0)	42,079	(37,060)
Programme Delivery Manager	73			73	41	63	0	63	(10)	(13.5)	63	0
Chief Planning Officer	441			441	(483)	673	0	673	231	52.4	2,708	(2,036)
Economic Development	198			198	157	200	0	200	1	0.7	203	(3)
Housing Manager	187			187	393	199	0	199	12	6.2	504	(305)
Corporate Leadership	1,201			1,201	649	1,126	70	1,196	(4)	(0.4)	1,196	0
Head of Operations	4,917			4,917	3,461	4,517	1	4,517	(400)	(8.1)	7,479	(2,962)
Head of Leisure and Health	(25)			(25)	369	730	(28)	702	728	2,865.2	6,135	(5,432)
Head of ICT	2,604			2,604	6,697	2,814	(4)	2,810	206	7.9	7,671	(4,861)
Head of Strategic Insight and Delivery	(136)			(136)	(696)	63	(74)	(10)	126	92.4	3,053	(3,063)
Total	21,514	0	0	21,514	18,567	21,482	88	21,569	54	-3.10%	84,264	(62,696)

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Dir of Finance & Resources	Commercial Estates	(2,959,599)	0	0	(2,959,599)	(4,128,593)	(3,155,088)	0	(3,155,088)	(195,489)	-6.6	Better than budgeted income from the Oak Tree Centre as it was expected that rent would decrease in 22/23, salary saving on vacant posts during the year as well as recently vacant strategic manager role and savings from maintenance budgets
Dir of Finance & Resources	Corporate Finance	5,355,530	0	0	5,355,530	2,686,742	4,935,570	0	4,935,570	(419,960)	-7.8	Higher interest rates on cash holdings plus lower interest on PWLB loan due to early repayment
Dir of Finance & Resources	Democratic & Elections	928,428	0	0	928,428	821,731	823,879	0	823,879	(104,549)	-11.3	More income generated than budgeted for land charges. Underspend on Members' Special Duty Allowances. Income from parish council recharges for elections in May 2022.
Dir of Finance & Resources	Energy & Sustainability Mgt	54,992	0	0	54,992	(12,405)	10,987	0	10,987	(44,005)	-80.0	Government grant £30k plus savings from a vacant post
Dir of Finance & Resources	Facilities Management	864,639	0	0	864,639	506,283	827,297	0	827,297	(37,342)	-4.3	Additional income generated letting out part of 2nd floor Pathfinder House
Dir of Finance & Resources	Finance	822,400	0	0	822,400	575,303	795,555	0	795,555	(26,845)	-3.3	Salary savings from a vacant post
Dir of Finance & Resources	AD Corporate Resources	104,518	0	0	104,518	64,616	88,903	0	88,903	(15,615)	-14.9	Savings due to the vacant director post being filled part way through the year
Dir of Finance & Resources	Human Resources	497,593	0	0	497,593	354,992	524,909	0	524,909	27,316	+5.5	Internal investment to facilitate recruitment savings in other services

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Dir of Finance & Resources	Legal	223,940	0	0	223,940	3,903	188,043	0	188,043	(35,897)	-16.0	Savings from a reduction in HDC usage in the legal shared service
Dir of Finance & Resources	Public Conveniences	0	0	0	0	886	976	0	976	976	+0.0	
Dir of Finance & Resources	Risk Management	139,206	0	0	139,206	86,691	148,067	0	148,067	8,861	+6.4	
Dir of Finance & Resources	Risks & Control	846,705	0	0	846,705	826,640	851,371	0	851,371	4,666	+0.6	
Dir of Finance & Resources	Covid Recovery	0	0	0	0	181,393	181,393	(22,890)	158,503	158,503	+0.0	
Dir of Finance & Resources	Total	6,878,352	0		6,878,352	1,968,182	6,221,862	(22,890)	6,198,972	(679,380)	-9.9	

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Actuals to 31 Dec 2022	Comments on Variance
		£	£	£	£	£	£	£	£	£	£	
Chief Operating Officer	Building Control	152,540	0	0	152,540	(3,428)	159,553	0	159,553	7,013		
Chief Operating Officer	Business Team	279,496	0	0	279,496	184,599	254,846	0	254,846	(24,650)	-8.8	Vacant post in the team which has, in future years, been amended to remove underspend.
Chief Operating Officer	Chief Operating Officer	108,229	0	0	108,229	60,207	123,492	0	123,492	15,263		Salary savings
Chief Operating Officer	Closed Churchyards	(13,000)	0	0	(13,000)	0	0	0	0	13,000		Income from this initiative is not achievable; and is recommended for withdrawal in the MTFS submission.
Chief Operating Officer	Community Team	585,307	0	0	585,307	376,753	516,612	0	516,612	(68,695)		Staffing issues (long term sick) within the team have impacted on staff costs. This has been resolved by internal appointments. Also have received grant funding for Homes for Ukraine (net nil as we use this funding) and Domestic Abuse and Asylum Seekers have also been received.

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Chief Operating Officer	Council Tax Support	(115,000)	0	0	(115,000)	(119,803)	-129,090	0	(129,090)	(14,090)		Late notification of grant from DLUHC
Chief Operating Officer	Customer Services	979,276	0	0	979,276	656,445	889,164	0	889,164	(90,112)		The main reason being a review of vacancies and the decision not to recruit for them due to the budget savings target for the service. In addition to this, following the introduction of the portal and new telephony system we have taken the time to review the job description of the technical roles within the service to ensure we are recruiting for the correct skills to support the service. This has taken time and delayed recruitment to a technical vacancy, which has impacted the service but was the right thing to do.
Chief Operating Officer	Document Centre	250,993	0	0	250,993	168,111	183,865	0	183,865	(67,128)		Printing section has been closed. Printing and Hybrid mail outsourced. 3 posts had been budgeted for in 22/23 in error. These have now been removed for 23/24.
Chief Operating Officer	Emergency Planning	30,692	0	0	30,692	14,813	27,704	0	27,704	(2,988)		
Chief Operating Officer	Environmental Health Admin	122,427	0	0	122,427	93,821	126,430	0	126,430	4,003		
Chief Operating Officer	Environmental Protection Team	357,612	0	0	357,612	17,213	331,974	0	331,974	(25,638)		Income from Govt COMF fund is allocated here, hence current underspend. Under active monitoring by Officers..

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Chief Operating Officer	Environmental Protection Team	357,612	0	0	357,612	17,213	331,974	0	331,974	(25,638)		Income from Govt COMF fund is allocated here, hence current underspend. Under active monitoring by Officers..
Chief Operating Officer	Housing Benefits	1,554,017	0	0	1,554,017	4,149,172	1,802,995	0	1,802,995	248,978		<p>Employees: temporary vacancies in establishment are being covered by contractors due to high on-going levels of work. Income & Fees / Benefit & Transfer Payments: expenditure is offset by subsidy from DWP. The migration of HB cases to Universal Credit has been further delayed.</p> <p>Unplanned for increase in temporary accommodation costs not known at the time the budget was set.</p> <p>Supplies and Services: Reduced income from summons costs. Issues with costings for hybrid mail plus one-off set up costs with new supplier.</p>
Chief Operating Officer	Housing Miscellaneous	28,712	0	0	28,712	(3,663)	9,078	0	9,078	(19,634)		Increased ground rents £10k, increased management fee £5k, and salary savings £5k.

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Chief Operating Officer	Housing Needs	1,141,989	0	0	1,141,989	626,767	961,039	145,000	1,106,039	(35,950)	-3.1	DLUHC made a further allocation of Homelessness Prevention Grant to councils in December. We received £106k which is in addition to the £227k received earlier in the year. As a ringfenced grant any underspend will be transferred to a reserve and carried forward to next year, currently forecast to be £145k. It is also forecast that bad debt provision this year is likely to be £45k below the budgeted amount.
Chief Operating Officer	Licencing	(56,494)	0	0	(56,494)	(214,393)	-146,929	0	(146,929)	(90,435)	-160.1	There is a reduction in HC & PH Drivers & Operators income. the majority of this is due to a reduction in the income for 23/24, which is a result of the covid recovery not as expected. Salary, NI & LGPS underspend, the Licencing Manager and Operational Manager (Business) are both vacant posts and the Licencing manager resource is covered by a current shared agreement with FDC.
Chief Operating Officer	Local Tax Collection	(230,770)	0	0	(230,770)	5,415	-236,154	0	(236,154)	(5,384)	-2.3	
Chief Operating Officer	Total	5,176,026			5,176,026	6,012,029	4,874,579	145,000	5,019,579	(156,447)	-3.0	

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Programme Delivery Manager	Programme Delivery	72,937	0	0	72,937	41,290	63,124	0	63,124	(9,813)	-13.5	
Programme Delivery Manager	Total	72,937	0	0	72,937	41,290	63,124	0	63,124	(9,813)	-13.5	

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Chief Planning Officer	Development Management	(256,880)	0	0	(256,880)	(876,413)	46,514	0	46,514	303,394	+118.1	Cost of agency staff for vacant posts and backlog. Pre-application Service recommenced Oct 22. Programme of Service Improvement Plan underway. Income accrual assumption based on 21/22, however the volatile market makes it difficult to predict the impact of Q4
Chief Planning Officer	Planning Policy	674,211	0	0	674,211	379,473	608,217	0	608,217	(65,994)	-9.8	Additional priority service income £22k and CIL related salary saving £40k.
Chief Planning Officer	Public Transport	24,000	0	0	24,000	14,144	18,012	0	18,012	(5,988)	-25.0	
Chief Planning Officer	Total	441,331	0	0	441,331	(482,796)	672,743	0	672,743	231,412	+52.4	

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Economic Development	Economic Development	198,252	0	0	198,252	156,804	199,573	0	199,573	1,321	+0.7	
Economic Development	Total	198,252	0	0	198,252	156,804	199,573	0	199,573	1,321	+0.7	

Housing Manager	Housing Strategy	186,980	0	0	186,980	157,310	198,507	0	198,507	11,527	+6.2	
Housing Manager	Market Towns	0	0	0	0	235,361	0	0	0	0	+0.0	
Housing Manager	Total	186,980	0	0	186,980	392,671	198,507	0	198,507	11,527	+6.2	

Corporate Leadership	Directors	1,035,191	0	0	1,035,191	532,736	959,766	70,000	1,029,766	(5,425)	-0.5	
Corporate Leadership	Executive Support & Business Planning	165,403	0	0	165,403	116,537	166,487	0	166,487	1,084	+0.7	
Corporate Leadership	Total	1,200,594	0	0	1,200,594	649,273	1,126,253	70,000	1,196,253	(4,341)	-0.4	

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Head of Operations	CCTV	(114,393)	0	0	(114,393)	(119,263)	(115,437)	0	(115,437)	(1,044)	-0.9	
Head of Operations	CCTV Shared Service	243,826	0	0	243,826	361,708	277,102	0	277,102	33,276	+13.6	At the beginning of the year, we were experiencing some long term sick issues which had an impact on staff salaries however income was expected to come via the incoming projects that were to be delivered and this would have counteract the overspend and break even or deliver an underspend but the income did not come to due to project delays by 3rd parties.
Head of Operations	Fleet Management	317,275	0	0	317,275	232,483	312,089	0	312,089	(5,186)	-1.6	
Head of Operations	Green Spaces	641,178	0	0	641,178	609,511	639,570	0	639,570	(1,608)	-0.3	
Head of Operations	Head of Operations	90,257	0	0	90,257	149,070	165,713	0	165,713	75,456	+83.6	Too much was accrued in relation to the high street fund, so when we received reimbursement from central government it didn't cover those costs. These are one off costs, so is not expected to impact future years
Head of Operations	Street Cleansing	867,885	0	0	867,885	614,592	830,101	0	830,101	(37,784)	-4.4	Deletion of 3 posts along with removal of stand pipe licences have led to an underspend

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Head of Operations	Waste Management	2,871,194	0	0	2,871,194	1,612,980	2,407,913	0	2,407,913	(463,281)	-16.1	Additional income generated through bulky waste collections, house clearance etc, Reduced recycling re processing cost through our MRF contract due to a buoyant market, gate fees movement from negative to positive position meaning we are currently being paid to have our material re-processed. .In addition, increased income from recycling credit income due to increased recycling material tonnages.
Head of Operations	Total	4,917,222	0	0	4,917,222	3,461,081	4,517,051	0	4,517,051	(400,171)	-8.1	

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Head of Leisure & Health	Head of Leisure & Health	(176,863)	0	0	(176,863)	220,423	530,784	0	530,784	707,647	+400.1	See below for Comments
Head of Leisure & Health	One Leisure Active Lifestyles	151,457	0	0	151,457	148,901	199,808	(28,067)	171,741	20,284	+13.4	
Head of Leisure & Health	Total	(25,406)	0	0	(25,406)	369,324	730,592	(28,067)	702,525	727,931	+2,865.2	

Service Grouping Summary

Income:

In summary the revenue budget for One Leisure for 2022-2023 was £5,772,178 and the proposed year end figure following the reforecast is £5,424,030. This shows a variance of £348,148. Below is a short summary of the affected revenue lines:

Lines behind budget:

- **Impressions: £318,851**
 - Mainly stems from direct debit income which is (£268k) and key action to improve is through the implementation of new sales management system and processes launched in January 2023
- **Fitness Activities: £223,022**
 - Around £216k of this is centred around dry fitness classes and associated membership income. A separate review is underway of all fitness classes to ascertain priorities and to support service delivery, retention, and revenue growth. This will be completed by March 2023 ready for launch in April 2023
- **Training Shed: £135,876**
 - This is all from membership revenue and is based upon very aggressive targets set through budgeting process. The third-party contractor (Training Shed) will conclude their contract as of 31st March 2022 and One Leisure (facilities) will take this back in house and look to utilise this as an attractive option to increase the One Leisure membership base
- **Indoor Sports: £71,073**
 - The main revenue under-performance in these codes is centred around fees and charges (£34k) and relates to one significant annual booking that is no longer at St Ives Indoor Leisure centre. Whilst hire of rooms appears to be underperforming in this code the hire of rooms in site and centre and swimming are above target (£30k) so this appears to be a coding issue which will be rectified moving forward

Line ahead of budget:

- **Swimming: £320,796**
 - This performance is linked to junior swimming that is £136k ahead of budget and this is through higher planned growth where the programme has moved from 2,600 to 3,150 (January 2023)
 - In addition, £114k of this is the allocation of membership income which has increased due to all-inclusive members using the swimming pools more regularly
 - Casual swimming is £28k ahead of its budget target and this is heavily linked to strong performance seen in admissions. Swimming admissions is currently ahead of target at 85.7%
- **Ten Pin Bowling: £44,910**
 - At the time of setting the 2022-2023 budget no target was set as there wasn't a plan based upon COVID restrictions in place to re-open. This opened within year and is therefore ahead of target
- **Burgess Hall: £33,726**
 - The key codes that support this performance are bar sales (£21k) and sales of food and drink (£9k). A review of Burgess Hall is underway and looks at past performance pre-pandemic and the approach taken to move this important revenue stream forward

Expenditure:

In terms of expenditure The budgetary target for 2022-2023 was £5,746,772 and the forecasted position is £6,163,924 a negative variance of £417,152. Below is a short summary of the affected expenditure lines:

- **Employees: £252,193**
 - Around £75k of this increased cost stems from a number of lines that didn't have a budget target set as part of the budgeting process
 - An £80k overspend is seen in employee costs which cover salaries, pensions, and national insurance. This increase is subsequently related to an unbudgeted rise in the national minimum wage increases and offset against wider staff savings within this code
- **Building: £175,582**
 - The main areas for overspend in this code are around electricity (£134k), gas (£94k) and business rates (£18k)
 - Notable savings mainly in decoration (£20k) and maintenance (£33k) have been made to help support bottom line performance and offset other costs

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Head of ICT	ICT Shared Service	2,604,140	0	0	2,604,140	6,697,408	2,813,516	(3,378)	2,809,738	205,598	+7.9	Following analysis carried out during the last quarter, the changes to the way in which the digital team funding is allocated is not yet reflected in the original budget figures.
Head of ICT	Total	2,604,140	0	0	2,604,140	6,697,408	2,813,516	(3,778)	2,809,738	205,598	+7.9	
Head of Strategic Insight and Delivery	Car Park - On Street	(131,724)	0	0	(131,724)	(121,184)	29		29	131,753	+100.0	Lower income due to CCC changes to on-street parking. This income is not HDC as is paid back to CCC. Historic issue with budget bid put in place now to recognise repayment to CCC
Head of Strategic Insight and Delivery	Car Parks - Off Street	(1,053,867)	0	0	(1,053,867)	(1,344,294)	(1,083,817)	(73,686)	(1,157,503)	(103,636)	-9.8	Income recovery slightly ahead of budgeted position
Head of Strategic Insight and Delivery	Countryside	248,166	0	0	248,166	190,692	281,619		281,619	33,453	+13.5	In 2019 a bid was approved which included the capital investment in Paxton Pits to add growth to that parks. There was an assumption that with this capital investment there would be a increase in income. The investment hasn't occurred nor is it expected in the near future which has meant that the increased income hasn't been realised

Service Grouping Summary

Head of Service	Service Grouping	Original Budget	Budget C/F From 2020/21	In year changes	Current Budget	Actuals to 31 Dec 2022	Q3 Forecast	Funded from Reserves	Revised Q3 Forecast	Variance to Current Budget	Variance to Current Budget	Comments on Variance
		£	£	£	£	£	£	£	£	£	%	
Head of Strategic Insight and Delivery	Markets	(38,346)	0	0	(38,346)	29,625	40,108		40,108	78,454	+204.6	Wednesday Market still not in operation but will be reintroduced 29 March 2023 as traders are lined up. Other markets operating at around 70% capacity, works ongoing to bring in more traders
Head of Strategic Insight and Delivery	Parks and Open Spaces	541,810	0	0	541,810	296,773	490,522		490,522	(51,288)	-9.5	Savings in salary and due to Climate co-ordinator not recruited to but part term and lower grade role was filled to develop climate strategy.
Head of Strategic Insight and Delivery	Strategic insight and Delivery	99,360	0	0	99,360	86,395	136,552		136,552	37,192	+37.4	This overspend is being offset by savings in the Head of Operations post, and Waste Strategy costs centre.
Head of Strategic Insight and Delivery	Transformation	198,256	0	0	198,256	165,512	198,255		198,255	(1)	+0.0	
Head of Strategic Insight and Delivery	Total	(136,345)	0	0	(136,345)	(696,481)	63,268	(73,686)	10,418	125,927	+42.0	

	Grand Total	21,514,083	0	0	21,514,083	18,568,785	21,481,068	86,579	21,56,647	53,564	0.2	
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CAPITAL PROGRAMME

The approved gross capital programme for 2022/23 is £12.776m, re-phasing of schemes totalling £26.790m, and growth (schemes funded by CIL) of £2.333m gives a revised gross capital programme for 2022/23 of £41.899m.

The capital programme is forecast to have an delayed spend of £31.478m.

The table below shows the capital programme by scheme with proposed rephasing, expenditure to date and forecast outturn.

CAPITAL PROGRAMME SUMMARY

Project Code	Project Name	Budget Manager	Lead Officer	Original Budget 2022/23 £	Latest Budget 2022/23 £	YTD Actual 2022/23 £	Q3 Forecast 2022/23 £	Forecast Variance 2022/23 £	Comment on Variances over £10,000
100054	Oak Tree Remedial	Director of Finance and Resources	Karen Sutton		35,000	28,517	37,267	2,267	
100059	Health and Safety Measures	Director of Finance and Resources	Karen Sutton		50,500		12,619	(37,881)	Responsive measures will only be used when needed
100060	Energy Efficiency Measures	Director of Finance and Resources	Karen Sutton	10,000	84,480	1,130	22,243	(62,237)	Responsive measures will only be used when needed, mainly to be used at Fareham.
100111	Estates Roof Replacements	Director of Finance and Resources	Karen Sutton		130,000		32,497	(97,503)	Responsive measures will only be used when needed
100112	Reletting Enhancements	Director of Finance and Resources	Karen Sutton	250,000	500,000			(500,000)	Responsive measures will only be used when needed
100113	Reletting Incentives	Director of Finance and Resources	Karen Sutton		150,000			(150,000)	Responsive measures will only be used when needed, may be used at Fareham and Stonehill Huntingdon.
100131	Sites for SMEs	Director of Finance and Resources	Karen Sutton		32,760	20,358	28,549	(4,211)	
100001	Bridge Place	Director of Finance and Resources	Karen Sutton		301,470	15,223	20,399	(281,071)	This project will not proceed as there is enough capacity elsewhere
100063	Company Shares	Director of Finance and Resources	Karen Sutton		100,000			(100,000)	The option to proceed is being assessed.
100085	Huntingdon Redevelopment	Director of Finance and Resources	Karen Sutton	7,595,000	16,095,000			(16,095,000)	Feasibility and business plan will be required before commencement.
100006	Building Efficiency	Director of Finance and Resources	Karen Sutton	0	0	16,638	16,638	16,638	Will be funded from electricity and gas savings.
100035	Retrofit Buildings	Director of Finance and Resources	Karen Sutton		226,220		0	(226,220)	Decarbonisation schemes in 2021/22 have replaced this project
100092	Lighting Loves Farm	Director of Finance and Resources	Karen Sutton		200		50	(150)	
100129	Upgrade/Replace Public Toilets	Director of Finance and Resources	Matt Raby		88,980	76,290	93,010	4,030	

Project Code	Project Name	Budget Manager	Lead Officer	Original Budget 2022/23 £	Latest Budget 2022/23 £	YTD Actual 2022/23 £	Q3 Forecast 2022/23 £	Forecast Variance 2022/23 £	Comment on Variances over £10,000
100061	VAT Partial Exemption Costs	Director of Finance and Resources	Sharon Russell-Surtees	21,000	21,000		21,000	0	
100129	Upgrade/Replace Public Toilets	Director of Finance and Resources	Matt Raby		88,980	76,290	93,010	4,030	
100061	VAT Partial Exemption Costs	Director of Finance and Resources	Sharon Russell-Surtees	21,000	21,000		21,000	0	
100109	Capita and Payments Software	Director of Finance and Resources	Sharon Russell-Surtees		10,500		10,500	0	Currently assessing options for expenditure, may be a need to rephase this to 2023/24.
	Total			7,876,000	17,826,110	158,156	294,772	(17,531,338)	

100064	Printing Equipment	Chief Operating Officer	Andy Lusha		16,000		0	(16,000)	No longer needed, an external contract is in place to deliver our printing needs.
100106	Replacement Scanners	Chief Operating Officer	Andy Lusha		25,000		18,000	(7,000)	
100075	Environmental Health Software	Chief Operating Officer	Claudia Deeth		0	15,100	15,097	15,097	Some carry over of project into 22/23, the system is live and in operational use, and the project is closed
100135	MHP Electrical Works	Chief Operating Officer	Claudia Deeth		0	285	285	285	
100125	Conservation Projects	Chief Operating Officer	Julie Ayre	47,000	94,000		23,500	(70,500)	
	Total			47,000	135,000	15,385	56,882	(78,118)	

Project Code	Project Name	Budget Manager	Lead Officer	Original Budget 2022/23 £	Latest Budget 2022/23 £	YTD Actual 2022/23 £	Q3 Forecast 2022/23 £	Forecast Variance 2022/23 £	Comment on Variances over £10,000
100143	St Neots Bridge	Corporate Director Place	Pamela Scott		0	3,050	0	0	Going forward Project 100143, 100144 & 100145 will be combined and
100144	High Street Improvements	Corporate Director Place	Pamela Scott		0	3,050	0	0	shown in one code for the whole of the Transport Project. Current forecast & Budget is against 100123.
100145	Market Square	Corporate Director Place	Pamela Scott		0	3,050	0	0	Budgeted for in Future High Streets
100146	Priory Quarter	Corporate Director Place	Pamela Scott		0	7,129	0	0	To be combined with Priory Centre, budgeted for in Future High Streets
100147	Priory Centre	Corporate Director Place	Pamela Scott		0		181,400	181,400	
	Market Town Programme	Corporate Director Place	Pamela Scott	675,000	675,000		168,750	(506,250)	The underspend and unallocated budget from this scheme are currently being assessed
100149	Market Town Ramsey	Corporate Director Place	Pamela Scott		0	15,961	19,999	19,999	Funded from Market Town Programme
100150	Market Town St Ives	Corporate Director Place	Pamela Scott		0	15,961	19,999	19,999	Funded from Market Town Programme
100151	Market Town Huntingdon	Corporate Director Place	Pamela Scott		0	15,966	20,002	20,002	Funded from Market Town Programme
100152	Old Falcon	Corporate Director Place	Pamela Scott		0	9,650	34,725	34,725	Funded from Future High Street Fund (Budget below)
100123	Future High Streets	Corporate Director Place	Pamela Scott		12,172,000	333,431	1,092,619	(11,079,381)	A request will be made to rephase unspent budget to 2023/24 so the project can continue
100133	Wayfinding and Information	Corporate Director Place	Pamela Scott		200,000	0	0	(200,000)	Currently being relaunched, contract to be retendered, likely completed in 23/24
100136	Smarter Towns	Corporate Director Place	Pamela Scott		91,000		91,000	0	
	Total			675,000	13,138,000	407,248	1,628,494	(11,509,506)	

Project Code	Project Name	Budget Manager	Lead Officer	Original Budget 2022/23 £	Latest Budget 2022/23 £	YTD Actual 2022/23 £	Q3 Forecast 2022/23 £	Forecast Variance 2022/23 £	Comment on Variances over £10,000
100047	Community Infrastructure Levy	Growth Manager	Claire Burton		0	106,937	3,168,685	3,168,685	Expenditure to be funded from CIL reserve
100076	A14 Upgrade	Growth Manager	Clara Kerr	200,000	800,000	0	242,000	(558,000)	Adjusted in line with revised payment plan received from DfT
100077	Housing Company	Growth Manager	Clara Kerr		206,000	0	0	(206,000)	A request will be made to rephase this to 23/24 so the options can be reviewed
	Total			200,000	1,006,000	106,937	3,410,685	2,404,685	

100101	Mobile Phone Hardware Replacement	Head of ICT	Paul Ashbridge	130,000	195,000	164,916	67,500	(127,500)	
100102	Telephony Replacements	Head of ICT	Paul Ashbridge	8,000	154,010	164,775	119,428	(34,582)	
100103	Shared Data Centre - Data Centre Expansion	Head of ICT	Paul Ashbridge		39,000	103,172	42,394	3,394	
100104	Information @ Work	Head of ICT	Paul Ashbridge	20,000	40,000		9,997	(30,003)	
100138	Datacentre Racks	Head of ICT	Paul Ashbridge	244,000	244,000		60,994	(183,006)	Funding not yet available from partners rephase request to 2023/24
100140	SQL Server 2012	Head of ICT	Paul Ashbridge	20,000	20,000		4,997	(15,003)	
100096	AV Equipment	Head of ICT	Paul Ashbridge	15,000	60,000		15,000	(45,000)	
	Total			437,000	752,010	432,863	320,310	(431,700)	

Project Code	Project Name	Budget Manager	Lead Officer	Original Budget 2022/23 £	Latest Budget 2022/23 £	YTD Actual 2022/23 £	Q3 Forecast 2022/23 £	Forecast Variance 2022/23 £	Comment on Variances over £10,000
100020	OL Condition Survey	Head of Leisure & Health	Paul France	285,000	551,290	295,884	551,286	(4)	
100058	One Leisure Ramsey 3G	Head of Leisure & Health	Paul France		96,040	25,815	25,816	(70,224)	
100078	OL St Ives Changing Rooms	Head of Leisure & Health	Paul France		12,680		0	(12,680)	
100108	OL CCTV Upgrade	Head of Leisure & Health	Paul France		110,200		110,200	0	
	Total			285,000	770,210	321,699	687,301	(82,909)	

Department	Project Code	Description	Lead Officer	Original Budget 2022/23 £	Latest Budget 2022/23 £	YTD Actual 2022/23 £	Q3 Forecast 2022/23 £	Forecast Variance 2022/23 £	Comment on Variances over £10,000
100040	Wheeled Bins	Head of Operations	Andrew Rogan	254,000	254,000	91,576	200,000	(54,000)	Fewer bin purchases
100043	Vehicle and Plant	Head of Operations	Andrew Rogan	1,139,000	1,477,700	772,268	1,141,690	(336,010)	Less expenditure due to backlog of vehicle orders at the supplier.
100083	Godmanchester Mill Weir	Head of Operations	Andrew Rogan		248,000	138,959	138,690	(109,040)	
100028	Lone Worker Software	Head of Operations	Eddy Gardner		20,000		5,000	(15,000)	
100073	Parking Strategy	Head of Operations	George McDowell		147,630		147,636	6	
100091	Civil Parking Enforcement	Head of Operations	George McDowell		217,000		0	(217,000)	
100093	Secure Cycle Storage	Head of Operations	George McDowell		148,070		20,000	(128,070)	All CPCA accelerated scheme, saving are currently being identified, and new projects are being planned with the savings.
100132	Bicycle Kitchen	Head of Operations	George McDowell		15,000		0	(15,000)	
100130	Market Trader Pop-Ups	Head of Operations	George McDowell		17,120			(17,120)	All CPCA accelerated scheme, saving are currently being identified, and new projects are being planned with the savings.
100039	Play Equipment	Head of Operations	Helen Lack	30,000	30,000	15,807	23,307	(6,693)	
	Priory Park Mains Power	Head of Operations	Helen Lack		15,000		0	(15,000)	CIL funded
100066	Operations Back Office	Head of Operations	Helen Lack		0	28,092	28,092	28,092	
100074	Park Fencing	Head of Operations	Helen Lack	13,000	13,000	7,074	10,318	(2,682)	
100084	St Ives Park	Head of Operations	Helen Lack		80,000		14,442	(65,558)	This is CIL, unlikely to be completed this year
100118	Parklets	Head of Operations	Helen Lack		159,570	25,350	65,243	(94,327)	CPCA accelerated scheme, saving are currently being identified, and new projects are being planned with the savings.

Department	Project Code	Description	Lead Officer	Original Budget 2022/23 £	Latest Budget 2022/23 £	YTD Actual 2022/23 £	Q3 Forecast 2022/23 ££	Forecast Variance 2022/23 £	Comment on Variances over £10,000
100119	Solar Benches	Head of Operations	Helen Lack		45,510	9,119	11,377	(34,133)	CPCA accelerated scheme, saving are currently being identified, and new projects are being planned with the savings.
100120	Covered Benches	Head of Operations	Helen Lack		0		9,119	9,119	
100121	Town Walks	Head of Operations	Helen Lack		15,470		3,868	(11,602)	CPCA accelerated scheme, saving are currently being identified, and new projects are being planned with the savings.
100137	Moores Walk Improvements	Head of Operations	Helen Lack	20,000	20,000		4,997	(15,003)	To spent in conjunction with Future High Streets project
100095	Hinchingbrooke Country Park	Head of Operations	Judith Arnold		2,983,620	238,215	228,746	(2,754,878)	Delays relating to Covid and then subsequently delays due to supply issues.
100094	District Signs	Head of Operations	Matthew Chudley		70,000		17,500	(52,500)	CPCA accelerated scheme, saving are currently being identified, and new projects are being planned with the savings.
100100	St Neots Riverside	Head of Operations	Matthew Chudley		445,000	14,399	14,399	(430,601)	
	Total			1,456,000	6,421,690	1,340,859	2,084,694	(4,337,000)	
100007	Disabled Facilities Grants	Housing Manager	Pamela Scott	1,800,000	1,800,000	1,475,716	1,925,716	125,716	There have been delays to works in previous years due to inspections not taking place because of Covid measures.
	Total			1,800,000	1,800,000	1,475,716	1,925,716	125,716	
100098	Voice Bots	Transformation	Dan Buckridge		34,000		8,500	(25,500)	
100124	Data Warehouse	Transformation	Dan Buckridge		16,000		4,000	(12,000)	
	Total			-	50,000	0	12,500	(37,500)	
	Grand Total			12,776,000	41,899,020	4,258,863	10,421,354	(31,477,670)	

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Capital Prudential Indicators

Summary of Capital Expenditure

	2022/23 Original Budget £000s	2022/23 Current Budget £000s	2022/23 Forecast Outturn £000s
Property, Plant and Equipment	11,397	23,583	2,977
Investment Properties	1,178	984	133
Intangible Assets	84	613	196
REFCUS	10,136	15,446	6,879
Infrastructure	20	283	138
Community Assets	443	684	98
Loan	206	306	0
Total	23,464	41,899	10,421

Summary of Capital financing

	2022/23 Original Budget £000s	2022/23 Current Budget £000s	2022/23 Forecast Outturn £000s
Capital Receipts Applied	984	984	518
Capital Grants and Contributions	17,042	33,811	7,009
Internal Borrowing/Resources	5,438	7,104	2,894
Total	23,464	41,899	10,421

Summary of Capital Financing Requirement (CFR)

	2022/23 Original Budget £000s	2022/23 Current Budget £000s	2022/23 Forecast Outturn £000s
Opening CFR	70,378	70,378	70,378
Net expenditure	2,638	4,304	2,894
Closing CFR	73,016	74,682	73,272

Summary of Capital Receipts

	2022/23 Original Budget £000s	2022/23 Current Budget £000s	2022/23 Forecast Outturn £000s
Asset Sales	250	250	0
Housing Clawback	450	450	450
Loan Repayments	284	284	68
	984	984	518
Loan Repayment - People For Places ⁽¹⁾	0	0	4,715
Total	984	984	5,233

⁽¹⁾A decision about the application of this capital receipt will be made at the year end, dependent on the funding required as a result of the 2022/23 capital expenditure. If necessary any balance can be held in the capital receipts unapplied reserve until it is applied as funding in a future year.

Treasury Management Indicators

Treasury Management Summary

	30.9.22 Balance £m	Movement £m	31.12.22 Balance £m	31.12.22 Rate %
Long-term borrowing	38.78	(4.32)	34.46	2.83
Short-term borrowing	0.00	0.00	0.00	0.00
Total borrowing	38.78	(4.32)	34.46	
Long-term investments	4.00	0.00	4.00	3.98 ^a
Short-term investments	38.00	0.50	38.50	2.99
Cash equivalents	21.72	(1.25)	20.47	3.08
Total investments	63.72	(0.75)	62.97	
Net borrowing/(Investing)	(24.94)	(3.57)	(28.51)	

^aBased on Q1 and Q2.

Long-term borrowing has been reduced due to the early repayment of borrowing taken out to finance the loan to Places for People, which People for Places have also repaid.

Borrowing

	30.9.22 Balance £m	Net Movement £m	31.12.22 Balance £m	31.12.22 Weighted Average Rate %	31.12.22 Weighted Average Maturity (years)
Public Works Loan Board	38.74	(4.32)	34.42	2.83%	22
Salix Loan	0.04	0.00	0.04	0.00%	4
Local authorities (short-term)	0.00	0.00	0.00	0.00%	0
Total borrowing	38.78	(4.32)	34.46	2.83%	22

Long-term borrowing has been reduced due to the early repayment of borrowing taken out to finance the loan to Places for People, which People for Places have also repaid.

Investments

	30.9.22	Net	31.12.22	31.12.22	31.12.22
	Balance	Movement	Balance	Income	Weighted
	£m	£m	£m	Return	Average
				%	Maturity
					Days
Banks & building societies (unsecured)	5.72	(4.55)	1.17	0.80	1
Government	38.00	0.50	38.50	2.99	27
Money Market Funds	16.00	3.30	19.30	3.22	1
Loans to other organisation	2.17	0	2.17	4.73	>365
Other Pooled Funds					
- Property fund (CCLA)	4.00	0	4.00	3.98	>365
Total investments	65.89^(b)	(0.75)	65.14	3.14^(a)	

^(a)The weighted average rate for the investment portfolio up to 31.12.2022 was 3.14%.

^(b) The loans to external organisations is included in this total, £65.14m-£2.17m=£62.97m in the Treasury Mgt Summary and Investment Limits tables

Investment Benchmarking – Treasury investments managed in-house

	Credit Score	Credit Rating	Bail-in Exposure	Weighted Average Maturity ⁽¹⁾ (days)	Internal Investment Return ⁽²⁾
			%		%
31.03.2022	4.10	AA-	57	15	0.39
30.06.2022	3.79	AA-	42	45	0.92
30.09.2022	3.68	AA-	36	12	1.64
31.12.2022	3.43	AA	35	18	3.06
Similar LAs	4.41	AA-	67	47	2.97
All LAs (in sample)	4.41	AA-	73	14	2.93

Debt Limits

	31.12.22 Actual £m	2022/23 Operational Boundary £m	2022/23 Authorised Limit £m	Complied?
General	10.00	70.00	80.00	Yes
Loans	0.20	15.00	20.00	Yes
CIS	24.26	30.00	35.00	Yes
Total debt	34.46	115.00	135.00	

Investment Limits

	31.12.22 Actual £m	2022/23 Limit £m	Complied?
Deposit Accounts			
NatWest ⁽¹⁾	1.17	22.00	Yes
Debt Management Office (DMO)	38.50	Unlimited	Yes
Barclays	0.001	4.00	Yes
Money Market Funds			
Aberdeen Liquidity Fund	2.80	4.00	Yes
BlackRock Institutional sterling liquidity Fund	2.50	4.00	Yes
CCLA Public Sector Deposit Fund	2.50	4.00	Yes
Federated Short Term Prime Fund	2.75	4.00	Yes
HSBC Global Liquidity ⁽³⁾ Funds ESG	2.50	4.00	Yes
Insight Liquidity Funds	1.75	4.00	Yes
Invesco	2.75	4.00	Yes
Legal & General Sterling Liquidity Fund	1.75	4.00	Yes
Property Fund			
CCLA Property Fund	4.00	5.00	Yes
Total	62.97		

Treasury Management Indicators

The Authority measures and manages its exposures to treasury management risks using the following indicators.

Security

The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

Average Credit Rating

	31.12.22 Actual	2022/23 Target	Complied?
Portfolio average credit rating	AA	A-	Yes

Liquidity

The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling three-month period, without additional borrowing.

Total Cash Available

	31.12.22 Actual £m	2022/23 Target £m	Complied?
Total cash available within 3 months	20.47	2.00	Yes

Interest Rate Exposures (Discretionary local measure)

This indicator is set to control the Council's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interests was:

Interest Rate Risk

Interest rate risk indicator	31.12.22 Actual	30.12.22 Theoretical ¹	2022/23 Limit	Complied?
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	£0	£368,000	£600,000	Yes
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	£0	£368,000	£600,000	Yes

¹In reality all borrowing is at a fixed interest rate (with PWLB) and so changes in rates will only be realised when and if the loans need to be refinanced. The loans that may need refinancing (ie those linked to asset purchases) have a weighted average years to maturity of 20 years. CIPFA no longer recommends setting limits for interest rate exposure, this is a locally adopted indicator.

Maturity Structure of Borrowing

This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of all borrowing were:

Maturity Structure

	31.12.22 Actual	Upper Limit	Lower Limit	Complied?
Under 12 months	0.5%	80%	0%	Yes
12 months and within 24 months	0.0%	80%	0%	Yes
24 months and within 5 years	0.0%	80%	0%	Yes
5 years and within 10 years	0.0%	100%	0%	Yes
10 years and above	99.5%	100%	0%	Yes

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

Principal Sums Invested for Periods Longer than a Year

Sums Invested for Beyond One Year

	2022/23	2023/24	2024/25
Actual principal invested beyond year end (CCLA Property Fund)	£4.00m	£4.00m	£4.00m
Limit on principal invested beyond year end	£10.00m	£10.00m	£10.00m
Complied?	Yes	Yes	Yes

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Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Integrated Performance Report, 2022/23 Quarter
3

Meeting/Date: Overview and Scrutiny (Performance and Growth)
Panel, 1 February 2023

Executive Portfolio: Councillor Stephen Ferguson, Executive Councillor
for Customer Services

Report by: Business Intelligence and Performance Manager
Performance and Data Analyst

Ward(s) affected: All

RECOMMENDATION

The Overview and Scrutiny Panel is invited to comment on details of delivery of Corporate Plan key actions and corporate indicators and current projects from the Cabinet report attached.

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HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter:	Corporate Performance Report, 2022/23 Quarter 3
Meeting/Date:	Cabinet, 7 February 2023
Executive Portfolio:	Councillor Stephen Ferguson, Executive Councillor for Customer Services
Report by:	Business Intelligence & Performance Manager Performance and Data Analyst
Ward(s) affected:	All

Executive Summary:

The purpose of this report is to brief Members on progress against Key Actions and Corporate Indicators listed in the Council's Corporate Plan 2022/23 for the period 1 October to 31 December 2022 and on projects being undertaken.

Key Actions, Corporate Indicators and targets are as included in the Corporate Plan 2022/23, which was approved by Council on 20 July 2022.

The report does not incorporate Financial Performance Monitoring Suite information setting out the financial position at the end of the Quarter as this information is reported as a separate item to Overview and Scrutiny (Performance and Growth) Panel and Cabinet.

Recommendations:

The Cabinet is invited to consider and comment on progress made against the Key Actions and Corporate Indicators in the Corporate Plan and current projects, as summarised in Appendix A and detailed in Appendices B and C.

1. PURPOSE

- 1.1 The purpose of this report is to present an update on delivery of the Corporate Plan 2022/23 and project delivery.

2. BACKGROUND

- 2.1 The Council's new Corporate Plan was approved at the Council meeting on 20 July 2022 and is a transitional, interim plan at the start of the new four-year administrative term. The performance data in this report and its appendices relates to the indicators and actions for 2022/23 set out in the Corporate Plan. The information in the summary at **Appendix A** summarises performance for Key Actions and Corporate Indicators during Quarter 3 (October to December) and the performance report at **Appendix B** details all results at the end of December.
- 2.2 As recommended by the Project Management Select Committee, updates for projects based on latest approved end dates are included at **Appendix C**. Across all programmes there are 15 projects which are currently open, pending approval or closure or on hold.

3. PERFORMANCE MANAGEMENT

- 3.1 Members of the Overview and Scrutiny (Performance and Growth) Panel have an important role in the Council's Performance Management Framework and a process of regular review of performance data has been established. The focus is on the strategic priorities and associated objectives to enable Scrutiny to maintain a strategic overview. Their comments on performance in Quarter 3 will be shared with Cabinet following the Overview and Scrutiny meeting on 1 February 2023.
- 3.2 Progress against Corporate Plan objectives is reported quarterly. The report at **Appendix B** includes details of all Key Actions and Corporate Indicators at the end of Quarter 3. **Appendix C** provides information about projects, including the purpose of the project and commentary from the project managers as to the current status of each project.
- 3.3 Performance Indicator data has been collected in accordance with standardised procedures.
- 3.4 The following table summarises Quarter 3 progress in delivering Key Actions for 2022/23:

Status of Key Actions	Number	Percentage
Green (on track)	22	85%
Amber (within acceptable variance)	4	15%
Red (behind schedule)	0	0%
Awaiting progress update	0	0%
Not applicable	1	

Nearly all key actions were on track at the end of Quarter 3, and none were significantly behind schedule. Actions which have seen positive progress during Q3 include:

- KA 2. Consultation and engagement on the Climate Strategy has completed and the Strategy is due to be taken to Cabinet for adoption in January 2023.
- KA 3. Positive feedback was received from stakeholders and residents on proposals exhibited for investment in the future of Hinchingsbrooke Country Park.
- KA 4. A Project Manager and Project Support Officer have been appointed to support biodiversity within our parks and open spaces.
- KA 6. The bid for Cambridgeshire and Peterborough Combined Authority (CPCA) funding for a project (Produce Hall) in the draft Ramsey Masterplan was successful (£1.158m). A bid for in-year CPCA funding for a Huntingdon Masterplan project has been submitted and we were also successful with UK Shared Prosperity Fund bids.
- KA 15. The Energy Bills Rebate scheme to help vulnerable residents cope with increased utility bills was completed with circa £9.5m paid to over 61k households.
- KA 16. 44 warm spaces are in operation across the district.
- KA 18. The publication of the Annual Monitoring Report in October confirmed that the district has a 5.75 year housing land supply.
- KA 20. Phase 2 engagement activities for the emerging Place Strategy (Huntingdonshire Futures) began in Q3, testing the structure and areas of focus with stakeholders and residents.
- KA 22. Activities to support the development of Neighbourhood Plans have continued across multiple parishes, with the Great Gransden plan confirmed to proceed to referendum and an examination of The Stukeleys plan commenced.
- KA 23. 15 Community and Voluntary Organisation led community activity project proposals are progressing, with 3 approved and the remaining 12 expected soon.
- KA 24. Community Chest fund grants totalling £8,420 were awarded to 17 different organisations during Q3.
- KA 25. Over 200 guests continue to be supported through the Homes for Ukraine Scheme, with work to re-match or secure private rental properties reducing the need for temporary accommodation after existing host arrangements end.
- KA 26. The Active Lifestyles team has worked with a number of National Governing Bodies of Sport to help us draft Leisure Built Facilities and Playing Pitch Strategies. St Neots Primary Care will be commissioning the delivery of 'Let's Get Moving' courses for their patients from next Quarter.

There are three key actions that have been given an Amber status. KA 9 relates to Social Value in procurement, with support being explored to help us develop our future approach. KA 19 remains categorised as Amber, with a revision to the design for the Warboys housing site now expected to be received by the end of January 2023. Work is yet to commence on the refreshed Community Strategy (KA 21) as this was delayed to allow it to be informed by insights from the engagement undertaken as part of the Place Strategy (Huntingdonshire Futures) work.

3.5 Quarter 23 results for 2022/23 Corporate Indicators are shown in the following table:

Corporate Indicator results	Number	Percentage
Green (achieved)	15	63%
Amber (within acceptable variance)	6	25%
Red (below acceptable variance)	3	13%
Awaiting progress update	0	0%
Not applicable (annual/data unavailable/ targets TBC)	6	

Nearly two-thirds of the performance indicators with targets were on track at the end of Quarter 3 and six were given an Amber status because performance was reported as below the target level but within acceptable variance. Three indicators were given a Red status as performance was below the acceptable variance.

The indicators with a Red status relate to the household waste reused/recycled/composted rate (PI 1), the number of homelessness preventions achieved (PI 20) and the number of community and voluntary sector groups accredited under the 'Good to Go' scheme (PI 26). The dry summer had a significant impact on the household waste indicator, with lower vegetation growth resulting in less garden waste collected and composted. However, the forecast performance at the year end remains unchanged from last quarter's projection at 56% against a target of 60%.

The number of homelessness preventions that can be counted against this measure in line with Government reporting requirements is forecast to remain below target for the year. However, the team has reported further successful outcomes from earlier preventions prior to triggering formal prevention/relief duties (which can't be counted for this measure) and the number of households in temporary accommodation shows a slight reduction. As such, fewer homelessness preventions than expected has not led to more households having to be housed in temporary accommodation.

The 'Good to Go' scheme is being reviewed due to lower uptake than hoped for and a process that takes longer and requires more documents than the previous scheme.

Indicators where services met or exceeded their targets in Q3 include the following:

- PI 2. 97.9% of sampled areas were clean or predominantly clean when inspected.
- PI 5. Overall footfall has continued to increase across Huntingdon, St Ives and St Neots (over 10% higher for the year to end of December 2022 compared to the year to end of March 2022) and outperformed Springboard's Market Town Index in the Christmas run-up period.
- PI 12. Despite the cold spell in December, the number of bin collections missed has remained low with under 0.05% of scheduled collections missed since March 2022.
- PI 14 & 15. Both One Leisure Active Lifestyles and One Leisure Facilities teams have recorded above target attendances and admission levels and are forecasting that they will meet their year-end targets.
- PI 16. 1,446 residents have been supported by the Resident Information and Advice Team so far this year, with 75% of calls relating to new customers.
- PI 21. Over £7m of Community Infrastructure Levy was allocated in Q3.
- PI 29. 88 new local health/physical activity events have been started since Q1 by the Active Lifestyles team to help encourage residents to remain/become active.

3.6 The status of corporate projects at the end of December is shown in the following table.

Corporate project status	Number	Percentage
Green (progress on track)	8	53%
Amber (progress behind schedule, project may be recoverable)	6	40%
Red (significantly behind schedule, serious risks/issues)	1	7%
Pending closure	0	

Details of all projects can be found in **Appendix C**. This project report indicates there were 15 projects being delivered across different service areas in Quarter 3. Their current statuses are displayed as a RAG status, which gives an insight as to where the project is at in terms of delivering against the plan and milestones set. Eight projects have been scored as being on target (Green), an additional six were given an Amber status because performance was reported as below the target level, but within acceptable variance. One project (e-Billing) was given a Red status as performance was below the acceptable variance – this project remains on hold.

The Market Towns Programme is a significant programme of work, with the S151 Officer and the Chief Delivery Officer now attending the board meetings and the Corporate Director (Place) chairing the meeting. A regular quarterly report is taken to O&S on the progress of the programme and the next report is due in March 2023.

4. COMMENTS OF OVERVIEW & SCRUTINY PANELS

- 4.1 The Overview and Scrutiny (Performance & Growth) Panel is due to receive this report at its meeting on 1 February 2023. Comments from the Panel will be submitted to Cabinet with this report.

5. RECOMMENDATIONS

- 5.1 The Cabinet is invited to consider and comment on progress made against Key Actions and Corporate Indicators in the Corporate Plan and current projects, as summarised in **Appendix A** and detailed in **Appendices B and C**.

6. LIST OF APPENDICES INCLUDED

Appendix A – Corporate Performance Summary, Quarter 3, 2022/23

Appendix B – Corporate Plan Performance Report, Quarter 3, 2022/23

Appendix C – Project Performance, December 2022

CONTACT OFFICERS

Corporate Plan Performance Monitoring (Appendices A and B)

Daniel Buckridge, Business Intelligence and Performance Manager, email

daniel.buckridge@huntingdonshire.gov.uk

Emma Charter, Performance and Data Analyst, email emma.charter@huntingdonshire.gov.uk

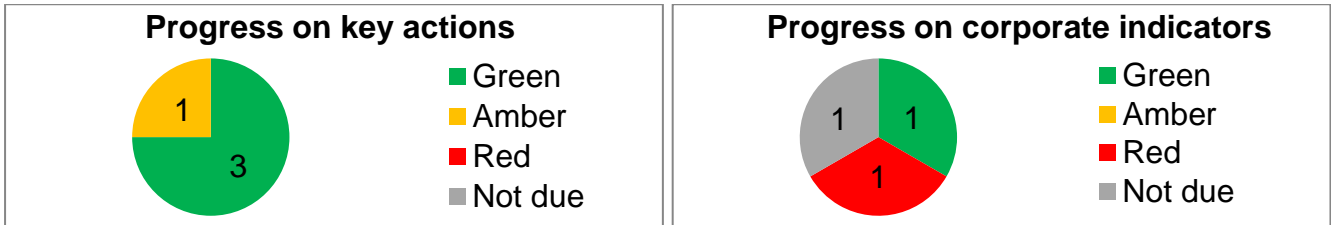
Project Performance (Appendix C)

Liz Smith, Chief Delivery Officer, email liz.smith@huntingdonshire.gov.uk

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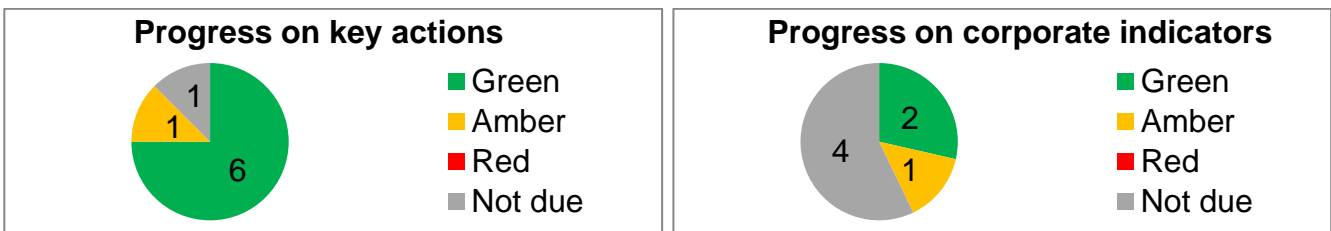
Corporate Performance Summary Quarter 3, 2022/23

Tackling Climate Change and Caring For The Environment



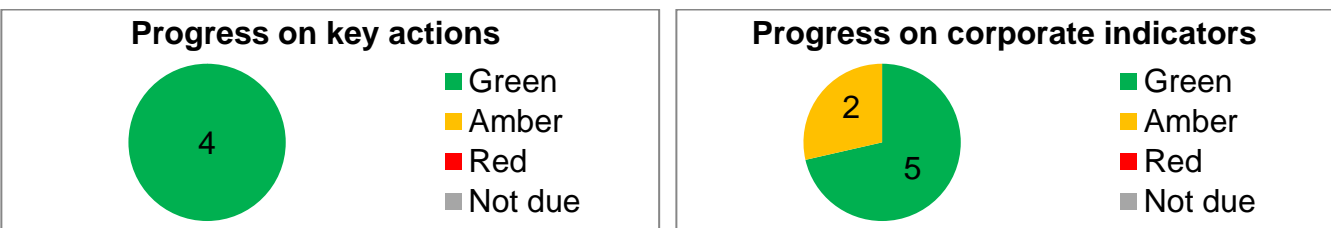
Highlights include continued 98% of sampled areas being assessed as clean or predominately clean of litter, detritus, graffiti, flyposting or weed accumulations in the year to date following continued monitoring and a targeted regime of proactive cleansing.

Enhancing Employment Opportunities and Supporting Businesses



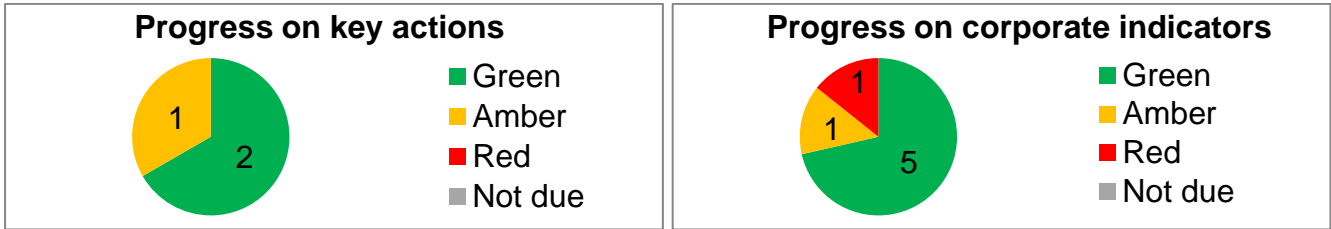
Highlights include the success of bids for external funding from the Cambridgeshire and Peterborough Combined Authority and the UK Shared Prosperity Fund.

Supporting Our Residents Needs



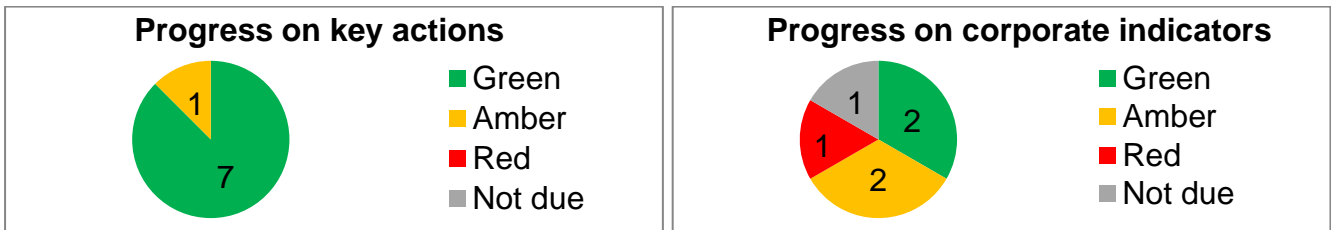
Highlights include the completion of the Energy Bills Rebate Scheme, with the Council distributing circa £9.5m to over 61,000 households in the district to provide assistance with the rise in energy costs.

Improving Housing Provision



Highlights include confirmation in the Annual Monitoring Report published in October that the Council has a 5.75 year housing land supply.

Strengthening Our Communities



Highlights include further progress with a series of Neighbourhood Plans, including Great Gransden's (confirmed to proceed to referendum), The Stukeleys' (examination commenced), Sawtry's (consultation commenced on Reg 14 draft plan) and Catworth (area designated).

STRATEGIC THEME – TACKLING CLIMATE CHANGE AND CARING FOR THE ENVIRONMENT

Period October to December 2022

Summary of progress for Key Actions

G	Progress is on track	A	Progress is within acceptable variance	R	Progress is behind schedule	?	Awaiting progress update	n/a	Not applicable to state progress
	3		1		0		0		0

Target dates do not necessarily reflect the final completion date. The date given may reflect the next milestone to be reached.

Summary of progress for Corporate Indicators

G	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
	1		0		1		0		1

Huntingdonshire must proactively tackle the climate crisis and ecological emergency.

We will act upon this by:

- **declaring a climate emergency to help focus minds and urgently implementing a Climate Action Plan**
- **designing council policies that enable cutting of emissions and provide positive examples for businesses and residents**
- **considering environmental impact in all policy-making and our stewardship of council assets and resources**
- **ensuring our updated Local Plan reflects the priorities outlined in our Climate Action Plan**

Status	Key Actions for 2022/23	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
A	KA 1. Declare a climate emergency	Autumn 2022	Cllr Lara Davenport-Ray	Neil Sloper	Tackling climate change and caring for the environment is a key strategic objective of the Council which is committed to proactively tackling the climate crisis and ecological emergency. The Council agreed a Cost of Living and Climate Change motion on 12 October 2022, recognising that the current cost of living and climate crises require joint attention to support the wellbeing of residents and businesses. Climate Strategy and declaration scheduled for Cabinet in January and Council in February.
G	KA 2. Develop, adopt and deliver a Climate Strategy informed by resident and stakeholder engagement	February 2023	Cllr Lara Davenport-Ray	Neil Sloper	Climate Strategy and associated Action Plan drafted alongside Service Leads. Councillor and Stakeholder engagement completed in August-Sept 2022 along with engagement with Anglian Ruskin University to involve young adults. Adoption date revised to January 2023 to accommodate other key decisions to be made by Council. Future Flightpath: O&S 5/1/23, Cabinet 24/1/23, Council 22/2/23.
G	KA 3. Deliver investment programmes at Hinchingsbrooke Country Park and Riverside Parks in Huntingdon and St Neots	HCP completion spring 2024 St Neots summer 2023	Cllr Simone Taylor	Neil Sloper	St Neots Riverside Walks - additional funding being sought to mitigate increased cost of services and materials. Planning permission going to January Development Committee. HCP -Specialist accessibility equipment was delivered and installed as the final pieces for the new play areas. The new specialist accessibility equipment. October/November 2022: We held several stakeholder and resident sessions at the Countryside Centre to exhibit the proposals for the wider investment in the park. Feedback was overwhelmingly positive for the future of the park, with residents and stakeholders contributing some

Status	Key Actions for 2022/23	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
					excellent suggestions and recommendations to be considered.
G	KA 4. Protect and increase biodiversity within our parks and open spaces	Completion in spring 2024	Cllr Lara Davenport-Ray	Neil Sloper	December 2022 - Project Manager and Project Support Officer recruited. Green Skills programme to begin in Spring 2023. Key Strategic Site audits being used to build workplans and inform Green Skill opportunities.

Corporate Performance and Contextual Indicators

Key to status

G	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
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Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 1. Percentage of household waste reused/ recycled/ composted (cumulative year to date)	58.5%	60.0%	60.0%	57.0%	R	60.0%	56.0%	R
Aim to maximise								

Comments: (Operations) As reported previously, we have collected fewer tonnes of garden waste than last year due to the dry summer reducing vegetation growth across the district. The forecast outturn remains at 56% to reflect expected collections by waste stream over the remaining months of the year.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 2. Percentage of sampled areas which are clean or predominantly clean of litter, detritus, graffiti, flyposting, or weed accumulations (cumulative year to date) Aim to maximise	96%	77%	80%	98%	G	80%	97%	G

Comments: (Operations) Continued monitoring of performance inspections and a targeted regime has helped us proactively cleanse areas, particularly useful during the leafing season.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 3. Carbon emissions from HDC service delivery (note: reporting is likely to be annual only) Aim to minimise	N/a	N/a	N/A	N/A	N/a	TBC	N/a	N/a

Comments: (Climate Strategy) HDC carbon emissions baselined in 2019 as part of Climate Strategy - scheduled for full Council approval 24/1/23. Baseline = 3.671 tCO₂e. Subject to formal adoption, a linear trajectory with annual target levels of tCO₂e will be set. The level will be calculated annually after the end of the financial year as it can only be worked out after final billing for all energy and fuel consumed.

STRATEGIC THEME – ENHANCING EMPLOYMENT OPPORTUNITIES AND SUPPORTING BUSINESSES

Period October to December 2022

Summary of progress for Key Actions

G	Progress is on track	A	Progress is within acceptable variance	R	Progress is behind schedule	?	Awaiting progress update	n/a	Not applicable to state progress
	6		1		0		0		1

Target dates do not necessarily reflect the final completion date. The date given may reflect the next milestone to be reached.

Summary of progress for Corporate Indicators

G	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
	2		1		0		0		4

WE WILL:

Promote Huntingdonshire as a location for investment in high-tech, highly-skilled and green economic opportunities and jobs, within environmental limits.

Support local businesses with the council's purchasing power

Rejuvenate our economy in the wake of the pandemic, by:

- **engaging with businesses to understand their future needs and aspirations**
- **matching workspace to the needs of our residents and businesses**
- **supporting provision of high-speed broadband and mobile phone coverage across the district**
- **supporting residents to access employment and skills advice and provision**

Status	Key Actions for 2022/23	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
G	KA 5. Deliver the Market Towns Programme, including the St Neots Future High Streets Fund, accelerated delivery projects and masterplanning in Huntingdon, Ramsey and St Ives	September 2024	Cllr Sam Wakeford	Pam Scott	Detailed designs have commenced for the St Neots transport projects and which will enable us to tender for the construction work to commence around May/June 2023 to meet the funding deadlines. We will use the funding in line with the individual deadlines set by the funders. We are working with the Town Council on the Priory Centre project as this is being rescoped to provide 3 options to fit within existing funding available (purely FHS funding / FHS funding and some CIL budget and FHS/Full CIL allocation for St Neots), this will be subject to the delivery of other St Neots projects including the Old Falcon. In relation to the Old Falcon, we continue to work with the existing owner to bring the property back into use. Most of the Accelerated Delivery projects have concluded, the exceptions to this are 1) Ramsey Civic Hub which is a novated project to Ramsey Town Council, 2) Wayfinding and 3) Smarter Towns which have been rescoped and work has recently re-commenced and 4) Ramsey Great Whyte Public Realm improvements which has been incorporated into the Local Growth Fund Project in Ramsey.
G	KA 6. Explore external funding opportunities to deliver agreed masterplan and wider priorities	Ongoing	Cllr Sam Wakeford	Pam Scott	We were advised in December that the bid which was submitted to the Cambridgeshire and Peterborough Combined Authority (CPCA) for Local Growth Funding for a project in Ramsey (Produce Hall), which is in the draft Ramsey Masterplan, was successful. The Council will receive £1.158m to deliver this project, we will also use the £295,000 Accelerated funding for public realm improvements as part of this larger project. We have also submitted a

Status	Key Actions for 2022/23	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
					bid for in-year funding to the CPCA for a Masterplan project in Huntingdon. As well as this HDC were successful with funding bids under the UK Shared Prosperity Fund. Opportunities for additional funding will be explored when opportunities arise.
N/a	KA 7. Review Huntingdonshire's 2020-25 Economic Growth Strategy	Starting in Q4	Cllr Sam Wakeford	Nykki Rogers	No action required at this stage. The current Economic Growth Strategy is due to be reviewed following the publishing of the Place Strategy in early 2023.
G	KA 8. Work with partners to promote business support and business start-up programmes and grant schemes	Ongoing	Cllr Sam Wakeford	Nykki Rogers	Regular and ongoing meetings in place with stakeholders and suppliers that are communicated regularly via the ED weekly newsletter and during business engagement meetings.
A	KA 9. Audit the impact of our current Social Value procurement policy and commit to actions to improve its impact	March 2023	Cllr Martin Hassall	Sarah Youthed	Post meeting in November - wider engagement to support local businesses, Lunch & Learn sessions on key aspects of procurement and Social Value and to explore support from Blue Light Commercial for future approach to Social Value.
G	KA 10. Launch new Invest in Huntingdonshire (IIH) and Made in Huntingdonshire campaign (MiH), establish an inward investment baseline	IIH website w/c 25/7/22 Campaign ongoing	Cllr Sam Wakeford	Nykki Rogers	Website and campaign launched.
G	KA 11. Work with partners to support the provision of careers advice, technical and vocational learning including apprenticeships	Ongoing workstream	Cllr Sam Wakeford	Nykki Rogers	Regular and ongoing meetings in place with stakeholders and suppliers that are communicated regularly via the ED weekly newsletter and during business engagement meetings.
G	KA 12. Work with partners to support the provision of high-speed broadband and better mobile phone coverage across the district	Ongoing	Cllr Sarah Conboy	Neil Sloper	Continued work with Connected Cambridgeshire to support the identification of opportunities to roll out Cambs Wi-fi. Property has supported potential supplier with sites appraisal for exchange in Huntingdon to support high speed broadband.

Corporate Performance and Contextual Indicators

Key to status

G	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
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Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 4. Net change in number of local businesses (cumulative year to date)	36	N/A	N/A	102	N/a	N/A	N/a	N/a
Aim to maximise								

Comments: (Economic Development) Concerning start-ups, the strongest sectors in the quarter were business services, wholesale and retail, and construction. Around one in every ten start-ups was a knowledge intensive (KI) business. IT was the dominant sector for KI businesses. Six high-tech manufacturing companies were incorporated with operations in electronics, machinery, plastics and transportation.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 5. Footfall in town centres (Rolling 12-month weekly average, combined total for 4 market)	230,522	N/a	N/A	254,772	G	N/A	N/A	N/a
Aim to maximise								

Comments: (Economic Development) Footfall spikes were observed across the Market Towns relating to Christmas lights switch-ons. Overall, the Market Towns outperformed the Market Town index (Springboard) in the Christmas run-up period. Huntingdon recorded a 1.3% increase in footfall during the Christmas shopping period compared to 2021.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 6. Proportion of council spend with suppliers from the local area (cumulative year to date) Aim to maximise	8.5%	7.8%	TBC	5.7%	N/a	TBC	N/a	N/a

Comments: (Procurement) Performance in Q3 is lower than Q2 and lower than in Q3 last year. We need to explore the data further to understand the reasons behind this i.e. larger spends not required this period or timing of invoices. The indicator is calculated based on spend with local suppliers where the supplier postcode in our accounts system is based in Huntingdonshire so accuracy depends on accuracy of the postcodes recorded. Spend with companies located in Huntingdonshire but with a supplier postcode outside the area is not counted as 'local' even where there may be a local branch so this may be an undercount. Payments on purchase cards are not yet included. Further analysis is needed to identify what proportion of each spend type is local and where there is little or no opportunity to increase 'local' spend (e.g. energy suppliers, HGV manufacturers) to inform target setting.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 7. Percentage of residential and business premises with super-fast fixed broadband coverage (latest figure available, not published every quarter) Aim to maximise	97% (January 2022)	96% (September 2021)	TBC	97% (September 2022)	G	TBC	N/a	N/a

Comments: (Service TBC – Data provided in interim by Business Intelligence & Performance Management) According to the latest Connected Nations Report published by Ofcom in December 2022 (from a snapshot taken in September 2022) there were 85,269 residential and business premises that had access to download speeds of at least 30Mbit/second (Superfast Broadband). The report states were 139 premises with speeds of less than 2 Mbit/second in Huntingdonshire.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 8. Percentage of residential and business premises with indoor 4G mobile coverage from at least 3 operators (latest figure available, not published every quarter) Aim to maximise	90.4% (January 2022)	91% (September 2021)	TBC	90.3% (September 2022)	A	TBC	N/a	N/a

Comments: (Service TBC – Data provided in interim by Business Intelligence & Performance Management) According to the latest Connected Nations Report published by Ofcom in December 2022 (from a snapshot taken in September 2022), 71% of premises had indoor 4G coverage from all four operators (down from 72% in Q3 2021/22) and a further 19% had coverage from three operators. The latest results indicate similar coverage compared to previous results, however the proportion of premises with no indoor 4G coverage from any operator increased to 0.4% (around 357 premises compared to 260 in Quarter 3 2021/22).

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 9. Employment Rate (latest estimate available, previous quarter) Aim to maximise	77.4% (December 2021)	80.9% (September 2021)	N/a	81.4% (September 2022)	N/a	N/a	N/A	N/a

Comments: (Economic Development) Data for age 16-64 taken from the ONS' Annual Population Survey. Sample sizes at district level are low and so the employment rate is subject to sampling error. Caution is therefore required when interpreting any increase/decrease in the rates shown. Figures are reported at the 95% confidence interval level.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 10. No of Huntingdonshire Apprenticeship starts (cumulative academic year to date) Aim to maximise	1,000 (Aug 2021 - July 2022)	N/a	N/A	N/A	N/a	Higher than 21/22	N/a	N/a

Comments: (Service TBC – Data provided in interim by Business Intelligence & Performance Management) The final figures relating to the academic year 2021/22 are now shown under full year 2021/22 performance (data published in November). The first provisional result for 2022/23 are expected to be available in Q4. This will be a part-year figure and will compare with 600 reported at the same stage in 2021/22.

STRATEGIC THEME – SUPPORTING OUR RESIDENTS NEEDS

Period October to December 2022

Summary of progress for Key Actions

G	Progress is on track	A	Progress is within acceptable variance	R	Progress is behind schedule	?	Awaiting progress update	n/a	Not applicable to state progress
	4		0		0		0		0

Target dates do not necessarily reflect the final completion date. The date given may reflect the next milestone to be reached.

Summary of progress for Corporate Indicators

G	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
	5		2		0		0		0

We are committed to ensuring that Huntingdonshire residents have the highest possible quality of life.

Residents face a growing affordability challenge for life's basic necessities. To help mitigate the cost of living crisis, we will use universal access to basic services as a guiding principle.

All residents deserve:

- somewhere warm and safe to live
- a healthy diet
- opportunities to improve their skills, access employment and improve household income
- open spaces and leisure facilities to support their physical and mental health
- access to the digital and transport infrastructure needed for modern life

We are committed to working with partners to do all we can to deliver this.

We will take a positive and proactive approach to:

- **joining up services for the benefit of residents by working with the new integrated care system, other public bodies and the third sector**
- **ensuring that Huntingdonshire is an inclusive district for all residents**
- **working to ensure that more of the wealth created in our local communities should stay in our local communities**

Status	Key Actions for 2022/23	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
G	KA 13. Continue to improve digital access to council services	Ongoing	Cllr Stephen Ferguson	Michelle Greet	There is an ongoing review of opportunities to improve digital access to council services. We have seen an increase in completed e-forms from 75K in 2021 to 78K in 2022. Working with Digital, we continue to improve and release new e-forms such as the 'Action on Energy' e-form which residents used to register their interest in the Energy Support Scheme.
G	KA 14. To develop our understanding of customer and resident needs and use this to enable us to better support our residents in a way that makes sense to them	Ongoing	Cllr Stephen Ferguson	Michelle Greet	During Q4, the new Storm telephony system will enable us to get customer feedback to enable us to ensure we are supporting customers in the best possible way.
G	KA 15. To continue to provide financial assistance to people on low incomes to pay their rent and Council Tax	March 2023	Cllr Stephen Ferguson	Barnes Huggins	The Energy Bills Rebate Scheme ceased at the end of November with circa £9.5m paid to over 61k households in the district to give assistance with the rise in utility bills. At the end of December 2022, Housing Benefit of £19.5m and Council Tax Support of £7.3m had been paid to help with rental and Council Tax costs respectively. A further £160k had been paid to give additional assistance with rental costs via Discretionary Housing Payments.
G	KA 16. Identify and support residents at risk of situations escalating into crisis, including a	March 2023	Cllr Ben Pitt	Claudia Deeth	The Resident Advice and Information Team continue to support new and existing customers and prepared for an increase in service demand due to being in the

Status	Key Actions for 2022/23	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
	review of contracts for the provision of public advice and support for the voluntary and community sector to ensure this is done in the most effective and convenient way				colder months of the year and the run up to Christmas. Online reporting form launched for professionals and volunteers so that they can refer a resident straight into the team for support, this has been well received and is being utilised well. 44 warm spaces are in operation across the District. Agreement to extend Community and Voluntary sector contracts for a further 12 months to allow new arrangements to be achieved.

Corporate Performance and Contextual Indicators

Key to status

G	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
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Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 11. Number of active customer portal accounts (accessed within the last 12 months) (latest figure available) Aim to maximise	N/a	N/a	Increase throughout 2022/23	32,155	A	Increase throughout 2022/23	31,000	A

Comments: (Customer Services) We are seeing a gradual reduction in the number of accounts accessed for the previous 12 months. The number of new accounts created each month has dropped off from around 2K a month in 2021 to 1.5k a month in 2022. The requirement to setup accounts as part of COVID business grant claims would be a factor. The majority of customers complete e-forms as a guest, they are

not required to setup accounts to access most services. The total number of completed e-forms has increased by 3K in 2022 compared to 2021, so the e-form platform is being well used, however for the reasons above account use is reducing slightly.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 12. Number of missed bins (cumulative year to date) Aim to minimise	3,520	2,677	4,495	2,139	G	5,994	3,000	G

Comments: (Operations) Despite the cold spell during December, the number of bin collections missed has remained low. Less than 0.05% of 4.5m scheduled collections were missed to the end of December.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 13. Average number of days to process new claims for Housing Benefit and Council Tax Support (cumulative year to date) Aim to minimise	21.5	21.0	22.0	24.9	A	22.0	24.0	A

Comments: (Revenues & Benefits) The number of new claims being received is still high compared to this time last year. The problem is being exacerbated by the postal strikes which are causing delays in receiving supporting evidence in order for the claims to be processed.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 14. Number of attendances at One Leisure Active Lifestyles programmes (cumulative year to date) Aim to maximise	39,397	26,970	29,250	33,959	G	45,000	45,000	G

Comments: (Active Lifestyles) Quarter 3 has seen a number of 'year best' months in various areas. Right Start Aqua (for older adults) continues to lead the way as a popular product with 5 of the 6 classes being in the top 11 attended sessions for the year. Older people's classes in Buckden, Hemingford and Warboys are in the top eight classes for attendance of all classes delivered. 170 new or renewal Concessionary Applications have been processed and approved in Q3 with popular activities including the gym (46%), swimming (25%) and fitness classes (14%). Disability Sports sessions have had best attendances of the year in Q3 as it still continues recovery and bringing groups back. Young peoples activities continue to exceed targets with sessions such as Home School performing well.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 15. Number of One Leisure Facilities admissions – swimming, Impressions, fitness classes, sports hall and pitches (excluding Burgess Hall and school admissions (cumulative year to date) Aim to maximise	1,082,193	838,885	912,964	933,269	G	1,235,600	1,235,600	G

Comments: (One Leisure) One Leisure facilities have maintained their position from November and whilst fitness based activities are similar there have been seasonal changes where pitch use has increased in quarter 3 versus quarter 2 and this has maintained use even though we have experienced significant weather conditions. One Leisure are on track to meet their annual target.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 16. Number of residents at risk of 'crisis' proactively supported (cumulative year to date) Aim to minimise	N/a	N/a	No Target Set	1,446	G	N/A	N/a	G

Comments: (Community) Focus has been on raising awareness of help and support available to those experiencing financial difficulty. This has included training and signposting to the new referral form as well as a cost of living event. The team reports that 75% of the calls are from new customers and the main asks relate to food, finance and energy.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 17. Number of preventative campaigns or initiatives undertaken (cumulative year to date) Aim to minimise	N/a	N/a	3	3	G	4	4	G

Comments: (Community) Focus has been on raising awareness of help and support available to those experiencing financial difficulty. This has included training and signposting to the new referral form as well as a cost of living event and encouraging donations to the food banks and community fridges.

STRATEGIC THEME – IMPROVING HOUSING PROVISION

Period October to December 2022

Summary of progress for Key Actions

G	Progress is on track	A	Progress is within acceptable variance	R	Progress is behind schedule	?	Awaiting progress update	n/a	Not applicable to state progress
	2		1		0		0		0

Target dates do not necessarily reflect the final completion date. The date given may reflect the next milestone to be reached.

Summary of progress for Corporate Indicators

G	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
	5		1		1		0		0

We will undertake a review of affordable housing.

We will start the review of the Local Plan and associated strategies and policies. Delivery of affordable homes, quality of the built environment, creating healthy spaces and communities, available sustainable public transport, and embedding digital connectivity will all be important considerations.

This review will also include an examination of the suitability of new housing developments with respect to:

- **protecting and enhancing the local environment**
- **protecting the character of a local area**
- **sustainable construction practices**
- **building homes to high environmental standards**
- **potential work locations for new residents**
- **available sustainable public transport and active travel options**
- **appropriate infrastructure**

We will also:

- **encourage new building developments that accommodate a range of specialist housing**
- **work closely with towns and parishes to widen knowledge around the Community Infrastructure Levy and how local communities can access these funds**

Status	Key Actions for 2022/23	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
G	KA 17. Commence an update of the Local Plan. This should ensure that local planning policies include a focus on sustainability of new developments, achieving the right mix of housing sizes, types and tenures to meet the needs of residents, the quality of the built environment, creating healthy spaces and communities, public transport and digital connectivity	May 2024	Cllr Tom Sanderson	Clara Kerr	Papers prepared for presentation to Cabinet in January 2023 to endorse the preparation of a new Local Plan.
G	KA 18. Maintain a five year housing land supply (5YHLS) and ensure that the Housing Delivery Test in the National Planning Policy Framework is met	October 2022	Cllr Tom Sanderson	Clara Kerr	Annual Monitoring Report published in October. HDC have a 5.75 year housing land supply.
A	KA 19. Design and implement strategies to use Council assets to support the delivery of affordable homes	Ongoing	Cllr Sam Wakeford	Pam Scott	Following the meeting in September with planning on the Warboys site, Longhurst's architects have been working through this issues on the original design. A further meeting has now taken place (10th January 23) where the architects have responded to planning feedback. We expect revised designs to be received by the end of January 2023. Due to the way that the contract is structured, Longhurst will not submit other schemes for planning until they receive a positive planning permission on this site. We are aiming for

Status	Key Actions for 2022/23	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
					the Warboys application to go to April's Development Management Committee.

Corporate Performance and Contextual Indicators

Key to status

G	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
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Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 18. Net change in number of homes with a Council Tax banding (cumulative year to date) Aim to maximise	1,023	824	No Target Set Defer to AMR	805	G	No Target Set Defer to AMR	N/A	G

Comments: (Service TBC – Data provided in interim by Business Intelligence & Performance Management) There were an additional 805 homes with a Council Tax banding on 28 December 2022 than recorded at 31 March 2022. The net number of dwellings completed in 2021/22 has recently been confirmed in the Annual Monitoring Report (AMR) as 1,055.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 19. Number of new affordable homes delivered (cumulative year to date) Aim to maximise	311	222	No Target Set	287	G	570	N/A	A

Comments: (Regeneration & Housing Delivery) Consistent with our reports last quarter, a high number of completions are expected this year but the problems of predicting outturn due to problems with labour and material continue. To date 287 homes are completed but the programme is now 'backed up' with close to half the target now estimated to complete in Q4. There is therefore high risk of some slipping into next year. These are not however lost but just delayed.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 20. Number of homelessness preventions achieved (cumulative year to date) Aim to maximise	493	357	459	319	R	612	445	R

Comments: (Housing Needs & Resources) Historic trends show higher numbers of successful preventions and reliefs in Q4, although it is unlikely that we will catch up and achieve the original target set for the year. On top of the figures recoded here we are seeing earlier interventions that achieve a successful outcome. As these are prior to the triggering of a formal prevention or relief duty, they are not reflected in this performance indicator. We have achieved a further 28 successful outcomes in this way on top of the figures shown here giving a total of 347 successful outcomes to the end of Q3. A further metric linked to this is the number of households in temporary accommodation at any one time. Increases in this number would highlight that missed earlier interventions were possibly leading to more households going into temporary accommodation. We are seeing a slight reduction with the number of households in temporary accommodation and so a lower number of preventions is not leading to more households going into this type of accommodation.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 21. The amount of Community Infrastructure Levy (CIL) funding committed for infrastructure development (cumulative year to date) Aim to maximise	£2,156,320	N/A	No Target Set	£7,165,655	G	No Target Set	N/a	N/a

Comments: (Planning) To date £7,165,654.70 has been allocated in accordance with governance process this financial year. The latest funding round has just been closed and applications received are currently being assessed.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 22. Percentage of planning applications processed on target – major (within 13 weeks or agreed extended period) (cumulative year to date) Aim to maximise	81%	87%	86%	93%	G	86%	90%	G

Comments: (Planning) 39/42 = 92.9% year to date. 100% of major decisions within December were within time or within an approved extension of time.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 23. Percentage of planning applications processed on target – minor (within 8 weeks or agreed extended period) (cumulative year to date) Aim to maximise	63%	64%	84%	82%	A	84%	82%	A

Comments: (Planning) 184/225 = 81.8% year to date. 77.6% of minor applications within December were within time or an approved extension of time, an improvement on last month of 2.6%. This is a continued area of focus for decision making, it is not anticipated that this will be on target by year end as backlog applications are determined which may inherently be out of time, but it is important that we continue to determine backlog applications in a timely manner. It is anticipated that this may impact future performance.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 24. Percentage of planning applications processed on target – household extensions (within 8 weeks or agreed extended period) (cumulative year to date) Aim to maximise	81%	81%	81%	89%	G	81%	87%	G

Comments: (Planning) 513/574 = 89.4% year to date. 87% of householder applications within December were within time or an approved extension of time. While there was a small drop from the previous month, the performance overall remains above the target and forecast for end of year performance.

STRATEGIC THEME – STRENGTHENING OUR COMMUNITIES

Period October to December 2022

Summary of progress for Key Actions

G	Progress is on track	A	Progress is within acceptable variance	R	Progress is behind schedule	?	Awaiting progress update	n/a	Not applicable to state progress
	7		1		0		0		0

Target dates do not necessarily reflect the final completion date. The date given may reflect the next milestone to be reached.

Summary of progress for Corporate Indicators

G	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
	2		2		1		0		1

We will:

- continue to work with accredited community organisations to ensure our services fulfil local needs, and are delivered in the way that best builds community and resident capacity
- enable communities to develop and maintain Neighbourhood Plans that reflect the needs and aspirations of those living there
- continue to develop local employment and skills pathways building on the work of our local jobs clubs pilot
- work with police and communities to help people feel safe where they live
- support local people to take action to improve their area including through 'seed funding' projects with community grants

In managing the council's assets and using its resources, we will consider the social and economic impacts upon local communities, as well as financial implications for the council. We will explore every opportunity to build capacity and empower communities to take ownership and meet residents' need.

We want our communities to be great places to live and work. We will explore all opportunities to increase the provision of green spaces, play areas, youth activities and community buildings.

We will work toward our long-term ambition to be the most active District in Cambridgeshire.

Status	Key Actions for 2022/23	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
G	KA 20. Develop, adopt and deliver a Place Strategy informed by resident and stakeholder engagement	Q4 2022/23	Cllr Sarah Conboy	Kate McFarlane	Stakeholder and resident engagement completed as scheduled throughout Q3. Emerging Place Strategy structure and areas of focus being tested with stakeholders and residents particularly with young people and businesses via focus groups, questionnaires, Huntingdonshire Futures website and targeted events until end of January 2023. Update paper being taken to Scrutiny and Cabinet in January.
A	KA 21. Commence development of a refreshed Community Strategy informed by our resident engagement activity and our current Community Strategy	Q3 2022/23	Cllr Ben Pitt	Claudia Deeth	The work on the refreshed strategy has not commenced as yet, to enable information from the Place Strategy consultations to be included.
G	KA 22. Support community planning by providing advice to Towns and Parish Councils seeking to develop or update Neighbourhood Plans	Ongoing	Cllr Tom Sanderson	Clara Kerr	Great Gransden - confirmed can proceed to referendum. Paper to January 2023 Cabinet. The Stukeleys - Examination commenced in November. Sawtry - Reg 14 draft plan consultation commenced. Catworth - area designated in October and meetings ongoing with Parish Council. Work ongoing with the following Parishes with their proposed plans: Glatton and Giddings/Hamerton/Winwick (proposed joint plan).
G	KA 23. Deliver the CCG funded Community activity project with and through community groups, to better meet and build local capability	March 2023	Cllr Ben Pitt	Liz Smith	On track with 3 project proposals approved and remaining 12 expected over the next 4 weeks. Baseline data to track impact of work being collected at the point of project initiation.
G	KA 24. Fund and award Community Chest Grants to local	March 2023	Cllr Ben Pitt	Claudia Deeth	The Grants Panel continues to meet on a monthly basis and more recently has been considering

Status	Key Actions for 2022/23	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
	community groups, and support the work of local voluntary organisations				applications to fund warm spaces. To date, £18,600 has been awarded to community groups via the Community Chest and £8,420 of this was awarded in Q3 to 17 different organisations.
G	KA 25. Work with our Communities to co-ordinate support for Ukrainian refugees moving to the area, including Homes for Ukraine sponsors and their guests	March 2023	Cllr Ben Pitt	Claudia Deeth	We have seen guests arriving at a slower pace than previous quarters. Many hosts have supported their guests to stay longer than the initial 6 months but where this has not been possible, re-matching or securing private rental properties has been necessary. Funding has been made available by the Government to enable this to happen and avoid risk of need for temporary accommodation. Advert now out for the post of home finder to assist guests to move on into their own accommodation. There are currently over 200 guests being supported through the Homes for Ukraine scheme.
G	KA 26. Work in partnership to provide greater leisure and health opportunities at Community, Sports Club or within formal Leisure to enable more people to be more active, more often	March 2023	Cllr Ben Pitt / Cllr Simone Taylor	Gregg Holland	Partnerships continue to be key in delivery of activities and supporting strategic outcomes. Certain disability groups such as Special Choices day care centre have returned to activities in Q3. A number of National Governing Bodies of Sport have worked with us to support the Leisure Built Facilities and Playing Pitch Strategies into draft stages. St Neots Primary Care are going to be commissioning the team in Quarter 4 and beyond to deliver some 'Lets Get Moving' courses for their patients. Relationships with Primary Care Network staff including Social Prescribing Link Workers and Health and Wellbeing Coaches are developing and becoming more established as are relationships with Integrated Care System Staff including Neighbourhood Management Teams. Work has been carried out with the Integrated

Status	Key Actions for 2022/23	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
					Care System's 'Waiting Well' strategic project and the north place's 'Frailty Steering Group'.
G	KA 27. Play an active role in the development of the Integrated Care Partnership to ensure that health delivery contributes to local objectives around enhanced Quality of Life	March 2023	Cllr Ben Pitt	Liz Smith	Huntingdon and A1 Integrated Neighbourhood Board established by the ICS Integrated Neighbourhoods Programme Manager. Two meetings delivered and attended by HDC reps to identify local Primary Care Network priorities and how partners can contribute to making improvements to residents' health. Working groups being established.

Corporate Performance and Contextual Indicators

Key to status

G	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
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Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 25. Number of hours worked by volunteers (method of measure TBC) Aim to maximise	N/a	N/a	No Target Set	N/A	N/a	N/A	N/a	N/a

Comments: (Community) We are working with Hunts Forum to develop a method of measuring the number of hours worked by volunteers and hope to be in a position to report on this in Q4.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 26. Number of accredited community and voluntary sector groups within Hunts under the 'Good to Go' or other scheme (latest position at end of quarter) Aim to maximise	N/a	N/a	4	3	R	20	<20	R

Comments: (Community) The scheme has not had the uptake that was originally hoped for. It is reported that the process to achieve the accreditation is takes longer and is dependent on organisations having the necessary documents, if these are not in place, they have to be obtained before the next step is taken. This has been fed back to Hunts Forum and is being reviewed as part of future arrangements.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 27. The number of programmed food safety inspections undertaken (cumulative year to date) Aim to maximise	391	N/a	723	479	A	864 plus potential 100 new businesses	650	A

Comments: (Community) One member of the team (1FTE) was on long-term sick leave for the whole of Q3 which along with Christmas leave has impacted inspection numbers. There has been some uptake of paid additional hours, however it has not been as much as hoped. At this stage we are forecasting we will not achieve our target for 2022/23. Proactive work continues to be undertaken to identify premises no longer trading so these can be closed on the system. Inspections continue to be carried out on a risk basis, with highest risk and new businesses being inspected as a priority. The next Quarterly Report will be prepared for Licensing and Protection Committee.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 28. Number of 'Aspirations High' initiatives delivered within identified primary schools (cumulative year to date) Aim to maximise	N/a	N/a	N/A	0	A	6	0	A

Comments: (Community) This work has been delayed due to a number of other pieces of work taking priority - the Community Team has played a key role with Homes for Ukraine and our response to Asylum Seekers. The initial meeting with schools and Academy Trusts is taking place in February and the work is planned for 2023/24. With this short delay, shown as Amber.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 29. Number of local health/physical activity events developed (cumulative year to date) Aim to maximise	N/a	N/a	65	88	G	100	110	G

Comments: (Active Lifestyles) Above Q3 target. New sessions started in Special choices disability session, Escape Pain at St Neots and St Ives, new Active for Health adult, children and young people and new indoor cycling sessions. New cohorts for Healthy You.

Performance Indicator	Full Year 2021/22 Performance	Q3 2021/22 Performance	Q3 2022/23 Target	Q3 2022/23 Performance	Q3 2022/23 Status	Annual 2022/23 Target	Forecast Outturn 2022/23 Performance	Predicted Outturn 2022/23 Status
PI 30. Number of people supported by local jobs clubs (cumulative year to date) Aim to maximise	N/a	N/a	n/a	115	G	No Target Set	250	G

Comments: (Community) EDGE has relocated from the High Street in Huntingdon to now be based alongside the Department for Work and Pensions (DWP) at Pathfinder House. This has resulted in an increase in referrals to the EDGE job club as a customer can literally be handed over. Brampton report that they have not received any referrals from DWP so this is being looked into. Emphasis on Oxmoor job club as some residents have reported contracts coming to an end.

Programme / Project Name	Description / Outcome	Original Completion Date	Current Completion Date	RAG	Status	Latest Project Update	Service Area	Project Sponsor	Project Lead
Market Towns Programme	Programme to Regenerate St Neots, St Ives, Ramsey and Huntingdon. Building on the work of Prospectuses of Growth (St Ives, Ramsey and Huntingdon) and Masterplanning work undertaken for St Neots.	31/03/2024	31/03/2025	G	In Progress	December 2022 update: Project made up of two significant parts: 1) The pedestrianisation of parts of the Great Whyte street 2) The design, construction and delivery of a market produce hub to be located in the pedestrianised area. November 2022, the CPCA Board approved funding for the delivery of the Produce Hub. This is the more sizeable portion of the project, whilst the pedestrianisation scheme is effectively enabling works. With the award of funding HDC can now work towards initiating the project and developing a project plan for delivery over the next 18 months. RAG status is green for Time, budget/costs, scope, benefits and outcomes and resources.	Strategic Planning	Pam Scott	Seamus Cleary
Accelerated Programme	A programme of short-term interventions to support the market towns of St Ives, Huntingdon and Ramsey and respond to challenges associated with COVID 19.	31/03/2022	31/03/2022	G	In Progress	December 2022 update: Delivery of all live projects progressing as planned and now absorbed as a project into the Market Towns Programme of work. The controls for time, budget/costs, benefits, outcomes and resources will be actively managed as part of the wider programme of work, with designated resource assigned to the successful delivery of these works. Options for use of unallocated funding being considered alongside UK Shared Prosperity Fund and Cambridgeshire and Peterborough Combined Authority (CPCA) Local Growth Fund bid for Ramsey. Proposed use of unallocated accelerated delivery funding to be taken to the CPCA for ultimate approval.	Development	Pam Scott	Seamus Cleary
Affordable Housing Delivery Project- 13 sites	Yr1: Review of 42 sites, establishing package of sites for affordable housing and competition to find delivery partner. Cabinet approved sale of 13 sites to Longhurst Group. Exchange of contracts target date Jan 2021. Project brief to come to WP Board on 15 December. Yr2: Longhurst to obtain planning permissions, complete land purchase of viable sites and start on site. Land value could be used for Private Rented homes. Yr3&4 Developments to be completed by March 2023.			A	In Progress	December 2022 update: Longhurst have taken longer than expected to deliver a scheme at Station Road Warboys that picks up on the issues raised by planners. Until this site receives planning permission no other sites will be submitted this is to prevent high levels of abortive costs on Longhurst part. There has also been a high turnover of staff at Longhurst which hasn't helped with the momentum of the scheme.	Development	Kate McFarlane	Pamela Scott
CPP - eBilling	Delivers an eBilling capability that will allow residents to request online council tax bills, letters and benefits statements and letters	TBC	TBC	R	On Hold	December 2022 update: this work was in the Service Plan for delivery in 22/23. However the unplanned work on Energy Bills Rebate the Government told us to deliver (supporting c62k households with c£9.4million of funding) was a higher priority and was delivered on time and to budget. With two further additional energy bill initiatives and further unexpected allocations to be distributed to residents currently eligible for the Council Tax Support scheme a review on the viability and feasibility of proceeding with this project in 23/24 is required. A decision on when to reinstate this project will be taken in Q4.	Revenues & Benefits	John Taylor	Amanda Burns
OL Ramsey Decarbonisation Project (Funded via Salix - BEIS Section 31 grant)	Implementation of energy and sustainability measures to reduce carbon usage.	31/09/2022	03/03/2022	G	Completed	December 2022 update: Successfully delivered on time and budget. No further reporting required	One Leisure	Paul France	Matthew Raby
Hinchingbrooke Country Park	Business Plan investment to return site to non-subsidy. Subject to agreement of long lease with County Council	31/12/2023	31/12/2023	A	In Progress	December 2022 update: Cabinet agreed new business case 21/09/2022. Feedback from pre-app received and additional information required before progressing to full planning (January 2023). Potential to stack procurement and claw back time. October onwards - public consultation of concept plans, to be included in planning application. Play areas installed with good feedback.	Operations	Neil Sloper	Judith Arnold
New HR system	Full OJEU tender to replace the existing HR and Payroll system with a new, modern, cloud-based solution which better integrates with other systems (e.g. active directory, Tech1 etc.)Joint procurement with CCC and SCC, Procurement lead is CCC. PM is external consultant.	01/10/2021	01/04/2022	G	Completed	December 2022 update: Successfully delivered on budget. No further reporting required	HR	Oliver Morley	Kate Gilbert Randeep Singh (PM)

Programme / Project Name	Description / Outcome	Original Completion Date	Current Completion Date	RAG	Status	Latest Project Update	Service Area	Project Sponsor	Project Lead
Civil parking Enforcement	The Council will be undertaking the process to decriminalise parking; with the enforcement of on-street parking offences currently falling within the remit of the police as a criminal offence, this process enables a Local Authority to undertake enforcement covering several common on-street offences under civil powers (Civil Parking Enforcement).	01/07/2023	01/07/2023	G	In Progress	December 2022 update: Deliverables to date over the last quarter <ul style="list-style-type: none"> • Redraft Parking Orders • Confirm charge/permit cost plan and identify current appeals process • Draft requirements for Enforcement and define current waive/reject rationale 	Operations	Neil Sloper	George McDowell
Godmanchester Fish Pass	Funding of repair/renovation to sluice structures, Mill Steps site, and potential additional fish/eel passage. None of this is HDC money.	30/11/2021	30/11/2021	G	Completed	December 2022 update: Successfully delivered on time and budget. No further reporting required	Operations	Neil Sloper	Andrew Rogan
Wyton (North Huntingdon One Public Estate project)	Wyton (One Public Estate) To explore scale of growth potential of land north of Huntingdon, inc delivery of former Wyton Airfield, and the necessary infrastructure requirements and fiscal / legal mechanisms to ensure coordinated delivery			A	On hold	December 2022 update: Views from HDC procurement received on draft quote evaluation documents and an appropriate framework identified. Awaiting feedback on proposed procurement route. Comments from Cambridgeshire and Peterborough Combined Authority on transport section of revised brief received. Revised brief and scoring documents will be shared with board members for their views ahead of a board meeting. Place Director considering this project alongside all other priorities articulated in the planning service plan.	Place	Kate McFarlane	Natalie Elworthy
Health Inequalities Project	£250k allocation from the Integrated Care System (ICS) to address health inequalities across the district, through community engagement and support: - Set up an engagement approach with Community Groups through the Recognised Organisation (RO) network - Commission and deliver activity informed by the needs and interests of the area - to explore the mechanism for capturing and presenting all the opportunities for activity to the whole community and professionals due to support them.	01/07/2023	01/07/2023	G	In Progress	December 2022 update: Key achievements and deliverables in the last quarter: <ul style="list-style-type: none"> • 5 x Training sessions organised (40 attendees) • Promotion and support to other support services on a prevention pathway model design (online and hard copy) • Press coverage specific to each new project and community consultation activity 	Leisure and Health, Community	Director of People	Anna Bradley-Dorman
Warm Spaces	Support for local residents from the cost of living crisis and the increasing costs of fuel on our residents. The project will include (but is not limited to): <ul style="list-style-type: none"> • Preparation of a list of HDC premises that could be opened up to more intensive use by local people • Mapping of other publicly owned buildings which could also be included in the offer (County and parish councils, village and community halls etc.) • Create realistic budget and finance support for our residents • Inviting community organisations to join a Huntingdonshire wide programme, providing signposts and promotional support, as recognised facilities • Creating a financial support package for local groups for small scale grants (using the Community Chest) to invest in facilities which would assist in opening buildings. 	01/06/2023	01/06/2023	G	In Progress	December 2022 update: Key achievements and deliverables in the last quarter: <ul style="list-style-type: none"> • Dedicated website set up - 3220 hits since launch • Registration Process developed and Information Sheet for Warm Spaces to successfully set up • Extensive social media promotion (Facebook and Twitter) and press/radio coverage • Prevention Pathway in Development - online and hard copy 	Estates and partnership	Director of People	Anna Bradley-Dorman

Programme / Project Name	Description / Outcome	Original Completion Date	Current Completion Date	RAG	Status	Latest Project Update	Service Area	Project Sponsor	Project Lead
Huntingdonshire UK Shared Prosperity Fund (UKSPF) Programme	The UKSPF is a central pillar of the UK government's ambitious Levelling Up agenda and a significant component of its support for places across the UK. The fund has been introduced to replace the previous European Regional Development Fund (ERDF) and European Social Fund (ESF). HDC has received an allocation of £1,878M (minus a 4% admin fee) from 22/23 to 24/5 to deliver the UKSPF objectives of: - Supporting local businesses - Communities & place - People & skills The UKSPF in Cambridgeshire is administered by the CPCA and HDC has been inputting in the combined investment plan which will be considered through the CPCA governance structures during July 22, prior to submission in Central Government on 1 Aug 22.	31/03/2024	31/03/2024	A	In Progress	December 2022 update: Funding has been confirmed and will be awarded in FY 23/24. Initial planning work is continuing to be worked through across the agreed areas of work: - Business support (a number of packages to be awarded to support local business development and growth) - Active travel (to undertake 6 feasibility reports on the active travel opportunities across the district) - Vibrant communities (a package of funding for local communities to grow and develop their communities to the benefit of residents and businesses) - Community skills and employability provision (go develop the community support for job clubs and similar initiatives) - Ramsey Great Whyte Improvement Project (additional funding for the expansion of the local economy in Ramsey)	Economic Development, Regeneration & Housing, Community Services & Environment	Director of Place	TBC
Biodiversity for All	To accelerate the delivery of measurable biodiversity net gain in Huntingdonshire, delivering the aspiration of Doubling Nature through: • Faster and more direct action on our own land engaging the community • Pilot projects with Parish Councils and other landowners to roll out similar projects. • Pilot projects with community organisations and groups to develop skills and community • Delivery models to enable the delivery of more biodiversity in the future.	31/03/2024	31/03/2024	A	In Progress	December 2022 update: The final agreement of the Green Skills project is yet to be finalised which may delay the start date for this work. The rewilding work will coincide with the release and promotion of the climate strategy and a public facing webpage is being developed to inform residents of the reason for new approach. This month's achieved deliverables: • Agreement of HCP as the pilot site for the Green Skills Project • 7 of the 11 MKA audits have been completed • Groundworks have reviewed and signed the contract for the Green Skills project	Operations	Assistant Director Strategic Insight and Delivery	Nick Massey
St Neots Riverside Walks	CIL funded project to improve pathways via surface improvement and widening, adjust path, upgrade existing lighting, resurface bench pads and improve signage.	12/12/2022	12/12/2022	A	On Hold	December 2022 Update: As things stand the planning permission is outstanding, Current funding will not cover the planned works due to increased costs of labour and materials. This month's achieved deliverables: • Environment Agency planning objection resolved/removed • Lead Flood Authority planning objection resolved/removed • Urgent patch repair carried out to footpaths • Additional funding sought through CPCA	Operations	Assistant Director Strategic Insight and Delivery	Helen Lack

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Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Review of Representatives on Outside Bodies and Internal Drainage Boards

Meeting/Date: Overview and Scrutiny (Performance and Growth – 1st February 2023
Cabinet – 7th February 2023

Executive Portfolio: Executive Councillor for Place

Report by: Democratic Services Officer

Ward(s) affected: All

RECOMMENDATION

The Overview and Scrutiny Panel is invited to comment on the report of the Review of Representatives on Outside Bodies and Internal Drainage Boards undertaken by an Overview and Scrutiny Task and Finish Group and approve its submission to the Cabinet.

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Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Review of Representatives on Outside Bodies and Internal Drainage Boards

Meeting/Date: Overview and Scrutiny (Performance and Growth – 1st February 2023
Cabinet – 7th February 2023

Executive Portfolio: Executive Councillor for Place

Report by: Democratic Services Officer

Ward(s) affected: All

Executive Summary:

Cabinet makes annual appointments to a variety of Outside Bodies and Internal Drainage Boards. Overview and Scrutiny were asked by Cabinet under the previous administration to review this scheme of appointments.

This report summarises these appointments, the discussions that took place with a selection of representatives from these Boards and Organisations and the recommended actions to ensure clarity and consistency.

Recommendation(s):

The Cabinet/Committee is

RECOMMENDED

- a) to implement a proper reporting process;
- b) to identify the relevant Officers to take ownership of the relationship between the Council, Councillor and Organisation or Board;
- c) to establish regular communication between Officers and nominated Councillors to ensure consistency and clarity;
- d) to develop a job description to establish clarity and consistency for appointed Councillors;
- e) to set clear expectations for Members and ensure they are able to fulfil the duties of the role when appointed,

- f) to review the list of organisations and boards appointed to, and
- g) to ensure that appointments are non-political and are made taking ward and specialist expertise into account.

1. PURPOSE OF THE REPORT

- 1.1 This report contains the background, justification, process, conclusions and recommendations arising from a task and finish study on the Council's scheme of appointments to outside bodies and Internal Drainage Boards.

2. BACKGROUND

- 2.1 Overview and Scrutiny Members were asked to consider the scheme of appointments to outside bodies and Internal Drainage Boards. This report looks at that study.
- 2.2 The Overview and Scrutiny Panel (Performance and Growth) appointed a Task and Finish Group (The Group) comprising Councillors S Cawley, S Corney, I Gardener and S Howell. The Group appointed Councillor I Gardener as its Rapporteur.

3. ANALYSIS

- 3.1 The Group's first task was to complete a study plan. In doing so, the purpose of the study was confirmed to be to examine:

- The process of appointments to outside bodies
- The process of appointments to Internal Drainage Boards
- The process of reporting between appointed Councillors, Officers and Bodies/Boards.
- The process of reporting to the Council with an annual summary.

- 3.2 The initial step was to review the current process of appointments. It was established that many discrepancies existed. It was therefore decided that the study would aim to clarify and streamline the process to ensure best practice and best value for the Council, the organisations involved and residents. Bodies and officers were identified to investigate detail.

- 3.3 The case studies were:

- Alconbury and Ellington Drainage Board
- Kimbolton School Board of Governors

The Group were fortunate to be able to interview:

- The Chairman of the Governors of Kimbolton School
- H Raby of Internal Drainage Board – Alconbury & Ellington
- P Camamile and D McMurdo of Bedford Group of Drainage Boards
- Councillor J Clarke who is currently the appointed Member for the Internal Drainage Board – Holmewood & District
- The Operations Manager for Environmental Services
- The Executive Leader of the Council

This allowed for a broad understanding of what is expected of Councillors by boards, organisations and Officers alike.

- 3.4 The following sections contain the Group's findings and conclusions.

4. COMMENTS OF OVERVIEW & SCRUTINY

- 4.1 The comments of the relevant Overview and Scrutiny Panel will be included in this section prior to its consideration by the Cabinet.

5. UNDERSTANDING THE CONTEXT

- 5.1 During early discussions, it became clear that whilst a reporting process had previously existed, this was no longer the case. It was felt that such a reporting process would add value to the appointments along with clear lines of communications.
- 5.2 During discussions with the Officer who is the named contact for Internal Drainage Boards, it became apparent that not all Officers were fully aware of the appointment scheme or the purpose that representatives served. This may in part be due to the restructuring of some services over recent years.
- 5.3 It was also established that many new Councillors had been appointed into these roles and that it was unclear what was expected of them to be able to fulfil the roles.
- 5.4 In the process of discussing the organisations and Boards with appointed representatives, some discrepancies were observed. Notably the question of whether appointments to windfarms were a statutory requirement as some of the district's windfarms had appointed Councillors and some had not.
- 5.5 It was suggested that a mechanism should be put in place to allow for additional organisations and boards who would benefit from the scheme of nominations to be identified. This would enable to Council to establish more formal links with other groups and organisations to achieve the Council's strategic aims.

Case studies

Officer involvement

- The Officer named as the contact for Internal Drainage Boards advised that he did not have contact with Internal Drainage Boards aside from for operational reasons. He also confirmed that he did not have contact with Councillors who had been appointed to Internal Drainage Boards.
- It was thought that regular meetings with the named Contact Officers would ensure that Councillors were fully briefed prior to attending meetings of Boards or Organisations, this may include identifying known issues, briefing on desired outcomes, clear communication - allowing representative Councillors to be in a position to question and challenge. It might also mean they provide leadership to organisations.

- It was also felt that post meeting follow up sessions between named Contact Officers and Councillors would ensure a cycle of communication.
- Finally, it was considered that there should be a mechanism for feeding knowledge into the Council's intelligence gathering and strategic assessment activities.

Board of Governors for Kimbolton School

- The Group heard from the Chair of the Board of Governors at Kimbolton School. The contribution that the appointed HDC Councillor made was valued by the board and felt to be a useful link of communication between the school and the Council.

Internal Drainage Boards

- Whilst the main focus of the group looked at Internal Drainage Boards, the principles of information gathering, pre meeting briefings with Officers and reporting back could be applied to all Boards and Bodies where HDC appoints a representative.
- Levies are set by the Internal Drainage Boards but the Council does not have control over what this is then spent on. That is decided by the Board and any Councillors who are appointed to that Board may take part in these decisions.
- The Group heard that the Bedford Group of Drainage Boards were intending to merge several smaller boards including the Alconbury and Ellington Board to address the number of Councillor vacancies on the boards.
- The Group heard that the planned amalgamation would provide one vacancy for a HDC Councillor to the main Board and then smaller advisory and working groups would operate at a local level with the potential for more Councillors or relevant professionals to be nominated.

6. FINDINGS

- 6.1 That a proper reporting process be implemented and a record of attendance at meetings be recorded.
- 6.2 Lines of communication be established to ensure clarity and consistency between Officer and Members to ensure best practice, establish a briefing mechanism and feedback loop.
- 6.3 A job description to be established to set out what is expected of Members.
- 6.4 Ensure appointees are clear on expectations and able to fulfil the requirements of the role, appointments to be amended if necessary.
- 6.5 Recommended to identify Officers within the Council to establish ownership of relationship between organisations and Councillors.

- 6.6 It was established that putting these processes into place, would add value for both the appointed Councillor and the Council.
- 6.7 Review the appointments to ensure none are made where they are not required whilst also recognising there is value in establishing dialogue to promote understanding in both directions and to establish rationale to support this. The review should also consider whether there are any organisations that the council wants to be represented on taking into account its strategic priorities.
- 6.8 That appointments be non-political.
- 6.9 To regularly review the appointment process and reporting.

7. LEGAL IMPLICATIONS

- 7.1 There may be legal implications depending on the Organisation or Board involved as they are often set up under different legislation and have different legal structures, however these will be dealt with on an ad-hoc basis as they occur.

8. RESOURCE IMPLICATIONS

- 8.1 N/A

9. REASONS FOR THE RECOMMENDED DECISIONS

- 9.1 The recommended actions will provide a consistent and robust approach to managing these appointments and will improve communication between all involved.

10. LIST OF APPENDICES INCLUDED

Appendix 1 – Representatives on Organisations 2022/23 (until May 2026)
Appendix 2 – Extract from Signpost – Members' Representation on Outside Bodies

11. BACKGROUND PAPERS

None

CONTACT OFFICER

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Overview and Scrutiny Work Programme 2022/23

Performance and Growth

In Progress

Topic	Membership & Scope	Lead Officer	Progress
Review of External Appointments to Outside Organisations	Cllrs S Cawley, S J Corney, I D Gardener and S A Howell	TBC	<p>Summer 2022: Terms of Reference have been established. Questionnaire has been sent to all relevant boards and organisations. Regular meetings are established from September.</p> <p>September 2022: Evidence and information gathering underway.</p> <p>November 2022: Information gathering completed.</p> <p>February 2023: Report presented to O&S Panel and Cabinet</p> <p>Next steps: Plan regular review to monitor implementation of recommendations.</p>

Environments, Communities and Partnerships

In Progress

Topic	Membership & Scope	Lead Officer	Progress
Climate	Councillor T D Alban Councillor J Kerr Councillor C Lowe Councillor D Shaw	Neil Sloper	<p>November 2022: Initial Meetings held to establish Terms of Reference for the group.</p> <p>Next Steps: Regular meetings established. Evidence and information gathering to be progressed.</p>
One Leisure and Burgess Hall	n/a	Gregg Holland	<p>Autumn 2022: The Panel requested an update on future plans for One Leisure and Burgess Hall.</p> <p>February 2023: Business Plan updates for the services will be presented to the Panel</p>
Flooding	n/a	Oliver Morley	<p>Autumn 2022: The Panel requested an update on how effective the measures which were put in place in July 2021 following a Flooding Task and Finish Report have been.</p> <p>Summer 2023: An update will be presented to the Panel.</p>

Warm Spaces	n/a	Liz Smith	<p>Autumn 2022: The Panel requested an update on the Warm Spaces Project.</p> <p>November 2022: The Warm Spaces Project was presented to the Panel.</p> <p>Spring 2023: An update on the Warm Spaces Project will be presented to the Panel following the winter season.</p>
Roman's Edge Lettings Plan	n/a		<p>TBC: An update will be presented to the Panel.</p>

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