



CORPORATE SELECT COMMITTEE AGENDA

Date: Monday, 8 February 2021

Time: 6.30 pm

Venue: Virtual Meeting

You can view the agenda online by using a smart phone camera and scanning the code below:



29 January 2021

PART 1

1. Apologies for Absence
2. To receive Disclosures of Interest on any matters before the Committee
 1. Disclosable Pecuniary Interests
 2. Other Interests
3. Any matters referred to the Committee under the call-in procedure
4. To approve the minutes of the previous meeting (**Pages 3 - 8**)
5. Third Quarter Financial, Procurement and Performance Review 2020/2021
6. 2021/22 Budget and Medium Term Financial Plan 2021/22 to 2024/25 (**Pages 9 - 146**)
7. Health and Safety Annual Report 2019/20
8. Select Committee Work Programme (**Pages 147 - 152**)
9. Any questions referred to the Executive Member (Member Services to be advised of any questions at least 4 days prior to the meeting)
10. Exclusion of Press and Public

PART II

11. Exempt Minutes (**Pages 153 - 154**)

(Paragraph 3, 7 - Information relating to the financial or business affairs of any particular person (including the authority holding that information) Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.)

MARK TRILLO
EXECUTIVE DIRECTOR AND MONITORING OFFICER

Membership of Corporate Select Committee

Councillor T Ashton (Chair)

Councillor J Collins

Councillor S Flower

Councillor D Kerr

Councillor R McKeown

Councillor E Siddall

Councillor M Stone (Vice-Chair)

Councillor O Cross

Councillor L Grooby

Councillor D Lomax

Councillor G Oakley

Councillor E Thrane



CORPORATE SELECT COMMITTEE

Meeting: Monday, 30 November 2020 at 6.30 pm in Virtual Meeting

Present: Councillor T Ashton (Chair)

Councillors J Collins, O Cross, S Flower, L Grooby, D Lomax, R McKeown, G Oakley, K Savage, E Siddall, M Stone and E Thrane

Apologies for absence were received from Councillor D Kerr

Councillors Barrow, Todd and A McKeown were also in attendance.

20/69 CHAIR'S ANNOUNCEMENT

The Chair confirmed that the meeting was being broadcast live to the internet via the Council's website and was capable of repeated viewing. The images and sound recording may be used for training purposes within the Council. All were asked to keep to the speaking guidelines which were outlined. Any views expressed by any speaker in the meeting are the speaker's own and do not necessarily reflect the views of High Peak Borough Council.

20/70 TO APPROVE THE MINUTES OF THE PREVIOUS MEETING (Agenda Item 4)

RESOLVED:

That the minutes of the meeting held on 28 September 2020 be approved as a correct record.

20/71 VISION DERBYSHIRE (Agenda Item 5)

The Committee considered a report which set out the work that has been taking place with Derbyshire councils on the development of a new collaborative approach to deliver non-structural reform across Derbyshire, and also provided an update on progress with the proposed publication of the Government's Devolution and Recovery White Paper and the potential for local government reorganisation.

The report was welcomed, with the view being expressed that ways in which the proposals could save money needed to be demonstrated and that there needed to be greater engagement with key organisations including the LEP and major employers. The disengagement of Derby City Council was commented on and it was queried whether this could affect the success of the project. It was commented that although High Peak needed to be

involved in the process to avoid the area being isolated, it is important to still be able to work with other authorities, such as the Greater Manchester authorities, in view of services accessed by residents.

RESOLVED:

1. That the Executive be recommended to:
 1. note the progress with the work that has taken place with Derbyshire Councils on the development of Vision Derbyshire – a new collaborative approach to deliver non-structural reform across Derbyshire;
 2. note the intended publication of the Government’s Devolution and Local Recovery White Paper and the potential implications in relation to local government reform;
 3. approve Vision Derbyshire as the Council’s preferred option of local government reform in Derbyshire at the current time subject to further reports on confirmed proposals;
 4. endorse the District Councils’ Network’s call for proposals in the Government white paper to back the success of district councils in delivery and not distract from the local recovery effort or reduce delivery capacity through forcing local government reorganisation
2. That the committee receive further reports on any confirmed proposals from Vision Derbyshire when available.

20/72 COVID RECOVERY - VERBAL UPDATE
(Agenda Item 10)

The Committee were provided with an update around the current restrictions due to Covid, the council’s response and recovery plans.

In addition to ensuring services meet the current government guidelines, additional responsibilities had also been placed on the council in terms of administering the business grants schemes, and there were a number of enforcement and compliance activities and extended regulatory requirements to adhere to. It was noted that some non-statutory services such as internal audit had been suspended in order to assist with the administration of the business rates scheme. Work was now on-going around the re-opening of services under the Tier 3 restriction and arrangements would be reviewed as government guidance is issued.

Regarding the Business Grants, the council is administering 4 schemes which offered both mandatory and discretionary grants to eligible businesses who were encouraged to apply via the council’s website. Other funding had been received which local authorities could use in various ways to support businesses including grants, training and collaborating with other authorities. It was anticipated that further announcements regarding potential other funding opportunities would be announced imminently, information on which would be updated to members.

The view was expressed that pressure should be put on the government to provide more funding to local authorities to support local businesses, to which members were advised that the Derbyshire authorities had written to the Prime Minister arguing against the Tier 3 classification for Derbyshire, and requesting more local decision making, which had been partly achieved by Tiers being classified on a county rather than regional basis. It was also commented that Tier 2 and Tier 3 areas are receiving the same amount of funding, in spite of the tougher restrictions in Tier 3. Reference was made to travel between different Tier levels in certain areas and the affect of the restrictions on rural businesses,

RESOLVED:

That the update be noted.

20/73 SECOND QUARTER FINANCIAL, PERFORMANCE AND PROCUREMENT REVIEW
(Agenda Item 6)

The Committee considered a report which provided information around the council's overall performance and financial position for the period ended 30 September ("Second Quarter"). The impact of Covid on the council's finances was given particular consideration.

RESOLVED:

That the Second Quarter 2020/21 financial, procurement and performance position as detailed in Appendices A, B and C and summarised at paragraph 3.3 of the covering report be noted.

20/74 MEDIUM TERM FINANCIAL PLAN UPDATE
(Agenda Item 7)

The Committee considered the Council's updated Medium Term Financial Plan (MTFP) for the period 2021/22 – 2024/25 which presents the council's priorities in the context of the likely resources available and provided a financial context for future decision making.

Reference was made to paragraph 3.10 of the report which set out a projected General Fund deficit over the 4 year period and a required draw down from contingency reserves, which would mean the contingency reserves would be below the £1.3M minimum required balance should no other funding become available. The updated MTFP will be presented in February.

RESOLVED:

That the updated Medium Term Financial Plan be noted.

20/75 ANNUAL REPORT 2019/20
(Agenda Item 8)

The Committee considered the Council's Annual Report for 2019/20 which compared High Peak's performance and costs with councils in the East Midlands region and nationally, and highlights further action where necessary.

It was noted that only minor changes had been made to the Corporate Plan priorities as they had only been in place since October 2019.

Members commented on the excellent performance by the staff, making particular reference to the refuse service.

RESOLVED:

That the findings of the benchmarking exercises and the small refocus of the Corporate Plan suggested for the following 12 months be noted.

20/76 INFORMATION GOVERNANCE UPDATE
(Agenda Item 9)

The committee considered an update around Information Governance which details how the Council continues to embed good information management practices through its ASSURED framework.

RESOLVED:

That the update be noted.

**20/77 JOINT VENTURE PARTNERSHIP TO DELIVERY FACILITIES
MANAGEMENT AND HOUSING REPAIR SERVICES**
(Agenda Item 11)

The committee considered a report which provided information on the engagement that is underway with Norse Group Ltd. To develop a joint venture partnership for delivering the Council's Facilities Management and Housing Repair services. The proposal will provide a vehicle to develop and enhance the service along with the potential for securing commercial opportunities to offer such services to other public and private sector organisations in Derbyshire and Staffordshire.

The potential of developing a joint venture company to deliver these services was welcomed, however, concern was expressed regarding the lack of scrutiny of the proposal so far and a comparison was made to the extensive process undertaken in the lead up to the establishment of AES. Some concern was also expressed around the performance of Norse to date. It was suggested that a sub-committee be convened to examine and scrutinise the proposals in much greater depth, including the proposed make up of the Board.

Members were assured that a full report would be submitted to a future meeting of the Executive setting out the full business case and principles of the partnership prior to the final decision being made by an IED.

RESOLVED:

That a sub-committee be convened to scrutinise the proposals and business plan prior to consideration by the Executive.

20/78 SELECT COMMITTEE WORK PROGRAMME
(Agenda Item 12)

In response to a comment regarding the workload of the committee for the February meeting, members were advised that it was likely that four reports would be brought forward for consideration.

RESOLVED:

That the Select Committee Work Programmes be noted.

20/79 EXCLUSION OF PRESS AND PUBLIC
(Agenda Item 14)

RESOLVED:

That the press and public be excluded from the meeting during consideration of the following items of business as there may be disclosure of exempt information as defined in Part 1 of Schedule 12A of the Local Government Act 1972.

20/80 WRITE OFF OF IRRECOVERABLE DEBTS
(Agenda Item 15)

The Committee recommended approval of a number of applications for the write off of non-recoverable debts.

20/81 ASSET MANAGEMENT UPDATE
(Agenda Item 16)

The Committee considered an update around the council's assets and agreed to re-convene the Asset Management Working Group.

The meeting concluded at 8.12 pm

CHAIRMAN

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HIGH PEAK BOROUGH COUNCIL

Report to the Corporate Select Committee

8th February 2021

TITLE:	2021/22 Budget & Medium Term Financial Plan 2021/22 to 2024/25
EXECUTIVE COUNCILLOR	Cllr Alan Barrow – Executive Councillor for Finance & Corporate Services
CONTACT OFFICERS:	Keith Pointon – Interim Head of Finance
WARDS INVOLVED:	Non-Specific

Appendix Attached

- **Appendix A (Medium Term Financial Plan 2021/22 to 2024/25)**
- **Appendix B (Capital Strategy 2021/22)**
- **Appendix C (Fees & Charges 2021/22)**
- **Appendix D (Procurement Forward Plan 2021/22)**

1. Reason for the Report

- 1.1 The purpose of the report is to present the proposed Budget for 2021/22, updated Medium-Term Financial Plan 2021/22 – 2024/25, Capital Strategy 2021/22, proposed Fees and Charges for 2021/22 and Procurement Forward Plan 2021/22.

2. Recommendations

- 2.1 That the Corporate Select Committee support the following **recommendations** to Council:
- Approves the General Fund Budget for 2021/22 as detailed in **Appendix A (section 9)**
 - Approves the revised Medium-Term Financial Plan (2021/22 to 2024/25) as detailed in **Appendix A**, including the revised Capital Programme (attached at Annex A)
 - Approves the Capital Strategy 2021/22 as set out in **Appendix B**
 - Approves the updated Housing Revenue Account Business Plan Forecast as detailed in **Appendix A (Annex F)**

- Approves the proposed Fees and Charges for 2021/22 as detailed in **Appendix C**
- Approves the proposed Procurement Forward Plan for 2021/22, providing the authority to procure based on procurement activity detailed in **Appendix D**
- A Band D Council Tax of £200.40 for 2021/22 (an increase of 2.56% or £5 from 2020/21)
- HRA charges as follows:
 - Dwellings rents to increase by an average of 1.66% from £71.45 to £72.64 average per week (*average rent takes into account new tenancies where formula rent is charged*)
 - Garage rents to be increased by 5% from £7.13 to £7.49 average per week
 - Other Charges including service charges to increase by a maximum of 5%
 - Fuel charges at individual blocks have been reviewed and the 2021/22 charge is based on the 2020/21 estimated costs and 2019/20 actual fuel usage/prices, charged on an individual scheme basis.
- Notes the Chief Finance Officer's view that the level of reserves are adequate for the Council based on this budget and the circumstances in place at the time of preparing it (**Appendix A - Annex D**)

3. Executive Summary

- 3.1 This report makes recommendations to Council for the budget and the level of Council Tax for 2021/22. The report also provides an update on the Council's medium-term financial position through to 2024/25. Additionally, it establishes an overarching Capital Strategy, sets out the fees and charges that are proposed for 2021/22, and details the Procurement Forward Plan 2021/22.
- 3.2 The budget setting and medium term financial planning process provides the Council with the opportunity to plan its delivery of public services in accordance with local priorities.
- 3.3 The 2020/21 – 2023/24 MTFP was approved by the Council in February 2020. This resulted in a surplus position of £127,080 on the General Fund by the end of 2023/24, with an overall contribution of £17,910 into reserves over the 4 year life of the plan. There was also a forecast surplus position of £2,061,950 by the end of 2023/24 for the Housing Revenue Account (HRA) with an overall contribution into reserves of £0.93million.
- 3.4 This position was dependent on the continued delivery of a the Efficiency & Rationalisation Programme which was commenced in April 2017. The report also flagged the risks around the outcomes of national funding reviews (i.e. fair funding; business rates retention; and new homes bonus) which may have a detrimental impact on the future financial position.

- 3.5 However, since the MTFP was approved, the Coronavirus pandemic has had, and is likely to continue having an adverse impact on the Council's financial position. The financial impact is arising from additional expenditure in dealing with the crisis both externally and organisationally, lost income and savings targets that may not be met within the same timeframe due to resources being diverted elsewhere.
- 3.6 The current four year MTFP was updated in September to reflect Covid-19 related pressures and updated economic forecasts in order to begin to understand the medium term financial impact. It was subsequently updated again in November, this time adding an additional year - 2024/25 - to the MTFP period
- 3.7 The September / November MTFP updates highlighted a forecast **use** of General Fund reserves would now be required over the 4 years in order to balance the MTFP position (as opposed to a contribution which was originally forecast in February 2020) :-

MTFP Version	Use of / (Contribution to) General Fund Reserves
Feb 2020	(£17,910)
Sept 2020	£1,709,910
Nov 2020	£1,741,630

The HRA position was forecast to be less severely impacted by Covid-19 with the reserve position remaining relatively stable:

MTFP Version	Forecast HRA Reserve Balance by Year 4 of the Plan
Feb 2020	£17,310,904
Sept 2020	£16,619,244
Nov 2020	£17,514,306

- 3.8 This version of the MTFP updates the forecasts included in November based on the provisional settlement information released in December, latest economic forecasts, assumptions around the timing and level of capital and revenue expenditure and income and impact of the recovery from Covid-19
- 3.9 Having completed the annual budget exercise, a balanced General Fund budget for 2021/22 has been achieved by drawing £901,880 from reserves . The final General Fund budget proposal for 2021/22 provides for a net budget of £11,644,300 and a Council Tax increase of £5 (or 2.56%). Consequently, the Band D Council Tax increases to £200.40.
- 3.10 The final HRA budget proposal for 2021/22 provides for a net budget of £15,154,770 and a Council Dwelling Rent increase of 1.66%.
- 3.11 A new financial year (2024/25) has now been added to the MTFP and the overall financial assumptions have been updated for the four years. This has resulted in a surplus position of £310,290 on the General Fund by the end of 2024/25. An overall use of reserves of £1,082,070 is forecast during the 4 year life of the plan.

- 3.12 The changed position from February 2020 is largely as a result of Covid-19 related assumptions, for example, the continued financial support provided to the Council's leisure centre operator and forecasts in regard to income streams (Council Tax, Business Rates, Fees & Charges, New Homes Bonus). Government has made grants available to Local Authorities in 2021/22 towards Covid-19 related pressures, but these grants are not assumed to continue into 2022/23.
- 3.13 The HRA is now showing a surplus position of £590,930 by the end of 2024/25, with an overall use of reserves of £1,340,590 during the 4 year life of the plan. The shift in this position is as a result of movements in the capital programme and the addition of new schemes; principally a new £1.5million rendering scheme arising out of the existing window replacement programme.
- 3.14 It must be stressed that there is a great deal of uncertainty in regard to the MTFP position which is dependent on the continued response to the coronavirus pandemic and the recovery phase. It is also necessary to remain cautious as the outcomes of national funding reviews (i.e. fair funding; business rates retention; and new homes bonus) are unknown at this stage.
- 3.15 However, this position is improved compared to the November 2020 position and the forecasts result in general fund contingency reserves of £2.74m by the end of 2024/25, which allows some flexibility if the assumptions are incorrect and the position worsens. The forecast also predicts a surplus budget position by 2024/25 – on the basis the Country has fully recovered from the Coronavirus pandemic at that point and the Council can once again become self-sustainable (without reliance on reserves) – albeit it with the risks identified above.
- 3.16 The Capital Strategy and the Capital Programme have been updated and allow for additional investment in priority areas. The Medium Term Financial Plan includes an updated General Fund Capital Programme of £22,764,820 and updated HRA Capital Programme of £24,629,670 over the period 2020/21 – 2024/25.
- 3.17 The Procurement Forward Plan sets out details of the expected activity during 2021/22. The new Procurement Strategy will be presented during 2021 (having been delayed due to Covid pressures) . This strategy will include a response to key commitments such as the response to climate change and the encouragement of local suppliers.

4. How this Report Links to Corporate Priorities

- 4.1 The successful delivery of all corporate priorities is dependent upon the effective management of financial resources, which is the subject of this report.

5. Options and Analysis

- 5.1 There are no options to consider at this stage.

6. Implications

6.1 Community Safety - (Crime and Disorder Act 1998)
None.

6.2 Workforce
None.

6.3 Equality and Diversity/Equality Impact Assessment
This report has been prepared in accordance with the Council's Equality and Diversity policies.

An Equalities Impact Assessment (EIA) has been undertaken on the Corporate Plan, which feeds into budget plans.

6.4 Financial Considerations
There are substantial financial considerations contained throughout the report.

6.5 Legal
None.

6.6 Sustainability
An earmarked reserve has been established to support with climate change related activities. Climate Change considerations are indirectly included in many aspects of the MTFP – including capital programme projects focused on Council buildings and vehicle purchases. As well as being a consideration in procurement activity as per the Forward Plan.

6.7 External Consultation
The Council’s budget plans have been subject to a consultation exercise – utilising the business newsletter. Consultation has been more low key for this budget exercise as a result of all the uncertainty around coronavirus response and recovery.

CLAIRE HAZELDENE
Acting Executive Director (Finance & Customer Services) & Chief Finance Officer

<u>Web Links and Background Papers</u>	<u>Location</u>	<u>Contact details</u>
Various background working papers	Moorlands House	Keith Pointon Interim Finance & Procurement Manager 01538 395400 Ext. 4193

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HIGH PEAK BOROUGH COUNCIL

**MEDIUM TERM FINANCIAL PLAN
2021/22 to 2024/25**

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- Annex A Proposed Capital Programme (General Fund & HRA)**
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 - Annex D Chief Finance Officer review of Contingencies/Reserves**
 - Annex E Proposed Revenue Budget (General Fund & HRA)**
 - Annex F HRA Business Plan Summary**

1. INTRODUCTION

- 1.1. The Medium Term Financial Plan (MTFP) is a key element of the Council's budget and policy frameworks. It aims to ensure that resources are directed effectively and efficiently towards delivery of the Council's Corporate Plan. It describes the financial direction of the Council for planning purposes and outlines the financial pressures the Council is likely to experience over the next 4 years.
- 1.2. The medium-term financial planning process establishes how available resources will be allocated to services in line with the Council's priorities which have been determined following consultation with residents, councillors and other stakeholders. The process facilitates the Council in planning the prudent management of its finances, in building resilience and in providing for the needs of residents over the long term.
- 1.3. The MTFP is updated regularly to fit in with the budget cycle. This review of the MTFP builds on the existing plan and updates assumptions to reflect known changes to income, costs and funding. The plan incorporates revenue and capital financial projections over the four years 2021/22 to 2024/25. It also includes an assessment of key risks and a presentation of longer-term financial issues which have the potential to impact on the Council.
- 1.4. The Council will demonstrate economy, efficiency and effectiveness in the application of its resources. Value for Money (VFM) is maximised when there is an optimum balance between economy, efficiency and effectiveness.

2. STRATEGIC PRIORITIES

- 2.1. The Medium Term Financial Plan is driven by local priorities. The Council's spending strategy is set out in the Corporate Plan formally adopted by members of the Council.
- 2.2. Following the elections in May 2019 and new political administration, there was a fundamental review of the Corporate Plan focussing on the period 2019-2023 (up to the end of the current political administration). The Corporate Plan was agreed by Council on 15th October 2019 with 2020/21 representing the first full year of the new Corporate Plan – albeit a very challenging year with the pandemic pressures to deal with.
- 2.3. The Council's 4-year Corporate Plan (2019-2023) establishes the Council's vision, corporate objectives and key priorities for the medium term. It in effect establishes the Council's commitment in the delivery of service and community leadership to the residents of the High Peak.
- 2.4. The delivery of the Corporate Plan will be measured through the Performance Framework. A set of local performance indicators and targets will be established in preparation for the start of the financial year 2020/21 by the Corporate Select Committee. The 2020/21 performance framework was reviewed in year to account for the impact of Covid 19 on the Council's performance.

2.5. The Council’s Corporate Plan is a document that needs to be owned by the whole Council. As a consequence the Council held a members priority setting day held in July 2019 – the views have been taken into account in the development of the new plan and will also be important in developing the supporting performance framework.

2.6. The Medium Term Financial Plan has been updated to reflect the contents of the plan and to ensure that resources are directed towards key priorities.

2.7. The Council’s vision is expressed as:

“Working together to protect and invest in the High Peak with the Council on your side”

This vision is articulated further by four aims:

- Supporting our communities to create a healthier, safer, cleaner High Peak
- A responsive, smart, financially resilient and forward thinking council
- Protect and create jobs in the High Peak by supporting economic growth, development & regeneration
- Protect and improve the environment including responding to the climate emergency

2.8. The first aim recognises that the Council has a broader role and has to work with partners to deliver more holistic outcomes. The second aim commits to the continuous improvement of services and reinforces the desire to provide value for money.

2.9. The third and fourth aims form the additional ambitions of the Council which continue to be focused around supporting the development of the local economy and protecting the environment.

2.10. These aims are supported by a number of objectives which also provide the framework for the delivery of service plans. The Council’s objectives are summarised below:

	Aim	Objectives
1	Supporting our communities to create a healthier, safer, cleaner High Peak	<ul style="list-style-type: none"> • Effective relationship with strategic partners • Effective provision of high-quality public amenities, clean streets and environmental health • Fit for purpose housing that meets the need of tenants and residents • Practical support of community safety arrangements • Provision of high quality leisure facilities both in formal leisure centres and swimming pools and out in our communities • Work with our partners and the community to address health inequality, food and fuel poverty, mental health and loneliness

	Aim	Objectives
2	A responsive, smart, financially resilient and forward thinking Council	<ul style="list-style-type: none"> • Ensure our future financial resilience can be financially sustainable whilst offering value for money • Ensure our services are readily available to all our residents in the appropriate channels and provided “right first time” • Invest in our staff to ensure we have the internal expertise to deliver our plans by supporting our high performing and well motivated workforce • More effective use of Council assets to benefit our communities • Effective procurement with a focus on local businesses • Use innovation, technology and partnership with others to help improve the efficiency of services, improve customer satisfaction and reduce our impact on the environment
3	Protect and create jobs in the High Peak by supporting economic growth, development & regeneration	<ul style="list-style-type: none"> • Encourage business start-ups and enterprises • Work to create flourishing town centres and thriving high streets that support the local economy • Promote tourism to maximise local benefit • High quality development and building control with an “open for business approach” • Car parking arrangements that meet the needs of residents, businesses and visitors • Working to support existing local businesses, both large and small across the High Peak as they respond to future challenges • Supporting the development of innovative green jobs and businesses across the High Peak
4	Protect and Improve the Environment including responding to the climate emergency	<ul style="list-style-type: none"> • Effective recycling and waste management • Effective provision of quality parks and open spaces • Meeting the challenge of climate change and working with residents and business across the High Peak to implement the climate change action plan

2.11. The Council is committed to playing the lead role in championing the local area. In so doing the Council recognises its community leadership role. Fulfilling this role effectively means influencing partners in a number of key areas in order to ensure that services are shaped and delivered around the needs and aspirations of citizens. The Council’s influencing role will be focused in the following priority areas:

- Work with Derbyshire County Council and other partners to enable high speed internet across the borough
- Support the development of more cycle routes whilst working with Derbyshire County Council and residents to ensure harmony amongst road users
- Working with regional partners such as Derbyshire County Council, Greater Manchester Combined Authority and the Sheffield City Region to improve public transport links across the borough and extend the GM rail ticketing boundary
- Encouraging local organisations and businesses to reduce their carbon footprint
- Ensure the best use of public assets across the borough by working via the One Public Estate project

2.12. The Council will also continue to seek to influence our partners in the following long term projects:

- Work with the private sector on regeneration schemes including The Crescent and Torr Vale Mill
- Pressing for more regular and faster rail links and public transport links and essential road infrastructure (i.e. A628 / A6 bypasses, Whaley Bridge 2nd Bridge, Gamesley Station)
- Supporting the completion of the off road route for the Trans Pennine Trail and access to the Monsal and Tissington Trails
- Maintaining the provision of accessible health of social care and working with partners to ensure health and well being
- Support the police in dealing with anti social behaviour
- Work with partners to bring additional funding into the borough

2.13. The Plan identifies key priority outcomes, which will be the highest priority in the development of performance targets and key actions. A significant proportion of the Council’s resources will be directed towards achieving them:

Aim	Priority Outcomes
Supporting our communities to create a healthier, safer, cleaner High Peak	<ul style="list-style-type: none"> • Improved housing repairs service • Improved private sector housing conditions • Increased supply of affordable housing • Increased level of community support
A responsive, smart, financially resilient and forward thinking Council	<ul style="list-style-type: none"> • Increased use of local firms through procurement • Provision of more apprenticeships • Increased levels of customer satisfaction • Better engagement with our local communities
Protect and create jobs in the High Peak by supporting economic growth, development & regeneration	<ul style="list-style-type: none"> • Increased economic growth • Higher paid employment • New tourism opportunities • Thriving and flourishing town centres and high streets
Protect and improve the environment including responding to the climate emergency	<ul style="list-style-type: none"> • Reduction in carbon emissions • Reduced levels of environmental crime • Appropriate response to the climate emergency declaration through a deliverable plan

2.14. The Council maintains a Strategic Alliance with Staffordshire Moorlands District Council, formed around the principle of shared services in the pursuit of efficiency and realisation of savings. The Strategic Alliance has enabled the implementation and transformation of a joint management structure and services, consequently realising significant efficiency savings.

2.15. The Council intends to continue to drive savings and service improvements through collaboration with its Alliance partner.

3. CURRENT SPENDING LEVELS

- 3.1. The starting point for the development of the MTFP is the current level of spending and the approved capital expenditure commitments.

General Fund Revenue Budget

- 3.2. The Council's current year (2020/21) General Fund budget can be summarised as follows:

Income and Expenditure	2020/21 Budget
	£
Employees	10,475,150
Premises	4,210,120
Transport	398,340
Supplies & Services	9,103,980
Benefits	82,460
Borrowing	1,837,940
Parish Grant	51,320
Financing Costs	22,130
Total Expenditure	26,181,440
Fees and Charges / Other Income	(7,147,790)
Interest Receipts	(160,000)
Capital Recharges	(231,240)
HRA Recharges	(7,739,940)
Net Expenditure	10,902,470

- 3.3. The net expenditure is financed as follows:

Financing	2020/21 Budget
	£
Council Tax	(6,051,540)
Government Funding	-
New Homes Bonus	(647,250)
Business Rates Retention	(3,797,710)
Collection Fund Deficit	(455,320)
Contribution to / (from) Reserves & Balances	49,350
Total Financing	(10,902,470)

Housing Revenue Account Budget

- 3.4. The Housing Revenue Account (HRA) is a 'ring-fenced' account that ensures the management and maintenance of the Council's housing stock is funded from the income generated by rents and other related sources.
- 3.5. The Council's current year (2020/21) Housing Revenue Account budget can be summarised as follows:

Budget Heading	2020/21 Budget
	£
Repairs & Maintenance	4,299,300
Supervision & Management	2,618,150
Rates, Rents, Taxes, Charges	113,030
Other Operating Expenditure	761,310
Depreciation & Impairment Charges	2,099,030
Interest & Debt Management Charges	2,746,340
HRA Contribution to Capital Programme	3,178,060
Total Expenditure	15,815,220
Dwellings Rents	(14,370,910)
Non - Dwelling Rents & Other Income	(629,440)
Total Income	(15,000,350)
Original (Surplus) / Deficit for year	814,870

- 3.6. Following approval to carry forward capital schemes of £120,000 from 2019/20, the original in year deficit of £814,870 was amended to an in year deficit position of £934,870.

General Fund Capital Budget

- 3.7. The medium-term projection for General Fund capital commitments approved by Council in February 2020 is detailed below:

Service Area	2019/20	2020/21	2021/22	2022/23	2023/24	Total
	£	£	£	£	£	£
Housing	27,000	667,000	374,000	504,000	504,000	2,076,000
Asset Management	1,656,500	2,520,300	2,676,640	588,720	1,555,850	8,998,010
Housing Grants	495,660	550,290	489,110	489,110	489,110	2,513,280
ICT Strategy	135,000	87,050	50,000	50,000	50,000	372,050
Fleet Management	2,467,010	691,500	725,780	172,000	653,430	4,709,720
Other Schemes	547,350	134,610	50,000	0	-	731,960
Total Programme	5,328,520	4,650,750	4,365,530	1,803,830	3,252,390	19,401,020
Financed by:-						
External Contributions	585,460	550,290	489,110	489,110	489,110	2,603,080
Planning Obligations	33,000	-	-	-	-	33,000
Capital Receipts(Land)	1,024,080	725,000	2,525,000	810,720	2,219,280	7,304,080
Capital Receipts(one for one)	27,000	667,000	374,000	504,000	504,000	2,076,000
Capital Receipts (Vehicles)	-	32,500	18,750	-	18,750	70,000
Capital Reserves	500,000	-	-	-	-	500,000
Earmarked Reserves	14,450	50,000	-	-	-	64,450
Borrowing	3,144,530	2,625,960	958,670	-	21,250	6,750,410
Total Financing	5,328,520	4,650,750	4,365,530	1,803,830	3,252,390	19,401,020

Housing Revenue Account Capital Budget

3.8. The medium-term projection for Housing Revenue Account capital commitments approved by Council in February 2020 was as follows:

	2019/20	2020/21	2021/22	2022/23	2023/24	Total
	£	£	£	£		£
Asset Management works	2,351,910	4,639,590	3,800,060	4,341,600	2,370,060	17,503,220
Repairs Team Capital works	249,900	295,000	295,000	295,000	295,000	1,429,900
Asset Purchases	0	242,500	-	420,000	-	662,500
Commissioning Costs	100,000	100,000	100,000	100,000	100,000	500,000
ICT Strategy	-	-	200,000	-	-	200,000
Total Programme	2,701,810	5,277,090	4,395,060	5,156,600	2,765,060	20,295,620
Major Repairs Reserve	2,099,030	2,099,030	2,099,030	2,099,030	2,099,030	10,495,150
HRA Contribution	541,780	3,178,060	2,296,030	3,057,570	666,030	9,739,470
Capital Receipts	61,000	-	-	-	-	61,000
Total Financing	2,701,810	5,277,090	4,395,060	5,156,600	2,765,060	20,295,620

Reserves

3.9. The MTFP presented in February 2020 did flag the risks around the outcomes of national funding reviews (i.e. fair funding; business rates retention; and new homes bonus) which may have a detrimental impact on the future financial position.

3.10. The forecast general fund reserves position over the life of the February 2020 approved MTFP is shown below:-

Contingency Reserves	2019/20 (£)	2020/21 (£)	2021/22 (£)	2022/23 (£)	2023/24 (£)
Balance at Year End	2,837,990	2,976,280	2,798,700	2,728,820	2,855,900
Minimum Requirement	1,203,000	1,332,000	1,332,000	1,332,000	1,332,000
Headroom	1,634,990	1,644,280	1,466,700	1,396,820	1,523,900

3.11. HRA balances were forecast to total 16.3million at the end of 2019/20.

4. Coronavirus Pandemic

4.1. The Coronavirus pandemic has had, and is likely to continue having, an adverse impact on the Council's financial position. The financial impact is arising from additional expenditure in dealing with the crisis both externally and organisationally, lost income and savings targets that may not be met within the same timeframe due to resources being diverted elsewhere.

4.2. There is concern about the longer-term financial impact this will have on the delivery of corporate plan objectives. Therefore, to attempt to understand and forecast this and to allow more time to effectively plan the longer term response, an early review of the MTFP was undertaken and this was presented to Members in September 2020.

- 4.3. The September update focused on updating the MTFP as approved in February 2020 - therefore no additional financial years were added and no additional budget demand items were included. The review simply updated the current MTFP in light of the estimated financial impact of Covid-19.
- 4.4. A second update was then presented in November, which moved the MTFP on, adding an additional year, focusing on the 4 year period 2021/22 – 2024/25. The September / November MTFP updates highlighted a forecast use of reserves would now be required over the 4 years in order to balance the MTFP position (as opposed to a contribution which was originally forecast in February 2020) :-

MTFP Version	Use of / (Contribution to) Reserves
Feb 2020	(£17,910)
Sept 2020	£1,709,910
Nov 2020	£1,741,630

- 4.5. This version of the MTFP updates the forecasts included in November based on the provisional settlement information released in December, latest economic forecasts, coronavirus pandemic response and recovery impact and assumptions around the timing and level of capital and revenue expenditure and income.
- 4.6. The 2020/21 forecast has been updated as part of the Quarter 3 Financial Update.
- 4.7. In summary, the Quarter 3 Financial Update forecasts a £419,390 surplus for 2020/21 after taking into account Covid-19 related funding. The surplus is mainly due to the indirect impact of the pandemic on the council's underlying level of activity with demand for services reduced and initiatives delayed or curtailed. These savings mask a £228,000 predicted shortfall between the direct impact of Covid 19 and the level of Government support received.
- 4.8. When establishing the 2020/21 budget, it included a contribution into general fund contingency reserves of £0.114million. Therefore, the forecast surplus position results in a variance to this assumption of £0.419million – with an overall £0.533million contribution to contingency reserves.
- 4.9. At the end of 2019/20, the Council established a Covid-19 earmarked reserve specifically to support with the financial impact of Covid-19 totalling £200,000 - utilising part of the 2019/20 underspend generated.
- 4.10. Based on the quarter 3 projection, the full £200,000 is proposed to be drawn from the earmarked reserve. This would effectively reduce the impact of Covid 19 on the 2020/21 outturn to £28,000 increasing the surplus to £619,390 and the contribution to contingency reserves to £0.733million

- 4.11. The Quarter 3 financial update projects a £1.498million underspend against the 2020/21 HRA budget (largely as a result of a delay in the delivery of the capital programme), and is showing no significant adverse financial impact of Covid-19 in terms of loss of income/additional costs as yet.
- 4.12. The 2020/21 financial position will be monitored throughout the remainder of the year taking into account the actual recovery of income levels and services and any further updates on Government funding

Government Covid-19 Funding

- 4.13. The Secretary of State for the Ministry of Housing, Communities and Local Government (MHCLG) announced a package of financial support for local government, providing three central pillars of support:

COVID-19 related expenditure

- An overall £4.3 billion non ring-fenced allocation. The allocations reflect the factors from which the MHCLG monthly data returns (as completed by each Local Authority) correlate most closely with expenditure. The allocations also take account of population, deprivation and the way that service costs vary across the country.

Irrecoverable income loss

- Recognises that Councils have lost a great deal of income from sales, fees and charges (SFC) since the start of the pandemic.
- Reimbursements of lost income where these losses are more than 5% of planned income - Government will fund 75p in every pound. The income scheme will cover transactional income from the delivery of services which is unavoidably irrecoverable – this will be the net loss. The 5% deductible will be based on total SFC's budgets - it is not a line by line analysis. No forms of commercial income will be covered by this scheme.

Losses in tax revenue

- Tax deficits can be repaid over three years rather than the usual one
- There is uncertainty at this point how much tax loss will materialise, so the government will agree a fair apportionment of irrecoverable council tax and business rates losses, between central and local government, for 2020 to 2021.

- 4.14. In addition, Government has provided financial support to Councils to:
- administer the business grants and self-isolation payment process
 - support homelessness activity
 - support the reopening of high streets
 - support with the cost of compliance and enforcement of Covid restrictions
 - support the recovery of the Leisure sector (subject to claim)
- 4.15. The Council has also received funding from Derbyshire County Council to support track and trace compliance and enforcement duties.

4.16. The table below provides a summary of Government and County funding (confirmed and estimated)

Covid Grant Support	HPBC £
Covid 19 General Support- Phases 1 to 4	1,256,991
Covid 19 Grants Admin Support	271,262
Covid 19 Income Loss Support (est)	516,750
Covid 19 Leisure Recovery Fund (est)	160,000
General Support	2,205,003
Covid 19 Track & Trace (via County)	50,000
Covid 19 Compliance Enforcement	38,818
Service Specific Support	88,818
Total	2,293,821

Tier Classifications / Second National Lockdown

- 4.17. In an attempt to contain localised increases in Covid-19 cases, the Government introduced a tiered system at the end of September 2020. The tiers (originally three) – medium, high and very high – represented various restrictions dependent on the classification.
- 4.18. The northern part of High Peak (Glossopdale area) was placed in ‘tier 2’ from 14th October, with the rest of High Peak placed in the ‘tier 2 – high’ category from 31st October 2020 – which introduced restrictions on household mixing indoors.
- 4.19. However, on 31st October, the Prime Minister announced a second national lockdown in England from 5th November to 2nd December. Similar to the first national lockdown, all non-essential shops, leisure and hospitality businesses are required to close, but education facilities will this time remain open.
- 4.20. The Borough was then placed in Tier 3 from 2nd December, with some businesses then allowed to reopen (hospitality, accommodation and some leisure businesses still closed) and has subsequently been placed in the new ‘Tier 4 – Stay at Home’ from 31st December – which effectively replicates the second lockdown position with non-essential shops / personal care businesses closing again.
- 4.21. As of 5th January 2021, England has been placed into a full national lockdown with schools also closing.
- 4.22. There will no doubt be an impact on the provision of Council services and consequential increased costs / reduced income. This impact will be estimated within the report and assumptions made in respect of further Government funding as a result of the national lockdown.

5. TRANSFORMATION PROGRAMME

5.1. Introduction

5.1.1. The Council's 'transformation programme' incorporates all major projects which meet the strategic priorities of the Authority and have significant financial implications, including:

- The Capital Programme
- Housing Revenue Account
- Treasury management implications
- The Efficiency and Rationalisation strategy
- The Council's major contracts
- Member Priority Projects

5.1.2. The delivery of transformation programme projects is monitored by a Transformation Board made up of Directors, along with key Heads of Service and officers. A Director is allocated as 'project executive' and a full business case appraisal is completed for each project.

5.1.3. The progress and current financial projections of the transformation programme is explored below along with any potential revenue consequences. Any further work required to identify the financial implications of the programme are discussed and will feed into future MTFP updates.

5.2. Capital Strategy

5.2.1. In accordance with the requirements of the 2017 edition of the Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code for Capital Finance in Local Authorities, the Capital Strategy has been updated for 2021/22.

5.2.2. The Strategy, which is being presented to members alongside this report, explains how capital expenditure and investment decisions are taken in line with the Council's Corporate Plan and service objectives, taking account of stewardship, value for money, prudence, risk management, sustainability and affordability.

5.2.3. The Capital Strategy is detailed in **APPENDIX B**.

5.3. Capital Programme

General Fund Capital Programme

5.3.1. The General Fund Capital Programme approved by members in February 2019 has been reviewed, re-profiled and updated to reflect the latest position in terms of capital projections to 31st March 2025. The review also estimates the impact Covid-19 has had on delivery of the approved programme. Some projects have inevitably been delayed due to the lockdown periods, social distancing measures and contractor availability.

5.3.2. Consequently, the five-year capital programme (including 2020/21) is forecast at £22,764,820. The latest capital projections, specifically identifying the major schemes, are summarised in the table below. Full detail is attached in **ANNEX A**.

Service Area	2020/21	2021/22	2022/23	2023/24	2024/25	Total
	£	£	£	£	£	£
Housing	170,000	374,000	925,000	504,000	504,000	2,477,000
Asset Management	1,557,060	3,586,450	4,701,060	1,518,800	880,250	12,243,620
Housing Grants	330,000	489,110	489,110	489,110	489,110	2,286,440
ICT Strategy	198,360	67,050	50,000	50,000	50,000	415,410
Fleet Management	162,750	1,527,330	187,500	698,080	88,500	2,664,160
Other Schemes	283,040	2,355,150	40,000	-	-	2,678,190
Total Revised Programme	2,701,210	8,399,090	6,392,670	3,259,990	2,011,860	22,764,820
Financed by:-						
External Contributions	523,070	3,762,090	1,456,770	489,110	489,110	6,720,150
Planning Obligations	43,000	-	-	-	-	43,000
Capital Receipts(Land)	57,180	250,000	905,000	2,255,880	998,000	4,466,060
Capital Receipts(one for one)	170,000	374,000	925,000	504,000	504,000	2,477,000
Capital Receipts (Vehicles)	-	12,500	62,750	11,000	20,750	107,000
Capital Reserves	100,000	-	-	-	-	100,000
Earmarked Reserves	64,450	-	-	-	-	64,450
Borrowing	1,743,510	4,000,500	3,043,150	-	-	8,787,160
Total Revised Financing	2,701,210	8,399,090	6,392,670	3,259,990	2,011,860	22,764,820

5.3.3. The capital projections above include the carry forward of £385,670 capital budgets from 2019/20; an increase to the 2020/21 programme of £10,000 (Contribution to support project to develop Road Football Club and Community Hub, Glossop)

Housing Revenue Account Capital Programme

5.3.4. The Housing Revenue Account Capital Programme approved by members in February 2020 has been reviewed, re-profiled and updated to reflect the latest position in terms of capital projections to 31st March 2025. The review also estimates the impact Covid-19 has had on delivery of the approved programme. Some projects have inevitably been delayed due to the lockdown periods, social distancing measures and contractor availability.

5.3.5. Consequently, the five-year capital programme (including 2020/21) is forecast at £24,629,670. The latest capital projections, specifically identifying the major schemes, are summarised in the table below. Full detail is attached in **ANNEX A**.

	2020/21	2021/22	2022/23	2023/24	2024/25	Total
	£	£	£	£	£	£
Asset Management works	3,577,090	5,507,170	4,582,770	3,718,210	4,360,090	21,745,330
Repairs Team Capital works	204,840	295,000	295,000	295,000	295,000	1,384,840
Asset Purchases	90,000	289,500	420,000	-	-	799,500
Commissioning Costs	100,000	100,000	100,000	100,000	100,000	500,000
ICT Strategy	-	100,000	100,000	-	-	200,000
Total Programme	3,971,930	6,291,670	5,497,770	4,113,210	4,755,090	24,629,670
Major Repairs Reserve	2,099,030	2,099,030	2,099,030	2,099,030	2,099,030	10,495,150
HRA Contribution	1,872,900	4,192,640	3,398,740	2,014,180	2,656,060	14,134,520
Total Financing	3,971,930	6,291,670	5,497,770	4,113,210	4,755,090	24,629,670

5.3.6. The capital projections above include the carry forward of £120,000 from 2019/20 as approved by The Executive in August 2020.

Asset Management Plan (AMP) – General Fund

5.3.7. It is essential that the Council maintains an asset base, which delivers the ambitions of the Corporate Plan – however, this needs to be affordable. The Capital Strategy sets out the outcomes and actions emerging from a report presented to the Executive in July 2016 – which was based on the result of asset condition surveys completed on the Council’s property portfolio

5.3.8. This included the potential capital and revenue financial implications of maintaining the Council’s current property assets over a 30 year period, as summarised below:-

HPBC - Capital Investment Required (as at July 2016)	2016-17 - 2019-20 (MTFP)	2020-21 - 2045-46 (26 Years)	TOTAL
Public Buildings	8,450,983	6,188,951	14,639,934
Car Parks	120,000	3,754,462	3,874,462
Public Conveniences	123,400	949,300	1,072,700
Waterways & Infrastructure Assets	671,360	1,230,000	1,901,360
Leisure Centres	45,000	6,825,129	6,870,129
Depots and Parks Buildings	144,700	1,301,785	1,446,485
TOTAL	9,555,443	20,249,627	29,805,070
Revenue Consequences	295,619	592,838	888,457

5.3.9. This position has been reviewed and updated annually to take account of any changes and updates to stock information since July 2016, and has subsequently been reviewed again for the purposes of this report

5.3.10. The table below reflects the updated capital investment requirements as at February 2021, adjusted for 2019/20 actual outturn and any in-year re-profiling that has taken place in 2020/21 and changes to spending plans. This increases the overall forecast capital spend by £4,419,317 over the 30 years from the original position; as reported in July 2016. (Latest projections include an allocation of £4,154,750 for the Glossop Halls Project - see 5.3.35)

HPBC AMP Capital Investment	2016-17 (Actuals) £	2017-18 (Actuals) £	2018-19 (Actuals) £	2019-20 (Actuals) £	MTFP		2025-26 to 2046-47 (21 Years) £	TOTAL £
					2020-21 to 2023-24 £	2024-25 £		
Public Buildings	339,450	2,124,080	2,362,860	1,301,200	7,505,890	666,320	4,361,998	18,661,798
Car Parks	-	87,080	39,530	43,070	1,004,620	-	2,609,489	3,783,789
Public Conveniences	-	4,970	-	-	410,710	-	633,600	1,049,280
Waterways Infrastructure	51,280	170,680	35,260	255,780	902,460	100,000	781,830	2,297,290
Leisure Centres	540	72,850	26,510	14,670	804,690	108,630	5,413,145	6,441,035
Depots Parks Cemeteries	-	5,400	-	23,210	735,000	5,300	1,222,285	1,991,195
Total	391,270	2,465,060	2,464,160	1,637,930	11,363,370	880,250	15,022,347	34,224,387
<i>Revenue Consequences</i>	-	18,740	75,050	73,550	273,560	30,380	354,110	825,390

5.3.11. The Council will be developing an Asset Management Strategy over the next 12 months to ensure the future delivery of efficient asset management. This work will be progressed once the condition surveys have been undertaken and the updated 30 year costs of maintaining the general fund asset stock are known. The above will then be reset.

5.3.12. Any positive revenue implications of the asset management strategy, for example, reduced annual maintenance and utility costs due to fewer and/or more efficient buildings and income receipts from shared accommodation with partners will be taken towards the efficiency programme.

Asset Management Plan (AMP) - Housing

5.3.13. The Executive agreed to complete a full condition survey on the Council's portfolio of housing properties by March 2019. The Capital Strategy and HRA Business Plan (presented alongside the MTFP in February 2019) set out the outcomes and actions emerging from this.

5.3.14. The actual stock condition survey results suggested that a lower level of capital spend is required in the earlier years of the 30 year Business Plan. However, some re-profiling of expenditure has taken place to increase the capital spend in the early years, with an early focus on ensuring decent homes standards are maintained:-

	2020/21	2021/22	2022/23	2023/24	2024/25
	£	£	£	£	£
Original Programme	5,277,090	4,395,060	5,156,600	2,765,060	4,599,130
Approved Carry Forwards	120,000	-	-	-	-
Re-Profiling:					
Lift Replacements	(182,000)	580,000	125,000	(100,000)	(104,040)
Bathrooms	(220,000)	(30,000)	250,000	-	-
Kitchens	100,000	(200,000)	100,000	-	-
Electrical Works	(260,000)	-	-	-	260,000
Central Heating	(224,630)	130,000	-	-	-
Queens Court Boiler	(200,000)	50,000	150,000	-	-
Windows and Doors	(66,430)	603,840	(537,410)	-	-
Gamesley Cladding	(75,000)	250,000	125,000	-	-
Environmental and Other Works	38,400	(316,730)	(611,420)	948,150	-
Disabled Adaptations	(183,000)	-	-	-	-
Vehicle Purchases	(152,500)	289,500	-	-	-
Housing ICT Strategy	-	(100,000)	100,000	-	-
New Projects:					
Rendering Programme	-	500,000	500,000	500,000	-
Sheltered fire Alarm Upgrades	-	140,000	140,000	-	-
Re-Profiled Programme	3,971,930	6,291,670	5,497,770	4,113,210	4,755,090

5.3.15. From the work undertaken at this point, the stock condition results remain affordable with the 30-year HRA business plan. The condition surveys are due for review (on a sample basis) in 2022/23.

Buxton Crescent

5.3.16. The Buxton Crescent Hotel and Thermal Spa construction stage has completed. The Hotel opened for one month in October before being closed due to national Coronavirus restrictions. An additional £50,000 budget has been added to the capital programme to cover final project management and other professional fees up until the signing of the main lease in February

5.3.17. The Council is working with the Hotel to reconfigure the Undercroft car park at Pavilion Gardens to lease car parking space for hotel guest parking.

5.3.18. Business Rates income has been estimated until we have confirmation from the Valuation Office of the Rateable Value; it is included in the Business Rates Retention funding budgets.

Housing Grants

5.3.19. The Borough Council is the duty holder under the Housing Grants, Construction and Regeneration Act 1996 for the mandatory Disabled Facilities Grant and this status remains despite changes to funding arrangements. All eligible applicants are entitled to receive mandatory funding for certain major adaptations to their properties. The funding for these adaptations has previously been given directly to the Council but from 2015/16, the funding was incorporated into the Better Care Fund (BCF) and paid to the County Council.

- 5.3.20. The Better Care Fund is a single pooled fund for all health and social care provision and covers the whole range of services including public health, social care services and clinical commissioning groups.
- 5.3.21. The mechanism for the payment of funds from the fund holder to the Borough Council year on year is now governed through the BCF Commissioning Group, which makes the award based on the Assurance Plans submitted annually by each Council. The Plans outline how the allocated budget will be spent; including any discretionary or innovative schemes agreed between the Councils and the County Council and identifies the monitoring programme. The Plan requires a quarterly progress update submission to the Commissioning Group, and these updates will inform the discussion around the subsequent year's allocation.
- 5.3.22. There is currently no waiting list for DFG assessments, based on current information (as at Quarter Three), the allocation for 2020/21 will not be fully utilised to the current year's grants programme; this will bring the Disabled Facility reserve up to £0.7m at year end.

ICT Strategy

- 5.3.23. The framework for the existing ICT Strategy was established in 2014/15. The key drivers of which were to support delivery of the Efficiency and Rationalisation Plan, provide the infrastructure to support joint working, new ways of working and improve access to services for our customers.
- 5.3.24. Following on from this, a refreshed, updated IT Strategy is currently being developed. The aim of which is to drive a change in culture and deliver the systems, processes and skills required in an environment where information is shared seamlessly through connected systems. This will potentially reduce costs of services through optimisation, improving online services and enabling customers to self-serve. This will also reduce manual administrative tasks, removing paper processes and allowing Officers to focus on high-value tasks.
- 5.3.25. Consequently, estimated requirements have been included within the MTFP of £243,310 which primarily relate to the implementation of a system to aid waste collection processes and the migration of the cash receipting system.
- 5.3.26. There are other projects currently at initial business case or procurement stage, for example; housing system review, migration of the current licensing system and review of the customer portal and integration into back office systems. Therefore, at this stage, an additional £50,000 per annum has been added to the programme to reflect this. More accurate costings will be developed as business cases progress.
- 5.3.27. There is also £100,000 set aside in an earmarked reserve which was established specifically to support with the implementation of the ICT Strategy.

Fleet Management

- 5.3.28. Fleet management arrangements have been subject to review. Responsibility for maintaining the Council's fleet has now transferred to Alliance Environment Service (AES), however, the responsibility for funding fleet remains with the Council. The fleet review aims to deliver savings to be realised against the efficiency programme by ensuring the most cost effective funding options are selected for the various types of vehicles.
- 5.3.29. The existing contract hire agreements that were in place were terminated on 30th June 2018, and the majority of vehicles under the agreement were directly purchased. An options appraisal undertaken on the funding of refuse freighters highlighted direct purchase (via the capital programme funded by borrowing or capital reserves/capital receipts) as the most cost effective method of funding.
- 5.3.30. A Fleet Strategy is currently being drafted which will set out the fleet renewal programme and process, incorporating financial, procurement and operational considerations.
- 5.3.31. For the purposes of this report, it has been assumed that all replacement vehicle requirements over the next four years will be funded via direct capital purchase – but this will be subject to further funding options appraisals prior to purchase. Therefore, at this stage, the capital programme includes an allocation of £2,664,160 in order to replace vehicles as they reach the end of their useful lives.
- 5.3.32. Where possible, funds are set aside and held within an earmarked reserve for the purpose of funding short-life capital purchase such as fleet. This further reduces the overall cost of financing the vehicle fleet by reducing borrowing costs.

New/Other Capital Commitments

- 5.3.33. The below provides details and estimated costs of new capital schemes which the Council is aiming to progress during the 4 year MTFP period as well as any other potential schemes being developed where further work is required to estimate costings:

- ***Glossop Halls Project Cost £5.4m***

£2million funding has been secured from the D2N2 Getting Building Fund, towards a revised programme of works to reconfigure and refurbish Glossop Market. The Council's capital investment into the project subject to private sector investment is £3.4m

- ***Fairfield Roundabout £2.3m***

The Council has secured £2m funding from Homes England towards the construction of Fairfield roundabout and link roads. Delivery of this infrastructure will unlock housing sites allocated in the Local Plan. At this stage it is anticipated that the funding shortfall £0.3m will be met from external sources – this will be monitored.

- **Future High Street Funding (FHSF)**
The Council has received confirmation that the FHSF bid for the regeneration of Buxton town centre has been in-principle awarded £6.6m. Whilst advised that the bid demonstrated 'overall good value for money', it is less than the £9m requested. In terms of next steps, the Council has been offered £5,000 to support work to now adapt the bid to meet the grant offer.
This project would require potential significant investment from the Council – at this stage, no financial implications have been included in the MTFP, until the full business case has been completed and formally approved.
- **Investment in ICT Digital Transformation & ICT Investment - £68,450**
Includes the migration to a new payments system.
- **Delivery Programme / Land Disposal Strategy see Capital Strategy (Appendix B)**

It is likely that there will be costs incurred associated in delivering the Council's accelerated housing programme and land disposal strategy going forward. However, these are to be assessed based on each scheme (and may be revenue costs rather than capital costs) therefore no provision is included in the capital programme at this stage.
- **Outdoor Sports Facilities - £100,000**
Allocation available to support requests for funding of improvements to small outdoor sports facilities

Financing the Capital Programme

- 5.3.34. The capital programme can be funded from a number of options which include external grants and contributions from third parties, comprising of Government and lottery funding streams; capital receipts from asset sales as part of the asset management plan and sale of council dwellings; earmarked revenue reserves and a planned annual contribution from the Housing Revenue Account to finance construction of and improvements to council dwellings.
- 5.3.35. Borrowing is undertaken to fund the shortfall after the other capital resources have been used. The current programme includes estimates of external funding of £6.72m towards General Fund projects; reserves of £0.16m; capital receipts of £7.05m (£4.57m General Fund(Land & Vehicles) + £2.48m 1-for-1 RTB), plus Housing Revenue Reserves of £3.972m are forecast to be applied in 2020/21 and a further £20.658 million of Housing Revenue Reserves over the following four years
- 5.3.36. Where no other resources can be applied, borrowing becomes the funding option for the programme. The Council's estimated General Fund borrowing requirement over the 4 years is shown below (there is no borrowing requirement for the HRA):-

General Fund Borrowing	2021/22	2022/23	2023/24	2024/25
	£	£	£	£
Total	4,000,500	3,043,150	0	0

- 5.3.37. The Treasury Management Strategy then considers whether this is funded externally or internally - both options have a consequence on revenue either through reduced investment income or increased external interest liability as highlighted in the table below. The forecast of capital receipts to be received against capital spending results in a reduced nil borrowing requirement in 2023/24 and 2024/25.
- 5.3.38. The capital receipts applied to the General Fund include the one-for-one right-to-buy element used to fund capital expenditure on new housing properties. Under Government guidelines, these receipts can only represent 30% of overall expenditure, with a further 70% being required to be allocated. The current strategy is to fund this via a third party where possible, i.e. a social housing landlord or developer, with the third party organisation providing the additional 70% expenditure. Direct property purchases are also being considered where there is a business case for doing so.
- 5.3.39. The HRA can also apply capital receipts which are not subject to the same restrictions as the one for one receipts to the overall capital programme. There remains a balance held on un-ring-fenced capital receipts which can be applied to future spending as required.
- 5.3.40. It is proposed to utilise reserves allocated for capital spend (where possible) where an options appraisal on the acquisition of short-life assets such as vehicles, plant and equipment has been carried out and suggests that the most financially viable option is to outright purchase. Similarly, an increase in the contribution to capital is proposed where it is best value to do so for the HRA.

Revenue Consequences of the Capital Programme

- 5.3.41. The capital investment proposals above will result in estimated revenue consequences as follows:

Revenue Consequences	2021/22	2022/23	2023/24	2024/25
	£	£	£	£
Borrowing Costs	36,700	86,770	67,620	0
Other (Income)/Expenditure	(5,670)	(6,660)	(7,890)	(13,550)
General Fund	31,030	80,110	59,730	(13,550)
HRA contribution to Capital	1,014,580	(793,900)	(1,384,560)	641,880
Borrowing Costs	-	-	-	-
Housing Revenue Account	1,014,580	(793,900)	(1,384,560)	641,880

5.4. Housing Revenue Account (HRA) review

- 5.4.1. In 2015, Government announced legislative and financial changes for the social housing sector - which had significant negative financial implications for the Council's HRA
- 5.4.2. Consequently, a fundamental review of the HRA business Plan was undertaken via a sub-committee working group established by the Corporate Select Committee. Through the establishment of a Financial Improvement Plan, focus was directed to areas where reductions in financial provisions in the HRA could be made or additional income could be generated in order to ensure that the longer term financial position can be sustained.
- 5.4.3. Alongside this, a full stock condition survey was commissioned to provide an understanding of the capital requirements of maintaining the housing stock over the 30 year business plan period.
- 5.4.4. The work commenced in June 2016 and resulted in an updated sustainable 30 year business plan – as presented alongside the MTFP in February 2019. Based on the savings achieved as part of the Financial Improvement Plan and the updated stock condition information, the updated HRA business plan forecast healthy surpluses over the 30 year period, with a reduction in debt (with no additional borrowing assumed):-

	2018/19 (Year 1 forecast)	2047/48 (Year 30 forecast)	Variance
Capital Financing Requirement (Debt Level)	£54.9m	£25.9m	Reduction in debt of £29m
HRA Working Balance (general reserves)	£11.2m	£53.0m	Increase in balances of £41.8m

- 5.4.5. This report summarises the latest financial forecasts and provides a detailed summary of the financial position from 2021/22 to 2024/25. The updated position now shows an estimated surplus of £590,930 by the end of 2024/25. **APPENDIX C** illustrates the latest high level financial summary of the HRA Business Plan.
- 5.4.6. The HRA Business Plan highlighted a number of key issues and challenges going forward, for example: impact of the welfare reform, completion of the Financial Improvement Plan savings, understanding tenant priorities, considering the outcomes of estate regeneration reviews, prioritising decent homes standard failures and development of new stock.
- 5.4.7. An action plan was developed in order to respond to these issues, progression against this will be monitored and any financial impact will be adjusted for within the MTFP and HRA Business Plan going forward.

5.5. Efficiency & Rationalisation Programme

General Fund Efficiency Programme

- 5.5.1. The current Efficiency and Rationalisation Strategy was approved by Members in February 2017, which identified a programme of £2.1 million (including £431,200 in unachieved efficiencies from the previous efficiency programme) in savings to be made over the period 2017/18 – 2020/21.
- 5.5.2. The Efficiency and Rationalisation Strategy has the effect of both reducing expenditure and increasing income. The need to grow income is now more of a priority as the Council moves more towards being self-financing i.e. not reliant on direct government funding such as revenue support grant.
- 5.5.3. The strategy was developed with the underlying principles of protecting frontline service delivery. It is also intended that the strategy is a tool to enable the Council to ensure that its service spending is determined by the established priorities set out in the Corporate Plan.
- 5.5.4. There are five areas of focus:-
- **Major Procurements** - There is the opportunity to focus attention on a number of large service functions which are currently provided by an external contractor / supplier. A number of significant contracts are coming to an end. This will also allow a fundamental review of these services with proper consideration of the current financial constraints. The contract commitments have sometimes restricted the opportunity to align services across the alliance with Staffordshire Moorlands. The individual projects will focus on Waste Collection & Environment Services, Leisure Management and Facilities Management
 - **Asset Management Plan** – continuation of the existing priority of rationalising the Council’s asset base with a focus around priorities in order to allow for the necessary capital investment
 - **Growth** – development of a clear focus upon housing and economic growth based upon the established Local Plan.
 - **Income Generation** – focus on increasing the yield from existing sources on income and a drive towards identifying new sources of income
 - **Rationalisation** – a commitment to reducing expenditure on non-priority areas of spend e.g. management arrangements, channel shift, non-statutory services
- 5.5.5. The below table summarises the financial savings requirements and profile for achievement (**ANNEX B** provides more detail of the savings plan):-

General Fund Efficiency Strategy	2017/18	2018/19	2019/20	2020/21	TOTAL
	£	£	£	£	£
Major Procurements	100,000	275,000	100,000	500,000	975,000
Asset Management	-	30,000	200,000	-	230,000
Growth	-	40,000	40,000	190,000	270,000
Income Generation	90,000	190,000	70,000	120,000	470,000
Rationalisation	120,000	46,000	20,000	-	186,000
TOTAL	310,000	581,000	430,000	810,000	2,131,000

5.5.6. Subsequently, a review was undertaken in February 2019 to assess the timing and estimated value of future savings based on the current programme. When setting the MTFP in February 2020, there remained a £0.5 million savings target to be achieved in 2020/21 and 2021/22. Following additional savings that were realised in quarter 4 of 2019/20, the overall target remaining has been reduced to £352,000.

5.5.7. The table below shows the projected re-profiled Efficiency Programme (taking into account the actual 2019/20 efficiency target achieved):-

	2017/18	2018/19	2019/20	2020/21	2021/22	TOTAL
	£	£	£	£		£
Original Programme	310,000	581,000	430,000	810,000	-	2,131,000
Amended Programme	388,000	524,000	714,000	410,000	95,000	2,131,000
Variance	78,000	(57,000)	284,000	(400,000)	95,000	-
Achieved Q4 2019/20	-		153,000	(153,000)		-
Revised Target	388,000	524,000	867,000	257,000	95,000	2,131,000

5.5.8. The Efficiency Programme continues to progress, however, with the coronavirus pandemic, progression has stalled slightly during 2020/21, with £210,000 in savings realised at the Quarter Three stage in 2020/21 (against an updated target of £257,000).

5.5.9. The Covid-19 recovery phase and impact on the Council's financial position is forecast at this stage to continue into 2021/22 (if not longer). Therefore, it is recognised that delivering the 2021/22 savings requirement of £95,000 (together with any shortfall from 2020/21) may prove difficult. However, there are significant savings planned for realisation in the next 12 months in regard to fleet procurement. In addition, the Council has an earmarked reserve established to support with any reprofiling requirements of the efficiency programme with £200,000 currently set aside. Therefore, if there was a shortfall in achieving savings in 2021/22, this reserve could be used.

5.5.10. No assumptions in respect of any 'new' efficiency programme have been incorporated into this iteration of the plan.

HRA Efficiency Programme

5.5.11. A HRA Financial Improvement Plan was approved as part of the MTFP in February 2017 which identified £1.2m in savings from a number of sources to be achieved over the period 2017/18 – 2020/21. Progress against the Improvement Plan has been positive and all of the £1.2m savings have now been achieved.

5.6. Major Contracts

- 5.6.1. One of the major cost pressures as a result of Covid-19 has been the impact on some of the Council's major contracts. However, there are also other potential pressures, as well as potential savings that need to be reflected in the MTFP forecast.

Alliance Environmental Services

- 5.6.2. Alliance Environmental Services (AES) is a company created with a vision to deliver waste, street cleansing and grounds maintenance services in the High Peak and Staffordshire Moorlands areas. The company has three shareholders: High Peak Borough Council, Staffordshire Moorlands District Council and Ansa, which is a wholly owned subsidiary of Cheshire East Council.
- 5.6.3. The company has experienced additional cost pressures as a result of the Covid-19 pandemic in regard to additional agency and overtime costs to enable social distancing and additional cleaning and personal protective equipment – the amount apportioned to HPBC is forecast at £95,500 in 2020/21.
- 5.6.4. The contract fee for 2021/22 has been established following discussions between the Council and AES. The contract fee has been calculated based on the base 2020/21 contract fee plus 2021/22 inflation/growth items less forecast savings achieved.
- 5.6.5. Change demand items flagged by AES which will affect the management fee from 2021/22 include: Increased waste tonnage costs (ongoing covid effect), impact of Melandra depot closure, Recycling contracts decline in market, impact on income, offset partially by an increase in recycling credits from increased tonnage (covid effect).
- 5.6.6. Savings of £500,000 were forecast in the Efficiency & Rationalisation Programme – split between AES and savings to be achieved from Council retained budgets.

Leisure Centres & Pavilion Gardens

- 5.6.7. Financial support has been provided in respect of the Council's leisure centre and Pavilion Gardens operation during the various lockdown and recovery periods – which is being rolled on a monthly basis. The leisure centre operation has seen income receipts wiped out during the period the leisure centres were closed and is forecasting slow recovery phase as footfall is reduced in the early stages of recovery to maintain social distancing and facilities are opened on a phased basis. The third lockdown means that the facilities are once again closed during this period.

- 5.6.8. An estimated £1,158,000 spend pressure is currently assumed in 2020/21 which is largely covered by Government COVID-19 support grants and the assumption that the Council will be allocated funding via the Leisure recovery fund.
- 5.6.9. Recognising that recovery may be prolonged and income levels may not reach pre-COVID-19 levels in the near future, a £594,000 growth item has been built into the MTFP in 2021/22 based on latest forecasts of Leisure Centre recovery – this is reversed back out from 2022/23 on the working assumption of a return to pre COVID-19 levels.
- 5.6.10. It has also been assumed that the Government's leisure recovery fund to support externalised Leisure contracts will extend into 2021/22.

Facilities Management

- 5.6.11. In 20/21 the Cleaning & Caretaking Contract was taken over by Vertas, the Council are currently working with Vertas to mitigate the overspend in the 2020/21 to a balanced budget in 21/22.
- 5.6.12. The Council are currently exploring an alternative delivery model for the operation of Facilities Management via establishing a trading company in partnership with Staffordshire Moorlands D.C. and Norse Commercial Services (wholly owned by Norfolk County Council) This is subject to conclusion and approval of the business case. No financial consequences of this arrangement have been built into the MTFP at this stage.

5.7. Member Priority Projects

5.7.1. During the development of the Corporate Plan a number of priority actions have been identified and prioritised by members. These are as follows:

Member Priority Projects	Financial Implications			
	(Y/N)	Firm - in plans	Costs understood - not in plans	Costs not known
Leader				
Refresh and implement the Asset Management Plan, including a review of the public estate, and ensure adequate facilities management arrangements are in place	Y			✓
Develop an Access to Services Strategy to ensure that Council services are accessible to all	Y			✓
Refresh the Council's Communications and Engagement Strategy in order to ensure there is a more effective dialogue and engagement with residents	N			
Review the Council's community support arrangements in order to maintain strong partnership working with community groups	N			
Review the implementation of the Local Plan to ensure that the requirements for affordable housing and developer contributions are being met	Y	✓		
Conduct a review of the democratic processes and scrutiny arrangements to make the Council as open and transparent as possible	N			
Regeneration, Tourism and Leisure				
Support the development of the Glossop Halls	Y	✓		
Implement the accelerated housing delivery programme	Y	✓		
Implement the accelerated business growth and employment programme	Y			✓
Develop a Cultural Strategy to support and celebrate the rich history and culture of the Borough	N			
Review the Council's Growth Strategy to ensure that it is focussed on the effective regeneration our towns and rural communities	Y			✓
Develop and implement an ongoing Leisure Facilities plan focussed on improving the health and wellbeing of residents	Y			✓
Review the Sports & Physical Activity Strategy in order to integrate the communities and sports clubs into the delivery of its objectives	N			
Develop a parks development plan to support the widest community use of parks and support community / friends groups	N			

Member Priority Projects	Financial Implications			
	(Y/N)	Firm - in plans	Costs understood - not in plans	Costs not known
Climate Change, Environment and Community Safety				
Establish a developer open space contributions plan	N			
Complete the review of the CCTV system and implement the agreed recommendations	Y	✓		
Successfully deliver Phase 3 of the transfer of services to Alliance Environmental Services Limited in order to achieve improved performance and value for money outcomes	Y	✓		
Develop a Climate Change Strategy and an action plan of response to a declared climate emergency	Y			✓
Review the Community Safety Strategy to ensure that the Council is supportive in fighting crime and anti-social behaviour	N			
Review the Environmental Enforcement Policy in order to take steps to further reduce dog fouling and littering	N			
Review the Council's waste & recycling arrangements to increase recycling and to respond to the emerging new national strategy	Y			✓
Corporate Services and Finance				
Implement the Council's Efficiency and Rationalisation Programme	Y	✓		
Provide advice and support for residents affected by the rollout of Universal Credit	N			
Continue to embed good information management practices through the ASSURED framework	N			
Develop and implement a plan to identify new and innovative ways of generating income	Y			✓
Develop a new ICT Strategy to enhance and support the delivery of services	Y			✓
Review the Council's Diversity Policies including working with faith and cultural groups to celebrate the traditions and diversity of our community	N			
Develop a new Organisational Development Strategy to ensure that our workforce is developed effectively and that the Council makes effective use of apprenticeships	Y			✓
Develop a new Procurement Strategy with a focus upon spending money locally	N			
Housing and Licensing				
Implement the Homelessness Strategy effectively to ensure that voluntary groups and social enterprises that work to tackle the issue are supported effectively	Y	✓		
Implement the agreed Housing Revenue Account Business Plan	Y	✓		
Review the delivery of services to older persons to ensure that they are effective	N			
Develop a Private Sector Housing Strategy to improve conditions for private renters	N			

- 5.7.2. Any costs or revenue associated with these actions will need to be included in the MTFP. The impact of a number of them is already included in this iteration of the plan but additional work will need to be undertaken to develop a number of the actions further and at the same time identify any financial implications.

6. FINANCIAL FORECASTS

6.1. Introduction

6.1.1. A review of financial forecasts includes:-

- Updated interest rate forecasts
- Updated inflationary projections
- Any pensions impact relating to economic changes
- Estimation of any budget demand or growth items that have been incorporated into the MTFP, including additional medium term costs of COVID recovery (in accordance with work streams Reinstating Services, Economic recovery and Community recovery)
- Potential financial savings developing from new ways of working (in accordance with recovery plan stream Taking advantage of the positive legacy)

6.2. Interest Rates

6.2.1. Following the decrease in the Bank of England base rate to 0.10% in March 2020, and the context of the impact of the coronavirus pandemic, the expectation is that interest rates will continue at current low levels throughout the period of the MTFP, with only a small potential increase in the 4th year.

6.2.2. The Council's advisors Link do not include negative interest rates in their forecast, but their average earning forecast shows an expectation of near 0% return.

6.2.3. The PWLB consultation was released at the end of November 2020 and, as was widely anticipated, rates were reduced by 1%, a reversal of the overnight 1% increase that was imposed in October 2019, along with a restriction that Councils cannot borrow from the PWLB if they have purchase any assets which are primarily debt for yield.

6.2.4. This has not directly impacted the forecast of borrowing interest rates as no external borrowing is assumed in the current strategy. However, the reintroduction of the PWLB for borrowing as result of this interest rate reduction provides more options for the Council to borrow particular for longer periods should it need to for either new borrowing or to refinance maturing debts.

6.2.5. Based on the current forecasts, changes in investment income and borrowing costs (based on interest rate changes) are highlighted below:-

	2021/22	2022/23	2023/24	2024/25
	£	£	£	£
General Fund				
Changes in Investment Income	125,380	7,540	7,260	(9,690)
Changes in Borrowing Costs	(50,300)	8,530	(19,560)	(16,000)
HRA				
Changes in Investment Income	44,730	1,070	(660)	(6,070)
Changes in Borrowing Costs	(98,010)	(118,890)	(58,230)	9,630

6.2.6. The forecast budget for borrowing costs and investment income are shown below:-

Treasury Budgets – Borrowing costs and investment income	2021/22	2022/23	2023/24	2024/25
	£	£	£	£
General Fund				
Borrowing Costs	1,824,340	1,919,640	1,967,700	1,951,700
Investment Income	(40,290)	(39,410)	(40,040)	(63,280)
HRA				
Borrowing Costs	1,700,040	1,581,150	1,522,920	1,532,550
Investment Income	(6,980)	(5,910)	(6,570)	(12,640)

6.3. Inflationary Projections

6.3.1. The Retail Price Index (RPI) and Consumer Price Index (CPI) 12 month rate, as at December 2019, stood at 1.2 % and 0.6% respectively. Inflation forecasts are made reflecting the composition of the Council's expenditure, resulting in an inflation rate specific to the Council.

6.3.2. This includes the impact on staff pay, supplies and services, premises related costs and transport. The inflationary effects of Covid-safe working arrangements will feed through the system as increased supplies and service costs as contracts are renewed and uplifted.

6.3.3. The MTFP has been updated to reflect the latest forecasts on inflation and to roll forward a further 12 months to include the 2024/25 financial year. The full costs to the Council arising from inflation are forecast in the table below.

Inflationary Changes	2021/22	2022/23	2023/24	2024/25
	£	£	£	£
Employee Costs	127,140	111,240	111,910	112,900
Premises Costs	91,180	101,580	62,670	63,570
Transport	3,220	5,100	5,160	5,160
Supplies and Services	143,110	142,940	144,620	144,380
In-Year Inflation Pressure	364,650	360,860	324,360	326,010
General Fund	237,510	222,180	224,140	224,730
Housing Revenue Account	127,140	138,680	100,220	101,280

6.4. Budgetary Demand

6.4.1. The Medium Term Financial Plan presented to Council in February 2020 analysed and projected forward both income and expenditure. This has been revised to reflect known changes in budgetary demand.

6.4.2. The current known changes in budgetary demand are highlighted below:-

Increased / (Reduced) Budget Demand	2021/22	2022/23	2023/24	2024/25
	£	£	£	£
HRA pension past service deficit costs	(20,000)	(21,000)	(21,000)	(22,000)
Uniforms – Customer Services	(2,500)	2,500	(2,500)	-
DWP - HB administration grant reduction	10,000	-	-	-
Local Council Tax Support Admin Grant	2,500	-	-	-
Vacated buildings - Residual costs	(16,500)	-	-	-
Re-line car parks	(10,700)	-	-	-
Contract Hire reinstatement	92,190	-	-	-
Buxton Town Hall - Woodwork	(50,000)	-	-	-
Loss of Income - Sheffield Road	7,000	-	-	-
Facilities Management Contract base	(12,000)	-	-	-
Glossop Markets - Temp closure	(86,500)	-	(113,500)	-
Glossop Halls - Arcade Temporary closure	-	45,000	-	(45,000)
Staffing Structure – Temporary post removal	(37,300)	-	-	-
AES Round Growth	10,500	16,000	16,400	16,700
AES Melandra Depot closure	67,600	(67,600)	-	-
AES Waste tonnage increase - Covid effect	23,000	2,500	2,800	3,100
AES Recycling contracts - Market decline	-	18,000	17,200	16,500
AES Bench Rd Grounds Maintenance	3,150	-	-	-
Increase in Recycling credits – tonnage growth	(45,000)	-	-	-
Leisure Contractor support	594,000	(594,000)	-	-
AES - agreed contract reduction	-	(109,500)	(60,000)	-
Community Organisation Support	10,000	-	-	-
Assets - Legionella & Asbestos Surveys	15,000	(15,000)	-	-
Assets - Opera House - Lightening Protection	20,000	(20,000)	-	-
Assets - H&S Path Maintenance	20,000	(17,500)	-	-
Increase in Bulking Facility Costs	10,000	-	-	-
Cemeteries grave spaces	(20,000)	-	-	-
Homelessness - Funding contributions	(55,730)	-	-	-
Local Council Tax Support scheme wind up	-	(17,520)	(17,510)	(16,290)
ICT Costs – Mid call upgrade	8,000	-	-	-
Increased HRA support cost recharge	(50,000)	-	-	-
Development Control - design support	6,500	-	-	-
Glossop Market Renovation – Borrowing costs offset	-	(20,000)	(20,000)	-
Total – General Fund	493,210	(798,120)	(198,110)	(46,990)
HRA - Increased General Fund Support costs	50,000	-	-	-
HRA – ICT cost – Mid call upgrade	8,000	-	-	-
Total – Housing Revenue Account	58,000	0	0	0

6.4.3. In the table above the following more significant items merit further explanation:

- Leisure centres – one year support of £754,000 has been included with an assumption that this will be in part offset by further Government grant aid of £160,000; giving a net provision of £594,000 in the Plan.
- Glossop Halls – Loss of rental income during the renovation project are included in the Plan on the assumption that the work will be completed by 2023/24.
- Waste Collection - Costs are included arising out of the closure of Melandra depot and the increase in tonnages collected.

6.4.4. In addition to the above, there may be a requirement to include upfront increased budget demand in relation to climate change related projects in future years. Some of these costs may already be included with the MTFP forecast – for example, schemes within the asset management plan (both General fund and HRA) and fleet purchase programme where environmental impact will be a significant consideration. However, any additional costs will be assessed and included within future MTFP iterations once known and the business case has been developed. There is also a £25,000 earmarked reserve established to support climate change projects, this will be reviewed at the end of the year with a potential additional allocation set aside.

6.4.5. It may also be necessary to include increased budget provision as a result of the completion of service plans and in accordance with the Organisational Strategy – which is scheduled to be reviewed in line with Corporate Plan objectives. Additional staff resource or expertise may be necessary to deliver specific projects. This will be reviewed by the Transformation Board as part of the business case process for each project.

6.4.6. Any financial savings realised as a result of work practices changed due to Covid will be offset against the remaining efficiency programme targets. Relevant areas of potential saving include printing, travel costs, postage and utilities.

6.5. Budget Growth

6.5.1. In previous years, few additions in respect of budget growth have been included in the MTFP. It was assumed in light of the financial pressures faced by the Council, that any local issues that necessitate budget growth will be financed by internal spending reductions elsewhere. Occasionally, however, it is necessary to include budget growth to meet spending commitments.

6.5.2. No items of budget growth have been included in this version of the Medium Term Financial Plan.

6.6. Pensions

- 6.6.1. The Pension Fund triennial valuation, which took place in 2019, fixed the Council's contributions for the first 2 years of this plan. A further valuation is to take place in 2022, which will set the contributions payable up until 2025/26.
- 6.6.2. At this stage the plan assumes no further increase in contributions will be necessary arising out of the 2022 valuation. At the 2019 valuation the High Peak portion of the Pension Fund had a funding level of 90%.
- 6.6.3. The impacts of Covid19 are not expected to have an effect on pension contribution rates at this stage. The long term nature of Pension Fund forecasting means the impacts of short term financial shocks are mitigated. This situation will continue to be monitored following the outcome of this next valuation.
- 6.6.4. The Council carries an earmarked reserve for Pension purposes, which was originally set up to meet extraordinary pension costs outside of the actuarial valuation process. It has become obsolete having never been used for this purpose and it is proposed that this reserve is re-designated and transferred to General Fund contingency.

6.7. Housing Revenue Account – Other Operating Expenditure

- 6.7.1. There are a number of items that relate only to the HRA. They include some direct elements of income and expenditure as well as notional charges for asset depreciation and debt impairment.
- 6.7.2. The HRA provides for a number of changes to operating expenditure over the next four year as set out in the table below:

Expenditure / (Income)	2021/22	2022/23	2023/24	2024/25
Provision for Irrecoverable Debts	£ 1,120	£ 2,860	£ 2,900	5,910
Past Service Pension Deficit Contribution	20,000	21,000	21,000	22,000
Increased / (Reduced) Other Operating Expenditure	21,120	23,860	23,900	27,910

7. FUNDING & INCOME GENERATION

7.1. Introduction

7.1.1. The key areas of funding and income generation include:

- Council Tax and Business Rates collection
- Income from Government Grants
- Longer term impact on fees and charges income

7.2. Council Tax

7.2.1. The Council has the capacity to vary Council Tax levels, following the abolition of capping. However the Council's ability to increase Council Tax by more than a certain percentage is subject to referendum. For 2021/22, this percentage has been confirmed as 2%, but alternatively, lower tier Authorities have the option to increase the Band D equivalent by a set £5 – and so can apply either the 2% or £5 – whichever is higher.

7.2.2. In line with current guidance, this iteration of the MTFP assumes that a £5 increase is applied in 2021/22 with 1.9% assumed from 2022/23 onwards (as Government consultation is currently ongoing regarding future years).

7.2.3. Provision has been included within the Plan to reflect anticipated growth in Council Tax base over the next 4 years. The Council's tax base has suffered a reduction during the pandemic as house-building and employment levels were affected. It is assumed that this will recover in 2022/23 boosted by an upturn in the economy and that growth in Council Tax base will continue in following years. The figures included are shown in the table below:

Increased Council Tax Income	2021/22	2022/23	2023/24	2024/25
	£	£	£	£
Revenue from increased Council Tax	(154,850)	(114,980)	(118,370)	(121,780)
Revenue from Tax Base growth	13,230	(87,440)	(68,700)	(70,080)
Total	(141,620)	(202,420)	(187,070)	(191,860)

7.2.4. There is an increased risk associated with non-payment as a result of the impact of Covid-19, with some households potentially struggling to meet instalments. Collection Rates for 2020/21 are behind what they normally are, however this is currently largely distorted by deferred payments plans and stalled recovery. Having said that, it is recognised that there will be an impact on collection rates in 2021/22. However, the financial impact will only be realised if outstanding debts are not collected in the near term and are subsequently written off.

7.3. Business Rates Retention

- 7.3.1. Under the 50% Business Rates Retention system the Authority retains 40% of Business Rates less a tariff that is payable in to a pool of Derbyshire Authorities. This amount is then compared to a Funding Baseline (estimated at £2,367,720 for 2021/22) and any amount in excess of this Baseline is subject to levy, or conversely if the amount of retained Business Rates is below this Baseline, the loss is capped by a safety net payment. The MTFP does not anticipate the Council falling below the Baseline.
- 7.3.2. As part of the Derbyshire Pool in the 50% retention scheme, the levy is made to the Pool instead of Central Government. If the Council was not in the Derbyshire Pool it would have to pay 50p in the £1 to the Government as a levy, effectively limiting the income the Council can gain from business rates growth. However, as part of the Pool, the Council is able to retain some of this levy. Under the Pool agreement, this amount will depend on the amount all members of the Pool pay in at the end of the year, and the proportional success of the Council against its own baseline. The benefit to the Council of being part of the Pool arrangement is estimated based on the historic trend of levy savings from the pool at 60% which is forecast to be £430,350 in 2021/22.
- 7.3.3. In October 2015, the Government announced a forthcoming package of reforms to the Business Rates Retention System including a move to local government retaining 100% of the rates that they received (subsequently being revised to a 75% scheme, although 100% is once again under consideration) with an end to Revenue Support Grant. The new scheme will now not be introduced until 2022/23 at the earliest.
- 7.3.4. The MTFP anticipates that Business Rates retention will be above the baseline. Net income is somewhat suppressed due to the award of reliefs including increased small business rate relief, caps on inflation to the multiplier, extended rural relief, and the increase in the provision for RV reductions on successful appeals. To compensate for the loss of business rates income resulting from the reliefs, funding has to date been made available to Councils under Section 31 of the Local Government Act 2003. The MTFP assumes equivalent Section 31 grants will continue on any extension to reliefs announced by the Government.
- 7.3.5. Extended Retail Relief was announced by Government in March 2020 which awarded full Business Rates relief to all retail, hospitality and leisure related businesses (with Councils reimbursed via s31 grants from Government). The council will ring-fence the additional grant received during 2020/21 relating to these reliefs, in order to fund the distribution of the additional collection fund deficit in 2021/22. It is unknown at this stage if the extended Retail Relief will continue into 2021/22. Either way, the Council would either be reimbursed via Government grant or the amount would be collectable from businesses.

7.3.6. However, as a result of Covid-19 and the impact recession and social distancing measures are having on businesses, there is a risk that the Borough may see a reduction in the overall rateable value of businesses and therefore business rates retention. A reduction of 0.5% has been included in this version of the MTFP.

7.3.7. There is also a risk associated with non-payment, with businesses potentially struggling to meet instalments. Collection Rates for 2020/21 are below normal trends, but this is dependent on businesses meeting deferred / changed payments plans. The financial impact of lower collection rates will only be realised if outstanding debts are not collected in the near term and are subsequently written off. Prior to the Covid-19 climate an annual provision for bad debts of 0.6% was usually included in the budget. This has been increased to 1% for 2021/22; 0.8% in 2022/23; returning to 0.6% in 2023/24 and 2024/25.

7.3.8. Changes in the level of the Council's business rates will be impacted by a range of factors, including business growth in the area. At this stage, predicted levels of business rates income are based on known and expected changes to the business rates listing.

Business Rates Retention	2021/22	2022/23	2023/24	2024/25
	£	£	£	£
In year:				
Baseline Funding	(2,367,710)	(2,406,290)	(2,445,500)	(2,485,350)
Achievement against Baseline	192,260	106,510	(29,340)	(152,090)
Section 31 Grant	(1,534,820)	(1,529,260)	(1,578,950)	(1,629,250)
	(3,710,270)	(3,829,040)	(4,053,790)	(4,266,690)
Change between years:				
Business Rates retained	(85,560)	(124,330)	(175,060)	(162,600)
Section 31 Grant	173,000	5,560	(49,690)	(50,300)
	87,440	(118,770)	(224,750)	(212,900)

7.4. Collection Fund.

7.4.1. The Council maintains a Collection Fund to record the receipt of Council Tax and Business Rates and their distribution to precepting authorities. Any surplus or deficit generated is distributed or recovered from the preceptors in subsequent years.

7.4.2. The Government announced that it will extend the period over which Councils must manage exceptional deficits on the collection fund relating to 2020/21 owing to the Covid-19 situation, from the usual one year to three years. This is intended to ease immediate pressures on Councils when budget setting for 2021/22, protecting their ability to deliver essential local services.

- 7.4.3. The hardship element of the Local Council Tax Reduction Scheme; and the Extended Retail Relief and Nursery Discount on Business Rates are all funded by grants, therefore do not impact on the exceptional deficit.
- 7.4.4. High Peak's share of a deficit, in respect of Council Tax, to be distributed in 2021/22 is £74,210. This leaves a small exceptional deficit to be distributed in 2022/23 and 2023/24 in accordance with the Government's allowance that deficits occurring during 2021/22 as a result of the Covid crisis can be distributed over the next three years as opposed to the normal one. High Peak's share of this exceptional balance distribution will be £25,650 in each year.
- 7.4.5. The government's Local Taxation Income Guarantee Scheme to compensate local authorities for 75% of irrecoverable losses on Council Tax is currently forecast as £28,640 for 2020/21. The indicative allocation for the Local Council Tax Support Grant in 2021/22 is £126,330.
- 7.4.6. The High Peak share of the business rates deficit to be distributed in 2021/22 is £3,467,790. The vast majority of this relates to the award of Extended Retail Relief announced by the Government in response to the Covid crisis. Therefore the Council has ringfenced s31 grant funding received in 2020/21. This funding will be drawn upon in 2021/22 to offset the vast majority of the Collection Fund deficit distributed in the year (see section 7.3.5 above). The current forecast doesn't not show an exceptional deficit relating to 2020/21 for Business Rates, therefore future year collection fund balances are included at £0 in this plan.
- 7.4.7. These and future year movements are set out in the table below:

Changes in Collection Fund Income	2021/22	2022/23	2023/24	2024/25
	£	£	£	£
Council Tax	147,420	(95,380)	9,620	(27,400)
Business Rates	3,849,900*	(3,467,790)	0	0
Total	3,997,320	(3,563,170)	9,620	(27,400)

*Offset by s31 funding received in 20/21 and held in earmarked reserve.

7.5. Income from Government Grants

New Homes Bonus

- 7.5.1. In the provisional Local Government financial settlement released in December, the Government confirmed that during 2021/22, it would be consulting on a replacement for the New Homes Bonus scheme (originally planned for 2020/21, but delayed due to Covid-19). The new housing incentive scheme will reflect a more targeted approach that rewards local government where they are 'ambitious' in delivering housing growth. At this stage, there is no further detail on what form the new scheme will take.

- 7.5.2. The allocation of New Homes Bonus is secure for 2021/22 albeit reduced compared to assumption made within the MTFP - the Council will receive £341,770 in funding next year; beyond that no commitment is made for future years.
- 7.5.3. The 2021/22 bonus is made up of £43,870 in new award and £297,900 in legacy payments relating to previous years' awards. The low level of new award for 2021/22 reflects the disruption to the house building sector caused by the onset of the Covid-19 pandemic. As with 2020/21 this new award is for one year only and does not create legacy payments in future years.
- 7.5.4. The MTFP presented in November assumed total NHB receipts of £1,941,750 for years 2 – 4 of the Plan (2022/23 to 2024/25). This assumption has been reduced to £1,350,000 due to the delay in implementation of a new scheme and the low award in 2021/22. This amount remains at risk if the new scheme is less generous to High Peak than the old scheme was.
- 7.5.5. The recent tendency towards one-off annual awards with no associated legacy payments, has further eroded the base income received by the Council from this funding source.
- 7.5.6. In the absence of any further information, this iteration of the MTFP assumes that the Council will continue to receive funding at a base level of £450,000 pa; but does so with the recognition of the major risk this represents to the viability of the Plan beyond 2021/22.

Local Council Tax Support Scheme

- 7.5.7. The Council operates a scheme whereby funding received from central Government in respect of Local Council Tax Support is passed onto the parishes by means of an annual grant. The allocation of this grant is based on the eligibility of parish residents for council tax discounts.
- 7.5.8. The level of resources made available for this grant has remained constant in spite of reductions in overall Government funding. The MTFP assumes that this approach will continue at a cost to the Council of £51,320 pa – however, this is subject to review during 2021/22, with a proposal to reduce this over the MTFP period.
- 7.5.9. The basis of the model underlying the Local Council Tax Reduction Scheme is currently being reviewed (but the current scheme will remain unchanged in 2021/22), primarily as a consequence of the introduction of Universal Credit. The result of this review, including any budgetary consequences, will be built into future iterations of the MTFP.

Covid-19 Related Grant Support

7.5.10. The Council has received Government funding towards Covid-19 pressures during 2020/21. This has included non-ringfenced grants, specific grants (for additional services provided such as the administration of the grants process and compliance and enforcement of restrictions) and partial reimbursement of irrecoverable fees and charges income.

7.5.11. As part of the spending review announcement in December 2020, it was confirmed that Government support would be provided into 2021/22, including the following grant awards:-

- Covid-19 Relative Needs Grant (£428,180)
- Lower Tier Services Grant (£100,830)
- Local Council Tax Support Grant (£126,330)

7.5.12. At this stage, it is assumed that this funding will not continue into future years.

Summary of Income from Government Grants

7.5.13. The table below summarises the movement in Government funding over the MTFP period:

Government Grant (gain) / loss of funding	2020/21 (Budget)	2021/22 (forecast)	2022/23 (forecast)	2023/24 (forecast)	2024/25 (forecast)
	£	£	£	£	£
New Homes Bonus	(647,250)	(341,770)	(450,000)	(450,000)	(450,000)
Covid-19 Funding	-	(655,340)	-	-	-
	(647,250)	(997,110)	(450,000)	(450,000)	(450,000)
Change in Govt Funding	-	(349,860)	547,110	-	-

7.6. Fees and Charges

General Fees and Charges

7.6.1. Charging for local services makes a significant contribution to the Council's finances. The Council also uses charging to influence individual choices and

behaviour, and to bring other benefits to local communities. The Council's Charging Policy sets out the following principles for establishing the level of fees and charges:

- The cost of providing services should be fully met by income
- There is a standard approach to concessions for those on low incomes
- Where a subsidy is agreed, this should be used to support the development of Council services in accordance with priorities
- Subsidies should be reconfirmed annually

7.6.2. Charges are set in line with the categories below

Charging Policy	Policy Objective
Full commercial	Service is promoted to maximise revenue within an overall objective of generating a surplus from the service
Fair charging	Service is promoted to maximise income but subject to defined policy constraints including commitments made to potential customers on an appropriate fee structure
Cost recovery	Service generally available to all but without a subsidy
Subsidised	Service is widely accessible, but users of the service should make some contribution from their own resources
Nominal	Service to be fully available and a charge is made to discourage frivolous usage
Free	Service fully available at no cost
Statutory	Charges are set in line with legal obligations

7.6.3. The proposed fees and charges for 2020/21 are presented in **APPENDIX C** to this report.

7.6.4. The MTFP assumes that income losses suffered in 2020/21 arising out of the Covid19 outbreak have substantially recovered by 2021/22.

7.6.5. The Medium Term Financial Plan would normally project that the Council will increase fees and charges (and other income) broadly in line with inflation. Whilst recognising that certain income streams (such as car parking, planning receipts) may not increase each year and that other income streams (such as grants and rental income) are fixed or subject to periodic review.

7.6.6. However, the assumed annual increase in base income has been suspended for years 1 and 2 of the plan, whilst fees and charges income levels recover from the Covid19 shock. The underlying annual total expected from inflationary increases to fees and charges from year 3 onwards has been set at £40,000, recognising the potential overlap with income generation themes included in the Efficiency Programme.

7.6.7. The projected revenue from increased fees and charges (and other income) is summarised in the table below:

Increased Fees and Changes	2021/22	2021/22	2022/23	2023/24
	£	£	£	£
Revenue from increased Fees and Charges	-	-	(40,000)	(40,000)
Revenue from Car Park charge increase*	-	-	(75,000)	-
Total	-	-	(115,000)	(40,000)
Total Income from Fees & Charges	(7,243,290)	(7,198,290)	(7,426,790)	(7,511,790)

*subject to review

Housing Revenue Account – Rent Charges

7.6.8. The Government announced in October 2017 that after the four year 1% rent reduction ends in 2019/20, Authorities will then be able to increase rents from 2020/21 by CPI +1%.

7.6.9. Therefore, the current HRA Plan projects a 1.5% increase in rent in 2021/22 and 2.5% in years 22/23 – 2024/25. It also assumes that ‘Other Charges’, including garages and service charges, will increase in 2021/22 – 2024/25.

Rental Income	2021/22	2022/23	2023/24	2024/25
	£	£	£	£
Revenue from Rental Income and Other Charges	(112,200)	(285,420)	(290,640)	(591,220)**

** 53 week rent year

7.6.10. As part of the HRA review, a revised rent policy was presented to the HRA working group during 2017/18, which aimed to increase income targets (and partially offset the HRA Financial Improvement Plan savings targets).

7.6.11. This included a review of current service charges to ascertain the cost to the Council in providing services. The review revealed that the cost in providing services was higher than the service charge paid by tenants. It was proposed therefore, to increase current service charges paid by current tenants by a maximum of 5% per annum – to limit the financial impact up to the point the actual service charge matches the actual cost.

7.6.12. It was also proposed that for new tenants, ‘formula’ rent is charged – which in most cases is slightly higher than current rent. In addition, if any services are provided as part of the tenancy, the service charge will be based on the actual cost in providing the services. The increase in service charges for 21/22 has been capped at a maximum increase of 5% of 20/21 actual costs. The rent and service charge is fully advertised prior to a new tenant taking a tenancy.

7.6.13. In September 2018, the Department of Works and Pensions rolled out its ‘full’ service in High Peak – meaning that all new claims from single people and families (of working age) of the six legacy benefits (including Housing Benefit) will be replaced by Universal Credit (UC).

7.6.14. Due to the many changes (UC is paid direct to the tenant rather than the Landlord, there have been some issues with waiting times on receiving payment etc) this may have a potential negative impact on rent collection. No reduction in rental income due to this has been included in this MTFP, but it is flagged as a risk at this stage and is included in the HRA Business Plan action plan.

8. RISKS, CONTINGENCIES & USE OF RESERVES

8.1. Contingencies

8.1.1. The Medium Term Financial Plan is underpinned by a number of assumptions. These assumptions have been made in the light of currently available information. New information, when it emerges, may require the Council to alter its assumptions with a consequential effect on the financial position.

8.1.2. Key risk areas will be closely monitored and reviewed on an ongoing basis and remedial action taken. Members will receive quarterly updates on performance against the budget. The Council will carry adequate reserves as a contingency against risks that cannot be fully mitigated.

8.1.3. The Council carries reserves as a contingency for situations where risks cannot be fully mitigated. Section 25 of the Local Government Act 2003 requires the Chief Finance Officer (CFO) to report on the robustness of the estimates included in the budget and the adequacy of the reserves that the budget provides.

8.1.4. While there is no detailed guidance on calculating the level of general reserves the Council is encouraged to take into account the strategic, operational and financial risks facing the Council. These amounts are then moderated to acknowledge the likelihood of all risk events occurring together. The table below presents analysis undertaken by the Council in calculating the minimum level of general reserve required:

Item	Calculation Factor	Value	Amount of Reserve
		£m	£
Expenditure Items (gross) – Employee Related	3% of value	7.39	222,000
Expenditure Items (gross) – Other	3% of value	11.27	338,000
New Budget Growth	Additional 10% of value	0.00	0
Housing Benefits (subsidy)	0.25% of value	10.80	27,000
Fees and Charges	5.5% of value	7.24	398,000
Interest Receipts / Payments	5% of net interest paid / received	1.78	89,000
Efficiency Provisions	50% of value	0.10	48,000

Council Tax Collection	2.5% of value	6.19	155,000
Business Rates Retention	6% of value	3.71	223,000
Development Services Income	6% of value	0.62	37,000
Local Land Charges	6% fall in income	0.11	6,000
New Homes Bonus	50% fall in income	0.34	171,000
Total Requirement all events			1,714,000
Moderation	10% reduction		(171,400)
Total Requirement			1,542,600

8.1.5. It is proposed that the minimum general reserve contingency balance should increase by £208,000 to £1,540,000 to meet unforeseen expenditure and/or shortfalls in income, the increase represents the uncertainty in the MTFP in respect of the coronavirus pandemic and the impact the recovery phase may have. [The Council anticipates that at 1st April 2021 it will be holding a contingency reserve of £3.8m]

8.1.6. The HRA working balance is made up of surpluses that have accumulated over a number of years. The Council retains a minimum of £1million (approximately £250 per property) in order to cover unexpected events that could - if realised – trigger financial pressures. This has been calculated based on the below:

Item	Calculation Factor	Value	Amount of Reserve
		£m	£
Expenditure Items (gross) – Employee Related	3% of value	3.21	96,000
Expenditure Items (gross) – Other	3% of value	3.43	103,000
Net costs (capital contribution, depreciation, support services)	3% of value	5.73	172,000
Borrowing Costs (net)	5% of net interest paid / received	2.74	137,000
Efficiency Provisions	30% of value	0.00	-
Non Dwelling Rents	3.5% of value	0.63	22,000
Dwelling Rents	4% of value	14.65	586,000
Total Requirement all events			1,116,000
Moderation	10% reduction		(111,600)
Total Requirement			1,004,400

8.1.7. The level and utilisation of reserves is determined formally by the Council, having received the advice and judgement of the Chief Financial Officer (CFO). The Chief Financial Officer’s advice is:

“In the view of the Executive Director & Chief Finance Officer (Section 151 Officer), the budget includes estimates which take into account circumstances and events which are reasonably foreseeable at the time of preparing the budget. The view is therefore held, that the level of reserves are adequate for the Council based on this budget and the circumstances in place at the time of preparing it”

8.1.8. Further detail of the CFO's determination in regard to contingency balances and reserves is detailed in **ANNEX E**.

8.2. Use of Reserves and Balances

General Fund Reserves and Balances

8.2.1. When setting the Budget and Medium Term Financial Plan in February 2020, the general fund contingency reserves balance as at 31st March 2020 was estimated to total £2.838 million.

8.2.2. The 2019/20 provisional outturn position highlighted a £0.295 million surplus – of which £200,000 was set aside specifically to fund COVID-19 recovery activities. After other earmarked reserves movements, the general fund contingency balance as at 31st March 2020 was £2.842million (£0.004 million higher than forecast in the MTFP presented in February).

8.2.3. In addition, a review of current earmarked reserves has been undertaken to establish if the purpose for which the reserve was set up is still applicable and at the correct value. The purpose of which – particularly in light of Covid-19 - is to identify any cash resources that can be reallocated into contingency reserves to support the MTFP over the next 4 years:

- The Council carries an earmarked reserve for Pension purposes of £220,000, which was originally set up to meet extraordinary pension costs outside of the actuarial valuation process. It has become obsolete having never been used for this purpose and has been identified for re-designation.

8.2.4. This review increases the contingency reserves to £3,062,000

8.2.5. The Quarter Three report forecasts that there will be a surplus against budget of £619,390, in which case, there will be a net contribution into contingency reserves of £757,680 in 2020/21. The s31 grants received as compensation for the Retail / Nursery relief by Government in 2020/21 is to be transferred into an earmarked reserve for use in 2021/22 to offset the Collection Fund deficit in that year arising out of the events in 2020/21.

8.2.6. The updated MTFP currently shows a forecast cumulative deficit position of £1.082million over the four years – which represents the required use of reserves in order to balance the 4 year plan. The annual changes in the contingency reserve as well as other earmarked reserves where it is planned to draw funding, are shown in the table below:

Reserve	2020/21 (Budget)	2021/22	2022/23	2023/24	2024/25
	£	£	£	£	£
Contingency Reserve	138,290	(901,880)	(467,110)	(23,370)	310,290
Section 106 / Other Reserves	(88,940)	(3,383,880)*	(1,640)	(1,640)	(1,640)
Total Reserve Usage	49,350	(4,285,760)	(468,750)	(25,010)	308,650

Change in use of reserves		(4,335,110)	3,817,010	443,740	333,660
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*includes use of the surplus earmarked in 2020/21 from the receipt of S31 grants as compensation for the Retail / Nursery relief as implemented by Government in 2020/21 – the grant funding was earmarked at the end of 2020/21 and drawn in 2021/22 to cover the collection fund deficit from non-collection of those amounts in 2020/21

8.2.7. With effect from 2021/22 the MTFP reflects a use of £1,082,070 in Contingency reserves over the next 4 years (2021/22 £901,880 usage; 2022/23 £467,110 usage; 23/24 £23,370 usage; and 2024/25 £310,290 contribution)

8.2.8. The table below shows the revised level of forecast contingency reserves over the life of the Medium Term Financial Plan:

Contingency Reserve	2020/21 (Budget)	2021/22	2022/23	2023/24	2024/25
	£	£	£	£	£
As at February 2021:					
Balance at year-end	3,819,810	2,917,930	2,450,820	2,427,450	2,737,740
Minimum requirement (s7.2)	1,332,000	1,540,000	1,540,000	1,540,000	1,540,000
Headroom	2,487,810	1,377,930	910,820	887,450	1,197,740

8.2.9. At the end of year 4 of the plan (2024/25) there would be an estimated balance of £2.74million in General Fund Contingency reserves – which would be £1.2 million above the required £1.54 million minimum balance.

8.2.10. The updated MTFP illustrates a requirement to draw from reserves in years 1-3 of the plan – with an estimated contribution into contingency reserves of £310,290 in year 4 (2024/25).

8.2.11. All of the above is subject to the assumptions as detailed in the previous sections, which is extremely difficult to forecast – and does not assume any further Government support at this stage. These assumptions will be continually monitored.

HRA Reserves and Balances

8.2.12. The HRA balance is made up of surpluses that have accumulated over a number of years. The Council retains a minimum of £1 million (approximately £250 per property) in order to cover unexpected events that could - if realised – trigger financial pressures.

8.2.13. Due to the strict ring-fencing rules that apply to the HRA, any funds set aside form part of HRA reserves. The table below summarises the projected overall HRA reserves position for the duration of this MTFP.

	2020/21	2021/22	2022/23	2023/24	2024/25
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	£	£	£	£	£
HRA Reserves Brought Forward	16,464,054	17,027,032	15,156,802	14,321,172	15,095,512
Surplus/(Loss) for the year*	562,978	(1,870,230)	(835,630)	774,340	590,930
Total HRA Reserves carried forward	17,027,032	15,156,802	14,321,172	15,095,512	15,686,442

**as forecast in the Q3 report and this version of the MTFP*

8.2.14. It can be seen from the table above that the HRA balance is projected to significantly exceed its £1 million contingency minimum over the next four years.

8.2.15. The updated 30 year HRA business plan summary is shown in **ANNEX H**.

8.3. Risk Identification and Management

8.3.1. The early identification and management of risks is critical to the Medium Term Financial Planning process. Risks to the MTFP are assessed, mitigated and actively managed to ensure that the Council delivers its services effectively within the funding at its disposal. The principal risks to the Medium Term Financial Plan are summarised in **ANNEX D**.

8.3.2. Risk areas will be closely monitored and reviewed on an on-going basis and remedial action taken as appropriate. Risks associated with specific projects will be identified within the project methodology documents and reviewed monthly by the Transformation Board.

8.3.3. The table below highlights specific financial risks that are embedded within this Medium Term Financial Plan:

Revenue Risks	Capital Risks
<ul style="list-style-type: none"> • Inflationary assumptions • Interest rates • Housing benefits • Fees and charges • Universal Credit • Business Rates • Council Tax collection • Housing Rent levels (HRA affordability) • Government grants • Financial benefits from partnerships / shared services • Pension costs • Contract Management • Brexit implications 	<ul style="list-style-type: none"> • Interest rates • External funding • Capital receipts • Capacity to deliver capital programme • Project overspend • Project overrun • External factors (e.g. planning objections, judicial reviews etc. leading to project delay) • Housing finance • Weather • Brexit implications

8.3.4. In addition, there are a number of Covid-19 related financial risks to the MTFP to be regularly reviewed and considered:-

- The impact that a recession may have on Council Tax and Business Rates collection and increased risk of non-payment which is not subsequently collected
- The period of recovery is prolonged which has further cost pressure consequences for the Council – especially in regard to the operation of leisure centres
- Fees and Charges income levels do not return to pre-Covid levels as forecast
- The economy is deflated post-recovery leading to ongoing economic problems in town centres and the broader economy, as well as community safety issues, which lead to increased cost pressures
- Increased demand on certain services e.g. Benefits and economic support.
- Further national lockdowns / tiered systems imposed which leads to further pressures on businesses and households and additional costs to the Council in providing support

Britain's Exit from the European Union

- 8.3.5. The United Kingdom left the European Union on 31st January 2020, whereupon the country entered into a transition period. A deal in regard to the UK's future relationship with the European Union was agreed in December 2021. While this should hopefully mitigate against what were seen as potentially negative effects on the economy at this stage it is not possible to predict the full impact of the Brexit process on the Authority's finances and financial planning.
- 8.3.6. As a result of Brexit, there is a risk that a number of local and national economic drivers such as inflation, interest rates, the valuation of assets and liabilities and the demand for and funding of services will be affected.
- 8.3.7. The direction and extent of Brexit's influence on these areas is a matter of debate. To give an idea of the potential financial consequences the table below quantifies the impact on the Authority's current 2021/22 budget had there been a 1% change in its key economic drivers.

Risk item	Impact on 2021/22
1 % change in inflation	109,000
1 % change in interest rates	176,000

9. Budget 2021/22

9.1. Budget preparation work has now been completed and an overall balanced budget position has been reached with the inclusion of a £95,000 efficiency target on the General Fund and a use of £901,880 in Contingency reserves (together with a £3,383,880 use of earmarked reserves (mainly in respect of Business Rates) – total use of £4,285,760). The HRA is balanced with a drawdown from reserves of £1,870,230.

9.2. The proposed 2021/22 General Fund Budget is detailed below:

Budget Heading	2021/22
	£
Employees	10,564,990
Premises	4,284,800
Transport	401,560
Supplies & Services	9,872,600
Benefits	82,460
Borrowing	1,824,340
Parish Grant re Council Tax Support	51,320
Financing Costs	22,130
Total Expenditure	27,104,200
Fees and Charges / Other Income	(8,687,210)
Interest Receipts	(40,290)
HRA Recharges	(6,406,160)
Capital Recharges	(231,240)
Net Expenditure	11,739,300
Council Tax	(6,193,160)
LCTS Compensation Grant	(126,330)
Business Rates Retention	(3,710,270)
COVID-19 Grant Funding	(529,010)
New Homes Bonus	(341,770)
Contribution to / (use of) EM Reserves*	(3,383,880)
Contribution to / (use of) Contingency	(901,880)
Collection Fund**	3,542,000
Total Financing	(11,644,300)
Deficit / (Surplus)	95,000

New Efficiency Requirement	(95,000)
In-Year Deficit / (Surplus)	0

*Majority of use of earmarked reserves relates to S31 grants received in 2020/21 to offset the impact of the extended Business Rates reliefs awarded – grant funding earmarked and used to offset Collection Fund deficit in 2021/22

**HPBC share of collection fund deficit – includes £3,467,790 Business Rates (majority as a result of extended relief awarded in 2020/21) and £74,210 Council Tax

9.3. The proposed 2021/22 Housing Revenue Account Budget is detailed below:

Budget Heading	2021/22 Projection
	£
Repairs & Maintenance	4,409,480
Supervision & Management	2,739,230
Rates, Rents, Taxes, Other Charges	109,130
Other Operating Expenditure	782,430
Depreciation & Impairment Charges	2,099,030
Interest & Debt Management Charges	2,693,060
HRA Contribution to Capital Programme	4,192,640
Total Expenditure	17,025,000
Dwellings Rents	(14,483,110)
Non - Dwelling Rents & Other Income	(671,660)
Total Income	(15,154,770)
(Surplus) / Deficit for year	1,870,230
Use of Reserves	(1,870,230)
In Year Deficit (Surplus)	0

Council Tax and Rent Setting Requirement 2021/22

9.4. The tables below illustrate the Council Tax & Housing Rent requirement for 2021/22:

General Fund	2021/22 Budget
	£
Net Cost of Services	11,644,300
New Homes Bonus	(341,770)
Business Rates Retention	(3,710,270)
COVID-19 Grant Funding	(655,340)
Use of Reserves*	(4,285,760)
Collection Fund	3,542,000
Net Requirement from Council Tax	(6,193,160)

*includes use of the surplus earmarked in 2020/21 from the receipt of S31 grants as compensation for the Retail / Nursery relief as implemented by Government in 2020/21 – the grant funding was earmarked at the end of 2020/21 and drawn in 2021/22 to cover the collection fund deficit from non-collection of those amounts in 2020/21

Housing Revenue Account	2021/22 Budget
-------------------------	----------------

Net Cost of Services*	£ 12,461,710
Plus:	
Borrowing Costs	2,693,060
Net Expenditure	15,154,770
Non - Dwelling Rents & Other Income	(671,660)
Net Requirement from Housing Rents	(14,483,110)

**includes contribution from balances of £1,870,230*

- 9.5. The overall Council Tax requirement contained within these proposals is summarised in the table below:

	Budget Requirement £	Tax Base	Band D Council Tax £	Increase/ (Decrease) %
Borough Council Tax	6,193,160	30,904	200.40	2.56%
				£5.00

- 9.6. The overall rent increase requirement contained within these proposals is summarised in the table below:

	Average Weekly Rents 20/21 £	Average Weekly Rents 21/22 £	Increase/ (Decrease) £	Increase/ (Decrease)* %
HRA Rents (over 52 weeks)	71.45	72.64	1.19	1.66%
HRA Garage Rents (over 52 weeks)	7.13	7.49	0.36	5%

**includes increase where new tenancies have transferred to 'formula rent'*

- 9.7. Charges made to recover fuel costs at various blocks have been reviewed and are charged on an individual block basis. The charges for 2021/22 are shown below and based on the previous year's usage and estimated costs and adjustments for actual fuel costs in 2019/20.

	Anticipated Fuel Cost 2021/22	Weekly Charge per Unit (over 52 weeks)				
		Charge Category				Communal Areas
		A	B	C	D	
£	£	£	£	£	£	
Alma Square	13,455	6.09	9.13	-	15.22	3.97
Cromford Court	6,480	-	-	-	-	2.97
Eccles Fold	12,384	-	4.79	-	-	1.47
Hartington Gardens	33,239	5.30	7.96	10.61	-	1.26
Marian Court	14,593	5.67	8.50	-	14.17	2.93
Milton Court	24,428	7.90	11.84	-	19.74	3.29
Queens Court	25,625	-	9.54	-	15.90	2.33
Northlands	13,696	-	8.59	11.45	-	5.05

Grangeside	3,312	-	-	-	-	5.79
Fieldhead House	1,933	-	-	-	-	5.31
Watford Lodge	1,145	-	-	-	-	2.75

10. MTFP REVENUE POSITION

10.1. General Fund Revenue Position

10.1.1. The medium term general fund revenue position is as set out in the table below, which summaries the impact of the discussions in the previous sections of the report:-

Summary Revenue Position	2021/22	2022/23	2023/24	2024/25
	£	£	£	£
Consequences of Capital Spend (section 5.3.44)	31,030	80,110	59,730	(13,550)
Interest Rate Changes (section 6.2.5)	125,380	7,540	7,260	(9,690)
Borrowing Costs (section 6.2.5)	(50,300)	8,530	(19,560)	(16,000)
Inflation Pressures (section 6.3.3)	237,510	222,180	224,140	224,730
Changed Budget Demand (section 6.4.2)	493,210	(798,120)	(198,110)	(46,990)
Budget Growth (section 6.5.1)	0	0	0	0
Increased Council Tax Income (section 7.2.3)	(141,620)	(202,420)	(187,070)	(191,860)
Business Rates Retention (section 7.3.8)	87,440	(118,770)	(224,750)	(212,900)
Changes in Collection Fund (section 7.4.7)	3,997,320	(3,563,170)	9,620	(27,400)
Reduction in Government Grant (section 7.5.13)	(349,860)	547,110	0	0
Additional Fees and Charges (section 7.6.8)	0	0	(115,000)	(40,000)
Contribution to Reserves & Balances (section 8.2.6)				

	(4,335,110)	3,817,010	443,740	333,660
In Year Change in Position	95,000	0	0	0
Efficiency & Rationalisation Plan (section 5.5.7)	(95,000)	0	0	0
Budget (Surplus) / Deficit	0	0	0	0

10.1.2. The table above table shows a balanced position over the life of the Medium Term Financial Plan assuming the remaining Efficiency Programme savings of £95,000 are achieved.

10.1.3. The above position includes £1,082,070 use of contingency reserves during the life of the plan.

10.1.4. **ANNEX F** shows the projected General Fund revenue position in detail.

10.2. Housing Revenue Account Revenue Position

10.2.1. The medium term Housing Revenue Account revenue position is as set out in the table below.

Summary Revenue Position	2021/22	2022//23	2023/24	2024/25
	£	£	£	£
Budget (surplus) / deficit brought forward	814,870	1,870,230	835,630	(774,340)
Revenue consequence of Capital spend (section 4.3)	1,014,580	(793,900)	(1,384,560)	641,880
Interest Rate Changes (section 5.1)	44,730	1,070	(660)	(6,070)
Borrowing Costs (section 5.1)	(98,010)	(118,890)	(58,230)	9,630
Inflation Pressures (Section 5.2)	127,140	138,680	100,220	101,280
Increased / reduced budget demand (section 5.3)	58,000	0	0	0
Increased / reduced budget growth (section 5.4)	0	0	0	0
Increase in Other Operating Expenditure (section 5.6)**	21,120	23,860	23,900	27,910
Reduction in Rent and Other Charges (section 6.5)	(112,200)	(285,420)	(290,640)	(591,220)
In Year Change in Position	1,870,230	835,630	(774,340)	(590,930)
HRA Rationalisation Plan (section 4.4)**	0	0	0	0
Budget (Surplus) / Deficit	1,870,230	835,630	(774,340)	(590,930)

- 10.2.2. **ANNEX G** shows the projected Housing Revenue Account revenue position in detail.

11. CONSULTATION

- 11.1.1. The Council is committed to consulting with residents and other stakeholders to help inform the budget setting process and spending priorities/non-priorities. A variety of techniques have been used and the approaches have been iterative, building year on year on what has gone before. The Council already holds comprehensive information gathered about residents' spending priorities. Much of this information was gathered in times of rising expenditure. The financial challenges for the Council are now very different.
- 11.1.2. The consultation process for the 2020/21 Budget was undertaken via an online communication included in the business newsletters. With the significant uncertainties and risk within this MTFP update, it is extremely difficult to have any meaningful consultation at this stage with so many factors not fully understood. This will be enhanced again for next year's budget setting and MTFP process.

ANNEX A

Proposed Capital Programme – General Fund (2020/21 to 2024/25)

Capital Schemes	2020/21	2021/22	2022/23	2023/24	2024/25	Total
	£	£	£	£	£	£
Asset Management						
Public Buildings	571,530	2,749,360	3,518,680	666,320	666,320	8,172,210
Car Parks	652,000	200,000	152,620	-	-	1,004,620
Public Conveniences	-	-	288,100	122,610	-	410,710
Waterways Infrastructure	164,560	83,190	340,760	313,950	100,000	1,002,460
Leisure Centres	160,770	208,000	55,000	380,920	108,630	913,320
Depots & Park Buildings	8,200	345,900	345,900	35,000	5,300	740,300
	1,557,060	3,586,450	4,701,060	1,518,800	880,250	12,243,620
Housing(RTB 1 for 1)	170,000	374,000	925,000	504,000	504,000	2,477,000
Disabled Facilities Grants	330,000	489,110	489,110	489,110	489,110	2,286,440
ICT	198,360	67,050	50,000	50,000	50,000	415,410
Fleet Management	162,750	1,527,330	187,500	698,080	88,500	2,664,160
Other Schemes						
Play Facilities	90,000	9,040	-	-	-	99,040
Regeneration	-	2,346,110	-	-	-	2,346,110
Market Town Regeneration	63,250	-	-	-	-	63,250
Sports Development	70,000	-	40,000	-	-	110,000
CCTV	59,790	-	-	-	-	59,790
	283,040	2,355,150	40,000	-	-	2,678,190
Total Programme	2,701,210	8,399,090	6,392,670	3,259,990	2,011,860	22,764,820
Funding of Programme						
External Contributions	523,070	3,762,090	1,456,770	489,110	489,110	6,720,150
Planning Obligations	43,000	-	-	-	-	43,000
Capital receipts	57,180	250,000	905,000	2,255,880	998,000	4,466,060
Capital receipts (One for One)	170,000	374,000	925,000	504,000	504,000	2,477,000
Capital Receipts (Vehicles)	-	12,500	62,750	11,000	20,750	107,000
Capital reserves	100,000	-	-	-	-	100,000
Earmarked Reserves	64,450	-	-	-	-	64,450
Borrowing	1,743,510	4,000,500	3,043,150	-	-	8,787,160
	2,701,210	8,399,090	6,392,670	3,259,990	2,011,860	22,764,820

Proposed Capital Projections (2020/21 to 2024/25) – Council Dwellings (HRA)

Scheme	Budget 2020/21	Budget 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Total
	£	£	£	£	£	£
ASSET MANAGEMENT WORKS:						
Roofing Works	536,000	187,560	332,040	96,720	249,730	1,402,050
Gamesley Cladding works	125,000	250,000	125,000	0	0	500,000
Bathroom Programme	200,000	506,590	498,570	109,950	315,560	1,630,670
Kitchen Programme	1,074,170	754,180	714,010	112,920	670,300	3,325,580
Electrical Works	169,430	549,250	799,020	647,350	496,760	2,661,810
Central Heating Works	0	264,590	399,030	171,870	730,780	1,566,270
Queens Court Boiler Replacement	0	50000	150000	0	0	200,000
Window & Doors Programme	1,126,930	1,310,000	405,100	481,700	1,179,330	4,503,060
Aids & Adaptations	162,000	295,000	295000	295000	295000	1,342,000
Structural and Other Works (Various)	136,460	20,000	0	1,302,700	422,630	1,881,790
Lift Replacements	18,000	680,000	225,000	0	0	923,000
Queens Court Lightning Protection	29100	0	0	0	0	29,100
Sheltered Fire Alarm Upgrades	0	140,000	140,000	0	0	280,000
Rendering Works	0	500,000	500,000	500,000	0	1,500,000
	3,577,090	5,507,170	4,582,770	3,718,210	4,360,090	21,745,330
REPAIRS TEAM CAPITAL WORKS:						
Void Rewires	48,890	70,000	70,000	70,000	70,000	328,890
Void Kitchens	96,450	155,000	155,000	155,000	155,000	716,450
Void Bathrooms	59,500	70,000	70,000	70,000	70,000	339,500
	204,840	295,000	295,000	295,000	295,000	1,384,840
STAFFING:						
Staffing Recharges/ Commissioning Costs	100,000	100,000	100,000	100,000	100,000	500,000
	100,000	100,000	100,000	100,000	100,000	500,000
ASSET PURCHASES:						
Vehicle Purchasing	90,000	289,500	420,000	0	0	799,500
	90,000	289,500	420,000	0	0	799,500
ICT STRATEGY:						
Housing System	0	100,000	100,000	0	0	200,000
	0	100,000	100,000	0	0	200,000
TOTAL SPEND	3,971,930	6,291,670	5,497,770	4,113,210	4,755,090	24,629,670

ANNEX B

General Fund Efficiency and Rationalisation Programme (2017/18 – 2021/22)

Efficiency	2017/18	2018/19	2019/20	2020/21	TOTAL
	£'000	£'000	£'000	£'000	£'000
Major Procurements					
Waste Collection etc.	100	200	100	100	500
Leisure Centres	-	-	-	400	400
Facilities Management	-	75	-	-	75
	100	275	100	500	975
Asset Management					
Asset Rationalisation	-	30	200	-	230
	-	30	200	-	230
Growth					
Housing Growth	-	40	40	40	120
Business Growth	-	-	-	150	150
	-	40	40	190	270
Income Generation					
Fees & Charges	-	120	-	120	240
Pavilion Gardens	40	60	70	-	170
Advertising / Sponsorship	50	10	-	-	60
Enhanced Trading	-	-	-	-	-
	90	190	70	120	470
Rationalisation					
Management Staffing	100	-	-	-	100
Channel Shift	-	-	-	-	-
Parish Grants	-	26	20	-	46
Service Rationalisation	20	20	-	-	40
	120	46	20	-	186
TOTAL	310	581	430	810	2,131

The above programme has been reprofiled to take account of any changes to the expected timing of savings:-

	2017/18	2018/19	2019/20	2020/21	2021/22	TOTAL
	£	£	£	£		£
Original Programme	310,000	581,000	430,000	810,000	-	2,131,000
Amended Programme	388,000	524,000	714,000	410,000	95,000	2,131,000
Variance	78,000	(57,000)	284,000	(400,000)	95,000	-
Achieved Q4 2019/20	-		153,000	(153,000)		-
Revised Target	388,000	524,000	867,000	257,000	95,000	2,131,000

The HRA Financial Improvement Plan has now been completed.

Medium Term Financial Plan – Principal Risks

Risk Category	Risk	Mitigation and Controls
Financial Implications	Robustness of financial assumptions within Efficiency and Rationalisation Strategy	Structured project management arrangements have been put in place with detailed business cases for each initiative – these will be strengthened in the service review process
Financial Implications	Additional financial pressures emerge – cost & income	The strategy is kept under constant review and adjustments will be made where necessary
Service Continuity	Interruptions to key services or performance standards	Resource implications and impact are identified as part of the business case process. Service continuity and maintenance of standards of service are key requirements of any new proposals
Corporate Governance	Maintaining stakeholder confidence; lack of clarity on accountability	Ongoing review of standards of internal control (e.g. Financial Procedure Rules reviewed and updated). Internal Audit Plan will be reviewed to account for the new approach proposed in the efficiency & Rationalisation Strategy
Management of Change	Management of corporate and local, cultural change; behavioural risks; residual effects of aggregation; proposed changes to organisational structure, roles & responsibilities	Progress with achievement of aims will be monitored through an effective performance management structure. Investment has been made in a new approach to Organisational Development.
People Risks	Impact of cultural changes; assessment of skills; recruitment & retention; capacity issues	Continuing communications process for the delivery of transformation programme
Key Projects & Partnerships	Managing changes to shared service delivery arrangements	The project management methodology provides for an adequate transition where there are changes in service delivery

Risk Category	Risk	Mitigation and Controls
Performance Management	Adequacy of framework to monitor transition	Risk management processes are embedded
Reputation and Relationship Risks	Maintaining existing partner confidence	Continuing communications process for the delivery of transformation programme
Programme Delivery	Delays in implementation of efficiency savings	<p>Effective governance arrangements in place to monitor plans.</p> <p>Executive Directors and Senior Managers own delivery of efficiencies.</p> <p>Executive Director (Transformation) appointed as programme director.</p>
Programme Delivery	A number of the efficiency / rationalisation initiatives are not achieved	<p>Structured project management approach is in place for delivery including effective exception reporting</p> <p>The strategy is kept under constant review</p> <p>Identification of further efficiency / rationalisation opportunities through benchmarking / effective member working groups</p>
Political Support	Lack of Members support for Plan.	Regular reporting and member briefings including effective scrutiny arrangements

Chief Finance Officer's Review of Contingencies / Reserves

Chief Finance Officer's Section 25 Review

The purpose of this statement is to provide councillors with information on the robustness of the estimates and the adequacy of reserves in the Medium Term Financial Plan (MTFP).

Background

The Council sets in budget in February each year. In setting the budget the level of Council Tax and other fees and charges are established. Decisions are based on a budget that sets out estimates of what the Council plans to spend on each of its services in the forthcoming year.

The decision on the level of the income is taken before the financial year begins and it cannot be changed during the year, so allowance for risks and uncertainties that might increase service expenditure above that planned, must be made by:

- Making prudent allowance in the estimates for each of the services; and
- Ensuring that there are adequate reserves to draw on if the service estimates turn out to be insufficient.

Section 25 of the Local Government Act 2003 requires that the Council's Chief Finance Officer reports to Full Council when it is considering its Budget for the forthcoming financial year. The report must deal with the robustness of the estimates and the adequacy of the reserves allowed for in the budget proposals, so that councillors have professional, authoritative advice available to them when they make their decisions. Section 25 also requires members to have regard to this report in making their decisions.

Robustness of Spending Forecasts

Heads of Service in conjunction with the Council's Head of Finance monitor detailed budgets throughout the year. This enables additional service pressures to be identified on an on-going basis.

Reports are presented on a quarterly basis to the Corporate Select Scrutiny Committee and Executive. These reports highlight all variances between spending and budgets.

The proposal for the 2021/22 Budget and updated MTFP are based on analysis and assurances from Heads of Service and their finance support staff. Executive portfolio holders have worked with their respective Executive Directors throughout the process. Corporate Select members have been able to question the progress of spending throughout the year and received a report on the draft MTFP in September and November 2020. These reports started to outline the significant estimated impact that the coronavirus pandemic has had on the MTFP

Extensive work has also been carried out to produce the MTFP. A range of broad assumptions have been utilised and robustly challenged as part of the process.

Forecasts take account of the financial commitments that emerge from the Council's new Corporate Plan approved in September 2019.

The Council has taken all reasonable and practical steps to identify and make provision for the Council's commitments in 2021/22 in order to achieve a balanced budget – whilst taking into account the financial impact the pandemic has had and continues to have.

Robustness of Income Forecasts

The level of Council Tax has been established with reference to the maximum increase allowed without requiring a referendum. A £5 (Band D equivalent) increase has been provided for in 2021/22, followed by a 1.9% increase in years 2-4 of the MTFP.

The forecasts of the business rates that will be retained by the Council have been calculated in line with the current Business Rates Retention Scheme. The forecasts taken account of the following:

- The baseline income set by government;
- Prudent forecast of the financial benefits of being a member of the Derbyshire pool arrangements;
- The award of reliefs and the receipt of Section 31 grants to compensate;
- Adequate provision to meet the impact of successful appeals; and
- Predicted levels of business rates income are based on known and expected changes to the business rates listing.
- Impact of Covid-19 on collection and debts

The level of fees and charges has been assessed in conjunction with Heads of Service. The proposed levels for 2021/22 take account of the following factors in line with the Council's Charging Policy:

- The cost of providing services should be fully met by income;
- There is a standard approach to concessions for those on low incomes;
- Where a subsidy is agreed, this should be used to support the development of Council services in accordance with priorities; and
- Subsidies should be reconfirmed annually.
- Impact on demand for services in light of Covid-19

In the absence of any further information, this iteration of the MTFP assumes that the Council will continue to receive New Homes Bonus funding at a base level of £450,000 pa; but does so with the recognition of the risk this represents to the viability of the Plan beyond 2021/22.

Key Budget Risks

The forecasts in the MTFP include provisions for savings from the Council's Efficiency and Rationalisation Strategy. The Council has made significant progress with the achievement of the required savings with the majority of the savings having being met. However the Alliance Leadership Team (ALT) will need to continue to deliver the remainder of the programme throughout the early years of the MTFP.

The Government is expected to consult on a number of national reforms which will impact of the Council's finances. These include:

- Fair funding review;
- The Business Rates Retention Scheme including resetting the baseline income;
- Replacement of the New Homes Bonus Scheme.

These changes will have a significant impact on the Council's finances.

The national economic situation is currently unpredictable. The coronavirus pandemic has and will continue to impact on the Council in terms of both the response phase and subsequent recovery phase. In addition, it is impossible to predict the impact of the Brexit process on the Council's finances and financial planning. During this period, there is a risk that a number of local and national economic drivers such as inflation, interest rates, the valuation of assets and liabilities and the demand for and funding of services will be affected.

Adequacy of Reserves

The Chartered Institute of Public Finance and Accountancy's (CIPFA) Local Authority Accounting Panel (LAAP) has a guidance note on Local Authority Reserves and Balances (LAAP Bulletin 77) to assist local authorities in this process. This guidance is not statutory, but compliance is recommended in CIPFA's Statement on the Role of the Finance Director in Local Government. It is best practice to follow this guidance.

The guidance however states that no case has yet been made to set a statutory minimum level of reserves, either as an absolute amount or a percentage of budget. Each Local Authority should take advice from its Chief Finance Officer and base its judgement on local circumstances.

Reserves should be held for three main purposes:

- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves;
- A contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves;
- A means of building up funds known as 'earmarked reserves', to meet known or predicted funding requirements.

The CIPFA Guidance highlights a range of factors, in addition to cash flow requirements, that Councils should consider including:

- The treatment of inflation;
- The treatment of demand led pressures;
- Efficiency savings;
- Partnerships; and
- The general financial climate, including the impact on investment income.

The guidance also refers to reserves being deployed to fund recurring expenditure and indicates that this is not a long-term option. If the Council chooses to use reserves as recommended within the Budget, appropriate action will need to be factored into the MTFP to ensure that this is addressed over time.

The risk assessment process has identified a number of key risks which could impact on the Council's resources. The Council continues to face significant funding reductions and on-going budget pressures. In addition there continue to be risks associated with the Business Rate Retention Scheme as well as the continued impact of the pandemic.

With these risks in mind, it is recommended that the Council adopts a policy for reserves as follows:

- Set aside sufficient sums in earmarked reserves that it considers prudent. These reserves are established as are required and are reviewed regularly for both adequacy and purpose and levels are reporting appropriately in line with the established reporting processes; and
- General Reserves are maintained to be at least at the level of the contingency requirement calculated with reference to LAAP Bulletin 77 and reported to Council as part of the approved MTFP.

Earmarked reserves have been established to provide resources for specific purposes.

The proposals contained within this update require a £1,082,070 use of reserves over the period 2021/22 to 2024/25.

CIPFA Resilience Indicators

In 2019 CIPFA produced a Financial Resilience Index. This is a comparative analytical tool that may be used by Chief Finance Officers to support good financial management, providing a common understanding within a council of their financial position.

The index shows a council's position on a range of measures associated with financial risk. The selection of indicators has been informed by the extensive financial resilience work undertaken by CIPFA over the past four years, public consultation and technical stakeholder engagement.

The index is made up of a set of indicators. These indicators take publicly available data and compare similar authorities across a range of factors. There is no single overall indicator of financial risk, so the index instead highlights areas where additional scrutiny should take place in order to provide additional assurance.

The indicators that are produced for district councils are as follows:

- Reserves Sustainability Measure
- Level of Reserves
- Changes in Reserves
- Interest Payable / Net Revenue Expenditure
- Gross External Debt
- Fees and Charges to Service Expenditure Ratio
- Council Tax Requirement / Net Revenue Expenditure
- Growth Above Baseline
- Unallocated Reserves
- Earmarked Reserves
- Change in Unallocated Reserves
- Change in Earmarked Reserves

The indicators where the Council is showing higher risk are associated with the use and level of reserves.

The Sustainability Measure indicates the number of years that the Council's 2018/19 reserves would last if they were used at the same average rate as over the last three years. For the Council this is some 17 years. Despite this being comparatively low, this is a considerably long timeframe and only significant if it is expected to use the reserves at that rate.

CIPFA are looking to update the index in 2021 – however recognising that the reserves position following the impact the Coronavirus has had on Local Authorities will have significantly changed.

Opinion

In my professional view, if the Council were to accept the current MTFP then the level of risks identified in the budget process, alongside the Council's financial management arrangements suggest that the level of reserves is adequate.

Claire Hazeldene
Executive Director & Chief Finance Officer

Proposed Revenue Projections (2021/22 to 2024/25) – General Fund

Budget Heading	2021/22 Projection	2022/23 Projection	2023/24 Projection	2024/25 Projection
	£	£	£	£
Employees	10,564,990	10,676,230	10,788,140	10,901,040
Premises	4,284,800	4,386,380	4,449,050	4,512,620
Transport	401,560	406,660	411,820	416,980
Supplies & Services	9,872,600	9,210,940	9,309,460	9,490,140
Benefits	82,460	82,460	82,460	82,460
Borrowing	1,824,340	1,919,640	1,967,700	1,951,700
Parish Grant re Council Tax Support	51,320	33,800	16,290	0
Financing Costs	22,130	22,130	22,130	22,130
Total Expenditure	27,104,200	26,738,240	27,047,050	27,377,070
Fees and Charges / Other Income	(7,148,290)	(7,103,290)	(7,331,790)	(7,416,790)
Interest Receipts	(40,290)	(39,410)	(40,040)	(63,280)
HRA Recharges	(7,945,080)	(8,104,760)	(8,225,980)	(8,349,260)
Capital Recharges	(231,240)	(231,240)	(231,240)	(231,240)
Net Expenditure	11,739,300	11,259,540	11,218,000	11,316,500
Council Tax	(6,193,160)	(6,395,580)	(6,582,650)	(6,774,510)
LCTS Compensation Grant	(126,330)	0	0	0
Business Rates Retention	(3,710,270)	(3,829,040)	(4,053,790)	(4,266,690)
COVID-19 Grant Funding	(529,010)	0	0	0
New Homes Bonus	(341,770)	(450,000)	(450,000)	(450,000)
Contribution to / (use of) Reserves	(3,383,880)	(1,640)	(1,640)	(1,640)
Contribution to / (use of) Balances	(901,880)	(467,110)	(23,370)	310,290
Collection Fund	3,542,000	(21,170)	(11,550)	(38,950)
Total Financing	(11,644,300)	(11,164,540)	(11,123,000)	(11,221,500)
Cumulative Deficit / (Surplus)	95,000	95,000	95,000	95,000
Efficiency Requirement (cumulative)	(95,000)	(95,000)	(95,000)	(95,000)
Deficit / (Surplus)	0	0	0	0

Proposed Revenue Projections (2021/22 to 2024/25) – Housing Revenue Account

Budget Heading	2021/22 Projection	2022/23 Projection	2023/24 Projection	2024/25 Projection
	£	£	£	£
Repairs & Maintenance	4,409,480	4,517,460	4,586,590	4,656,570
Supervision & Management	2,739,230	2,769,930	2,801,020	2,832,320
Rates, Rents, Taxes, Charges	109,130	109,130	109,130	109,130
Other Operating Expenditure	782,430	806,290	830,190	858,100
Depreciation & Impairment Charges	2,099,030	2,099,030	2,099,030	2,099,030
Interest & Debt Management Charges	2,693,060	2,575,240	2,516,350	2,519,910
HRA Contribution to Capital Programme	4,192,640	3,398,740	2,014,180	2,656,060
Total Expenditure	17,025,000	16,275,820	14,956,490	15,731,120
Dwellings Rents	(14,483,110)	(14,768,530)	(15,059,170)	(15,650,390)
Non - Dwelling Rents & Other Income	(671,660)	(671,660)	(671,660)	(671,660)
Total Income	(15,154,770)	(15,440,190)	(15,730,830)	(16,322,050)
(Surplus) / Deficit for year*	1,870,230	835,630	(774,340)	(590,930)

**to be balanced by a (use of) / contribution to reserves*

Housing Revenue Account – Updated Business Plan Forecasts

ANNEX F

Year:	Medium Term Financial Plan											
	1 2020/21	2 2021/22	3 2022/23	4 2023/24	5 2024/25	6 2025/26	7 2026/27	8 2027/28	9 2028/29	10 2029/30	11-20 2030/2040	21-30 2040/2050
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Net Rents	(14,602)	(14,714)	(14,999)	(15,290)	(15,881)	(15,891)	(16,082)	(16,397)	(16,717)	(17,044)	(190,400)	(230,226)
Other Income	(441)	(441)	(441)	(441)	(441)	(449)	(458)	(466)	(475)	(484)	(5,371)	(6,481)
Total Income	(15,043)	(15,155)	(15,440)	(15,731)	(16,322)	(16,341)	(16,540)	(16,863)	(17,192)	(17,527)	(195,770)	(236,708)
Supervision & Management	2,618	2,739	2,770	2,801	2,832	2,889	2,947	3,006	3,066	3,127	34,926	42,574
Responsive & Cyclical	4,342	4,409	4,517	4,587	4,657	4,750	4,845	4,942	5,040	5,141	57,421	69,996
Depreciation	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	20,990	20,990
Other Costs	874	892	915	939	967	1,071	1,100	1,132	1,165	1,199	5,765	6,648
Total Expenditure	9,933	10,139	10,302	10,426	10,555	10,808	10,990	11,178	11,370	11,566	119,102	140,208
Net Cost of Services	(5,111)	(5,015)	(5,138)	(5,305)	(5,767)	(5,532)	(5,550)	(5,685)	(5,822)	(5,961)	(76,668)	(96,499)
Capital Charges	2,798	2,700	2,581	2,523	2,533	2,504	2,473	2,442	2,411	2,379	22,084	18,974
Net Operating Surplus / (Deficit)	(2,312)	(2,315)	(2,557)	(2,782)	(3,234)	(3,029)	(3,077)	(3,244)	(3,412)	(3,582)	(54,584)	(77,526)
Revenue Contribution to capital	3,298	4,193	3,399	2,014	2,656	2,484	2,565	2,955	2,758	3,313	40,481	66,373
Interest	(52)	(7)	(6)	(7)	(13)	(13)	(14)	(17)	(17)	(18)	(254)	(795)
Surplus / (Deficit) for the Year	934	1,870	836	(774)	(591)	(558)	(526)	(306)	(671)	(287)	(14,357)	(11,948)
HRA Surplus / (Deficit) b/f	(16,159)	(15,226)	(13,355)	(12,520)	(13,294)	(13,885)	(14,443)	(14,968)	(15,274)	(15,945)	(16,232)	(30,589)
HRA Surplus / (Deficit) c/f	(15,226)	(13,355)	(12,520)	(13,294)	(13,885)	(14,443)	(14,968)	(15,274)	(15,945)	(16,232)	(30,589)	(42,537)

HIGH PEAK BOROUGH COUNCIL

**CAPITAL STRATEGY
2021/22**

1 Introduction & Background

- 1.1 The 2017 edition of the Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code for Capital Finance in Local Authorities requires local authorities to produce a 'Capital Strategy' from 2019/20. The purpose of the Capital Strategy is to demonstrate that the Council's capital expenditure and investment decisions are taken in line with corporate priorities and properly take account of the following:
- Stewardship;
 - Value for money;
 - Prudence;
 - Sustainability; and
 - Affordability.
- 1.2 The Capital Strategy is intended to give a high level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services along with an overview of how associated risk is managed and the implications for future sustainability. It allows authorities to give greater weight to local circumstances and explain their approach to borrowing and investment.
- 1.3 The Strategy forms part of the Council's integrated revenue, capital financial planning and sets out the long term context in which capital expenditure and investment decisions are made. It is an integral component of the Medium Term Financial Plan (MTFP) and is aligned with the Council's:
- Corporate Plan
 - Asset Management Strategy;
 - Housing Revenue Account Business Plan;
 - Growth Strategy; and
 - Treasury Management Strategy
- 1.4 The strategy will provide for a balanced, sustainable capital programme over the medium term planning period ensuring that limited resources are applied in the most effective, efficient and economical way to contribute to the achievement of the Council's Corporate Plan.
- 1.5 The strategy sets out how the Council will prioritise its capital spending plans within the resources available and indicates the action to be taken to maximise resources for capital spending. The strategy is strategic in nature and will focus upon the process for determining capital investment priorities.
- 1.6 The strategy sets out the strategic approach to the management of debt and borrowing. The detailed implications of this are contained within the Treasury Management Strategy (TMS) which is updated annually. .
- 1.7 The Capital Strategy will be updated annually alongside the Council's MTFP. There will also be a fundamental review of the strategy alongside a revision of the Corporate Plan.

2 Corporate Priorities

2.1 The Capital Strategy is driven by local priorities. The Council’s spending strategy is set out in the Corporate Plan formally adopted by the Council.

2.2 Following the elections in May 2019 and new political administration, there was a fundamental review of the Corporate Plan focussing on the period 2019-2023 (up to the end of the current political administration). The Corporate Plan was agreed by Council on 15th October 2019 with 2020/21 representing the first full year of the new Corporate Plan.

2.3 The Council’s 4-year Corporate Plan (2019-2023) establishes the Council’s vision, corporate objectives and key priorities for the medium term. It in effect establishes the Council’s commitment in the delivery of service and community leadership to the residents of the High Peak.

2.4 The Council’s vision is expressed as :

“Working together to protect and invest in the High Peak with the Council on your side”

This vision is articulated further by four aims:

- Supporting our communities to create a healthier, safer, cleaner High Peak
- A responsive, smart, financially resilient and forward thinking council
- Protect and create jobs in the High Peak by supporting economic growth, development & regeneration
- Protect and improve the environment including responding to the climate emergency

2.5 These aims are supported by a number of objectives which also provide the framework for the delivery of service plans. The Council’s objectives are summarised below:

	Aim	Objectives
1	Supporting our communities to create a healthier, safer, cleaner High Peak	<ul style="list-style-type: none"> • Effective relationship with strategic partners • Effective provision of high-quality public amenities, clean streets and environmental health • Fit for purpose housing that meets the need of tenants and residents • Practical support of community safety arrangements • Provision of high quality leisure facilities both in formal leisure centres and swimming pools and out in our communities • Work with our partners and the community to address health inequality, food and fuel poverty, mental health and loneliness
2	A responsive, smart, financially resilient and forward thinking Council	<ul style="list-style-type: none"> • Ensure our future financial resilience can be financially sustainable whilst offering value for money • Ensure our services are readily available to all our residents in the appropriate channels and provided “right first time” • Invest in our staff to ensure we have the internal expertise to deliver our plans by supporting our high performing and well motivated workforce • More effective use of Council assets to benefit our communities • Effective procurement with a focus on local businesses • Use innovation, technology and partnership with others to help improve the efficiency of services, improve customer satisfaction and reduce our impact on the environment

	Aim	Objectives
3	Protect and create jobs in the High Peak by supporting economic growth, development & regeneration	<ul style="list-style-type: none"> • Encourage business start-ups and enterprises • Work to create flourishing town centres and thriving high streets that support the local economy • Promote tourism to maximise local benefit • High quality development and building control with an “open for business approach” • Car parking arrangements that meet the needs of residents, businesses and visitors • Working to support existing local businesses, both large and small across the High Peak as they respond to future challenges • Supporting the development of innovative green jobs and businesses across the High Peak
4	Protect and Improve the Environment including responding to the climate emergency	<ul style="list-style-type: none"> • Effective recycling and waste management • Effective provision of quality parks and open spaces • Meeting the challenge of climate change and working with residents and business across the High Peak to implement the climate change action plan

2.6 The Council is committed to playing the lead role in championing the local area. In so doing the Council recognises its community leadership role. Fulfilling this role effectively means influencing partners in a number of key areas in order to ensure that services are shaped and delivered around the needs and aspirations of citizens. The Council’s influencing role will be focused in the following priority areas:

- Work with Derbyshire County Council and other partners to enable high speed internet across the borough
- Support the development of more cycle routes whilst working with Derbyshire County Council and residents to ensure harmony amongst road users
- Working with regional partners such as Derbyshire County Council, Greater Manchester Combined Authority and the Sheffield City Region to improve public transport links across the borough and extend the GM rail ticketing boundary
- Encouraging local organisations and businesses to reduce their carbon footprint
- Ensure the best use of public assets across the borough by working via the One Public Estate project

2.7 The Council will also continue to seek to influence our partners in the following long term projects:

- Work with the private sector on regeneration schemes including The Crescent and Torr Vale Mill
- Pressing for more regular and faster rail links and public transport links and essential road infrastructure (i.e. A628 / A6 bypasses, Whaley Bridge 2nd Bridge, Gamesley Station)
- Supporting the completion of the off road route for the Trans Pennine Trail and access to the Monsal and Tissington Trails
- Maintaining the provision of accessible health of social care and working with partners to ensure health and well being
- Support the police in dealing with anti social behaviour
- Work with partners to bring additional funding into the borough

2.8 The Plan identifies key priority outcomes, which will be the highest priority in the development of performance targets and key actions. A significant proportion of the Council’s resources will be directed towards achieving them:

Aim	Priority Outcomes
Supporting our communities to create a healthier, safer, cleaner High Peak	<ul style="list-style-type: none"> • Improved housing repairs service • Improved private sector housing conditions • Increased supply of affordable housing • Increased level of community support
A responsive, smart, financially resilient and forward thinking Council	<ul style="list-style-type: none"> • Increased use of local firms through procurement • Provision of more apprenticeships • Increased levels of customer satisfaction • Better engagement with our local communities
Protect and create jobs in the High Peak by supporting economic growth, development & regeneration	<ul style="list-style-type: none"> • Increased economic growth • Higher paid employment • New tourism opportunities • Thriving and flourishing town centres and high streets
Protect and improve the environment including responding to the climate emergency	<ul style="list-style-type: none"> • Reduction in carbon emissions • Reduced levels of environmental crime • Appropriate response to the climate emergency declaration through a deliverable plan

3 Capital Spending Priorities

3.1 The Council’s capital investment priorities are determined by the corporate priorities set out above. The key capital investment priorities for the Council are therefore as follows:

Corporate Property – the Council will invest in maintaining the properties that support the delivery of services direct to residents.

Affordable Housing –the Council is committed to maintaining a “fit for purpose” housing stock that meets the needs of tenants and in addition will support the additional provision of housing by other registered providers

Other Corporate Assets – the Council will invest in other assets that support the delivery of services e.g. transport fleet.

Private Sector Housing Renewal – the Council will support the investment in the improvement in housing conditions throughout the district

Enabling Growth – the Council will support the growth of business and employment opportunities within the district in addition to housing development in line with the commitments set out in the Local Plan

Service Transformation – the Council will invest in projects that improve service performance or reduce service expenditure on an “invest to save” basis the will include investment in ICT

4 Asset Management Planning

4.1 The overriding objective of asset management is to ensure that the Council maintains a portfolio of property assets that is appropriate, fit for purpose and affordable.

4.2 The council’s property portfolio consists of the following:

- **Operational property** i.e. assets that support core business and service delivery
- **Investment properties** held to support economic growth and / or to provide a financial return to the Council e.g. industrial units
- **Community assets** e.g. parks, playgrounds and open spaces.

4.3 Asset management is an important part of the council’s management arrangements and is crucial to the delivery of value for money services. The Council through production of its Asset Management Plan (AMP) is committed to:

- Optimise the Council’s land and property portfolio through proactive estate management and effective corporate arrangements for the acquisition and disposal;
- A regular review of the condition of retained properties including a long-term (30-year) assessment of the necessary investment to maintain the assets fit for purpose; and
- Realise the value of any properties that have been declared surplus to requirements in a timely manner, having regard to the market conditions.

5 Commercial Activities

5.1 The Council currently undertakes and will continue consider commercial activities. These are in two forms:

Alternative service delivery arrangements – where the Council has a stake in a company which is established for the delivery of Council services

Commercial investments - investments taken for mainly financial reasons - these may include:

- Investments explicitly taken with the aim of making a financial surplus for the Council.
- Commercial investments also include fixed assets which are held primarily for financial benefit or to support economic growth.

- 5.2 The reasons for commercial investments are:
- Financial returns to fund services to residents;
 - Reductions in service spending;
 - Pursuing the Council's Growth Strategy; and
 - Economic development and regeneration activity in the district
- 5.3 The Council will continue to invest prudently on a commercial basis and to take advantage of opportunities as they present themselves, supported by our robust governance process.
- 5.4 Such investments do not always give priority to security and liquidity over yield. In these cases, such a decision will be explicit, with the additional risks set out and the impact on financial sustainability identified and reported. Before considering any such investments the Council will ensure:
- That it has the appropriate legal powers to undertake such investments;
 - There is no wider detrimental impact to the Council in progressing a commercial investment (e.g. around overall borrowing powers) and
 - That any investment is proportionate of all investments in order to avoid an excessive level of risk.
- 5.5 The commercial investments may involve the acquisition of property. The Chartered Institute of Public Finance and Accountancy (CIPFA) define investment property as property held solely to earn rentals or for capital appreciation or both. Historically, property has provided strong investment returns in terms of stable income. Property investment is not without risk as property values can fall as well as rise and changing economic conditions could cause tenants to leave with properties remaining vacant. These risks will continue to be identified and managed through the Council's Risk Management Framework.
- 5.6 The council may fund commercial investments by borrowing. The revenue returns should exceed the cost of repaying the borrowed money each year.

6 Loans to Third Parties

- 6.1 The Council has discretion to grant loans to third parties for a number of reasons. These loans are treated as capital expenditure. In making loans the Council is exposing itself to the risk that the borrower defaults on repayments. The Council, in making these loans, will therefore ensure they are prudent and that the risks have been identified and fully considered.
- 6.2 The Council will periodically review its loan portfolio in order to ensure that the cumulative exposure of the Council is proportionate and prudent.
- 6.3 The Council will ensure that a full due diligence exercise is undertaken for each individual loan and will ensure that adequate security is in place. The business case for each loan will consider all of the benefits and the risks.

6.4 It will be necessary to assess the level of risk attached to the provision of each individual loan and consequently build in a 'risk premium' into the interest rate charges to account for this. The factors taken into account in determining this premium:

- the level of security;
- financial position and credit rating;
- the overall term of the loan; and
- the value of the loan.

6.8 The step by step process undertaken is outlined below:-

STEP 1 – Assessing State Aid Implications	In assessing state aid implications and due diligence around risk, the starting point used is the EU reference rate: as it stands, this is approximately 1%. Other considerations are then assessed (based on STEP 2 – 4) which potentially increase this rate between 1-10% - resulting in an overall rate chargeable between 2% and 11%.
STEP 2 – Assessing available market rates	In liaison with the Council's Advisors, the interest rate the third party would be expected to pay if accessing funding from the market (based on amount/loan term etc) is estimated. This is to ensure the rate the Council is offering is competitive and not undercutting the market.
STEP 3 – Assessing credit quality	The next consideration is credit quality – which may then consequently reduce/increase the rate. Factors that are taken into account include:- credit ratings (if applicable), the financial position of the borrower, what security is available etc.
STEP 4 – Assessment of Corporate Plan objectives	Finally, there is an overall assessment of the purpose of the third party loan and linking this to the Council's Corporate Plan objectives – local factors based on the outcomes of the loan may have an influence on the rate charged.

6.6 All loans are agreed by full Council in line with the Council's constitution. All loans will also be subject to regular monitoring.

7 Capital Expenditure

7.1 Capital spending decisions will appropriately reflect the aspirations and priorities included within the Corporate Plan and its supporting strategies.

7.2 Any scheme / project to be added to the Capital Programme will be subject to a 'gateway' process and prioritised according to availability of resources and the longer-term impact on the council's financial position. The 'gateway' process will be undertaken in line with the Council's agreed project management methodology with a robust business case being developed at the critical stages of project approval and initiation. This process will be overseen by the Council's Transformation Board.

- 7.3 The business case will include the following considerations:
- A clear assessment of the cost of financing the capital scheme, net of revenue benefits, profiled over the lifetime of each scheme; and
 - Commissioning and procuring for capital schemes will comply with the requirements set out in the Council's Contract Procedure Rules.
- 7.4 The Capital Strategy and the Capital Programme will be agreed by the Council in February each year as part of the budget setting process. The Medium Term Financial Plan, Asset Management Plan and Treasury Management Strategy will be considered at the same time. In year variations of spend (subject to budget tolerance levels) and the re-profiling of schemes will be considered and approved by the Executive.
- 7.8 The Executive and the Corporate Select Committee receive capital monitoring reports as part of the quarterly performance and financial monitoring reports.
- 7.9 The Executive considers and approves new bids for inclusion in the capital programme. Approval to spend on individual capital schemes will only be given once procedural this approval has been achieved.
- 7.7 Each approved scheme will be included in the Council's Transformation Programme and one of the Council's Alliance Leadership Team (ALT) will be assigned as Project Executive and will be responsible / accountable for the delivery of the scheme.
- 7.8 Wherever possible the Council will take a long term view of plans in order to assess affordability and the demand on future capital resources. It is essential for example to consider the lifespan and fitness for purpose of assets. This will be considered through asset management planning (condition surveys) and wider service based exercises e.g. leisure centre provision evaluation.
- 7.9 There is a clear demand for long term planning for capital and treasury management purposes. The council's debt portfolio contains loans that mature up to 2066/67. The debt repayment profile needs to be managed alongside the longer term expectations for capital expenditure and funding forecasts.
- 7.10 Long-term forecasts are not easily predicted and the accuracy of all financial estimates will be limited. However, long-term forecasting is valuable in informing strategic plans taking account of the cumulative sustainability and affordability of existing and planned investments which will need to be repaid over future periods. For major projects and investment the funding and financial implications need to be planned well in advance.

8 Resourcing Capital Expenditure

8.1 In order to fund its capital investment, the Council will have access to limited sources of funding. The main sources of funding are as follows:

- **Capital Receipts**

These will be yielded from the disposal of land and property. A programme of disposal will be agreed by the Executive. This will be informed by the asset management planning process. In considering disposals the Council will take account of the following:

- Potential loss of income from investment properties
- Projected saving in running costs, and capital costs of major investment required
- Assessment against fitness of premises for purpose and current patterns of need

The Secretary of State has allowed the flexible use of capital receipts. It is considered that individual local authorities will be best placed to decide which projects will be most effective for their area. The key criteria to use when deciding whether expenditure can be funded by the capital receipts flexibility is that it is forecast to generate ongoing savings. If the Council plans to use this funding option a proposal will be prepared setting out the planned use, listing the projects and the expected savings and / or improvements in service outcomes for each project, and the impact on the Council's prudential indicators.

- **Borrowing**

Capital projects that cannot be funded from any other source can be funded from borrowing. Local Authorities can borrow to fund schemes where it is prudent to so. They need to consider their ability to pay for the borrowing. The levels of borrowing are determined by using the indicators set out in the Prudential Code. The borrowing repayment and interest charges on the loan need to be met from existing revenue budgets or identify them as new growth in the annual budget setting process and factor them into the MTFP.

The Chief Finance Officer will make an assessment of the overall prudence, affordability and sustainability of the total borrowing requested and the impact of the Council's borrowing will be reported in the Treasury Management Strategy alongside the Prudential Indicators required by CIPFA's Prudential Code for Capital Finance.

The Chief Finance Officer will also determine whether the borrowing should be from internal resources or whether to enter into external borrowing. This decision making will be undertaken in line with the Council's Treasury Strategy and will be reported to the Audit & Regulatory Committee as part of the monitoring of treasury management activity.

- ***Revenue Funding***

The Council may use revenue budgets to fund capital expenditure. This may be via a capital reserve which has been established to finance capital expenditure as an alternative to external borrowing.

The Council will formally review such reserves and their application both as part of the budget setting process and at finalisation of the annual accounts.

- ***S106 contributions***

The principal purpose of S106 agreements is to support individual planning applications in line with the Council's planning policies. Wider contributions are constrained by legislation and have to be negotiated and justified.

The Council will ensure these are where possible focussed towards corporate priorities subject to the legislative constraints.

- ***External Grant Funding***

The Council has a history of success in bidding for grants from a number of sources. There is a risk of reacting to funding opportunities informed by external priorities rather than chasing those that match the Council's priorities / needs.

The Council will seek to ensure that bids are submitted to support investment that is directed to the commitments made in the Corporate Plan.

- ***Partnership Funding***

There are a number of examples where the Council has attracted third party funding from partners e.g. leisure centre investment from long-term contractor.

The Council is aware of the need to be innovative and to work closely with the private, public and voluntary Sectors to deliver outcomes in line with the Corporate Plan priorities at a time when there will be reduced levels of capital resources.

Any such investments will be considered only if they are more cost effective than the Council investing directly.

9 Forecast Expenditure and Resources

9.1 The forecasted General Fund capital spend over the current financial planning period (2020/21 to 2024/25) is as follows:

Service Area	2020/21	2021/22	2022/23	2023/24	2024/25	Total
	£	£	£	£	£	£
Housing	170,000	374,000	925,000	504,000	504,000	2,477,000
Asset Management	1,557,060	3,586,450	4,701,060	1,518,800	880,250	12,243,620
Housing Grants	330,000	489,110	489,110	489,110	489,110	2,286,440
ICT Strategy	198,360	67,050	50,000	50,000	50,000	415,410
Fleet Management	162,750	1,527,330	187,500	698,080	88,500	2,664,160
Other Schemes	283,040	2,355,150	40,000	-	-	2,678,190
Total Revised Programme	2,701,210	8,399,090	6,392,670	3,259,990	2,011,860	22,764,820

9.2 The individual projects that are included in the above include:

- Housing - Contribution to third party social housing projects from the Council's allowable use of right to buy "one for one" housing capital receipts.
- Asset Management Plan (AMP) – the costs identified in ensuring the Council's property portfolio remain fit for purpose. This includes:-
 - Public Buildings
 - Car Parks
 - Public Conveniences
 - Waterways & Infrastructure
 - Leisure Centres
 - Depots & Parks Buildings
 - Industrial Units
- Housing Grants – the Borough Council is the duty holder for the mandatory Disabled Facilities Grants (DFG's). All eligible applicants are entitled to receive mandatory funding for certain major adaptations to their properties. Funding for this scheme is provided through the Better Care Fund via the County Council
- ICT Strategy – the key priorities of the ICT Strategy are to provide the technological infrastructure to support joint working, new ways of workings and improve access to services for the Council's customers
- Fleet Management – the estimated costs of the replacement fleet programme are included within the capital programme. However, options appraisals are undertaken prior to purchase to determine the most cost effective method of financing. Therefore, other funding models, for example, contract hire or leasing may be undertaken for some vehicles categories
- Other schemes – include schemes such as park and play facility Fairfield Roundabout and link Road, Major refurbishment and reconfiguration of Glossop Market, Buxton Crescent Hotel & Spa, Glossop Cemetery extension, and CCTV equipment

9.3 The resources that are to be used to finance the General Fund Capital Programme are as follows:

	2020/21	2021/22	2022/23	2023/24	2024/25	Total
External Contributions	523,070	3,762,090	1,456,770	489,110	489,110	6,720,150
Planning Obligations	43,000	-	-	-	-	43,000
Capital Receipts(Land)	57,180	250,000	905,000	2,255,880	998,000	4,466,060
Capital Receipts(one for one)	170,000	374,000	925,000	504,000	504,000	2,477,000
Capital Receipts (Vehicles)	-	12,500	62,750	11,000	20,750	107,000
Capital Reserves	100,000	-	-	-	-	100,000
Earmarked Reserves	64,450	-	-	-	-	64,450
Borrowing	1,743,510	4,000,500	3,043,150	-	-	8,787,160
Total Financing	2,701,210	8,399,090	6,392,670	3,259,990	2,011,860	22,764,820

9.4 The forecast HRA capital spending over the current financial planning period (2020/21 to 2024/25) is as follows:

	2020/21	2021/22	2022/23	2023/24	2024/25	Total
	£	£	£	£	£	£
Asset Management works	3,577,090	5,507,170	4,582,770	3,718,210	4,360,090	21,745,330
Repairs Team Capital works	204,840	295,000	295,000	295,000	295,000	1,384,840
Asset Purchases	90,000	289,500	420,000	-	-	799,500
Commissioning Costs	100,000	100,000	100,000	100,000	100,000	500,000
ICT Strategy	-	100,000	100,000	-	-	200,000
Total Programme	3,971,930	6,291,670	5,497,770	4,113,210	4,755,090	24,629,670

9.5 This is all to be financed directly from the HRA, with no additional borrowing requirement based on current forecasts.

9.6 The commercial investments held by the Council can be summarised as follows:

- Industrial units - commercial units available for small and medium sized organisations to rent for the operation of their business
- Property rentals – rental streams generated from sharing Council properties with partners/external organisations and from garage rents
- Nestle Water – commercial agreement in place between the Council and Nestle to access the Buxton water source. Agreement financially benefits the Council in the form of an annual payment based on sales of bottled water.
- Buxton Crescent – capital contribution to the Buxton Crescent Hotel and Thermal Spa Co. Ltd. and grant and provision of a loan to the Buxton Heritage Trust to support the Crescent development project.
- AES - company established in partnership with ANSA (wholly owned company of Cheshire East Council) to deliver waste, streets, fleet and grounds maintenance.

9.5 The following investments are currently being considered:

- Investment in / disposal of key strategic land to enable housing and business development

- Working with partner organisations on the potential development of combined use facilities/office accommodation
- Alternative service delivery arrangements for the delivery of trading services
- Regeneration of Buxton town centre with partial funding from Future High Street Government Funding

10 Long-term Considerations

10.1 There a number of functions where there are long term capital spending liabilities have been identified.

Asset Management Plan – Non-Housing Portfolio

10.2 In line with the commitment made in this strategy, asset condition surveys were last completed for the Council’s property portfolio in 2016. These ascertain the overall condition of the properties and establish the necessary capital investment required to ensure that they are maintained to an appropriate standard.

10.3 The indicative capital investment required can be summarised as follows:

HPBC - Capital Investment Required	2016-17 - 2019-20 (MTFP)	2020-21 - 2045-46 (26 Years)	TOTAL
	£	£	£
Public Buildings	8,450,983	6,188,951	14,639,934
Car Parks	120,000	3,754,462	3,874,462
Public Conveniences	123,400	949,300	1,072,700
Waterways & Infrastructure Assets	671,360	1,230,000	1,901,360
Leisure Centres	45,000	6,825,129	6,870,129
Depots and Parks Buildings	144,700	1,301,785	1,446,485
TOTAL	9,555,443	20,249,627	29,805,070

**The latest update of the 30year plan is presented in the Medium Term Financial Plan report Appendix A*

10.4 The overall outcomes of the surveys can be summarised as follows:

- A number of the Council’s operational assets are dated in appearance and require investment;
- The Council’s car parks require capital investment;
- There are structural issues associated with a number of the Council’s buildings which require resolution;
- There are urgent works related to health and safety requirements that need to be resolved; and
- Investment is required to the electrical and mechanical infrastructure of a number of buildings.

10.5 The results from these surveys have informed the development of the Council’s four-year Medium Term Financial Plan (MTFP). Adjustments have been made to exclude any major investment in the Council’s leisure centres, operational depots, and office accommodation where it is assumed that investment will be deferred pending the major decisions that linked to changes in the service delivery arrangements which are in progress.

10.6 The indicative investment for 30-years will have a significant impact on the Council's future revenue budgets and the analysis shows that the Council's property portfolio in its current form is unaffordable. The estimated impact of the indicative capital projections is detailed below for the 30-year investment requirements at the point the surveys were completed is detailed below:

HPBC Estimated Revenue Consequences - Cumulative Impact	2016-17 - 2019-20 (MTFP)	2020-21 - 2045-46 (26 Years)	TOTAL
Fit for Purpose Standard works - Cumulative Cost	£ 295,619	£ 592,838	£ 888,457
Current MTFP - Cumulative Cost	(108,810)	-	(108,810)
Additional Budget Requirement	186,809	592,838	779,647

10.7 The above analysis shows that providing the investment in the longer term to maintain the Council's property portfolio in its current form is unaffordable.

10.8 In order to address this, the Council agreed to a number of actions to reduce the impact of the necessary capital spending. It was agreed that the following are considered before investment in each of the assets is made:

- Asset rationalisation
- Shared use of assets
- Reduction in specification and functionality
- Generate additional capital receipts
- Identify grants to support investment
- Generate additional revenue from asset holdings

Review of Strategic Land Holdings

10.9 In order to address a number of the considerations above the Council agreed to review the Council's strategic land holdings with a view to developing options to either generate additional capital receipts or opportunities to generate ongoing financial returns.

10.10 This outcomes from this review were agreed by the Executive in July 2018 following recommendations by the Corporate Select Committee through the work of its Asset Management Working Group.

10.11 The review identified a number of work streams that formed the foundations of the emerging strategy. There are five areas of focus:

- Routine Land Disposal Work
- Accelerated Housing Delivery Project
- Housing Infrastructure Fund Bids
- Assessment of Other Land Holdings
- Housing Estate Environmental Review

10.12 The programme of land disposals that emerged from the strategy are in three categories:

- Sites identified as surplus and earmarked immediately for disposal
- Medium Term (to be considered in 2 to 4 years timescale)
- Long term (Difficult sites with negative values / HRA Sites / Smaller sites identified from assessment of other land holdings)

10.13 The strategy was estimated to yield approximately £7.4 million over a 4 year period (which is reviewed and reprofiled at each update of the MTFP). A delivery plan identifying timescales, benefit realisation and cash flow analysis is included in the Medium Term Financial Plan.

Leisure Centres

10.14 Given the age and condition of the leisure centres, significant capital investment is required over the next 30 years in order that these assets remain fit for purpose.

10.15 The Council commissioned a review of its leisure centre provision in the context of its sports facility needs focusing on sports halls, swimming pools and other indoor provision. The purpose of undertaking this review was to inform the Council on options for future provision of council leisure centres and other sports facility based services from 2018 and beyond.

10.16 The outcome from this review in effect set out a position statement on the suggested facility hierarchy and approach, along with recommendations for the phasing of future facility developments and rationalisation. The aim is to ensure that the Council can develop a more sustainable solution in relation to meeting customer needs, affordability and partner aspirations, whilst supporting the overall vision of the Council's newly adopted Physical Activity & Sports Strategy.

10.17 The effectiveness of the current leisure centre provision was also assessed. This assessment considered current income and expenditure benchmarks. The conclusion of the review was that the Council should consider the following investment requirements:

- Replacement of Glossop LC and Glossop Pool – single wet & dry community facility
- Refurbishment and essential works at New Mills
- Minor refurbishment and essential works at Buxton
- 2x 3G pitch developments
- Investment in marked running / walking routes in towns and investment in equipment banks to support outreach service provision

10.18 The indicative capital cost for the investments would be in the region of £19.25m. At this stage the investment costs are significantly in excess of revenue savings, and consequently it will be necessary for the Council to identify additional sources of capital investment to deliver these improvements.

Operational Depot Provision

- 10.19 In 2017 established Alliance Environmental Services (AES) which was created jointly with High Peak Borough Council and ANSA (a company owned by Cheshire East Council) to deliver the Council's waste collection, street cleansing and grounds maintenance services. The Council's waste collection service was transferred to the company in July 2018 with the rest of functions having transferred by April 2020.
- 10.20 Major investments in the operational depot facilities which have been leased / licensed to AES has been deferred until the opportunity has been taken to review the requirements of the new company in light of widening of the base of the services provided.

HRA Stock Condition

- 10.21 In April 2016 the Council's Executive made a commitment to complete a full condition survey on the portfolio of housing properties by March 2019. The surveys commenced in July 2017 and were completed in December 2017. The surveyors gained access to 90.2% of the dwellings.
- 10.22 The survey work was undertaken in three separate elements:
- An intrusive survey of the non-traditional properties;
 - A survey of the garage sites; and
 - A survey of the general needs and sheltered stock.

- 10.23 The 30 year cost projections that emerged from the survey is as follows:

Element	Revised Total
	£
Electric	16,659,719
Kitchen	17,123,100
Heating	18,948,106
Roof	17,845,057
Windows	16,080,979
Bathroom	11,578,966
External Walls	9,207,839
Doors	7,700,340
Internal Finishes	3,641,933
Communal	4,510,086
Outbuilding	1,683,466
Environment Works	1,184,140
Garages	-
Non-Traditional Repairs	986,000
Decent Home Failure Costs	125,105
TOTAL	127,274,836

- 10.24 The investment required over the 30-year period is £31,898 per property which equates to £1,063 per property per year. The timing of the required investment is summarised in the table below.

Years	Total Required	Spend per Year
	£	£
1 to 5	15,072,263	3,014,453
6 to 10	19,432,065	3,886,413
11 to 15	19,908,503	3,981,701
16 to 20	22,792,467	4,558,493
21 to 25	22,089,898	4,417,980
26 to 30	27,979,642	5,595,928
Total	127,274,836	

- 10.24 The survey revealed that 715 (17.9%) properties failed to meet the Decent Homes Standard (DHS). The DHS failures represent a total cost liability of £1,776,134 the majority of which sits within the planned maintenance profile, as they represent like for like element replacements. The properties that failed the DHS will be given priority in the programming for capital investment.
- 10.25 The survey included energy rating assessments (RdSAP (version 9.92)) to all dwellings where a stock condition survey was completed with the overall average SAP rating for the stock being 62.86 (equivalent of a mid-band D). The costs associated with improving the average SAP score were not included in the overall planned maintenance requirements, but are being determined and incorporated into the annual programme..

Housing Estate Environmental Reviews

- 10.26 The Council has also separately commissioned and completed environmental reviews of individual estates at Fairfield, Buxton, Gamesley and New Mills. Part of this brief was to look at master planning and assessing various approaches to improving the estates under review. Potential environmental improvements are also identified in the final reports. These will need to be considered in detail alongside the costs identified in the stock condition survey as part of the HRA Business Plan action plan.
- 10.27 The environmental review work has also identified housing development opportunities which potentially can be used to improve the long-term sustainability of the Council's Housing Revenue Account (HRA) or allow offset of affordable housing requirements from other sites. The outcomes from this can be used in conjunction with the garage site survey, which also identifies development opportunities. In both cases there will need to be further work undertaken to confirm that any sites are suitable for redevelopment and a business case considered based on the financial, planning and infrastructure implications

11 Debt, Borrowing & Treasury Management

- 11.1 Effective treasury management is critical to the safeguarding and management of the financial resources at the Council's disposal. Investment and borrowing decisions are made in accordance with the Council's formally adopted Treasury Management Strategy. The Treasury Management Strategy is presented annually and approved by Full Council.

11.2 There are key prudential indicators set in respect of the impact of capital expenditure. The report details the forecast borrowing requirement over a four year period, the consequential borrowing costs and the impact of the Council's capital financing requirement (CFR). The CFR is total outstanding capital expenditure which has not yet been paid for either from revenue or capital resources, essentially the Council's underlying borrowing need.

11.3 The table below summarises the impact of the Council's capital expenditure plans on the CFR:-

	2019/20 Actual £	2020/21 Estimate £	2021/22 Estimate £	2022/23 Estimate £	2023/24 Estimate £	2024/25 Estimate £
Capital Financing Requirement						
<i>CFR – non housing services</i>	27,302,000	28,222,000	31,378,000	33,560,000	32,651,000	31,754,000
CFR – Commercial activities/ non-financial investments	250,000	250,000	250,000	200,000	150,000	100,000
<i>CFR – housing</i>	53,399,000	52,399,000	51,399,000	50,399,000	49,399,000	48,399,000
	80,951,000	80,871,000	83,027,000	84,159,000	82,200,000	80,253,000
Movement in CFR	1,054,000	(80,000)	2,156,000	1,132,000	(1,959,000)	(1,947,000)

Represented by:

Net financing need for the year	2,836,000	1,744,000	4,000,000	3,043,000	0	0
Less Minimum Revenue	(1,782,000)	(1,824,000)	(1,844,000)	(1,911,000)	(1,959,000)	(1,947,000)
Movement in CFR	1,054,000	(80,000)	2,156,000	1,132,000	(1,959,000)	(1,947,000)

11.4 Where a borrowing requirement is identified, an assessment takes place on the most cost effective way to fund this. This could result in 'external borrowing' from the Public Works Loan Board (PWLB), other Local Authorities, direct from the market or by utilising lease arrangements.

11.5 Alternatively, 'internal borrowing' – the use of cash balances – could be used temporarily, particularly in the current interest rate climate where investment returns remain low. However, this needs to be carefully reviewed to avoid incurring higher borrowing costs in the future when the Council may not be able to avoid new borrowing to finance capital expenditure and/or the refinancing of maturing debt.

11.6 The Council's forward debt projections are shown in the table below in relation to the CFR:-

	March 20 Actual £	March 21 Estimate £	March 22 Estimate £	March 23 Estimate £	March 24 Estimate £	March 25 Estimate £
External Borrowing	66,825,000	66,825,000	63,077,000	63,077,000	62,077,000	62,077,000
Other long-term liabilities*	0	0	0	0	0	0
Gross Debt at 31st March	66,825,000	66,825,000	63,077,000	63,077,000	62,077,000	62,077,000
<i>Change in Debt position**</i>	0	0	(3,748,000)	0	(1,000,000)	0
Capital Financing Requirement	80,951,000	80,871,000	83,027,000	84,159,000	82,200,000	80,253,000
<i>(Under) / over borrowing</i>	(14,126,000)	(14,046,000)	(19,950,000)	(21,082,000)	(20,123,000)	(18,176,000)

* Other long-term liabilities will include Right-of-Use assets under accounting standard IFRS16 to be adopted from 2020/21. These are assets formerly known as operating leases which will be included on the balance sheet and therefore increase the CFR, similar to the former treatment of Finance Leases. The impact is expected to be immaterial therefore is not included at this stage. Should any changes be significant, the CFR limit and forecast will be revised during the year.

** Change in debt position in relates to maturing debts.

12 Risk Management

12.1 There are a number of key risks that will impact upon the successful implementation of the Council's Capital Strategy

12.2 The Council operates effective risk management through its Risk Management Framework. Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of managing them and/or responding to them. It is both a means of minimising the costs and disruption to the Council caused by undesired events and of ensuring that the element of risk in all activities is properly understood.

12.3 In order to manage risk effectively, the risks associated with each capital project need to be systematically identified, analysed, influenced and monitored. It is important to identify the appetite for risk by each scheme and for the capital programme as a whole, especially when investing in capital assets held primarily for financial returns.

12.4 An assessment of risk should therefore be built into each individual capital project and the major risks that identified should be recorded in the Projects Risk Register which is reported to the Council's Audit & Accounts Committee.

12.5 The risks associated with the Capital Strategy are detailed below with the mitigating actions:

Risk	Mitigating Actions
Diminishing Resources	<ul style="list-style-type: none"> • The Capital Financing Requirement (CFR) carefully monitored and managed • New grant / funding opportunities explored • Partnership opportunities explored to share investment
Project Delivery	<ul style="list-style-type: none"> • Spending / Funding closely monitored • Projects managed through the Council's project management methodology • Major projects reported through the council's performance framework
Commercial Investments	<ul style="list-style-type: none"> • Exposure to non-repayment carefully managed through the contract management arrangements • Disinvestment potential will be regularly considered
VAT Partial Exemption	<ul style="list-style-type: none"> • Each capital investment will be closely reviewed to assess its VAT implications.

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Environmental Health	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Animal Boarding Establishments including Day Care and Home/Over Night Licence (initial or renewal, excluding vet fees). Vets fees are charged in addition to these fees based on full cost recovery:	1-10 animals	Non Business VAT (-- %)	Fair charging	Officer Time	£150.00	£150.00	0.00%
	11+ animals	Non Business VAT (-- %)	Fair charging	Officer Time	£200.00	£200.00	0.00%
	25 Plus	Non Business VAT (-- %)	Fair charging	Officer Time	£300.00	£300.00	0.00%
Animal boarding (Crèche Facility) - Commercial		Non Business VAT (-- %)	Fair charging	Officer Time	£250.00	£250.00	0.00%
Re-rate inspection					£100.00	£100.00	0.00%
Additional Inspection (Commercial)					£100.00	£100.00	0.00%
Additional Inspection (Domestic)					£50.00	£50.00	0.00%
Commercial Home Boarding (Host franchise) upto 5 Households					£400.00	£400.00	0.00%
Commercial Home Boarding (Host franchise) upto 5 - 10 Households					£600.00	£600.00	0.00%
Commercial Home Boarding (Host franchise) 10 Plus					Prce on Request	Prce on Request	
Approved Food Premises		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Camping Site Registration		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Caravan & Camping Site Registration		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Park Homes:	New application	Non Business VAT (-- %)	Fair charging		£350.00	£350.00	0.00%
	Fee per additional pitch	Non Business VAT (-- %)	Fair charging		£10.50	£10.50	0.00%
	Licence amendment	Non Business VAT (-- %)	Fair charging		£180.00	£180.00	0.00%
	Transfer of Licence	Non Business VAT (-- %)	Fair charging		£120.00	£120.00	0.00%
	Annual fee	Non Business VAT (-- %)	Fair charging		£190.00	£190.00	0.00%
	Deposit of site rules	Non Business VAT (-- %)	Fair charging		£100.00	£100.00	0.00%
Contaminated Land Enquiry:	(Initial Enquiry 2 Hours Minimum Charge)	Standard Rated VAT (20%)	Fair charging		£110.00	£110.00	0.00%
	Each subsequent hour or part thereof	Standard Rated VAT (20%)	Fair charging		£50.00	£50.00	0.00%
Cooling Tower Notification		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Dangerous Wild Animals Licence (initial or renewal, excluding vet fees). Vets fees are charged in addition to these fees based on full cost recovery:		Non Business VAT (-- %)	Fair charging	Officer Time	£400.00	£400.00	0.00%
Dog Breeding Establishments Licence (initial or renewal, excluding vet fees). Vets fees are charged in addition to these fees based on full cost recovery:	1-4 dogs	Non Business VAT (-- %)	Fair charging	Officer Time	£150.00	£150.00	0.00%
	5+ dogs	Non Business VAT (-- %)	Fair charging	Officer Time	£300.00	£300.00	0.00%
	10 Plus	Non Business VAT (-- %)	Fair charging	Officer Time	£350.00	£350.00	0.00%
Re-Rate Inspection					£100.00	£100.00	0.00%
Additional Inspection					£100.00	£100.00	0.00%
Environmental Health Pre-Application advice (minimum 2 hours)	(Initial Enquiry 2 Hours Minimum Charge)	Standard Rated VAT (20%)	Fair charging		£100.00	£100.00	0.00%
	Each subsequent hour or part thereof	Standard Rated VAT (20%)	Fair charging		£55.00	£55.00	0.00%
Environmental Permit	Fees Set by DEFRA	Non Business VAT (-- %)	Statutory		Fees set by DEFRA	Fees set by DEFRA	
Copy of Register of Authorisations (Permits): under EIR Copying Charge Plus officer time charged for photocopying per hour or part thereof.	per side of A4 (or equivalent electronic format)	Non Business VAT (-- %)	Cost recovery		£0.25	£0.25	0.00%

Environmental Health	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Officer Time (EIR)		Non Business VAT (-- %)	Cost recovery	Officer Time	£25.00	£25.00	0.00%
Export Health Certificate		Standard Rated VAT (20%)	Fair charging	Officer Time	£130.00	£130.00	0.00%
Export Health Certificate Yearly (upto 25 Certificates)		Standard Rated VAT (20%)	Fair charging	Officer Time	£1,600.00	£1,600.00	0.00%
Export Health Certificate Yearly (upto 50 Certificates)					£3,000.00	£3,000.00	0.00%
Export Health Certificate Yearly (50 plus Certificates)					Price on Request	Price on Request	
Export Health Certificate Brewery & Artisan Products		Standard Rated VAT (20%)	Fair charging	Officer Time	£65.00	£65.00	0.00%
Export Health Certificate Unlimited Yearly Brewery & Artisan Products (upto 25 Certificates)		Standard Rated VAT (20%)	Fair charging	Officer Time	£600.00	£600.00	0.00%
Export Health Certificate (Samples/ Low Value goods up to £500 per consignment)		Standard Rated VAT (20%)	Fair charging	Officer Time	£65.00	£65.00	0.00%
Amendment to Health Certificate		Standard Rated VAT (20%)	Fair charging	Officer Time	£25.00	£25.00	0.00%
Amendment to Health Certificate (Artisan/Brewery Products)		Standard Rated VAT (20%)	Fair charging	Officer Time	£15.00	£15.00	0.00%
Food Hygiene/Health & Safety Bespoke Training Course:		Exempt from VAT (--%)	Fair charging	Officer Time	Price on Request	Price on Request	
Copy of Food Register (Full Copy of database)	Full Register	Zero-Rated VAT (0%)	Fair charging	Officer Time	£170.00	£170.00	0.00%
One Copy of Any Entry in the Register		Non Business VAT (-- %)	Fair charging	Officer Time	£15.00	£15.00	0.00%
List of Food Premises In a Particular Category		Non Business VAT (-- %)	Fair charging	Officer Time	£70.00	£70.00	0.00%
Food Premises Registration		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Food Hygiene Rating Scheme Re-Rate within 3 Months of Inspection		Non Business VAT (-- %)	Fair charging	Office Time	£150.00	£150.00	0.00%
Enhanced Food Registration & Advice Visit (2 Hrs) with Safer Food Better Business Pack		Non Business VAT (-- %)	Fair charging	Officer Time	£125.00	£125.00	0.00%
Enhanced Food Registration & Advice Visit (3 Hrs)with Safer Food Better Business Pack		Non Business VAT (-- %)	Fair charging	Officer Time	£175.00	£175.00	0.00%
Safer Food Better Business Pack Incl 2 Yr Diary					£20.00	£20.00	0.00%
House in Multiple Occupation Licence:	First application	Non Business VAT (-- %)	Fair charging		£385.00	£385.00	0.00%
House in Multiple Occupation Licence:	Subsequent application/ renewal by same landlord	Non Business VAT (-- %)	Fair charging		£310.00	£310.00	0.00%
	Change of ownership application	Non Business VAT (-- %)	Fair charging		£310.00	£310.00	0.00%
Immigration Housing Certificate	per application	Standard Rated VAT (20%)	Fair charging		£100.00	£100.00	0.00%
Improvement Notice Fee		Standard Rated VAT (20%)	Statutory		£200.00	£200.00	0.00%
Hypnotism Registration		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Land Drainage/Culvert Maintenance for Private Individuals or Companies	Price on Application Officer Hourly Rate	Standard Rated VAT (20%)	Fair charging		£55.00	£55.00	0.00%
Pet Shop Licence (initial or renewal, excluding vet fees). Vets fees are charged in addition to these fees based on full cost recovery:		Non Business VAT (-- %)	Fair charging	Officer Time	£180.00	£180.00	0.00%
Pleasure Boats & Pleasure Vessels to be let for hire or used for carrying passengers for hire (Exemption for such boats on any inland waterway owned or managed by the British Waterways Board)		Standard Rated VAT (20%)	Fair charging	Officer Time	£110.00	£110.00	0.00%
Riding Establishments Licence (initial or renewal, excluding vet fees). Vets fees are charged in addition to these fees based on full cost recovery:	1-10 animals	Non Business VAT (-- %)	Fair charging	Officer Time	£150.00	£150.00	0.00%
	11-20 animals	Non Business VAT (-- %)	Fair charging	Officer Time	£175.00	£175.00	0.00%
	21+ animals	Non Business VAT (-- %)	Fair charging	Officer Time	£200.00	£200.00	0.00%
Re-Rate Inspection					£100.00	£100.00	0.00%

Environmental Health	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Additional Inspection					£100.00	£100.00	0.00%
Sex Shop & Cinema Licence (including Sexual Entertainment Venues of any type):	New Application	Non Business VAT (-- %)	Fair charging	Officer Time	£3,200.00	£3,200.00	0.00%
	Renewal	Non Business VAT (-- %)	Fair charging	Officer Time	£1,800.00	£1,800.00	0.00%
	Transfer	Non Business VAT (-- %)	Fair charging	Officer Time	£750.00	£750.00	0.00%
Special Treatments Registration (Premises) including: Massage; Manicure; Other Special Treatments e.g. Vapour, Sauna or Other Bath Treatments		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Statement of Officer's Opinion:	first hour of request	Standard Rated VAT (20%)	Full commercial	Officer Time	£110.00	£110.00	0.00%
	subsequent hour or part thereof	Standard Rated VAT (20%)	Full commercial	Officer Time	£55.00	£55.00	0.00%
Home/Mobile Tattooing, Body Piercing, Acupuncture Including 1 person	Premises/ Person	Non Business VAT (-- %)	Fair charging	Officer Time	£200.00	£200.00	0.00%
Tattooing, Body Piercing, Acupuncture, Electrolysis Licence (initial or renewal):	Premises	Non Business VAT (-- %)	Fair charging	Officer Time	£150.00	£150.00	0.00%
	Person	Non Business VAT (-- %)	Fair charging	Officer Time	£90.00	£90.00	0.00%
	Guest Tattooist	Non Business VAT (-- %)	Fair charging	Officer Time	£50.00	£50.00	0.00%
Ear Piercing Only:	Premises	Non Business VAT (-- %)	Fair charging	Officer Time	£50.00	£50.00	0.00%
	Person	Non Business VAT (-- %)	Fair charging	Officer Time	£25.00	£25.00	0.00%
	Amendment (e.g. change of address)	Non Business VAT (-- %)	Fair charging	Officer Time	£25.00	£25.00	0.00%
Zoo Licence (excluding vet fees. Vets fees are charged in addition to these fees based on full cost recovery):	First (4 year licence)	Non Business VAT (-- %)	Statutory	Officer Time	£1,250.00	£1,250.00	0.00%
	Second & subsequent (6 year licence)	Non Business VAT (-- %)	Statutory	Officer Time	£1,250.00	£1,250.00	0.00%
Zoo Licence:	Interim periodical	Non Business VAT (-- %)	Statutory		Vet fees as applicable only	Vet fees as applicable only	
	Renewal periodical	Non Business VAT (-- %)	Statutory		Vet fees as applicable only	Vet fees as applicable only	
	Informal inspections	Non Business VAT (-- %)	Statutory		Vet fees as applicable only	Vet fees as applicable only	
Pest Control				Officer Time/ Pesticides/ Transport			
Contract Work (Commercial)	Per hour Per officer	Standard Rated VAT (20%)	Full commercial		£110.00	£110.00	0.00%
Treatments in addition to contract agreement:	Single treatment	Standard Rated VAT (20%)	Full commercial		£110.00	£110.00	0.00%
	up to 3 treatments	Standard Rated VAT (20%)	Full commercial		£215.00	£215.00	0.00%
	up to 5 treatments	Standard Rated VAT (20%)	Full commercial		£315.00	£315.00	0.00%
Non Contract Work (Commercial)	Per hour, Per officer	Standard Rated VAT (20%)	Full commercial		£150.00	£150.00	0.00%
Rodents (Rats) (Domestic) - up to three visits to treat		Standard Rated VAT (20%)	Free		£0.00	£0.00	0.00%
Wasps Nest (Domestic Treatment)	Full charge	Standard Rated VAT (20%)	Full commercial		£65.00	£65.00	0.00%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£32.50	£32.50	0.00%
Rodents (Mice) (Domestic) - up to three visits to treat:		Standard Rated VAT (20%)	Full commercial		£65.00	£65.00	0.00%

Environmental Health	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£32.50	£32.50	0.00%
Bed Bugs 2 Bed House:		Standard Rated VAT (20%)	Full commercial		£150.00	£150.00	0.00%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£75.00	£75.00	0.00%
Bed Bugs 3 Bed House:		Standard Rated VAT (20%)	Full commercial		£200.00	£200.00	0.00%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£100.00	£100.00	0.00%
Bed Bug 4 Bed House:		Standard Rated VAT (20%)	Full commercial		£250.00	£250.00	0.00%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£125.00	£125.00	0.00%
Bed Bugs >4 Bed:		Standard Rated VAT (20%)	Full commercial		£400.00	£400.00	0.00%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£200.00	£200.00	0.00%
Fleas 2 Bed House:		Standard Rated VAT (20%)	Full commercial		£100.00	£100.00	0.00%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£50.00	£50.00	0.00%
Fleas 3 Bed House:		Standard Rated VAT (20%)	Full commercial		£125.00	£125.00	0.00%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£67.50	£67.50	0.00%
Fleas 4 Bed House:		Standard Rated VAT (20%)	Full commercial		£150.00	£150.00	0.00%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£75.00	£75.00	0.00%
Fleas > 4 Bed House:		Standard Rated VAT (20%)	Full commercial		£250.00	£250.00	0.00%

Environmental Health	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£125.00	£125.00	0.00%
Ants		Standard Rated VAT (20%)	Full commercial		£70.00	£70.00	0.00%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£35.00	£35.00	0.00%
Other insect pests (domestic):		Standard Rated VAT (20%)	Full commercial		£70.00	£70.00	0.00%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£35.00	£35.00	0.00%
Moles (Commercial Only)		Standard Rated VAT (20%)	Full commercial		Price on Application	Price on Application	
Appointment Missed/Cancelled (Site)					£25.00	£25.00	0.00%
Private Water Supply Charges							
Risk Assessment:	Upto 2 properties	Non Business VAT (-- %)	Statutory		£300.00	£300.00	0.00%
Including Officer time on site	3-5 Properties				£400.00	£400.00	0.00%
	5 Plus Properties				£500.00	£500.00	0.00%
	Large Commercial				£500.00	£500.00	0.00%
Sampling	Officer Time per Sample	Non Business VAT (-- %)	Statutory		£60.00	£60.00	0.00%
Investigation	Per investigation	Non Business VAT (-- %)	Statutory		£120.00	£120.00	0.00%
Analysing a sample under regulation 10	Maximum Charge £25.00	Non Business VAT (-- %)	Statutory		Laboratory Charge	Laboratory Charge	
Analysing a check monitoring sample	Maximum Charge £100.00	Non Business VAT (-- %)	Statutory		Laboratory Charge	Laboratory Charge	
Analysing an audit monitoring sample	Maximum Charge £500.00	Non Business VAT (-- %)	Fair charging		Laboratory Charge	Laboratory Charge	
Request from Search Company for Data relating to Private Water Supplies in a particular area.	Hourly Rate	Non Business VAT (-- %)	Fair charging		£60.00	£60.00	0.00%
Stray Dogs:	Statutory fee	Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
	Admin fee	Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Dogs already taken to Manchester & District Home for Lost Dogs					Additional Fees charged by Dogs' home	Additional Fees charged by Dogs' home	
Copying							
Copy of Register of Authorisations (Permits; Private Water Supplies Register; Supply of Meteorological Data to: Universities & Commercial Organisations, Buxton Museum, Buxton TIC, Individuals); Copying Charge Plus officer time charged for photocopying per hour or part thereof.	per side of A4 (or equivalent electronic format)	Non Business VAT (-- %)	Fair charging		£0.25	£0.25	0.00%

Environmental Health	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Full Copies of Authorisations, Permits; Registers, spreadsheets etc. for commercial gain		Non Business VAT (-- %)	Fair charging		Price on Application	Price on Application	

Licensing	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Temporary Event Notice		Non Business VAT (-- %)	Statutory		£21.00	£21.00	0.00%
Licensing Act 2003							
Personal Alcohol Licence		Non Business VAT (-- %)	Statutory		£37.00	£37.00	0.00%
Premises Licence Annual:	Band A	Non Business VAT (-- %)	Statutory		£70.00	£70.00	0.00%
	Band B	Non Business VAT (-- %)	Statutory		£180.00	£180.00	0.00%
	Band C	Non Business VAT (-- %)	Statutory		£295.00	£295.00	0.00%
	Band D	Non Business VAT (-- %)	Statutory		£320.00	£320.00	0.00%
	Band E	Non Business VAT (-- %)	Statutory		£350.00	£350.00	0.00%
Licensing Act 2003							
Premises Licences and Club Premises Certificates - First Year Fee:							
Band A		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%
Band B		Non Business VAT (-- %)	Statutory		£190.00	£190.00	0.00%
Band C		Non Business VAT (-- %)	Statutory		£315.00	£315.00	0.00%
Band D		Non Business VAT (-- %)	Statutory		£450.00	£450.00	0.00%
Band E		Non Business VAT (-- %)	Statutory		£635.00	£635.00	0.00%
Premises Licences and Club Premises Certificates Annual Fee:							
Band A		Non Business VAT (-- %)	Statutory		£70.00	£70.00	0.00%
Band B		Non Business VAT (-- %)	Statutory		£180.00	£180.00	0.00%
Band C		Non Business VAT (-- %)	Statutory		£295.00	£295.00	0.00%
Band D		Non Business VAT (-- %)	Statutory		£320.00	£320.00	0.00%
Band E		Non Business VAT (-- %)	Statutory		£350.00	£350.00	0.00%
Permitted Temporary Activities, Personal Licences and Miscellaneous:							
Theft/ Loss, etc. of Premises Licence or Summary		Non Business VAT (-- %)	Statutory		£10.50	£10.50	0.00%
Application for a Provisional Statement where premises being built etc.		Non Business VAT (-- %)	Statutory		£315.00	£315.00	0.00%
Notification of change of name or address		Non Business VAT (-- %)	Statutory		£10.50	£10.50	0.00%
Application to vary licence to specify individual as premises supervisor		Non Business VAT (-- %)	Statutory		£23.00	£23.00	0.00%
Application for transfer of premises licence		Non Business VAT (-- %)	Statutory		£23.00	£23.00	0.00%
Interim authority notice following death etc. of licence holder		Non Business VAT (-- %)	Statutory		£23.00	£23.00	0.00%
Theft, loss etc. of certificate or summary		Non Business VAT (-- %)	Statutory		£10.50	£10.50	0.00%
Notification of change of name or alteration of rules of club		Non Business VAT (-- %)	Statutory		£10.50	£10.50	0.00%
Change of relevant registered address of club		Non Business VAT (-- %)	Statutory		£10.50	£10.50	0.00%
Theft, loss etc. of temporary event notice		Non Business VAT (-- %)	Statutory		£10.50	£10.50	0.00%
Theft, loss etc. of personal licence		Non Business VAT (-- %)	Statutory		£10.50	£10.50	0.00%
Duty to notify change of name or address		Non Business VAT (-- %)	Statutory		£10.50	£10.50	0.00%
Right of freeholder etc. to be notified of licensing matters		Non Business VAT (-- %)	Statutory		£21.00	£21.00	0.00%
Minor Variation		Non Business VAT (-- %)	Statutory		£89.00	£89.00	0.00%
Licensed Premises Gaming Machine Permit							
Grant		Non Business VAT (-- %)	Statutory		£150.00	£150.00	0.00%
Existing Operator Grant		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%
Variation		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%

Licensing	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Transfer		Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Annual Fee		Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Change of Name		Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Club Gaming Permits							
Grant		Non Business VAT (-- %)	Statutory		£200.00	£200.00	0.00%
Grant (Club Premises Certificate Holder)		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%
Existing Operator Grant		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%
Variation		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%
Renewal		Non Business VAT (-- %)	Statutory		£200.00	£200.00	0.00%
Renewal (Club Premise Certificate Holder)		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%
Annual Fee		Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Club Machine Permits							
Grant		Non Business VAT (-- %)	Statutory		£200.00	£200.00	0.00%
Grant (Club Premises Certificate Holder)		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%
Existing Operator Grant		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%
Variation		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%
Renewal		Non Business VAT (-- %)	Statutory		£200.00	£200.00	0.00%
Renewal (Club Premise Certificate Holder)		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%
Annual Fee		Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Family Entertainment Centre Gaming Permits							
Grant		Non Business VAT (-- %)	Statutory		£300.00	£300.00	0.00%
Existing Operator Grant		Non Business VAT (-- %)	Statutory		£100.00	£100.00	0.00%
Renewal		Non Business VAT (-- %)	Statutory		£300.00	£300.00	0.00%
Change of Name		Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Copies of all Permits	Each	Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Street Trading Change of Name & Address		Non Business VAT (-- %)	Fair charging		£10.50	£10.50	0.00%
Vary DPS		Non Business VAT (-- %)	Statutory		£23.00	£23.00	0.00%
Minor Variation		Non Business VAT (-- %)	Statutory		£89.00	£89.00	0.00%
Street Collection Licence		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Street Trading Consent (speed limit less than 40mph) Including Trading Plate		Non Business VAT (-- %)	Fair charging		£3,700.00	£3,700.00	0.00%
Street Trading Consent (hot food - speed limit less than 40mph) Including Trading Plate		Non Business VAT (-- %)	Fair charging		£6,000.00	£6,000.00	0.00%
Street Trading Consent (speed limit 40mph or more) Including Plate		Non Business VAT (-- %)	Fair charging		£2,400.00	£2,400.00	0.00%
Trampoline & Mechanical Rides (Including Trading Plate)		Non Business VAT (-- %)	Fair charging		£2,000.00	£2,000.00	0.00%
Ice cream sales (Including Trading Plate)		Non Business VAT (-- %)	Fair charging		£600.00	£600.00	0.00%
Annual upto 2 days per week (Including Trading Plate)		Non Business VAT (-- %)	Fair charging		£1,250.00	£1,250.00	0.00%
Daily consent		Non Business VAT (-- %)	Fair charging		£40.00	£40.00	0.00%
Charitable Events Upto 10 Stalls (Category 1)					£125.00	£125.00	0.00%
Charitable Events 10 - 20 Stalls (Category 2)					£250.00	£250.00	0.00%

Licensing	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Charitable Events 20 Plus (Category 3)					£400.00	£400.00	0.00%
Replacement Vehicle Plates - Street Trading					£25.00	£25.00	0.00%
Scrap Metal Dealers							
Collectors Licence		Non Business VAT (-- %)	Statutory		£245.00	£245.00	0.00%
Variation to Collectors Licence		Non Business VAT (-- %)	Statutory		£95.00	£95.00	0.00%
Site Licence		Non Business VAT (-- %)	Statutory		£390.00	£390.00	0.00%
Variation to licence: Change of Name or Address		Non Business VAT (-- %)	Statutory		£32.00	£32.00	0.00%
Variation to Site Licence					£115.00	£115.00	0.00%
Copy of Licence		Non Business VAT (-- %)	Statutory		£15.00	£15.00	0.00%
Taxi Licences - Hackney Carriage & Private Hire Vehicles							
Taxi & Private Hire vehicle Licence (new & renewal) Including Brackets & Plates (The fee includes 10% for enforcement activity)	Yearly	Non Business VAT (-- %)	Cost recovery		£180.00	£180.00	0.00%
Replacement Driver Badge or Vehicle Plate	Per Plate/Badge	Non Business VAT (-- %)	Cost recovery		£10.00	£10.00	0.00%
Change of Vehicle Including Plate/Card		Non Business VAT (-- %)	Cost recovery		£50.00	£50.00	0.00%
Hackney Carriage Decals provided by 3rd Party					Price on Application	Price on Application	
New Licensed Driver/Renewal: Including Knowledge Test and Resit, Safeguarding Training & Driver Badge (This includes 10% for Enforcement Activity)	Annual	Non Business VAT (-- %)	Cost recovery		£75.00	£75.00	0.00%
	3 years	Non Business VAT (-- %)	Cost recovery		£150.00	£150.00	0.00%
Private Hire Operators Licence (This includes 10% for Enforcement Activity)	1 Year	Non Business VAT (-- %)	Cost recovery		£105.00	£105.00	0.00%
Private Hire Operators Licence (This includes 10% for Enforcement Activity)	5 years	Non Business VAT (-- %)	Cost recovery		£315.00	£315.00	0.00%
DBS Check (Fees Set by Personnel Checks)					Price on Application	Price on Application	
Document Identification Check (Fee set by Crown Post Office)					Price on Application	Price on Application	
Re-Sit Knowledge Test		Non Business VAT (-- %)	Cost recovery		£20.00	£20.00	0.00%
M.O.T/Taxi Test by Nominated Garage					Price on Application	Price on Application	
Gambling Act							
Adult Gaming Centre - Annual fee		Non Business VAT (-- %)	Statutory		£1,000.00	£1,000.00	0.00%
New application		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Application to vary		Non Business VAT (-- %)	Statutory		£1,000.00	£1,000.00	0.00%
Application to transfer		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Application for re-instatement		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Application for provisional statement		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Application in respect of provisional statement holder		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Copy of Licence - General		Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Betting Premises - Annual fee (Excluding Tracks)		Non Business VAT (-- %)	Statutory		£600.00	£600.00	0.00%
New application		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Application to vary		Non Business VAT (-- %)	Statutory		£1,300.00	£1,300.00	0.00%
Application to transfer		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Application for re-instatement		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Application for provisional statement		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Application in respect of provisional statement holder		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Bingo - Annual fee		Non Business VAT (-- %)	Statutory		£1,000.00	£1,000.00	0.00%
New application		Non Business VAT (-- %)	Statutory		£2,500.00	£2,500.00	0.00%

Licensing	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Application to vary		Non Business VAT (-- %)	Statutory		£1,500.00	£1,500.00	0.00%
Application to transfer		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Application for re-instatement		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Application for provisional statement		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Application in respect of provisional statement holder		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Notification of Change		Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Copy of Licence		Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Family Entertainment - Annual		Non Business VAT (-- %)	Statutory		£1,000.00	£1,000.00	0.00%
New application		Non Business VAT (-- %)	Statutory		£1,500.00	£1,500.00	0.00%
Application to vary		Non Business VAT (-- %)	Statutory		£1,000.00	£1,000.00	0.00%
Application to transfer		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Application for re-instatement		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Application for provisional statement		Non Business VAT (-- %)	Statutory		£1,600.00	£1,600.00	0.00%
Application in respect of provisional statement holder		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Race tracks - Annual fee		Non Business VAT (-- %)	Statutory		£1,000.00	£1,000.00	0.00%
New application		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Application to vary		Non Business VAT (-- %)	Statutory		£1,250.00	£1,250.00	0.00%
Application to transfer		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Application for re-instatement		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Application for provisional statement		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Application in respect of provisional statement holder		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Small Society Lotteries Application		Non Business VAT (-- %)	Statutory		£40.00	£40.00	0.00%
Small Society Lotteries Annual renewal fee		Non Business VAT (-- %)	Statutory		£20.00	£20.00	0.00%
Licensed Premises Automatic Notification Process: Payable on Notification	Up to 2 machines	Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Club Machine Permit			Statutory		Price On Application (Statutory Fee)	Price On Application (Statutory Fee)	
Club Gaming Permit			Statutory		Price On Application (Statutory Fee)	Price On Application (Statutory Fee)	
Family Entertainment Centre Gaming Permit			Statutory		Price On Application (Statutory Fee)	Price On Application (Statutory Fee)	

Land Charges	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
LLC1	Residential	Non Business VAT (-- %)	Cost recovery	Officer Time	£27.80	£27.80	0.00%
LLC1 Additional Parcels	Residential	Non Business VAT (-- %)	Cost recovery	Officer Time	£10.00	£10.00	0.00%
Con 29R	Residential (plus DCC fee incurred)	Standard Rated VAT (20%)	Cost recovery	Officer Time	£39.60	£39.60	0.00%
		Standard Rated VAT (20%)	Cost recovery	(plus recovery of DCC fee)	TBC	TBC	
Con 29R Additional Parcels	Residential	Standard Rated VAT (20%)	Cost recovery	Officer Time	£26.00	£26.00	0.00%
Full Standard Search (LLC1 + Con 29R) Part Con 29 (Inc. Vat)	Residential (plus DCC fee incurred)	Standard Rated VAT (20%)	Cost recovery	Officer Time	£67.40	£67.40	0.00%
		Standard Rated VAT (20%)	Cost recovery	(plus recovery of DCC fee)	TBC	TBC	
Full Standard Search Additional Parcels Part Con 29 (Inc. Vat)	Residential	Standard Rated VAT (20%)	Cost recovery	Officer Time	£36.00	£36.00	0.00%
Con 29O - Each	Residential	Standard Rated VAT (20%)	Cost recovery	Officer Time	£9.00	£9.00	0.00%
Each Additional Enquiry	Residential	Standard Rated VAT (20%)	Cost recovery	Officer Time	£18.00	£18.00	0.00%
Personal Search of the Land Charges Register	Residential	Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
A search on each individual part of the Local Land Charges Register:							
Parts 5, 7, 8 & 12	Residential - each	Non Business VAT (-- %)	Free		£0.00	£0.00	0.00%
Parts 1, 2, 6, 9, & 11	Residential - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£1.00	£1.00	0.00%
Parts 4 & 10	Residential - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£4.00	£4.00	0.00%
Part 3	Residential - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£12.00	£12.00	0.00%
LLC1							
LLC1	Commercial	Non Business VAT (-- %)	Cost recovery	Officer Time	£40.00	£40.00	0.00%
LLC1 Additional Parcels	Commercial	Non Business VAT (-- %)	Cost recovery	Officer Time	£24.00	£24.00	0.00%
Con 29R	Commercial (plus DCC fee incurred)	Standard Rated VAT (20%)	Cost recovery	Officer Time	£82.80	£82.80	0.00%
		Standard Rated VAT (20%)	Cost recovery	(plus recovery of DCC fee)	TBC	TBC	
Con 29R Additional Parcels	Commercial	Standard Rated VAT (20%)	Cost recovery	Officer Time	£42.00	£42.00	0.00%
Full Standard Search (LLC1 + Con 29R) Part Con29 (Inc. Vat)	Commercial (plus DCC fee incurred)	Standard Rated VAT (20%)	Cost recovery	Officer Time	£122.80	£122.80	0.00%
		Standard Rated VAT (20%)	Cost recovery	(plus recovery of DCC fee)	TBC	TBC	
Full Standard Search Additional Parcels Part Con29 (Inc. Vat)	Commercial	Standard Rated VAT (20%)	Cost recovery	Officer Time	£66.00	£66.00	0.00%
Con 29O - Each	Commercial	Standard Rated VAT (20%)	Cost recovery	Officer Time	£9.00	£9.00	0.00%
Each Additional Enquiry	Commercial	Standard Rated VAT (20%)	Cost recovery	Officer Time	£18.00	£18.00	0.00%
Personal Search of the Land Charges Register	Commercial	Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
A search on each individual part of the Local Land Charges Register:							
Parts 5, 7, 8 & 12	Commercial - each	Non Business VAT (-- %)	Free		£0.00	£0.00	0.00%
Parts 1, 2, 6, 9, & 11	Commercial - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£1.50	£1.50	0.00%
Parts 4 & 10	Commercial - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£4.50	£4.50	0.00%
Part 3	Commercial - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£18.50	£18.50	0.00%
Fees for access to individual Con 29R questions:							
Con 29R Q1.1 a-j	Residential Block	Standard Rated VAT (20%)	Cost recovery		£4.80	£4.80	0.00%
Con 29R Q1.1 j-h	Residential Block	Standard Rated VAT (20%)	Cost recovery		£4.80	£4.80	0.00%
Con 29R Q1.2	Residential Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q2	Residential - request direct to DCC				DCC	DCC	
Con 29R Q3.1	Residential	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.2	Residential - request direct to DCC				DCC	DCC	
Con 29R Q3.3 a-c	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.4	Residential - request direct to DCC				DCC	DCC	

Land Charges	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Con 29R Q3.5 a & b	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.6	Residential - request direct to DCC				DCC	DCC	
Con 29R Q3.7 (a-d, f)	Residential Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q 3.7 e	Residential request direct to Staffordshire County Council				DCC	DCC	
Con 29R Q3.8	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.9 a-n	Residential Block	Standard Rated VAT (20%)	Cost recovery		£10.80	£10.80	0.00%
Con 29R Q3.10 a-h	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.11 a & b	Residential Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q3.12	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.13 a-c	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.14	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.15 a & b	Residential Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q1.1 a-l	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£12.00	£12.00	0.00%
Con 29R Q1.1 j-l	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£12.00	£12.00	0.00%
Con 29R Q1.2	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£5.40	£5.40	0.00%
Con 29R Q2	Commercial - request direct to DCC				DCC	DCC	
Con 29R Q3.1	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q3.2	Commercial - request direct to DCC				DCC	DCC	
Con 29R Q3.3 a-c	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q3.4	Commercial - request direct to DCC				DCC	DCC	
Con 29R Q3.5 a & b	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q3.6	Commercial - request direct to DCC				DCC	DCC	
Con 29R Q3.7 a-d, f	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£5.40	£5.40	0.00%
Con 29 R Q 3.7 e	Commercial Request direct to DCC				DCC	DCC	
Con 29R Q3.8	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q3.9 a-n	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£18.00	£18.00	0.00%
Con 29R Q3.10 a-h	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q3.11 a & b	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£5.40	£5.40	0.00%
Con 29R Q3.12	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q3.13 a-c	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q3.14	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.40	0.00%
Con 29R Q3.15 a & b	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£5.40	£5.40	0.00%

Planning Enforcement	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Charges do not apply to alleged breaches of planning regulations which are provided free of charge							
Desk-based history check requested by member of the public	per check	Non Business VAT (--%)	Cost recovery	Service benefits applicant	£40.00	£40.00	0.00%
Site visit requested by member of the public	per site visit	Non Business VAT (--%)	Cost recovery		£80.00	£80.00	0.00%

Planning	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Householder PD check		Standard Rated VAT (20%)	Fair charging	Freeze - justification - in excess of costs	£67.00	£67.00	0.00%
Listed Building enforcement check		Standard Rated VAT (20%)	Fair charging	Freeze - justification - in excess of costs	£100.00	£100.00	0.00%
COPYING							
Decision Notice	Per notice	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£47.00	£47.00	0.00%
A4 OS maps	4 Copies	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£31.00	£31.00	0.00%
Planning Applications (Current & Historic):	First page	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£7.00	£7.00	0.00%
	Additional pages	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£1.00	£1.00	0.00%
Planning Applications Plans - AO size	Per copy	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£18.50	£18.50	0.00%
Planning Applications Plans - A3 size	Per copy	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£13.50	£13.50	0.00%
Planning Applications Plans - A4 size	Per copy	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£8.25	£8.25	0.00%
Weekly Planning List	Per year	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£370.00	£370.00	0.00%
Informal or history Searches:	First hour	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£51.25	£51.25	0.00%
	Additional	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£32.00	£32.00	0.00%
Postage:	Cost of Postage	Non Business VAT (- %)	Cost recovery	Freeze - justification - in excess of costs	Postage Cost		
	Admin Charge	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£8.25	£8.25	0.00%
PRE-APPLICATION ADVICE							
Meetings							
Strategic major applications	Over 50 dwellings or 10,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£1,130.00	£1,130.00	0.00%
Major proposals	Between 10 and 50 dwellings or 1,000-10,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£845.00	£845.00	0.00%
Minor proposals and other structures/developments not in the above categories	Between 1 and 9 dwellings or under 1,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£570.00	£570.00	0.00%
Written Advice							
Strategic major applications	Over 50 dwellings or 10,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£565.00	£565.00	0.00%
Major proposals	Between 10 and 50 dwellings or 1,000-10,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£425.00	£425.00	0.00%
Minor proposals	Between 6 and 9 dwellings or under 1,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£285.00	£285.00	0.00%
Minor proposals	Between 1 and 5 dwellings or under 1,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£285.00	£285.00	0.00%
Note: Use external measurements when calculating floor areas.							

Planning	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Statutory Planning Fees			Statutory		See Planning Portal	See Planning Portal	

Building Control	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2019/20 Current Charge	2020/21 Charge	% increase
For the first issue of a Completion Certificate where work has been completed/ occupied without notice to the council.		Standard Rated VAT (20%)	Cost recovery	Discretionary Charge If works are complete and all information is to hand then charge discounted to £65.00 - surveyors call	£117.00	£117.00	0.00%
Copies of completion certificates, approvals, where an application number is quoted and assessment for redaction applied:	For regularisation	Non Business VAT (-- %)	Cost recovery	Discretionary Charge	£41.00	£41.00	0.00%
	Not for regularisation	Standard Rated VAT (20%)	Cost recovery		£50.00	£50.00	0.00%
Written response to an enquiry on works not requiring an application (e.g. confirmation of information available on the internet or provided over the telephone). Includes a search on the presence of public sewers in relation to the development where applicable.		Standard Rated VAT (20%)	Cost recovery		£50.00	£50.00	0.00%
Written response to a query. (Charges will therefore vary dependent on length of time taken to collate information).	Per hour or part thereof	Standard Rated VAT (20%)	Cost recovery		£65.00	£65.00	0.00%
Written response to a query requiring a search for information that needs input of senior staff. (Charges will therefore vary dependent on length of time taken to collate information).	Per hour or part thereof	Standard Rated VAT (20%)	Cost recovery		£65.00	£65.00	0.00%
Making available drawings for viewing subject to redaction and permission of copyright ownership	Per hour or part thereof	Standard Rated VAT (20%)	Cost recovery		£55.00	£55.00	0.00%
Returning of stamped approved copy plans to applicant following scanning of the original file		Standard Rated VAT (20%)	Cost recovery		£40.00	£40.00	0.00%
Administration fee for withdrawal of an application where registered but not assessed		Standard Rated VAT (20%)	Cost recovery		£40.00	£40.00	0.00%
Administrative fee for the return of invalid applications where the applicant does not respond within 10 days (including weekends)		Standard Rated VAT (20%)	Cost recovery		£40.00	£40.00	0.00%
Consultation Advice (in excess of 1 hour) - Discounted by 100% on the submission of a Building Regulations Application	Per half hour	Standard Rated VAT (20%)	Cost recovery		£40.00	£40.00	0.00%
Dealing with the Notification of Demolition Notices under Section 80 of the Building Act. Further charges may be incurred if a complex demolition is proposed. These charges will be based on an hourly rate of £55		Non Business VAT (-- %)	Cost recovery		£65.00	£65.00	0.00%
Recovery of costs associated with dealing with reports of dangerous structures, where investigation or action taken:	Normal: Per hour - minimum charge	Non Business VAT (-- %)	Cost recovery		£55.00	£55.00	0.00%
	Out of Hours: Per hour - minimum charge	Non Business VAT (-- %)	Cost recovery		£80.00	£80.00	0.00%

Street Naming	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
New Properties, small developments	1-5 Properties (each)	Non Business VAT (-- %)	Fair charging	Benchmarked against other LAs and service providers	£72.00	£72.00	0.00%
New Properties, large developments	6+ Properties (each)	Non Business VAT (-- %)	Fair charging		£42.00	£42.00	0.00%
New Street Name		Non Business VAT (-- %)	Fair charging		£215.00	£215.00	0.00%
Renaming Existing Properties		Non Business VAT (-- %)	Fair charging		£72.00	£72.00	0.00%
Confirmation of Postal Address		Non Business VAT (-- %)	Fair charging		£46.00	£46.00	0.00%

Waste	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Trade Waste & Recycling							
To ensure that the Council remains competitive and is commercially focused, rates levied for trade waste and trade recycling collections will be calculated based upon volumes and demand ensuring at all times that they do not fall below the cost of service provision to the authority.							
Domestic Waste							
Bulky Waste Collections (Payments made at time of booking -except assessments)				All benchmarked to other LAs			
Collection of up to 4 bulky items	Minimum charge	Non Business VAT (--%)	Cost recovery	to recover cost of service	£20.00	£20.00	0.00%
Collection of additional bulky items, up to maximum of 9	Per item	Non Business VAT (--%)	Cost recovery		£4.60	£4.60	0.00%
Collection of up to 4 bulky items for customers providing evidence of receipt of Housing/ Council Tax benefit	Minimum charge	Non Business VAT (--%)	Subsidised	50% discount - historical policy, approved by members	£10.00	£10.00	0.00%
Collection of additional bulky items, up to a maximum of 9, for customers providing evidence of receipt of Housing/ Council Tax benefit	Per item	Non Business VAT (--%)	Subsidised		£2.30	£2.30	0.00%
Collection of 10 items or more bulky items or large/ awkward items		Non Business VAT (--%)	Cost recovery	to recover cost of service	By Quote	By quote	
Collection of a fridge, freezer and other electrical items	Per item	Non Business VAT (--%)	Cost recovery		£31.50	£31.50	0.00%
Collection of a fridges, freezer and other electrical items for customers providing evidence of receipt of Housing/ Council Tax benefit	Per item	Non Business VAT (--%)	Subsidised	50% discount - historical policy, approved by members	£15.75	£15.75	0.00%
Collection of smaller electrical items (when collected with a large item)		Non Business VAT (--%)	Free	no cost to council	Free	Free	0.00%
Green Waste							
Charge for supply, delivery and collection of an additional green lidded bin	Initial Cost	Non Business VAT (--%)	Cost recovery	to recover cost of service	£55.50	£55.50	0.00%
Charge for ongoing collection of an additional green lidded bin	Annual Cost from Yr 2	Non Business VAT (--%)	Cost recovery		£29.00	£29.00	0.00%
Charge for supply & delivery of new or replacement waste or recycling bin (140l any colour, 240l any colour, 360l brown) for a single domestic dwelling	per bin	Non Business VAT (--%)	Cost recovery		£31.00	£31.00	0.00%
Charge for supply & delivery of new or replacement 360l black bin for a single domestic dwelling	per bin	Non Business VAT (--%)	Cost recovery	to recover cost of service & encourage waste minimisation	£37.00	£37.00	0.00%
Charge for supply & delivery of new or replacement 140 or 240l bin for use by multiple domestic dwellings or for a trade premise to replace a bin damaged by the customer.	per bin	Non Business VAT (--%)	Cost recovery	to recover cost of service	£43.50	£43.50	0.00%
Charge for supply & delivery of new or replacement 360l bin for use by multiple domestic dwellings or for a trade premise to replace a bin damaged by the customer.	per bin	Non Business VAT (--%)	Cost recovery		£65.00	£65.00	0.00%
Charge for supply & delivery of new or replacement 660l bin for use by multiple domestic dwellings or for a trade premise to replace a bin damaged by the customer.	per bin	Non Business VAT (--%)	Cost recovery		£280.00	£280.00	0.00%
Charge for supply & delivery of new or replacement 1100l or 1280l bin for use by multiple domestic dwellings or for a trade premise to replace a bin damaged by the customer.	per bin	Non Business VAT (--%)	Cost recovery		£315.00	£315.00	0.00%

Cemeteries	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Burial Plots Exclusive right of burial & issue of certificate				All benchmarked to other LAs			
New Grave (including woodland graves)	per grave	Non Business VAT (-%)	Fair charging		£700.00	£700.00	0.00%
Cremated Remains Grave	per grave	Non Business VAT (-%)	Fair charging		£350.00	£350.00	0.00%
New grave (Out of area residents)	per grave	Non Business VAT (-%)	Fair charging	Non-Resident double fee	£1,400.00	£1,400.00	0.00%
Cremated remains grave (Out of area residents)	per grave	Non Business VAT (-%)	Fair charging	Non-Resident double fee	£700.00	£700.00	0.00%
Pre-purchased new coffin grave	per grave	Non Business VAT (-%)	Fair charging	10% uplift on costs to discourage pre-purchases which are using up valuable space	£770.00	£770.00	0.00%
Pre-purchased cremated remains grave	per grave	Non Business VAT (-%)	Fair charging	10% uplift on costs to discourage pre-purchases which are using up valuable space	£385.00	£385.00	0.00%
Pre-purchased new coffin grave (Out of area residents)	per grave	Non Business VAT (-%)	Fair charging	10% uplift on costs to discourage pre-purchases which are using up valuable space	£1,540.00	£1,540.00	0.00%
Pre-purchased cremated remains grave (Out of area residents)	per grave	Non Business VAT (-%)	Fair charging	10% uplift on costs to discourage pre-purchases which are using up valuable space	£770.00	£770.00	0.00%
Interment/Burial							
Coffin grave for three (NB: Glossop old section only)	per grave	Non Business VAT (-%)	Fair charging		£813.00	£813.00	0.00%
Coffin grave for two	per grave	Non Business VAT (-%)	Fair charging		£712.00	£712.00	0.00%
Coffin grave for one or Woodland burial	per grave	Non Business VAT (-%)	Fair charging		£641.00	£641.00	0.00%
Cremated remains casket burial	per grave	Non Business VAT (-%)	Fair charging		£210.00	£210.00	0.00%
Lawn burial of loose ashes	per grave	Non Business VAT (-%)	Fair charging		£134.00	£134.00	0.00%
Out of area fees: Non-High Peak residents	per grave	Non Business VAT (-%)	Fair charging	Non-Resident	Double fees	Double fees	0.00%
Memorial permits							
Permit for a new upright memorial including 1st inscription	per permit	Non Business VAT (-%)	Full commercial	This is a permit	£165.00	£165.00	0.00%
Permit for a memorial desk tablet/ vase including 1st inscription	per permit	Non Business VAT (-%)	Full commercial	This is a permit	£117.00	£117.00	0.00%
Permit for a replacement memorial	per permit	Non Business VAT (-%)	Full commercial	This is a permit	£117.00	£117.00	0.00%
Permit for an additional inscription on memorial/ tablet/ vase etc.	per permit	Non Business VAT (-%)	Full commercial	This is a permit	£70.00	£70.00	0.00%
Permit for a child's "single use" memorial on any grave type	per permit	Non Business VAT (-%)	Free	Policy	Free	Free	0.00%
Purchase of child's grave (aged 0-15 years)							
Child's grave	per grave	Exempt from VAT (-%)	Free	Free in line with recommended best practice nationally	Free	Free	
Child's new full size grave	per grave	Exempt from VAT (-%)	Fair charging	Full fee	£700.00	£700.00	0.00%
Child's ashes Grave	per grave	Exempt from VAT (-%)	Fair charging	Full fee	£350.00	£350.00	0.00%
Interment/burial of a child aged 0-15 years							
Child's coffin grave or ashes grave	per grave	Non Business VAT (-%)	Free	Policy	Free	Free	
Child's new full size grave	per grave	Non Business VAT (-%)	Subsidised	Half fee	£356.00	£356.00	0.00%
Child's reopened Grave	per grave	Non Business VAT (-%)	Subsidised	Half fee	£320.50	£320.50	0.00%
Out of HPBC area child's interment fee	per grave	Non Business VAT (-%)	Nominal		£210.00	£210.00	0.00%
Memorials							
Provision of bronze/ aluminium memorial plaque (up to 75 letters)	per memorial plaque	Standard Rated VAT (20%)	Full commercial	This is for a memorial plaque	£168.00	£168.00	0.00%
Provision of cast bronze sponsored tree plaque	per memorial plaque	Standard Rated VAT (20%)	Full commercial	This is for a memorial plaque	£390.00	£390.00	0.00%
Provision of sponsored memorial bench & bronze plaque	per memorial plaque and bench	Standard Rated VAT (20%)	Full commercial	This is for a memorial plaque and bench	£1,122.00	£1,122.00	0.00%
Other Charges							
Replacement or transfer of grave deed		Non Business VAT (-%)	Fair charging	min increase proposed due to lack of demand	£49.00	£49.00	0.00%
Search Fee	per half hour	Standard Rated VAT (20%)	Nominal	min increase proposed due to lack of demand	£27.00	£27.00	0.00%
Grave selection by purchaser		Non Business VAT (-%)	Fair charging	min increase proposed due to lack of demand	£27.00	£27.00	0.00%

Cemeteries	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Large coffin (both dimensions over 6' 5" and 25")		Non Business VAT (-%)	Fair charging	min increase proposed due to lack of demand	£72.00	£72.00	0.00%
Cancellation of funeral within 72 hours of burial		Non Business VAT (-%)	Fair charging	min increase proposed due to lack of demand	£72.00	£72.00	0.00%
Coffin size not confirmed within 48 hrs of burial		Non Business VAT (-%)	Fair charging	min increase proposed due to lack of demand	£72.00	£72.00	0.00%
Headstone not removed from grave when requested		Non Business VAT (-%)	Fair charging	min increase proposed due to lack of demand	£72.00	£72.00	0.00%
Paperwork not received in cemetery office before burial		Non Business VAT (-%)	Fair charging	min increase proposed due to lack of demand	£72.00	£72.00	0.00%
Late arrival of funeral at cemetery (>30 minutes)		Non Business VAT (-%)	Fair charging	min increase proposed due to lack of demand	£72.00	£72.00	0.00%

Horticulture	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Copy of Tree Preservation Order	Per hard copy	Non Business VAT (-%)	Full commercial	Volume changed from 25 to 0. No changes for copies have been provided for in the past couple of years.	£41.00	£41.00	0.00%
Memorial bench purchase and installation in a public open space	Purchase & Installation	Standard Rated VAT (20%)	Full commercial	price proposed to encourage ongoing demand	£1,050.00	£1,050.00	0.00%
Adoption of an existing memorial bench located in a public open space	Purchase & Installation	Standard Rated VAT (20%)	Fair charging	min increase proposed due to lack of demand	£550.00	£550.00	0.00%
High Hedges							
High Hedge Complaints	Per complaint	Non Business VAT (-%)	Fair charging		£510.00	£510.00	0.00%
Parks & Open Space Concession							
Sport / Fitness Classes	Per session	Non Business VAT (-%)	Fair charging	price proposed to encourage ongoing demand	£6.90	£6.90	0.00%
Park /Open Space Event Charges							
Commercial Fairs - Small (< 10 items)	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£56.50	£56.50	0.00%
Commercial Fairs - Small (< 10 items)	Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£225.50	£225.50	0.00%
Commercial Fairs - Large (> 10 Items)	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£115.00	£115.00	0.00%
Commercial Fairs - Large (> 10 Items)	Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£430.00	£430.00	0.00%
Commercial Circus - Small (1- 300)	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£56.50	£56.50	0.00%
Commercial Circus - Small (1- 300)	Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£137.50	£137.50	0.00%
Commercial Circus - Large (300 +)	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£112.50	£112.50	0.00%
Commercial Circus - Large (300 +)	Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£370.00	£370.00	0.00%
Commercial Event - Small (1-500)	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£57.00	£57.00	0.00%
Commercial Event - Small (1-500)	Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£132.50	£132.50	0.00%
Commercial Event - Medium (A) (500 - 1000)	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£85.00	£85.00	0.00%
Commercial Event - Medium (A) (500 - 1000)	Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£260.00	£260.00	0.00%
Commercial Event - Medium (B) (1000 - 2000)	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£110.00	£110.00	0.00%
Commercial Event - Medium (B) (1000 - 2000)	Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£385.00	£385.00	0.00%
Commercial Event - Large (2000 - 5000)	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£220.00	£220.00	0.00%
Commercial Event - Large (2000 - 5000)	Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£520.00	£520.00	0.00%
Commercial Event - Very Large (5000 - 10,000)	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£272.50	£272.50	0.00%
Commercial Event - Very Large (5000 - 10,000)	Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£670.00	£670.00	0.00%
Commercial Event - Major (+ 10,000)	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£545.00	£545.00	0.00%
Commercial Event - Major (+ 10,000)	Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£980.00	£980.00	0.00%
Charitable Event - Some Commercial Activity<1500	Admin Fee	Exempt from VAT (-%)	Subsidised	min increase proposed due to lack of demand	£28.50	£28.50	0.00%
Charitable Event - Some Commercial Activity>1500	Admin Fee	Exempt from VAT (-%)	Subsidised	min increase proposed due to lack of demand	£82.50	£82.50	0.00%
Community Event -Some Commercial Activity <1500	Admin Fee	Exempt from VAT (-%)	Subsidised	min increase proposed due to lack of demand	£28.50	£28.50	0.00%
Community Event - Some Commercial Activity >1500	Admin Fee	Exempt from VAT (-%)	Subsidised	min increase proposed due to lack of demand	£82.50	£82.50	0.00%
Charitable Event - No commercial activity	Admin Fee	Exempt from VAT (-%)	Free	maintains current charging position	£0.00	£0.00	0.00%
Community Event -No Commercial Activity	Admin Fee	Exempt from VAT (-%)	Free	maintains current charging position	£0.00	£0.00	0.00%
Commercial Filming	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£57.50	£57.50	0.00%
Commercial Filming	Hour rate	Exempt from VAT (-%)	Full commercial	New charge	n/a	£80.50	
Commercial Filming	Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£645.00	£645.00	0.00%
Commercial photo shoot	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£57.50	£57.50	0.00%

Horticulture	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Commercial photo shoot	Half Day Rate	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£325.00	£325.00	0.00%
Discretionary Commercial Event	Admin Fee	Exempt from VAT (-%)	Fair charging	min increase proposed due to lack of demand	£57.50	£57.50	0.00%
Discretionary Commercial Event	Day Rate	Exempt from VAT (-%)	Fair charging	min increase proposed due to lack of demand	£66.00	£66.00	0.00%
Educational Establishments	Admin Fee	Exempt from VAT (-%)	Free	min increase proposed due to lack of demand	£0.00	£0.00	0.00%
Catering concessions - leisure sites	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£57.50	£57.50	0.00%
Catering concessions - leisure sites	Per Day	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£26.00	£26.00	0.00%
New sites for concessions - amusements	Admin Fee	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£57.50	£57.50	0.00%
New sites for concessions - amusements	Per day / Per item	Exempt from VAT (-%)	Full commercial	min increase proposed due to lack of demand	£36.00	£36.00	0.00%
Allotment Rent							
Plot Size - 100sq yrds or under	Annual	Exempt from VAT (-%)	Fair charging	freeze proposed to encourage increased uptake	£30.00	£30.00	0.00%
Plot Size - 100 to 300sq yrds	Annual	Exempt from VAT (-%)	Fair charging	freeze proposed to encourage increased uptake	£43.00	£43.00	0.00%
Plot Size - Over 300 sq yrds	Annual	Exempt from VAT (-%)	Fair charging	freeze proposed to encourage increased uptake	£61.00	£61.00	0.00%

Car Parks	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Season Tickets							
Type A - Season tickets for use on HPBC Car Parks excl. Spring Gardens Centre Car Park, Buxton and Municipal Buildings Car Park, Glossop	Per quarter	Standard Rated VAT (20%)	Fair charging		£120.00	£120.00	0.00%
Type B - Use restricted to New Mills Torr Top Car Park	Per quarter	Standard Rated VAT (20%)	Fair charging		£90.00	£90.00	0.00%
Type C - Use restricted to Bernard Street & Edward Street Car Parks, Glossop	Per quarter	Standard Rated VAT (20%)	Fair charging		£60.00	£60.00	0.00%
Replacement Season Ticket Passes		Standard Rated VAT (20%)	Fair charging		£10.00	£10.00	0.00%
Other Season Tickets							
For use exclusively on Upper Deck of the Pavilion Gardens Car Park in Buxton - Monday to Friday during term-time (September to June) only:							
Derby University (Buxton Campus) Staff and Students	Full period	Standard Rated VAT (20%)	Fair charging		£160.00	£160.00	0.00%
Other Car Park Users	Full period	Standard Rated VAT (20%)	Fair charging		£185.00	£185.00	0.00%
Pay and Display							
Buxton: Market Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£1.80	£1.80	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£3.10	£3.10	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£3.90	£3.90	0.00%
Buxton: Market Place	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£1.80	£1.80	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£3.10	£3.10	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£3.90	£3.90	0.00%
Buxton: The Slopes	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£1.80	£1.80	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£3.10	£3.10	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£3.90	£3.90	0.00%
Buxton: Eagle Parade (Kwik Save)	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£1.80	£1.80	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£3.10	£3.10	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£3.90	£3.90	0.00%
Buxton: South Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£1.80	£1.80	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£3.10	£3.10	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£3.90	£3.90	0.00%
Buxton: Bridge Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£1.80	£1.80	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£3.10	£3.10	0.00%

Car Parks	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£3.90	£3.90	0.00%
Buxton: Sylvan Park:	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
Cars	1-2 hours	Standard Rated VAT (20%)	Fair charging		£1.80	£1.80	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£3.10	£3.10	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£3.90	£3.90	0.00%
Coaches	Up to 4 hours	Standard Rated VAT (20%)	Fair charging		£5.40	£5.40	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£10.40	£10.40	0.00%
Goods Vehicles		Standard Rated VAT (20%)	Fair charging		£6.40	£6.40	0.00%
Buxton Pavilion Gardens	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.60	£1.60	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£2.20	£2.20	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£3.60	£3.60	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£5.40	£5.40	0.00%
Buxton: Spring Gardens Centre & Wye Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.60	£1.60	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£2.20	£2.20	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£3.60	£3.60	0.00%
Glossop: Municipal Buildings	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.00	£1.00	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£1.50	£1.50	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£2.60	£2.60	0.00%
Glossop: Edward Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.00	£1.00	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£1.50	£1.50	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£2.60	£2.60	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Glossop: Bernard Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.00	£1.00	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£1.50	£1.50	0.00%
	2- hours	Standard Rated VAT (20%)	Fair charging		£2.60	£2.60	0.00%
New Mills: Market Street;	First hour	Standard Rated VAT (20%)	Fair charging		£0.00	£0.00	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£0.90	£0.90	0.00%
	Up to 4 hours	Standard Rated VAT (20%)	Fair charging		£2.00	£2.00	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£2.60	£2.60	0.00%
New Mills:Torr Top	First hour	Standard Rated VAT (20%)	Fair charging		£0.00	£0.00	0.00%

Car Parks	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£0.90	£0.90	0.00%
	Up to 4 hours	Standard Rated VAT (20%)	Fair charging		£2.00	£2.00	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£2.60	£2.60	0.00%
New Mills:Town Hall	First hour	Standard Rated VAT (20%)	Fair charging		£0.00	£0.00	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£0.90	£0.90	0.00%
	Up to 4 hours	Standard Rated VAT (20%)	Fair charging		£2.00	£2.00	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£2.60	£2.60	0.00%
Castleton:	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.60	£1.60	0.00%
Cars	1-2 hours	Standard Rated VAT (20%)	Fair charging		£2.50	£2.50	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£4.00	£4.00	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£6.00	£6.00	0.00%
	24 hours	Standard Rated VAT (20%)	Fair charging		£7.00	£7.00	0.00%
Coaches	Up to 4 hours	Standard Rated VAT (20%)	Fair charging		£5.50	£5.50	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£10.50	£10.50	0.00%
Hope:	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.60	£1.60	0.00%
	1-2 hours	Standard Rated VAT (20%)	Fair charging		£2.50	£2.50	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£4.00	£4.00	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£6.00	£6.00	0.00%
	24 hours	Standard Rated VAT (20%)	Fair charging		£7.00	£7.00	0.00%
Edale	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.60	£1.60	0.00%
Cars	1-2 hours	Standard Rated VAT (20%)	Fair charging		£2.50	£2.50	0.00%
	2-4 hours	Standard Rated VAT (20%)	Fair charging		£4.00	£4.00	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£6.00	£6.00	0.00%
	24 hours	Standard Rated VAT (20%)	Fair charging		£7.00	£7.00	0.00%
Coaches	Up to 4 hours	Standard Rated VAT (20%)	Fair charging		£5.50	£5.50	0.00%
	Over 4 hours	Standard Rated VAT (20%)	Fair charging		£10.50	£10.50	0.00%
Miry Meadow, Chapel		Standard Rated VAT (20%)	Free				
Thornbrook, Chapel		Standard Rated VAT (20%)	Free				
Off Station Road, Hadfield		Standard Rated VAT (20%)	Free				
Albert Street, Hadfield		Standard Rated VAT (20%)	Free				
Bingswood		Standard Rated VAT (20%)	Free				
Railway Station, Whaley Bridge		Standard Rated VAT (20%)	Free				
Penalty Charge Notices Off Street: Two tier system depending on the seriousness of the							
Tier one:	Per fine	Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
	If paid within 14 days	Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Tier two:	Per fine	Non Business VAT (-- %)	Statutory		£70.00	£70.00	0.00%

Car Parks	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
	If paid within 14 days	Non Business VAT (-- %)	Statutory		£35.00	£35.00	0.00%
Residents Parking Permit			Statutory				
Free Parking from 8am-12pm and from 3pm-6pm (and all day Sunday) on any High Peak Borough Council Pay & Display Car Park							

Markets	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Glossop Outdoor Market							
Glossop Thursday Market	Per day	Exempt from VAT (--%)	Fair charging		£10.00	£10.00	0.00%
Glossop Friday Market	Per day	Exempt from VAT (--%)	Fair charging		£10.00	£10.00	0.00%
Glossop Saturday Market	Per day	Exempt from VAT (--%)	Fair charging		£10.00	£10.00	0.00%

Lettings	Unit	VAT	Charging Category	Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Room Hire - including drinks	Half Day	Exempt from VAT (-%)	Cost recovery		£69.00	£69.00	0.00%
	Full Day	Exempt from VAT (-%)	Cost recovery		£133.00	£133.00	0.00%

Finance	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Financial Services							
Statement of Accounts	Per copy (plus postage)	Standard Rated VAT (20%)	Cost recovery	no subsidy as document available on line	£21.60	£21.60	0.00%
Committee Services							
Agenda	Per copy (plus postage)	Standard Rated VAT (20%)	Cost recovery	no subsidy as document available on line	£10.00	£10.00	0.00%
Recovery Services - Summons costs recharged							
Application for summons re Liability Order:	Council Tax	Non Business VAT (--%)	Fair charging	Fee charged as a preventative measure for non-payment of CTAX/NNDR. Income should cover costs of Recovery team	£60.00	£60.00	0.00%
	Non-Domestic Rates	Non Business VAT (--%)	Fair charging		£65.00	£65.00	0.00%
Issue of Liability Orders:	Council Tax	Non Business VAT (--%)	Fair charging		£35.00	£35.00	0.00%
	Non-Domestic Rates	Non Business VAT (--%)	Fair charging		£35.00	£35.00	0.00%
Committal summons		Non Business VAT (--%)	Fair charging		£310.00	£310.00	0.00%
Arrest warrants		Non Business VAT (--%)	Fair charging		£150.00	£150.00	0.00%
Committal to prison		Non Business VAT (--%)	Fair charging		Reasonable charge	Reasonable charge	

Elections	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Purchase of Full Register (Data)	1.00	Non Business VAT (-- %)	Nominal		£134.00	£131.00	-2.24%
Purchase of Rolling register Alterations (Data)	1.00	Non Business VAT (-- %)	Nominal		£193.50	£196.50	1.55%
Purchase of list of overseas voters (Data)	1.00	Non Business VAT (-- %)	Nominal		£32.00	£32.00	0.00%
Purchase of Full Register (Paper)	1.00	Non Business VAT (-- %)	Nominal		£390.00	£380.00	-2.56%
Purchase of Rolling Register Alterations (Paper)	1.00	Non Business VAT (-- %)	Nominal		£135.00	£135.00	0.00%
Purchase of list of overseas voters (Paper)	1.00	Non Business VAT (-- %)	Nominal		£50.00	£50.00	0.00%

Carelink	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Carelink Gold (monitoring, support & response)	per week	Non Business VAT (-- %)	Fair charging	Carelink charges aim to support vulnerable clients to live independently. Fees are set on an equitable basis regardless of clients ability to pay. Please note funding may be available from DCC on a means tested basis at a pre-determined rate. Service has been benchmarked previously	£8.50	£8.60	1.18%
Carelink Silver (monitoring & support)	per week	Non Business VAT (-- %)	Fair charging		£4.90	£5.00	2.04%
FAST (Falls prevention package)	per week	Non Business VAT (-- %)	Fair charging	A DCC scheme which HPBC are commissioned to deliver	£2.50	£2.50	0.00%
Installation	per unit	Non Business VAT (-- %)	Fair charging	One off costs for fitting and setting up equipment for private clients	£30.00	£30.00	0.00%
Daily Telephone Contact	per week	Non Business VAT (-- %)	Fair charging	Costs of client contact	£5.00	£5.00	0.00%
Carelink Plus 15 Minutes	per visit	Non Business VAT (-- %)	Fair charging	Costs of service delivery	£10.25	£10.25	0.00%
Carelink Plus 30 Minutes	per visit	Non Business VAT (-- %)	Fair charging		£14.40	£14.40	0.00%
Cleaning (Sheltered Accommodation Tenants)	per hour	Standard Rated VAT (20%)	Fair charging		£12.25	£12.25	0.00%
Emerald - Alarm/pendant, Monitoring & response service, 12 visits per year, falls recovery	per visit	Non Business VAT (-- %)	Fair charging	Cost of service delivery	£12.80	£12.80	0.00%
Sapphire - Alarm/pendant, Monitoring & response service, 26 visits per year, falls recovery	per visit	Non Business VAT (-- %)	Fair charging	Cost of service delivery	£19.30	£19.30	0.00%
Diamond - Alarm/pendant, Monitoring & response service, 52 visits per year, falls recovery, daily safe and well call	per visit	Non Business VAT (-- %)	Fair charging	Cost of service delivery	£31.50	£31.50	0.00%
Daily telephone calls (available with or without a service package) The timing of this can be agreed with the client to best meet	per week	Non Business VAT (-- %)	Fair charging	Cost of service delivery	£5.00	£5.00	0.00%
Emergency cover (15 minutes)	per visit	Non Business VAT (-- %)	Fair charging	Cost of service delivery	£13.00	£13.00	0.00%
Emergency cover (30 minutes)	per visit	Non Business VAT (-- %)	Fair charging	Cost of service delivery	£16.40	£16.40	0.00%
Short Term Cover (15 minutes)	per visit	Non Business VAT (-- %)	Fair charging	Cost of service delivery	£10.25	£10.25	0.00%
Short Term Cover (30 minutes)	per visit	Non Business VAT (-- %)	Fair charging	Cost of service delivery	£14.40	£14.40	0.00%

Environmental Crime (statutory charges correct at time of budget setting)	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Fixed Penalty Notices (FPN)							
Unlawful repairs / sale of vehicle on roads:	Full FPN	Non Business VAT (-- %)	Statutory	Amounts set by statute	£100.00	£100.00	0.00%
	If paid within 10 working days	Non Business VAT (-- %)	Statutory	Discount to encourage early payment	£60.00	£60.00	0.00%
Abandoning a vehicle:	Full FPN	Non Business VAT (-- %)	Statutory	Amounts set by statute	£200.00	£200.00	0.00%
	If paid within 10 working days	Non Business VAT (-- %)	Statutory	Discount to encourage early payment	£120.00	£120.00	0.00%
Depositing litter:	Full FPN	Non Business VAT (-- %)	Statutory	Amounts set by statute	£120.00	£120.00	0.00%
	If paid within 10 working days	Non Business VAT (-- %)	Statutory	Discount to encourage early payment	£100.00	£100.00	0.00%
Unauthorised distribution of free printed matter:	Full FPN	Non Business VAT (-- %)	Statutory	Amounts set by statute	£120.00	£120.00	0.00%
	If paid within 10 working days	Non Business VAT (-- %)	Statutory	Discount to encourage early payment	£100.00	£100.00	0.00%
Criminal Damage and fly-posting	Full FPN	Non Business VAT (-- %)	Statutory	Amounts set by statute	£120.00	£120.00	0.00%
	If paid within 10 working days	Non Business VAT (-- %)	Statutory	Discount to encourage early payment	£100.00	£100.00	0.00%
Failure to produce authority (waste carrier's licence)	Full FPN	Non Business VAT (-- %)	Statutory	Amounts set by statute	£300.00	£300.00	0.00%
Failure to furnish documentation (waste transfer notes)	Full FPN	Non Business VAT (-- %)	Statutory	Amounts set by statute	£300.00	£300.00	0.00%
Failure to remove dog faeces from land forthwith:	Full FPN	Non Business VAT (-- %)	Statutory	Amounts set by statute	£100.00	£100.00	0.00%
	If paid within 10 working days	Non Business VAT (-- %)	Statutory	Discount to encourage early payment	£75.00	£75.00	0.00%
Not putting, and keeping, a dog on a lead when directed to do so by an authorised officer:	Full FPN	Non Business VAT (-- %)	Statutory	Amounts set by statute	£100.00	£100.00	0.00%
	If paid within 10 working days	Non Business VAT (-- %)	Statutory	Discount to encourage early payment	£75.00	£75.00	0.00%
Smoke & Carbon Monoxide Alarm (England) Regulations 2015:	Full FPN	Non Business VAT (-- %)	Statutory		£5,000.00	£5,000.00	0.00%
	If paid within 14 working days	Non Business VAT (-- %)	Statutory		£2,500.00	£2,500.00	0.00%
Health Act 2006 Smoking in a smoke free designated vehicle or area:	Full FPN	Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
	if Paid within 15 Days	Non Business VAT (-- %)	Statutory		£30.00	£30.00	0.00%
Health Act 2006 Failure to Display appropriate smoke free signage as dictated by law:	Full FPN	Non Business VAT (-- %)	Statutory		£200.00	£200.00	0.00%
	if Paid within 15 Days	Non Business VAT (-- %)	Statutory		£150.00	£150.00	0.00%
Fly-tipping		Non Business VAT (-- %)	Statutory	Amounts set by statute	£400.00	£400.00	0.00%
	If Paid within 10 Days	Non Business VAT (-- %)	Statutory	Discount to encourage early payment	£300.00	£300.00	0.00%
Household Waste Receptacles		Non Business VAT (-- %)	Statutory	Amounts set by statute	£60.00	£60.00	0.00%
	If Paid within 10 Days	Non Business VAT (-- %)	Statutory	Discount to encourage early payment	£40.00	£40.00	0.00%

Community (statutory charges correct at time of budget setting)	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2020/21 Current Charge	2021/22 Charge	% increase
Anti-Social Behaviour, Crime & Policing Act 2014							
Failure to comply with a Community Protection Notice:	Full FPN	Non Business VAT (-- %)	Statutory	Set by statute	£100.00	£100.00	0.00%
	If paid within 10 working days	Non Business VAT (-- %)	Statutory	Set by statute	£75.00	£75.00	0.00%
Failure to comply with a Public Spaces Protection Order:	Full FPN	Non Business VAT (-- %)	Statutory	Set by statute	£100.00	£100.00	0.00%
	If paid within 10 working days	Non Business VAT (-- %)	Statutory	Set by statute	£75.00	£75.00	0.00%

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HIGH PEAK BOROUGH COUNCIL

**PROCUREMENT FORWARD
PLAN 2021/22**

1. Introduction

- 1.1 The Procurement Procedure Rules, which support the Joint Procurement Strategy, are essential to the achievement of the Alliance Procurement Objectives and set out the processes that must be followed.
- 1.2 A revised version of the Procurement Procedure Rules were presented and approved by Audit & Regulatory Committee on 27th September 2017. The Rules were updated to reflect recent changes for example:-
- the service review process has resulted in a fully resourced central procurement unit incorporating the whole purchase to pay stream (procurement activity through to the payment of supplier invoices)
 - Processes have been reviewed and electronic systems implemented with the procurement process now utilising online procurement web-forms and an e-tendering system, removing paper records and improving efficiency
- 1.3 The opportunity was also taken to review the Rules as a whole, with specific amendments made to:-
- Sourcing thresholds – advertising periods updated
 - Process for applying Performance Bonds / Parent Company Guarantees
 - Applying extensions/variations to contracts
 - Updated processes to include technology now utilised (for example, e-webform platform and e-tendering system)
 - Additional references where necessary – for example, the requirements of the Transparency Code
 - Expansion of Contract Management responsibilities / processes
- 1.4 In addition, consideration was given to how the authority to procure and award procurement activities is undertaken - with the aim of simplifying and ensuring the process is as efficient as possible.

2. Authorisation to Procure and Award

- 2.1 It was proposed within the Rules that the Procurement Forward Plan would be reported as part of the Budget and Medium Term Financial Plan in February each year.
- 2.2 This would identify all registered procurement activity to be completed in the following financial year, with approval sought to commence procurement of all activity listed. Performance and activity (including confirmation of award) against the forward plan would then be monitored and reported within the Quarterly Procurement Report to Committee.
- 2.3 The approval limits to be applied to then authorise the award of contracts and apply exemptions are detailed below, the thresholds are in line with Public Contract regulations supplies and service thresholds refreshed every two years:-

Award and Exemptions Authorisation Limits:

Total Contract Value (£)	Authorisation	Authorisation By
<25,000	Head of Service / Executive Director	Procurement Webform
>25,000 - <189,330 (EU Service Threshold)	Executive Director / Chief Executive	Procurement Webform
>189,330 (EU Service Threshold) - <1,000,000	Delegated Member Decision	Delegated Member Report (Portfolio Holder for Procurement and the relevant service area)
>1,000,000*	Executive HPBC Cabinet SMDC (with prior Scrutiny Committee)	Committee Report

* Committee reports may be presented where the total contract value is less than £1,000,000 - where considered appropriate due to the nature of the procurement or where it relates to a key decision

2.4 Any procurement activity undertaken during the year which was not included on the forward plan will also follow the authorisation rules (to procure/award) as detailed above - and detail will be included within the Quarterly Procurement Report.

2.5 Irrespective of the total contract value, Committee reports may be presented to Executive to obtain authority to procure and award where considered appropriate due to the nature of the procurement or where it relates to a key decision.

3. Procurement Forward Plan 2021/22

3.1 The Procurement Forward Plan, detailing all anticipated procurement activity during 2021/22, is detailed at **ANNEX A**. This includes activity specific to High Peak B.C. and also any joint procurement activity with Alliance partner Staffordshire Moorlands D.C. Procurements which have already had approval in 2020/21 but not yet completed, will be progressed in addition to the programmed 2021/22 schedules.

4. Procurement undertaken by Agent

4.1 In addition to procurement activity commissioned by the Council, there may also be procurement activity commissioned via an agent on behalf of the Council where appropriate to do so. For example, the Leisure Centre contract and Pavilion Gardens concession allows provision for capital works required on the facilities to be commissioned by the Contractor, but funded by the Council. In this case, the Council would complete due diligence to ensure compliancy and value for money has been achieved.

- 4.2 Similarly, ANSA procurement on behalf of Alliance Environmental Services will be procuring fleet required by specific services, but this will be funded by the Council and appropriate due diligence undertaken.
- 4.3 An estimated £1.5m in fleet purchases and £0.5m spend on Leisure Centres & Pavilion Gardens has been included in the Council's capital programme in 2021/22.
- 4.3 Agents delegated to procure contracts on behalf of the Council, where the Council is the Contracting Authority, will be required to procure in compliance to Public Contract Regulations 2015 (PCRs15) for above threshold contracts and for contracts for lower values demonstrate that their procurement practice is as robust and transparent as that the Council would apply.

PROCUREMENT FORWARD PLAN 21/22 - HPBC

Ref	Auth	Contract Title	Brief contract description	Capital / Revenue	Service Area	Total est. value of contract [£]
1211	HPBC	Glossop Municipal Buildings, Market Hall, Town Hall and Arcade Project - D2N2 LEP Get building FUNDING	Refurbishment and retail / Commercial development programme for Market Hall and Town Hall in Glossop	Capital	Assets / Communities	£4.1m
1036	HPBC	Kitchen Installations - HRA Capital Programme Fixed Term Contract (Recurring)	Refurbishment of kitchens and associated works, including flooring, decorating, gas alterations and electrical upgrades to Housing properties Term 2 + 1 yrs	Capital	Assets	£2.8m
794	HPBC	Gas Servicing and Maintenance Fixed Term Contract (Recurring)	Housing Stock Gas Compliance Servicing and Maintenance - boilers / heating systems / solid fuel Term 2 + 2 yrs	Revenue	Assets	£1.4m
1188	HPBC	Roofline and Roofing works – HRA programme Fixed Term Contract (Recurring)	Roof replacement works to various Council properties Term 1 + 1 yrs	Capital	Assets	£720,000
1189	HPBC	Periodic Testing and Inspection of Electrical Installations Housing Fixed Term Contract (Recurring)	Housing: Testing and Inspection of electrical installations inc remedial works Term 2 + 2 yrs	Revenue	Assets	£700,000 (+ variable works)

377	HPBC	Car Parking Enforcement (P&D) Fixed Term Contract (Recurring)	Patrol Parking Officers for parking enforcement – Service Contract Term 5 yrs <i>Derbyshire Parking Board leading</i>	Revenue	Assets	£288,000
1210	HPBC	HRA Stock Condition Refresh One Off – Consultancy	HRA - Sample of housing stock refresh surveys	Revenue	Assets	£15,000

Ref	Auth	Contract Title	Brief contract description	Capital / Revenue	Service Area	Total est. value of contract [£]
966	HPBC	Access to Private Rented Sector Housing Support Fixed Term Contract (Recurring)	Strategic Housing services to support tenants in re-housing with private sector landlords Term 2 + 1 yrs	Revenue	Customer Service – Housing Tenancy	£162,000

Ref	Auth	Contract Title	Brief contract description	Capital / Revenue	Service Area	Total est. value of contract [£]
1156	HPBC	Fairfield Roundabout - Main contractor Procurement One Off - works	Works contract for development of roundabout and new road layout at Fairfield Common. HPBC leading procurement	Capital	Regeneration	£1.2 - £2m
819	HPBC	AHDP - Priority sites marketing / land disposal consultancy One Off - consultancy	Priority Sites marketing and strategic land disposals for remaining sites under AHDP. consultancy services	Revenue	Regeneration	TBC

Ref	Auth	Contract Title	Brief contract description	Capital / Revenue	Service Area	Total est. value of contract [£]
1170 1171 1226	HPBC	Play Area Improvement schemes Bankswood Park / Simmondley / New Mills One Off – Supply and installation <i>(above schemes subject to approval)</i>	Play area improvements	Capital	Service Commissioning	TBC
1199	HPBC	Exercise by Referral (GPs) Fixed Term Contract (Recurring)	GP Referral Programme (Buxton New Mills and Glossop) To support inactive adults in increasing exercise and physical activity <i>Subject to external funding</i>	Revenue	Service Commissioning	£32,000 p/a
1230	HPBC	Repair to Stone Urn The Slopes Buxton One Off – Repair	Specialist repair to stone ornamental urn situated on the Slopes Buxton	Revenue	Service Commissioning	£25,000
1237 1238	HPBC	Placed based Community Sport activity programmes (Fairfield and New Mills) Fixed Term Contract (subject to funding streams)	2021+ Delivery partner for local community sports and activity initiatives Sports England match funded	Revenue	Service Commissioning	£20,000

PROCUREMENT FORWARD PLAN 21/22 – JOINT (HPBC/SMDC)

Ref	Auth	Contract Title	Brief contract description	Capital / Revenue	Service Area	Total est. value of contract [£]
523	JOINT	Architectural Lead Construction Design Services Professional Consultancy Framework Fixed Term contract (Recurring)	Lead Design services for Capital construction and general fund projects inc eg CDM, M&E, Contract Administrator disciplines. Framework contract (max 5 appointed firms) Term 2 (1+1) yrs	Capital / Revenue	Assets	£500,000 - £750,000 (Variable)
803	JOINT	Professional services Waterways and Watercourse Improvements Consultancy Appointment Fixed Term Contract (One Off)	Engineering Consultancy Services waterways and watercourses – programme of review of several watercourses across HP and SM Term 1yr	Revenue	Assets	TBC – scope to be agreed
207	JOINT	Energy and Carbon reduction Sustainability Consultancy - HRA and General Fund Fixed Term Contract (One Off)	Specialist consultancy to support Assets in developing environmental action plan for our buildings and housing stock Term 1yr	Revenue	Assets	TBC – scope to be agreed
120	JOINT	Mains Water Supply for Council Buildings and premises	Review water supply arrangements – options for wider market review	Revenue	Assets	£77,000 (HP p/a) £63,000 (SM p/a)

Ref	Auth	Contract Title	Brief contract description	Capital / Revenue	Service Area	Total est. value of contract [£]
1132	JOINT	Repairs and Maintenance multiskilled Sub contractor framework (Multi-lot) Fixed Term Contract (Recurring)	General building services inc specialist skilled contractors to support Housing repairs (major / minor VOIDS) and ad-hoc work for public buildings (HP and SM) Term 1 + 1 yrs	Revenue / Capital	Customer Services Housing Repairs [+] Assets	£150,00 p/a (70% HP / 30% SM Est)
239	JOINT	Civils Work (Groundworks, Drainage, Tarmac & Fencing) Fixed Term Contract (Recurring)	Contracting works framework External groundworks (resurfacing / Drainage and replacement Fencing) and adhoc work for HP and SM wider services Term 1 + 1 yrs	Revenue / Capital	Customer Services Housing Repairs [+] Assets	£150,00 p/a (80% HP / 20% SM Est)
958	JOINT	Jetting and Drainage Clearance Services and works Fixed Term Contract (Recurring)	Contractor drainage clearances, surveys and remedial works contract (Housing estates clearances fixed schedules) HP and SM general call off Term 1 + 1 yrs	Revenue	Customer Services Housing Repairs (lead)	£12,000 p/a
230	JOINT	Provision of Stationery and associated Office items Fixed Term Contract (Recurring)	Supply of Stationery and associated office resources and equipment Term 2 + (1+1) yrs	Revenue	Customer Services	£10,000 p/a (HP est) £4,500 p/a (SM est)

Ref	Auth	Contract Title	Brief contract description	Capital / Revenue	Service Area	Total est. value of contract [£]
255	JOINT	E-tendering IT Web Portal Licence and support Fixed Term contract (Recurring)	Web-based system for Electronic tendering, sourcing activity and contract management Term 3 yrs	Revenue	Transformation	£2,000 (HP p/a) £2,000 (SM p/a)
975	JOINT	Committee Management and Reporting System (Modern Gov) Licence and support Fixed Term contract (Recurring)	Software system for Agendas Reports Committees Term 2 yrs	Revenue	Transformation	£40,000 (50/50%)

CORPORATE

Chairman: Councillor Ashton
 Vice Chairman: Councillor Stone
 Councillor Lead Officer: A Stokes

Date	Items	Contact Officer	Purpose/Method of Consideration
8-Feb-21	Third Quarter Financial, Procurement and Performance Review 2020/2021	C Hazeldene / V Higgins	
	Budget and Medium Term Financial Plan 2020/2021	C Hazledene	
	Health and Safety Annual Report 2019/20	D Owen	
	Select Committee Work Programme		
29-Mar-21	Fleet Procurement Strategy		
	Review of Equality in Delivery of Services	M Forrester	
	HRA Capital External Rendering and Insulation works – Contract Award Report	K Webster / E Hallworth / S Mycock	
	Performance Framework	V Higgins	
	Select Committee Work Programme		
June-21	Appointment of Chairman and Vice-Chairman		
	Fourth Quarter Financial, Procurement and Performance Review 2021/2022	C Hazledene / V Higgins	
	Virtual Committees – consider positive legacy issues in line with legislation	L Vernon	
	Select Committee Work Programme		
July-21			
	Select Committee Work Programme		

CORPORATE

Sep-21	First Quarter Financial, Procurement and Performance Review 2021/2022	C Hazeldene / V Higgins	
	Medium Term Financial Plan Update	C Hazledene	
	Select Committee Work Programme		
Nov-21	Medium Term Financial Plan Update	C Hazledene	
	Second Quarter Financial, Procurement and Performance Review 2021/2022	C Hazeldene / V Higgins	
	Asset Management Update	K Webster	
	Annual Report 2020/21	V Higgins	
	Information Governance Update	Vanessa Higgins	
	Select Committee Work Programme		
To add in	Advertising/Sponsorship Policy		
	Transfer of Building Control	B Haywood	
	Facilities Management contract option appraisal (Part 2)	K Webster	
	Review of Call Centre Operation	K Lomas/	
	Peer Review		
	Courts and Tribunal Service	T Calleia	

COMMUNITY

Chairman: Councillor Quinn
 Vice Chairman: Councillor Sizeland
 Lead Officer: M Trillo

Date	Items	Contact Officer	Purpose/Method of Consideration
2-Feb-20	Update from Derbyshire Police		
	Update Connex Community Support (formerly known as Buxton & Derbyshire Dales Volunteer Bureau)	Gill Geddes	Presentation
	High Peak CVS Annual Report 2019/20	High Peak CVS	Presentation
	Proposal for a Leisure Facility Working Group	Robert Wilks	
	Call in report – George Street Wood (part 2)		
	Work Programme		
Mar-21	Parks Strategy	R Wilks	
	Refreshed Sport and Physical Activity Strategy	R Wilks	
	Community Safety Partnership Review and Refreshed Community Safety Strategy	David Smith	
	Parkwood Annual Performance Report Update	Parkwood	
	Review of Community Support Grants	Mark Forrester	
	Work Programme		
Jun-21	Appointment of Chairman and Vice-Chairman		
	Update on Air Quality Management	Alicia Patterson	
	Work Programme		
Jul-21	Work Programme		

COMMUNITY

Sep-21	Open Space Strategy and Plan		
	Work Programme		
Nov-21	AES Annual Performance Review	AES	Presentation
	AES Annual Performance Review	Nicola Kemp	Report
	Work Programme		
To add in	Update from NWAS		
	Update from Derbyshire Fire Service		
	Update from Police & Crime Commissioner / Police		
	High Peak Place NHS Derby and Derbyshire Clinical Commissioning Group	Amy Busby	
	High Peak CAB	David Smith	
	Update from Public Health	Jonathan Wardle	
	Environment Agency (flooding)		

ECONOMY AND GROWTH

Chairman: Councillor Siddall
Vice Chairman: Councillor Grooby
Lead Officer: Neil Rodgers

Date	Items	Contact Officer	Purpose/Method of Consideration
4-Feb-21	Oral update on Safer Walk and Ride Initiative	Richard Lovell DCC	
	Buxton Future High Street Fund Update	H Pakpahan	
	Adoption Buxton Visitor Economy Strategy Project and future working	H Pakpahan	
	Buxton Neighbourhood Plan Designation	M James	
	Water in Buxton – Supplementary Planning Document	M James	
	HIF (Housing Infrastructure Fund) Programme and Fairfield Roundabout Update	J Bagnall	
	LAAC programme update (Part 2)	J Bagnall	
	Renewal of licence for Buxton market (Part 2)	S Porru	
	Work Programme		
25-Mar-21	High Peak Local Plan Review	M James	
	Work Programme		
May/June-21	Appointment of Chairman and Vice-Chairman		
	Fairfield Roundabout (HIF) Award of contract – Part 2	J Brooks/J Bagnall	
	Accelerated Housing Delivery Programme update (Council owned sites)	J Bagnall	
	Chapel Masterplan		
	Dinting Employment Site		
	Work Programme		

ECONOMY AND GROWTH

July-21	Work Programme		
Sept-21	Work Programme		
	Review of the Growth Strategy	L Wetton	
Nov-21	Work Programme		
To add in:	Crescent Update		
	Covid Recovery Programme		
	Report from Transport Working Group		
	Visit Peak District		
	Old Nestle Buxton Site		
	Shop Units in High Peak and vacancy rates		
	Council website – tourism (hotels, events and social media)		
	Industrial Units – capacity, vacancy rates, brownfield sites		
	Greater Manchester Spatial Framework	M James	Virtual consultation to inform consultation response

By virtue of paragraph(s) 3, 7 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

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