



To: **ALL MEMBERS OF THE SHADOW AUTHORITY FOR
WESTMORLAND AND FURNESS COUNCIL**

You are hereby summoned to attend the meeting of the Shadow Authority for Westmorland and Furness Council to be held at the Council Chamber, County Hall, Kendal LA9 4RQ, on Tuesday, 7 March 2023 at 10.30 am

Yours sincerely

Linda Jones
Chief Legal and Monitoring Officer
Westmorland and Furness Council

27 February 2023

Enquiries and requests for supporting papers to: Jackie Currie
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A G E N D A

PART I - ITEMS CONSIDERED IN THE PRESENCE OF THE PRESS AND PUBLIC

1. ROLL CALL AND APOLOGIES FOR ABSENCE

To carry out the roll call and receive any apologies for absence.

2. DECLARATIONS OF INTEREST/DISPENSATIONS

To receive declarations of interest by Members of interests in respect of items on this Agenda, and to consider any dispensations.

Members may however, also decide, in the interests of clarity and transparency, to declare at this point in the meeting, any such disclosable pecuniary interests which they have already declared in the Register, as well as any other registrable or other interests.

3. EXCLUSION OF PRESS AND PUBLIC

To consider whether the press and public should be excluded from the meeting during consideration on any item on the agenda.

4. MINUTES OF PREVIOUS MEETING

To consider the minutes from the previous meeting held on 23 January 2023 (copy enclosed)

(Pages 5 - 18)

5. PUBLIC PARTICIPATION

To receive any questions or representations which have been received from members of the public and to receive any petitions.

(note any member of the public who wishes to ask a question or make representations or present a petition at the meeting should apply to do so no later than two working days before the day of the meeting. Information on how to apply can be obtained from the person named on the front of the agenda).

6. ANNOUNCEMENTS

To receive any announcements from the Chair, Leader, Members of Cabinet or the Chief Executive.

**7. COUNCIL TAXBASE, PREMIUMS AND DISCOUNTS,
DISCRETIONARY RATE RELIEFS AND WAR PENSION
DISREGARDS**

To consider a report from the Cabinet Member for Finance (copy enclosed)

(Pages 19 - 26)

**8. DRAFT REVENUE BUDGET 2023/24 AND MEDIUM TERM
FINANCIAL PLAN 2023-2028 AND DRAFT CAPITAL
PROGRAMME 2023-2028**

To consider a report from the Cabinet Member for Finance (copy enclosed)

(Pages 27 - 188)

9. CALCULATING AND SETTING THE COUNCIL TAX 2023/24

To consider a report from the Cabinet Member for Finance (copy enclosed)

(Pages 189 - 202)

**10 UPDATE ON THE WESTMORLAND AND FURNESS
CONSTITUTION**

To consider a report from the Monitoring Officer (copy enclosed)

(Pages 203 - 242)

11 URGENT ITEMS

To consider any urgent items of business.

**PART II - ITEMS NOT CONSIDERED IN THE PRESENCE OF THE
PRESS AND PUBLIC**

None for this meeting.

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SHADOW AUTHORITY FOR WESTMORLAND AND FURNESS COUNCIL

Minutes of a Meeting of the Shadow Authority for Westmorland and Furness Council held on Monday, 23 January 2023 at 1.30 pm at County Hall, Kendal

PRESENT:

Cllr M Severn (Chair)

Cllr T Assouad	Cllr M Eyles
Cllr C Atkinson	Cllr M Hanley
Cllr R Audland	Cllr H Hodgson
Cllr L Baker	Cllr N Hughes
Cllr J Battye	Cllr V Hughes
Cllr S Bavin	Cllr A Husband
Cllr P Bell	Cllr A Jama (Vice-Chair)
Cllr T Biggins	Cllr A Jarvis
Cllr J Boak	Cllr D Jones
Cllr M Brereton	Cllr H Ladhams
Cllr D Brook	Cllr N McCall
Cllr J Brook	Cllr I Mitchell
Cllr A Burns	Cllr B Morgan
Cllr T Callister	Cllr J Murphy
Cllr H Carrick	Cllr J Murray
Cllr F Cassidy	Cllr S Pender
Cllr H Chaffey	Cllr N Phillips
Cllr W Clark	Cllr D Rathbone
Cllr A Coles	Cllr M Robinson
Cllr A Connell	Cllr M Rudhall
Cllr B Cooper	Cllr S Sanderson
Cllr J Derbyshire	Cllr B Shirley
Cllr P Dew	Cllr G Simpkins
Cllr P Dixon	Cllr D Taylor
Cllr J Drake	Cllr V Taylor
Cllr D Edwards	Cllr P Thornton
Cllr P Endsor	Cllr R Worthington
Cllr S Evans	

Also in Attendance:

Mrs J Currie	Democratic Services
Ms P Duke	Director of Resources (Section 151 Officer)
Mrs C Elwood	Interim Monitoring Officer

63 ROLL CALL AND APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllrs Archibald, Cornthwaite, Filmore, Hall, Hamilton, Hennessy, Irving, McEwan, and Thomson.

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Apologies for absence were received from Cllrs Archibald, Cornthwaite, Filmore, Hall, Hamilton, Hennessy, Irving, McEwan, and Thomson.

64 DECLARATIONS OF INTEREST/DISPENSATIONS

There were no declarations of interest made on this occasion.

65 EXCLUSION OF PRESS AND PUBLIC

RESOLVED, that the press and public be not excluded during discussion of any items on the agenda today.

66 MINUTES OF PREVIOUS MEETING

RESOLVED, that the minutes of the previous meeting held on 19 December 2022 be agreed with the following amendments:

On Minute No 59 – Adoption of Westmorland and Furness Council Plan the last paragraph on Page 11 change the letters VGA to read Gross Value Added.

On Minute 61 page 13 para 3 - after the words Cllr Dew add the words 'referred to the recent Cabinet meeting and' asked the Leader ... a significant number of staff who had not been told'.

Change the final paragraph to read 'He also asked about the budget gap of £19m and if any cuts in services were anticipated to fund this'.

67 PUBLIC PARTICIPATION

Mr John Hall attended the meeting to speak about available housing stock and the high number of Air BnB landlords in the areas.

He spoke to say the high preponderance of Air BnB/holiday lets was causing an enormous drain on the available housing stock in Ulverston and South Cumbria.

Occupied flats and houses were being cleared by landlords seeking a high return from visitors. In some cases vulnerable families with young children had lost their homes and found themselves reliant on the safety nets provided by an already stretched support service.

When places came up for sale they were sold instantly, and left empty. Currently, in Ulverston he was aware of 102 Air BnB properties, including a cluster of properties owned by a single 'out of town' landlord.

Among the victims of this were the very people who made Ulverston attractive to visitors; young people working in the service industries, living with their parents, sharing or couch surfing.

This was both a local and national issue, and some regions had acted in response to concern. He asked whether Westmorland and Furness Council recognised that the region's young people and its most vulnerable families were being priced out, driven away and even made homeless by Air BnB landlords and others exploiting the regulations on second homes, and whether it would consult with local people to make the region less attractive to those only wishing to exploit those attractions at the expense of those who provide them.

The Chair thanked Mr Hall for his question and asked the Cabinet Member for Housing and Homelessness to respond.

The Cabinet Member also thanked Mr Hall and read out the following response.

'The Council was acutely aware of the issues arising in relation to the number of second and holiday homes particularly in the South Lakeland and Eden District area. The negative impact on housing supply, price and labour supply was something the Council wanted to address with a number of actions already underway as part of existing Councils work as well as key high level commitments in the Council Plan.

She indicated that, tackling the impact of second home was one of the key parts of the Council's budget consultation and community views had been sought on the introduction of a 100% Council Tax increase on the area's 5,440 second homes, which would double the amount that homeowners would pay from April 2024 and generate significant additional income to help the Council deliver its priorities for the area and provide additional assistance to communities most affected by second home ownership.

In addition Westmorland and Furness Council would continue the work of SLDC to deliver 1000 homes for rent and 650 homes to buy during the period 2014 to 2025 and would continue to work with developers and housing associations to identify suitable sites for affordable housing and to enable the delivery of these homes and to deliver affordable housing across the Westmorland and Furness area, and where possible to ensure that local occupancy was a condition.

South Lakeland Council also currently provided grant funding to make up funding gaps to deliver more affordable homes to housing

associations and also worked with community led housing groups. The Council supported a number of Community Led Housing Trusts and supported newly forming Community Led Housing Trusts with grant funding to meet the housing needs of local communities.

The working relationships with the Lake District National Park Authority would continue and they had been lobbying the Government to change planning law which if successful would require a planning application to change use of a home following change of ownership from a first to a second home. Written evidence was submitted on behalf of the partnership to the Public Bill Committee and it was hoped that if successful that this would prevent the loss of further homes into the second homes market.

Nationally, there had been a consultation on short term holiday lets which closed in Autumn 2022 to both understand the benefits and the challenges of them as there had been a reported surge in numbers, but as the Air BNB industry in particular was unregulated, the level of Air BNBs was quite difficult to measure effectively. Westmorland and Furness Council awaited the outcomes of this consultation and what that would mean for more effective regulation of short term holiday lets.

The Cabinet Member also offered Mr Hall an opportunity to meet up outside of the meeting to discuss this further together with a written response if that would be helpful. Mr Hall thanked the Cabinet Member and advised he would be in touch to arrange a meeting.

68 ANNOUNCEMENTS

The Leader of the Council announced that there was only 10 weeks left until vesting day for the new Westmorland and Furness Council.

The Leader of the Conservatives made an announcement about the sad passing of one of County Councillors - Mr Arthur Lamb. Councillors passed on their thoughts and heartfelt condolences to his family and friends.

The Cabinet Member for Finance briefed members on the recently launched Westmorland and Furness Council Tax Consultation.

69 WESTMORLAND AND FURNESS COUNCIL - CONSTITUTION

Before this item was considered the Chair stated that members should have received a short supplementary report which dealt with amendments to the Terms of Reference to the Pensions Committees and also a minor amendment to the Terms of Reference the Local Area Planning Committees for clarification on non-residential development matters.

He took the opportunity to thank all members of the Constitution Review Group for the time and effort they had extended to ensure this Council had an agreed Constitution before vesting day. This had been a monumental task and their efforts were appreciated.

It had also been agreed with the three main Group Leaders that in accordance with the process set out at paragraph 3.8 of the report any amendments which members would like to see to this initial draft of the Constitution would be noted today and referred on to the Constitution Review Working Group for further consideration and a report back to the March meeting of the Shadow Authority.

It was important that an initial draft was in place so that members understood the Committee structure and work could continue on the Members Allowance Scheme, the calendar and induction. In practice it was quite difficult to amend such a lengthy and complex document from the floor as there may be various implications which need to be considered.

The Monitoring Officer had asked for any amendments from Groups to be submitted in writing and this had been circulated and copies were on the desks in front of members today.

The Chair closed by informing members that Mr Phil McCourt from the external solicitors who were commissioned to draft a new Constitution was in attendance to assist with any issues which may arise.

The Interim Monitoring Officer then presented a report which recommended a Constitution for the new Westmorland and Furness Council to take effect from vesting day on 1 April 2023.

At the inaugural meeting of the Westmorland and Furness Shadow Authority on 17 May 2022 members approved a Constitution for the Shadow period, on the understanding that this was a different document to that required by the new Unitary Council post vesting day when a new Constitution would be required to cover all functions and services to be delivered by the new authority.

In recognition of the need to prepare a new Constitution to take effect from April 2023, the meeting also approved the creation of a cross party Constitution Review Group to assist with the preparation of document and this has now met on a number of occasions. The Interim Monitoring Officer had also been assisted by external solicitors, Bevan Brittan LLP, as well as by Members and officers of the sovereign local authorities, to consider, draft and review the initial documentation.

Over this period a cross party Member Constitution Review Working Group has been established and held four meetings, alongside which the Informal Cabinet and relevant portfolio holders have had input into

the process and the Overview and Scrutiny Committee has had the opportunity to make recommendations as to the appropriate Overview and Scrutiny structure. As a result, the first draft of the Constitution was consulted upon and amended in order to reflect the committee structure and processes which the new Council wishes to adopt going forward. An all Member Briefing to explain the broad outline of the contents of the Constitution was held on the 11 January 2023 and will continue on 19 January 2023.

The Constitution was a lengthy and complex document. There had been considerable consultation as to its contents at both officer and member level but, given the pace of change and a certain level of uncertainty regarding structures and processes before and following adoption, vesting day and the Annual Meeting, there were likely to be a number of insertions, additions and amendments required to be made to the Constitution, for which delegated power for the Monitoring Officer to make was sought.

The Monitoring Officer took members through the report which contained detail on the following:-

- The proposed sections contained in the Constitution
- The Leader and Cabinet Governance
- The Council Committee Structure, specifically detailing the Pensions Committee, Strategic Planning Committee, Local Area Planning and Locality Boards
- Codes and Protocols
- Local Choice Functions and Statutory and Proper Officers

The Monitoring Officer said there would be a workshop held in the near future to look at Local Choice Functions in more detail.

The Leader then moved the recommendations, including the additional one contained in the supplementary report and these were seconded by Cllr D Brook.

Cllr Dew thanked the Monitoring Officer for the very informative briefing session that took place recently, and the quick response to the suggestions made re locality boards. He asked for clarification on a number of points.

Firstly, whether the Highways and Transport Strategic Board would be authorised to enter into agreements with operators for financial support to public transport operators, as this would be a departure from the current practice at Cumbria County Council.

The Leader replied to say that this had been scripted to allow for this to be considered in future should the need arise.

Secondly, Cllr Dew asked about the number of members that would be on each Local Area Planning Committee and the Monitoring Officer replied to say this was still to be decided but would be decided based on local political proportionality rules.

Cllr Dew asked about Part 3 Council Procedure Rules Section 11.1 and the reference to members having the ability to ask questions on reports of the Cabinet and Committees. How would this be done as up to date none of the minutes of Cabinet have been to full Council. The Leader responded to say this was still under consideration.

Cllr D Taylor said it was vitally important that the Council had a clear constitution from the start to allow for decision to be taken quickly and efficiently. However, he had concerns about his ward of Dalton in Furness was not recognised as a major town and not included in Paragraph 1.2 of the Introduction to the Constitution. He asked that this be passed to the Constitution Review Working group for consideration.

Cllr Shirley wanted to be certain that locally elected members would be making decisions on licensing in the districts, as the wording in the Constitution could be interpreted differently.

The Interim Monitoring Officer explained the reasons for the number of members on the Licensing and Licensing and Regulation Committees and how this would work in practice.

Cllr Shirley asked for clarification on the need for all members to vote in favour of the recommendations. Mr McCourt provided the explanation that a member may abstain but may not vote against the recommendation for it to be validly carried.

The Leader said the Cabinet had aspirations to devolve decision making to localities going forward, but not at that stage yet.

Cllr Robinson asked whether there was any intention of each committee having reserve members, and the Interim Monitoring Officer confirmed that reserve members would be appointed where necessary.

A vote then took place on each individual recommendation, all of which were agreed unanimously.

RESOLVED, that the Shadow Authority:

- (1) approves the draft Constitution for Westmorland and Furness Council (attached as Appendix A) to take effect from 1 April 2023
- (2) notes and approves that different provision is made from political balance requirements by the following arrangements:

- (a) that the membership of each Local Area Planning Committee will be proportionate to the balance of membership of political groups within the defined areas; and
 - (b) that Sub-Committees of the Regulatory Committee (hearing panels) will consist of between three and five members of the Committee to be appointed from time to time by the proper officer, which shall be arranged to consist of members of more than one political group where the proper officer considers it practicable to do so but which shall otherwise not be subject to political balance;
- (3) notes that the draft Constitution necessarily contains structures, processes or areas to be finalised, including detail to be inserted, and accordingly authorises the Monitoring Officer to make consequential and minor amendments to the Constitution once approved.
- (4) requests that the Constitution Member Working Group continue to review the Constitution throughout this period, noting the continuation of the Working Group as a function of the future Standards and Governance Committee and the intention of the current Working Group to keep the Constitution under review throughout the new municipal year to ensure it reflects the requirements of the new authority;
- (5) that any proposals to amend or review the first draft of the Constitution are referred to the Constitution Member Working Group to consider and report back to the next meeting of the Shadow Authority in March 2023;
- (6) approves the Terms of Reference set out at Appendices 1 and 2 of the supplementary report to form part of the draft Constitution to take effect from 1 April 2023.

**70 COUNCIL TAX REDUCTION SCHEME AND WAR PENSIONS
DISREGARD (Housing Benefit Local Scheme)**

The Cabinet Member for Finance presented a report which asked Council to approve a new single Council Tax Reduction Scheme for 2023/24 for Westmorland and Furness Council in accordance with Schedule 1A (3) of the Local Government Finance Act 1992.

The scheme would be a single, unified Council Tax Reduction with effect from 1st April 2023.

Each year all Councils were required to review their Council Tax Reduction (CTR) Scheme in accordance with the requirements of the schedule 1A(3) of the Local Government Finance Act 1992 and to either maintain the scheme or replace it.

In the case of Westmorland and Furness Council, as it was a new unitary, there was a requirement to agree a scheme which covered the whole of the new Council's area and replaced the schemes previously operated by the former districts and borough.

Effectively the Council Tax Reduction scheme was in two 'parts', working age and pension age. The new unitary Council does not need to make any decision in relation to pension age applicants as that scheme was prescribed by Government and operated by all English authorities in a similar way.

As with all of authorities, the Council needed to adopt a CTR scheme for working age applicants. However, unlike most authorities, the formation of the new Council from the existing districts and borough meant that a single scheme needed to be agreed which would be implemented across the whole of the Westmorland and Furness area.

The Cabinet Member took members through the background and proposals contained in the report and then moved the recommendations, which were seconded by Cllr Brook.

Cllr Dew commented that although the report indicated there was a high degree of support for the proposals when reading the responses in the appendix he did not feel this read like a great deal of support for the proposals.

Cllr Carrick referred to the consultation responses on Universal Credit and asked the Cabinet Member if he thought this approach would be effective in achieving the aim to support those who most needed it.

The Cabinet Member responded to say that although the Council currently had a number of different policies for dealing with Universal Credit he felt that one policy would be the most effective way. However, he reassured members that any changes in policy would be presented to Council before agreed.

Upon conclusion of the debate, and having been moved and seconded the recommendations were put to a vote, which was unanimous.

RESOLVED, that Shadow Council

- (1) approves a new single Council Tax Reduction Scheme for 2023/24 for Westmorland and Furness Council, as outlined in this report, in accordance with Schedule 1A(3) of the Local Government Finance Act 1992;

- (2) approves the 100% voluntary disregard is applicable under the scheme of War Disablement Pensions, War Widows Pensions and War Widowers' Pensions, under Section 134(8) and 139(6) of the Social Security Administration Act 1992.

71 CUMBRIA PENSION FUND - DELEGATION OF SPECIFIC PENSIONS' ADMINISTRATION FUNCTIONS ("Discharge of Functions") TO LANCASHIRE COUNTY COUNCIL

The Council considered a report from the Director of Resources (Section 151 Officer) which asked the Shadow Authority Council to approve the delegation of specific pensions' administration functions to Lancashire County Council (LCC) to help facilitate the safe and legal transition of Administering Authority responsibilities for Cumbria Local Government Pension Scheme from Cumbria County Council to Westmorland and Furness Council along with administration responsibilities relating to the legacy Teachers' Compensation Scheme.

The matter was considered by the Shadow Authority Cabinet at its meeting on 11 November 2022. At that meeting Cabinet agreed to recommend to the Shadow Authority Council that it approved the discharge of functions to LCC.

The discharge of functions arrangement required the approval of both Councils (i.e. both LCC and this Council). At its meeting on 15 December 2022 LCC considered and agreed the delegation of the pension fund administration function of Westmorland and Furness Council to Lancashire County Council pursuant to section 101 of the Local Government Act 1972 subject to the council entering into appropriate legal agreements with the parties.

It was anticipated that, once the aforementioned national changes to regulations and other key changes were embedded, the arrangement would be reviewed.

Ensuring the appropriate provision of pensions' administration was a crucial and substantial part of the role of the Administering Authority of a Local Government Pension Scheme (LGPS) Fund.

LGPS administration services included the payment of pension benefits (in Cumbria this included monthly payments to over 18,000 pensioners and dependents); managing employer data (of which there currently were 130 in Cumbria); and maintaining detailed pension records (for over 60,000 scheme members in Cumbria). As such the continued safe and legal delivery of pensions' administration services was a vital part of Westmorland and Furness Council's responsibilities as Administering Authority for Cumbria Pension Fund.

The current arrangement between CCC and LCC could not be "novated" from 1 April 2023. This meant that the arrangement would come to an

end on 31 March 2023 and alternative arrangements for the provision of pensions' administration would need to be in place from that point onwards.

Cllr Thornton moved the recommendations and these were seconded by Cllr N Hughes. This was then put to a vote which was unanimous.

RESOLVED, that the Shadow Authority:-

- (1) Agrees the recommendation by the Westmorland & Furness Shadow Cabinet that it approve the delegation of the specified pensions' administration functions ("discharge of functions") to Lancashire County Council pursuant to section 101 of the Local Government Act 1972, subject to the council entering into appropriate legal agreements with the parties. These arrangements include the discharge of pension administration functions relating to the Local Government Pension Scheme and the Teachers' Compensation Scheme.
- (2) Agrees that the Director of Resources (s151 Officer) be authorised to agree the final legal agreements on behalf of Westmorland & Furness Council.

72 STANDARDS COMMITTEE - APPOINTMENT OF INDEPENDENT PERSON

The Chair of the Standards Committee presented a report which updated councillors on the recruitment process to recruit a second candidate to the role and sets out the recommendation from the Standards Committee to make a formal appointment for an initial period of two years.

At the full Council meeting of the Shadow Authority on the 17 May 2022 Councillors approved that Monitoring Officers be authorised to initiate a recruitment process to enable the Shadow Authority to appoint an Independent Person and following the meeting the vacancy was advertised on the Shadow Authority website and also in the local media.

Shadow Council had previously appointed one Independent Person and this report was to seek approval to appoint a second person to this role.

Three applications were received for the role and members of the Standards Committee interviewed two applicants (one had subsequently withdrawn) on 9 January 2023.

The Standards Committee was recommending the appointment of Mr David Tweddle, who was one of the existing Independent Persons at both Eden and South Lakeland Councils and at the Lake District National Park Authority for an initial fixed term period of 2 years.

The Committee were also very impressed with the calibre of the second candidate, and although it was not clear at this stage whether the Authority would have the workload to justify appointing a third Independent Person, approval was sought to approach the candidate at a future date, if needed.

The recommendation was proposed by Councillor Ladhams and seconded by Councillor Clark and put to a vote, which was unanimous.

RESOLVED, that the Shadow Authority

- (1) approves the appointment of Mr David Tweddle as the Independent Person under section 28 (7) of the Localism Act 2011 for an initial fixed term of 2 years;
- (2) authorises the Monitoring Officer to approach the second candidate the Committee interviewed at a future date, should it be apparent that it would be beneficial to the authority to have a third Independent Person assisting the Standards Committee, and to report back to Members on any recommended appointment.

73 QUESTIONS BY MEMBERS

There had been no written questions submitted to this meeting.

Cllr Brereton asked the Cabinet Member for Highways and Assets for an update on the current situation regarding the replacement of Windermere Ferry.

The Cabinet Member replied to say that the decision on the replacement of the Windermere Ferry was currently for the County Council to take and not Westmorland and Furness. However, he assured Cllr Brereton that this Council would have an efficient and effective ferry service going forward.

Cllr Dew commented that the Shadow Cabinet had met on 13 January, 2023, and received an LGR update but there was no report on the agenda today about the Draft Budget and Medium Term Financial Plan for 2023/24. He asked about the expenditure/income detailed in the recent Council Tax Consultation, and whether this reflected the current situation.

The Cabinet Member for Finance responded to say work was still taking place on drafting the first budget, and it was scheduled to go to Cabinet at the end of February. It was hoped that briefings would be arranged for all the political groups in advance of this. He confirmed that unfortunately the plan was to increase council tax again this year, partly due to the way the Government funded adult social care.

Cllr Shirley asked the Cabinet Member for Finance what would legally define a second home and whether this council was open-minded to locality boards defining what constitutes a second home?

The Cabinet Member replied to say that the definition of a second home was included in the levelling up bid currently going through Parliament, and would be known once this was agreed. Currently there were different second homes policies between the districts of Westmorland and Furness and although it was unlikely the decision on the policy would be taken at the Locality Boards it was important to have a scheme/s that worked.

Cllr Phillips asked the Leader whether the new authority would consider becoming an armed forces employer and would sign up to the Armed Forces Covenant.

The Leader responded to say he would provide a written reply to this.

Cllr Burns reminded members about a motion passed by this council referencing 'protected characteristics' and asked the Cabinet Member for Children's Services, Education and Skills to ensure this was not forgotten during budget discussions re Council Tax.

The Cabinet Member replied to say that it would be very important to keep this at the forefront of all budget decisions.

Cllr Cooper commented that anti-social behaviour in Ulverston and crimes carried out in rural areas were on the increase. He asked the Leader of the Council if he would ensure that Westmorland and Furness Council was engaged in the Safer Streets Funding initiative in order to obtain future funding for these.

The Leader responded to say that he would be looking at all funding opportunities made available to Westmorland and Furness Council. He had already engaged with the Chief Constable and recognised the concerns raised about the increase in rural crime.

74 NOTICE OF MOTION

None for this meeting.

75 URGENT ITEMS

None for this meeting.

The meeting ended at 3.25 pm

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Westmorland and Furness Shadow Authority Council

Date **7 March 2023**

Title **Council Taxbase, Premiums and
Discounts, Discretionary Rate
Reliefs and War Pension
Disregards**

Report from: Cabinet Member for Finance

Report Author: Pam Duke, Director of Resources (Section 151
Officer)

Wards: All

Key Decision: No

1.0 Purpose/Summary of report

- 1.1. To note the Council Tax Base for the setting of the Westmorland and Furness Council Tax for 2023/24.
- 1.2. To approve Council Tax premiums and discounts, business rate reliefs and war pension disregards that feed in to the budget report.

2.0 Recommendation

It is recommended that the Shadow Authority:

- (1) Notes the Council Taxbase used for the setting of the Westmorland and Furness Council Tax for 2023/24.**
- (2) Approves the harmonisation of premiums and discounts as set out at 3.7 and 3.18.**
- (3) Approves the discretionary rate reliefs and exclusions set out at 3.26 and 3.27.**
- (4) Approves the 100% voluntary disregard of any incomes prescribed within the Housing Benefit and Council Tax Benefit (War Pension Disregards) Regulations 2007 under the provision contained within Section 134(8) and 139(6) of the Social Security Administration Act 1992 for the purposes of determining Housing Benefit entitlement from 1 April 2023.**

3.0 Background and Proposals

Council Taxbase

- 3.1 As part of the Council Tax setting process each year there is a requirement to calculate, set and approve a Council Taxbase from which Council Tax is set.
- 3.2 For 2023/24 Westmorland and Furness will set Council Tax using a combined taxbase calculated from the three current billing authorities. The taxbase doesn't require formal approval but is required ahead of the setting of the budget and approval of the Council Tax.
- 3.3 The Council Taxbase for Westmorland and Furness for 2023/24 has been determined and is set out below:

Authority	2022/23	2023/24	Change
Barrow Borough Council	19,899.25	20,167.79	268.54
South Lakeland District Council	46,185.20	46,402.35	217.15
Eden District Council	20,832.44	21,144.61	312.17
Westmorland and Furness Total	86,916.89	87,714.75	797.86

Council Tax Premiums and Discounts

- 3.4 Whilst a large part of the Council Tax legislation is mandatory such as Single Person Discounts and Disregards and Exemptions, there are a number of areas where Councils may determine, the type and levels of discount or charges to be made.
- 3.5 The schemes currently operated are very similar and alignment is, in the main, straightforward. In the majority of the areas, the proposal will be to make 'no significant change' to the existing provisions adopted.
- 3.6 The main discretionary areas are as follows:
- Second homes;
 - Unoccupied and substantially unfurnished premises;
 - Empty Properties;
 - Care Leavers;
 - Beach Huts.
- 3.7 The table below sets out both the existing level of discount or premium along with the recommended level for Westmorland and Furness:

	W & F Proposed
Class A - Second Homes Not sole or main residence/Furnished 28-day planning restriction[1]	0%
Class B - Second Homes Not sole or main residence/Furnished No planning restriction[2]	0%
Class C - Unoccupied / substantially unfurnished	100% for 6 months
Class D - Structural repairs (Unoccupied & substantially unfurnished)	0%
Premium Empty - 2 yr	100%
Premium Empty - 5 yr	200%
Premium Empty - 10 yr	200% increasing to 300% from 01/04/2024

[\[1\] restricted by a planning condition preventing occupancy for a continuous period of at least 28 days](#)

[\[2\] the occupation of which is not restricted by a planning condition preventing occupancy for a continuous period of at least 28 days in the relevant year](#)

- 3.8 The impact of the changes related to the Class A – D discounts are relatively minor as they are generally bringing one authority in line with the others.
- 3.9 The impact of premiums on Empty Properties and potential changes to 2nd homes discounts do however have a greater impact.
- 3.10 Premiums for Empty Homes were introduced by Government in 2013 with a view to encouraging homeowners to occupy homes and not leave them vacant in the long term.
- 3.11 Initially premiums could only be charged at 50% but legislation has now changed to allow a progressive charge:
- 2 years or more, up to 100%;
 - 5 years or more, up to 200%;
 - 10 years or more, up to 300%
- 3.12 In addition, with the recent introduction of the Levelling Up and Regeneration Bill, it is Government's intention to:

- reduce the minimum period for the implementation of a premium for empty premises from two years to one year; and
- to allow Councils to introduce a premium in respect of second homes (dwellings that are unoccupied but furnished, Class A and B, of up to 100%.

3.13 The changes outlined in 3.11 will, subject to the bill receiving Royal Assent, be effective from 1 April 2024. Should the Council wish to adopt these changes, it will be necessary to make a resolution confirming its requirements before 31 March 2023.

3.14 The recommended proposals for existing empty homes premiums are set out in the table. It is further recommended that the changes in premiums, that will be allowed once the Levelling Up and Regeneration Bill is enacted, are adopted by the Council in full.

3.15 The Cumbria Care Leavers Council Tax Exemption Policy was agreed in 2018 to support care leavers up to the age of 25 by granting up to 100% discretionary relief from Council Tax.

3.16 The policy sets out the approach to the award of discretionary Council Tax relief in respect of Council Tax liability for resident Care Leavers living in Cumbria and the policy shall be continued in the name of Westmorland and Furness Council.

3.17 The current sovereign councils awards a 50% discretionary discount to certain properties where there is a covenant restricting the length of time that the dwelling can be occupied, that vehicular access to the dwellings makes it impractical for the Council to deliver key direct services such as the collection of domestic waste and street cleansing, and wheeled vehicular access is prevented at least daily by the tide.

3.18 Members are asked to recommend that until the access and amenities for these properties alters, the Council awards the 50% discretionary discount.

Business Rates Reliefs

3.19 Non-Domestic Rating has a large number of reliefs divided into mandatory and discretionary.

3.20 Mandatory reliefs are set by legislation and the new Westmorland & Furness Council will implement those in full.

3.21 Discretionary relief's are divided into three main types:

- a) Discretionary relief which is defined by legislation and borne by the Council and Government under the Business Rates Retention provision (50%/50%);
- b) Discretionary relief which is wholly defined by the Council and borne by the Council and Government under the Business Rates Retention provision (50%/50%); and
- c) Discretionary relief which is wholly defined by the Government and reimbursed by the Government under a S31 Grant.

3.22 The current sovereign authorities do not give relief under (b) and all adopt Government guidance in full for (c) to fully reclaim the S31 grants available.

3.23 There are a variety of approaches adopted by the Sovereign authorities for (a) and the main task would ordinarily require a developed Discretionary Rate Relief Policy to guide where relief is awarded and where it isn't.

3.24 Whilst, the three sovereign authorities operate different policies they all have the same delegated power to the Section 151 officer to approve all rate reliefs. This is common practice across the sector.

3.25 In order to ensure reliefs are agreed for 1st April 2023 approval is sought on the Section 151 officer recommendation for the proposed reliefs that fall within (a) above.

3.26 The table below sets out the proposed reliefs along with the maximum relief allowed:

Category – Relief Type	Maximum	Proposed Relief
Top – up Relief to Mandatory Charity Relief or Community Amateur Sports Club as defined by HMRC	20%	20% discretionary relief where the RV does not exceed 75,000 10% discretionary relief where the RV exceeds 75,000
Discretionary Relief – Non Profit Making organisations hereditaments occupied by certain voluntary bodies of a philanthropic nature, for recreation, or by clubs and societies not established or conducted for profit	100%	100% relief where the RV does not exceed 30,000 90% relief where the RV does not exceed 51,000
Rural Rate Relief – Discretionary Only (small number of cases that fall within the criteria)	100%	Relief to be granted up to 16,500 RV

3.27 There are some specific exclusions proposed that are currently adopted by the sovereign authorities:

- No discretionary relief shall be given to Charity Shops (except local charities i.e. hospice shop, air ambulance), Housing Associations, hospitals and Educational Establishments (including Academies, Schools and Colleges) that are charitable trusts.
- No discretionary relief will be awarded to charities that are occupying hereditaments in return for a payment/donation from the landlord/owner/agent of the hereditament and occupying premises for a nominal rent, or where the occupation of the hereditament is not line with the objectives of the charity.

War Pension Disregards

3.28 On the 23 January 2023 Council agreed the 100% voluntary disregard any of incomes prescribed within the Housing Benefit and Council Tax Benefit (War Pension Disregards) Regulations 2007 under the provision contained within Section 134(8) and 139(6) of the Social Security Administration Act 1992 for the purposes of determining Council Tax Support entitlement from 1 April 2023.

3.29 The Housing Benefit Regulations 2006 prescribe a standard £10 per week income disregard from the incomes prescribed within the Housing Benefit (War Pensions Disregards) Regulations 2007. Any remaining balance from these incomes are to be included in the means testing of an applicant's entitlement for Housing Benefit.

3.30 The Regulations allow local authorities to implement adjustments to the scheme to meet the needs of their local community, with a percentage of any costs arising for the local adjustments being met by the authority.

3.31 The sovereign authorities have all, for a number of years adopted the same local scheme, in that all 3 Councils disregard 100% of the incomes prescribed within the Housing Benefit (War Pensions Disregards) Regulations 2007 for both Housing Benefit and Council Tax Support purposes.

4.0 Consultation

4.1 The report has been consulted upon with the Cabinet Member for Finance. There is no requirement to formally consult on these matters. A formal Council Tax consultation has been undertaken separately.

5.0 Alternative Options

5.1 These are set out within the report for each of the proposals considered.

6.0 Implications

Financial, Resources and Procurement

6.1 The Council Tax and Business Rate funding within the 2023-2024 proposed budget is not materially impacted by the matters outlined in this report. The implementation of the recommendations shall bring harmonisation across the Council and consistency in future Tax Bases. There will be minimal resource impacts as each sovereign authority operates most of the schemes mentioned in the report and regular in year monitoring will be in place. There are no procurement implications as the software packages already provide the functionality required.

Human Resources

6.2 None.

Legal

6.3 The War Pension disregard is governed by the Social Security Administration Act 1992.

Health and Sustainability Impact Assessment

6.5 Have you completed a Health and Sustainability Impact Assessment? No

6.6 There is no direct health or sustainability impact from the consultation.

Equality and Diversity

6.7 Have you completed an Equality Impact Analysis? No

6.8 There are no Equalities implications of the consultation.

Risk Management	Consequence	Controls required
There are no major risks the options set out and approved within the report.	None	None

Contact Officers

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Appendices Attached to this Report

None

Background Documents Available

None

Westmorland and Furness Shadow Authority

Date: 7 March 2023

Title: Draft Revenue Budget 2023/24 and Medium Term Financial Plan (2023-2028) and Draft Capital Programme (2023-2028)

Report from: Andrew Jarvis, Cabinet Member for Finance

Report Author: Pam Duke, Director of Resources, s151 Officer

Wards: All

Key Decision: Key

1.0 Purpose/Summary of report

- 1.1 This purpose of this report is to set out the spending plans for the Council in its first draft Revenue Budget 2023/24 and Medium Term Financial Plan (2023 -2028) for Westmorland and Furness Council. This includes the proposed Capital Programme 2023-2028
- 1.2 The budget proposals set out the financial considerations and estimates on the different elements of Local Government funding (including the Council Tax requirement for 2023/24), national and local financial pressures and proposed savings as well as plans for the future to invest and transform the Council to achieve its Council Plan priorities.
- 1.3 The ambition of Westmorland and Furness Council is to ensure that it is a great place to live, work and thrive; placing people at the centre of everything it does, working hard to maximise the opportunities that the natural environment brings and being ambitious for the local communities and residents.
- 1.4 The Council wants to support people to have healthy lives, reduce inequality, drive delivery of carbon net zero, support our communities and enable sustainable economic growth. The focus on these issues will make a positive difference. It also knows that achieving the transformation of services and the delivery of the Council Plan must be delivered in a financially sustainable way.

1.5 The report sets out the: -

- a) Draft Medium Term Financial Plan (MTFP) 2023-2028
- b) Revenue spending plans to achieve a balanced budget in 2023/24 (including the HRA budget 2023/24)
- c) Council Tax Requirement for 2023/24
- d) Draft Capital Programme for 2023-2028
- e) Draft Treasury Management Strategy for 2023/24
- f) Fees and charges policy
- g) Locality Board Budgets
- h) Senior Leadership Pay Policy Statement

1.6 This proposed Revenue Budget (MTFP and Capital programme) brings together the financial plans of the sovereign District and Borough Councils (Eden, South Lakeland and Barrow) and the disaggregated Cumbria County Council financial plans and updates those to present the Westmorland and Furness financial position.

1.7 As well as the complexity of creating a new Unitary Council this report also includes the wider context of continued global and national economic uncertainty and the continued constraints around Local Government Funding. This is important context as this uncertainty and complexity will mean that there is more risk in the budget than in previous years and the key financial risks have been identified and mitigations established.

1.8 This report provides an update on the overall financial planning work that has been undertaken since the report to Shadow Authority Cabinet in November 2022 and presents the latest funding position, budget pressures and proposed savings, key financial risks and challenges and opportunities going forward.

1.9 Some of the key elements of the revenue budget presented are:

- Supporting the Council's priorities through investment in both Integration and improvement activities in year and development and implementation of a significant transformation programme to drive through the opportunities that becoming a Unitary Council brings and delivering on the ambition in the Council Plan.
- Capital investment of £253m over a five-year period
- Recognition in the budget of circa £12m of exceptional inflation pressures on energy, fuel and contract increases across both revenue and capital expenditure and estimated pay awards.
- Proposed below inflation increases in Council Tax of 4.99% in line with Government assumptions. This is 2.99% increase

in general council tax plus 2% for the Adult Social Care Precept

- Additional support for the service areas most affected by significant cost increases and sufficiency risks including Children's services and inclusion of specific grant funding to support Adult services ensuring that the Council continues to protect the services for the most vulnerable
- Protection of frontline services in recognition that there is a need to stabilise, harmonise and integrate services as the Local Government reorganisation process continues.

1.10 On 24 February 2023, the Shadow Authority Cabinet agreed the 2023/24 budget proposal and MTFP 2023-2028 for recommendation to Shadow Authority after consideration of the budget consultation responses.

2.0 Recommendations to Shadow Executive:

- (1) Consider and note the responses to the budget consultation;
- (2) Note the Director of Resources/(Section 151 officer) Section 25 Report as at Section 5 including her review of the robustness of the estimates and the adequacy of the reserves
- (3) Agree to a 2.99% increase in general council tax and an additional 2% increase for the Adult Social Care precept for 23/24 resulting in an overall increase of 4.99%
- (4) Agree to Harmonise Council Tax levels for Westmorland and Furness in the first year, as contained in paragraphs 3.28 to 3.33.
- (5) Agree to the intention to introduce a 100% Council tax premium on second homes from 1 April 2024, *subject to the Levelling Up Bill achieving royal assent.*
- (6) Agree subject to the approval of 2.2 and 2.3 to a Council Tax requirement of £152.700m which results in a Band D Council Tax of £1,740.89 for Westmorland and Furness Council, noting the two separate reports to Shadow Authority on Calculating and setting the 2023/24 Council Tax Base
- (7) Agree to a Net Revenue Budget Requirement of £268.478m:
 - a) a five-year Medium Term Financial Plan 2023/24 -2027/28 (see Appendix A).
 - b) The schools budget for 2023/24 of £155.5m including £71.1m for academies and free schools and other providers
 - c) The use of reserves and levels of forecast reserves contained in the MTFP (See Appendix A)

- d) The Fees and Charges Policy for 2023/24 (see Appendix C)
 - e) The Senior Leadership Pay Policy Statement for 2023/24 (see Appendix F)
 - f) Housing Revenue Account - balanced budget including the use of £0.770m earmarked reserves and a 3.5% increase on dwelling and garage rents.
 - g) Treasury Management Strategy for 2023/24 (Appendix D)
 - h) Capital Programme for 2023/24 of £104.164m (set within a five-year programme 2023-2028 of £252.786m.
 - i) Equality Impact Assessment (EIA) for Council Tax changes, Fees and charges increases and the Housing Revenue Account rent increases. (See Appendix G)
- (8) Agree that the slippage or accelerated spend position on the District Council and disaggregated County Council 2022/23 capital programmes at 31 March 2023 is included within the 2023/24 Westmorland and Furness capital programme and reviewed as part of Q1 budget monitoring.
- (9) Delegate to the Director of Resources (Section 151 officer) in consultation with the Finance portfolio holder and Asset portfolio holder to approve the capital strategy for 2023/24. This will be then reported back to Council at the earliest opportunity.
- (10) Delegate to the Director of Resources (Section 151 officer) in consultation with the Finance portfolio holder to finalise the fees and charges schedule (2023/24) in accordance with the approved Fees and Charges policy.
- (11) Delegate to the Director of Resources (Section 151 officer) the full range of powers including taking all decisions, implementing decisions and acting as the authorised signatory for the Council to ensure the safe transfer of the Cumbria Pension Fund assets from Cumbria County Council to Westmorland and Furness on the 1 April 2023

3. Background and Proposals

- 3.1 This report presents the first budget and MTFP for the new Unitary Westmorland and Furness Council. The creation of a new unitary council provides the opportunity to transform and improve local services by taking a fresh approach to the delivery of inclusive services to achieve the Council's vision and priorities.
- 3.2 The Council's vision for Westmorland and Furness Council is presented in its Council Plan with a Vision to be a great place to live, work and thrive:

- As a **great place to live**, with strong local and community leadership, housing for all making best use of land and existing buildings, empowered places, proud and resilient, communities, a green and biodiverse environment, support for those that need it, when they need it, and opportunities for children and young people to live healthy, happy lives;
- As a **great place to work**, with a sustainable, inclusive, diverse economy with a growing work force delivering opportunities for high quality jobs, learning, skills and enterprise, support to encourage business creation and improved infrastructure and connectivity.
- As a **great place to thrive**, with opportunities for education, health, and wellbeing, a diverse visitor offer, and thriving cultural economy, support for all to start well, live well and age well, holistic early intervention to support people in need and excellent walking and cycling routes.

3.3 The Council Plan also outlines **seven priorities**, which will form a framework for the new Council to work towards:

- For People – Supporting active, healthy happy lives for young and old
- For People – Supporting people in need and reducing inequality
- For the Climate – Providing leadership in the drive to become carbon net zero
- For Communities – Confident, empowered, resilient communities
- For the Economy and Culture – Sustainable, inclusive economic growth
- For our Customers – At the heart of everything we do
- For our Workforce – Confident, empowered, and inclusive workforce.

3.4 The Council Plan also set out the values for the new Council which will underpin everything that it does and being a caring council is the golden thread that will run through everything that it delivers. The Vision, priorities and values provide the framework for the Council's transformation over the next five years and these aspirations and ambitions will be reflected in service and operational plans that are being developed for all service areas.

3.5 The focus of the Local Government Reorganisation programme for Cumbria has been to establish safe and legal organisations from 1 April 2023 for both new unitary Councils and Cumbria Fire and Rescue service. The ongoing transition and transformation work will build on this going forward. Significant work has been undertaken to establish, challenge and refine the proposed baseline revenue budget position for all three organisations. This report presents the further

work that has been done to ensure the revenue budget, as far as possible, reflects the vision and priorities of the Council Plan and this will continue as the strategic planning process for 2024/25 is developed.

- 3.6 This has had inevitable complexity and in proposing the budget to Council it is recognised that the financial risks for 2023/24 will be increased but as further due diligence and continued detailed analysis of the costs base and budget monitoring takes place these risks will be managed and mitigated.
- 3.7 In February 2022 each of the four sovereign Councils set out their MTFP forecasts for 2023/24 and significant work has been done to aggregate the District Council positions and disaggregate the County Council positions to develop a balanced budget for 2023/24 within a Medium Term Financial Plan.
- 3.8 Cabinet was updated in November 2022 on the progress and approach to developing the 2023/24 budget. This included the principles for disaggregation of the 2022/23 County Council and aggregation of the District Council funding streams and expenditure. This was then adjusted to reflect estimated changes to funding streams both nationally and locally to present an indicative core funding position of £224m. The indicative net revenue expenditure budget was £220m resulting in a £4m budget surplus.
- 3.9 In November Cabinet were updated on the potential impact of including forecast pressures for 23/24 of over £29m including pressures already included within the sovereign council's MTFPs, additional economic pressures relating to inflation and pay awards, estimated Local Government reorganisation pressures and a recognition of the need for net investment to enable delivery of the Council Plan priorities. At the time it was estimated what the additional national funding for 2023/24 could bring and assumed Council Tax increases of 3%. Overall a budget gap of £19m for 2023/24 was estimated.
- 3.10 This report provides an update on those original assumptions and the wider context in which the 2023/24 revenue budget has been proposed.
- 3.11 In recognition of the exceptional circumstances that the Council is in due to the pace and complexity of the Local Government Reorganisation requirements a request has been made to the Department of Levelling Up Housing and Communities (DLUHC) for exceptional financial support of £26m to assist the Council in managing the transition and transformation.

- 3.12 This support would allow the Council to use capital financing to fund the revenue investment required in setting up and establishing the new Council and stabilise service delivery in the short term and plan effectively for delivering efficiencies from 2024/25 onwards.
- 3.13 The Council is required to approve a balanced Budget for 2023/4. The proposed revenue budget for 2023/24 is proposed on the basis that this request will be supported by Government.
- 3.14 The draft Net Revenue Budget for 2023/24 is £268.478m.
- 3.15 The Gross Budget of the Council is £557.3m, this includes the earmarked Dedicated Schools Grant to Westmorland and Furness of £125.216m.

Budget Planning – Financial Context

- 3.16 The Council's financial plans have been prepared at a time of significant global and national uncertainty both economically and fiscally. The war in the Ukraine has contributed to a surge in energy prices, driving high inflation across the world. Impacting on the cost not only of energy but also on the goods and services we all purchase. The Bank of England is increasing interest rates to as part of a wider fiscal policy to manage inflation however this has pushed up the cost of borrowing for families and businesses as well as government. Economic growth has slowed and a recession is still forecast for 2023
- 3.17 The cost of living crisis is continuing and this is affecting all of our residents in different ways and this is resulting in increased demand for support services including welfare support and advice and guidance, increased uptake of free school meals and increased request for hardship support. Partly this is provided through the Government Household Support grant and partly funded direct by the Council.
- 3.18 All Councils are also still recovering from the impact of the COVID 19 pandemic and the changes that has had on both demand for services and also workforce pressures and risks around recruitment and retention in many parts of the economy. This is particularly prevalent across social care services resulting in challenges in delivering the required care support capacity to meet the identified need. Work is ongoing with health partners to ensure that attracting staff is high profile and career opportunities are encouraged and working effectively together is maximised.
- 3.19 The Government's Autumn Statement in November 2022 provided a financial plan for the short term with guidelines for the medium term and beyond. Following this, on 19 December 2022, the Provisional Local Government Finance settlement was set for 2023/24 only with

the Final Local Government Finance settlement announced on the 6th February 2023.

- 3.20 The MTFP (2023-2028) assumes that beyond 2023/24 the Council continues to receive a share of Business Rate income no less than it currently receives and a continuation of grant funding (including Better Care Fund, Improved Better Care Fund, Adult Social Care Grants, Public Health grant etc.). This is set out more fully in Appendix A.

Council Tax Increase Consideration

- 3.21 Council Tax income provides a significant element of the income of Westmorland and Furness Council. From a net budget perspective, it is over 57% of the total income raised with an estimated Council Tax requirement of £152.7m. A 1% increase in Council Tax is equivalent to circa £1.5m in additional income.
- 3.22 In November 2022 the Council had assumed a 3% Council Tax referendum limit would be announced by Government as part of the Draft Local Government Finance Settlement for 2023/24 expected in December 2022.
- 3.23 When Government announced the 2023/24 Draft Local Government Finance Settlement it set out a 4.99% Council Tax referendum limit. This increased limit was in recognition of the extraordinary costs that Councils were facing and therefore the potential need for Councils to increase their own income through Council Tax to reflect those increased costs.
- 3.24 The Council consulted in January 2023 on a proposal for a 2.99% General increase in Council Tax in line with the Council Tax referendum limit.
- 3.25 In addition, it proposed a 2% increase on the Adult Social Care precept.
- 3.26 Back in 2016/17 Government allowed those councils with Adult Social Care (ASC) responsibilities to introduce a 2% precept on Council Tax for that financial year 2016/17. This recognised the increasing cost pressures upon councils in relation to provision of adult social care. Since 2016/17 Government have enabled Councils to increase the precept annually and for 2023/24 the increase proposed, that is within the referendum limit, is 2%.
- 3.27 The draft budget for 2023/24 is based on the 2.99% general increase for Council Tax and the 2% increase for the Adult Social Care precept.

Council Tax Harmonisation

- 3.28 The Local Government Finance Act 1992 requires local authorities to set a single basic (Band D) amount of Council Tax for their area. Where a unitary council is created as part of Local Government reorganisation they are required to harmonise the level of Council Tax which means setting a single level of council tax for the new area.
- 3.29 Currently the Council Tax paid is different across the District council areas. The process of 'harmonisation' means that residents whose properties are in the same valuation band will pay the same amount.
- 3.30 The Council consulted on the proposed harmonisation approach suggesting that harmonisation is achieved in the first year of the Council and it is achieved by using the weighted average Band D equivalent methodology.
- 3.31 This in summary uses the combined total income from Council Tax (including a 4.99% increase) and dividing that by the tax base, i.e. number of band D equivalent properties, to calculate the average equivalent Band D council tax bill. This was calculated at £1,740.89 for 2023/24.
- 3.32 The Council Tax base for 2023/24 will be presented to Council on the 7 March for approval and it will incorporate the impact of the relevant council tax discounts, exemptions and premiums as well as the impact of the Council Tax reduction scheme which was approved by full Council on the 23rd January 2022.
- 3.33 The Proposed charge for Council Tax in 2023/24 is shown in the table below both on an annual basis and a weekly basis. It is compared to the 2022/23 equivalent from each District area.

Table 1: Comparison between 2022/23 council tax charge and proposed charge for 2023/24

Council tax band	Council tax charge in 2022/23: District and Cumbria CC combined (excluding Fire & Rescue for comparison purposes) (£)			Proposed total charge in 2023/24 (£)	Proposed charge per week in 2023/24 (£)
	Eden	SLDC	Barrow	Westmorland and Furness	
A	£1,095.43	£1,100.00	£1,128.53	£1,160.59	£22.32
B	£1,278.00	£1,283.33	£1,316.62	£1,354.03	£26.04
C	£1,460.57	£1,466.67	£1,504.71	£1,547.46	£29.76
D	£1,643.14	£1,650.00	£1,692.80	£1,740.89	£33.48
E	£2,008.28	£2,016.67	£2,068.98	£2,127.76	£40.92
E	£2,373.42	£2,383.33	£2,445.16	£2,514.62	£48.36
G	£2,738.57	£2,750.00	£2,821.33	£2,901.49	£55.80
H	£3,286.28	£3,300.00	£3,385.60	£3,481.78	£66.96

- 3.34 Because the level of council tax charged currently differs between district council areas, the £1,740.89 average will mean a different increase on bills depending on the District area. This is allowable within the legislation as the overall average increase of 4.99% is within the Council Tax referendum limit set by Government.

Predecessor area	Effective % increase in annual council tax bill for 2023/24
Barrow	2.84%
Eden	5.95%
South Lakeland	5.51%

Table 2: Effect of proposed council tax increase in different parts of Westmorland and Furness

Council tax band	Westmorland and Furness		Eden		South Lakeland		Barrow	
	Proposed total charge in 2023/24 (£)	Proposed charge per week (£)	Increase on 2022/23 (£)	Per week increase (£)	Increase on 2022/23 (£)	Per week increase (£)	Increase on 2022/23 (£)	Per week increase (£)
A	£1,160.59	£22.32	£65.16	£1.25	£60.59	£1.17	£32.06	£0.62
B	£1,354.03	£26.04	£76.03	£1.46	£70.70	£1.36	£37.41	£0.72
C	£1,547.46	£29.76	£86.89	£1.67	£80.79	£1.55	£42.75	£0.82
D	£1,740.89	£33.48	£97.75	£1.88	£90.89	£1.75	£48.09	£0.92
E	£2,127.76	£40.92	£119.48	£2.30	£111.09	£2.14	£58.78	£1.13
F	£2,514.62	£48.36	£141.20	£2.72	£131.29	£2.52	£69.46	£1.34
G	£2,901.49	£55.80	£162.92	£3.13	£151.49	£2.91	£80.16	£1.54
H	£3,481.78	£66.96	£195.50	£3.76	£181.78	£3.50	£96.18	£1.85

Second Homes Premium

- 3.35 The Government's Levelling Up and Regeneration Bill which was announced in May 2022 and enables Councils the power to introduce a 100% Council Tax premium on second homes. Up to £10m of additional income could be generated from introducing a 100% Council Tax premium on second homes from 1 April 2024, provided the relevant legislation is passed through Parliament and receives Royal Assent by 1 April 2023. £5m of this has initially been ringfenced to support delivery of our priorities, including those communities most affected, and help tackle the affordable housing crisis.

Business Rates

- 3.36 The level of Business rates income available to the Council in each financial year is estimated in January preceding the start of the

financial year. Under the business rate retention scheme 49% of business rates collected is retained by the Council. The remainder is paid to Government (50%) and to Cumbria Police and Fire Commissioner (1%) for Cumbria Fire and Rescue service.

- 3.37 The scheme includes a complicated system of top up and tariffs to ensure the Council's share of estimated business rates income does not exceed the estimated baseline funding for the Council which is calculated nationally. The Council can retain the growth in the local share of business rates. The estimated income for retained business rates in 2023/24 is £56.682m. This is net of the proposed mandatory and discretionary reliefs available to businesses. The details of these will be proposed to Council on the 7th March as part of the Council Tax base report.

Government Grants

- 3.38 The MTFP provides an analysis of the general grants the Council expects to receive over the next three years. For 2023/24 the Council expects to receive £25.788m; at the time of writing this report not all grants have been confirmed despite the Final Local Government Settlement being announced. Where confirmation is not yet available estimates are provided.
- 3.39 The Final Local Government Finance settlement announced in February has resulted in net additional funding of (£3.968m) to that in our original November estimate.

This is made up of the following changes

• Adult Social Care Grant	(£7.646m)
• Revenue Support Grant	(£0.865m)
• Rural Services Delivery Grant	(£0.585m)
• Services Grant	£1.100m
• Independent Living Grant rolled into Adult Social Care Grant	£1.470m
• New Homes Bonus	£0.983m
• Lower Tier Services Grant	£0.318m
• Other grant adjustments	£1.257m

Specific Grants

- 3.40 The Council receives a number of specific grants each year and they are included in the gross budget position. At the time of writing this report not all of the specific grants have been confirmed so estimates have been used. The most significant specific grant is the Dedicated Schools Grant of £198.022m. £72.807m of this is transferred to Academies, free schools and other providers resulting in a net £125.216m being included in the Council's net budget.

- 3.41 As part of the Final Local Government Finance Settlement there was confirmation of the two new specific grants for Adult Social Care. £1.304m for the Adult Social Care Market Sustainability and Improvement Fund which is to make tangible improvements to adult social care with a particular focus on addressing discharge delays; social care waiting times; low fee rates; workforce pressures; and to promote technological innovation in the sector. £2.565m is to be received for Adult Social Care Discharge Funding which forms part of Better Care Fund plans which is again aimed at reducing delayed transfers of care. These grants have been assumed to be ring-fenced for Adult Social Care. Further detail of the conditions and requirements are awaited.

Medium Term Financial Plan 2023-2028 – Revenue Spending Plans

- 3.42 The MTFP sets out the Council's Revenue and Capital Spending Plans. The revenue plan is for the period 2023-2028. It is attached at Appendix A.
- 3.43 In November Cabinet Members were updated on the estimated Budget Gap position for 2023/24. This reflected the work that had been done to aggregate the District Council major funding streams and expenditure plans and include the disaggregated County Council position. The potential budget gap reported to Cabinet in November was £19m.
- 3.44 Since then further work has been done to finalise the funding and expenditure disaggregation figures. Based on the Q2 forecast outturn position for 22/23 all sovereign councils have identified any material recurring pressures for 23/24 and have also reviewed the planned savings built into their MTFP's to establish if they remain deliverable in the new Unitary Councils.

Pressures

- 3.45 Adjustments for the extraordinary inflation pressures were assumed in November and have been refined for 23/24 and future years following the Autumn Statement announcements and associated OBR forecasts. This is over and above the inflation assumptions that all sovereign councils had already assumed in their financial planning assumptions.
- 3.46 The Capital Programme is subject to Council approval of the new schemes to be included in the Capital Programme and additional prudential borrowing required. The cost of borrowing for new schemes is included as a revenue pressure each year.

3.47 The table below summarises those additional pressures:

Table 3: Additional Pressures

	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Increased demand - Inclusive Learning - Direct Payments and Staffing	0.621	0.621	0.621	0.621	0.621
Children Looked After -increased demand and increased costs due to lack of sufficiency of placements	1.920	1.920	1.920	1.920	1.920
Children's and Families staffing pressures	0.150	0.150	0.150	0.150	0.150
SEND Transport – Increased demand linked to increased Education, Health Care Plans.	1.372	1.372	1.372	1.372	1.372
Sovereign Council savings not deliverable	1.258	1.258	1.258	1.258	1.258
Additional 22/23 inflation	2.195	2.195	2.195	2.195	2.195
22/23 insourcing Waste	1.300	1.300	1.300	1.300	1.300
Building Maintenance	0.328	0.328	0.328	0.328	0.328
Inflation adjustment 2023/4 onwards	0.257	1.092	1.869	1.181	9.745
Capital programme – increased revenue costs	0.355	1.565	2.359	2.452	2.715
Additional capacity - Revenue and benefits team (Second homes and legislative changes)	0.000	0.500	0.500	0.500	0.500
Total	10.508	14.854	16.425	15.830	24.657

3.48 There are inevitable LGR implementation pressures both permanent and temporary that will be incurred in 2023/24. Some of this is due to the disaggregation of County Council services and the need for duplication of staff across a number of services and another factor is the complexity of the ICT systems resulting in a number of legacy systems needing to be maintained in the short term and the system architecture needing to be developed to enable and facilitate transition to new systems.

3.49 The Council is also investing in its senior management team for a three-year period recognising the need to have capacity at a senior level to support the huge change programme and transformation programme required to deliver on the Council Plan priorities whilst ensuring that services are not disrupted and support for the most vulnerable continues. Supporting the workforce and embedding the values that will support the caring culture of the organisation is critical

Table 4: Local Government Reorganisation – Implementation and transitional pressures

	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
LGR Transitional costs					
Staffing Senior Structure	1.000	1.000	1.000	0.000	0.000
Staffing Resources and Enabling	0.250	0.250	0.000	0.000	0.000
Other one off costs including resilience and response training	0.100	0.000	0.000	0.000	0.000
Transitional Sub Total	1.350	1.250	1.000	0.000	0.000
LGR Permanent costs					
ICT	2.446	2.461	2.866	2.866	2.866
Staffing Adults/Children	2.500	2.500	2.500	2.500	2.500
Staffing Resources and Enabling	0.500	0.500	0.500	0.500	0.500
Insurance premium	0.250	0.250	0.250	0.250	0.250
Permanent Sub Total	5.696	5.711	6.116	6.116	6.116
New Priorities	7.046	6.961	7.116	6.116	6.116

3.50 In the report to Cabinet in November the £19m budget gap included a net £5m Investment in 2023/24 to start immediate activities to deliver on the Council Plan priorities. This work is being finalised and the details of the investments will be approved by Cabinet early in the new financial year.

3.51 In addition, the proposed net revenue budget for 2023/24 includes a £5m investment to facilitate the development and start the implementation of transformation. Transformation is essential in order that the Council can deliver on its Council priorities and ambition. It is also a key driver for delivering a financially sustainable organisation. It is recognised that strong business cases will be required to deliver improved services and this funding is available to support that initial development and investment needed to start the transformation journey.

3.52 This will be just the start of the transformation journey and in future years further investment to deliver further change and savings will be necessary. For 2024/25 a further £5m net investment is assumed through one off use of earmarked reserves to drive efficiencies and improvements in the longer term.

3.53 £6.5m has been proposed to be included within the budget for 23/24 to support Integration and Improvement. The focus of the LGR programme has been to ensure that services are safe and legal when they transfer to the Unitary Councils on 1 April 2023. There is still a significant amount of work required to harmonise, integrate and stabilise many of the council's services during 2023/24 and beyond. In a number of key areas such as housing, waste and planning services there is a need to develop the strategic vision for these services and this will require additional capacity to support those

change programmes. It is expected that this will drive out improvements and efficiencies and also improve services through integration and harmonisation.

- 3.54 Decisions about continuity of the priority schemes included in 2023/24 will form part of the strategic planning and budgeting process for 2024/25 and the medium term.

Table 5: Investment Priorities

	2023/24 £m
Integration and Improvement	6.500
Transformation	5.000
Priority Investment to deliver on the Council Plan 23/24	5.000
Total	16.500

Saving Proposals

- 3.55 In order to achieve a balanced budget for 2023/24 a number of saving proposals have been identified and included as part of the budget proposals. The savings. Further detail on the savings can be found in the Medium Term Financial Plan. Where required an Equality Impact Assessment has been developed and no specific actions are required as part of the implementation of these saving proposals.

Table 6: New Savings

	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
a) Members allowances due to lower numbers of overall members for Westmorland and Furness	(0.300)	(0.300)	(0.300)	(0.300)	(0.300)
b) Capitalisation of Community Equipment	(1.551)	(1.551)	(1.551)	(1.551)	(1.551)
c) Treasury Management -cash flow management and internal borrowing	(2.100)	0.000	0.000	0.000	0.000
d) English National Concessionary Transport Scheme (ENCTS) -estimated continued reduced passenger numbers compared to 2018/19 (pre COVID) demand.	(0.200)	(0.200)	(0.200)	(0.200)	(0.200)
e) Fees and charges income (Adults Social Care)	(1.800)	(1.800)	(1.800)	(1.800)	(1.800)
f) Fees and charges income (Non-Care services and net	(0.350)	(0.350)	(0.350)	(0.350)	(0.350)

	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
of pressures on reduction of use of some car parks)					
g) Reduction in Employers pension contribution rates	(0.350)	(0.350)	(0.350)	(0.350)	(0.350)
h) Vacancy management	(0.650)	0.000	0.000	0.000	0.000
Total	(7.301)	(4.551)	(4.551)	(4.551)	(4.551)

Fees and Charges

3.56 In determining the Gross Budget for the Council estimated income from specific grants and fees and charges are included. This supports expenditure on services.

3.57 The recommended increases in fees and charges for 2023/24 are set out in the Fees and Charges policy. (Appendix C). Where appropriate the Fees and Charges have been rounded to reasonable values. Where Fees and Charges are set by statutory bodies the relevant inflation factors have been applied or will be when they are confirmed.

3.58 Provider Uplift – The social care market is facing significant challenges due to the ongoing impact of the pandemic on the availability and resilience of their workforce. All providers have seen increasing cost pressures relating to staff and operational costs. The Council recognises this and seeks to continue to support the market in the delivery of care.

3.59 During 2022/23 Cumbria County Council increased the in year rates payable to providers in recognition of the increasing costs pressures they faced and from the 3rd October 2022 the following changes to the rates payable per week to independent residential care and nursing providers were implemented.

Table 7: Independent Sector Residential Care Fee rates

NEW CARE BANDINGS	2022/23 Fee Rates (excluding nursing costs)	2023/24 Proposed new banding rate (Oct 22)	Increase	
			£	%
Residential	£625	£656.25	31.25	5
Physically Frail –Residential and nursing	£706	£741.30	35.30	5
Residential dementia	£746	£783.30	37.30	5
Nursing dementia	£773	£811.65	38.65	5

3.60 Where the Council does not contribute to the cost of care for the people we place in the independent sector (i.e. full fee payers) they will be charged the cost as referred to in Table 7 from the 3 April

2023. Where a different need determines a separate individual cost then the full cost will be charged.

3.61 Work is ongoing to review potential additional provider uplifts for 2023/24. The market sustainability and improvement fund for 2023/24 has been announced but the detail of its requirements and conditions have yet to be confirmed. This will help inform the future decisions that the Council may want to take. Any decision taken to increase provider uplifts for 2023/24 will also lead to an increase in care bandings that is chargeable to fee payers (in both Independent and Care Services - Westmorland and Furness settings).

3.62 For Care Services - Westmorland and Furness residential costs, it is proposed that an inflationary uplift consistent with the uplift for Independent Providers (5.0%) is included for 2023/24. This would result in the cost for the different bandings of care within Care Services - Westmorland and Furness as shown in Table 8. Unlike the Independent Sector, Care Services - Westmorland and Furness, do not provide nursing dementia care.

Table 8: Care Services - Westmorland and Furness Fee Rates

CARE SERVICES – WESTMORLAND AND FURNESS BANDINGS	2022/23 Fee Rates	2023/24 Proposed Fee Rates	Increase	
			£	%
Residential Standard	£719	£754.95	35.95	5
Physically Frail	£763	£801.15	38.15	5
Residential Dementia	£835	£876.75	41.75	5

Highways and Transport Strategic Board

3.63 Westmorland and Furness Council have established a Highways and Transport Strategic Board as a committee of Cabinet. The terms of reference make clear the responsibilities of the Board and that includes agreeing and keeping under review the implementation of the rolling three-year strategic programme for highways and transport (revenue and capital) and the one-year delivery plan.

3.64 It will have an annual capital budget of circa £20m and a revenue budget of £1.377m. In addition, £2m of highways revenue funding will be allocated to Locality Boards. The detail of this is described below.

Locality Board Budgets

3.65 For Westmorland and Furness there will be three Locality Boards; Eden, South Lakeland and Barrow.

- 3.66 The allocations are approved by Cabinet and presented to Full Council as part of the overall budget setting process for 2023/24. The total revenue allocation is £2.568m. The proposed split of the allocations and guidance on their use is set out below and in more detail in Appendix E.
- 3.67 The General budget can be used for community grants whilst the 0-19 budget is available to be allocated to support positive activities, both targeted and mainstream, within the locality Board area which are designed to improve outcomes for children and young people and reduce inequalities.
- 3.68 The £2m highways revenue budget exists to deliver Locality highways schemes. It has been allocated across the three Locality Boards on the basis of 80% population and 20% road length.
- 3.69 These schemes could include street lighting, drainage clearing, traffic calming, sign cleaning and white line painting. Locality Boards may set their own programme of maintenance provided it provides a safe and reliable highway network including lighting infrastructure. It is recommended that a programme of work is set at the start of the financial year. The budget must be spent on highways activities and not vired to other Locality Board budgets but can be supplemented by other budgets.

Schools' Expenditure

- 3.70 Schools' expenditure is funded from the Dedicated Schools Grant (DSG). The 2023/24 provisional Schools' Funding Settlement was announced on 19th December 2022, which gave a provisional figure for DSG of £198.022m for Westmorland and Furness for 2023/24. Of this £84.398m is estimated to be for Council Maintained schools with £72.807m for Academies, Free Schools and Further Education Colleges (based on school pupil numbers at October 2022).

Employer Contribution Rates – Local Government Pension Scheme (LGPS)

- 3.71 The revised service employer contribution rate, in respect of staff who are members of the Cumbria LGPS, for 2023/24 is 18.4%.
- 3.72 The recent triennial actuarial valuation of the Cumbria Local Government Pension Scheme ("the Cumbria Pension Fund" or "the Fund") calculated that the funding position (i.e. the percentage of the liabilities of the Fund that are covered by Fund's assets) of the Cumbria Pension Fund increased from 98.9% (at March 2019) to 110% as at 31 March 2022. The improved funding position is primarily due to the investment performance of the Fund's assets over this period.

3.73 Each employer within the Fund has its own individual valuation position and therefore its own specific employer contribution rate. This ensures every employer within the Fund is accountable for any decisions it takes in relation to its pension liabilities such as redundancy programmes. In setting employer contribution rates in the LGPS the Actuary and the Fund must have regard to two fundamental principles;

- The requirement for contributions rates to be sufficient to secure the Fund's solvency within an appropriate deficit recovery period, and
- The desirability of employer contribution rates remaining as stable as possible.

3.74 The Actuary has calculated that the valuation position for Westmorland & Furness Council was 111% as at 31 March 2022. As such, the Council's contribution rate payable for the period between 1 April 2023 and 31st March 2026 includes a prudent surplus refund amount which will be offset against (i.e. it will reduce) the Council's contributions payable towards future pensions benefits.

Housing Revenue Account

3.75 The Housing Revenue Account is a separate ring-fenced account that holds the income and expenditure needed to manage the Council-owned social housing stock of some 2,500 properties. The Council has a duty to prevent a debit balance on the Housing Revenue Account; to determine the income for the year; and to determine the expenditure for the year in respect of repair, maintenance, management, and meeting the interest cost of monies borrowed to pay for investment in the housing stock.

3.76 The budget proposed for 2023-2024 is balanced, and consists of £12,061,360 income and £12,831,660 expenditure, with a contribution from the Housing Revenue Account earmarked reserve of £770,300.

3.77 The income is primarily drawn from dwelling rents which reflect the stock being social housing. A formula rent is used and for 2023-2024 government have set a ceiling of 7% for social housing rent increases. It is proposed that the dwelling rent is increased by 3.5% for 2023-2024; this is lower than the formula ceiling in recognition of the cost-of-living crisis but balanced against the need to drawdown from the earmarked reserve and ongoing cost pressures. The average rent charged (over 48 weeks) would increase by £3.00, from £85.65 to £88.65 per chargeable week.

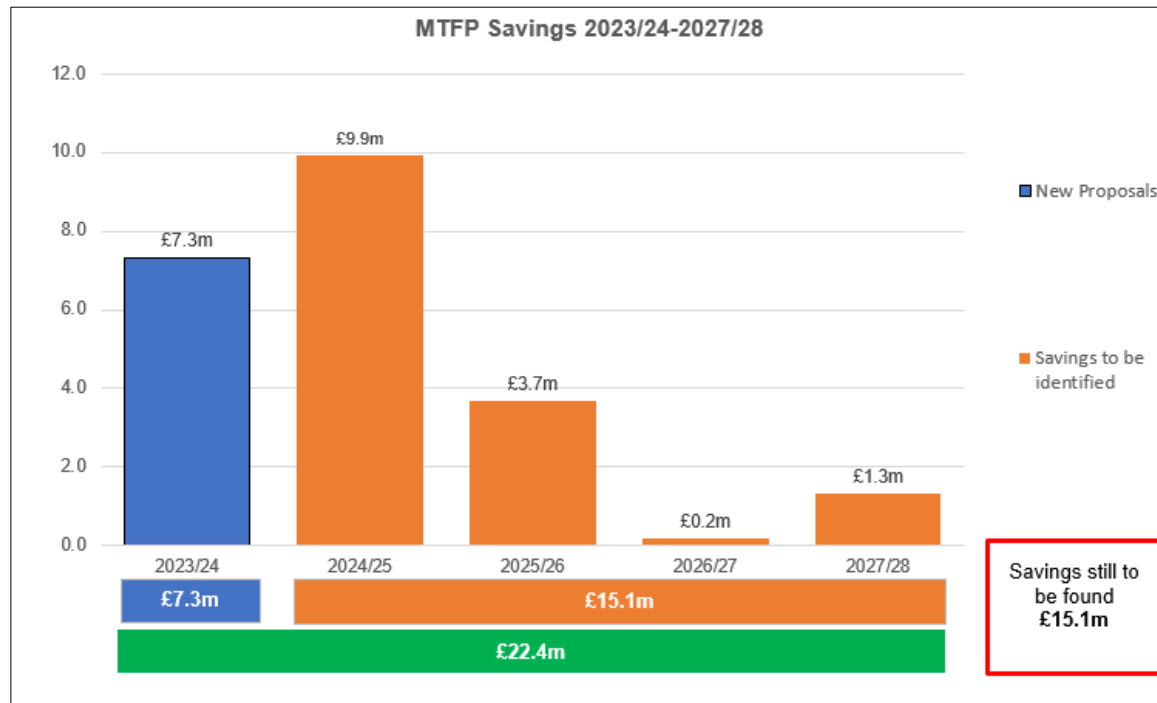
3.78 It is also proposed that the Housing Revenue Account garage rents increase by the same 3.5% for 2023-2024 with the highest charge increased by £0.38, from £10.94 to £11.32 per chargeable week.

Summary – Net Revenue Budget for 2023/24

3.79 Overall a balanced budget position is presented for 2023/24 with a budget gap rising to £15.1m by 2027/28. Overall this would result in £22.4m of savings over the five-year period of the MTFP. Due to the level of one off savings in 2023/24 the Council will need to identify £9.9m of permanent savings for 2024/25 to enable a balanced budget to be presented for that year. Work on the strategic planning process to identify these potential savings will start in early summer. In future years a further £3.7m in 25/26 and £0.2m in 2026/27 and £1.3m in 2027/28 of permanent savings will need to be identified based on the estimates and assumptions of the MTFP. Chart 1 summarises that position.

3.80 Following all the amendments presented in this report the Net Revenue Budget for 2023/24 is £268.478m. After taking account of general grants and the Council's share of locally Retained Business Rates, the Council Tax Requirement for 2023/24 is £152.700m.

Chart 1: MTFP Savings 2023/24-2027/28



Senior Leadership Pay Policy Statement

3.81 Under section 112 of the Local Government Act 1972, local authorities have the power to appoint officers on such reasonable terms and conditions as the authority thinks fit. The Senior Leadership Pay

Policy Statement (the “statement”) sets out Westmorland & Furness Council pay policy in accordance with the requirements of the Localism Act 2011.

- 3.82 This is an interim Pay Policy Statement that includes details relating to senior leadership posts. This statement will be updated following agreement of the pay and grading structure for new appointments to other grades in the Council.
- 3.83 The purpose of the statement is to provide transparency with regard to the Council’s approach to setting the pay of Senior Leaders (as listed in Tables 1 and 2) in the statement by identifying:
- The methods by which salaries are determined
 - The detail and level of remuneration for Senior Leadership roles
 - The responsibility of the Shadow Authority Council to ensure that the provisions set out in this statement are applied consistently throughout the Council
- 3.84 Appendix F sets out the updated Senior Leadership Pay Policy Statement 2023/24.
- 3.85 A full Pay policy statement for 2023/24 is not required due to the Local Government Reorganisation and the fact that the employee metrics and ratios and full workforce data has not yet been confirmed. DLUHC guidance states that Westmorland and Furness Council will be required to publish a full Pay policy statement in March 2024.

4. Medium Term Financial Plan 2023-28 – Capital Spending Plans

- 4.1 This report asks Council to approve the draft 2023/24 Capital Budget of £104.164m, set within the overall Capital Programme 2023-2028 of £252.786m. This includes c£16m of investment for prioritised maintenance of our schools and buildings and c£75m maintenance of our Highway, c£14m for Barrow Market and Public Realm and c£5.8m for Grange Lido, plus many smaller schemes.
- 4.2 As with the revenue budget this is the first 5-year Capital Programme for the new Westmorland and Furness Council and reflects the aggregation of the 3 sovereign District and Borough Councils capital programmes and disaggregation of the County’s programme.
- 4.3 The development of the Capital Programme is an incremental process throughout the year. This allows schemes to be approved on a quarterly basis as individual business cases are approved by Cabinet for recommendation to Council for inclusion in the Capital Programme.

- 4.4 Capital investment shapes the future, it can act as a catalyst and enabler for change. It can also act as an important driver for economic growth - stimulating regeneration and construction and improving the quality of life for our residents.
- 4.5 With a challenging financial environment for the foreseeable future, it will be important to focus the Council's limited capital resources on strategic priorities and those projects which generate a return on investment. The returns will allow the Council to reinvest in services for the future.
- 4.6 The Council is committed to meeting the challenges of the Climate Emergency by reducing its carbon footprint and to supporting the development and implementation of projects that promote climate change mitigation and sustainability. The Capital Programme will be updated as projects come forward. It is expected that these projects will be self-financing or financed from external sources.
- 4.7 There are a number of additional significant pending capital programme schemes that will require further review and business cases to be developed prior to being approved by Cabinet and recommended to Council for inclusion in the Capital Programme. Such schemes include but are not limited to:
- Decarbonisation of the estate
 - Solar farms
 - Fleet Replacement including Waste
 - Windermere Ferry Replacement
 - Affordable Housing Investment Fund
 - Ulverston Leisure Centre Phase 2 and 3
 - Tarn House redevelopment
 - SEND – Pupil Referral Unit's replacement programme
- 4.8 £21m of new schemes are proposed to Council for inclusion in the capital programme 2023-2028 as shown in Table 9.

Table 9: New Capital Schemes 2023-2028

New Scheme	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	Scheme Total £m
Community Equipment	1.551	1.551	1.551	1.551	1.551	7.755
Additional ICT Investment	2.520	3.500	0	0	0	6.020
Levelling Up – Fund 2	1.747	1.747	0	0	0	3.494

New Scheme	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	Scheme Total £m
Additional Inflation Risk Allowance 2023/24	3.823	0	0	0	0	3.823
Total for New Schemes	9.641	6.798	1.551	1.551	1.551	21.092

4.9 The Community Equipment scheme is linked to the proposed annual revenue saving of £1.551m in recognition that the equipment is capital and can be funded through capital funding.

4.10 The second scheme relates to additional investment of £1.020m in 2023/24 to support LGR transition of ICT services including the delivery of an essential new data centre. In addition, a further £5m of investment has been included for 2023/24 and 2024/25 in recognition of the need to invest in legacy ICT and Customer and Digital systems and support investment for Integration and Improvement as well as Transformation in the future.

4.11 Cumbria has been successful in its recent bid for the Levelling Up Fund 2. Cumbria has been awarded £17.8m for the Energy Coast Resilient Routes bid. The scheme is to deliver Highway Structural Maintenance on three key routes in the County

- A595 Calder Bridge to A590 Dalton in Furness
- A5086 Cockermouth to A595 Egremont
- A590 Dalton in Furness to Barrow

In the Westmorland and Furness area total funding of £3.494m is available for the structural highways maintenance within its geographical boundaries.

4.12 It is prudent to recognise the inflationary risks within the existing schemes in the capital programme. £3.823m of Additional Inflation Risk Allowance has been included within the capital programme for 2023/24 and will be allocated to schemes as required and approved by Cabinet. This is in addition to the existing Inflation risk allowance within the County Council capital programme that has been disaggregated between both new Unitary Councils. For grant funded schemes it is assumed that where there are cost pressures then additional funding would be requested for those schemes from Government or the scope of the scheme would be reviewed whilst still delivering the required outcomes.

4.13 Any scheme slippage or accelerated spend from the sovereign councils Capital Programmes from 2022/23 is proposed to be carried forward into 2023/24 and will be reviewed as part of the Q1 monitoring.

4.14 Table 10 shows the continuation of existing schemes into year 5 for County Council schemes and years 4 and 5 for District and Borough Schemes. These are funded by grants and/or additional Prudential Borrowing.

Table 10: Continuation of existing schemes within the Capital Programme

Scheme	2026/27 £m	2027/28 £m	Summary of Scheme
Prioritise Capital Maintenance Projects/ Schools Maintenance	-	3.146	This reflects the estimated additional grants from Government that is used to deliver the priority 1 maintenance (safe, wind and watertight) work that is required.
Chronically Sick and Disabled Persons Adaptations	-	0.108	This budget enables individuals to live more independently and safely in their own homes and also facilitates discharge from acute and community hospitals.
Strategic Highways and Transport	-	11.607	This funding from DfT is expected to continue for 2026/27.
Land/Waste Statutory Standards	-	0.237	This funding is to cover projects on CCC owned land at waste disposal sites to ensure statutory standards are being met.
Corporate Property Planned Maintenance and Improvement	-	1.440	This funding is required to address the increasing maintenance requirements on the corporate estate, which includes cares homes, highways depots, libraries and office buildings. The funding will cover priority 1 maintenance which is safe, wind and watertight work only for the whole estate and will ensure the continued delivery of vital services to the people of Cumbria.
Modernising the Estate	-	0.960	This funding is to support emerging and new schemes within the corporate estate that support the priorities of the Council including its financial sustainability.
ICT Investment/Additional ICT Investment	-	0.480	£0.480m for 2027/28 will continue to support some of the planned ongoing investment for existing ICT. This will be reviewed as the transformation programme develops.
Disability Facilities Grant	2.043	2.043	This funding is to pay for essential housing adaptations to help disabled people stay in their own homes.
Play areas	0.065	0.065	This funding is to pay for essential maintenance to play areas
Housing Authority Maintenance	2.161	2.161	This funding is to pay for essential maintenance on housing stock owned by Barrow Housing Authority
Total for Additional Contributions to existing schemes	4.269	22.247	

4.15 Table 11 show the proposed amendments to the existing capital programmes of sovereign councils.

Table 11: Amendments to existing Schemes 2023-2028

Scheme	Total 2023-2028 £m	Summary of Scheme
Replacement Windermere Ferry	(4.500)	Following an extensive procurement process, Cumbria County Council made a decision not to progress to award the contract in 22/23 for a replacement electric Windermere Car Ferry. Therefore, the existing ferry, The Mallard, will need to remain in service for longer than originally planned. To ensure the Ferry can remain in service £0.894m has been included to undertake essential works to the ferry and slipway and to invest in the infrastructure required for the new electric ferry. There is still a commitment to replace the Mallard with a new, faster electric car ferry but for 23/24 the planned spend of £4.5m is to be removed.
Windermere Ferry and Upgrade	0.894	
New Ulverston Leisure Centre – Phase 2	(5.370)	Phase 2 and 3 of this scheme will be removed from the capital programme whilst it is continuing to be developed and will be referred for approval by Cabinet once completed. This reflects the requirement that schemes should be included in the capital programme when business cases are approved.
Affordable Housing Investment Fund	(6.005)	This scheme will be removed from the capital programme whilst individual business cases are further developed and brought forward for approval by Cabinet. Funding will remain ring-fenced in revenue reserves.
Total for amendments to existing schemes	(14.981)	

4.16 The capital programme 20213-2028 is fully funded and it is financed from external funding in the form of Government grants and grants from other agencies and prudential borrowing and capital receipts. Target levels of borrowing are affordable and included within the revenue budget.

Table 12: Capital Financing Summary

	2023/24	2024/25	2025/26	2026/27	2027/28	Total 2023- 2028
	£m	£m	£m	£m	£m	£m
Grants	65.417	46.296	19.637	16.497	15.994	163.842
Contributions	2.756	0.500	0.000	0.000	0.000	3.256

Revenue Contributions to Capital	8.545	3.357	2.426	2.226	2.226	18.780
Capital Receipts	2.357	0.750	0.600	0.000	0.000	3.707
Prudential Borrowing	25.089	16.466	9.668	6.400	5.578	63.201
Total for Capital Programme	104.164	67.370	32.331	25.123	23.798	252.786

5. Statement of Robustness, Adequacy of Reserves and Budget Risk (s25 Local Government Act 2003)

5.1 Under the terms of section 25 of the Local Government Act 2003 the Section 151 Officer is required to report to Council on two specific matters:

5.1 the robustness of the estimates included in the budget

5.2 the adequacy of the reserves for which the budget provides

5.2 Section 26 of the same Act places an onus on the Chief Finance Officer to ensure the Council has established a minimum level of reserves to be retained to cover any unforeseen demands that could be reasonably defined within finalising the proposed budget.

5.3 The Council has a statutory duty to have regard to this consideration from the Director of Resources (Section 151 Officer) when making its decision about the proposed budget, Medium Term Financial Plan and council tax requirement.

5.4 This is the first budget for Westmorland and Furness Council and brings together the budgets for the three District Councils (Eden, South Lakeland and Barrow in Furness) and the disaggregated budget of Cumbria County Council. In making my assessment of robustness I have relied heavily upon the information provided by the Section 151's in each of the predecessor Councils.

5.5 The underlying pressures upon public services, in particular in the area of children and adults social care services and the continued growth in need and demand for these services (and related support services such as transport, legal support etc.) continues. All local authorities are facing sufficiency risks and price inflation and the need for these to be addressed nationally in a sustainable way is critical. All services have faced exceptional inflationary pressures in 22/23 and it is expected that these will continue into 23/24.

5.6 The focus of the budget preparation has been to develop a set of assumptions which are reasonable and robust given the uncertainty of Local Government Reorganisation and the inevitable complexity that brings in aggregating and disaggregating sovereign council budgets whilst also reflecting known service pressures, LGR

transitional pressures and financial risks that Westmorland and Furness Council will face in 2023/24 and future years.

- 5.7 The proposals presented assume that additional government support will allow the Council to use capital resources to fund revenue investment required to set up and establish the new Council. This is a potential risk and mitigating actions within the 2023/24 financial year would need to be addressed if the support is not approved.
- 5.8 There is a high-level assessment of the Council's anticipated potential financial risks and proposed mitigations for 2023/24 presented in the Medium Term Financial Plan.
- 5.9 This includes the realism of the assumptions within the Revenue Budget 2023/24 for: -
- price increases and general levels of inflation
 - fees / charges income
 - changes to specific grants and / or changes to their eligibility requirements
 - provision for demand and supply chain pressures within services
 - funding for LGR implementation costs
 - transitional costs – likely impacts of aggregation/disaggregation of services from 4 sovereign Councils
 - the financing costs arising from the Capital Programme
 - the impact of current and forecast interest rates on the expected returns from investment of cash balances
 - the probability of achieving the savings targets in 2023/24 and identifying future savings to deliver balanced budgets throughout the MTFP period
 - the likelihood of being able to deliver further necessary savings without significantly reducing the level of Reserves /Balances

The realism of the Capital Programme estimates in light of:

- the potential for slippage and underspending of the Capital Programme
 - the risks of overspends due to inflation and / or contractor distress
- 5.10 It is inevitable that the first cut of a new Council Budget will be imperfect and risk based and that better information will be ascertained once the new Council is in existence. Estimates used in the Budget for 2023/24 are therefore based on pragmatic assumptions.

- 5.11 Budget monitoring will be carried out on a regular basis and reported, alongside other key performance information to Cabinet during the year. Given this will be the first year for the Council it is to be expected that there may be more significant variations in the budget position and therefore regular budget monitoring will be of immense importance.
- 5.12 In this context, the Director of Resources (Section 151 Officer) confirms that the spending plans identified within the MTFP and the Council Tax calculation for 2023/24 are robust estimates that:
- a) Direct resources towards priorities in a way that is achievable.
 - b) Reflect the best estimates of inflation and demand factors available at this time.
 - c) Consider and recognise the major financial risks facing the Council over the medium term.
 - d) Considers and recognises the uncertainty of funding and demand in the medium term

Adequacy of Reserves

- 5.13 Reserves provide the cushion to deal with uncertainty, risks and unforeseen events in year and the opportunity to respond to service changes out with existing plans. They provide flexibility and are key to a financially sustainable Council.
- 5.14 The projected level of reserves and balances based upon the aggregation of the three District Council's commitments and forecast outturn and the disaggregated forecast outturn position for the County Council results in a total level of reserves (General and Earmarked) of (£57.817m) at the 1 April 2023. This includes the DSG reserves position of (£3.587m) for schools and a deficit of £8.690m for High Needs.
- 5.15 The General Fund Balance (GFB) for 2023/24 is estimated to be £19.8m as at 1 April 2023.
- 5.16 The estimated level of Earmarked Reserves as at 1 April 2023 is £37.974m (excluding DSG reserves).
- 5.17 The level of reserves is adequate but should be at least maintained if not increased over the coming financial years in recognition of the potential for further financial risks to emerge as the new Council is established and services harmonised and integrated.
- 5.18 The final reserves position will be known once the 2022/23 statement of accounts for the four sovereign councils have been finalised and a full review of reserves will be undertaken at that stage.

5.19 The Government have confirmed that they have extended the DSG statutory override for a further 3 years up to March 2026. DFE guidance states that "DSG is a ring-fenced specific grant separate from general funding of local authorities and that any deficit an authority may have on its DSG account is expected to be carried forward to the next years' schools budget and does not require to be covered by the authority's general reserves. For the purposes of this section 25 report the DSG deficit has not been reflected. The Council is involved in the Delivering Better Value in SEND intervention programme by DFE and plans and actions are being developed to support a process to remove the historic deficit position.

Section 25 Opinion

5.20 Taking all of this into account the Section 151 officer is satisfied that:

- Estimates used in the Revenue Budget 2023/4 are as realistic and robust as possible given the extremely challenging circumstances.
- The proposed Council Tax levels can support a balanced budget position for 2023/24.
- Associated levels of balances/ reserves for 2023/24 and the MTFP period are adequate but given the ongoing uncertainty efforts must continue to build up reserves where possible.
- The 2023/24 Budget includes a contingency of £1.1m to reflect the considerable risks that the Council facing
- The high level estimates used in the projections for the MTFP beyond 2023/24 are as realistic as can be assessed at this stage given the large scale of uncertainty across a range of factors.
- Enhanced financial monitoring during 2023/24 will ensure that the Council maintains focus on delivering its saving proposals and achieving its outcomes within the financial position.

5.21 Looking forward Westmorland and Furness Council will have to prioritise its resources to deliver on its ambitious Council Plan. It will deliver new ways of working, support communities and individuals to thrive and work closely with key partners, particularly health, to deliver essential services. Exploring opportunities to increase capacity and strengthen resilience of social care services and support early intervention is also a critical element of future planning.

6 Budget Consultation

6.1 In considering the Revenue Budget for 2023/24 the formal consultation document was launched on the 13 January 2023 and closed on the 13 February 2023.

- 6.2 The consultation sought feedback on three key proposals:
- A 4.99% increase in the council tax precept charged by the council (compared to predecessor authorities).
 - Harmonising council tax rates across the Westmorland and Furness area.
 - Introducing a 100% council tax premium on second homes in the area from April 2024.
- 6.3 A public consultation document was produced which explained the three proposals and their background context. This was made available in council locations like libraries and offices and via the council's website.
- 6.4 The document included a short questionnaire which people were encouraged to complete and return, either online or in hard copy. There was also the opportunity to email feedback to a dedicated inbox.
- 6.5 The consultation was promoted publicly via the local media, on social media (both the council's own and predecessor council's) and subscribers to council email updates. It was also promoted to staff in all seven predecessor councils and to the following stakeholder groups:
- Sovereign Council and Shadow Authority Members
 - Trade Unions
 - Parish and Town Councils
 - Third Sector organisations
 - Businesses via Cumbria LEP
- 6.6 Scrutiny Members have engaged with the 2023/24 Council Tax consultation through a session held on 6th February 2023, which 16 non-executive members participated in and a second planned session on the 23 February 2023. All non-executive Members have had the opportunity to contribute to and review this response. The key themes and points that Members raised have been set out as part of the overall response report attached as Appendix B.
- 6.7 A further meeting with Overview and Scrutiny Committee was held on 23 February to consult with them on the proposed 2023/24 Budget and MTFP 2023-2028 in more detail ahead of the Shadow Authority Cabinet meeting on the 24 February.
- 6.8 The recommendations from Overview and Scrutiny committee were reported to Cabinet on the 24 February and considered and accepted. They are:

- That the funds allocated to the Highways and Transport Strategic Board which previously within Cumbria County Council had been delegated to the Local Committees would be distributed fairly across the authority area.
- That as part of the Overview and Scrutiny process, Quarterly Budget Monitoring Reports would be built into the Forward Plan and discussed at the Corporate Scrutiny Committee.
- That post vesting day, Cabinet look at which further elements of the budget and decision-making would be appropriate to devolve to the Locality Boards.
- That paragraph 4.11 of the Cabinet report be amended as "A590 Dalton in Furness to Barrow Town Centre" is inaccurate.
- That the 4.99% increase was not Government Policy but a Government assumption.

6.9 Appendix B sets out the feedback from the consultation. Shadow Member's consideration of this feedback is required before agreeing the budget. Shadow Members should, therefore, ensure that they have appraised themselves of the outcome of consultation.

6.10 The consultation findings are based on feedback from 1140 respondents. The consultation is not designed to be a statistically representative sample of public opinion in Westmorland and Furness but a gauge of the opinions of those people and organisations that have chosen to participate in the process.

6.11 In summary,

- 41% of respondents agreed with the proposal to increase council tax by 4.99%, 52% disagreed and 7% said they did not know.
- 59% of respondents agreed with the proposal to harmonise council tax rates, 32% disagreed and 9% said they did not know.
- 77% agreed with the proposals to introduce a 100% council tax premium for second homes, 23% disagreed.

6.12 A significant number of the responses provided additional written comments. A brief summary is provided below. A longer summary is available in the report in Appendix B.

- The 4.99% increase is too high given cost of living pressures facing households.
- Reorganisation was meant to save money, not cost households more.
- The quality of services needs to improve to justify the increase.
- Harmonisation unfairly penalises some areas.

- If all areas are to pay the same council tax, then the level of service provided in all areas should be the same.
- Support for the second homes premium, citing negative impacts of high second home ownership on communities.
- Opposition to second homes premium, citing benefits second home owners bring to local areas, their low demand on council services, and wide variation in how second homes are used meaning that a 'one-size-fits-all' approach to increasing council tax is unreasonable.

7 Alternative Options

7.1 The Council has a legal duty to set a balanced budget each year and these proposals fulfil that requirement.

7.2 The options for Council are to:

- Agree the recommendations set out in this report or:
- Consider any amendments proposed in accordance with the constitution.(seeking advice of the Section 151 officer and monitoring officer)

8 Implications

Financial, Resources and Procurement

8.1 The resource and value for money implications are covered throughout this report.

9 Human Resources

9.1 Whilst there are no direct saving proposals within the proposed budget that have direct HR implications, any HR impacts that may result from the ongoing Organisational Development programme for the Council will be subject to relevant consultation, engagement and communication with due process being followed.

10 Legal

10.1 The Cumbria (Structural Changes) Order 2022 provides that the shadow authority must take all such practicable steps as are necessary or expedient to prepare any budgets or plans required by Westmorland and Furness Council when those functions are assumed. The responsibilities for doing this are set out in the Shadow Authority constitution. Paragraph 1.2 of Article 7 of the Constitution provides that the Shadow Executive (Shadow Authority Cabinet) shall be responsible for "making recommendations to the Shadow Authority" on the setting of the 2023/2024 budgets. Paragraph 4.1(a) of Part 3 (Responsibility for Functions) of the Constitution includes among the

functions of the shadow authority for "Adopting the budget and policy framework for the Westmorland and Furness Council and setting of the council tax for its area".

- 10.2 The Council is required under Part 1, Chapter III of the Local Government and Finance Act 1992 ("the 1992") to set a council tax for the forthcoming year and its budget estimates. The decision must be made before 11 March of the preceding year. Sections 31A and 31B of the 1992 Act require the Council to calculate its "council tax requirement". This is reflected and set out in the recommendations and this report.
- 10.3 The Council is required by law to agree a lawfully balanced budget. The Council's prospective expenditure must not be likely to exceed its resources available to meet that expenditure. The proposals set out in this report meet this obligation.
- 10.4 The approval of the budget and calculating the Council's element of the council tax is a decision reserved to Council under section 67(2)(b) of the 1992 Act. In accordance with the Local Authorities (Functions and Responsibilities) (England) Regulations 2000, the Cabinet (Shadow Authority Cabinet) makes recommendations as to the setting of the council tax and budget to Council for final decision.
- 10.5 Section 151 of the Local Government Act 1972 places a general duty on local authorities to make arrangements for 'the proper administration of their financial affairs'. Section 25 of the Local Government Act 2003 requires Chief Financial Officers to report to their authorities about the robustness of estimates and the adequacy of reserves when determining their precepts, and authorities are required to take the Chief Financial Officer's report into account when setting the Council Tax.
- 10.6 The Equality Act 2010 includes a public sector equality duty which requires Councils when exercising functions to have due regard to the need to eliminate discrimination, harassment and victimisation and other conduct prohibited under the Act and to advance equality of opportunity and foster good relations between those who share a "protected characteristic and those who do not share that protected characteristic". When a Budget proposal has implications for people covered by the Equality Act 2010, the Council must take into account of the Equality Duty and any particular impact on the protected group and an Equality Impact Assessment (EIA) is attached to this report.
- 10.7 Once the budget is agreed by Council, the Cabinet will implement the decisions within the budget, provided it remains within the budget framework.

- 10.8 Members are subject to the Council's duty to set a balanced budget, and at common law owe a fiduciary duty to taxpayers to do so. Members must receive and take into account the advice of officers, particularly the section151 officer, when considering and deciding the Council's budget. As the decision makers, members must have due regard to the equalities duties when setting the budget.

11 Health and Sustainability Impact Assessment

- 11.1 The Council has a legal responsibility under the Health and Safety Act 1974 and associated regulations to ensure that, as far as reasonably practicable, adequate health and safety is considered in everything it does.
- 11.2 The majority of the budget proposals are technical financial adjustments and do not require a health and sustainability impact assessment.

12 Equality and Diversity

- 12.1 Have you completed an Equality Impact Analysis? Yes - Equality Impact screening assessments have been undertaken for fees and charges, council tax increases and the HRA. They are attached at Appendix G.
- 12.2 The recommendations of this report are for the Shadow Authority Council to agree this proposed budget for Westmorland & Furness Council. There are no associated equality and diversity implications arising from this recommendation.

Contact Officers

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Susan Roberts, Director of Resources (S151 officer)– Barrow Borough Council

Helen Smith – Finance Lead Specialist and S151 Officer – South Lakeland District Council

Paul Sutton, Director of Resources and S151 officer – Eden District Council

Appendices Attached to this Report

Appendix No.	Name of Appendix
A	Medium Term Financial Plan 2023-2028
B	Consultation feedback report
C	Fees and Charges Policy
D	Annual Treasury Management Strategy 2023/24

Appendix No.	Name of Appendix
E	Locality Board Budgets and guidance
F	Senior Leadership Pay Policy Statement
G	Equality Impact screening assessments

Background Documents Available

Draft Budget 2023/24 Process and Medium Term Financial Plan – Shadow Authority Cabinet - Nov 2022

Council Tax Reduction Scheme and War Pension Disregard (Housing Benefit Local Scheme) - Shadow Authority Council – 23 January 2023

Previous relevant Shadow Authority Council or Shadow Authority Cabinet decisions

Draft Revenue Budget 2023/24 and Medium Term Financial Plan (2023-2028) and Draft Capital Programme (2023-2028) – Cabinet 24 February 2023

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Medium Term Financial Plan 2023-2028



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Foreword

Westmorland and Furness is a brand new council and we have an ambitious vision for our area. We want it to be a great place to live, work and thrive. Sound finances are at the core of delivering our new vision. This Medium Term Financial Plan sets out how we will allocate our available budget over the next five years in order to deliver on the priorities we have committed to in our Council Plan.

The plan is intended to guide us through a unique period. Inflation is driving up the cost of delivering services, demand for our services is increasing due to demographic change and cost-of-living pressures on families, and there is a marked lack of certainty about future funding from Government. At the same time, we must manage the transition to the new council. We must ensure services continue to function well and invest in the work that is needed to stabilise, integrate, and eventually transform the services of the four predecessor councils.

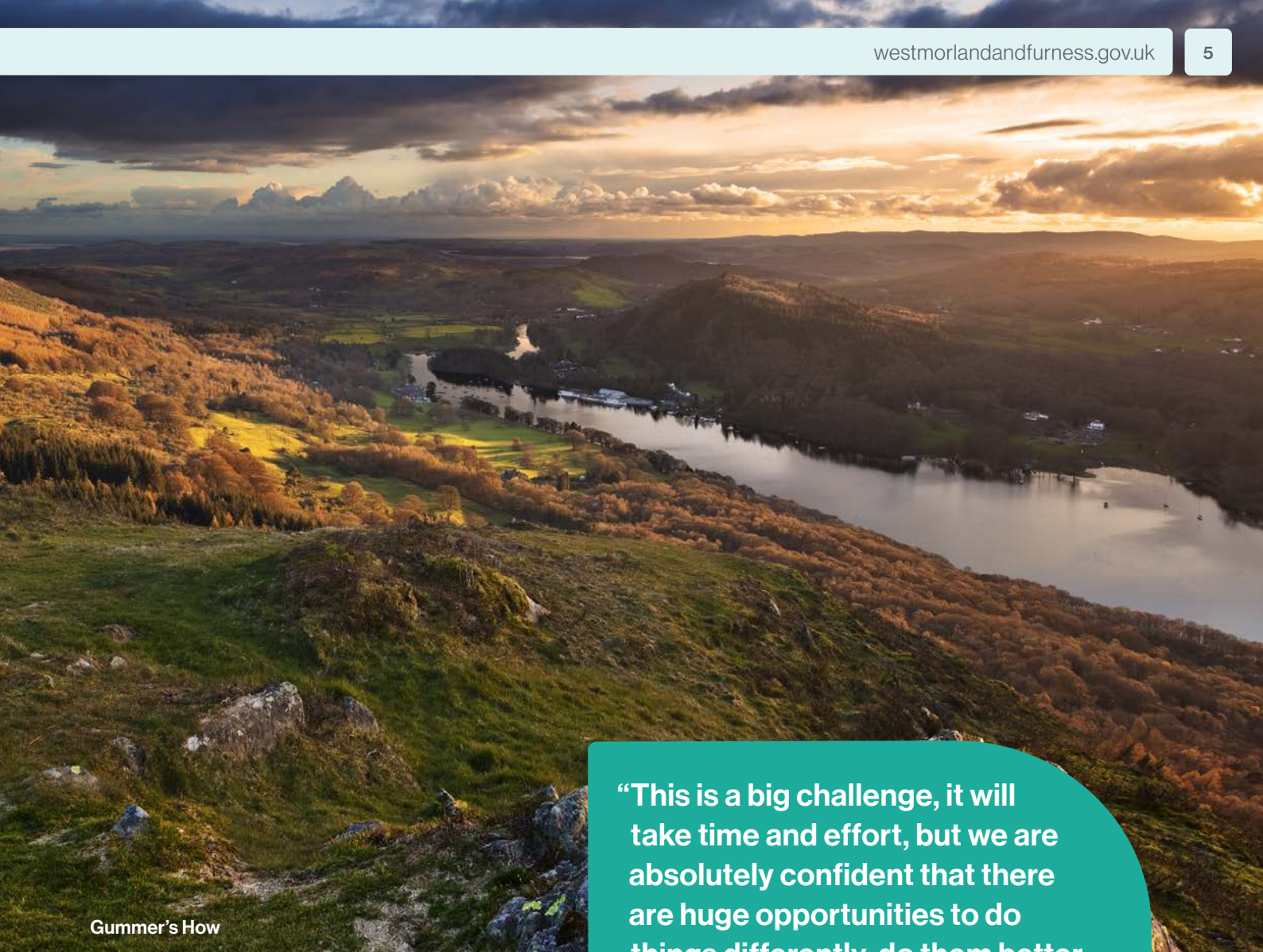
To help us through this period and manage the fact that the budgets we have inherited do not cover the cost of delivering services, Government is expected to make additional financial support available to us for one year should we need it. This will allow us to set a balanced budget in year one, without the need to immediately make significant savings which, as a Shadow Authority with no employees, we have been unable to plan for. This support will also give us the capacity to begin the process of service transformation and improvement that will make us more effective and more efficient. In turn, this will mean we can reduce our spending in subsequent years, deliver balanced budgets and fully realise the benefits that come from being a unitary council.

This is a big challenge, it will take time and effort, but we are absolutely confident that there are huge opportunities to do things differently, do them better, and at lower cost. This Medium Term Financial Plan provides the financial framework we need to get started on this exciting new journey as Westmorland and Furness Council.

Councillor Andrew Jarvis

Cabinet Member for Finance





Gummer's How

“This is a big challenge, it will take time and effort, but we are absolutely confident that there are huge opportunities to do things differently, do them better, and at lower cost.”

Shaping Our Financial Future

Westmorland and Furness is a brand new council, and this provides a huge opportunity to create a fresh vision for our communities and residents and then working together to deliver on that vision.

On 19 December 2022 the Shadow Council adopted its Council Plan which set out the vision, values and priorities of the new Council. It will guide the council through the transition from the four sovereign councils which provided services in the Westmorland and Furness Council area and a period of transformation over the next five years.

The plan is about delivering the best for our residents, customers and communities in partnership with you.

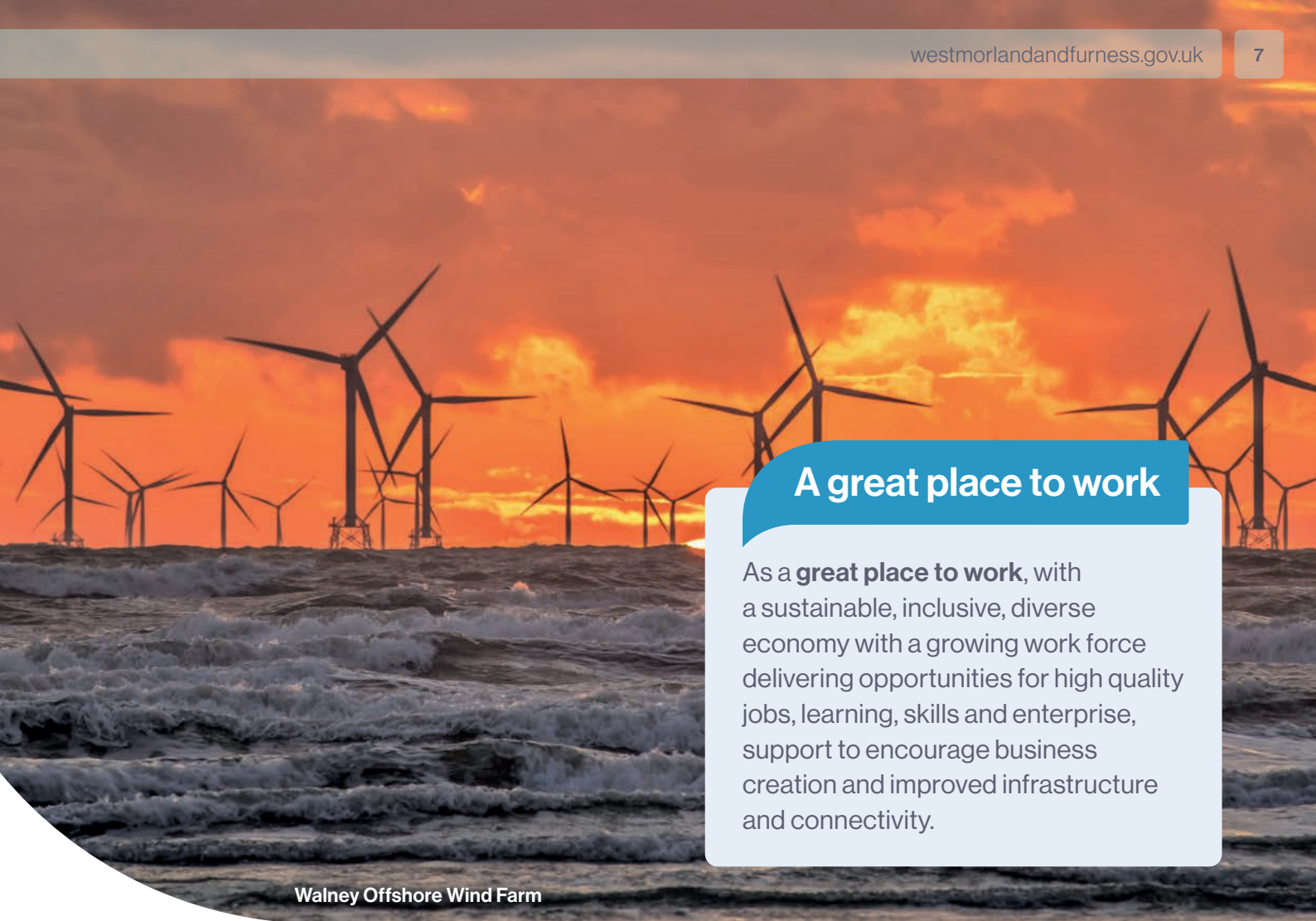
Our vision

Our vision for Westmorland and Furness is to be:

“A great place to live,
work and thrive.”

A great place to live

As a **great place to live**, with strong local and community leadership, housing for all making best use of land and existing buildings, empowered places, proud and resilient, communities, a green and biodiverse environment, support for those that need it, when they need it, and opportunities for children and young people to live healthy, happy lives;



Walney Offshore Wind Farm

A great place to work

As a **great place to work**, with a sustainable, inclusive, diverse economy with a growing work force delivering opportunities for high quality jobs, learning, skills and enterprise, support to encourage business creation and improved infrastructure and connectivity.

A great place to thrive

As a **great place to thrive**, with opportunities for education, health, and wellbeing, a diverse visitor offer, and thriving cultural economy, support for all to start well, live well and age well, holistic early intervention to support people in need and excellent walking and cycling routes.



Our priorities

The plan outlines seven priorities, which will form a framework for the new Council to work towards.

For people

- Supporting active, healthy happy lives for young and old
- Supporting people in need and reducing inequality

For the climate

- Providing leadership in the drive to become carbon net zero

For communities

- Confident, empowered, resilient communities

For the economy and culture

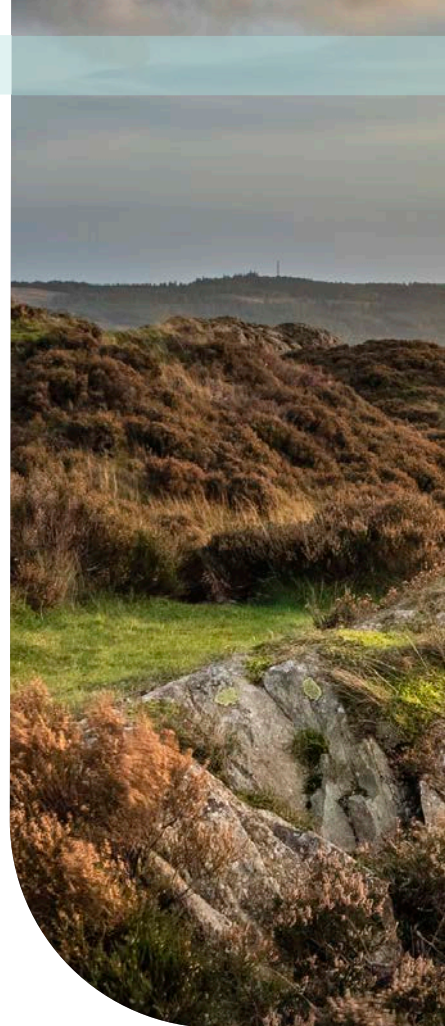
- Sustainable, inclusive economic growth

For our customers

- At the heart of everything we do

For our workforce

- Confident, empowered, and inclusive workforce



What is the Medium Term Financial Plan?

This will be the first Medium Term Financial Plan (MTFP) for Westmorland and Furness Council. From the 1st April 2023, the brand new council will begin to deliver on its Council Plan. This MTFP sets out the framework for how the Council plans to use its financial resources to fund the activity to deliver on the Council's vision and priorities. The MTFP is a 'live' plan and is updated every year when the Council considers the annual budget for the following year. The MTFP covers a five year period 2023–2028. The MTFP is prepared by understanding our income and expenditure profiles and the investment required to deliver the priorities. The Council is required to set a 'balanced budget' annually with financial resources identified to cover all expenditure and therefore savings may need to be identified to balance the budget.

The MTFP is one of the key Council strategic planning documents. It is fully integrated with the Council Plan (which sets out our long term vision and priorities for the next five years) and supports the delivery of that ambition and transformation journey.

Holme Fell

A Financially Sustainable Council

One of our Values is that we will be responsible socially, environmentally and financially. We will make the best and most efficient use of our resources, while making sustainable decisions and striving to deliver on our priorities and promises.

There is a great opportunity through transformation, integration and harmonisation to deliver more effective services to meet the needs of the residents of Westmorland and Furness. Our approach to Transformation and our approach to continuous improvement will support the Council to deliver on financial sustainability over the medium term. It is recognised that the Local Government

Reorganisation (LGR) process has resulted in significant change for all service areas and we will require a period of stabilisation and harmonisation whilst ensuring we effectively maximise the use of our resources and work collaboratively with communities, partners and residents to achieve the best outcomes for all.

We also face a challenging economic environment and with unprecedented levels of inflation and uncertainty. This MTFP sets out the best estimate of the Council's future financial position. Work will continue through the Integration work and the Transformation programme to identify future saving opportunities and maximise funding opportunities to ensure that balanced budgets can be delivered in future years.



Value for Money

Improving value for money is at the heart of everything the Council does. The Council will work hard to ensure that value for money is achieved in all its services; challenging services to make sure its costs compare well with others by identifying and challenging areas of high spend and regularly benchmarking costs with other local authorities.

Equality and Diversity

Equality will be embedded throughout all of the Council's services. It is not an extra piece of work, but part of everything the Council will do. Whenever a new service is created, reviewed or removed, an Equality Impact Assessment (EIA) must be undertaken to ensure individuals are not discriminated against. An EIA helps to identify any potential discrimination or unfair treatment and puts measures in place to mitigate these.



Investing in Our Future

Westmorland and Furness is an ambitious Council. We have a huge opportunity to create a fresh vision for our communities and residents and we will place people at the centre of everything we do. We are ambitious for our communities too and we will work to enable all our villages and towns to thrive for our residents to lead healthy and happy lives.

Our natural environment provides opportunities for improving health and wellbeing and we will work hard to maximise those opportunities and to ensure that we protect our natural resources, striving to become net zero and addressing biodiversity loss.

We are committed to working to ensure that Westmorland and Furness is a great place to live, work and thrive.

This MTFP enables the Council to invest in our future to deliver on the Council Plan Vision, Priorities and Values.

Investment is required across the Council to deliver improvements but also to drive out efficiencies and duplication and transform service delivery ensuring we are financially sustainable for the future.

As the services from four sovereign councils merge together on 1 April 2023 to become the new Westmorland and Furness Council this will bring many challenges but it also provides huge opportunities.



There are a number of competing priorities and also it is recognised that there needs to be staged approach to reviewing and investing in improvements for the future.

There is a need to transition services safely and legally and to stabilise those services early in the first year. We will then need to build on that to deliver improvements and potential efficiencies in the first year with a focus on integration and understanding when and how services can be harmonised across the Westmorland and Furness footprint.

In addition, where services are now being integrated across the four existing sovereign services there will need to be a planned approach to delivering that change. Both from a staffing and a service provision to the customer perspective. This should involve all appropriate stakeholders and with the required consultation and engagement to successfully deliver change. Prioritising this significant change programme is a key task for the Council and work is already ongoing.

Driving the change programme will be a need a Strategic Framework covering areas such as Health and Wellbeing, Transport, Community wealth building, Waste, Housing, Planning, Education and Skills as well as for enabling services such as ICT, Customer and Digital and workforce planning. Strategic planning will require these new strategies to be in place and developed to ensure that the longer term ambition aligns with shorter term decision making.

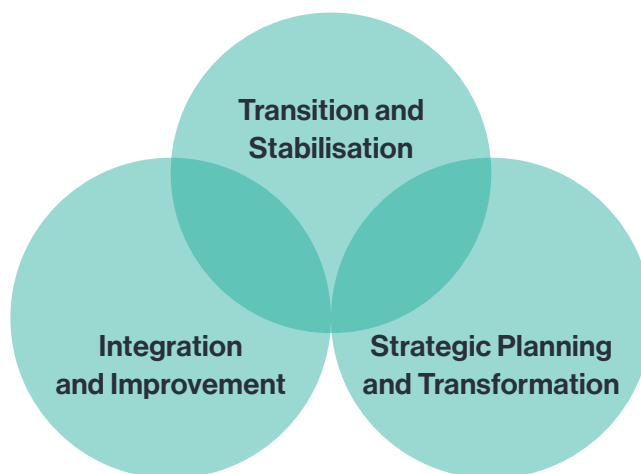
Finally the Transformation programme will be further developed to ensure that the potential and opportunity that moving to a single tier authority brings alongside the ambition for services to support the people of Westmorland and Furness can be achieved. Invest to save schemes will be required to ensure that financial sustainability in the medium to long term is achieved and planned.

To support this programme the 2023/24 Revenue Budget the Council includes additional investment of £16.5m.

- £5m to develop the framework and delivery mechanism for Transformation and kick start the programme
- £6.5m to support integration and improvement activity across prioritised services areas and increased capacity to support the development of key strategies
- £5m of prioritised investment to deliver on the Council Plan priorities.

In addition to this, the Council is recognising it has known LGR pressures of £7.1m that Westmorland and Furness will need to manage and deliver as we transition from four sovereign councils to one Unitary council.

In 2024/25 a further £5m has been included to continue the Transformation Programme funded from reserves. This will be worked up during 2023/24 as the programme develops.



Three different phases to support delivery of the Council Plan priorities

	23/24	24/25	25/26
Transition and Stabilisation	<ul style="list-style-type: none"> • Planning for Services for 2023/24. • Prioritisation of services for integration and improvement. 		
Integration and Improvement		<ul style="list-style-type: none"> • Harmonisation of pay and conditions. • Integration and improvement across prioritised services. • Improvement in ICT and customer digital services to facilitate change. • Organisational development supporting staff. 	
Strategic Planning and Transformation	<p>Development of strategic plan / framework for transformation.</p>	<ul style="list-style-type: none"> • Development of business cases against Council plan. • Programme governance through the Project Management Office to support delivery of strategic plan. • Alignment with financial planning and budget setting processes. 	

Planning for our future – Financial assumptions

The National Picture

The Council's financial plans have been prepared at a time of significant global and national uncertainty both economically and fiscally. On top of this the war in the Ukraine has contributed to a surge in energy prices, driving high inflation across the world. Impacting on the cost not only of energy but also on the goods and services we all purchase. The Bank of England is increasing interest rates to as part of a wider fiscal policy to manage inflation however this has pushed up the cost of borrowing for families and businesses as well as government. Economic growth has slowed and a recession is forecast for 2023.

Without exception, all councils are facing difficult financial times, the increasing demand for services was present before the COVID-19 pandemic especially from those who need us most. This includes greater pressure for social care services from the growing elderly population and younger adults with complex needs and increasing costs to look after the number of children now in our care and children with Education, Health and Care Plans (EHCPs). The current level of inflation is also impacting on the cost of delivering our services either directly or via our external providers. The cost of living crisis is also impacting on our residents which is resulting in an increase in demand for some services including welfare support, in respect of homelessness, increased number of children accessing free school meals and hardship support for services such as clothing grants.

Some Government support is available for individuals through the Household Support Grant but this isn't sufficient to meet the demand that all Councils are facing.

There are also significant workforce pressures and risks around recruitment and retention exist in many parts of the economy. This is particularly prevalent across social care services resulting in challenges in delivering the required care support capacity to meet the identified need.

The Government's Autumn Statement in November 2022 provided a financial plan for the short term and guidelines for the medium term and beyond. Following this, on 19 December 2022, the Provisional Local Government Finance settlement was set for 2023/24 only.

The Council therefore has made a number of assumptions for the future financial years not covered by the Autumn Statement. The fundamental assumption going forward being that whatever the new funding arrangements are for local government, the Council receives no less than currently in relation to grants received from central government departments (including Better Care Fund and Improved Better Care Fund).

The Local Picture

This is the first budget that will be set for Westmorland and Furness Council. It brings together the aggregation of the sovereign three District Councils and the disaggregation of the County Councils budget.

The complexity of creating a new unitary Council budget is significant and the focus of the budget preparation has been to develop a set of assumptions which are reasonable and robust. It is expected that as further detailed work on the budget allocations is completed in year virements or transfers between services may be required. Regular budget monitoring of spend against the approved budget is critical for effective governance and also providing an indication of where budget amendments may be required.

Future years will also be updated as decisions on how to deliver on the Council Plan priorities are fully formed.

The Council is required to set a balanced budget and in order to support that it has identified savings of £7.301m to be delivered in 2023/24. The ability for the Council to identify and propose further savings has been impacted by the Shadow nature of the council this year – we have had only the three statutory officers in role as at 31 December 2022. Although some Directors were appointed in January 2023, they still have substantive roles within their own organisations and so have limited capacity to explore and present additional savings for 2023/24.

Some of the savings are one off for 2023/24 with permanent savings of £4.551m continuing into 2024/25.

Overall £15.086m of savings will need to be found on a permanent basis over the remaining four year period of the MTFP in order to ensure the Council remains financially sustainable.



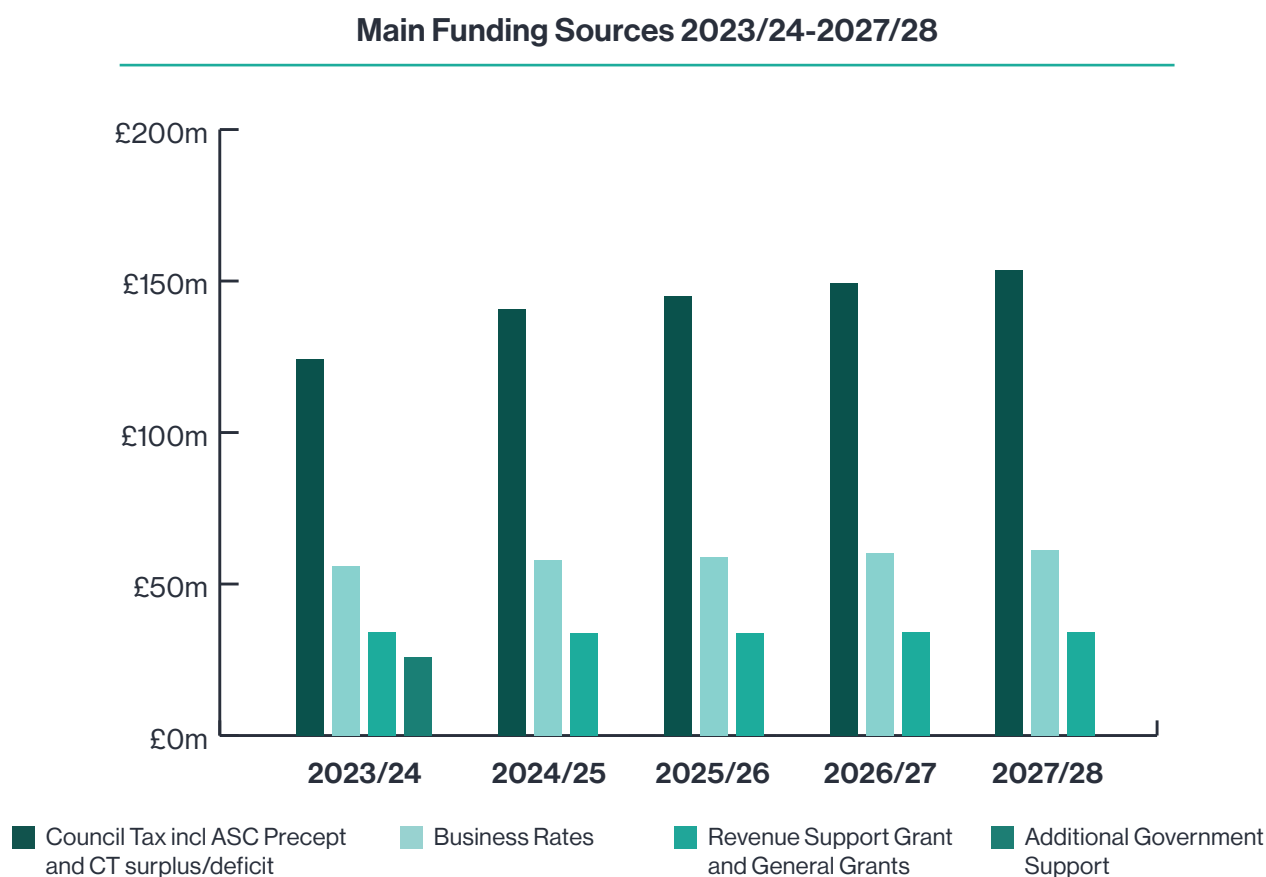


The key funding headlines from the December 2022 Provisional Local Government Finance Settlement and Grant Announcements are set out below as they affect Westmorland and Furness:

- The General Council Tax referendum threshold is 2.99% for 2023/24 and for 2024/25.
- Councils with social care responsibilities are allowed to levy an additional 2% as an Adult Social Care precept.
- 2022/23 Services Grant was reduced from £822m to £464m for 2023/24. The Westmorland and Furness allocation of the funding remaining being £1.5m.
- Additional social care grant funding of £1.245bn, the Westmorland and Furness allocation being £7.646m.
- Revenue Support Grant has been increased by 13.6%, 10.1% due to CPI the remainder due to existing grants worth £78m being rolled into the RSG total.
- Most other grants were rolled forward on a flat cash basis.
- Lower Tier Services Grant has been removed and replaced by the Minimum Funding Guarantee, of 3% of 2023/24. However, this is not applicable to the new unitary authorities including Westmorland and Furness.
- Adult Social Care Market Sustainability and Improvement Fund: Nationally this Fund comprises of £562m made up of £162m rolled in from the Market Sustainability and Fair Cost of Care Fund, and £400m intended to make tangible improvements to adult social care. It is a ring fenced grant and tangible improvements will have a particular focus on addressing discharge delays; social care waiting times; low fee rates; workforce pressures; and to promote technological innovation in the sector. The Westmorland and Furness allocation being £2.565m. Detailed grant conditions are yet to be released by Government.
- New Adult Social Care Discharge Fund: £300m, to form part of Better Care Fund plans aimed at reducing delayed transfers of care, allocated on the basis of the improved Better Care Fund shares in used in 2023/24. The Westmorland and Furness allocation being £1.304m. Working with NHS partners will be required to agree and deliver additional activities to support the objectives of this grant funding. Detailed grant conditions are yet to be released by Government but it has been assumed that this is a ringfenced grant.

The MTFP (2023-2028) assumes the following core sources of finance (excluding service specific grants and income) as follows:-

Chart 1: Funding Sources 2023/24 – 2027/28



Council Tax including Adult Social Care Precept

Council Tax is the most stable, sustainable and significant source of funding for Westmorland and Furness Council. The Council expects to raise (£152.700m) from its taxbase of 87,714 Band D equivalent properties based on Council Tax Band D charge of £1,740.89, which is set by the Council and is made up of the core Council tax £1,520.66 and the Adult Care Precept £220.23. Additional funding is expected to be generated in future years as a result of forecast growth in our taxbase. As part of the budget estimates for future years additional increases of 4.99% for 2024/25 and 2% for 2025/26 onwards have been included.

Retained Business Rates

Under the Business Rates retention scheme 49% of Business Rates (NNDR) raised by the Council is retained to fund services, the remainder is payable to central government (50%) and Cumbria Police, Fire and Crime Commissioner (1%). A system of top-ups and tariffs ensures that the Council's share of estimated business rates income does not exceed the level of funding to be provided through the business rates retention scheme (baseline funding).

For 2023/24, the Council expects to retain (£56.682m) of Business Rates. This is based on an estimate made in January 2023.

Revenue Support Grant and General Grant

The Council also receives a number of general grants, these are not ringfenced grants and are used to support the delivery of services. It expects to receive (£8.451m) in Revenue Support Grant which is a grant based on the governments assessment of relative need formulae.

General Grants of (£25.788m) are included. Some of these grants have been confirmed, however others will be confirmed after 1 April 2023, these will be reported as part of quarterly monitoring to Cabinet.

	2023/24 £m
Social Care Grant	(17.494)
Rural Services Delivery Grant	(5.565)
Services Grant	(1.562)
New Homes Bonus	(0.402)
Other smaller grants	(0.765)
Total General Grants	(25.788)



Additional Government Support

Throughout the LGR process discussions with Government have raised the limitations about the pace and capacity within the senior leadership team for the new Unitary Councils to develop immediate financially sustainable plans from day one. The recruitment into the senior leadership team is not complete. Until 1 April 2023 only the 3 statutory officers are formally in place. The Head of Paid Services, the S151 Officer and the Monitoring Officer. A number of other Councils have requested additional financial support as part of previous LGR processes.

For 2023/24 given the extraordinary inflationary pressures and transitional pressures from the LGR programme Westmorland and Furness have discussed the potential of one off support from Government to enable a safe transition of services and sufficient time and capacity to develop transformation and integration activities to deliver efficiencies in the future.

£26m of additional financial support has been requested from the Department of Levelling Up, Housing and Communities (DLUHC) to fund the additional costs associated with the LGR Programme and in particular due to the disaggregation of the County Councils Services. Such costs are necessary to ensure that the Westmorland Furness Council maintains safe and legal services.

Second Homes Premium

The Government's Levelling Up and Regeneration Bill which was announced in May 2022 and enables Councils the power to introduce a 100% Council Tax premium on second homes. Up to £10m of additional income could be generated from introducing a 100% Council Tax premium on second homes from 1 April 2024, provided the relevant legislation is passed through Parliament and receives Royal Assent by 1 April 2023. £5m of this has initially been ringfenced to support delivery of our priorities, including those communities most affected, and help tackle the affordable housing crisis.

What are the Council's Revenue Spending Plans?

The Net Revenue Budget for 2023/24 is £268m. The Council is required to balance its budget, ensuring that expenditure is matched by its sources of finance. After taking account of general grants and the Council's share of locally retained business rates, the Council Tax Requirement for 2023/24 is £153m.

Financial forecasting of both Council Tax and Business Rates is increasingly important as they are the most significant source of funding. We have used our modelling to forecast the likely income from these two sources.

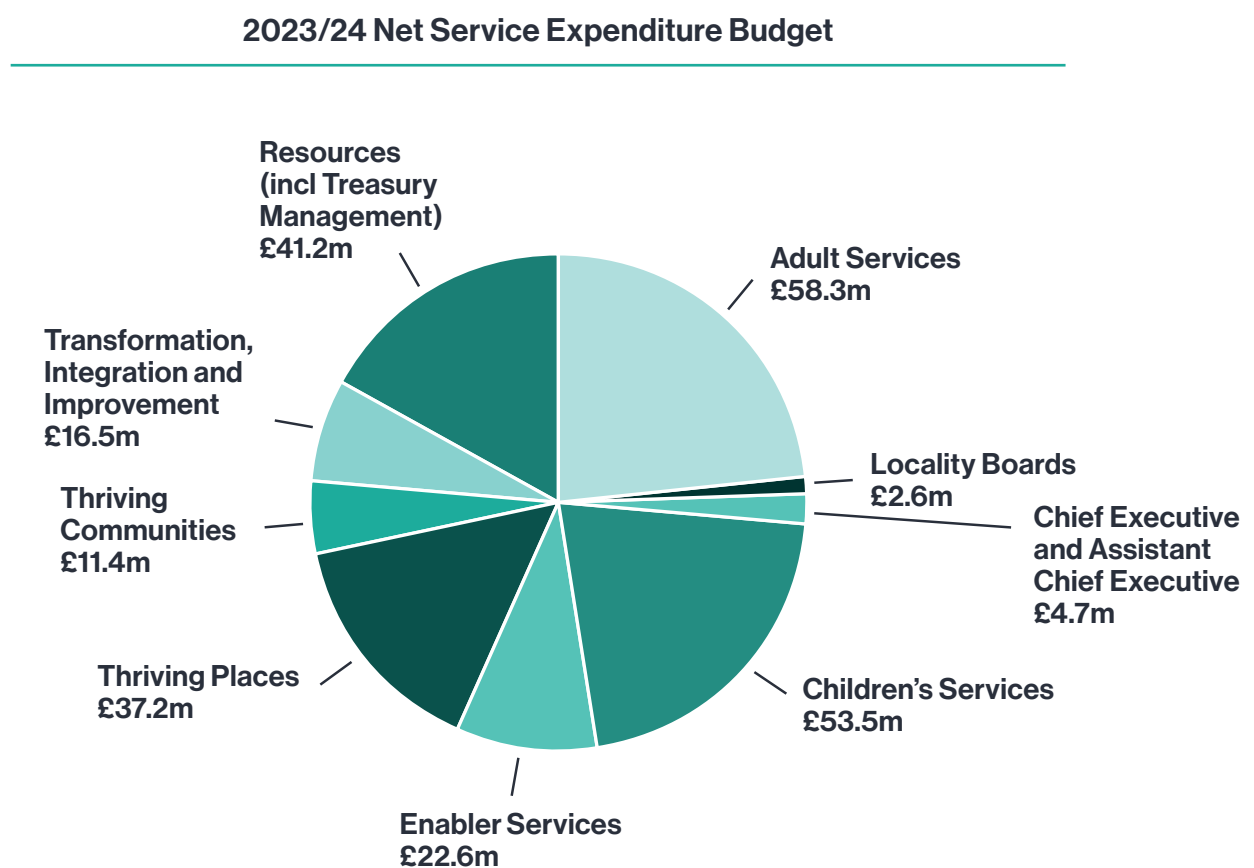
Table 1 summarises the Council's revenue spending plans for 2023/24 and provisional spending plans for 2024/25 – 2027/28. It shows how net budgets (excluding specific grants) have been initially allocated across the Council's Directorates, as well as the sources of funding available to match our expenditure.

Table 1: Budget Requirement & Council Tax

	REVENUE BUDGET SUMMARY					
2022/23		2023/24	2024/25	2025/26	2026/27	2026/27
Restated budget		Budget	Budget	Budget	Budget	Budget
£m		£m	£m	£m	£m	£m
	Directorate Budgets:					
4.615	Chief Executive and Assistant Chief Executive	4.715	4.615	4.615	4.615	4.615
60.454	Adult Services	58.324	58.546	58.546	58.546	58.546
47.362	Children's Services	52.925	52.925	52.925	52.925	52.925
19.751	Enabler Services	22.647	22.662	22.817	22.817	22.817
37.440	Thriving Places	37.238	42.419	42.550	42.870	42.870
11.359	Thriving Communities	11.374	11.374	11.374	11.374	11.374
2.568	Locality Boards	2.568	2.568	2.568	2.568	2.568
36.060	Resources (incl Treasury Management)	41.816	48.085	49.300	48.798	49.091
0.000	Transformation, Integration and Improvement	16.500	5.000	0.000	0.000	0.000
219.609	Service Expenditure	248.107	248.194	244.695	244.513	244.806
	Corporate Budgets:					
0.457	Precepts Paid	0.457	0.457	0.457	0.457	0.457
0.163	Pay and Inflation	19.642	27.432	35.004	41.313	49.877
0.620	Total Corporate Budgets	20.099	27.889	35.461	41.770	50.334
3.158	Savings to identify	0.000	(9.911)	(13.585)	(13.778)	(15.086)
0.643	Transfers to & (from) Earmarked Reserves	0.272	(3.352)	2.071	2.096	0.643
224.030	Net Budget	268.478	262.820	268.642	274.601	280.697
	Sources of Finance:					
(7.436)	Revenue Support Grant	(8.451)	(8.620)	(8.793)	(8.969)	(9.148)
(21.249)	General Grants	(25.788)	(25.141)	(25.141)	(25.141)	(25.141)
(51.224)	Retained Business Rates	(56.682)	(57.816)	(58.972)	(60.152)	(61.355)
0.000	(Surplus)/Deficit on Business Rates Collection Fund	0.617	0.000	0.000	0.000	0.000
0.000	(Surplus)/Deficit on Council Tax Collection Fund	0.526	0.000	0.000	0.000	0.000
0.000	Additional Government Support	(26.000)	0.000	0.000	0.000	0.000
0.000	Second Homes Premium	0.000	(10.103)	(10.305)	(10.511)	(10.721)
(79.909)	Total Sources of Finance	(115.778)	(101.680)	(103.211)	(104.773)	(106.366)
144.121	Total Council Tax Requirement	152.700	161.140	165.431	169.828	174.332
n/a	Divide by Council Taxbase (revised as per Local Council Tax Support Schemes)	87,714	88,163	88,736	89,307	89,878
£1,658.15	Council Tax per Band D Property	£1,740.89	£1,827.76	£1,864.32	£1,901.61	£1,939.64
	General Percentage Council Tax Increase	2.99%	2.99%	2.00%	2.00%	2.00%
n/a	Additional precept for Adult Social Care	2.00%	2.00%	0.00%	0.00%	0.00%
n/a	Percentage Council Tax Increase	4.99%	4.99%	2.00%	2.00%	2.00%

The Council's net service expenditure budget for 2023/24 is £248m. This is the direct expenditure allocated to the Directorates. It does not include the inflation allocation for 2023/24 as this will be allocated during the financial year. The chart below summarises how this is allocated to services but it is recognised that in this first year further due diligence and more detailed analysis of the spend will be required and potential amendments to directorate budgets will be reported through the usual budget monitoring process.

Chart 2: Net Budget Expenditure for Westmorland and Furness Council's services



The Council is required to set a 'balanced budget' annually with financial resources identified to cover all expenditure. The Council considers future years' projections for its sources of finance and expenditure throughout the year.

In February 2023 a budget gap of £15.1m exists over the next four year period of the MTFP (2023/24-2027/28). The delivery of savings through Integration and Improvement and Transformation will be a priority to ensure a balanced budget can be presented in these financial years.

During the year the Council updates its assumptions regarding its sources of finance when new information becomes available, particularly following the Chancellor's Budget and Finance Settlement announcements. The Council's budget gap reflects spending commitments from the financial settlement. The following paragraphs outline the spending pressures and the savings required to balance the budget for 2023/24.

Existing Sovereign MTFP Pressures

There are existing pressures that were built into the sovereign councils MTFPs and that are included in the new MTFP. These are shown in Table 2. General inflation pressures have been included in the overall inflation budget and so are not shown below.

Table 2: Existing MTFP Pressures

	Directorate	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Demographic pressures	Adult Services	0.221	0.443	0.443	0.443	0.443
Cost and sufficiency pressure	Children Services	0.820	0.820	0.820	0.820	0.820
Total		1.041	1.263	1.263	1.263	1.263

New Pressures and Priorities

A key cornerstone of our financial strategy is ensuring that spending is allocated to our priorities as identified in the Council Plan. Our future spending plans therefore need to reflect our Council Priorities, but also need to reflect changes in demand levels, up to date performance information, demographic trends, changes in legislation and policy and/or political changes.

Local Government Reorganisation – Implementation and transitional pressures

Due to the Local Government Reorganisation in Cumbria and the pace in which it has been required to be delivered, in there are inevitable LGR cost pressures. Some of these will be permanent as services are disaggregated and delivered across two new Unitary Council areas whilst others are temporary for a number of years because of the complexity remaining to completely separate and integrate services. Some of this is due to the disaggregation of County Council services and the need for duplication of staff across a number of services alongside the complexity of the ICT systems resulting in a number of legacy systems needing to be maintained in the short term.

The Council is also investing in its senior management team for a three year period recognising the need to have capacity at a senior level to support the huge change programme and transformation programme required to deliver on the Council Plan priorities whilst ensuring that services are not disrupted and support for the most vulnerable continues. Supporting the workforce and embedding the values that will support the caring culture of the organisation is critical. These are shown in Table 3

Table 3: LGR Pressures

	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
LGR Transitional costs					
Staffing Senior Structure	1.000	1.000	1.000	0.000	0.000
Staffing Resources and Enabling	0.250	0.250	0.000	0.000	0.000
Other	0.100	0.000	0.000	0.000	0.000
Transitional Sub Total	1.350	1.250	1.000	0.000	0.000
LGR Permanent costs					
ICT	2.446	2.461	2.866	2.866	2.866
Staffing Adults/Children	2.500	2.500	2.500	2.500	2.500
Staffing Resources and Enabling	0.500	0.500	0.500	0.500	0.500
Insurance premium	0.250	0.250	0.250	0.250	0.250
Permanent Sub Total	5.696	5.711	6.116	6.116	6.116
New Priorities	7.046	6.961	7.116	6.116	6.116

Additional Pressures following review of 2022/23 budget monitoring

A number of service pressures have also been identified for 2023/24-2027/28 following a review of 2022/23 budget monitoring positions across all sovereign councils and material recurring pressures are identified in Table 4.

Table 4: Additional Recurring 2022/23 Pressures

	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Inclusive Learning Direct Payments and Staffing - Increased demand	0.621	0.621	0.621	0.621	0.621
Children Looked After - increased demand and increased costs due to lack of sufficiency of placements	1.920	1.920	1.920	1.920	1.920
Children's and Families - staffing pressures	0.150	0.150	0.150	0.150	0.150
SEND Transport - Increased demand linked to increased Education, Health Care Plans.	1.372	1.372	1.372	1.372	1.372
Sovereign Council savings not deliverable	1.258	1.258	1.258	1.258	1.258
Additional 2022/23 inflation included on a permanent basis	2.195	2.195	2.195	2.195	2.195
Barrow Waste services	1.300	1.300	1.300	1.300	1.300
Building Maintenance Compliance	0.328	0.328	0.328	0.328	0.328
Inflation/Contingency adjustment	0.382	1.092	1.869	1.181	9.745
Revenue costs for additional Government support	0.627	2.553	2.553	2.553	2.553
Revenue costs for Capital Programme additions	0.355	1.565	2.359	2.452	2.715
Additional capacity - Revenue and benefits team (Second homes and legislative changes)	0.000	0.500	0.500	0.500	0.500
Pressures continuing from 2022/23 Sovereign budgets	10.508	14.854	16.425	15.830	24.657

Investing in our future

Significantly the Council are including Investment funding for 2023/24 and 2024/25 to enable it to deliver Integration and Improvement following vesting day from 1 April 2023, it also sees the need for Transformation and Investment and is looking to invest £16.5m in these areas in 2023/24 and a net £5m in 2024/25 shown in Table 5.

Table 5: Investment Priorities

	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Integration and Improvement	6.500	0.000	0.000	0.000	0.000
Transformation	5.000	5.000	0.000	0.000	0.000
Priority Investment schemes to deliver on the Council Plan	5.000	0.000	0.000	0.000	0.000
Investment in priorities and support for Communities (Second homes premium)	0.000	5.000	5.000	5.000	5.000
Total	16.500	10.000	5.000	5.000	5.000

Inflation

Over the last 12 months the UK has seen inflation rise to its highest level for 40 years. Using the Office of Budget Responsibility forecasts for inflation, the five year budgets include an increase for inflation to ensure that the future cost of existing service delivery is built into the budget. Further impact of volatility in these assumptions is considered as part of the budget risk assessment and assessment of the adequacy of reserves considered later in this report. Table 6 shows the assumptions for inflation that have been used in developing the 2023/24-2027/28 budgets.

Table 6: Inflation Assumptions 2023/24-2027/28

	2023/24 %	2024/25 %	2025/26 %	2026/27 %	2027/28 %
Pay Award (estimated)	5.0	2.0	2.0	2.0	2.0
CPI forecast (Office for Budget Responsibility Autumn 2022)	10.1	5.5	0.00	(1.0)	0.8
RPI forecast (Office for Budget Responsibility Autumn 2022)	13.0	8.3	0.5	(0.5)	1.6
Foster Carer Fees and Allowances – linked to CPI	10.1	5.5	0.00	(1.0)	0.8

Before the pandemic, general measures of inflation such as RPI and CPI have been increasing but were broadly consistent with meeting the target of 2% in the medium term. Towards the end of 2021 and during 2022 as nationally and internationally economies reopened after the Pandemic inflation has risen substantially. This has been compounded by the impact of the war in Ukraine and the surge in energy prices, Alongside the Autumn Statement 2022, the Office for Budget Responsibility issued its economic and inflation forecasts. At the time of publication, the September 2022 CPI was 10.1%, the OBR forecast the CPI 2023/24 is 5.5%, before reducing to 0.0% in 2024/25, and (1.0%) in 2025/26 and 0.8% in 2026/27. The September 2022 RPI was 12.4%. It forecasts that RPI would be 8.3% for 2023/24, then fall to 0.5% in 2024/25, and (0.5%) in 2025/26 and 1.6% in 2026/27.

Residential Care Independent Sector Rates

In 2018/19 commissioners at Cumbria County Council implemented a new set of contracting arrangements to reflect changes in the law and best practice and to support the provider market to develop the increasingly complex residential and nursing care services required to meet the changing needs of the Cumbrian population. The contracting arrangements operate as an Approved Provider list.

The social care market continues to face significant challenges due to the ongoing availability and resilience of their workforce. All providers have seen the cost of staffing increase as well as the impact of high energy prices and as well as inflationary increases to other operational costs. The Sovereign County Council recognised the need to support the market in the delivery of care awarding the 2023/24 provider uplift during 2022/23.

The following changes to the rates payable per week to independent residential care and nursing providers were implemented from the 3 October 2022.

Table 7: Independent Sector Residential Care Fee rates

New Care Bandings	2022/23 Fee rates (excluding nursing costs)	2023/24 Proposed new banding rate (Oct 22)	Increase	
			£	%
Residential	£625	£656.25	31.25	5
Physically Frail – Residential and nursing	£706	£741.30	35.30	5
Residential dementia	£746	£783.30	37.30	5
Nursing dementia	£773	£811.65	38.65	5

The following rates apply to placements delivered under the Open Framework Agreement for the provision of Older Adults Residential and Nursing Care Services. Only providers who are on the Framework will be eligible for the increased rates.

Where the Council does not contribute to the cost of care for people placed in the Independent Sector (i.e. full fee payers) they will be charged the cost as referred to in Table 7 or where a different need determines a separate individual cost then the full cost will be charged.

For Care Services – Westmorland and Furness residential costs it is proposed that an inflationary uplift consistent with the uplift for Independent Providers (5.0%) is included for 2023/24. This would result in the cost for the different bandings of care within Care Services – Westmorland and Furness as shown in Table 8. Unlike the Independent Sector Care Services – Westmorland and Furness do not provide nursing dementia care.

Table 8: Care Services – Westmorland and Furness Fee rates

Care Services – Westmorland and Furness Bandings	2022/23 Fee Rates (excluding nursing costs)	2023/24 Proposed new banding rate (Oct 22)	Increase	
			£	%
Residential Standard	£719	£754.95	35.95	5
Physically Frail	£763	£801.15	38.15	5
Residential Dementia	£835	£876.75	41.75	5

Contingency

The budget includes an annual revenue contingency to deal with (one off) in-year pressures if/when they arise. It is £1.1m for 2023/24 and £1m each year for 2024/25-2027/28.

Existing Sovereign Savings

All existing savings that were built into the sovereign councils MTFPs have been reviewed and either removed or included as part of the totals for the new savings proposed below.

New Savings

(£7.301m) of new savings have been identified for 2023/24 and are detailed in Table 9. (£2.750m) of the savings are one off for 2023/24 with permanent savings of (£4.551m) carrying into 2024/25 onwards.

Table 9: New Saving proposals

New Savings	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
a) Members allowances due to lower numbers of overall members for Westmorland and Furness	(0.300)	(0.300)	(0.300)	(0.300)	(0.300)
b) Capitalisation of Community Equipment	(1.551)	(1.551)	(1.551)	(1.551)	(1.551)
c) Treasury Management	(2.100)	0.000	0.000	0.000	0.000
d) English National Concessionary Transport Scheme (ENCTS)	(0.200)	(0.200)	(0.200)	(0.200)	(0.200)
e) Fees and charges income (Adults Social Care)	(1.800)	(1.800)	(1.800)	(1.800)	(1.800)
f) Fees and charges income (Non-Care services)	(0.350)	(0.350)	(0.350)	(0.350)	(0.350)
g) Reduction in Employers pension contribution rates	(0.350)	(0.350)	(0.350)	(0.350)	(0.350)
h) Vacancy management	(0.650)	0.000	0.000	0.000	0.000
Total	(7.301)	(4.551)	(4.551)	(4.551)	(4.551)

a) **Members Allowances** – Following LGR, the number of elected members has reduced from 158 to 65. As a result, the overall cost of basic member allowances will reduce.

b) **Capitalisation of Community Equipment** – provides equipment and adaptations to support people to remain independent within their own homes. Expenditure of a capital nature totals (£1.551m). The capital expenditure will be funded through prudential borrowing releasing the associated revenue budget.

c) **Treasury Management** – The sovereign Councils where possible use Cash balances to fund approved borrowing for capital borrowing. This temporary arrangement is subject to annual review. In conjunction to this interest rates on balances are higher (4% as at February 2023) and it is anticipated that this continues into 2023/24 and a one-off saving of (£2.100m) is included in 2023/24.

d) **The English National Concessionary Travel Scheme (ENCTS)** is approved annually by Cabinet. In return for operating the scheme transport operators are reimbursed for ENCTS passengers. The number of passengers travelling on buses has not fully returned to pre COVID-19 levels and consequently the number of ENCTS passengers continues to remain lower. The number of ENCTS passengers during 2022/23 are forecast to be 1/3 lower than they were in 2018/19. The budget proposal assumes that whilst the number of passengers will increase above the current forecast they will not fully return during the MTFP period.

- e) Fees and charges income (Care)** – Due to the increase in the number of full fee payers and the inflationary increase in cost of care, additional income of (£1.800m) is budgeted to be received.
- f) Fees and charges (Non Care)** – Due to the increase in the cost of delivering some services, an inflationary uplift on a number of fees and charges has been applied, additional income is budgeted to be received to meet the increased cost. This net position also reflects a reduction in income from car parking of £0.250m due to reduced footfall.
- g) Reduced Employers Pension Contribution** – Following the triennial actuarial review the Councils pension employer contribution has reduced from 18.9% to 18.4%.
- h) Vacancies** – At any given time services will have vacancies that are being recruited to but this can take a period of months. This may be more likely due to the disaggregation of services and the level of vacancies. A 3% vacancy rate has been applied to the disaggregated County budget, excluding frontline services such as Adults and Children's social care and Highways. This proposal is therefore for 2023/24 only.

Precepts and Levies

The Council pays a number of precepts or levies to organisations. The estimated precepts for 2023/24 are set out in Table 10. These relate to flood defence levies and a levy towards the Inshore Fisheries Conservation Authority.

Table 10: Precepts Paid

Precepting Body	2023/24 £m
Environment Agency	0.161
North West Inshore Fisheries Conservation Authority	0.296
Total Precepts Paid	0.457

Gross Budget

The difference between the Council's Net Budget and its Gross Budget is that the Gross Budget includes spend financed from specific grants such as the Dedicated Schools Grant (DSG), spend financed from fees and charges and spend financed from other sources of external income including NHS contributions for the health support element of care packages.

The estimated Gross Budget position for Westmorland and Furness Council is £557m. This includes £125.216m for Dedicated Schools Grant (DSG).

Specific Grants

In respect of specific grants, they are often finalised by Government after the 1 April each year and budgets will be updated to reflect the specific grants received as part of the in year budget monitoring process.

The most significant specific grant is the Dedicated Schools Grant (DSG); this is used to fund Schools expenditure. The 2023/24 provisional Schools' Funding Settlement was announced on 19 December 2022, which gave a provisional figure for DSG of £198.022m for Westmorland and Furness for 2023/24. Of this £125.216m is estimated to be for Council Maintained schools with £72.807m for Academies, Free Schools and Further Education Colleges (based on school pupil numbers at October 2022). Shown in Table 11.

Table 11: Dedicated Schools Grant Settlement

	Schools Block	High Needs Block	Central Schools Services Block	Early Years Block	Total DSG 2023/24	Total DSG 2022/23
	£m	£m	£m	£m	£m	£m
Total DSG	155.509	1.698	27.640	13.176	198.022	187.108
Less Transfer to Academies/Other providers	71.111		1.696		72.807	66.098
DSG Allocation to Westmorland & Furness	84.398	1.698	25.944	13.176	125.216	121.010

As part of the Finance Settlement Government announced two new specific grants of note. £1.304m from the Adult Social Care Market Sustainability and Improvement Fund is to make tangible improvements to adult social care. These improvements will have a particular focus on addressing discharge delays; social care waiting times; low fee rates; workforce pressures; and to promote technological innovation in the sector. £2.565m is to be received from Adult Social Care Discharge Funding which forms part of Better Care Fund plans, which is aimed at reducing delayed transfers of care.

Fees and Charges

An important element of the overall funding of the Council's services is the ability to raise revenue from fees and charges.

The overall aim is to ensure that the proportion of income raised from users of discretionary services meets the full cost of these services, rather than the costs falling on Council Taxpayers in general.

Council agrees the fees and charges that will be levied for the next financial year. This is in the form of a Fees and Charges Policy.

In respect of fees and charges there is a presumption that the levels of fees and charges should rise in line with the rate of inflation where deemed necessary. The expected income has been calculated as a net increase of £2.150m and will be utilised to cover increased costs of service provision.

The Fees and Charges Schedule will be available on the Council's website on 1 April 2023. All statutory notices to implement these will be published.

Where fees and charges are set by statutory bodies the fee for 2023/24, where these have been confirmed, will be included in the schedule. In some cases, the statutory increases have yet to be confirmed, when they are, the published Fees and Charges schedule will be updated.

Other External Income

The Council receives additional external income to fund services it delivers.

The Better Care Fund (BCF) is the most significant external income that it receives, It is a programme spanning both the NHS and local government which seeks to join-up health and care services, so that people can manage their own health and wellbeing and live independently in their communities for as long as possible.

The BCF represents a unique collaboration between NHS England and NHS Improvement, the Department for Levelling Up, Housing and Communities (DLUHC), Department of Health and Social Care (DHSC) providing a mechanism for joint health and social care planning and commissioning, bringing together ring-fenced budgets from Integrated Care System (ICS) allocations, the Disabled Facilities Grant (DFG) and funding paid directly to local government for adult social care services and the Improved Better Care Fund (iBCF). £13.208m is received from the BCF and £9.304m from iBCF.

Other external income sources include £4.7m expected to be received in NHS contributions to commission social care packages of care for both Adults and Children.

Housing Revenue Account

The Housing Revenue Account is a separate ring-fenced account that holds the income and expenditure needed to manage the Council-owned social housing stock of some 2,500 properties. The Council has a duty to prevent a debit balance on the Housing Revenue Account; to determine the income for the year; and to determine the expenditure for the year in respect of repair, maintenance, management, and meeting the interest cost of monies borrowed to pay for investment in the housing stock.

The budget proposed for 2023-2024 is balanced, and consists of £12,061,360 income and £12,831,660 expenditure, with a contribution from the Housing Revenue Account earmarked reserve of £770,300

What are the Council's Capital Spending Plans?

The Capital Programme

As with revenue this is the first 5 year Capital Programme for the new Westmorland and Furness Council and reflects the aggregation of the existing three sovereign District Councils capital programmes and disaggregation of the County Council programme. It also includes some additional investment to support delivery of the Council's priorities in the short and medium term resulting in an overall capital investment over the five year period of £252.786m

The development of the Capital Programme is an incremental process throughout the year. This allows schemes to be approved on a quarterly basis as individual business cases are approved by Cabinet for recommendation to Council for inclusion in the programme. During 2023/24 the five-year capital programme will continue to be reviewed and future investment plans will be developed to enable the Council to achieve its vision and priorities.

Any scheme slippage from the sovereign councils Capital Programmes from 2022/23 will be included in the 2023/24 capital programme as part of Q1 monitoring and outturn reporting from the sovereign councils.

As is usual in the Medium Term Financial Plan the capital programme is extended to include the 2027/28 financial year and where three year capital plans were in place it has been extended to include 2026/27 as well. For planning purposes the assumption is that the existing grants will be continued for those later years and where schemes are funded from prudential borrowing the same level of investment has been assumed. The detail is presented in Table 12.

Table 12: Extensions to Capital Programme

Scheme	Scheme 2026/27 £m	Scheme 2027/28 £m	Summary of Scheme
Prioritise Capital Maintenance Projects/ Schools Maintenance		3.146	This reflects the estimated additional grants from Government that is used to deliver the priority 1 maintenance (safe, wind and watertight) work that is required.
Chronically Sick and Disabled Persons Adaptations		0.108	This budget enables individuals to live more independently and safely in their own homes and also facilitates discharge from acute and community hospitals.
Strategic Highways and Transport		11.607	This funding from DfT is expected to continue for 2026/27.
Land/Waste Statutory Standards		0.237	This funding is to cover projects on Council owned land at waste disposal sites to ensure statutory standards are being met.
Corporate Property Planned Maintenance and Improvement		1.440	This funding is required to address the increasing maintenance requirements on the corporate estate, which includes cares homes, highways depots, libraries and office buildings. The funding will cover priority 1 maintenance which is safe, wind and watertight work only for the whole estate and will ensure the continued delivery of vital services to the people of Cumbria.
Modernising the Estate		0.960	This funding is to support emerging and new schemes within the Corporate Estate that support the priorities of the Council including its financial sustainability.
ICT Investment		0.480	£0.480m for 2027/28 will continue to support some of the planned ongoing investment for existing ICT. This will be reviewed as the transformation programme develops.
Disability Facilities Grant	2.043	2.043	This funding is to pay for essential housing adaptations to help disabled people stay in their own homes.
Play areas	0.065	0.065	This funding is to pay for essential maintenance to play areas
Housing Authority Maintenance	2.161	2.161	This funding is to pay for essential maintenance on housing stock owned by Barrow Housing Authority
Total for additions to existing schemes	4.269	22.247	

New investment and amendments to the capital programme

There is a limited number of new schemes being proposed for the capital programme for 2023-2028 due to the need to focus on consolidating and integrating the existing capital programmes.

There are four new schemes that have been included and they are presented in the table below. The Community Equipment scheme is linked to the proposed annual revenue saving of £1.551m in recognition that the equipment is capital and can be funded through capital funding.

The second scheme relates to additional investment of £1.020m in 2023/24 to support LGR transition of ICT services including the delivery of an essential new data centre. In addition a further £5m of investment has been included for 2023/24 and 2024/25 in recognition of the need to invest in legacy ICT and Customer and Digital systems and support investment for Integration and Improvement as well as Transformation in the future.

Cumbria has been successful in its recent bid for the Levelling Up Fund 2. For Westmorland and Furness the total funding available is £3.494m.

Finally it is prudent to recognise the inflationary risks within the existing schemes in the capital programme. £3.823m of Additional Inflation Risk Allowance has been included within the capital programme for 2023/24 and will be allocated to schemes as required and approved by Cabinet. This is in addition to the existing Inflation risk allowance within the County Council capital programme that has been disaggregated between both new Unitary Councils. For grant funded schemes it is assumed that where there are cost pressures then additional funding would be requested for those schemes from Government or the scope of the scheme would be reviewed whilst still delivering the required outcomes. The detail is presented in Tables 13 and 14.

Table 13: New Capital Schemes 2023-2028

New Scheme	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	Scheme Total £m
Community Equipment	1.551	1.551	1.551	1.551	1.551	7.755
Additional ICT Investment	2.520	3.500	0	0	0	6.020
Levelling Up – Fund 2	1.747	1.747	0	0	0	3.494
Additional Inflation Risk Allowance 2023/24	3.823	0	0	0	0	3.823
Total for New Schemes	9.641	6.798	1.551	1.551	1.551	21.092

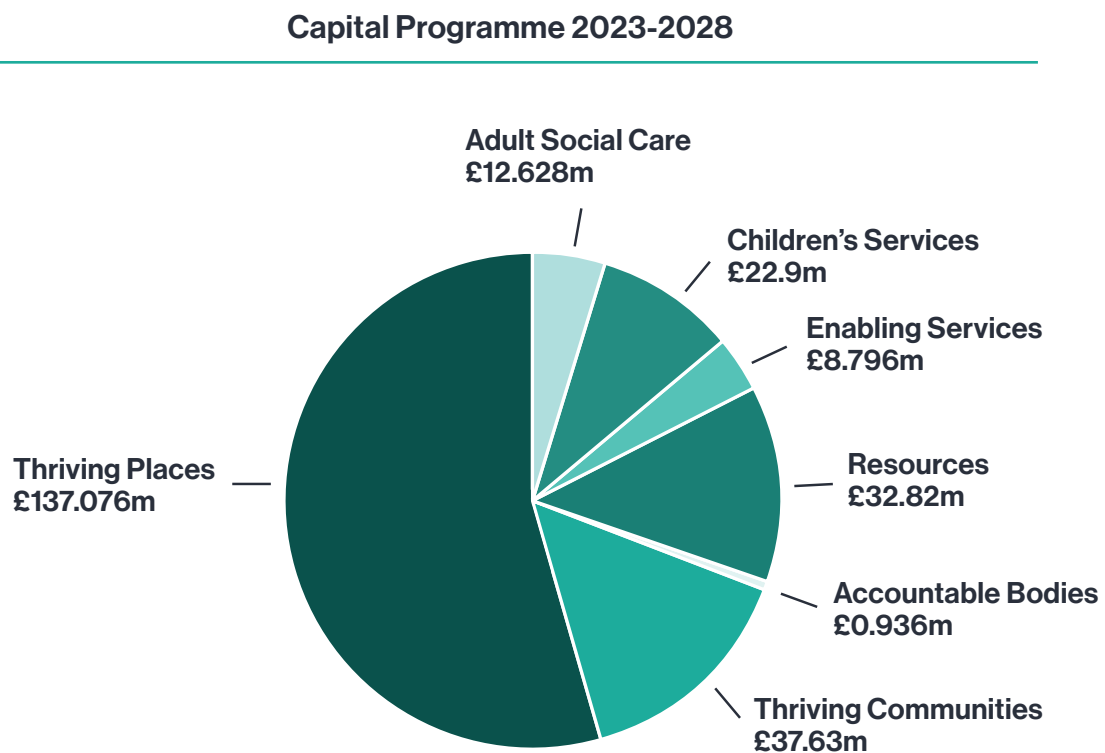
Table 14: Amendments to existing Schemes 2023-2028

Scheme	Scheme Total 2023-2028 £m	Summary of Scheme
Replacement Windermere Ferry	(4.500)	Following an extensive procurement process, Cumbria County Council made a decision not to progress to award the contract in 2022/23 for a replacement electric Windermere Car Ferry. Therefore the existing ferry, The Mallard, will need to remain in service for longer than originally planned.
Windermere Ferry and slipway -essential works	0.894	To ensure the Ferry can remain in service £0.894m has been included to undertake essential works to the ferry and slipway and to invest in the infrastructure required for the new electric ferry. There is still a commitment to replace the Mallard with a new, faster electric car ferry but for 2023/24 the planned spend of £4.5m is to be removed.
New Ulverston Leisure Centre – Phase 2 and 3	(5.370)	Phase 2 and 3 of this scheme will be removed from the capital programme whilst it is continuing to be developed and will be referred for approval by Cabinet once completed. This reflects the requirement that schemes should be included in the capital programme when business cases are approved.
Affordable Housing Investment Fund	(6.005)	This scheme will be removed from the capital programme whilst individual business cases are further developed and brought forward for approval by Cabinet. Funding will remain ringfenced in revenue reserves.
Total for amendments to existing schemes	(14.981)	

Appendix 1 details the £252.786m Capital Programme for the Council from 2023/24-2027/28

Chart 3 provides a summary view of investment by Directorate.

Chart 3: Overview of the Capital Programme 2023-2028



Future Capital Programme Projects

The development of the Capital Programme is an incremental process throughout the year and changes (including additional schemes) can be approved by Cabinet and Council throughout the year – ensuring the programme remains current and able to meet emerging needs. This provides greater certainty for financial and resource planning and this allows for a constant flow of completed and new projects entering the programme.

Below are some of the significant pending capital programme schemes that will require further review and business cases to be developed prior to being approved by Cabinet and recommended to Council for inclusion in the Capital Programme.

Such schemes include but are not limited to:

- Decarbonisation of the estate
- Solar farms
- Fleet Replacement including Waste
- Windermere Ferry Replacement
- Affordable Housing Investment Fund
- Ulverston Leisure Centre Phase 2 and 3
- Tarn House redevelopment
- SEND – Pupil Referral Unit's replacement programme

A Capital Strategy is being developed for 2023/24.

Capital Funding

The Capital Programme 2023-2028 is fully funded and is financed from external funding, Government grants, borrowing and capital receipts from sales of our assets. Target levels of borrowing are affordable and consistent with our revenue budget forecasts.

The Capital Programme can be funded, in part, on the funding generated from capital receipts. These receipts are realised from the disposal of Council land and buildings that are surplus to the Council's requirements. Whilst £3.7m of receipts have already been received, future receipts are dependent on Property Rationalisation that will form part of the overall Transformation Programme after which an estimate for Capital receipts will be calculated.

In many areas, particularly schools' capital grant funding and Strategic Highways and Transport, the future years' funding is provisional and subject to further potential changes before confirmation.

Table 15 provides a summary of the funding to support the Capital Programme 2023 - 2028.

Table 15: Capital Financing Summary

	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	Total 2023-2028 £m
Grants	65.417	46.296	19.637	16.497	15.994	163.842
Contributions	2.756	0.500	0.000	0.000	0.000	3.256
Revenue Contributions to Capital	8.545	3.357	2.426	2.226	2.226	18.780
Capital Receipts	2.357	0.750	0.600	0.000	0.000	3.707
Prudential Borrowing	25.089	16.466	9.668	6.400	5.578	63.201
Total for Capital Programme	104.164	67.370	32.331	25.123	23.798	252.786

What are the Council's Prudential Indicators?

Prudential Code

The Local Government Act 2003 includes the requirement that Local Authorities have regard to the Prudential Code (the Code). The Code (as revised in 2021) requires the Council to assess its capital investment plans and ensure they are affordable, prudent and sustainable. This must be substantiated by the production of a range of prudential indicators, which cover capital investment and treasury management plans for the forthcoming five years.

The key objective of the Prudential Code is to provide a framework for local authority capital finance to ensure that:

- capital expenditure plans and investment plans are affordable and proportionate;
- all external borrowing and other long term liabilities are within prudent and sustainable levels;
- the risks associated with investments for commercial purposes are proportionate to their financial capability and;
- treasury management decisions are taken in accordance with professional good practice.

The Prudential Code specifies a range of indicators that must be used, and other factors that must be taken into account. They should be evaluated as a coherent entity, because changes in any one indicator often impact on others. They must also be considered in conjunction with other annual strategic financial plans, such as the annual revenue and capital budgets. The effects that any alternative options in these budgets might have on the indicators must also be considered before approval is given to the final financial strategic plan.

This system of capital finance allows the Council to have much greater flexibility and freedom over its borrowing. However, it does not provide additional central Government support for the cost of borrowing. Consequently, the cost of additional capital expenditure has to be met from revenue and has to be affordable and sustainable in the long term.

The Prudential Code indicators are set out in the Treasury Management Strategy and agreed by full Council. Full Council must also agree any future changes to these indicators.

Likewise the MRP policy is approved as part of the Treasury Management Strategy by full Council annually.

Reserves

The Council aims to establish reserves based on financial risk and limit the use of reserves to support on-going spending. General Fund reserves effectively exist to ensure that the risks do not destabilise the services that are being provided during the year. Reserves form an important part of the financial strategy, allowing the authority to manage uncertainty, change and risk without undue impact on the Council Tax.

Without adequate General Fund reserves Councils remain vulnerable to unpredictable costs such as those arising from natural disasters (flooding) or extra-ordinary variation in service demands. Reserves are a key element in strong financial standing.

The 2003 Local Government Act also provides potential intervention powers if the Government believes balances are at too low a level. In times of austerity such as these, there may be a temptation to “raid” current balances and reserves rather than reduce services through a programme of savings. However, this action must be seen in the light of the prevailing risks. When there is significant change there is a greater risk that financial difficulties may occur and thereby require recourse to balances.

An important factor to consider is that balances can only be spent once. There is a significant risk of financial instability if significant levels of balances are used to fund ongoing spending or reductions in Council Tax. The introduction of referendum thresholds through the Localism Act limits the ability of Councils to replenish reserves from Council Tax increases. The level of reserves held overall is a balance between the risks facing the County and the need to protect the County and Council Tax payer from the short and longer term potential impact of these risks and the opportunity costs of holding those balances.

General Fund Balance

The General Fund Balance is estimated at 1st April 2023 to be £19.8m.

This is a combination of the position estimated by the sovereign councils as at their Q3 (31 Dec 2022) budget monitoring outturn position. The final reserve balances will only be available once the annual accounts for 2022/23 for all relevant sovereign councils have been audited.

The Director of Finance considers that the General Fund Balance should be in the range £15m to £25m. This level recognises the uncertainty the Council faces in the first early years of the Council.

Table 16 sets out the main risks associated with the 2023/24 budget, and how the risk will be managed.

Table 16: Budget Risks

Risk	Management and Mitigations
Overspend on budget	The current year's budget has been impacted by high levels of inflation, the longer-term impacts of COVID-19 and ongoing demand pressures for many service areas. The 2023/24 has been adjusted for these based on latest estimates. A balanced budget has been set for 2023/24 which includes circa £7m of savings to be delivered. There does however remain a high risk of potential overspend given the impact of bringing 4 councils together and the current economic climate. Monitoring of the budget during year will be a key mitigation.
Social Care - Market Sustainability and sufficiency	<p>Sufficiency of Social Care provision is a significant risk nationally resulting in additional financial and non-financial support being required to sustain the provider market.</p> <p>Close working is continuing with our health partners to mitigate the risk as a health and social system. Agreement on the use of the ring fenced additional discharge funding and use of the market sustainability grant will partly mitigate the risk. National lobbying through Association of Directors of Adult Social Care (ADASS) Local Government Association (LGA) and the Care Provider Association is ongoing.</p>
Level of Reserves reduces to low levels	The level of General Reserves are estimated to be circa £20m. The level of earmarked reserves (excluding DSG) is estimated at £38m. Any overspend or non-delivery of savings will impact upon the level of general reserves. There will be a full review of reserves once the 2022/23 statement of accounts have been produced.
Unitary preparations and Transitional Costs	More detailed budget monitoring will be required in 2023/24 to manage costs as the stabilisation and harmonisation of services are delivered. Additional pressures resulting from the Local Government Reorganisation process have been included within the budget in the short and medium term.
Economic downturn impacts on income	This will continue to be reviewed as part of budget monitoring
Volatility of Business Rate Income and Council Tax	This will continue to be reviewed as part of budget monitoring
Capital projects – inflation pressure	<p>Capital spending is monitored on a monthly basis as part of the Council's corporate performance monitoring framework and reported to Cabinet quarterly. Contingency budgets are now incorporated into cost estimates allowing general management of cost increases to be managed within the scheme.</p> <p>Due to extraordinary inflation increases and uncertainty on when supply issues may return to normal a £10.7m inflationary risk allowance has been included in the Capital Programme.</p>

Accountable Bodies	Ensure when the Council takes on Accountable Body responsibilities it is fully aware of the conditions of funding received. Continual monitoring of all Accountable Body arrangements including Assurance Frameworks are ongoing to ensure that funding conditions are being met.
Unforeseen events / Emergency response	By their nature these events are unplanned but can be addressed by having adequate business continuity and emergency plans in place to cover these situations. Adequate general reserves are assumed to be available to meet any additional costs that may arise, not all costs are met by Belwin arrangements.
Changes to Government Policy that affects future funding (Social Care)	Further funding for social care was made available in the Settlement but funding still remains lower than demand and inflationary pressures within the service. Fair Cost of funding has now been delayed until 2025 and with the funding being given to local authorities for current pressures it remains to be seen how this will be funded in the longer term
Govt approval for additional financial support is not approved	Revenue spend for 2023/24 will need to be reprioritised to ensure a balanced budget position is maintained.

Earmarked Reserves

As at 1st April 2023 the estimated earmarked reserves is £37.974m.

Planned use of reserves is limited in recognition of the risks that the Council faces.

DSG funded reserves includes delegated school fund balances and centrally held DSG reserve and are explained in more detail below.

The Government have confirmed that they have extended the DSG statutory override for a further 3 years up to March 2026. DFE guidance states that “DSG is a ring-fenced specific grant separate from general funding of local authorities and that any deficit an authority may have on its DSG account is expected to be carried forward to the next years’ schools budget and does not require to be covered by the authority’s general reserves”.

School Balances

The individual school balances net surplus position is expected to stand at £3.587m as at 31 March 2023. This compares to a net surplus of £4.739m as at 31 March 2022.

Dedicated School Grant Reserve

The Central DSG Reserve is expected to have a net surplus of (£3.544m) at 31 March 2023. This compares to a net surplus of (£2.458m) as at 31 March 2022. The High Needs Block Reserve is expected to have a net deficit of £12.234m as at 31 March 2023. This compares to a net deficit of £8.585m at 31 March 2022. The deficit on the High Needs Block and the associated actions to manage this are being monitored by the Schools Forum and Cabinet through the High Needs Recovery Plan.

Like many other authorities, Westmorland and Furness continues to experience pressure on the High Needs Block of the DSG. The Westmorland and Furness deficit is largely as a result of increasing numbers of children and young people with Education Health Care Plans (EHCPs) following the changes in LAs' management of children and young people with SEND since the implementation of the Children and Families Act 2014. The rate of increase, which is in line with the national picture, does not appear to be slowing down. There is also pressure on independent day and residential placements. A number of invest to save initiatives have been developed in conjunction with Cumbria Schools Forum with the aim of developing more in-County provision.

The Council, along with other authorities, has been invited to take part in the Delivering Better Value in SEND programme which aims to help authorities with large High Needs Block deficits to put in place initiatives that will enable provision of SEND services to become more sustainable over time. Applications for both Cumberland and Westmorland & Furness have recently been submitted and are awaiting the outcome. If successful a grant of £1m is expected to be awarded for each authority.

Revenue Grants Reserves

The estimated balance of revenue grants reserves at 31 March 2023 is £3.360m. These balances relate to revenue grants that have been received but the expenditure that they relate to has not yet been incurred.

Other Earmarked Revenue Reserves

There are a number of other earmarked reserves, such as the Insurance reserve. An assessment of these reserves has been undertaken and they are assessed as adequate.

A summary of the Council's reserves is set out in table 17.

Summary of Reserves

Table 17: Summary of Reserves

Reserves Balances forecast at 31 March 2023	Barrow £m	Eden £m	South Lakeland £m	Disaggregated Cumbria £m	Total £m
Capital Reserves			(1.638)		(1.638)
Ringfenced Revenue Grants EMR				(3.360)	(3.360)
Earmarked Reserves including HRA	(3.414)	(3.499)	(6.102)	(19.963)	(32.977)
Total Earmarked Reserves	(3.414)	(3.499)	(7.739)	(23.322)	(37.974)
DSG - School Reserves				(3.587)	(3.587)
DSG - Central and High Needs				8.690	8.690
Total DSG Reserves				5.103	5.103
General Fund Balance	(2.300)	(2.087)	(4.976)	(10.483)	(19.846)
Overall Total	(5.714)	(5.586)	(12.715)	(33.802)	(57.817)

Glossary of Terms

Capital Expenditure - Spending on the acquisition of Property, Plant and Equipment or intangible assets, or which enhances the value of an existing asset. Other types of expenditure can be capitalised but only with the express permission of the Secretary of State.

Capital Receipts – These receipts are generated by the disposal of non-current assets.

Council Tax – The Local Government Finance Act 1992 introduced Council Tax with effect from 1st April 1993 which is based upon property values. There are eight valuation bands for chargeable dwellings ranging from band “A” (the lowest valued properties) to band “H” (the highest valued properties). The Council levies the tax based upon Band D properties; the actual charge will depend upon the banding of the individual dwelling – i.e. those properties in Bands A to C will pay less Council Tax whilst those in bands E to H will pay more.

Earmarked Reserves – Amounts set aside by the Council to meet future financial liabilities.

Medium Term Financial Plan (MTFP) – The process of identifying and aligning service pressure, corporate priorities and objectives as well as available resources over the medium term (5 years) and budgeting accordingly.

Minimum Revenue Provision (MRP) – The amount of money the Council must statutorily set aside in line with the MRP policy adopted by the Council as part of its Medium Term Financial Plan to support the repayment of debt.

Precept – In the calculation of the Council Tax for a particular year, precepts levied by appropriate bodies must be taken into account.

Reserves – Amounts set aside for purposes falling outside the definition of Provisions are considered as Reserves – expenditure is not charged direct to any Reserve.

Revenue Expenditure – Money spent on the day to day running costs of providing the various services. It is usually of a constantly recurring nature and produces no permanent asset.

Appendix 1

Council Capital Programme 2023/24 to 2027/28

Capital Scheme	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total 2023-2028 £000
Adult Social Care						
Chronically Sick and Disabled Persons Adaptations	323	108	108	108	108	755
Community Equipment	1,551	1,551	1,551	1,551	1,551	7,755
Cumbria Care Residential	865	865	865	0	0	2,595
Extra Care Housing / Accommodation with Care & Support- available for new schemes	773	750	0	0	0	1,523
Adult Social Care Total	3,512	3,274	2,524	1,659	1,659	12,628
Children's Services						
High Needs Provision	1,613	792	0	0	0	2,405
Inclusion Strategy	3,750	0	0	0	0	3,750
Prioritised Capital Maintenance Projects/ Schools Maintenance	3,146	3,146	3,146	3,146	3,146	15,730
Residential Provision for Children & Young People	150	0	0	0	0	150
Basic Need Schemes	865	0	0	0	0	865
Children's Services Total	9,524	3,938	3,146	3,146	3,146	22,900
Enabling Services						
ICT Investment/Additional ICT Investment	3,000	3,980	480	480	480	8,420
Mobile Working	0	0	120	0	0	120
IT Replacements	96	80	80	0	0	256

Enabling Services Total	3,096	4,060	680	480	480	8,796
Capital Scheme	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total 2023-2028 £000
Resources						
Highways Fleet Replacement	438	0	0	0	0	438
SEND Fleet Vehicles	220	0	0	0	0	220
Major Projects Match Funding	968	1,215	1,104	1,013	0	4,300
Corporate Property Planned Maintenance and improvement	1,440	1,440	1,440	1,440	1,440	7,200
Modernising the Estate	909	960	960	960	960	4,749
Additional Inflation Risk allowance	6,545	2,372	1,837	0	0	10,754
Carbon Reduction Scheme	125	0	0	0	0	125
Vehicle & Plant Programme (inc bins and boxes)	2,324	2,235	475	0	0	5,034
Resources Total	12,969	8,222	5,816	3,413	2,400	32,820
Thriving Communities						
Barrow Community Hubs	1,512	2,271	0	0	0	3,783
Funding - Heart of Cumbria Properties	700	290	0	0	0	990
Green Business Support Fund	100	100	0	0	0	200
Green Home Exemplar	450	0	0	0	0	450
Capital Grant - Frenchfield Stadium Improvements	100	0	0	0	0	100
Town Hall Redevelopment (Penrith)	125	0	600	0	0	725
Affordable & Empty Homes, Town Centre Properties.	341	0	0	0	0	341
S106 funded affordable homes purchase	56	0	0	0	0	56
Community Housing Fund	34	0	0	0	0	34
Extension and refurbishment to Rothay Park toilets (incl Changing Places toilet)	72	0	0	0	0	72
Disabled Facility Grants	2,150	2,043	2,043	2,043	2,043	10,322

Capital Scheme	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total 2023-2028 £000
Thriving Communities (continued)						
Ulverston Bank Clock Repairs	45	0	0	0	0	45
Play Areas (including community funded schemes and schemes arising from the Play Space Audit)	71	65	65	65	65	331
Grange Lido and Promenade	5,794	0	0	0	0	5,794
Rothay Park Retaining Wall Repairs	40	0	0	0	0	40
Repairs to Ferry Nab Jetty	25	0	0	0	0	25
Parkside Road Cemetery Roof Replacement	45	0	0	0	0	45
Design works, Stramongate, Kendal	221	0	0	0	0	221
HRA planned maintenance	2,161	2,161	2,161	2,161	2,161	10,805
North Central Renewal - Greengate Street	130	0	0	0	0	130
Private Sector Housing	0	94	0	0	0	94
Changing Spaces	95	0	0	0	0	95
Leisure Centre	225	567	0	0	0	792
Piel Island Facility Improvements	140	0	0	0	0	140
New Ulverston Leisure Centre - Phase 1	1,500	500	0	0	0	2,000
Thriving Communities Total	16,132	8,091	4,869	4,269	4,269	37,630
Thriving Places						
Strategic Highways and Transport	19,941	19,941	11,607	11,607	11,607	74,703
Penrith Junction Improvements	47	0	0	0	0	47
Active Travel Fund Barrow	4,752	0	0	0	0	4,752
Barrow Town Deal - Cycling and Walking	216	303	2,713	312	0	3,544
Barrow Levelling Up Fund (LUF)	20	0	0	0	0	20

Capital Scheme	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total 2023-2028 £000
Thriving Places (continued)						
DfT funded Flood Recovery Scheme	1,097	0	0	0	0	1,097
Live Labs Project	100	0	0	0	0	100
A592/A684 Road Safety Foundation Schemes	4,329	0	0	0	0	4,329
Storm Damage	275	0	0	0	0	275
Land/Waste Statutory Standards	936	936	237	237	237	2,583
Applethwaite Green Car Park, Windermere	250	0	0	0	0	250
EV Charging Points - Appleby	113	0	0	0	0	113
ERDF funded flood defence works	381	0	0	0	0	381
Coastal Communities Fund (includes £1.1 million for Grange Promenade)	683	0	0	0	0	683
Environment Agency lead Flood Relief Scheme Improvements	300	0	0	0	0	300
Kendal Car Parking improvements including potential purchase of site, machine upgrades and signage	400	0	0	0	0	400
Town Deal - Housing Market Renewal	2,717	1,500	76	0	0	4,293
Town Deal - Marina Village	710	187	0	0	0	897
Brownfield Land Release - Marina Village	1,469	0	0	0	0	1,469
Heritage Action Zone	108	0	0	0	0	108
Levelling Up Fund - Barrow Market & Public Realm	7,315	6,639	0	0	0	13,954
Levelling Up Fund - Accessibility	2,185	0	0	0	0	2,185
Town Deal - Learning Quarter	5,580	3,318	117	0	0	9,015

Capital Scheme	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total 2023-2028 £000
Thriving Places (continued)						
Town Deal - Hubs & Earnse Bay	1,365	1,902	0	0	0	3,267
Town Deal - Place Development	207	356	9	0	0	572
Town Deal - Cycling & Walking	283	2,531	537	0	0	3,351
Windermere Ferry - upgrade and slipway	894	0	0	0	0	894
LUF Energy Coast highways routes - upgrade	1,747	1,747	0	0	0	3,494
Thriving Places Total	58,420	39,360	15,296	12,156	11,844	137,076
Grand Total excluding Accountable Body Schemes	103,653	66,945	32,331	25,123	23,798	251,849
Accountable Body Schemes						
Cumbria Coastal Community Forest	511	425	0	0	0	936
Accountable Bodies Total	511	425	0	0	0	936
Grand Total including Accountable Body Schemes	104,164	67,370	32,331	25,123	23,798	252,786



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Funding our future: council tax consultation

Consultation findings summary report

February 2023

Overview

Westmorland and Furness Council is required to make decisions about council tax levels for 2023/24 onwards. As part of that process the council conducted a public consultation to gather feedback on three key proposals:

- A 4.99% increase in the council tax precept charged by the council (compared to predecessor authorities).
- Harmonising council tax rates across the Westmorland and Furness area.
- Introducing a 100% council tax premium on second homes in the area from April 2024.

The consultation ran between 13 January and 13 February. This report provides a summary of the feedback received. It does not provide any recommendations or draw any conclusions.

Methodology

A public consultation document was produced which explained the three proposals and their background context. This was made available in council locations like libraries and offices and via the council's website.

The document included a short questionnaire which people were encouraged to complete and return, either online or in hard copy. There was also the opportunity to email feedback to a dedicated inbox.

The consultation was promoted publicly via the local media, on social media (both the council's own and predecessor council's) and subscribers to council email updates. It was also promoted to staff in all seven predecessor councils and to the following stakeholder groups:

- Sovereign council and Shadow Authority Members
- Trade Unions
- Parish and Town Councils
- Third Sector organisations

- Businesses via Cumbria LEP

In addition, the consultation was considered at meeting of the council's Overview and Scrutiny Committee on 6 February attended by 16 non-executive Members. Their feedback is referenced at the end of this report.

Respondent profile

By deadline 1140 individuals and nine organisations had completed and returned the questionnaire.

In summary, respondents were:

- Resident in the Westmorland and Furness area (95%)
- White British (93%)
- Mostly over 45 years old (74%)
- 45% male, 54% female, 1% chose to self-define
- 14% disabled

The full respondent profile can be found in Appendix A.

It is important to note that respondents were self-selecting, and their feedback cannot be assumed to be representative of the wider Westmorland and Furness population.

Responses were received from the following organisations:

- Askham and Helton parish Council
- Murton Parish Council
- Dufton Parish Council
- ACTion with Communities in Cumbria
- Lakes Parish Council
- Melmerby Parish Council
- Cumbria Third Sector Network
- Waitby School

Individual responses from named organisations can be found in Appendix B.

Feedback on proposals

Proposal 1: 4.99% increase in council tax precept

Respondents were asked to indicate whether they agreed or disagreed with the proposal to increase the council tax precept by 4.99% from 2023/24.

1135 people answered this question:

- 41% said they agreed with the proposal
- 52% said they disagreed with the proposal
- 7% said they did not know

Respondents were asked if they had any comments on the proposal and these are summarised below. The number provided in brackets indicates the number of respondents whose comment covered this issue; this is a subjective judgement but is included as a guide.

Those in opposition to the proposal commonly made the following points:

- A 4.99% increase is too high given affordability and cost of living pressures. (163)
- Local Government Reorganisation in Cumbria should mean savings and greater efficiency, not council tax increases. (87)
- The quality of services needs to improve (and, for some, a council tax increase might be justified if this was the case). (92)
- Council tax-payers should not be paying for Appleby Horse Fair policing/clean-up costs. (18)
- Rural communities should pay less as they don't have access to or use of all services. (17)

Those in support of the proposal commonly made the following points:

- General support and recognition that costs are increasing, and that increasing council tax is necessary to protect services. (104)
- Opinion that central government should provide greater funding for the area. (17)
- A few suggested a great increase, or other ring-fenced increases, to support specific service areas. (5)

Proposal 2: Harmonisation of council tax rates across Westmorland and Furness

Respondents were asked to indicate whether they agreed or disagreed with the proposal to harmonise council tax rates across Westmorland and Furness.

1134 people answered this question:

- 59% said they agreed with the proposal
- 32% said they disagreed with the proposal
- 9% said they did not know

Respondents were asked if they had any comments on the proposal and these are summarised below. The number provided in brackets indicates the number of respondents whose comment covered this issue; this is a subjective judgement but is included as a guide.

Those in opposition to the proposal commonly made the following points:

- If council tax is to be harmonised then all areas should get the same level of services, which they currently do not. Otherwise, the proposal is unfair. (34)
- Council tax rates should vary depending on where you live, and the services provided in your area. This is highlighted as an issue for rural areas in particular. (47)
- Highlighting that Eden's increase would be higher and that this is unfair. (28)
- Complaints about paying for Appleby Horse Fair. (6)
- Opposition to any council tax increases in current financial climate. (27)
- All areas should have the same percentage increase. (48)

Those in support of the proposal commonly made the following points:

- Fair that everyone in the same council area should pay the same for the same services. (10)
- Support, but suggestion that the impact of harmonisation should be spread over longer period to mitigate size of increase in first year. (34)
- Recognition that harmonisation must happen and better to get it done as quickly as possible. (14)
- Recognition that harmonisation must happen, but it should spread over more years. (16)
- The rates should be harmonised at a lower level, or with zero increase in council tax. (16)

Some respondents made neutral comments relating to:

- Harmonisation in year one is simpler to administer and will be more efficient. (14)
- Need to harmonise services as well as council tax. (11)
- Need for services to improve. (2)

Proposal 3: Introduction of 100% council tax premium for second homes from 2024

Respondents were asked to indicate whether they agreed or disagreed with the proposal to introduce a 100% council tax premium for second homes from 2024.

1130 people answered this question:

- 77% said they agreed with the proposal
- 23% said they disagreed with the proposal

Respondents were asked if they had any comments on the proposal and these are summarised below. The number provided in brackets indicates the number of respondents whose comment covered this issue; this is a subjective judgement but is included as a guide.

Those in opposition to the proposal commonly made the following points:

- Second homes benefit tourism and investment: people who go on weekends spend more than locals do during the week. As such, they should not be penalised. (43)
- Second home owners should pay the same as everyone else. They don't require the use of community services nor facilities, leaving more to be spent locally. (20)
- Second homes do not actually affect housing availability or cost for local buyers. (6)
- Opportunistic and not justified. (44)
- Poorly thought-out policy. (38)
- Second home owners will rent their properties and get the business rate if this happens. (1)
- Not all second homes are fit/adequate for living in. (1)

Those in support of the proposal commonly made the following points:

- Second homes have negative impact local home ownership and local community infrastructure. (102)

- Need to tackle holiday rentals and Airbnb – second homes are businesses not homes, so small business rates need to be reviewed, too many loopholes. (91)
- Impose local occupancy / create a register. (8)
- Support proposal, but an even higher increase should be agreed. (125)
- Support proposal, but a lower increase should be agreed. (3)
- People with second homes can afford more tax. (34)
- There should be changes to limit number of properties you can own. (5)
- Money should be put back into providing housing for locals / go to those affected. (8)
- This should have been done years ago. (27)

Some respondents made neutral comments relating to:

- Need for a clearer definition of 'second home'. (17)
- Arguing that a blanket approach was not right and there should be scope for exemptions based on the specific circumstances. (14)
- Wanting more information about how the proposal would be implemented. (4)
- That local planning needs to change to allow more affordable housing projects. (4)

Any further comments

Finally, respondents were asked if they had any further comments they wished to make. These are summarised below.

- Opposition to paying for the costs of Appleby Horse Fair. (10)
- Increasing council tax during cost-of-living crisis will put more financial pressure on residents. (24)
- Local Government Reorganisation in Cumbria should mean savings and greater efficiency, not council tax increases. (39)
- Second homeowners/holiday lets/Air B&B should pay more council tax to support local economy and services. (19)
- Rural communities should pay less as they do not have access to or use of all services. (9)
- General expressions of support and hope for the new council. (8)
- Support for council tax increase if it protects services. (6)

- Supportive of increase to specifically fund adult social care. (5)

Feedback from Overview and Scrutiny Committee

The council's Overview and Scrutiny Committee considered the consultation and raised several issues for consideration:

- The need for reassurance that a programme would be put in place to drive cost savings as a priority.
- View that the level of service provided by the council was less in rural areas, and as such it was not justified to increase the council tax rate by as much.
- Querying what the purpose of the 100% second home precept was: raising income or dissuading people from buying second homes?

Appendix A: Frequency tables

Westmorland and Furness Council: Funding our future

Q1. In what capacity are you responding to this consultation?

Answer Choices	Responses	
As a private individual	99.21%	1127
As a representative of an organisation	0.79%	9
Please tell us your organisation's name?		18
	Answered	1136
	Skipped	4

Q2. Are you normally resident in Westmorland and Furness?

Answer Choices	Responses	
Yes	95.16%	1081
No	4.84%	55
	Answered	1136
	Skipped	4

Q3. Do you agree or disagree with our proposal to increase council tax by 4.99% to help pay for essential services that will be provided by Westmorland and Furness Council?

Answer Choices	Responses	
Agree	40.60%	462
Disagree	52.20%	594
Don't know	6.94%	79
Any further comments?		536
	Answered	1135
	Skipped	5

Q4. Do you agree or disagree with our proposed approach to harmonising council tax rates to ensure they are consistent across the Westmorland and Furness Council area?

Answer Choices	Responses	
Agree	58.88%	670
Disagree	31.90%	363
Don't know	8.88%	101
Any further comments?		370
	Answered	1134
	Skipped	6

Q5. Do you agree or disagree with our proposal to increase the council tax rate paid on second homes, as part of our plan effort to tackle the affordable housing crisis?

Answer Choices	Responses	
Agree	76.54%	871
Disagree	22.76%	259
Any further comments?		543
	Answered	1130
	Skipped	10

Q6. Do you have any further comments you would like to make?

Answered

265

Skipped

875

Q7. Are you...

Answer Choices	Responses	
Male	44.86%	476
Female	54.29%	576
Self-define	0.85%	9
	Answered	1061
	Skipped	79

Q8. What age are you?

Answer Choices	Responses	
Under 18	0.09%	1
18-24	1.89%	20
25-34	8.03%	85
35-44	16.45%	174
45-54	20.51%	217
55-64	25.71%	272
65+	27.32%	289
	Answered	1058
	Skipped	82

Q9. What is your ethnic group? Choose one option that best describes your ethnic group or background

Answer Choices	Responses	
White - English/Welsh/Scottish/Northern Irish/British	93.35%	969
White - Irish	0.29%	3
White - Gypsy or Irish Traveller	0.19%	2
Any other White background	2.50%	26
Mixed/Multiple ethnic - White and Black Caribbean	0.48%	5
Mixed/Multiple ethnic - White and Black African	0.39%	4
Mixed/Multiple ethnic - White and Asian	0.29%	3
Any other Mixed/Multiple ethnic background	0.48%	5
Asian/Asian British	0.10%	1
Asian/Asian British - Indian	0.00%	0
Asian/Asian British - Pakistani	0.10%	1
Asian/Asian British - Bangladeshi	0.00%	0
Asian/Asian British - Chinese	0.19%	2
Any other Asian background	0.10%	1
Black/ African/Caribbean/Black British	0.00%	0
Black/ African/Caribbean/Black British - African	0.10%	1
Black/ African/Caribbean/Black British - Caribbean	0.00%	0
Any other Black/African/Caribbean background	0.19%	2
Arab	0.00%	0

Any other ethnic group, please describe

1.25%

13

Answered 1038

Skipped 102

Q10. Do you consider yourself to have a disability?

Answer Choices

Responses

Yes

13.66%

143

No

86.34%

904

Answered 1047

Skipped 93

Appendix B: Responses from organisations

Organisation	Cumbria Third Sector Network
Question	Response
4.99% council tax increase	<p>The Executive group of Cumbria Third Sector Network is well aware of the budgetary pressures on local authorities as the result of large cuts in funding from national government. We are therefore, somewhat reluctantly, prepared to support the proposed 4.99% increase, as we understand the challenge of maintaining essential public sector services, and the importance of those services in supporting the most vulnerable people during a cost of living crisis.</p> <p>However, we are also acutely aware of the pressures on local residents during the cost of living crisis, and it is likely that many of the individual frontline voluntary and community sector organisations that make up Cumbria Third Sector Network will be opposed to increases in Council Tax, because they see the financial pressures people are under on a daily basis. Given the short time scale for consultation, we have not been able to consult with the full network membership, and are making no claim that the whole of Cumbria's voluntary and community sector would be in favour of the council tax rise.</p> <p>The disproportionately high impact of rising prices on those on the lowest incomes mean that it is essential that Council Tax Relief schemes remain available and well-advertised in order to mitigate the increase in Council Tax. We feel that it would be useful to involve people with lived experience of give feedback around how easy this support is to access, and could support that process. We would like to emphasis that the cost-of-living crisis is also having significant impacts on local voluntary and community sector organisations – an increase in demand, and an increase in running costs (such as heating costs) – but that these organisations are often not seeing an increase in their funding (and so many are unable to increase staff wages to reflect inflation).</p> <p>Therefore, we would strongly urge that an increase in Council Tax is passed on, with a similar uplift in council funding (on existing grants and contracts) to the voluntary and community sector. Without such an increase, and the resulting ability to increase wages, the sustainability of the local voluntary and community sector will be undermined, staff will seek jobs in other sectors, and organisations will be unable to continue their work supporting the most vulnerable in our society.</p> <p>One small opportunity to implement such support might be through the harmonisation of the discretionary element of Charitable Business Rates Relief (https://www.gov.uk/apply-for-business-rate-relief/charitable-rate-relief); this final 20% of business rates relief is something that has been dropped by some District Councils over recent years, and ensuring harmonisation reinstates it in full across the whole Unitary area would be a practical and technically straightforward step, which would make a real difference to small voluntary and community sector organisations facing increasing financial pressures.</p>

	This squeeze on voluntary and community sector organisations has been raised as a concern in Professor Tony Chapman's Third Sector Trends Survey, and there are also examples of good practice from other funders on how to implement such an approach, with National Lottery approaching organisations in receipt of grants to discuss how those organisations have been affected by rising costs, and what level of uplift might be required to allow projects to be delivered as planned.
Council tax harmonisation	We agree that residents across the Unitary area should pay the same level of Council Tax
100% second homes premium	We agree that, given the pressures on the local housing market, it is appropriate to charge full council tax on second homes.
Additional comments	We look forward to working collaboratively with the new council, and would again emphasise the opportunities that developing a new Compact together gives in building understanding and trust between organisations.

Organisation	ACTion for Communities in Cumbria
Question	Response
4.99% council tax increase	With the current cost of living crisis the pressure of an increase in council tax is an unwelcome prospect for families in rural locations. Those in rural locations are already financially worse off than those in urban areas and have poorer access to council services. They also face higher increases to their council tax bill than those in urban areas. Any increase to council tax needs to be justified by a deliverable spending plan that outlines how the increase will benefit and improve the lives of those in Westmorland and Furness with particular regard to rural issues and concerns.
Council tax harmonisation	The principle of harmonising council tax rates would appear to be a fair one but only if services across the area follow suit.
100% second homes premium	Residents and businesses have been particularly aggrieved by the avoidance of fair council tax payment by second homes owners so to address this would be welcomed by communities. Communities would like to understand how this will in practice tackle the affordable housing crisis? The current market value of second homes is so high that those who can afford to buy in the honey pot areas of Westmorland and Furness can also probably afford the higher council tax. It isn't likely to increase affordable local housing stock to the local population. There is the risk that second homes become holiday cottages and whilst the wider visitor economy might benefit, the increased income to the authority may not be as high as expected.
Additional comments	Any increase in council tax bills will hit the poorest residents in the area who are already the hardest hit by the cost of living crisis. Whilst reduction packages will be available to these families their welfare and social needs are likely to require an increased input of authority resource. Volunteer support services, already reaching or at capacity, will also be further stretched. The opportunity to comment is always a welcome one. ACT would like to see that the new authority really understands the issues of rural communities and has tangible plans to address them, backed by a budget for delivery. That the local authority will continue to lobby government on the disparity between funding for rural and urban areas so that there is less pressure to increase revenue through council tax rises.

Organisation	Waitby School (Holiday Let business)
Question	Response
4.99% council tax increase	Agree
Council tax harmonisation	Agree
100% second homes premium	<p>The plan on second homes need to be refined, those second homes that are literally only occupied for a few weeks of the year and contribute little to the local economy should be penalised, those second homes where the homeowner works away during the week but occupies it at weekends should not.</p> <p>They are a valuable addition to small rural local economies, spending more than locals do during the week (better paid jobs), not using local health or education services etc and often bringing professional skillsets to rural economies (fibre had allowed greater working from second properties during the pandemic and they have created jobs locally supporting their professions).</p> <p>Then there are properties like Waitby School, grade 2 listed and at great expense (pretty well all spent locally) I renovated the dilapidated property transforming it into a five star holiday let which normally lets out for anything between 150and 200 days a year (including the winter months). We know from talking with our guests their spend is large (more so than coast to coast walkers and short stay tourists) and very predominantly it is spent locally boosting the economy of Kirkby Stephen to the tune of maybe £50k per annum. We were not allowed to pay business rates on the property when we bought it back on line and we had to pay council tax instead (even though we have to pay for waste services!).</p> <p>Waitby School does let out year round and does actively contribute to local economy employing staff and contractors to run and maintain it as well as encouraging tourist spend. Why penalise us when we are a positive and necessary addition to the area (you are aware of how essential tourism is economically to the area). Can I suggest the following:</p> <ol style="list-style-type: none"> 1. Survey the second homes, how many are purely second homes for a few weeks a year, how many are weekend accommodation for the majority of the year and how many are self catering lets contributing to the tourism economy. 2. Start a scheme to licence second homes, if they are self catering tourism businesses open year round (or a large proportion of) all well and good, if they are second homes with weekend occupiers, fine get them to sign a declaration every couple of years and monitor their occupation. 3. Support self catering tourism businesses by not penalising them and encourage longer visits to the area rather than day visits and one night stays.
Any further comments	Please, please look at the Welsh situation where the Welsh Government have heavily penalised second homes regardless of what

	they are used for and are in the process of killing off their self catering tourism industry, they have only just legislated this move, but literally pretty well every second home will be deemed unsustainable and in rural areas. It's tourism that's keeping the local pub, shop, bus service etc alive. The consequences of this move will be disastrous for rural tourism and the rural economy, don't make the same mistake!
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Organisation	Murton Parish Council
Question	Response
4.99% council tax increase	Why is this question being asked as the council tax has already been set?
Council tax harmonisation	The rates should only be consistent if there is a consistent level of service provided. This parish does not have doorstep recycling collections, for example.
100% second homes premium	Many second home owners will object to the increase in council tax, but this is unlikely to be a deterrent.
Any further comments	This reorganisation was promoted as a money-saving and cost-cutting exercise, but we are not reassured that residents will be receiving even the same level of service.

Organisation	Askham and Helton parish Council
Question	Response
4.99% council tax increase	Agree
Council tax harmonisation	Agree
100% second homes premium	Agree
Any further comments	NA

Organisation	Duften Parish Council
Question	Response
4.99% council tax increase	Agree
Council tax harmonisation	Disagree. The overall view is that this larger unified council is applying a 'one size fits all' approach, as opposed to with Eden District Council we could at least see policy applied based on local needs. This seems to be a disadvantage for us. The needs & services of a large town like Barrow will be completely different from the Eden Valley towns and villages, and 'unifying' the Council Tax bands across this massive new Council seems to hit our residents hard, and I doubt we will see improved services as a result. If they are determined to 'harmonize', then I would suggest that they have two 'rates' across the district – parishes below a certain population, or pop. Density and those above. So the small villages outside of Barrow get treated like us, and all the bigger places get treated the same too.
100% second homes premium	Agree

	Second homes should pay more than 100% council tax as they bring very little to a community if at all anything. Second homes should pay more than 100% of the council tax, 200% is steep, but why not. It isn't many houses in the whole scheme of things and if it isn't worth it to them, then that is probably because they don't use it very much, and therefore they should sell it to allow full time residents the opportunity to purchase.
Any further comments	NA

Organisation	Lakes Parish Council
Question	Response
4.99% council tax increase	Agree
Council tax harmonisation	We agree that harmonising the rate will stabilise the tax rates throughout W&F long term. It seems fair.
100% second homes premium	We strongly back this proposal. We do also request that Air B&B and holiday homes contribute to council tax as they rely on our services very heavily, and use our resources but make no contribution!
Any further comments	NA

Organisation	Melmerby Parish Council
Question	Response
4.99% council tax increase	Agree
Council tax harmonisation	Agree
100% second homes premium	Melmerby Parish Council strongly agree with this proposal.
Any further comments	NA

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Westmorland and Furness Council Fees and Charges Policy

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1.0 Introduction

- 1.1 An important element of the overall funding of the Council's services is the ability to raise revenue from fees and charges.
- 1.2 The overall aim is to ensure that the proportion of income raised from users of discretionary services meets the full cost of these services, rather than the costs falling on Council Taxpayers in general.
- 1.3 For some services, criteria may be set to apply concessions and other discretionary reductions in fees.
- 1.4 Due to the implementation of Local Government Reorganisation in Cumbria, this policy represents Westmorland and Furness Council's first Fees and Charges policy, effective from 1 April 2023, and will replace the Fees and Charges policies previously in place with the respective sovereign Councils.
- 1.5 Fees and charges play a key role in furthering service and strategic objectives and they should be considered and reviewed regularly. This should include the appropriateness and adequacy of the level of charges in force or being proposed.
- 1.6 This should be done within a general policy framework, which in turn should be carried out within the framework of the Council's service and budget planning process.
- 1.7 Services must provide a schedule of fees and charges for the forthcoming year as part of the annual budget process. For 2023/24 a fees and charges schedule will be published on the Council's website by 1 April 2023.

2.0 Purpose

- 2.1 The purpose of this policy is to establish a framework within which the fees and charges can be levied and regularly reviewed.
- 2.2 The aim of this policy is for Cabinet to agree a charging policy and confirm the principles that the Section 151 Officer in consultation with the relevant Directors will apply. The policy allows the Council to have a properly considered, consistent and informed approach to all the charges it sets. This will support the delivery of the Council Plan and annual budget decisions.
- 2.3 The setting and review of fees and charges is part of the Council's annual budget setting process. 2023/24 includes harmonisation principles applied across the former district services; for all subsequent years the changes applied to fees and charges for the forthcoming financial year will be presented for approval, as part of the budget report, to Full Council each year.
- 2.4 For clarification, the changes will include the relevant inflation factor applied to price increases and any changes or exceptions to this increase due to market conditions etc.

3.0 Scope

- 3.1 Councils cannot charge for all the services that it provides. They cannot charge for services that they have a statutory duty to provide.
- 3.2 This policy applies to the setting and review of all fees and charges for Council services where the Council has discretion to apply a charge and discretion over the level of charge applied.

4.0 Background - legislation

- 4.1 Section 3 of the Localism Act 2011 allows Councils to charge for discretionary services offered under their general power of competence and sits alongside the powers already available under Section 93 of the Local Government Act 2003.
- 4.2 Discretionary services are those which an authority has the power to but is not obliged to provide.
- 4.3 Additions or enhancements to mandatory services above the standard that a Council has a duty to provide may be provided as discretionary services.
- 4.4 The Act introduced the following key points:
- Councils are under a duty to ensure that, taking one year with another, the income from charges do not exceed the costs of provision
 - The recipient of the discretionary service must have agreed to its provision and agreed to pay for it
 - Charges may be set differentially, so that different people are charged different amounts.
- 4.5 When determining the charge for services, the legal basis for charging needs to be clear, as well as considering the wider equalities implications which may be involved affecting accessibility of all groups to council services.

5.0 Charging Models

- 5.1 Generally, services fall into six main categories for charging purposes. These categories are set out in the Table 1:

Table 1: Charging Models

Category	Objective
Full cost recovery	To maximise revenue with an overall objective of recovering the full cost of provision, including overheads and capital charges
Full cost recovery with concessionary discounts	As above, but with discounted concessions being given to enable disadvantaged groups to access the service
Subsidised	Widely accessible but users should make some contribution to the service
Nominal	The Council wishes the service to be fully available but sets a charge to discourage frivolous usage
Free	To make the service fully available at no charge
Statutory	Charges are set in line with legal obligation

6.0 General Principles

- 6.1 In general terms, it is the Council's policy that a charge should be levied for all discretionary services in accordance with this policy, unless there is a good reason why an exception should be made.
- 6.2 Primarily, responsibility rests with Directors to take appropriate action in relation to fees and charges levied for services.
- 6.3 In establishing new charges, the basis and extent of any discounts or concession, or considering changes to existing charges, the relevant Directors will have regard to advice and guidance set out in this policy.
- 6.4 For existing charges, there is to be a general policy presumption that the levels of fees and charges should rise, each year, in line with the rate of inflation, as determined as part of the budget planning process.
- 6.5 General changes to fees and charges in line with inflation, would be approved as part of the budget setting process. On an exception basis where, following review, changes are proposed other than in line with inflation then these would also be approved as part of the budget setting process.
- 6.6 Consideration should be given, and advice sought where required, in relation to the need for an Equality Impact Assessment for any significant changes to existing fees and charges or the introduction of new fees and charges.

7.0 Local Government Reorganisation (LGR)

- 7.1 Due to the implementation of LGR in Cumbria, fees and charges within the previous District Councils have been reviewed to establish where it is appropriate to adopt a harmonised rate, effective from 1 April 2023.
- 7.2 As part of the review, fees and charges were categorised and associated principles approved by Members at the Shadow Executive meeting on 11 November 2022,

as detailed in the Fees and Charges Harmonisation report presented at the meeting.

- 7.3 The relevant categories and approved principles/decisions, is presented in the following table:

Table 2: Fees and Charges Categorisation and Principle/Decision

Category	Description	Principle/Decision
1	Fee/charge set in line with legal obligations	Charges are set by statute so we will adopt the new charge set (Often not notified till March/ April)
2	Fee/charge presenting a mix of charging and no charge by sovereign councils	Charges have been reviewed and where possible harmonisation has been implemented. Where a wider review of harmonisation of service provision is required the decision to harmonise charges will be taken as part of that review and introduced in 2024/25.
3	Services dependant on their geographical location	No change – no harmonisation from Day 1 Review in 2024/25.
4a	Marginal differences in current rates	Where the average provides for less than a £30 and 30% shift Harmonise to the average fee for all
4b		Where the average provides for more than, both a £30 and 30% shift No change – keep separate fees with no harmonisation from 1 April 2023. Review in 2024/25

5	Wider range in current rates and/or different basis of charging	No Change – no harmonisation proposed in 2023/24
6	Different levels of service	Where a wider review of harmonisation of service provision is required the decision to harmonise charges will be taken as part of that review and introduced in 2024/25.
7	Concessions and discounts currently applied to services by some sovereign Councils	Concession continued for 2023/24.

- 7.5 A harmonised rate for those services identified within category 4 has been achieved by taking an average of the sovereign Council's rates, and then raised to reflect inflationary increases, at 10%. As significant changes will not be made to the delivery of services from 1 April 2023, the average fee will be in line with the aggregated cost of providing the services from Vesting Day, prior to any transformation.
- 7.6 Where fees and charges are not being harmonised from 1 April 2023, the Council is committed to harmonising fees and charges where it is appropriate to do so, as soon as is practicable. For those fees and charges which have not been harmonised from 1 April 2023, separate rates between the areas of Westmorland and Furness Council will be in place. These will be reviewed within 12 months, in conjunction with service planning and transformation strategies. Any proposals will form part of the annual budget setting process or be subject to the in-year changes process.
- 7.7 It is recommended that where service transformation is undertaken after 1 April 2023 that an Equality Impact Assessment is developed as part of this process, including the review of any changes to fees and charges.
- 7.8 As part of the harmonisation review for 1 April 2023 an Equality Impact Assessment – Screening has been carried out and is available as an appendix to the overall budget report at Appendix G.

8.0 New Fees and Charges Proposal

- 8.1 Proposals for new fees and charges must be considered within the service and budget planning process, which result in a change in policy, shall be submitted to Cabinet for approval as an in-year change.
- 8.2 Reasonable notice should be given to service users before any new charge is implemented, together with clear advice on discounts or concessions available.

- 8.3 The effects of any new charge on service usage and income generated will be monitored regularly over the first 12 months and reviewed within the next service and budget planning process.

9.0 Discounts and Concessions

- 9.1 There will be some circumstances where it may be appropriate to consider offering discounts or concessions in relation to particular activities or customer groups on a basis which is consistent with achieving the Council's overall objectives. Specific points to consider when establishing or reviewing the level of any discount or concession offered for a particular service include:

- Are we benefiting local residents?
- Can a discount policy contribute to wider policy objectives aimed at maximising access to services from among disadvantaged groups?
- Is the policy to target specific groups with discounts still valid?
- Are there other groups that should be considered for discounts?

- 9.2 In some circumstances discounts may not be appropriate, and in all cases, it will be necessary to carefully consider the impact on income before introducing discounts or concessions to service areas which do not currently offer them.

10.0 Reviewing of Fees and Charges

- 10.1 Service Managers must consider charging policies and current levels of fees/charges each year as part of the service and budget planning process. As indicated earlier, the assumption is that they will be maintained in real terms over time and increased in line with inflation annually.
- 10.2 Any source of income with an annual budget in excess of £250,000 per annum should be subject to detailed review annually within the service and budget planning process.
- 10.3 Sources of income with a budget of less than £250,000 per annum should be subject to a detailed review over a minimum three year period.
- 10.4 Where there are any significant changes during the course of a year, such as costs, market forces, service levels or delivery, which materially affect current charge and revenues, then that charge should be reviewed, and any proposed changes considered in line with the in-year changes approval process.

11.0 Collection of Fees and Charges

- 11.1 Wherever it is reasonable to do so, fees/charges should be collected in advance or at the point of service delivery.

- 11.2 Where fees/charges are to be collected after service delivery has commenced, invoices will be issued promptly, and as necessary appropriate recovery procedures should be followed.

12.0 Recording of Fees and Charges

- 12.1 Each service area should maintain a schedule of fees and charges levied. This schedule should include, but identify separately, those charges where there are national/external procedures or other specific procedures for determining and reviewing rates of charge. In all cases, however, the schedule should include:
- The basis of the charge
 - Current rates of charge (indicating if Vat is included or excluded)
 - Estimated revenue income in current year
- 12.2 When the charges are being reviewed as part of the service and budget planning process:
- Proposed increase
 - Percentage increase
 - Proposed rate of charge
 - Effective date for increase
 - Estimated revenue in full year
- 12.3 The Directorates should also maintain records of service users who receive a discount or concession.
- 12.4 This will assist with the proper consideration and approval of fees and charges and subsequent changes, through the service and budget planning process.

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ANNUAL TREASURY MANAGEMENT STRATEGY STATEMENT 2023/24

(INCLUDING ANNUAL INVESTMENT STRATEGY 2023/24, PRUDENTIAL INDICATORS AND MINIMUM REVENUE PROVISION POLICY STATEMENT)

1. INTRODUCTION

- 1.1. Westmorland & Furness Council (“the Council”) is required by statute to operate a balanced revenue budget, which broadly means that cash raised during the year will meet cash expenditure. The primary function of the Treasury section within the Finance team, is to manage the cash flow planning (both in the short and longer term) to ensure that the Council can meet its revenue and capital spending obligations. In terms of capital spending, this may involve arranging long or short term loans (i.e. borrowing), or using longer term cash balances, in lieu of external borrowing. Finance must:
 - ensure the Council’s short term cash reserves are securely held (i.e. security of principal);
 - ensure appropriate levels of cash are available to manage day to day payments (i.e. liquidity); and
 - after both the above have been considered to maximise investment returns (i.e. income generation).
- 1.2. The Council follows the requirements of the Chartered Institute of Public Finance and Accountancy’s (CIPFA) Code of Practice for Treasury Management in Public Services (the CIPFA TM Code) and the Prudential Code for the management of its Treasury functions. CIPFA defines treasury management as:

“The management of the local authority’s borrowing, investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”
- 1.3. This Treasury Management Strategy Statement (“TMSS”) is the first such document for the Council with each preceding sovereign Council having previously approved a TMSS for their own organisation. This Treasury Management Strategy Statement includes historic data for comparative purposes to ensure compliance with regulatory reporting requirements, however this should be used for indicative purposes and noting that this is consolidated from the four sovereign Councils that preceded Westmorland & Furness Council.
- 1.4. During 2021/22 CIPFA consulted on revisions to the CIPFA TM Code and Prudential Code. The aim of the revisions is to strengthen the provisions

within the Codes relating to commercial investment, focusing on sustainability and affordability, and to ensure the TM Code remains fit for purpose. Subsequently, revised codes were issued by CIPFA in December 2021.

- 1.5. In accordance with the revised Code, this TMSS includes a new Treasury Management Prudential Indicator – the “Liability Benchmark”. Inclusion of this liability benchmark has only been mandated from 2023/24 and therefore sovereign Councils were not previously required to include this information.
- 1.6. In addition, the revised Treasury Management Code requires all investments and investment income to be attributed to one of the following three purposes – treasury management, service delivery, and commercial return. Risks on investments held for commercial return (primarily for financial return with no treasury management or direct service provision purpose) should be proportionate to an authority’s financial capacity – i.e. ‘plausible losses’ could be absorbed in budgets or reserves without unmanageable detriment to local services. An authority must not borrow to invest primarily for financial return.
- 1.7. The CIPFA TM Code and Prudential Code require that local authorities determine their Treasury Strategy and Prudential Indicators on an annual basis in advance of the new financial year. To ensure compliance with this requirement, this paper sets out the draft Treasury Strategy for operations during 2022/23 for consideration by Council. The report is separated into four sections:-

Treasury Management Strategy (Section 2) – This details the estimated value and rates at which borrowing may be undertaken to finance current and future capital spend. The main objective is to manage risk effectively while minimising interest costs. The value of the Capital Programme and how it is financed i.e. long term borrowing; revenue financing; grants; etc. is therefore intrinsically linked. As such borrowing strategies are dependent on the decisions made about the revenue and capital budgets and the two should be considered together.

Annual Investment Strategy (Section 3) – The Annual Investment Strategy sets out the policies which govern the management of the Council’s investments. The Council’s investment strategy is risk averse with security and liquidity of cash assets taking precedence over returns. To do this the Council uses a prescriptive list of counterparties with whom new investments can be placed. Money is placed across a range of the highest rated counterparties possible to maximise security.

Capital Plans and Prudential Indicators (Section 4) – The Local Government Act 2003 includes the requirement that Local Authorities have regard to the Prudential Code (the Code). The Code requires the Council to assess its capital investment plans and ensure they are affordable, prudent and sustainable. This must be substantiated by the production of a range of prudential indicators, which cover capital investment and treasury management plans for the forthcoming three years.

Minimum Revenue Provision (MRP) Policy Statement (Section 5) – This sets out how the Council will pay for the financing of capital assets by way of an annual charge to the revenue budget, hence the reason that approval of

the annual budget must be considered in tandem to the Treasury Management Strategy and MRP Policy Statement.

- 1.8. In addition to the above, the Prudential Code requires that authorities have in place a capital strategy that sets out the long-term context in which capital expenditure and investment decisions are made and gives due consideration to both risk and reward and impact on the achievement of priority outcomes. This is presented as a separate appendix to the Medium Term Financial Strategy report.

2 TREASURY MANAGEMENT STRATEGY FOR 2023/24

- 2.1 The Treasury Strategy for 2023/24 covers the current debt and investment portfolios, interest rates, the borrowing strategy/policy and rescheduling, training, use of specialist advisors, and reporting.

2.2 Current Debt and Investment Portfolio

- 2.2.1 The following table details the Council's allocation of current long term borrowing and investments novating from sovereign Council's as at 31 December 2022:

External borrowing and investments	Principal (as at 31 Dec '22) £m	Average Interest Rate %	Average Life Years
Total External Borrowing	193.3	3.84	25.5
Total Treasury Investments	158.6	3.09	< 1 year
Net Debt	34.7		

- 2.2.2 Council borrowing novated from sovereign Councils is primarily sourced from the Public Works Loan Board (PWLb) at fixed rates determined at the time the borrowing was undertaken, and £13m taken from the Money Market. Annex A provides a graphical analysis and full list of the Council's debt portfolio to be novated from sovereign Councils, including the maturity profile and rates of interest.
- 2.2.3 Treasury activity and planning over recent years within the sovereign Councils has provided a stable debt portfolio. This stability allows Westmorland & Furness Council to maintain an under-borrowed position, using temporary cash balances, instead of externalising borrowing. This policy will help reduce the interest cost of funding the capital programme whilst also reducing counterparty risk. An increased level of internal borrowing does however bring additional interest rate risk.

2.3 Prospects for Interest Rates

- 2.3.1 The Council has contracted with Link Treasury Services for the provision of treasury management advisory services. Link Treasury Services has provided

the following forecast of future Bank Rate and PWLB borrowing rates as at 6 February 2023.

Interest Rate Forecasts								
Bank Rate	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24
Link	4.25%	4.50%	4.50%	4.50%	4.00%	3.75%	3.50%	3.25%
Cap Econ	4.25%	4.50%	4.50%	4.50%	4.25%	4.00%	3.50%	3.00%
5Y PWLB RATE								
Link	4.20%	4.20%	4.10%	4.00%	3.90%	3.80%	3.60%	3.50%
Cap Econ	3.75%	3.65%	3.60%	3.50%	3.45%	3.35%	3.30%	3.25%
10Y PWLB RATE								
Link	4.40%	4.40%	4.30%	4.10%	4.00%	3.90%	3.80%	3.60%
Cap Econ	3.80%	3.70%	3.65%	3.55%	3.50%	3.40%	3.35%	3.30%
25Y PWLB RATE								
Link	4.60%	4.60%	4.50%	4.40%	4.20%	4.10%	4.00%	3.90%
Cap Econ	4.13%	4.00%	3.93%	3.80%	3.75%	3.65%	3.60%	3.55%
50Y PWLB RATE								
Link	4.30%	4.30%	4.20%	4.10%	3.90%	3.80%	3.70%	3.60%
Cap Econ	3.80%	3.80%	3.80%	3.80%	3.75%	3.65%	3.60%	3.55%

2.3.2 In December 2021, the Monetary Policy Committee (MPC) raised the Bank Rate from an all time low of 0.10% to 0.25%. The Bank Rate has then steadily increased to the current rate (as at 6 February 2023) of 4.00%. Link Treasury Services is forecasting that the Bank Rate will increase to 4.50% by June 2023 before falling back slightly in 2024/25.

2.3.3 The current economic outlook and structure of market interest rates and government debt yields have several key treasury management implications:

- In an increasing interest rate environment, overall investment returns in 2023/24 are difficult to forecast, furthermore actual returns will be dependent upon the levels of cash available for investment;
- The policy of delaying new borrowing by running down available cash balances served some of the sovereign Councils well over the last few years. Whilst Westmorland & Furness Council will continue with this approach, this will be carefully monitored to avoid incurring higher borrowing costs in the future, when the Council will not be able to avoid new borrowing to finance new capital expenditure and/or to refinance maturing debt; and
- There is a 'cost of carry' to any new borrowing which causes an increase in the net interest budget, (i.e. incurring a short term revenue cost due to borrowing costs currently being higher than investment returns). As such the proposed strategy continues the measured approach to balancing this short term saving against forecast longer term increased costs, but with a continual review of the underlying interest rates.

2.4 Borrowing Strategy

2.4.1 The Prudential Code only permits the Council to borrow in the long term to finance capital spend. In accordance with this the borrowing strategy details the Council's approach to funding the expected need detailed in the Capital Programme. The Treasury Management function ensures that the Council's cash is managed in accordance with the relevant professional codes and to ensure that sufficient cash is available to fund those plans. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities.

- 2.4.2 The Capital Programme 2023/24, which will be approved by the Shadow Authority Council in March 2023 and reviewed quarterly by Cabinet, is set out in a separate appendix to the Medium Term Financial Strategy report.
- 2.4.3 The Council's prudent borrowing strategy over the past decade has been influenced by the relationship between long and short-term interest rates. Whilst long term borrowing rates are expected to rise very slowly, they are still significantly higher than investment rates. This variance creates a 'cost of carry' for any new borrowing, if the cash borrowed is then temporarily held as investments.
- 2.4.4 This 'cost of carry' has effectively driven the borrowing strategy over the past decade during which the Council has maintained an under-borrowed position (i.e. rather than borrowing externally, the Council borrowed internally using short term cash balances). It is projected that as at 31 March 2023 c. £56.5m of cash balances will be used in lieu of external borrowing.
- 2.4.5 Looking ahead, the Council has loans of £5.0m and £1.0m due to mature in November 2023 and March 2024 respectively. A further loan of £1.0m is due to mature during 2024/25. Consideration will be given as to the affordability of refinancing these loans at or before their maturity dates if interest rates are favourable and the most effective means by which to arrange this borrowing.
- 2.4.6 The Director of Resources (Section 151 Officer) has delegated responsibility within the Constitution for the execution and administration of treasury management decisions including all borrowing, investment or financing decisions, including the use of short-term borrowing as a management tool for cash flow purposes. In accordance with this, the Director of Resources (Section 151 Officer) will continue to monitor this position and may decide to further externalise some of this requirement if it is felt that there are increasing risks relative to budgetary exposure. Aside from rising interest rates another key factor will be the expected use of cash over this period, i.e. predominantly the use of reserves.
- 2.4.7 Holding prudent levels of internal borrowing as proposed above, but keeping this and the market rates of interest under review, will enable the Council to continue to take tactical borrowing decisions by entering into long term loans when rates are comparatively low rather than being forced to refinance the borrowing when interest rates are at a higher rate.
- 2.4.8 Under normal circumstances the main sensitivities of the interest rate forecast are likely to be the two scenarios noted below. Officers will continually monitor market conditions and forecast rates in conjunction with the Council's advisors and:
- *if it was felt that there was a significant risk of a sharp **FALL** in long and short term rates, e.g. due to a marked increase of risks around relapse into recession or of risks of deflation, then long term borrowings will be postponed, and potential rescheduling from fixed rate funding into short term borrowing will be considered.*

- *if it was felt that there was a significant risk of a much sharper **RISE** in long and short term rates than that currently forecast, perhaps arising from a greater than expected increase in world economic activity or a sudden increase in inflation risks, then the portfolio position will be re-appraised with the likely action that fixed rate borrowing will be taken whilst interest rates were still relatively cheap.*

2.4.9 In view of these factors in 2023/24 the Council will implement a strategy of using cash balances for internal borrowing whilst possible, but to also take tactical decisions to take external borrowing where considered appropriate in order to protect against rising interest rates in the future and as required for cash flow purposes. Such decisions are delegated in the Constitution to the Director of Resources (Section 151 Officer) who will approve new borrowing in consultation with the Council's external Treasury Management advisor. Any new long term borrowing will be reported through quarterly reporting to the Cabinet as per the Medium Term Financial Plan.

2.4.10 As noted above, the ability to defer borrowing in this way is also limited by the actual use of reserves and balances (i.e. available cash). During 2023/24, this will be monitored against forecast levels on a regular basis.

2.4.11 In November 2020, the Chancellor announced the current fixed margins for PWLB borrowing rates above the Government's cost of borrowing, as measured by gilt yields. At the same time, a prohibition was introduced to deny access to borrowing from the PWLB for any local authority purchasing assets purely for yield (i.e. commercial projects, particularly property investment). This Strategy confirms that future borrowing will continue to be undertaken in accordance with the Prudential Code.

2.4.12 The table in para 2.3.1 above sets out the current forecast rates for borrowing from the PWLB, and these are summarised in the table below. Should economic conditions lead to an expectation that borrowing rates will rise, then the Council will consider the affordability of externalising borrowing at that time.

	2023/24 (Sep'23)	2024/25 (Sep'24)	2025/26 (Sep'25)
10 years	4.30%	3.70%	3.30%
25 years	4.50%	4.00%	3.50%
50 years	4.20%	3.70%	3.20%

2.5 Policy on Borrowing in Advance of Need

2.5.1 As is the requirement under the Code, the Council will not borrow in advance of need simply to benefit from earning more interest on investing the cash than is being paid on the loan. Any decision to borrow in advance will be within the approved Capital Finance Requirement estimates and then only if value for money can be demonstrated and the cash can be invested securely until it is required.

2.5.2 In determining whether borrowing will be taken in advance of need the Council will;

- ensure that there is a clear link between the capital programme and maturity profile of existing debt which supports taking financing in advance of need;
- ensure that the ongoing revenue implications of the borrowing, and the impact on future plans and budgets have been considered;
- evaluate the economic and market factors which might influence the manner and timing of any decision to borrow;
- consider the merits (or otherwise) of other forms of funding; and
- consider the impact borrowing could have on investment balances if it results in increased exposure to counterparty risk.

2.6 Debt Rescheduling

- 2.6.1 As it is anticipated that short term borrowing rates will be considerably cheaper than longer term fixed interest rates, there may be potential opportunities to generate savings by switching from existing long term debt to short term debt. However, these savings will need to be considered in the light of the current treasury position and the size of the cost of debt repayment (premiums incurred).
- 2.6.2 The reasons for any rescheduling of existing debt to take place will include:
- the generation of cash savings and / or discounted cash flow savings;
 - helping to fulfil the treasury strategy; and
 - to enhance the balance of the portfolio (amend the maturity profile and/or the balance of volatility).
- 2.6.3 The rescheduling options currently available are not considered viable within the current market conditions, but the situation will be kept under constant review.

2.7 Training

- 2.7.1 The Director of Resources (Section 151 Officer) ensures that any Officer involved in the operation of the Treasury Management function, receives appropriate training relevant to their needs to ensure they fully understand their roles and responsibilities. Treasury staff will continue to attend regular courses and seminars provided by its Treasury advisors and CIPFA, and other ad hoc events including treasury software supplier forums.
- 2.7.2 In addition the Director of Resources (Section 151 Officer) ensures that elected Members who have responsibility for scrutinising the Treasury Management Strategy Statement have access to training to give them the appropriate skills to undertake this task.

2.8 Treasury management advisors

- 2.8.1 The Council recognises that there is value in employing external providers of treasury management advisors in order to acquire access to specialist skills and has commissioned Link Treasury Services in that role. However, the Council recognises that responsibility for treasury management decisions remains with the Council at all times.

2.9 Reporting Arrangements

2.9.1 The Council follows the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management which lays down reporting requirements to ensure best practice. The minimum reporting requirements are for three main reports, which incorporate a variety of policies, estimates and actuals as follows:

- An annual Treasury Strategy in advance of the new financial year – (**this report**) which covers the annual Treasury and Investment Strategies, the Treasury and Capital Prudential Indicators and the Minimum Revenue Provision Policy Statement.
- A mid-year Strategy Review – This will update Members with the progress of the capital programme, amending prudential indicators as necessary, and will discuss whether the Treasury Strategy is still appropriate or requires revision.
- An annual review following the end of the year comparing actual activity to the strategy.

2.9.2 In addition to the minimum criteria set by CIPFA, the Cabinet will receive regular treasury management activity reports within the quarterly revenue monitoring reports.

3 ANNUAL INVESTMENT STRATEGY

3.1 The Investment Strategy for 2023/24 covers the investment policy, creditworthiness policy and counterparty selection/limits, interest rates, and reporting.

3.2 The Investment Policy

3.2.1 The Council acts with regard to the Department for Levelling up, Housing and Communities' ("DLUHC") Guidance on Local Government Investments ("the Guidance") and the revised CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes ("the CIPFA TM Code"). The Council's investment priorities will be security first, liquidity second, then return.

3.2.2 In accordance with guidance from the DLUHC and CIPFA, and in order to minimise the risk to investments, the Council applies minimum acceptable credit criteria in order to generate a list of highly creditworthy counterparties which also enables diversification and thus avoidance of concentration risk.

3.2.3 In accordance with the Markets in Financial Instrument Directive II (MiFID II), all local authorities must be classified by financial institutions as a 'retail client' unless they are 'opted up' by firms to an 'elective professional client' status. Being a 'retail client' would result in the Council not being able to access the investment opportunities that it currently uses to implement the Treasury Management Strategy as approved annually by Council. To ensure the Council can continue to deliver on this strategy, the appropriate financial

institutions have opted up the Council to elective professional client status. This approach is consistent with other local authorities with similar Treasury Management strategies. It should be noted that this European Directive will remain in force following the UK's departure from the European Union.

3.3 Creditworthiness Policy and Counterparty Selection

- 3.3.1 The primary principle governing the Council's investment criteria is the security of its investments, although the yield or return on the investment is also a key consideration. After this main principle, the Council will ensure that:
- It maintains a policy covering both the categories of investment types it will invest in, criteria for choosing investment counterparties with adequate security, and monitoring their security. This is set out in the specified and non-specified investment sections below; and
 - It has sufficient liquidity in its investments. For this purpose it will set out procedures for determining the maximum periods for which funds may prudently be committed. These procedures also apply to the Council's prudential indicators covering the maximum principal sums invested.
- 3.3.2 As with previous practice, credit ratings will not be the sole determinant of the quality of an institution and it is important to continually assess and monitor the financial sector in relation to the economic environments in which institutions operate. This total assessment will also take account of information that reflects the opinion of the markets. To this end the Council will continue to engage with its advisors to maintain a monitor on market pricing such as "credit default swaps" and overlay that information on top of the credit ratings.
- 3.3.3 Other information sources used will include, but not be limited to the financial press, share price and other such information pertaining to the banking sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
- 3.3.4 As at December 2022, the access to and availability of information regarding environmental, social, and governance (ESG) aspects within organisations is a fast developing area. This is one of the additional sources of information that will be used as part of the robust scrutiny process on potential counterparties for new investments, as it is important to the Council to avoid the reputational risk and adverse publicity resulting from poor governance. Should two investment options satisfy the security, liquidity and return requirements, and score the same for current creditworthiness, then the option showing the better reputational and / or environmental, social and governance scoring (if available) will be chosen.
- 3.3.5 The end product is a series of credit bands (provided by the Council's independent external advisors) which indicate the relative creditworthiness of counterparties. These bands are used by the Council to determine the recommended counterparty list, which includes limits on both period of investment and maximum value of deposits. These are detailed at 3.8.
- 3.3.6 Rating changes, rating watches (notification of a likely change), and rating outlooks (notification of a possible longer term change) are provided by the advisors as they occur and this information is always considered before dealing.

- 3.3.7 If a downgrade results in the counterparty/investment scheme no longer meeting the Council's minimum criteria, its further use for new investments will be suspended immediately. A risk assessment of the portfolio will immediately be undertaken, to consider other investments placed with the counterparty, to determine the necessity to request their immediate repayment, if possible.
- 3.3.8 The primary focus of the Investment Policy is to provide security of investments and to minimise risk. Investment instruments identified for use in the financial year are listed in 3.7 under the 'specified' and 'non-specified' investments categories.
- 3.3.9 It should be recognised that the criteria outlined within this Investment Strategy apply as and when investments are originally placed. As at 1 April 2023, the Council will have a range of investments placed by sovereign Councils in accordance with the respective Investment Strategy of the relevant sovereign Council at that time. Some of these legacy investments may not be in accordance with the criteria for taking new investments as detailed within this Investment Strategy. These legacy investments will be reviewed in 2023/24 and may be held until maturity but any new investments taken after 1 April 2023 will be compliant with this Strategy.

3.4 Country, Group and Sector limits

- 3.4.1 Due care will be taken to consider the country, group and sector exposure of the Council's investments. In addition:
- Country limits:
 - where the country of registration of an institution has an average credit rating (i.e. an average sovereign credit rating) equal to, or better than that of the UK; it will enable the Council to consider the placement of investments on the same basis applied for UK-registered institutions (i.e. subject to the overarching counterparty criteria as set out at 3.7 and 3.8 below (Specified Investments, Non-Specified Investments and Counterparty Criteria); and
 - where an institution meets the approved counterparty status* but the country of registration has an average credit rating below that of the UK; limit such investments in total to such rated non-UK countries to be no more than 20% or £20m (whichever is the lesser) of the portfolio.
* i.e. it meets the overarching counterparty criteria as set out at 3.7 and 3.8 below (Specified Investments, Non-Specified Investments and Counterparty Criteria).
 - No more than 20% will be placed with any company or group of companies (subject to the overarching requirement with regards to credit ratings as set out at 3.7 and 3.8 below (Specified Investments, Non-Specified Investments and Counterparty Criteria)), and
 - Sector limits will be monitored regularly for appropriateness.

3.5 Investment Strategy

- 3.5.1 Investments will be made with reference to the core cash balance and cash flow requirements and the outlook for short-term interest rates.

3.5.2 **Interest rate outlook:** In December 2021, the Bank of England increased the Base Rate from an all time low of 0.10% to 0.25%. The Bank Rate has steadily increased since this date and is currently at 4.00%. Link Treasury Services, the Council's external Treasury Advisor, is forecasting the rate to increase further to 4.50% by June 2023 before reducing slightly during 2023/24. At March year-ends the interest rates (as at 6 February 2023) are forecast to be:-

- March 2023 4.25%
- March 2024 4.00%
- March 2025 3.00%

3.5.3 It should be noted that these are forecast rates and actual interest rates may differ from these projections. Should interest rates increase sooner than projected, the Council would receive better rates of return on its investments but the rate of new borrowing may also increase. Conversely, should interest rates fall or future forecast increases not materialise, the return on investments will reduce but the cost of borrowing may reduce (or remain low for longer).

3.5.4 The Council's average investment rate (as a combination of investments held by sovereign Council's) as at 30 December 2022 is 3.09%. The bank rate (base rate), currently 4.00%, is the key determinant as to the expected rate of return for the investment portfolio. It is expected that the bank rate will remain relatively low for at least the next 5 years, and is expected to **average** as follows;

- 2023/24 4.40%
- 2024/25 3.30%
- 2025/26 2.60%

3.5.5 In an economic period where bank rates are increasing, the average yield on investments received will increase over time as deals mature, assuming cash balances remain sufficiently high to ensure opportunities for longer term investments. If bank rates are expected to fall, the reverse is true, and investment returns may decrease.

3.5.6 To assess the performance of the investment portfolio in 2023/24, the Council will use the 7 day Sterling Overnight Index Average (SONIA) rate.

3.6 End of year Investment report

3.6.1 At the end of the financial year, the Council will report on its investment activity as part of its Annual Treasury Report.

3.7 Investment instruments – Specified / Non-specified Investments

3.7.1 Specified investments: (All such investments will be sterling denominated, with maturities, meeting the minimum 'high' rating criteria where applicable).

	Minimum allowable Credit Criteria	Use
Debt Management Agency Deposit Facility – UK Government	N/A (Government Backed)	In-house. Max period 6 months.
UK Government Gilts	UK sovereign rating	In-house buy and hold. Max period 5 years.
UK Government Treasury Bills	UK sovereign rating	In-house buy and hold. Max period 5 years.
Gilt Funds	UK sovereign rating	In-house. Liquid.
Deposits - local authorities	High level of security	In-house. Max period of 5 years.
UK Part nationalised Banks (the 'ring-fenced' entity)	Advisor blue category	In house. Maturity per counterparty matrix.
Term deposits – banks and building societies	Advisor green category	In-house. Maturity per counterparty matrix.
Certificates of deposit issued by rated banks and building societies	Advisor green category	In-house. Maturity per counterparty matrix.
Bonds issued by multilateral development banks	AAA	In-house buy and hold. Max period 6 months.
Low Volatility Net Asset Value Money Market Funds (formerly called Money Market Funds)	AAA Credit score of 1	In-house – liquid
Ultra-Short-Dated Bond Funds (formerly called Enhanced Money Market Funds)	AAA Credit score of 1.5	In-house – liquid

3.7.2 In addition to investments as referenced above, the Investment Strategy will also permit any specified investments novated into Westmorland & Furness Council on 1 April 2023 from legacy Councils that were placed in accordance with the TMSS of the respective Council. Any new specified treasury investments taken after 1 April 2023 will be compliant with the Strategy as detailed above.

3.7.3 Non-specified investments: These are any investments which do not meet the specified requirements above.

Non-specified investments have a maximum of £20m in aggregate and include an approved property fund and other approved investment funds as listed below:

Investment Fund	Limit	Use
Approved Local Authority Property Fund (CCLA)	Maximum of 50% of total investments; No maximum maturity period	As determined by S151 Officer
Approved Diversified Income Fund (CCLA)		

Other non-specified investments may include:

1. All specified investments with maturity periods in excess of 1 year;
2. Maturities of ANY period, instruments below.

	Minimum allowable Credit Criteria	Use
Fixed term deposits with variable rate and variable maturities: Structured deposits	Advisor green category	In-house. Maturity per counterparty matrix.

3.7.4 In addition, consideration may be given to offering commercial loans to third parties where the purpose of the loan is to provide community benefit. Such loans would be considered in accordance with the concept of security, liquidity and return. Loans would be made at commercial rates to ensure that such loans would not breach State Aid regulations.

3.7.5 Recipients of this type of investment are unlikely to be a financial institution and therefore unlikely to be subject to a credit rating as outlined in the creditworthiness policy above. In order to ensure security of the Council's capital, financial due diligence must be completed prior to any loan or investment being agreed. The Council will use its external Treasury Management advisors to complete financial checks to ascertain the creditworthiness of the third party and associated risks to the Council. Where deemed necessary, additional guarantees will be sought. This may be via security against assets and/or through guarantees from a parent company.

	Maximum Term:	Maximum Loan:
Third Party Commercial Loans	364 days	£5,000,000 (Maximum of 5% of portfolio in total)

Non-Treasury Investments

3.7.6 The Council recognises that investment in other financial assets taken for non-treasury management purposes requires careful investment management. Such activity includes loans supporting service outcomes and investments in subsidiaries.

3.7.7 In accordance with the TM Code, any investments that are not taken or held for treasury management purposes will be clearly identified and reported in the Capital Strategy detailing their service or commercial purposes including, where relevant, the organisation's risk appetite and specific policies and

arrangements for non-treasury investments. It is recognised that the risk appetite for these activities may differ from that for treasury management.

Investment Properties

- 3.7.8 The Council has 23 Investment properties including retails units and industrial sites held primarily or partially to generate a profit. They are held on the balance sheet in accordance with appropriate accounting policies.

Service Loans

- 3.7.9 The Council holds loans for a number of reasons primarily economic development and investment objectives or to help meet other Council priorities. These are often outside of normal commercial terms and are accounted for as soft loans.

Other Financial Instruments / Longer-duration Investments

- 3.7.10 During 2023/24 the Council may explore other potential financial instruments with a longer duration to increase the return on the Council's cash holdings. Where it is considered that additional financial instruments may be appropriate for the Council, these would be recommended for inclusion in an updated Treasury Management Strategy Statement and Council approval would be sought.

3.8 Counterparty Criteria and Limits

- 3.8.1 The recommended counterparty criteria and limits are detailed below. These limits are applicable as at the time an investment commences.

Bank of England (Debt Management Deposit Account Facility DMADF) - No maximum limit or period.
Other Local Authorities – At the time the deposit is made, up to 20% of portfolio per counterparty, for period of up to 2 years.
Yellow – Low Volatility NAV Money Market Funds (LVMMF) with a matrix credit score of 1 or above. Subject to a maximum of £20m per MMF.
Pink – Ultra-Short-Dated Bond Funds (USDBF) with a matrix credit score of 1.5 or better (i.e. 1, 1.25, or 1.5). Subject to maximum of £20m principal per USDBF (and per counterparty in total with any other MMF held).
Purple – At the time the deposit is made, up to 20% of portfolio per counterparty, for period of up to 2 years. Subject to maximum of £20m principal per banking group.
Blue – Deposit maximum of £25m per banking group for period of up to 1 year. <i>Part-nationalised UK banks, must be the 'ring-fenced' entity.</i>
Orange – At the time the deposit is made, up to 20% of portfolio per counterparty, for period of up to 1 year. Subject to maximum of £20m principal per banking group.

Red – At the time the deposit is made, up to 15% per counterparty for period up to 6 months. Subject to maximum of £15m per banking group.

Green – At the time the deposit is made, up to 10% per counterparty for period up to 100 days. Subject to maximum of £10m per banking group.

4 CAPITAL PLANS AND PRUDENTIAL CODE INDICATORS

4.1 Introduction:

4.1.1 The key objective of the Prudential Code is to provide a framework for local authority capital finance to ensure that:

- capital expenditure plans are affordable and proportionate;
- all external borrowing and other long term liabilities are within prudent and sustainable levels;
- the risks associated with investments for commercial purposes are proportionate to their financial capacity, and;
- treasury management decisions are taken in accordance with professional good practice.

4.1.2 The Prudential Code specifies a range of indicators that must be used, and other factors that must be taken into account. They should be evaluated as a coherent entity, because changes in any one indicator often impact on others. They must also be considered in conjunction with other annual strategic financial plans, such as the annual revenue and capital budgets. The effects that any alternative options in these budgets might have on the indicators must also be considered before approval is given to the final financial strategic plan.

4.1.3 Proposals in the Capital Programme form the basis for the Prudential Indicators.

4.1.4 A schedule of all of the Prudential Indicators is attached at 4.3, a summary of which will be included in the Medium Term Financial Plan (MTFP).

4.2 Prudential Indicators – Affordability and Capital Programme

4.2.1 **Affordability** - These indicators are calculated to help Members assess the overall affordability of the proposed Capital Programme by providing an indication of the impact it will have on the Council's overall resources.

4.2.2 **Capital Programme** - The Council's capital expenditure plans are a key driver to treasury management activity. This prudential indicator is a summary of the Council's draft capital expenditure plans, both those agreed previously, and those forming part of this budget cycle.

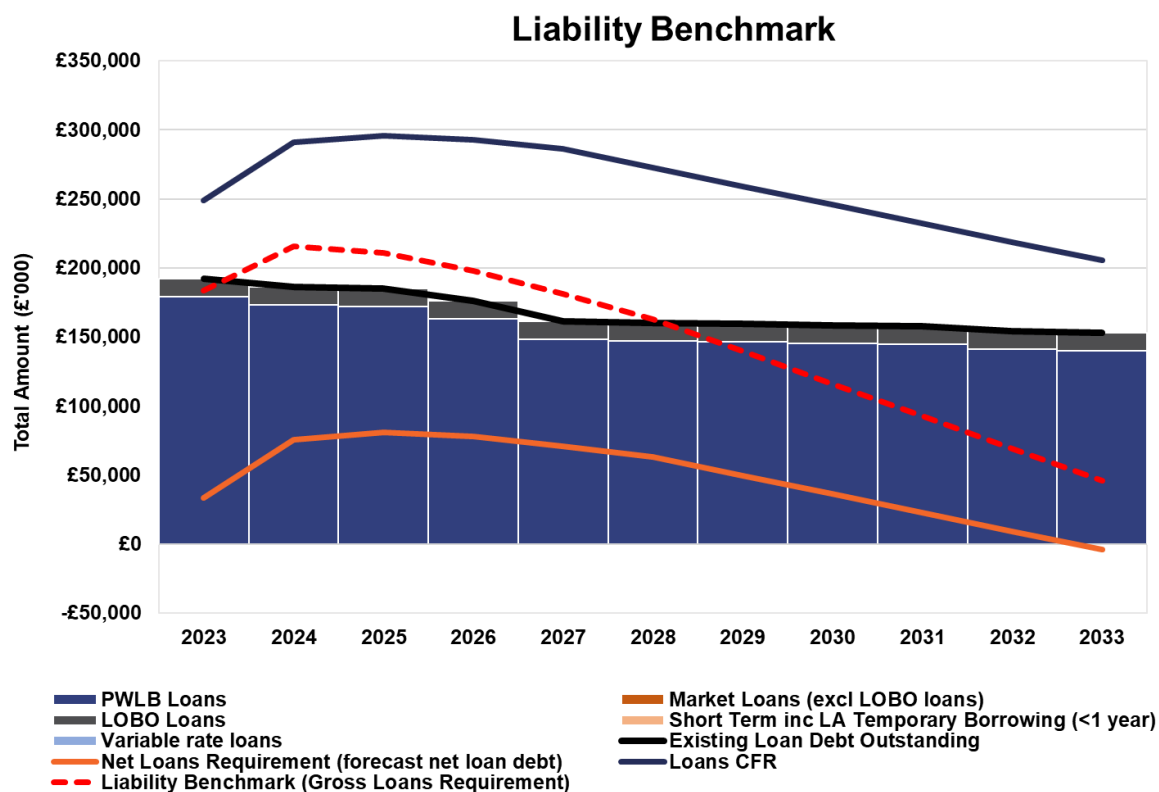
4.2.3 **The Council's Borrowing Need - Capital Financing Requirement** - The Council's Capital Financing Requirement (CFR) is the outstanding capital spend which has not yet been paid for from either revenue or capital resources, such as grants or property sales. It is essentially a measure of the Council's underlying need to borrow. Any capital spend which has not been paid for during the year, will increase the CFR. The CFR does not increase indefinitely,

as the Minimum Revenue Provision (MRP) (which is a statutory annual revenue charge) makes principal repayments in line with the life cycle of the assets financed from borrowing. The Council's gross debt over the next 3 years should not, except in the short term, exceed the estimated Capital Financing Requirement for the next 3 years. Although some flexibility is permitted for limited early borrowing, officers must ensure that long term borrowing is not undertaken for revenue purposes.

- 4.2.4 Following accounting changes in 2009/10 the CFR includes any other long term liabilities (e.g. Public Private Partnerships (PPP), Private Finance Initiatives (PFI), finance leases) brought onto the balance sheet. Whilst this increases the CFR, and therefore the Council's borrowing requirement, these types of scheme include a borrowing facility and so the Council is not required to separately borrow for these schemes. The Council currently has no such schemes within the CFR.
- 4.2.5 **Affordability – Ratio of Financing Costs to Net Revenue Stream** – This indicator shows the full revenue cost of projects in the draft capital programme financed by borrowing.
- 4.2.6 **Authorised Limit** – The Authorised Limit is the statutory limit determined under section 3(1) of the Local Government Act 2003, through which the Government retains an option to control either the total of all councils' plans, or those of a specific council, although this power has not yet been exercised. It represents a control on the absolute maximum level of borrowing and is a key control over treasury activity which ensures that, over the medium term, net borrowing will only be undertaken to finance capital spend. It is set to ensure that external borrowing doesn't exceed the Council's estimated CFR for the 3 years covered by the Medium Term Financial Plan, allowing some flexibility for limited early borrowing for future years where appropriate.
- 4.2.7 The limit reflects the level of borrowing which, while not desired, could be afforded in the short term to allow borrowing to cover for any extraordinary treasury activities. This additional headroom to borrow would be used in exceptional circumstances only.
- 4.2.8 **Limits to Borrowing – Operational Boundary** – This indicator sets the expected maximum amount of borrowing that would under normal circumstances be undertaken at any time during the financial year.
- 4.2.9 **Treasury Management Limits on Activity** – There are three debt related treasury activity limits. Their purpose is to contain the activity of the treasury function within certain limits, thereby managing risk and reducing the impact of an adverse movement in interest rates. However, if these are set to be too restrictive they will impair the opportunities to reduce costs/improve performance.
- 4.2.10 **Liability Benchmark** – During 2021/22 CIPFA consulted on revisions to the CIPFA TM Code and Prudential Code. The aim of the revisions is to strengthen the provisions within the Codes relating to commercial investment, focusing on sustainability and affordability, and to ensure the TM Code remains fit for purpose. The guidance issued by CIPFA requires full implementation of the revised code to be incorporated by local authorities from 2023/24. This

encompasses the inclusion of a new Treasury Management Prudential Indicator – the “Liability Benchmark” in the TMSS for 2023/24.

4.2.11 The Liability Benchmark chart is shown below.



4.3 The Council's Prudential Indicators and Treasury Management Indicators 2023/24

Prudential Indicators are determined under Section 3(1) and (2) of the Local Government Act 2003 and produced in accordance with CIPFA's Prudential Code. The Prudential Indicators to 2027/28 are detailed below.

		2023/24	2024/25	2025/26	2026/27	2027/28
PRUDENTIAL INDICATORS - Affordability		Estimated				
		£m	£m	£m	£m	£m
1	Estimates of proposed capital expenditure (excludes capitalisation directive and HRA)	102.003	65.209	30.170	22.962	21.638
	Estimates of proposed HRA capital expenditure	2.161	2.161	2.161	2.161	2.161
	Total	104.164	67.370	32.331	25.123	23.799
	Estimates of proposed capital expenditure funded by prudential borrowing (includes capitalisation directive)	51.088	16.465	9.668	6.400	5.578
	The current estimates of capital expenditure for the five forward years to 2027/28.					
2	Capital Financing requirement (CFR) General Fund (includes capitalisation directive)	£m	£m	£m	£m	£m
		276.071	281.815	279.722	273.829	266.691
	Capital Financing requirement (CFR) for HRA	14.758	13.941	13.124	12.307	11.490
	Total - the borrowing need	290.829	295.756	292.846	286.136	278.181
	The Capital financing requirement indicator is a measure of the Council's underlying need to borrow for a capital purposes.					
3	Ratio of Finance costs to Net Revenue Stream	%	%	%	%	%
		4.71%	7.06%	7.34%	7.41%	7.35%
		This indicator shows the proportion of income received from grant and Council Tax that is spent on paying for the consequences of borrowing to fund capital borrowings.				

	PRUDENTIAL INDICATORS - Prudence	2023/24	2024/25	2025/26	2026/27	2027/28
4	Authorised limit for external debt	Proposed				
		£m	£m	£m	£m	£m
		Borrowing	318	324	322	316
		Other Long Term Liabilities	135	135	135	135
		Total	453	459	457	451
		The Authorised Limit and Operational Boundary are the monitoring tools against which the actual external borrowing of the Council will be managed. They are based on a prudent but not worst case scenario and include an allowance for unusual or unexpected cash flow movements but not catastrophic events.				

5	Operational boundary for external debt	2023/24	2024/25	2025/26	2026/27	2027/28
		Proposed				
		£m	£m	£m	£m	£m
	Borrowing	293	299	297	291	284
	Other Long Term Liabilities	125	125	125	125	125
	Total	418	424	422	416	409
	The Council is also requested to approve the Operational Boundaries for External Borrowing for the next five years as shown. This boundary is lower than the Authorised limit because it excludes the impact of unusual or unexpected cash flows.					

6	Upper Limit on Net Sums Borrowed	2023/24	2024/25	2025/26	2026/27	2027/28
		Proposed				
		£m	£m	£m	£m	£m
	Fixed Interest Rates	293	299	297	291	284
	Variable Interest Rates	100	100	100	100	100

7	Upper Limit for total principal sums invested for over 1 year (per maturity dates)	Lower of £20m or 20% of the portfolio at any time during the financial year			
	The purpose of this indicator is to ensure that the Council has protected itself against the risk of loss arising from the need to seek early redemption of principal sums invested. Only core cash will be invested for periods greater than 1 year.				

8	Maturity Structure of fixed interest rates borrowing	Upper	Lower	Opening 01/04/23	Forecast 31/03/24
	Under 12 months	30%	0%	3.1%	0.5%
	12 months to 2 years	40%	0%	0.5%	4.8%
	2 years to 5 years	40%	0%	13.0%	9.1%
	5 years to 10 years	40%	0%	3.8%	3.7%
	10 years and above	100%	100%	79.6%	81.9%
	The maturity of borrowing is determined by the earliest date on which the lender can require payment. The indicator is designed to exercise control over the Council having large concentrations of fixed rate debt needing to be replaced at any one time.				

5 MINIMUM REVENUE PROVISION (MRP) POLICY STATEMENT

- 5.1 The Council is required to pay off an element of the accumulated General Fund capital spend each year (the Capital Financing Requirement (CFR)) through a revenue charge (the minimum revenue provision - MRP), although it is also allowed to undertake additional voluntary payments if required (voluntary revenue provision - VRP).
- 5.2 Department for Levelling up, Housing and Communities (DLUHC) regulations the full Council to approve an MRP Statement in advance of each year. A variety of options are provided to councils, so long as there is a prudent provision.
- 5.3 The Minimum Revenue Provision (MRP) policy for 2023/24 is based on the legacy policies from sovereign Councils as detailed below.
- 5.4 The Council will undertake a review of its MRP policy during 2023/24 to develop a consolidated policy fit for purpose for the new Council. It is expected that any proposed amendments to the following policy would be approved by Council during 2023/24.
- 5.5 The Council is recommended to approve the following MRP Statement:
- 5.6 For Capital Spend incurred by Westmorland & Furness Council:
- **In the case of capital spend financed by “supported” borrowing** this will be charged on a 2% straight line basis, net of “Adjustment A”. This ensures that the debt will be repaid within 50 years.
 - **In the case of all capital spend financed by Prudential Borrowing;** this will be subject to MRP under *option 3: Asset life method – equal instalments charged over the estimated life of the asset*. MRP will be based on the estimated life of the assets, in accordance with the regulations (this option must be applied for any expenditure capitalised under a Capitalisation Directive).

5.6.1 Estimated life periods will be determined under delegated powers in accordance with the Council's Accounting Policy on depreciation of assets. To the extent that expenditure is not on the creation of an asset and is of a type that is subject to estimated life periods that are referred to in the guidance, these periods will generally be adopted by the Council. However, the Council reserves the right to determine useful life periods and prudent MRP in exceptional circumstances where the recommendations of the guidance would not be appropriate.

5.6.2 As some types of capital expenditure incurred by the Council are not capable of being related to an individual asset, asset lives will be assessed on a basis which most reasonably reflects the anticipated period of benefit that arises from the expenditure. Also, whatever type of expenditure is involved, it will be grouped together in a manner which reflects the nature of the main component of expenditure and will only be divided up in cases where there are two or more major components with substantially different useful economic lives.

5.7 For Capital Spend previously incurred by Cumbria County Council:

- **In the case of capital spend incurred before 1 April 2008 and spend financed by "supported" borrowing in all the following years;** from 1 April 2009 this will be charged on a 2% straight line basis, net of "Adjustment A". This ensures that the debt will be repaid within 50 years.
- **In the case of all capital spend financed by Prudential Borrowing;** this will be subject to MRP under option 3: Asset life method – equal instalments charged over the estimated life of the asset. MRP will be based on the estimated life of the assets, in accordance with the regulations (this option must be applied for any expenditure capitalised under a Capitalisation Directive).
- Repayments included in annual **Public, Private Partnerships (PPP), Public Finance Initiative (PFI) or finance leases** are applied as MRP.

5.8 For Capital Spend previously incurred by Barrow Borough Council:

5.8.1 For capital expenditure incurred before 1 April 2008 or which in the future will be Supported Capital Expenditure, the MRP policy will be:

- The MRP charge in relation to capital expenditure incurred prior to 1 April 2008 where the expenditure was funded by either supported or unsupported borrowing will be 1/50th of the balance remaining at the 31st March 2016.

5.8.2 From 1 April 2008 for all unsupported borrowing the MRP policy will be:

- Asset life method – MRP will be based on the estimated life of the assets, in accordance with the proposed regulations (this option must be applied for any expenditure capitalised under a Capitalisation Directive) (option 3).

5.8.3 These options provide for a reduction in the borrowing need over approximately the asset's life.

5.8.4 There is no requirement on the HRA to make a minimum revenue provision but there is a requirement for a charge for depreciation to be made (although there are Treasury Management Strategy Statement 2022-2023 transitional arrangements in place). The HRA Business Plan under self-financing includes a voluntary revenue provision to repay the debt on the account.

5.9 For Capital Spend previously incurred by Eden District Council:

5.9.1 Eden Council generally apply the asset life method to determine its minimum revenue provision. DHULC guidance suggests maximum asset lives of 40 or 50 years for property and land respectively. Any MRP will be calculated with this in mind, but the Council retains the option to use a shorter or longer period where there is evidence to support that this is reasonable and prudent.

5.9.2 Minimum revenue provision which arises as a result of capitalising leases or lease type arrangements will match the annual principal repayment for the associated liability.

5.9.3 When a loan is granted that results in capital expenditure, the Council will retain the option to treat repayments of principal as satisfying the requirement for making prudent provision, subject to assessment on a case-by-case basis.

5.9.4 Any MRP relating to expenditure capitalised under statute will be in line with the charge periods recommended by DHULC.

5.10 For Capital Spend previously incurred by South Lakeland District Council:

5.10.1 Within South Lakeland District Council capital expenditure incurred before 1 April 2008 or for any Supported Capital Expenditure, the MRP policy will be:

- Previous practice - MRP will follow the practice outlined in former CLG regulations (option 1); this option provides for an approximate 4% reduction in the borrowing need (CFR) each year on eligible debt.

5.10.2 For all unsupported borrowing after 1 April 2008 (including Private Finance Initiative and finance leases) the MRP policy will be:

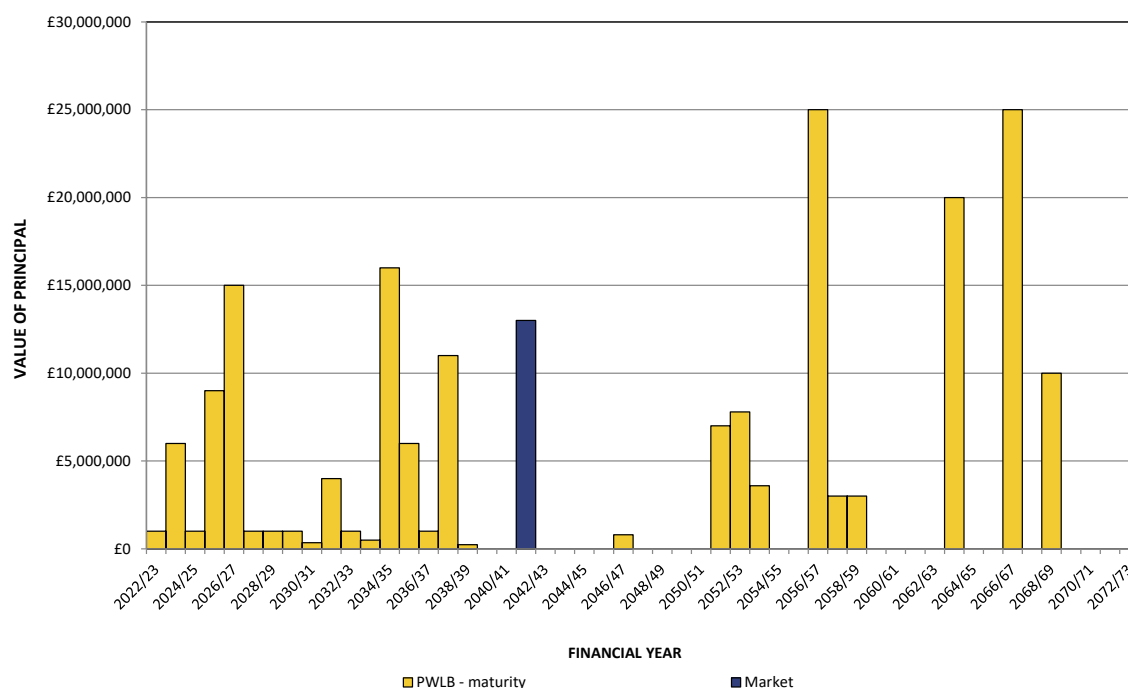
- Asset Life Method – MRP will be based on the estimated life of the assets, in accordance with the proposed regulations (this option must be applied for any expenditure capitalised under a Capitalisation Directive). This option provides for a reduction in the borrowing need over approximately the asset's life. This method allows for annual payment to be calculated as equal instalments or set as an annuity (increasing payments) over the life of the asset. The exact repayment calculation will be determined on a case by case basis.
- For Finance leases, the MRP will be calculated to match the capital repayment identified within the annual lease payments.

5.10.3 For assets under constructions MRP will not be applied until the earlier of entering external borrowing or when the asset comes into use. However if

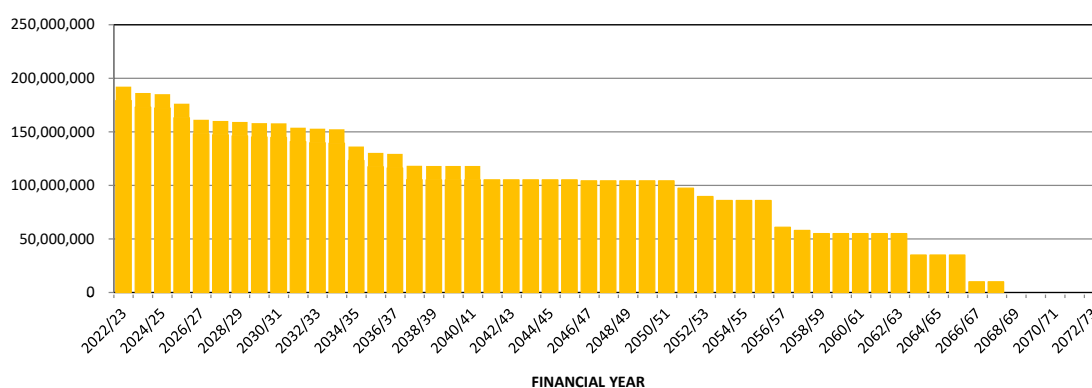
there is expected to be a significant delay between expenditure and the asset coming into use then we will consider, on a case by case basis, applying MRP sooner.

Long term borrowing (Debt Portfolio from Sovereign Councils) at 31 December 2022

Current Maturity Profile



Cumulative Debt Profile to Maturity



Note: Lender Option Borrower Options (LOBOs) are long term 'market loans' (i.e. a loan from a bank for a fixed period repaid at maturity). The interest rate in the initial periods of these loans is at a discount to the market rate. The lender has the option to change the terms, at which point the Council has the option to repay the loan early. Due to this, the loans are classed as 'variable' rate.

The LOBOs total £13m (6.7%) of the Council's total long term borrowing as at 31 December 2022.

Westmorland & Furness Council debt portfolio detail from Sovereign Councils
at 31 December 2022:

Sovereign Council	Lender	Original Loan Start Date	Maturity Date	Repayment Type (i.e. at Maturity, Annuity etc)	Debt attributable to Westmorland & Furness Council (£)	Interest Rate (%)
Barrow BC	PWLB	28/03/2012	28/03/2023	Maturity	£1,000,000	2.56
Cumbria CC	PWLB	04/05/1995	15/11/2023	Maturity	£5,000,000	8.50
Barrow BC	PWLB	28/03/2012	28/03/2024	Maturity	£1,000,000	2.70
Barrow BC	PWLB	28/03/2012	28/03/2025	Maturity	£1,000,000	2.82
Cumbria CC	PWLB	14/11/2001	14/11/2025	Maturity	£3,000,000	4.50
Cumbria CC	PWLB	29/05/2003	15/11/2025	Maturity	£5,000,000	4.45
Barrow BC	PWLB	28/03/2012	28/03/2026	Maturity	£1,000,000	2.92
Cumbria CC	PWLB	14/11/2001	13/11/2026	Maturity	£14,000,000	4.50
Barrow BC	PWLB	28/03/2012	28/03/2027	Maturity	£1,000,000	3.01
Barrow BC	PWLB	28/03/2012	28/03/2028	Maturity	£1,000,000	3.08
Barrow BC	PWLB	28/03/2012	28/03/2029	Maturity	£1,000,000	3.15
Barrow BC	PWLB	28/03/2012	28/03/2030	Maturity	£1,000,000	3.21
Barrow BC	PWLB	28/03/2012	28/03/2031	Maturity	£350,000	3.26
Barrow BC	PWLB	21/11/2005	01/10/2031	Maturity	£4,000,000	4.25
Barrow BC	PWLB	28/03/2012	28/03/2033	Maturity	£1,000,000	3.34
Barrow BC	PWLB	28/03/2012	28/03/2034	Maturity	£500,000	3.37
Cumbria CC	PWLB	20/12/2004	15/05/2034	Maturity	£16,000,000	4.50
Barrow BC	PWLB	24/10/2005	01/10/2035	Maturity	£6,000,000	4.45
Barrow BC	PWLB	28/03/2012	28/03/2037	Maturity	£1,000,000	3.44
Cumbria CC	PWLB	10/12/2007	15/11/2037	Maturity	£10,000,000	4.49
Barrow BC	PWLB	28/03/2012	28/03/2038	Maturity	£1,000,000	3.46
Barrow BC	PWLB	28/03/2012	28/03/2039	Maturity	£239,000	3.47
Cumbria CC	FMS Wertmanagement	25/01/2002	27/01/2042	Maturity	£13,000,000	4.73
South Lakeland DC	PWLB	25/08/2006	29/03/2047	Maturity	£800,000	4.25
Barrow BC	PWLB	07/08/2006	01/10/2051	Maturity	£4,000,000	4.35
South Lakeland DC	PWLB	04/01/2008	29/03/2052	Maturity	£3,000,000	4.42
Barrow BC	PWLB	10/10/2006	01/04/2052	Maturity	£4,794,734	4.10
South Lakeland DC	PWLB	02/08/2007	29/09/2052	Maturity	£3,000,000	4.55
Barrow BC	PWLB	12/06/2007	01/04/2053	Maturity	£3,595,000	4.75
Cumbria CC	PWLB	08/03/2007	15/05/2056	Maturity	£25,000,000	4.25
South Lakeland DC	PWLB	07/05/2008	29/03/2058	Maturity	£3,000,000	4.43
South Lakeland DC	PWLB	09/10/2008	29/09/2058	Maturity	£3,000,000	4.36
Cumbria CC	PWLB	10/06/2019	10/06/2063	Maturity	£20,000,000	2.16
Cumbria CC	PWLB	28/03/2018	28/03/2067	Maturity	£25,000,000	2.32
Cumbria CC	PWLB	31/05/2018	31/05/2068	Maturity	£10,000,000	2.25
Total:					£193,278,734	3.84

Note: The FMSWERTM borrowing above relates to market loans with FMS Wertmanagement Bank Germany. Initially taken from Depfa Bank Plc (Dublin) and subsequently transferred by the lender to FMS.

Westmorland & Furness Council Investment Portfolio - from Sovereign Councils as at 31 December 2022

The Council's investment portfolio (comprised of the investment portfolios from sovereign Councils) with the average deposit rate as at 31 December 2022 is shown below. There will be a final list confirmed from 1 April 2023.

The Council's investment strategy is to first provide security and adequate liquidity, before considering optimising investment return. The aim is for an appropriate balance of instant access, short-term investments and longer, three to twelve month deposits (earning higher rates). The Council is committed to this policy but it must be acknowledged that it lowers the potential interest rate available.

Sovereign Council	Counterparty	Deposit Type	Start Date	Maturity Date	Interest Rate at 31/12/22 (%)	Principal (£)	Investments attributable to Westmorland & Furness Council (£)*
Specified Treasury Investments Compliant with Westmorland & Furness Council Investment Strategy							
Cumbria CC	AUSTRALIA AND NEW ZEALAND BANK	Fixed Term Deposit	06/04/2022	06/01/2023	1.68	5,000,000	2,100,000
Cumbria CC	SANTANDER UK	Fixed Term Deposit	12/07/2022	12/01/2023	2.04	5,000,000	2,100,000
South Lakeland DC	Coventry BS	Fixed Term Deposit	25/07/2022	19/01/2023	1.85	1,000,000	1,000,000
Cumbria CC	NATIONAL BANK OF CANADA	Fixed Term Deposit	25/07/2022	25/01/2023	2.37	10,000,000	4,200,000
South Lakeland DC	Sumitomo Mitsui	Fixed Term Deposit	05/08/2022	27/01/2023	2.30	1,000,000	1,000,000
South Lakeland DC	Standard Chartered	Fixed Term Deposit	05/08/2022	27/01/2023	2.37	1,000,000	1,000,000
Cumbria CC	AUSTRALIA AND NEW ZEALAND BANK	Fixed Term Deposit	04/05/2022	03/02/2023	1.99	5,000,000	2,100,000
Cumbria CC	NATIONAL WESTMINSTER BANK	Fixed Term Deposit	09/02/2022	09/02/2023	1.33	5,000,000	2,100,000
Cumbria CC	LLOYDS BANK CORPORATE MARKETS	Fixed Term Deposit	11/11/2022	10/02/2023	3.58	5,000,000	2,100,000
South Lakeland DC	Goldman Sachs	Fixed Term Deposit	15/08/2022	15/02/2023	2.53	2,000,000	2,000,000
South Lakeland DC	Sumitomo Mitsui	Fixed Term Deposit	15/11/2022	15/02/2023	3.45	2,000,000	2,000,000
Cumbria CC	GOLDMAN SACHS INTERNAT'L BANK	Fixed Term Deposit	17/08/2022	16/02/2023	2.73	5,000,000	2,100,000
Cumbria CC	BAYERISCHE LANDESBANK	Fixed Term Deposit	22/08/2022	22/02/2023	2.82	5,000,000	2,100,000
Eden DC	DMADF	Fixed Term Deposit	28/11/2022	24/02/2023	3.12	860,000	860,000
South Lakeland DC	Suffolk County Council	Fixed Term Deposit	01/09/2022	24/02/2023	2.35	2,000,000	2,000,000
Cumbria CC	WEST DUNBARTONSHIRE COUNCIL	Fixed Term Deposit	26/08/2022	27/02/2023	2.45	5,000,000	2,100,000
Cumbria CC	GOLDMAN SACHS INTERNAT'L BANK	Fixed Term Deposit	30/08/2022	28/02/2023	3.09	5,000,000	2,100,000
Cumbria CC	AUSTRALIA AND NEW ZEALAND BANK	Fixed Term Deposit	04/08/2022	03/03/2023	2.52	10,000,000	4,200,000
Cumbria CC	LANDESBANK HESSEN-THUR LONDON	Fixed Term Deposit	06/10/2022	06/03/2023	3.92	5,000,000	2,100,000
South Lakeland DC	Yorkshire BS	Fixed Term Deposit	07/11/2022	06/03/2023	3.15	2,000,000	2,000,000
Cumbria CC	BAYERISCHE LANDESBANK	Fixed Term Deposit	12/09/2022	10/03/2023	3.28	5,000,000	2,100,000
South Lakeland DC	Coventry BS	Fixed Term Deposit	25/10/2022	24/03/2023	3.31	1,000,000	1,000,000
South Lakeland DC	Standard Chartered	Fixed Term Deposit	01/12/2022	24/03/2023	3.70	1,000,000	1,000,000
Cumbria CC	NATIONAL WESTMINSTER BANK	Fixed Term Deposit	26/09/2022	27/03/2023	4.35	10,000,000	4,200,000
Cumbria CC	NATIONAL WESTMINSTER BANK	Fixed Term Deposit	28/10/2022	27/03/2023	3.60	5,000,000	2,100,000
Cumbria CC	SANTANDER UK	Fixed Term Deposit	29/09/2022	29/03/2023	4.32	5,000,000	2,100,000
Cumbria CC	STANDARD CHARTERED BANK - SUST	Fixed Term Deposit	30/09/2022	30/03/2023	4.54	5,000,000	2,100,000
Eden DC	Barclays bank	Fixed Term Deposit	28/07/2022	31/03/2023	2.15	1,000,000	1,000,000
Eden DC	DMADF	Fixed Term Deposit	13/10/2022	31/03/2023	3.49	1,275,000	1,275,000
Cumbria CC	ABERDEEN CITY COUNCIL	Fixed Term Deposit	08/12/2022	09/05/2023	3.48	2,500,000	1,050,000
Cumbria CC	ABERDEEN CITY COUNCIL	Fixed Term Deposit	08/12/2022	09/05/2023	3.48	2,500,000	1,050,000
Cumbria CC	LANDESBANK HESSEN-THUR LONDON	Fixed Term Deposit	13/12/2022	13/06/2023	4.02	5,000,000	2,100,000
South Lakeland DC	Stockport MBC	Fixed Term Deposit	20/06/2022	19/06/2023	1.25	5,000,000	5,000,000
Barrow BC	Medway Council	Fixed Term Deposit	29/09/2022	29/06/2023	3.90	3,000,000	3,000,000
Barrow BC	West Dunbartonshire	Fixed Term Deposit	25/10/2022	25/07/2023	3.90	4,000,000	4,000,000
South Lakeland DC	Uttlesford District Council	Fixed Term Deposit	13/09/2022	12/09/2023	3.00	3,000,000	3,000,000
South Lakeland DC	Darlington BC	Fixed Term Deposit	27/09/2022	26/09/2023	3.00	2,000,000	2,000,000
Cumbria CC	LANDESBANK HESSEN-THUR LONDON	Fixed Term Deposit	20/12/2022	29/09/2023	4.23	5,000,000	2,100,000
Cumbria CC	ABERDEEN STANDARD MMF	Money Market Fund	N/A	N/A	3.28	8,500,000	3,570,000
Cumbria CC	BNP PARIBAS MMF INSTICASH	Money Market Fund	N/A	N/A	3.45	18,300,000	7,686,000
Cumbria CC	DEUTSCHE MMF MANAGED STERLING	Money Market Fund	N/A	N/A	3.19	15,500,000	6,510,000
Eden DC	Royal London Enhanced Cash Plus Fund	Enhanced Cash Plus Fund		Not Set	1.80	970,629	970,629
Eden DC	Payden & Rygel Sterling Reserve Fund	Sterling Reserve Fund		Not Set	2.24	971,219	971,219
South Lakeland DC	CCLA	Money Market Fund			3.31	7,000,000	7,000,000
South Lakeland DC	Blackrock	Money Market Fund			3.21	4,250,000	4,250,000
South Lakeland DC	Federated	Money Market Fund			3.26	9,150,000	9,150,000
							121,542,847

Sovereign Council	Counterparty	Deposit Type	Start Date	Maturity Date	Interest Rate at 31/12/22 (%)	Principal (£)	Investments attributable to Westmorland & Furness Council (£)*
Specified Treasury Investments Non-Compliant with Westmorland & Furness Council Investment Strategy							
Barrow BC	Cambridge Building Society	Fixed Term Deposit	24/06/2022	04/01/2023	1.85	2,000,000	2,000,000
South Lakeland DC	Newcastle BS	Fixed Term Deposit	05/07/2022	05/01/2023	1.78	2,000,000	2,000,000
Barrow BC	Monmouthshire Building Society	Fixed Term Deposit	26/01/2022	25/01/2023	0.65	2,000,000	2,000,000
Barrow BC	Monmouthshire Building Society	Fixed Term Deposit	07/02/2022	06/02/2023	0.98	2,000,000	2,000,000
Barrow BC	National Counties Building Society	Fixed Term Deposit	24/06/2022	24/03/2023	2.20	2,000,000	2,000,000
Barrow BC	Mansfield Building Society	Fixed Term Deposit	05/12/2022	30/03/2023	3.30	2,000,000	2,000,000
Barrow BC	Principality Building Society	Fixed Term Deposit	15/06/2022	14/06/2023	2.00	1,000,000	1,000,000
Barrow BC	Progressive Building Society	Fixed Term Deposit	20/09/2022	20/06/2023	3.15	3,000,000	3,000,000
Barrow BC	Mansfield Building Society	Fixed Term Deposit	21/12/2022	21/06/2023	3.90	2,000,000	2,000,000
Barrow BC	Cambridge Building Society	Fixed Term Deposit	23/09/2022	23/06/2023	3.30	2,000,000	2,000,000
Barrow BC	Newcastle Building Society	Fixed Term Deposit	23/09/2022	23/06/2023	3.30	2,000,000	2,000,000
Barrow BC	National Counties Building Society	Fixed Term Deposit	20/10/2022	20/07/2023	3.85	2,000,000	2,000,000
Barrow BC	Furness Building Society	Fixed Term Deposit	22/07/2022	21/07/2023	2.50	2,000,000	2,000,000
Barrow BC	Saffron Building Society	Fixed Term Deposit	13/09/2022	12/09/2023	3.35	1,000,000	1,000,000
Barrow BC	Newcastle Building Society	Fixed Term Deposit	12/10/2022	11/10/2023	4.45	2,000,000	2,000,000
Barrow BC	Saffron Building Society	Fixed Term Deposit	14/12/2022	13/12/2023	4.18	3,000,000	3,000,000
							32,000,000
Non Specified Investments							
Eden DC	CCLA Diversified Income Fund	Diversified Income fund		Not Set	2.48	917,792	917,792
Eden DC	CCLA LAMIT	LAMIT Fund		Not Set	5.50	4,173,965	4,173,965
							5,091,756
Total Treasury Investments at 31 December 2022					3.09		158,634,604
Non Treasury Investments							
Eden DC	AHIF Eden HA Lonsdale Ct	Reducing Balance	05/06/2017	02/06/2042	4.50	108,592	108,592
Eden DC	AHIF Eden HA Brent Rd	Reducing Balance	31/01/2018	31/01/2043	4.50	158,103	158,103
Eden DC	AHIF Eden HA Lonsdale Ct	Reducing Balance	29/03/2018	29/03/2043	4.50	275,520	275,520
Eden DC	Heart of Cumbria Ltd	Loans	Various	26/06/2049		2,567,000	2,567,000
Eden DC	Enterprise Answers	Loans	19/03/2015			250,000	250,000
Eden DC	Heart of Cumbria Ltd	Share capital				1,000,000	1,000,000
Total Non Treasury Investments:							4,359,215

* Cumbria County Council investments as at 31 December 2022 have been allocated as 43% to Westmorland & Furness Council; 52% to Cumberland Council; and 5% to Cumbria Commissioner Fire & Rescue Service.

Locality Boards Devolved Budgets

Budget 2023/24

Appendix E

	Barrow £	Eden £	South Lakeland £	TOTAL Allocation £
General Provision Allocation				
2022/23 notional base budget - General Provision	53,068	42,750	83,430	179,248
Population change - General Provision	132	643	(775)	0
2023/24 General Provision allocation	53,200	43,393	82,655	179,248
0-19 Sevices Allocation				
2022/23 notional base budget - 0-19 Services	57,622	39,569	77,888	175,079
Population change - 0-19 Services	(26)	1,579	(1,553)	0
2023/24 0-19 Services Allocation	57,596	41,148	76,335	175,079
Additional 11-19 Universal Services Allocation	25,042	17,016	32,428	74,486
Total for Discretionary Budget	135,838	101,557	191,418	428,813
Money Advice	57,060	34,870	47,550	139,480
Non Highways Revenue Total	192,898	136,427	238,968	568,293
Highways Revenue				
2023/24 base budget - Highways Revenue	512,000	556,000	932,000	2,000,000
Highways Revenue Total	512,000	556,000	932,000	2,000,000
Total proposed Revenue Budget allocations 2023/24	704,898	692,427	1,170,968	2,568,293

CABINET GUIDANCE TO LOCALITY BOARDS

Highways Revenue

This budget exists to deliver Locality highways schemes. These schemes could include street lighting, drainage clearing, traffic calming, sign cleaning and white line painting. Locality Boards may set their own programme of maintenance provided it provides a safe and reliable highway network including lighting infrastructure. It is recommended that a programme of work is set at the start of the financial year.

Virement: This budget **may not** be vired to other Locality Board Areas but can be supplemented by other budgets.

General Budget

This can be used for any budget area including Community grants.

Applicants must be a constituted group.

Virement: This budget **may be** vired to other Locality Board budget areas or can be supplemented by other budgets.

0-19 Budget

The Locality Board 0-19 budget is available for Locality Boards to allocate within their areas in order to support positive activities, both targeted and mainstream, designed to improve outcomes for children and young people and reduce inequalities.

In allocating funds from this budget, councillors should satisfy themselves that projects address **at least one** of the following criteria:

- Providing access to play, recreational, leisure or outdoor activities.
- Providing access to care or educational activities.
- Providing access to safe and enjoyable places for children and young people to go.
- Providing access to holiday, weekend or out of school activities.
- Enabling children and young people's involvement and participation e.g. forum, youth council, engagement, empowerment, decision-making.
- Supporting children and young people to take part in volunteering or community action.

In addition, applicants for funding from this grant should evidence a commitment to Health, Safety and Risk Management; Equality and Diversity; Safeguarding; Financial Management; and sound Governance.

Applicants must be a constituted group.

Ineligibility

Funding from this budget may not be used to support loan repayments, finance redundancies or debts, or for retrospective applications.

Virement: This budget **may be** vired to other Locality Board budget areas and can be supplemented by other budgets.

Additional 11-19 Universal Services Allocation

The Locality Board additional 11-19 Universal Services budget is available to provide universal open access services for 11-19 year olds.

Applicants must be a constituted group.

Virement: This budget **may be** vired to other Locality Board budget areas and can be supplemented by other budgets.

Money Advice

To provide for the contract payments and services provided.

Virement: These budgets **may not** be vired to other Locality Board budget areas

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Westmorland & Furness Council

Senior Leadership Pay Policy Statement

Introduction and Purpose

Under section 112 of the Local Government Act 1972, local authorities have the power to appoint officers on such reasonable terms and conditions as the authority thinks fit. This Senior Leadership Pay Policy Statement (the "statement") sets out Westmorland & Furness Council pay policy in accordance with the requirements of the Localism Act 2011.

This is an interim Pay Policy Statement, including details relating to senior leadership posts. This statement will be updated following agreement of the pay and grading structure for new appointments to other grades in the Council.

The purpose of the statement is to provide transparency with regard to the Council's approach to setting the pay of Senior Leaders (as listed in Tables 1 and 2) by identifying:

- The methods by which salaries are determined
- The detail and level of remuneration for Senior Leadership roles
- The responsibility of the Shadow Council to ensure that the provisions set out in this statement are applied consistently throughout the Council

Definitions

Chief Officer refers to the following roles in Westmorland & Furness Council.

Table 1

Definition under the Localism Act 2011	Post Held at Westmorland & Furness Council	Post Tier and Level
The Head of Paid Service	Chief Executive Officer	Chief Executive
The Monitoring Officer	Chief Legal and Monitoring Officer	Tier 3, Level 2
Section 151 Officer	Director Resources (s151 Officer) (Director Level)	Tier 2

Statutory Chief Officers	Director of Public Health Director – Adult Social Care Director – Children’s Services	Tier 3, Level 1 Tier 2 Tier 2
Non-Statutory Officers	Assistant Chief Executive Director – Enabler Services Director – Thriving Places Director – Thriving Communities	Tier 3, Level 1 Tier 2 Tier 2 Tier 2

Other senior leadership posts, refers to all senior leadership roles at Tiers 2 and 3 in the Council that are not Chief Officer posts. The following table lists these roles:

Table 2

Level	Westmorland and Furness Council
Tier 3, Level 2	Assistant Director – Customer and Digital Assistant Director – HR/OD Assistant Director – ICT Assistant Director – Finance Assistant Director – Commissioning and Procurement Assistant Director – Corporate Assets, Fleet and Capital Programme Assistant Director – Inclusion and Growth Assistant Director – Sustainable Transport and Highways Assistant Director – Housing Assistant Director – Operations (Adult Social Care) Assistant Director – Service Provision (Adult Social Care) Assistant Director – Education and Inclusion Assistant Director – Children and Families
Tier 3, Level 3	Assistant Director – Climate and Natural Environment Assistant Director – Waste and Environmental Services Assistant Director – Safe and Strong Communities Assistant Director – Community Infrastructure Assistant Director – Quality, Resources and Transformation (Adult Social Care) Assistant Director – Quality, Resources and Transformation (Children’s Services)

Tiers refer to the reporting line for the role and **Levels** refers to the different size and level of roles within Tier 3 for the senior leadership pay and grading structure.

Decisions on Pay

When recruiting to all posts the Council takes full and proper account of all provisions of relevant employment law.

National pay frameworks are not specified for Chief Officers, and so the Council as an organisation will make the final decisions in determining the remuneration levels in accordance with the Council's constitution. Such determination takes into account the need to ensure value for money in respect of the use of public expenditure, balanced against the need to recruit and retain employees who can make the Council an effective and efficient organisation that delivers the best possible services for the people of Westmorland & Furness Council within its available resources.

The determination of the remuneration to be offered to any newly appointed Chief Executive, Section 151 Officer and Monitoring Officer is determined by the Full Shadow Council.

The Senior Appointments Committee is responsible for determining the terms and conditions for other Chief Officer posts

Responsibility for new appointments and remuneration packages for other Senior Leadership posts will be the responsibility of the Chief Executive (Head of Paid Service).

To meet specific operational requirements, it may be necessary for an employee to temporarily take on additional duties to their identified role. Where these duties form either part or the whole of the duties of another job a Responsibility Allowance or Acting Up Allowance is payable respectively, reflecting the job evaluated rate for those additional duties.

Grading and Pay Ranges

Grades and salary levels for the Chief Executive, Chief Officer and other Senior Leadership Posts are determined using the Korn Ferry Hay job evaluation methodology using external support from Korn Ferry (formerly Hay Group). Job evaluation is a consistent process used for determining the relative size of jobs. It is based on the systemic analysis of the different factors found within all jobs.

At the point of recruitment to the position, pay will be set individually, based on the following components:

- The size of the job as determined by Job Evaluation
- The benchmark data for the market and sector rate for the post
- The assessed quality of the applicant, including skills and experience balanced against candidate expectations
- Scarcity of the required skills

Remuneration Range for Senior Leadership Roles

NB: Please refer to Tables 1 and 2 to see which Tiers and Levels apply to individual roles

Table 3 - Senior Leadership Pay Range

	Minimum	Maximum
Chief Executive	£171,925	£171,925
Tier 2	£126,925	£146,925
Tier 3, Level 1	£106,925	£119,925
Tier 3, Level 2	£89,925	£99,925
Tier 3, Level 3	£74,925	£82,925

The Council will review market alignment every two years against the Korn Ferry national public sector market to support future pay decisions and minimise market supplements and pay drift.

Market Factor Supplements

There may be occasions when it is difficult to resource particular posts within the council and that it becomes necessary to take account of the external pay levels in the labour market. In these circumstances, and in order to attract and retain employees with particular experience, skills and capacity, the Council, where necessary, will ensure the requirement for such is objectively justified by reference to clear and transparent evidence of relevant market comparators. This will be done using data sources available from Korn Ferry and within the local government sector and outside, as appropriate. Subject to approval and in accordance with the Council's Market Supplement scheme, which is yet to be agreed, a market supplement to the salary scale for the grade may be considered.

Pay Increases

The council will participate in the national pay review process of the JNC to determine its annual increases.

Other Terms and Conditions Paid to Chief Executive (Head of Paid Service) and Tier 2 and Tier 3 Roles

Terms and Conditions	Cumberland Council/Westmorland & Furness Council
Annual Leave Entitlement	Minimum 30 days (In addition to statutory and other public holidays but inclusive of any long service leave, extra statutory and local holidays)
Pension	LGPS
Sick Pay Entitlements	Standard Local Government Terms: <ul style="list-style-type: none"> • During first four months service - One month full pay

	<ul style="list-style-type: none"> • After first four months' service, within the first year of service - One month full and two months' half pay • During the second year of service - Two months full pay and two months half pay • During third year of service - Four months' full pay and four months' half pay • During the fourth and fifth years of service - Five months' full pay and five months' half pay • After five years' service - Six months' full pay and six months' half pay
Notice Period	3 Months
Relocation	Where relocation would be of benefit to both employer and employee in the fulfilment of their duties, this will be provided in full accordance with HMRC guidelines and limited to the current £8,000 threshold. The entitlement to relocation payments will be decided at the discretion of the relevant member committee

Pension Contributions

Cumbria Local Government Pension Scheme is open to all employees, apart from teaching staff who have their own pension schemes.

Employees who are members of the Local Government Pension Scheme (LGPS) pay contributions from their salary dependent on earnings and the Council makes a contribution on their behalf in accordance with the LGPS Regulations.

A number of employees have transferred to the Council under a specific staff transfer arrangement which allowed them to continue membership of the NHS pension scheme. Employees and the Council both make contributions in accordance with the regulations of the NHS scheme.

Payments on Termination

The Council will comply with statutory guidance on exit payments and continues to monitor any proposed further reforms to exit payments. The Council will review, update and republish policies in line with any changes as they are implemented from Central Government.

Publication

The Pay Policy for the new Westmorland & Furness Council will be published in line with its legal obligations

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Equality Impact Assessment – Screening

Decision/Policy/Service/Function

Fees and Charges Policy 2023-24 – Westmorland and Furness Unitary Authority

Background and summary of Equality Advice

The Council's Fees and Charges Schedules are approved annually as part of the budget setting process.

Harmonisation

Westmorland and Furness Shadow Authority agreed, in November 2022, a principles paper setting out the harmonisation proposals for the three sovereign district councils.

Inflationary Uplift

Where fees and charges are discretionary then a proposed 10% inflationary uplift will be applied unless there is a clear reason or obligation to apply a different increase. This uplift will be to the fees that have been harmonised or to the 2022/23 sovereign fee where there has been no harmonisation.

Proposals to change the decision/policy/service/function

The proposals are outlined in the Fees and Charges Policy 2023-24 at Appendix C of the Cabinet Paper

Feedback from Members and Officers during the consultation stage has been considered. Where exceptions to the proposals have been identified due to service requirements or impact on customers, adjustments have been made to the fees and charges schedules, including the continuation of appropriate concessions and differences to inflationary uplifts.

Consultation

Who	What
Legal Services	Advice on the legal requirements in terms of what fees and charges must or may not be harmonised from Day 1.
<ul style="list-style-type: none"> Interim Section 151 Officer Interim Head of Paid Service Interim Monitoring Officer Shadow Cabinet Members 	Consultation on the Fees and Charges Principles paper (11 November 2022)
<ul style="list-style-type: none"> Interim Section 151 Officer Shadow Cabinet Members 	Consultation on categories requiring member decisions.

<ul style="list-style-type: none"> • Interim Section 151 Officer • Shadow Cabinet Members • LGR Work Package leads and disseminated to relevant officers across all authorities • LGR Project Managers • Lead Finance Officers from Barrow, Eden and South Lakes Councils 	Consultation on the proposed harmonisation and inflationary uplift
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Equality screening

Equality characteristic	Impact Y/N	Describe Impact (if Yes)	Measures to address impact (if Yes)	Full EqIA needed Y/N
General	Unknown	Due to changes in service delivery following vesting day and move to the new unitary authorities, impacts may be unknown at present.	The Fees and Charges Policy includes the following measures: <ul style="list-style-type: none"> • Section 6.6 – The Budget Report where the annual charges are agreed, will seek to delegate authority to approve any amendments (from the levels set within the Budget Report), up to a maximum of a 10% increase/decrease for any individual fee or a maximum of £50 increase/decrease, to the Section 151 Officer. Any proposed changes outside of these thresholds should be approved by Executive. In year revised charges should be reviewed in the next budget planning cycle. 	Yes – It is recommended that a Full EqIA is carried out after 6 months to inform future budgets and the Mid-Term Financial Plan. This should review data on protected characteristic of service users, take up of concessions and complaints.
	Yes – neutral	Impacts of harmonisation - Households may pay more or less than prior to 1 April 2023, depending on how fees and charges have been harmonised.		
	Yes – negative	General impact of 10% inflationary increase on fees and charges, increasing costs on households. The government is increasing benefits by 10.1% in line with inflation, measured by the September (CPI) Consumer Price Index ¹ , however specific groups are more likely to be affected by increases in the	<ul style="list-style-type: none"> • Section 6.7 - Consideration should be given, and advice sought where required, in relation to the need for an Equality Impact Assessment for any significant changes to existing fees and charges or the introduction of new fees and charges. 	Consideration should be given to how information on new fees and charges can be communicated to households and businesses in different formats. This should include how to access concessions or welfare support and

¹ [Autumn Statement 2022 HTML - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/statements/2022/09/20/autumn-statement-2022)

		<p>costs of living². These include:</p> <ul style="list-style-type: none"> • Adults on the lowest incomes, those renting their homes or those with no formal qualifications. • Parents of dependent children, adults who are divorced or separated, and disabled adults. • Additional group to be considered include care leavers and armed forces veterans (with regard to the Council's Armed Forces Duty). 	<ul style="list-style-type: none"> • Section 7.7 - It is recommended that where service transformation is undertaken following Day 1, that an Equality Impact Assessment is developed as part of this process, including the review of any changes to fees and charges. • Section 8.2 - Reasonable notice should be given to service users before any new charge is implemented, together with clear advice on discounts or concessions available. • Section 9.0 - Considerations for establishing or reviewing the level of discounts and concessions offered. • Section 12.0 - Recording of Fees and Charges supports the monitoring and evaluation of use to inform fees and charges reviews, and what measures can be introduced to address any impacts. 	advice if negatively impacted.
Age	See General			
Disability	See General			
Gender reassignment	See General			
Marriage or civil partnership	See General			
Pregnancy or maternity	See General			
Race	See General			
Religion or belief	See General			

² [Impact of increased cost of living on adults across Great Britain - Office for National Statistics \(ons.gov.uk\)](https://ons.gov.uk)

Sex	See General			
Sexual orientation	See General			
Transgender	See General			
Care Expenrience	See General			
Rurality	See General			
Socio- economic status	See General			
Armed-forces personnel/ veterans	See General			

Equality Impact Assessment – Screening

Decision/Policy/Service/Function

Council Tax Harmonisation and annual Council Tax increase

Background and summary of Equality Advice

As part of the annual budget setting process and in line with Government funding assumptions, Westmorland and Furness Council are proposing to harmonise the Council Tax across all sovereign councils and apply a 2.99% general increase in Council Tax and a 2% Adult Social Care precept for 2023/24.

This will ensure that the Council is able to continue to support the most vulnerable in our communities and provide the services everyone in the community uses.

Proposals to change the decision/policy/service/function

Not applicable

Consultation

A Public Consultation was launched on 13 January 2023 and closed on 13 February 2023.

Equality screening

Equality characteristic	Impact Y/N	Describe Impact (if Yes)	Measures to address impact (if Yes)	Full EqIA needed Y/N
General	Y	All Council Taxpayers will see an increase to their annual Council Tax bill. Possible impact if the individual is unable to pay the increased Council Tax or there is financial hardship	There is a Council Tax Reduction Scheme to support those with lower income. Should individuals not qualify for this support, Ways to Welfare (Household Support Fund) is available for all to access at least until 31 March 2024	N
Age	Y	There is a possible impact of the increase on younger persons and pensioners who could be on low incomes	There is a Council Tax Reduction Scheme to support those with lower income.	N

Equality characteristic	Impact Y/N	Describe Impact (if Yes)	Measures to address impact (if Yes)	Full EqIA needed Y/N
			<p>There is Single Person Discount available for those that a living alone</p> <p>Should individuals not qualify for this support, the Household Support Fund is available for all to access at least until 31 March 2024`</p>	
Disability	Y	There is the potential that those with disabilities are unable to pay the increased Council Tax or there is financial hardship.	<p>Council Tax Reduction Scheme Scheme to support those on lower income</p> <p>Council Tax information should be available in all formats including all electronic versions which should work with all electronic devices and screen readers.</p> <p>Ensure that the Council is ready to respond to requests for the information in different formats</p>	N
Gender reassignment	See General above			N
Marriage or civil partnership	See General above			N
Pregnancy or maternity	See General above			N
Race	Y	There is the potential for those of different ethnicities to be impacted and they are unable to pay the increased Council Tax or there is financial hardship.	<p>Council Tax Reduction Scheme Scheme to support those on lower income</p> <p>Council Tax and Council Tax Reduction Scheme information should be accessible in the key languages spoken in Westmorland and Furness area.</p>	N

Equality characteristic	Impact Y/N	Describe Impact (if Yes)	Measures to address impact (if Yes)	Full EqIA needed Y/N
			Ensure support is available to refugees who are moving away from state support. To ensure that they understand the legal requirements of Council Tax and that they understand their entitlements to support.	
Religion or belief	See General above			N
Sex	See General above			N
Sexual orientation	See General above			N
Care Experience	Y	There is the potential for those with care experience are unable to pay the increased Council Tax or there is financial hardship	<p>There is a Council Tax Reduction Scheme to support those with lower income.</p> <p>The Council has adopted the Cumbria-wide Care Leavers Policy which provides Care Leavers with discounts up to their 25th birthday: These are</p> <ul style="list-style-type: none"> • Care leavers who are solely liable to pay Council Tax in their own right have their bill reduced to nil; • Care leavers who are jointly liable to pay Council tax have the bill reduced in proportion 50% (if 2 adults), 33% (3 adults), 25% (4 adults); • There is no discount where the care leaver is not liable to pay Council Tax, except where the care leaver lives in a household where the liable person would be exempt if the care leaver 	N

Equality characteristic	Impact Y/N	Describe Impact (if Yes)	Measures to address impact (if Yes)	Full EqIA needed Y/N
			<p>did not reside with them. In this case full discretionary discount will be applied.</p> <p>Discounts are available for care leavers.</p> <p>Single Occupancy Discount is available for when a care leaver is living alone.</p>	
Rurality	See General above			N
Socio-economic status	Y	There is the potential due to the Cost of Living crisis that householders choose not to pay their Council Tax and prioritise other household expenditure	<p>Information should be made available in relation to legal requirement to pay Council Tax. It should clearly indicate that Council Tax is categorised as a priority debt.</p> <p>The Council also works with Citizens Advice and other agencies to help people struggling with priority and non-priority debt.</p>	N
Armed-forces personnel/ veterans	See General above		The Council has adopted the Armed Services Covenant	N

EQUALITY IMPACT ASSESSMENT SCREENING FORM

This form should be used when a strategy/policy/procedure/process/project (SPPPP) has been identified as minimal/low impact.
 This may be due to the fact that the overall SPPPP in an area of operation has already been fully Equality Impact Assessed (EIA).
 It may also be due to the type of SPPPP and because it has mainstreamed equality, diversity and inclusion.

Title of the SPPPP being assessed	Housing Revenue Account Budget 2023/24 report.	Lead Officer	Rebecca Halton Head of Business Support, People & Place Directorate.
Aims of the SPPPP being assessed	To agree a Housing Revenue Account Budget.	Staff carrying out the EIA screening	Chris Root – External E&D Critical Friend completed this EIA screening.
Date of EIA screening	16th February 2023.	Why is the document being screened?	Part of on-going EIA timetable.
Date for next EIA	2024.	Was this screening process taken as an opportunity to update language and wording of policy?	YES.

This EIA screening process is undertaken by a group of staff and on occasion an internal or external equality and diversity champion/critical friend, considering and discussing the Equality Act 2010 and its Protected Characteristics including: Race, Sex, Gender Reassignment, Disability, Sexual Orientation, Religion or Belief, Marriage or Civil Partner, Age and Pregnancy and Maternity explicitly.

THE EIA SCREENING OUTCOMES AND ACTIONS:

<p>Have actions arisen from the screening process</p>	<p>YES.</p>
	<p>This report will be in line with equality legislation and Westmorland and Furness Council's equality, diversity and inclusion commitment and requirements if the following are considered:</p> <ol style="list-style-type: none"> 1. The fact that the social rent increase proposed is only for 3.5% will go some way to support the most vulnerable and those with economic hardship. 2. Adelphi Court - Although the proposed increase in rent is 3.5% and not until 1st June 2023, particular attention should be given to the impact on those tenants with a disability or are financially vulnerable. Although Adelphi Court is leased to Richmond Fellowship, some support may be needed though the Council in cases of particular hardship. <i>Richmond Fellowship have on-premises support staff to mitigate any negative financial impact through advice and support, the impact should be minimal due to the benefit covering the increase.</i> 3. Housing Management System - Tenants Hub - The action of developing, testing and implementing the Tenants Hub should be thoroughly equality Impact assessed and a pilot should be developed with vulnerable tenants and those with a variety of disabilities to make sure it is fully accessible. <i>The Council will ensure the Hub is piloted and tested vigorously before being launched to include a range of tenants.</i> 4. The assessment indicated no adverse impact on any of the nine protected characteristics of the Equality Act 2010, however there is some concern that there may be some impact on particular vulnerable individuals and communities who are not identified as having a protected characteristic.

Westmorland and Furness Shadow Authority Meeting

Date 7 March 2023

Title Calculating and Setting the
2023/24 Council Tax

Report from: Cabinet Member for Finance

Report Author: Pam Duke, Director of Resources (Section 151 Officer)

Wards: All

Key Decision: No

1.0 Purpose/Summary of report

- 1.1 This report is presented to enable the Council to calculate and set the Council tax for 2023/24 as required by the Local Government Finance Act 1992 (as amended).
- 1.2 If the recommendation is approved then Council tax bills will be issued to each household in Westmorland and Furness during March 2023 in accordance with the amounts set, subject to any reductions for discounts, exemptions or reliefs.
- 1.3 The resolution set out in this report is based on the assumption that the Council Tax taxbase and budget set out in reports elsewhere on this agenda are approved with no amendment.

2.0 Recommendation

2.1 It is recommended that the Shadow Authority:-

- (1) approves the Council tax resolution at Appendix 1.**

3.0 Background and Proposals

- 3.1 The Local Government Finance Act 1992, as amended, requires the billing authority to calculate a Council tax requirement for the year.
- 3.2 The Council is required to undertake a series of calculations in order to determine the Council tax to be set for each parish within the District, as detailed in the appendices. Although the process itself is relatively straightforward, the detail of the Act means that the resolution made by the Council must conform to a set format and contain a great degree of detail. Appendix 1 of this report consists

of a recommendation resolution which meets these requirements. It is divided into the following sections:

- a) Council tax base;
- b) Council tax requirement and basic amount of tax;
- c) Calculation of tax for different valuation bands;
- d) Precepts of Major Precepting Authorities;
- e) Setting of Council tax; and
- f) Non excessive level of increase in basic amounts of tax.

Since each calculation must be done for each band and each parish, the details are included in Appendices 2,3 and 4.

Town and Parish Councils

- 3.3 Town and parish councils are defined as local precepting bodies. The town and parish council precepts for 2023/24 are detailed in Appendix 2 and total £3,908,475.84. The increase in the average Band D Council tax for town and parish councils is 16.14% (8.58% excluding the new Barrow Parish Council) and this results in an average Band D Council tax figure of £44.56. Details of this year's parish precepts mirror information included with Customers' Council tax bills, details of the joined parishes are detailed in the attached appendices.
- 3.4 Under section 41(4) of the Local Government Finance Act 1992 a local precepting body has until the 1 March to submit their precept to the billing authority. The precept figures included in Appendix 1 and Appendix 2 are based on the information received from town and parish councils in respect of their 2023/24 precepts, any changes or substitute amounts received between this report being published and the 1 March will be tabled at the meeting.
- 3.5 Barrow Borough Council commenced a Community Governance Review in February 2022 to consider whether or not a Parish Council be recommended for the unparished area of the Borough. With elections to the new parish council to be held in May 2023, Regulation 3(2) of the Local Government Finance (New Parishes) (England) Regulations 2008 requires the Council to anticipate a precept from the new parish council for 2023/24. The amount must be stated in the reorganisation order. Regulation 4 requires this to be a special item, i.e., it will be charged on only council tax-payers in Barrow. Regulation 3(2) also requires the reorganisation order to state the budget requirement for the parish council (this will be the same figure as the precept). It further provides that, in calculating its budget requirements for that year, the parish council cannot calculate an amount that is greater than the amount stated in the reorganisation order. The proposed parish council, once granted parish council status, would have the right to decide their level of precept in perpetuity.

Cumbria Commissioner Fire & Rescue Authority

- 3.6 The Cumbria Commissioner Fire and Rescue Authority has at the FRS Budget Setting Meeting on 16/02/23 approved a precept of £7,941,693 and a band D council tax of £90.54.
- 3.7 This is an increase of £4.93 which is below the maximum increase of £5.00 set out in The Referendums Relating to Council Tax Increases (Principles)(England) Report 2023/24.

The Police and Crime Commissioner for Cumbria

- 3.8 The Police and Crime Commissioner for Cumbria has at his Public Accountability Conference on 16/02/2023 approved a precept of £26,996,859 and a council tax increase of 5.3% which takes the band D council tax to £297.09.
- 3.9 This is an increase of £14.94 which is below the maximum increase of £15.00 set out in The Referendums Relating to Council Tax Increases (Principles)(England) Report 2023/24.

Proposed Tax Levels

- 3.10 If the formal Council tax resolution at Appendix 1 is approved the total Band D Council tax will be as follows:

	2022/23 £	2023/24 £	Annual Increase £ %	
Barrow in Furness Borough Council	1,692.80	1,740.89	48.09	2.84%
Eden District Council	1,643.14	1,740.89	97.75	5.95%
South Lakeland District Council	1,650.00	1,740.89	90.89	5.51%
Westmorland and Furness Council	1,658.15	1,740.89	82.74	4.99%
Cumbria Commissioner Fire & Rescue Authority	85.61	90.54	4.93	5.76%
Police & Crime Commissioner for Cumbria	282.15	297.09	14.94	5.30%
Sub Total*	2,025.91	2,128.52	102.61	5.06%
Town and Parish Council (average)	£38.37	£44.56	6.19	16.14%
TOTAL	2,064.28	2,173.08	108.80	5.27%

*The Council Tax figure for the preceding financial year for Westmorland and Furness Council and Cumbria Commissioner Fire & Rescue Authority is the alternative notional amount, as specified in Annex A of the 'Referendums Relating to Council Tax Increases (Alternative Notional Amounts) (England) Report 2023-24', presented to the House of Commons pursuant to section 52ZE of the Local Government Finance Act 1992 as inserted by Schedule 5 to the Localism Act 2011

The Council Tax levels for Westmorland and Furness Council will be:

	2022/23 Total	Core Spending	2023/24 Adult Social Care Precept	Total
Increase:		2.99%	2.00%	
Band A (up to £40,000)	£1,105.43	£33.05	£22.11	£1,160.59
Band B (£40,001 to £52,000)	£1,289.68	£38.56	£25.79	£1,354.03
Band C (£52,001 to £68,000)	£1,473.91	£44.07	£29.48	£1,547.46
Band D (£68,001 to £88,000)	£1,658.15	£49.58	£33.16	£1,740.89
Band E (£88,001 to £120,000)	£2,026.62	£60.60	£40.53	£2,127.75
Band F (£120,001 to £160,000)	£2,395.11	£71.61	£47.90	£2,514.62
Band G (£160,001 to £320,000)	£2,763.58	£82.63	£55.27	£2,901.48
Band H (£320,001 and over)	£3,316.29	£99.16	£66.33	£3,481.78

4.0 Consultation

- 4.1 Consultation exercises have been undertaken by all major precepting authorities in relation to budgets but the purpose of this report is to enable the Council tax to be set based on the precepts issued. The consultation exercise undertaken by Westmorland and Furness Council on budgets and Council Tax levels are set out in the 2023/24 budget report elsewhere on this agenda.

5.0 Alternative Options

- 5.1 There is no alternative option as the Council tax recommended for each parish is based on the precepts issued by all the preceptors and the tax base which the Council has previously calculated. The process of setting the Council tax involves no discretion on the part of the Council.

6.0 Implications

Financial, Resources and Procurement

- 6.1.1 Westmorland and Furness Council is classified as a billing authority which raises Council tax bills on behalf of major preceptors (Cumbria Commissioner Fire & Rescue Authority and the Cumbria Police and Crime Commissioner) and parish and town Councils. All income from Council tax goes through the Collection Fund which is managed by the billing authority. The billing authority then pays precepts during the year. If Westmorland and Furness collects more Council tax than expected it will create a surplus on the Collection Fund; a deficit will arise if the Council collects less than expected. Any surplus or deficit is shared with the major precepts in future years.

- 6.1.2 Westmorland and Furness's expenditure, plus the parish and town council precepts, net of Government grants and any adjustments for surplus or deficit from the Council tax collection funds for previous years makes up Westmorland and Furness's net requirement from the Council tax collection fund.

Human Resources

- 6.2 There are not direct human resources implications

Legal

- 6.3.1 The recommendations have been formulated taking into account the requirements of the Local Government Finance Act 1992 (as amended).
- 6.3.2 The decision on this item is one to which the Local Authority (Standing Orders) (England) (Amendment) Regulations 2004 and rule 14.4 of Part 4B of the Council's Constitution: Procedure Rules apply and accordingly there must be a recorded vote.
- 6.3.3 Section 106 of the Local Government Finance Act 1992 makes it an offence for a Councillor in Council tax arrears (with at least two months unpaid bills) to vote at a meeting of the council, a committee or of the council's executive where financial matters relating to Council tax are being considered. It is also an offence if any such councillor present, who is aware of the arrears, fails to disclose that they are in arrears of Council tax.

Health and Sustainability Impact Assessment

- 6.4 Have you completed a Health and Sustainability Impact Assessment? No
- 6.5 If you have not completed an Impact Assessment, please explain your reasons: This report is a mathematical calculation of Council tax levels. Impact assessments have been carried out on the level of Westmorland and Furness's expenditure and income as part of the budget setting process.

Equality and Diversity

- 6.6 Have you completed an Equality Impact Analysis? No
- 6.7 If you have not completed an Impact Analysis, please explain your reasons: This report is a mathematical calculation of Council tax levels. Impact assessments have been carried out on the level of Westmorland and Furness's expenditure and income as part of the budget setting process.

Risk Management	Consequence	Controls required
An error occurs in the Council tax setting calculations	Council tax setting will not comply with legislation and amounts due may not be recoverable. This will have a major impact on the Council's finances	The report and resolution have been prepared in accordance with guidance from professional bodies.

Contact Officers

Pam Duke, Director of Resources, Pam.duke@westmorlandandfurness.gov.uk

Appendices Attached to this Report

Appendix No.	Name of Appendix
1	Recommended resolution to set the Council tax levels for 2023/24
2	Town and Parish Precepts
3	Aggregate of the Council Tax for Westmorland and Furness Council and Parish Precept by valuation band
4	The total amount of Council Tax to be levied in 2023/24, inclusive of Cumbria Commissioner Fire and Rescue Authority Precept and the Police and Crime Commissioner for Cumbria Precept, applicable to each valuation band in each area.

Background Documents Available

Name of Background document	Where it is available
The Referendums Relating to Council Tax Increases (Alternative Notional Amounts) (England) Report 2023/24	Referendums Relating to Council Tax Increases (Alternative Notional Amounts) (England) Report 2023-24 (publishing.service.gov.uk)
The Referendums Relating to Council Tax Increases (Principles) (England) Report 2023/24	The Referendums Relating to Council Tax Increases (Principles) (England) Report 2023-24 (publishing.service.gov.uk)

Full Council is recommended to resolve as follows:**A: COUNCIL TAX BASE**

1. It be noted that on the 7th March 2023 the Council calculated the Council Tax Base for the financial year 2023/24:
 - (a) For the whole of the District as **87,714.75** (Item T in the formula in Section 31(B) of the Local Government Finance Act 1992 ("the Act"), as amended); and
 - (b) For each part of the Council's area, as in the attached Appendix 2

B: COUNCIL TAX REQUIREMENT

2. The Council Tax requirement for the Council's own purposes for the financial year 2023/24 (excluding parish precepts) be calculated as £152,700,000.
3. That the following amounts be calculated for the financial year 2023/24 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
 - (a) £579,119,345.84 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils;
 - (b) £422,508,870.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act; including Revenue Support Grant and retained Business Rates
 - (c) £156,610,475.84 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated in accordance with section 31A(4) of the Act as its Council Tax requirement for the year (Item R - P in the formula in Section 31B of the Act);
 - (d) £1,785.45 being the amount at 3(c) above (Item R) all divided by Item T(1(a) above) calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including parish precepts);
 - (e) £3,908,475.84 being the aggregate of all special items (parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix 2).
 - (f) £1,740.89 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its District to which no parish precept relates.

C: CALCULATION OF TAX FOR DIFFERENT VALUATION BANDS

4. That the amounts to be taken into account in respect of each category of dwellings listed in a particular valuation band be calculated by multiplying the amounts at 3(f) above by the proportion set out in section 5(1) of the Local Government Finance Act 1992 as being applicable to each valuation band and dividing by the proportion applicable to Band D.

	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Westmorland and Furness Council	1,160.59	1,354.03	1,547.46	1,740.89	2,127.75	2,514.62	2,901.48	3,481.78

5. That the amounts to be taken into account in respect of each category of dwellings listed in a particular valuation band for each of the Council's areas be calculated by adding to the amounts

at 3(f) the amounts the parish precepts relating to dwellings in those parts of the district mentioned below divided in each case by the relevant amount at 1(b) calculated in accordance with section 34(3) of the Act as the basic amounts of its council tax for the year for dwellings in those parts of the district to which parish precept relate and in the proportion set out in section 5(1) of the Local Government Finance Act 1992 as being applicable to each valuation band and dividing by the proportion applicable to Band D.

See Appendix 3

D: PRECEPTS OF MAJOR PRECEPTING AUTHORITIES

6. To note that the Cumbria Commissioner Fire & Rescue Authority and the Police and Crime Commissioner for Cumbria have issued precepts to the Council in accordance with Section 40 of the Act for each category of dwellings in the Council's district as indicated in the table below:

	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Cumbria Commissioner Fire & Rescue Authority	60.36	70.42	80.48	90.54	110.66	130.78	150.90	181.08
Police & Crime Commissioner for Cumbria	198.06	231.07	264.08	297.09	363.11	429.13	495.15	594.18

E: SETTING OF COUNCIL TAX

7. The amounts of Council tax payable in respect of each category of dwelling for the financial year 2023/24 be calculated as the aggregate of the amounts shown at 5 and 6 above in accordance with section 30(2) of the Local Government Finance Act 1992, the results being as set out in Appendix 4

G: NON EXCESSIVE LEVEL OF INCREASE IN RELEVANT BASIC AMOUNT OF TAX

8. It is necessary to determine that the Council's basic amount of tax for 2023/24 at B 3f is not excessive in accordance with principles approved under Section 52ZB of the Act of the Local Government Finance Act 1992. The relevant basic amount of tax is the Council Tax Requirement for the Council's own purposes (see 2 above: £152,700,000) divided by the tax base (see 1 above: 87,714.75) which equates to £1,740.89. The equivalent figure for 2022/23 was £1,658.15. Therefore the increase is 4.99%. The Secretary of State has determined that the relevant basic amount of council tax is excessive if the authority's relevant basic amount of council tax for 2023/24 is 5% (comprising 2% for expenditure on adult social care, and 3% for other expenditure), or more than 5%, greater than its relevant basic amount of council tax for 2022/23. Therefore, the increase in the Relevant Basic Amount of Tax (the Council's own Council Tax excluding local precepts) is not excessive.

TOWN & PARISH COUNCIL PRECEPTS

TOWN & PARISH COUNCIL PRECEPTS							
Parish /Town Council	2022/23			2023/24			Council tax increase %
	Tax Base	Precepts £	Council Tax Band D £	Tax Base	Precepts £	Council Tax Band D £	
Within the Barrow area:							
ASKAM AND IRELETH PARISH COUNCIL	1,104.95	£17,116.00	£15.49	1,131.42	£23,000.00	£20.33	31.24%
BARROW PARISH COUNCIL	16,158.26	£0.00	£0.00	16,386.72	£287,700.00	£17.56	0.00%
DALTON WITH NEWTON TOWN COUNCIL	2,374.13	£127,206.00	£53.58	2,391.01	£158,000.00	£66.08	23.33%
LINDAL AND MARTON PARISH COUNCIL	261.91	£4,432.00	£16.92	258.64	£5,500.00	£21.27	25.68%
Within the Eden area:							
AINSTABLE PARISH COUNCIL	235.80	£14,950.00	£63.40	237.06	£15,702.00	£66.24	4.47%
ALSTON PARISH COUNCIL	722.79	£57,587.00	£79.67	723.61	£56,347.00	£77.87	-2.26%
APPLEBY TOWN COUNCIL	1,106.63	£135,980.00	£122.88	1,115.09	£152,022.00	£136.33	10.95%
ASBY PARISH COUNCIL	153.11	£7,257.00	£47.40	150.02	£7,257.00	£48.37	2.05%
ASKHAM AND HELTON PARISH COUNCIL	163.05	£7,952.00	£48.77	160.61	£9,433.00	£58.73	20.43%
BAMPTON PARISH COUNCIL	156.39	£7,770.00	£49.68	158.96	£8,970.00	£56.43	13.59%
BANDLEYSIDE PARISH COUNCIL	204.02	£6,000.00	£29.41	205.85	£5,984.00	£29.07	-1.16%
BARTON AND POOLEY BRIDGE PARISH COUNCIL	136.29	£5,200.00	£38.15	132.32	£7,490.00	£56.61	48.38%
BOLTON PARISH COUNCIL	225.97	£8,200.00	£36.29	221.42	£8,750.00	£39.52	8.89%
BROUGH PARISH COUNCIL	269.38	£15,420.00	£57.24	267.18	£15,295.00	£57.25	0.01%
BROUGH SOWERBY PARISH MEETING	60.96	£900.00	£14.76	60.45	£902.00	£14.92	1.09%
BROUGHAM PARISH COUNCIL	127.54	£3,400.00	£26.66	128.25	£5,990.00	£46.71	75.19%
CASTLE SOWERBY PARISH COUNCIL	152.33	£2,500.00	£16.41	150.01	£2,500.00	£16.67	1.56%
CATTERLEN PARISH COUNCIL	170.11	£7,000.00	£41.15	191.27	£7,000.00	£36.60	-11.06%
CLIBURN PARISH MEETING	107.15	£2,817.00	£26.29	109.86	£3,079.00	£28.03	6.61%
CLIFTON COMMUNITY COUNCIL	274.92	£15,000.00	£54.56	269.84	£15,075.00	£55.87	2.39%
CRACKENTHORPE PARISH MEETING	48.02	£0.00	£0.00	46.90	£0.00	£0.00	0.00%
CROSBY GARRETT PARISH MEETING	62.54	£3,000.00	£47.97	62.84	£600.00	£9.55	-80.10%
CROSBY RAVENSWORTH PARISH COUNCIL	235.23	£12,447.00	£52.91	236.31	£12,447.00	£52.67	-0.45%
CULGAITH PARISH COUNCIL	384.01	£12,000.00	£31.25	384.50	£12,000.00	£31.21	-0.13%
DACRE PARISH COUNCIL	627.54	£22,814.00	£36.35	628.40	£23,955.00	£38.12	4.87%
DUFTON PARISH COUNCIL	98.98	£5,930.00	£59.91	99.22	£7,069.00	£71.25	18.92%
GLASSONBY PARISH COUNCIL	136.36	£4,500.00	£33.00	135.92	£4,500.00	£33.11	0.33%
GREAT SALKELD PARISH COUNCIL	197.39	£8,991.00	£45.55	205.80	£9,276.00	£45.07	-1.05%
GREAT STRICKLAND PARISH COUNCIL	104.14	£2,250.00	£21.61	106.53	£2,500.00	£23.47	8.60%
GREYSTOKE PARISH COUNCIL	322.77	£10,000.00	£30.98	345.39	£13,625.00	£39.45	27.33%
HARTLEY PARISH MEETING	63.97	£920.00	£14.38	63.87	£920.00	£14.40	0.17%
HELBECK PARISH MEETING	6.93	£0.00	£0.00	6.93	£0.00	£0.00	0.00%
HESKET PARISH COUNCIL	1,028.49	£14,897.00	£14.48	1,031.08	£14,899.00	£14.45	-0.21%
HUNSONBY PARISH COUNCIL	187.20	£5,400.00	£28.85	194.91	£5,400.00	£27.71	-3.97%
HUTTON PARISH COUNCIL	191.95	£2,850.00	£14.85	187.62	£2,600.00	£13.86	-6.68%
KABER PARISH MEETING	43.65	£1,600.00	£36.66	45.60	£1,600.00	£35.09	-4.29%
KINGS MEABURN PARISH MEETING	60.84	£0.00	£0.00	58.29	£0.00	£0.00	0.00%
KIRKBY STEPHEN TOWN COUNCIL	632.17	£76,598.00	£121.17	662.74	£80,225.00	£121.05	-0.10%
KIRKBY THORE PARISH COUNCIL	224.37	£13,192.00	£58.80	219.15	£13,192.00	£60.20	2.37%
KIRKOSWALD PARISH COUNCIL	337.70	£15,531.00	£45.99	338.53	£15,277.00	£45.13	-1.88%
LANGWATHBY PARISH COUNCIL	346.17	£16,800.00	£48.53	336.99	£18,000.00	£53.41	10.06%
LAZONBY PARISH COUNCIL	420.07	£14,232.00	£33.88	420.82	£14,218.00	£33.79	-0.28%
LITTLE STRICKLAND PARISH MEETING	41.09	£550.00	£13.39	40.55	£550.00	£13.56	1.30%
LONG MARTON PARISH COUNCIL	285.40	£7,100.00	£24.88	287.98	£7,100.00	£24.65	-0.91%
LOWTHER PARISH COUNCIL	150.65	£4,000.00	£26.55	174.76	£5,000.00	£28.61	7.76%
MALLERSTANG PARISH MEETING	62.60	£500.00	£7.99	63.02	£550.00	£8.73	9.23%
MARTINDALE PARISH MEETING	41.87	£0.00	£0.00	41.43	£0.00	£0.00	0.00%
MATTERDALE PARISH COUNCIL	313.26	£4,000.00	£12.77	329.39	£4,992.00	£15.16	18.68%
MELMERBY PARISH COUNCIL	100.15	£5,069.00	£50.61	99.32	£5,210.00	£52.46	3.65%
MILBURN PARISH COUNCIL	73.15	£4,500.00	£61.52	74.83	£5,500.00	£73.50	19.47%
MORLAND PARISH COUNCIL	171.48	£7,137.00	£41.62	176.19	£7,131.00	£40.47	-2.76%
MUNGRISDALE PARISH COUNCIL	156.72	£4,830.00	£30.82	153.82	£4,830.00	£31.40	1.88%
MURTON PARISH COUNCIL	142.64	£5,973.00	£41.87	148.02	£7,500.00	£50.67	21.01%
MUSGRAVE PARISH COUNCIL	66.24	£3,000.00	£45.29	66.66	£3,000.00	£45.00	-0.63%
NATEBY PARISH MEETING	51.46	£1,000.00	£19.43	51.54	£1,000.00	£19.40	-0.14%
NEWBIGGIN PARISH MEETING	41.07	£950.00	£23.13	38.09	£950.00	£24.94	7.83%
NEWBY PARISH MEETING	76.04	£823.00	£10.82	77.67	£822.00	£10.58	-2.19%
ORTON PARISH COUNCIL	280.68	£17,000.00	£60.57	282.28	£17,000.00	£60.22	-0.57%
OUSBY PARISH COUNCIL	95.56	£6,000.00	£62.79	93.89	£6,000.00	£63.90	1.78%
PATTERDALE PARISH COUNCIL	316.80	£8,000.00	£25.25	312.00	£7,200.00	£23.08	-8.61%
PENRITH TOWN COUNCIL	5,478.50	£455,209.00	£83.09	5,636.02	£468,295.00	£83.09	0.00%
RAVENSTONEDALE PARISH COUNCIL	254.01	£27,995.00	£110.21	256.04	£27,863.00	£108.82	-1.26%
SHAP PARISH COUNCIL	476.88	£25,626.00	£53.74	479.26	£26,037.00	£54.33	1.09%
SKELTON PARISH COUNCIL	448.45	£15,250.00	£34.01	454.95	£15,250.00	£33.52	-1.44%
SLEAGILL PARISH MEETING	45.18	£300.00	£6.64	44.68	£499.00	£11.17	68.20%
SOCKBRIDGE & TIRRIL PARISH COUNCIL	199.49	£7,800.00	£39.10	204.52	£7,789.00	£38.08	-2.60%
SOULBY PARISH COUNCIL	79.35	£5,000.00	£63.01	84.10	£5,000.00	£59.45	-5.65%
STAINMORE PARISH COUNCIL	121.83	£0.00	£0.00	118.61	£0.00	£0.00	0.00%
TEBAY PARISH COUNCIL	267.92	£14,500.00	£54.12	264.18	£14,000.00	£52.99	-2.08%
TEMPLE SOWERBY PARISH COUNCIL	192.84	£7,500.00	£38.89	199.15	£8,455.00	£42.46	9.17%
THRELKELD PARISH COUNCIL	199.56	£10,000.00	£50.11	210.19	£11,053.00	£52.59	4.94%
WAITBY PARISH MEETING	28.42	£400.00	£14.07	28.61	£700.00	£24.47	73.89%
WARCOP PARISH COUNCIL	211.19	£5,350.00	£25.33	216.04	£6,850.00	£31.71	25.18%
WHARTON PARISH MEETING	17.65	£0.00	£0.00	18.04	£30.00	£1.66	0.00%
WINTON PARISH MEETING	98.06	£2,493.00	£25.42	96.84	£2,496.00	£25.77	1.39%
YANWATH & EAMONT BRIDGE PARISH COUNCIL	219.32	£4,900.00	£22.34	221.80	£5,850.00	£26.38	18.06%

TOWN & PARISH COUNCIL PRECEPTS

TOWN & PARISH COUNCIL PRECEPTS							
Parish /Town Council	2022/23			2023/24			Council tax increase %
	Tax Base	Precepts £	Council Tax Band D £	Tax Base	Precepts £	Council Tax Band D £	
Within the South Lakeland area:							
ALDINGHAM	550.74	£12,762.86	£23.17	555.19	£15,091.39	£27.18	17.30%
ALLITHWAITE AND CARTMEL	906.37	£38,887.90	£42.91	905.08	£39,196.18	£43.31	0.94%
ARNSIDE	1,166.77	£60,449.65	£51.81	1,178.30	£60,995.26	£51.77	-0.08%
BARBON	135.64	£6,971.32	£51.40	136.84	£7,055.44	£51.56	0.32%
BEETHAM	895.28	£25,085.42	£28.02	899.02	£30,067.44	£33.44	19.36%
BLAWITH & SUBBERTHWAITE	134.38	£4,119.10	£30.65	137.49	£4,457.09	£32.42	5.76%
BROUGHTON EAST	146.34	£5,887.00	£40.23	145.53	£5,696.32	£39.14	-2.70%
BURNESIDE (1)	651.93	£27,038.51	£41.47	651.90	£27,489.30	£42.17	1.67%
BURTON IN KENDAL	643.64	£18,236.31	£28.33	659.52	£17,818.76	£27.02	-4.64%
CARTMEL FELL	242.73	£6,257.03	£25.78	245.27	£6,275.12	£25.58	-0.75%
CASTERTON	185.08	£9,283.33	£50.16	181.06	£10,498.94	£57.99	15.61%
CLAIFE	226.49	£7,364.75	£32.52	239.96	£8,396.33	£34.99	7.61%
COLTON	482.43	£14,000.00	£29.02	487.85	£14,136.18	£28.98	-0.15%
CONISTON	472.70	£21,064.11	£44.56	459.32	£21,809.47	£47.48	6.55%
CROOK	213.14	£13,062.70	£61.29	214.65	£12,986.67	£60.50	-1.28%
CROSTHWAITE & LYTH	388.25	£12,253.92	£31.56	390.40	£11,695.00	£29.96	-5.09%
DENT	349.98	£19,656.60	£56.16	347.99	£24,508.03	£70.43	25.39%
DOCKER	27.30	£0.00	£0.00	27.30	£0.00	£0.00	0.00%
DUDDON (2)	545.99	£27,156.18	£49.74	544.27	£31,952.12	£58.71	18.03%
EGTON WITH NEWLAND, MANSRIGGS & OSMOTHERLEY (3)	530.82	£8,000.00	£15.07	531.95	£8,000.00	£15.04	-0.21%
FIRBANK	62.89	£0.00	£0.00	61.60	£0.00	£0.00	0.00%
GARSDALE	127.71	£2,992.66	£23.43	125.06	£4,091.10	£32.71	39.60%
GRANGE-OVER-SANDS	2,170.88	£203,124.67	£93.57	2,171.08	£224,701.94	£103.50	10.61%
GRAYRIGG	106.95	£721.05	£6.74	106.40	£930.24	£8.74	29.68%
HAVERTHWAITE	377.55	£11,692.90	£30.97	373.25	£9,000.00	£24.11	-22.14%
HAWKSHEAD	336.32	£11,843.50	£35.21	330.65	£11,531.04	£34.87	-0.97%
HELSINGTON	171.30	£9,631.00	£56.22	176.46	£11,118.62	£63.01	12.07%
HEVERSHAM	359.12	£12,220.55	£34.03	357.51	£13,681.85	£38.27	12.46%
HINCASTER	104.36	£0.00	£0.00	102.44	£0.00	£0.00	0.00%
HOLME	589.20	£23,743.22	£40.30	594.81	£24,900.44	£41.86	3.88%
HUTTON ROOF	112.76	£4,542.68	£40.29	111.10	£4,677.00	£42.10	4.50%
KENDAL	10,730.14	£502,285.00	£46.81	10,785.65	£567,997.00	£52.66	12.50%
KENTMERE	64.65	£977.59	£15.12	64.65	£1,000.00	£15.47	2.29%
KILLINGTON	81.45	£0.00	£0.00	87.02	£0.00	£0.00	0.00%
KIRKBY IRELETH	527.94	£8,313.45	£15.75	521.32	£8,413.45	£16.14	2.49%
KIRKBY LONSDALE	940.81	£117,486.91	£124.88	956.33	£114,714.15	£119.95	-3.94%
LAKES	2,465.21	£112,091.10	£45.47	2,456.48	£133,341.42	£54.28	19.38%
LAMBRIGG	44.33	£0.00	£0.00	44.69	£0.00	£0.00	0.00%
LEVENS	578.26	£16,277.91	£28.15	582.74	£17,183.01	£29.49	4.75%
LINDALE AND NEWTON-IN-CARTMEL	427.12	£17,096.88	£40.03	429.59	£25,833.45	£60.14	50.23%
LONGSLEDDALE	42.34	£0.00	£0.00	42.95	£0.00	£0.00	0.00%
LOWER HOLKER	717.70	£9,907.31	£13.80	716.42	£12,292.83	£17.16	24.30%
LOWICK	128.97	£4,026.45	£31.22	131.06	£4,436.93	£33.85	8.44%
LUPTON	88.35	£4,012.48	£45.42	87.80	£4,386.39	£49.96	10.00%
MANSERGH	77.00	£0.00	£0.00	77.68	£0.00	£0.00	0.00%
MIDDLETON	54.90	£0.00	£0.00	56.07	£0.00	£0.00	0.00%
MILNTHORPE	724.81	£32,713.63	£45.13	726.29	£33,213.53	£45.73	1.32%
NATLAND	566.91	£10,624.08	£18.74	518.53	£11,832.24	£22.82	21.76%
NEW HUTTON	178.36	£1,194.48	£6.70	181.72	£1,200.00	£6.60	-1.40%
OLD HUTTON & HOLMESCALES	181.32	£2,710.62	£14.95	179.05	£2,897.68	£16.18	8.26%
PENNINGTON	760.05	£5,646.83	£7.43	768.11	£13,777.93	£17.94	141.43%
PRESTON PATRICK	187.85	£4,370.60	£23.27	188.00	£4,818.24	£25.63	10.15%
PRESTON RICHARD	580.68	£25,213.53	£43.42	579.79	£29,295.37	£50.53	16.37%
SATTERTHWAITE	136.40	£5,100.00	£37.39	135.14	£5,700.00	£42.18	12.81%
SEDBERGH	1,078.62	£41,160.14	£38.16	1,088.43	£44,244.10	£40.65	6.52%
SEDGWICK	190.65	£11,252.90	£59.02	186.11	£11,505.49	£61.82	4.74%
SELSIDE AND FAWCETT FOREST	114.51	£0.00	£0.00	114.60	£0.00	£0.00	0.00%
SKELSMERGH AND SCALTHWAITERIGG	210.28	£5,422.07	£25.79	215.71	£6,000.51	£27.82	7.88%
SKELWITH	115.81	£4,733.12	£40.87	120.62	£5,412.10	£44.87	9.79%
STAINTON	150.75	£5,123.24	£33.99	148.48	£5,545.19	£37.35	9.89%
STAVELEY IN CARTMEL	282.67	£7,305.38	£25.84	278.15	£5,756.46	£20.70	-19.92%
STAVELEY WITH INGS (4)	787.13	£16,533.03	£21.00	789.13	£17,880.77	£22.66	7.88%
TORVER	84.67	£3,134.13	£37.02	87.64	£3,895.95	£44.45	20.09%
ULVERSTON	4,186.16	£221,351.35	£52.88	4,355.66	£243,452.00	£55.89	5.70%
UNDERBARROW AND BRADLEYFIELD	211.91	£8,195.19	£38.67	215.69	£8,180.12	£37.93	-1.93%
URSWICK BARDSEA AND STAINTON	620.66	£9,299.29	£14.98	618.34	£9,295.28	£15.03	0.33%
WHINFELL	77.52	£0.00	£0.00	81.53	£0.00	£0.00	0.00%
WINDERMERE AND BOWNESS	4,060.94	£139,090.17	£34.25	4,017.58	£148,722.03	£37.02	8.08%
WITHERSLACK MEATHOP AND ULPHA	312.30	£10,591.22	£33.91	318.35	£10,693.95	£33.59	-0.95%
TOTAL	86,916.86	£3,334,683.00	£38.37	87,714.75	£3,908,475.84	£44.56	16.14%

For clarity the parishes shown in the table above mirror those shown on the Council tax bills received by residents. The figures below are the taxbase figure for the individual elements to make the total for each parish:

Note (1) - The Parish of Burneside, comprises:

Strickland Ketel	501.43
Strickland Roger	151.54

502.09
149.81

Note (2) - The Parish of Duddon, comprises

Angerton	7.78
Broughton West	440.58
Dunnderdale	80.17

7.78
451.95
84.54

Note (3) - The Parish of Egton-with-Newland Mansriggs & Osmotherley comprises

Egton with Newland	384.89
Mansriggs	20.46
Osmotherley	121.26

391.08
21.42
119.45

Note (4) - The Parish of Staveley with Ings comprises

Hugill	239.93
Nether Staveley	322.42
Over Staveley	215.79

243.58
325.20
220.35

In the case of notes (1) to (4) the precept is divided by the combined taxbases to give the share of Council tax for each parish.

COUNCIL TAX SCHEDULE FOR EACH PARISH IN THE DISTRICT AND THE COUNCIL TAX FOR WESTMORLAND AND FURNESS COUNCIL								
PARISH	Valuation Bands							
	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Within the Barrow area:								
ASKAM AND IRELETH PARISH COUNCIL	£ 1,174.14	£ 1,369.84	£ 1,565.53	£ 1,761.22	£ 2,152.60	£ 2,543.98	£ 2,935.36	£ 3,522.44
BARROW PARISH COUNCIL	£ 1,172.29	£ 1,367.69	£ 1,563.07	£ 1,758.45	£ 2,149.21	£ 2,539.98	£ 2,930.74	£ 3,516.89
DALTON WITH NEWTON TOWN COUNCIL	£ 1,204.64	£ 1,405.43	£ 1,606.20	£ 1,806.97	£ 2,208.52	£ 2,610.07	£ 3,011.61	£ 3,613.94
LINDAL AND MARTON PARISH COUNCIL	£ 1,174.77	£ 1,370.57	£ 1,566.36	£ 1,762.16	£ 2,153.74	£ 2,545.34	£ 2,936.92	£ 3,524.31
Within the Eden area:								
AINSTABLE PARISH COUNCIL	£ 1,204.75	£ 1,405.55	£ 1,606.34	£ 1,807.13	£ 2,208.71	£ 2,610.29	£ 3,011.87	£ 3,614.25
ALSTON PARISH COUNCIL	£ 1,212.50	£ 1,414.60	£ 1,616.68	£ 1,818.76	£ 2,222.92	£ 2,627.10	£ 3,031.26	£ 3,637.52
APPLEBY TOWN COUNCIL	£ 1,251.48	£ 1,460.07	£ 1,668.64	£ 1,877.22	£ 2,294.38	£ 2,711.54	£ 3,128.70	£ 3,754.44
ASBY PARISH COUNCIL	£ 1,192.84	£ 1,391.65	£ 1,590.46	£ 1,789.26	£ 2,186.87	£ 2,584.49	£ 2,982.10	£ 3,578.53
ASKHAM AND HELTON PARISH COUNCIL	£ 1,199.74	£ 1,399.71	£ 1,599.67	£ 1,799.62	£ 2,199.53	£ 2,599.46	£ 2,999.37	£ 3,599.24
BAMPTON PARISH COUNCIL	£ 1,198.21	£ 1,397.92	£ 1,597.62	£ 1,797.32	£ 2,196.72	£ 2,596.13	£ 2,995.53	£ 3,594.64
BANDLEYSIDE PARISH COUNCIL	£ 1,179.97	£ 1,376.64	£ 1,573.30	£ 1,769.96	£ 2,163.28	£ 2,556.61	£ 2,949.93	£ 3,539.92
BARTON AND POOLEY BRIDGE PARISH COUNCIL	£ 1,198.33	£ 1,398.06	£ 1,597.78	£ 1,797.50	£ 2,196.93	£ 2,596.38	£ 2,995.82	£ 3,594.99
BOLTON PARISH COUNCIL	£ 1,186.94	£ 1,384.77	£ 1,582.59	£ 1,780.41	£ 2,176.05	£ 2,571.70	£ 2,967.34	£ 3,560.82
BROUGH PARISH COUNCIL	£ 1,198.75	£ 1,398.55	£ 1,598.35	£ 1,798.14	£ 2,197.72	£ 2,597.31	£ 2,996.89	£ 3,596.27
BROUGH SOWERBY PARISH MEETING	£ 1,170.54	£ 1,365.64	£ 1,560.72	£ 1,755.81	£ 2,145.99	£ 2,536.17	£ 2,926.35	£ 3,511.62
BROUGHAM PARISH COUNCIL	£ 1,191.73	£ 1,390.36	£ 1,588.98	£ 1,787.60	£ 2,184.83	£ 2,582.08	£ 2,979.32	£ 3,575.19
CASTLE SOWERBY PARISH COUNCIL	£ 1,171.70	£ 1,366.99	£ 1,562.27	£ 1,757.56	£ 2,148.12	£ 2,538.69	£ 2,929.26	£ 3,515.11
CATTERLEN PARISH COUNCIL	£ 1,184.99	£ 1,382.49	£ 1,579.99	£ 1,777.49	£ 2,172.48	£ 2,567.48	£ 2,962.48	£ 3,554.97
CLIBURN PARISH MEETING	£ 1,179.27	£ 1,375.83	£ 1,572.37	£ 1,768.92	£ 2,162.00	£ 2,555.10	£ 2,948.19	£ 3,537.83
CLIFTON COMMUNITY COUNCIL	£ 1,197.83	£ 1,397.48	£ 1,597.12	£ 1,796.76	£ 2,196.03	£ 2,595.32	£ 2,994.59	£ 3,593.51
CRACKENTHORPE PARISH MEETING	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
CROSBY GARRETT PARISH MEETING	£ 1,166.96	£ 1,361.46	£ 1,555.95	£ 1,750.44	£ 2,139.42	£ 2,528.41	£ 2,917.39	£ 3,500.88
CROSBY RAVENSWORTH PARISH COUNCIL	£ 1,195.70	£ 1,395.00	£ 1,594.28	£ 1,793.56	£ 2,192.13	£ 2,590.70	£ 2,989.27	£ 3,587.12
CULGAITH PARISH COUNCIL	£ 1,181.40	£ 1,378.30	£ 1,575.20	£ 1,772.10	£ 2,165.89	£ 2,559.70	£ 2,953.50	£ 3,544.20
DACRE PARISH COUNCIL	£ 1,186.00	£ 1,383.68	£ 1,581.34	£ 1,779.01	£ 2,174.34	£ 2,569.68	£ 2,965.01	£ 3,558.02
DUFTON PARISH COUNCIL	£ 1,208.09	£ 1,409.44	£ 1,610.79	£ 1,812.14	£ 2,214.83	£ 2,617.53	£ 3,020.22	£ 3,624.27
GLASSONBY PARISH COUNCIL	£ 1,182.66	£ 1,379.78	£ 1,576.89	£ 1,774.00	£ 2,168.21	£ 2,562.44	£ 2,956.66	£ 3,548.00
GREAT SALKELD PARISH COUNCIL	£ 1,190.64	£ 1,389.09	£ 1,587.52	£ 1,785.96	£ 2,182.84	£ 2,579.73	£ 2,976.60	£ 3,571.93
GREAT STRICKLAND PARISH COUNCIL	£ 1,176.24	£ 1,372.28	£ 1,568.32	£ 1,764.36	£ 2,156.43	£ 2,548.52	£ 2,940.59	£ 3,528.72
GREYSTOKE PARISH COUNCIL	£ 1,186.89	£ 1,384.71	£ 1,582.53	£ 1,780.34	£ 2,175.96	£ 2,571.60	£ 2,967.23	£ 3,560.68
HARTLEY PARISH MEETING	£ 1,170.19	£ 1,365.23	£ 1,560.26	£ 1,755.29	£ 2,145.36	£ 2,535.43	£ 2,925.49	£ 3,510.59
HELBECK PARISH MEETING	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
HESKET PARISH COUNCIL	£ 1,170.22	£ 1,365.27	£ 1,560.30	£ 1,755.34	£ 2,145.41	£ 2,535.49	£ 2,925.56	£ 3,510.68
HUNSONBY PARISH COUNCIL	£ 1,179.06	£ 1,375.58	£ 1,572.09	£ 1,768.60	£ 2,161.61	£ 2,554.64	£ 2,947.66	£ 3,537.19
HUTTON PARISH COUNCIL	£ 1,169.83	£ 1,364.81	£ 1,559.78	£ 1,754.75	£ 2,144.69	£ 2,534.64	£ 2,924.58	£ 3,509.50
KABER PARISH MEETING	£ 1,183.98	£ 1,381.32	£ 1,578.65	£ 1,775.98	£ 2,170.63	£ 2,565.30	£ 2,959.96	£ 3,551.96
KINGS MEABURN PARISH MEETING	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
KIRKBY STEPHEN TOWN COUNCIL	£ 1,241.29	£ 1,448.18	£ 1,655.06	£ 1,861.94	£ 2,275.70	£ 2,689.47	£ 3,103.23	£ 3,723.88
KIRKBY THORE PARISH COUNCIL	£ 1,200.72	£ 1,400.85	£ 1,600.97	£ 1,801.09	£ 2,201.32	£ 2,601.57	£ 3,001.81	£ 3,602.17
KIRKOSWALD PARISH COUNCIL	£ 1,190.67	£ 1,389.13	£ 1,587.57	£ 1,786.02	£ 2,182.91	£ 2,579.80	£ 2,976.69	£ 3,572.03
LANGWATHBY PARISH COUNCIL	£ 1,196.20	£ 1,395.57	£ 1,594.94	£ 1,794.30	£ 2,193.03	£ 2,591.77	£ 2,990.50	£ 3,588.61
LAZONBY PARISH COUNCIL	£ 1,183.11	£ 1,380.31	£ 1,577.49	£ 1,774.68	£ 2,169.04	£ 2,563.42	£ 2,957.79	£ 3,549.35
LITTLE STRICKLAND PARISH MEETING	£ 1,169.63	£ 1,364.58	£ 1,559.52	£ 1,754.45	£ 2,144.33	£ 2,534.21	£ 2,924.09	£ 3,508.91
LONG MARTON PARISH COUNCIL	£ 1,177.03	£ 1,373.21	£ 1,569.38	£ 1,765.54	£ 2,157.88	£ 2,550.23	£ 2,942.57	£ 3,531.09
LOWTHER PARISH COUNCIL	£ 1,179.66	£ 1,376.28	£ 1,572.89	£ 1,769.50	£ 2,162.72	£ 2,555.95	£ 2,949.16	£ 3,539.00
MALLERSTANG PARISH MEETING	£ 1,166.41	£ 1,360.82	£ 1,555.22	£ 1,749.62	£ 2,138.42	£ 2,527.23	£ 2,916.03	£ 3,499.23
MARTINDALE PARISH MEETING	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
MATTERDALE PARISH COUNCIL	£ 1,170.69	£ 1,365.82	£ 1,560.93	£ 1,756.05	£ 2,146.27	£ 2,536.51	£ 2,926.74	£ 3,512.09
MELMERBY PARISH COUNCIL	£ 1,195.56	£ 1,394.83	£ 1,594.09	£ 1,793.35	£ 2,191.86	£ 2,590.39	£ 2,988.91	£ 3,586.69
MILBURN PARISH COUNCIL	£ 1,209.59	£ 1,411.20	£ 1,612.79	£ 1,814.39	£ 2,217.58	£ 2,620.79	£ 3,023.98	£ 3,628.78
MORLAND PARISH COUNCIL	£ 1,187.57	£ 1,385.51	£ 1,583.44	£ 1,781.36	£ 2,177.22	£ 2,573.08	£ 2,968.94	£ 3,562.73
MUNGRISDALE PARISH COUNCIL	£ 1,181.52	£ 1,378.45	£ 1,575.37	£ 1,772.29	£ 2,166.13	£ 2,559.98	£ 2,953.81	£ 3,544.58
MURTON PARISH COUNCIL	£ 1,194.37	£ 1,393.44	£ 1,592.50	£ 1,791.56	£ 2,189.68	£ 2,587.81	£ 2,985.93	£ 3,583.12
MUSGRAVE PARISH COUNCIL	£ 1,190.59	£ 1,389.03	£ 1,587.46	£ 1,785.89	£ 2,182.76	£ 2,579.63	£ 2,976.49	£ 3,571.79
NATEBY PARISH MEETING	£ 1,173.52	£ 1,369.12	£ 1,564.71	£ 1,760.29	£ 2,151.46	£ 2,542.65	£ 2,933.82	£ 3,520.58
NEWBIGGIN PARISH MEETING	£ 1,177.22	£ 1,373.43	£ 1,569.63	£ 1,765.83	£ 2,158.23	£ 2,550.65	£ 2,943.05	£ 3,531.66
NEWBY PARISH MEETING	£ 1,167.65	£ 1,362.26	£ 1,556.87	£ 1,751.47	£ 2,140.69	£ 2,529.91	£ 2,919.12	£ 3,502.95
ORTON PARISH COUNCIL	£ 1,200.74	£ 1,400.87	£ 1,600.99	£ 1,801.11	£ 2,201.36	£ 2,601.61	£ 3,001.85	£ 3,602.23
OUSBY PARISH COUNCIL	£ 1,203.19	£ 1,403.73	£ 1,604.26	£ 1,804.79	£ 2,205.86	£ 2,606.93	£ 3,007.99	£ 3,609.59
PATTERDALE PARISH COUNCIL	£ 1,175.97	£ 1,371.98	£ 1,567.97	£ 1,763.97	£ 2,155.96	£ 2,547.95	£ 2,939.94	£ 3,527.93
PENRITH TOWN COUNCIL	£ 1,215.98	£ 1,418.66	£ 1,621.32	£ 1,823.98	£ 2,229.30	£ 2,634.64	£ 3,039.96	£ 3,647.96
RAVENSTONEDALE PARISH COUNCIL	£ 1,233.14	£ 1,438.67	£ 1,644.19	£ 1,849.71	£ 2,260.76	£ 2,671.81	£ 3,082.85	£ 3,699.43
SHAP PARISH COUNCIL	£ 1,196.81	£ 1,396.28	£ 1,595.75	£ 1,795.22	£ 2,194.15	£ 2,593.09	£ 2,992.03	£ 3,590.44
SKELTON PARISH COUNCIL	£ 1,182.94	£ 1,380.10	£ 1,577.26	£ 1,774.41	£ 2,168.72	£ 2,563.04	£ 2,957.35	£ 3,548.82
SLEAGILL PARISH MEETING	£ 1,168.04	£ 1,362.72	£ 1,557.39	£ 1,752.06	£ 2,141.40	£ 2,530.75	£ 2,920.09	£ 3,504.12
SOCKBRIDGE & TIRRIL PARISH COUNCIL	£ 1,185.98	£ 1,383.65	£ 1,581.31	£ 1,778.97	£ 2,174.30	£ 2,569.63	£ 2,964.95	£ 3,557.95
SOULBY PARISH COUNCIL	£ 1,200.23	£ 1,400.27	£ 1,600.31	£ 1,800.34	£ 2,200.41	£ 2,600.50	£ 3,000.57	£ 3,600.69
STAINMORE PARISH COUNCIL	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
TEBAY PARISH COUNCIL	£ 1,195.92	£ 1,395.25	£ 1,594.57	£ 1,793.88	£ 2,192.52	£ 2,591.17	£ 2,989.80	£ 3,587.77
TEMPLE SOWERBY PARISH COUNCIL	£ 1,188.89	£ 1,387.05	£ 1,585.20	£ 1,783.35	£ 2,179.64	£ 2,575.94	£ 2,972.24	£ 3,566.69
THRELKELD PARISH COUNCIL	£ 1,195.65	£ 1,394.93	£ 1,594.20	£ 1,793.48	£ 2,192.02	£ 2,590.58	£ 2,989.12	£ 3,586.95
WAITBY PARISH MEETING	£ 1,176.90	£ 1,373.06	£ 1,569.21	£ 1,765.36	£ 2,157.65	£ 2,549.96	£ 2,942.26	£ 3,530.71
WARCOP PARISH COUNCIL	£ 1,181.73	£ 1,378.69	£ 1,575.64	£ 1,772.60	£ 2,166.50	£ 2,560.42	£ 2,954.33	£ 3,545.19
WHARTON PARISH MEETING	£ 1,161.70	£ 1,355.32	£ 1,548.94	£ 1,742.55	£ 2,129.78	£ 2,517.02	£ 2,904.25	£ 3,485.11
WINTON PARISH MEETING	£ 1,177.77	£ 1,374.08	£ 1,570.37	£ 1,766.66	£ 2,159.25	£ 2,551.85	£ 2,944.44	£ 3,533.33
YANWATH & EAMONT BRIDGE PARISH COUNCIL	£ 1,178.17	£ 1,374.54	£ 1,570.90	£ 1,767.27	£ 2,159.99	£ 2,552.72	£ 2,945.44	£ 3,534.53

COUNCIL TAX SCHEDULE FOR EACH PARISH IN THE DISTRICT AND THE COUNCIL TAX FOR WESTMORLAND AND FURNESS COUNCIL								
PARISH	Valuation Bands							
	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Within the South Lakeland area:								
ALDINGHAM	£ 1,178.71	£ 1,375.17	£ 1,571.62	£ 1,768.07	£ 2,160.97	£ 2,553.88	£ 2,946.78	£ 3,536.14
ALLITHWAITE AND CARTMEL	£ 1,189.46	£ 1,387.71	£ 1,585.95	£ 1,784.20	£ 2,180.68	£ 2,577.17	£ 2,973.66	£ 3,568.39
ARNSIDE	£ 1,195.10	£ 1,394.29	£ 1,593.47	£ 1,792.66	£ 2,191.02	£ 2,589.39	£ 2,987.76	£ 3,585.31
BARBON	£ 1,194.96	£ 1,394.13	£ 1,593.29	£ 1,792.45	£ 2,190.77	£ 2,589.10	£ 2,987.41	£ 3,584.90
BEETHAM	£ 1,182.89	£ 1,380.04	£ 1,577.19	£ 1,774.33	£ 2,168.63	£ 2,562.93	£ 2,957.22	£ 3,548.67
BLAWITH & SUBBERTHWAITE	£ 1,182.20	£ 1,379.24	£ 1,576.28	£ 1,773.31	£ 2,167.37	£ 2,561.45	£ 2,955.51	£ 3,546.62
BROUGHTON EAST	£ 1,186.68	£ 1,384.47	£ 1,582.25	£ 1,780.03	£ 2,175.59	£ 2,571.16	£ 2,966.72	£ 3,560.06
BURNESIDE (1)	£ 1,188.70	£ 1,386.83	£ 1,584.94	£ 1,783.06	£ 2,179.29	£ 2,575.53	£ 2,971.76	£ 3,566.12
BURTON IN KENDAL	£ 1,178.60	£ 1,375.04	£ 1,571.48	£ 1,767.91	£ 2,160.77	£ 2,553.65	£ 2,946.51	£ 3,535.82
CARTMEL FELL	£ 1,177.65	£ 1,373.93	£ 1,570.20	£ 1,766.47	£ 2,159.02	£ 2,551.58	£ 2,944.12	£ 3,532.95
CASTERTON	£ 1,199.25	£ 1,399.13	£ 1,599.00	£ 1,798.88	£ 2,198.62	£ 2,598.38	£ 2,998.12	£ 3,597.75
CLAIFE	£ 1,183.92	£ 1,381.24	£ 1,578.56	£ 1,775.88	£ 2,170.52	£ 2,565.16	£ 2,959.80	£ 3,551.76
COLTON	£ 1,179.91	£ 1,376.57	£ 1,573.22	£ 1,769.87	£ 2,163.17	£ 2,556.47	£ 2,949.77	£ 3,539.73
CONISTON	£ 1,192.24	£ 1,390.96	£ 1,589.67	£ 1,788.37	£ 2,185.78	£ 2,583.21	£ 2,980.62	£ 3,576.74
CROOK	£ 1,200.92	£ 1,401.09	£ 1,601.24	£ 1,801.39	£ 2,201.70	£ 2,602.01	£ 3,002.32	£ 3,602.78
CROSTHWAITE & LYTH	£ 1,180.56	£ 1,377.33	£ 1,574.09	£ 1,770.85	£ 2,164.36	£ 2,557.89	£ 2,951.41	£ 3,541.69
DENT	£ 1,207.54	£ 1,408.81	£ 1,610.06	£ 1,811.32	£ 2,213.83	£ 2,616.35	£ 3,018.86	£ 3,622.63
DOCKER	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
DUDDON (2)	£ 1,199.73	£ 1,399.69	£ 1,599.64	£ 1,799.60	£ 2,199.50	£ 2,599.42	£ 2,999.32	£ 3,599.19
EGTON WITH NEWLAND, MANSRIGGS & OSMOTHERLEY (3)	£ 1,170.62	£ 1,365.73	£ 1,560.83	£ 1,755.93	£ 2,146.13	£ 2,536.34	£ 2,926.55	£ 3,511.86
FIRBANK	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
GARSDALE	£ 1,182.40	£ 1,379.47	£ 1,576.54	£ 1,773.60	£ 2,167.73	£ 2,561.87	£ 2,956.00	£ 3,547.21
GRANGE-OVER-SANDS	£ 1,229.59	£ 1,434.53	£ 1,639.46	£ 1,844.39	£ 2,254.25	£ 2,664.12	£ 3,073.98	£ 3,688.78
GRAYRIGG	£ 1,166.42	£ 1,360.83	£ 1,555.23	£ 1,749.63	£ 2,138.44	£ 2,527.25	£ 2,916.05	£ 3,499.27
HAVERTHWAITE	£ 1,176.67	£ 1,372.78	£ 1,568.89	£ 1,765.00	£ 2,157.22	£ 2,549.45	£ 2,941.67	£ 3,530.01
HAWKSHEAD	£ 1,183.84	£ 1,381.15	£ 1,578.46	£ 1,775.76	£ 2,170.37	£ 2,564.99	£ 2,959.60	£ 3,551.53
HELSINGTON	£ 1,202.60	£ 1,403.04	£ 1,603.47	£ 1,803.90	£ 2,204.76	£ 2,605.63	£ 3,006.50	£ 3,607.80
HEVERSHAM	£ 1,186.10	£ 1,383.80	£ 1,581.48	£ 1,779.16	£ 2,174.52	£ 2,569.90	£ 2,965.26	£ 3,558.32
HINCASTER	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
HOLME	£ 1,188.50	£ 1,386.59	£ 1,584.67	£ 1,782.75	£ 2,178.92	£ 2,575.09	£ 2,971.25	£ 3,565.51
HUTTON ROOF	£ 1,188.65	£ 1,386.77	£ 1,584.88	£ 1,782.99	£ 2,179.20	£ 2,575.43	£ 2,971.64	£ 3,565.97
KENDAL	£ 1,195.70	£ 1,394.99	£ 1,594.27	£ 1,793.55	£ 2,192.12	£ 2,590.69	£ 2,989.25	£ 3,587.10
KENTMERE	£ 1,170.90	£ 1,366.06	£ 1,561.21	£ 1,756.36	£ 2,146.66	£ 2,536.96	£ 2,927.26	£ 3,512.72
KILLINGTON	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
KIRKBY IRELETH	£ 1,171.35	£ 1,366.58	£ 1,561.81	£ 1,757.03	£ 2,147.48	£ 2,537.93	£ 2,928.38	£ 3,514.06
KIRKBY LONSDALE	£ 1,240.56	£ 1,447.33	£ 1,654.08	£ 1,860.84	£ 2,274.36	£ 2,687.88	£ 3,101.40	£ 3,721.68
LAKES	£ 1,196.78	£ 1,396.25	£ 1,595.71	£ 1,795.17	£ 2,194.09	£ 2,593.03	£ 2,991.95	£ 3,590.34
LAMBRIGG	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
LEVENS	£ 1,180.25	£ 1,376.96	£ 1,573.67	£ 1,770.38	£ 2,163.79	£ 2,557.21	£ 2,950.62	£ 3,540.75
LINDALE AND NEWTON-IN-CARTMEL	£ 1,200.68	£ 1,400.80	£ 1,600.91	£ 1,801.03	£ 2,201.25	£ 2,601.48	£ 3,001.71	£ 3,602.05
LONGSLEDDALE	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
LOWER HOLKER	£ 1,172.03	£ 1,367.38	£ 1,562.71	£ 1,758.05	£ 2,148.72	£ 2,539.40	£ 2,930.08	£ 3,516.10
LOWICK	£ 1,183.16	£ 1,380.36	£ 1,577.55	£ 1,774.74	£ 2,169.13	£ 2,563.52	£ 2,957.90	£ 3,549.49
LUPTON	£ 1,193.90	£ 1,392.89	£ 1,591.87	£ 1,790.85	£ 2,188.81	£ 2,586.78	£ 2,984.74	£ 3,581.70
MANSERGH	£ 1,164.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
MIDDLETON	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
MILNTHORPE	£ 1,191.08	£ 1,389.60	£ 1,588.11	£ 1,786.62	£ 2,183.64	£ 2,580.68	£ 2,977.70	£ 3,573.24
NATLAND	£ 1,175.80	£ 1,371.78	£ 1,567.74	£ 1,763.71	£ 2,155.64	£ 2,547.58	£ 2,939.51	£ 3,527.42
NEW HUTTON	£ 1,164.99	£ 1,359.17	£ 1,553.33	£ 1,747.49	£ 2,135.82	£ 2,524.16	£ 2,912.49	£ 3,494.99
OLD HUTTON & HOLMESCALES	£ 1,171.38	£ 1,366.62	£ 1,561.85	£ 1,757.07	£ 2,147.53	£ 2,538.00	£ 2,928.45	£ 3,514.15
PENNINGTON	£ 1,172.55	£ 1,367.98	£ 1,563.40	£ 1,758.83	£ 2,149.67	£ 2,540.53	£ 2,931.38	£ 3,517.65
PRESTON PATRICK	£ 1,177.68	£ 1,373.96	£ 1,570.24	£ 1,766.52	£ 2,159.07	£ 2,551.64	£ 2,944.19	£ 3,533.04
PRESTON RICHARD	£ 1,194.28	£ 1,393.33	£ 1,592.37	£ 1,791.42	£ 2,189.51	£ 2,587.60	£ 2,985.69	£ 3,582.84
SATTERTHWAITE	£ 1,188.71	£ 1,386.84	£ 1,584.95	£ 1,783.07	£ 2,179.30	£ 2,575.54	£ 2,971.78	£ 3,566.14
SEDBERGH	£ 1,187.69	£ 1,385.65	£ 1,583.59	£ 1,781.54	£ 2,177.43	£ 2,573.34	£ 2,969.23	£ 3,563.08
SEDGWICK	£ 1,201.80	£ 1,402.11	£ 1,602.41	£ 1,802.71	£ 2,203.31	£ 2,603.92	£ 3,004.51	£ 3,605.42
SELSIDE AND FAWCETT FOREST	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
SKELSMERGH AND SCALTHWAITERIGG	£ 1,179.13	£ 1,375.67	£ 1,572.19	£ 1,768.71	£ 2,161.75	£ 2,554.80	£ 2,947.84	£ 3,537.41
SKELWITH	£ 1,190.50	£ 1,388.93	£ 1,587.34	£ 1,785.76	£ 2,182.59	£ 2,579.43	£ 2,976.26	£ 3,571.52
STANTON	£ 1,185.49	£ 1,383.08	£ 1,580.66	£ 1,778.24	£ 2,173.40	£ 2,568.56	£ 2,963.72	£ 3,556.47
STAVELEY IN CARTMEL	£ 1,174.39	£ 1,370.13	£ 1,565.86	£ 1,761.59	£ 2,153.04	£ 2,544.51	£ 2,935.97	£ 3,523.17
STAVELEY WITH INGS (4)	£ 1,175.70	£ 1,371.65	£ 1,567.60	£ 1,763.55	£ 2,155.44	£ 2,547.35	£ 2,939.24	£ 3,527.10
TORVER	£ 1,190.23	£ 1,388.61	£ 1,586.97	£ 1,785.34	£ 2,182.08	£ 2,578.83	£ 2,975.57	£ 3,570.69
ULVERSTON	£ 1,197.85	£ 1,397.50	£ 1,597.14	£ 1,796.78	£ 2,196.06	£ 2,595.35	£ 2,994.64	£ 3,593.57
UNDERBARROW AND BRADLEYFIELD	£ 1,185.87	£ 1,383.53	£ 1,581.17	£ 1,778.82	£ 2,174.10	£ 2,569.40	£ 2,964.69	£ 3,557.63
URSWICK BARDSEA AND STANTON	£ 1,170.61	£ 1,365.72	£ 1,560.82	£ 1,755.92	£ 2,146.12	£ 2,536.33	£ 2,926.53	£ 3,511.85
WHINFELL	£ 1,160.59	£ 1,354.03	£ 1,547.46	£ 1,740.89	£ 2,127.75	£ 2,514.62	£ 2,901.48	£ 3,481.78
WINDERMERE AND BOWNESS	£ 1,185.27	£ 1,382.82	£ 1,580.36	£ 1,777.91	£ 2,172.99	£ 2,568.09	£ 2,963.18	£ 3,555.82
WITHERSLACK MEATHOP AND ULPHA	£ 1,182.98	£ 1,380.16	£ 1,577.32	£ 1,774.48	£ 2,168.81	£ 2,563.14	£ 2,957.47	£ 3,548.96

Note (1) - The Parish of Burneside, comprises Strickland Ketel and Strickland Roger

Note (2) - The Parish of Duddon, comprises Angerton, Broughton West and Dunnerdale

Note (3) - The Parish of Egton-with-Newland Mansriggs & Osmotherley comprises Egton with Newland, Mansriggs and Osmotherley

Note (4) - The Parish of Staveley with Ings comprises, Huggill, Nether Staveley and Over Staveley

AGGREGATE COUNCIL TAX SCHEDULE FOR EACH PARISH IN THE DISTRICT

PARISH	Valuation Bands							
	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Within the Barrow area:								
ASKAM AND IRELETH PARISH COUNCIL	£ 1,432.56	£ 1,671.33	£ 1,910.09	£ 2,148.85	£ 2,626.37	£ 3,103.89	£ 3,581.41	£ 4,297.70
BARROW PARISH COUNCIL	£ 1,430.71	£ 1,669.18	£ 1,907.63	£ 2,146.08	£ 2,622.98	£ 3,099.89	£ 3,576.79	£ 4,292.15
DALTON WITH NEWTON TOWN COUNCIL	£ 1,463.06	£ 1,706.92	£ 1,950.76	£ 2,194.60	£ 2,682.29	£ 3,169.98	£ 3,657.66	£ 4,389.20
LINDAL AND MARTON PARISH COUNCIL	£ 1,433.19	£ 1,672.06	£ 1,910.92	£ 2,149.79	£ 2,627.51	£ 3,105.25	£ 3,582.97	£ 4,299.57
Within the Eden area:								
AINSTABLE PARISH COUNCIL	£ 1,463.17	£ 1,707.04	£ 1,950.90	£ 2,194.76	£ 2,682.48	£ 3,170.20	£ 3,657.92	£ 4,389.51
ALSTON PARISH COUNCIL	£ 1,470.92	£ 1,716.09	£ 1,961.24	£ 2,206.39	£ 2,696.69	£ 3,187.01	£ 3,677.31	£ 4,412.78
APPLEBY TOWN COUNCIL	£ 1,509.90	£ 1,761.56	£ 2,013.20	£ 2,264.85	£ 2,768.15	£ 3,271.45	£ 3,774.75	£ 4,529.70
ASBY PARISH COUNCIL	£ 1,451.26	£ 1,693.14	£ 1,935.02	£ 2,176.89	£ 2,660.64	£ 3,144.40	£ 3,628.15	£ 4,353.79
ASKHAM AND HELTON PARISH COUNCIL	£ 1,458.16	£ 1,701.20	£ 1,944.23	£ 2,187.25	£ 2,673.30	£ 3,159.37	£ 3,645.42	£ 4,374.50
BAMPTON PARISH COUNCIL	£ 1,456.63	£ 1,699.41	£ 1,942.18	£ 2,184.95	£ 2,670.49	£ 3,156.04	£ 3,641.58	£ 4,369.90
BANDLEYSIDE PARISH COUNCIL	£ 1,438.39	£ 1,678.13	£ 1,917.86	£ 2,157.59	£ 2,637.05	£ 3,116.52	£ 3,595.98	£ 4,315.18
BARTON AND POOLEY BRIDGE PARISH COUNCIL	£ 1,456.75	£ 1,699.55	£ 1,942.34	£ 2,185.13	£ 2,670.70	£ 3,156.29	£ 3,641.87	£ 4,370.25
BOLTON PARISH COUNCIL	£ 1,445.36	£ 1,686.26	£ 1,927.15	£ 2,168.04	£ 2,649.82	£ 3,131.61	£ 3,613.39	£ 4,336.08
BROUGH PARISH COUNCIL	£ 1,457.17	£ 1,700.04	£ 1,942.91	£ 2,185.77	£ 2,671.49	£ 3,157.22	£ 3,642.94	£ 4,371.53
BROUGH SOWERBY PARISH MEETING	£ 1,428.96	£ 1,667.13	£ 1,905.28	£ 2,143.44	£ 2,619.76	£ 3,096.08	£ 3,572.40	£ 4,286.88
BROUGHAM PARISH COUNCIL	£ 1,450.15	£ 1,691.85	£ 1,933.54	£ 2,175.23	£ 2,658.60	£ 3,141.99	£ 3,625.37	£ 4,350.45
CASTLE SOWERBY PARISH COUNCIL	£ 1,430.12	£ 1,668.48	£ 1,906.83	£ 2,145.19	£ 2,621.89	£ 3,098.60	£ 3,575.31	£ 4,290.37
CATTERLEN PARISH COUNCIL	£ 1,443.41	£ 1,683.98	£ 1,924.55	£ 2,165.12	£ 2,646.25	£ 3,127.39	£ 3,608.53	£ 4,330.23
CLIBURN PARISH MEETING	£ 1,437.69	£ 1,677.32	£ 1,916.93	£ 2,156.55	£ 2,635.77	£ 3,115.01	£ 3,594.24	£ 4,313.09
CLIFTON COMMUNITY COUNCIL	£ 1,456.25	£ 1,698.97	£ 1,941.68	£ 2,184.39	£ 2,669.80	£ 3,155.23	£ 3,640.64	£ 4,368.77
CRACKENTHORPE PARISH MEETING	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
CROSBY GARRETT PARISH MEETING	£ 1,425.38	£ 1,662.95	£ 1,900.51	£ 2,138.07	£ 2,613.19	£ 3,088.32	£ 3,563.44	£ 4,276.14
CROSBY RAVENSWORTH PARISH COUNCIL	£ 1,454.12	£ 1,696.49	£ 1,938.84	£ 2,181.19	£ 2,665.90	£ 3,150.61	£ 3,635.32	£ 4,362.38
CULGAITH PARISH COUNCIL	£ 1,439.82	£ 1,679.79	£ 1,919.76	£ 2,159.73	£ 2,639.66	£ 3,119.61	£ 3,599.55	£ 4,319.46
DACRE PARISH COUNCIL	£ 1,444.42	£ 1,685.17	£ 1,925.90	£ 2,166.64	£ 2,648.11	£ 3,129.59	£ 3,611.06	£ 4,333.28
DUFTON PARISH COUNCIL	£ 1,466.51	£ 1,710.93	£ 1,955.35	£ 2,199.77	£ 2,688.60	£ 3,177.44	£ 3,666.27	£ 4,399.53
GLASSONBY PARISH COUNCIL	£ 1,441.08	£ 1,681.27	£ 1,921.45	£ 2,161.63	£ 2,641.98	£ 3,122.35	£ 3,602.71	£ 4,323.26
GREAT SALKELD PARISH COUNCIL	£ 1,449.06	£ 1,690.58	£ 1,932.08	£ 2,173.59	£ 2,656.61	£ 3,139.64	£ 3,622.65	£ 4,347.19
GREAT STRICKLAND PARISH COUNCIL	£ 1,434.66	£ 1,673.77	£ 1,912.88	£ 2,151.99	£ 2,630.20	£ 3,108.43	£ 3,586.64	£ 4,303.98
GREYSTOKE PARISH COUNCIL	£ 1,445.31	£ 1,686.20	£ 1,927.09	£ 2,167.97	£ 2,649.73	£ 3,131.51	£ 3,613.28	£ 4,335.94
HARTLEY PARISH MEETING	£ 1,428.61	£ 1,666.72	£ 1,904.82	£ 2,142.92	£ 2,619.13	£ 3,095.34	£ 3,571.54	£ 4,285.85
HELBECK PARISH MEETING	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
HESKET PARISH COUNCIL	£ 1,428.64	£ 1,666.76	£ 1,904.86	£ 2,142.97	£ 2,619.18	£ 3,095.40	£ 3,571.61	£ 4,285.94
HUNSONBY PARISH COUNCIL	£ 1,437.48	£ 1,677.07	£ 1,916.65	£ 2,156.23	£ 2,635.38	£ 3,114.55	£ 3,593.71	£ 4,312.45
HUTTON PARISH COUNCIL	£ 1,428.25	£ 1,666.30	£ 1,904.34	£ 2,142.38	£ 2,618.46	£ 3,094.55	£ 3,570.63	£ 4,284.76
KABER PARISH MEETING	£ 1,442.40	£ 1,682.81	£ 1,923.21	£ 2,163.61	£ 2,644.40	£ 3,125.21	£ 3,606.01	£ 4,327.22
KINGS MEABURN PARISH MEETING	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
KIRKBY STEPHEN TOWN COUNCIL	£ 1,499.71	£ 1,749.67	£ 1,999.62	£ 2,249.57	£ 2,749.47	£ 3,249.38	£ 3,749.28	£ 4,499.14
KIRKBY THORE PARISH COUNCIL	£ 1,459.14	£ 1,702.34	£ 1,945.53	£ 2,188.72	£ 2,675.09	£ 3,161.48	£ 3,647.86	£ 4,377.43
KIRKOSWALD PARISH COUNCIL	£ 1,449.09	£ 1,690.62	£ 1,932.13	£ 2,173.65	£ 2,656.68	£ 3,139.71	£ 3,622.74	£ 4,347.29
LANGWATHBY PARISH COUNCIL	£ 1,454.62	£ 1,697.06	£ 1,939.50	£ 2,181.93	£ 2,666.80	£ 3,151.68	£ 3,636.55	£ 4,363.87
LAZONBY PARISH COUNCIL	£ 1,441.53	£ 1,681.80	£ 1,922.05	£ 2,162.31	£ 2,642.81	£ 3,123.33	£ 3,603.84	£ 4,324.61
LITTLE STRICKLAND PARISH MEETING	£ 1,428.05	£ 1,666.07	£ 1,904.08	£ 2,142.08	£ 2,618.10	£ 3,094.12	£ 3,570.14	£ 4,284.17
LONG MARTON PARISH COUNCIL	£ 1,435.45	£ 1,674.70	£ 1,913.94	£ 2,153.17	£ 2,631.65	£ 3,110.14	£ 3,588.62	£ 4,306.35
LOWTHER PARISH COUNCIL	£ 1,438.08	£ 1,677.77	£ 1,917.45	£ 2,157.13	£ 2,636.49	£ 3,115.86	£ 3,595.21	£ 4,314.26
MALLERSTANG PARISH MEETING	£ 1,424.83	£ 1,662.31	£ 1,899.78	£ 2,137.25	£ 2,612.19	£ 3,087.14	£ 3,562.08	£ 4,274.49
MARTINDALE PARISH MEETING	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
MATTERDALE PARISH COUNCIL	£ 1,429.11	£ 1,667.31	£ 1,905.49	£ 2,143.68	£ 2,620.04	£ 3,096.42	£ 3,572.79	£ 4,287.35
MELMERBY PARISH COUNCIL	£ 1,453.98	£ 1,696.32	£ 1,938.65	£ 2,180.98	£ 2,665.63	£ 3,150.30	£ 3,634.96	£ 4,361.95
MILBURN PARISH COUNCIL	£ 1,468.01	£ 1,712.69	£ 1,957.35	£ 2,202.02	£ 2,691.35	£ 3,180.70	£ 3,670.03	£ 4,404.04
MORLAND PARISH COUNCIL	£ 1,445.99	£ 1,687.00	£ 1,928.00	£ 2,168.99	£ 2,650.99	£ 3,132.99	£ 3,614.99	£ 4,337.99
MUNGRISDALE PARISH COUNCIL	£ 1,439.94	£ 1,679.94	£ 1,919.93	£ 2,159.92	£ 2,639.90	£ 3,119.89	£ 3,599.86	£ 4,319.84
MURTON PARISH COUNCIL	£ 1,452.79	£ 1,694.93	£ 1,937.06	£ 2,179.19	£ 2,663.45	£ 3,147.72	£ 3,631.98	£ 4,358.38
MUSGRAVE PARISH COUNCIL	£ 1,449.01	£ 1,690.52	£ 1,932.02	£ 2,173.52	£ 2,656.53	£ 3,139.54	£ 3,622.54	£ 4,347.05
NATEBY PARISH MEETING	£ 1,431.94	£ 1,670.61	£ 1,909.27	£ 2,147.92	£ 2,625.23	£ 3,102.56	£ 3,579.87	£ 4,295.84
NEWBIGGIN PARISH MEETING	£ 1,435.64	£ 1,674.92	£ 1,914.19	£ 2,153.46	£ 2,632.00	£ 3,110.56	£ 3,589.10	£ 4,306.92
NEWBY PARISH MEETING	£ 1,426.07	£ 1,663.75	£ 1,901.43	£ 2,139.10	£ 2,614.46	£ 3,089.82	£ 3,565.17	£ 4,278.21
ORTON PARISH COUNCIL	£ 1,459.16	£ 1,702.36	£ 1,945.55	£ 2,188.74	£ 2,675.13	£ 3,161.52	£ 3,647.90	£ 4,377.49
OUSBY PARISH COUNCIL	£ 1,461.61	£ 1,705.22	£ 1,948.82	£ 2,192.42	£ 2,679.63	£ 3,166.84	£ 3,654.04	£ 4,384.85
PATTERDALE PARISH COUNCIL	£ 1,434.39	£ 1,673.47	£ 1,912.53	£ 2,151.60	£ 2,629.73	£ 3,107.86	£ 3,585.99	£ 4,303.19
PENRITH TOWN COUNCIL	£ 1,474.40	£ 1,720.15	£ 1,965.88	£ 2,211.61	£ 2,703.07	£ 3,194.55	£ 3,686.01	£ 4,423.22
RAVENSTONEDALE PARISH COUNCIL	£ 1,491.56	£ 1,740.16	£ 1,988.75	£ 2,237.34	£ 2,734.53	£ 3,231.72	£ 3,728.90	£ 4,474.69
SHAP PARISH COUNCIL	£ 1,455.23	£ 1,697.77	£ 1,940.31	£ 2,182.85	£ 2,667.92	£ 3,153.00	£ 3,638.08	£ 4,365.70
SKELTON PARISH COUNCIL	£ 1,441.36	£ 1,681.59	£ 1,921.82	£ 2,162.04	£ 2,642.49	£ 3,122.95	£ 3,603.40	£ 4,324.08
SLEAGILL PARISH MEETING	£ 1,426.46	£ 1,664.21	£ 1,901.95	£ 2,139.69	£ 2,615.17	£ 3,090.66	£ 3,566.14	£ 4,279.38
SOCKBRIDGE & TIRRIL PARISH COUNCIL	£ 1,444.40	£ 1,685.14	£ 1,925.87	£ 2,166.60	£ 2,648.07	£ 3,129.54	£ 3,611.00	£ 4,333.21
SOULBY PARISH COUNCIL	£ 1,458.65	£ 1,701.76	£ 1,944.87	£ 2,187.97	£ 2,674.18	£ 3,160.41	£ 3,646.62	£ 4,375.95
STAINMORE PARISH COUNCIL	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
TEBAY PARISH COUNCIL	£ 1,454.34	£ 1,696.74	£ 1,939.13	£ 2,181.51	£ 2,666.29	£ 3,151.08	£ 3,635.85	£ 4,363.03
TEMPLE SOWERBY PARISH COUNCIL	£ 1,447.31	£ 1,688.54	£ 1,929.76	£ 2,170.98	£ 2,653.41	£ 3,135.85	£ 3,618.29	£ 4,341.95
THRELKELD PARISH COUNCIL	£ 1,454.07	£ 1,696.42	£ 1,938.76	£ 2,181.11	£ 2,665.79	£ 3,150.49	£ 3,635.17	£ 4,362.21
WAITBY PARISH MEETING	£ 1,435.32	£ 1,674.55	£ 1,913.77	£ 2,152.99	£ 2,631.42	£ 3,109.87	£ 3,588.31	£ 4,305.97
WARCOP PARISH COUNCIL	£ 1,440.15	£ 1,680.18	£ 1,920.20	£ 2,160.23	£ 2,640.27	£ 3,120.33	£ 3,600.38	£ 4,320.45
WHARTON PARISH MEETING	£ 1,420.12	£ 1,656.81	£ 1,893.50	£ 2,130.18	£ 2,603.55	£ 3,076.93	£ 3,550.30	£ 4,260.37
WINTON PARISH MEETING	£ 1,436.19	£ 1,675.57	£ 1,914.93	£ 2,154.29	£ 2,633.02	£ 3,111.76	£ 3,590.49	£ 4,308.59
YANWATH & EAMONT BRIDGE PARISH COUNCIL	£ 1,436.59	£ 1,676.03	£ 1,915.46	£ 2,154.90	£ 2,633.76	£ 3,112.63	£ 3,591.49	£ 4,309.79

AGGREGATE COUNCIL TAX SCHEDULE FOR EACH PARISH IN THE DISTRICT								
PARISH	Valuation Bands							
	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Within the South Lakeland area:								
ALDINGHAM	£ 1,437.13	£ 1,676.66	£ 1,916.18	£ 2,155.70	£ 2,634.74	£ 3,113.79	£ 3,592.83	£ 4,311.40
ALLITHWAITE AND CARTMEL	£ 1,447.88	£ 1,689.20	£ 1,930.51	£ 2,171.83	£ 2,654.45	£ 3,137.08	£ 3,619.71	£ 4,343.65
ARNSIDE	£ 1,453.52	£ 1,695.78	£ 1,938.03	£ 2,180.29	£ 2,664.79	£ 3,149.30	£ 3,633.81	£ 4,360.57
BARBON	£ 1,453.38	£ 1,695.62	£ 1,937.85	£ 2,180.08	£ 2,664.54	£ 3,149.01	£ 3,633.46	£ 4,360.16
BEETHAM	£ 1,441.31	£ 1,681.53	£ 1,921.75	£ 2,161.96	£ 2,642.40	£ 3,122.84	£ 3,603.27	£ 4,323.93
BLAWITH & SUBBERTHWAITE	£ 1,440.62	£ 1,680.73	£ 1,920.84	£ 2,160.94	£ 2,641.14	£ 3,121.36	£ 3,601.56	£ 4,321.88
BROUGHTON EAST	£ 1,445.10	£ 1,685.96	£ 1,926.81	£ 2,167.66	£ 2,649.36	£ 3,131.07	£ 3,612.77	£ 4,335.32
BURNSIDE (1)	£ 1,447.12	£ 1,688.32	£ 1,929.50	£ 2,170.69	£ 2,653.06	£ 3,135.44	£ 3,617.81	£ 4,341.38
BURTON IN KENDAL	£ 1,437.02	£ 1,676.53	£ 1,916.04	£ 2,155.54	£ 2,634.54	£ 3,113.56	£ 3,592.56	£ 4,311.08
CARTMEL FELL	£ 1,436.07	£ 1,675.42	£ 1,914.76	£ 2,154.10	£ 2,632.79	£ 3,111.49	£ 3,590.17	£ 4,308.21
CASTERTON	£ 1,457.67	£ 1,700.62	£ 1,943.56	£ 2,186.51	£ 2,672.39	£ 3,158.29	£ 3,644.17	£ 4,373.01
CLAIFE	£ 1,442.34	£ 1,682.73	£ 1,923.12	£ 2,163.51	£ 2,644.29	£ 3,125.07	£ 3,605.85	£ 4,327.02
COLTON	£ 1,438.33	£ 1,678.06	£ 1,917.78	£ 2,157.50	£ 2,636.94	£ 3,116.38	£ 3,595.82	£ 4,314.99
CONISTON	£ 1,450.66	£ 1,692.45	£ 1,934.23	£ 2,176.00	£ 2,659.55	£ 3,143.12	£ 3,626.67	£ 4,352.00
CROOK	£ 1,459.34	£ 1,702.58	£ 1,945.80	£ 2,189.02	£ 2,675.47	£ 3,161.92	£ 3,648.37	£ 4,378.04
CROSTHWAITE & LYTH	£ 1,438.98	£ 1,678.82	£ 1,918.65	£ 2,158.48	£ 2,638.13	£ 3,117.80	£ 3,597.46	£ 4,316.95
DENT	£ 1,465.96	£ 1,710.30	£ 1,954.62	£ 2,198.95	£ 2,687.60	£ 3,176.26	£ 3,664.91	£ 4,397.89
DOCKER	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
DUDDON (2)	£ 1,458.15	£ 1,701.18	£ 1,944.20	£ 2,187.23	£ 2,673.27	£ 3,159.33	£ 3,645.37	£ 4,374.45
EGTON WITH NEWLAND, MANSRIGGS & OSMOTHERLEY (3)	£ 1,429.04	£ 1,667.22	£ 1,905.39	£ 2,143.56	£ 2,619.90	£ 3,096.25	£ 3,572.60	£ 4,287.12
FIRBANK	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
GARSDALE	£ 1,440.82	£ 1,680.96	£ 1,921.10	£ 2,161.23	£ 2,641.50	£ 3,121.78	£ 3,602.05	£ 4,322.47
GRANGE-OVER-SANDS	£ 1,488.01	£ 1,736.02	£ 1,984.02	£ 2,232.02	£ 2,728.02	£ 3,224.03	£ 3,720.03	£ 4,464.04
GRAYRIGG	£ 1,424.84	£ 1,662.32	£ 1,899.79	£ 2,137.26	£ 2,612.21	£ 3,087.16	£ 3,562.10	£ 4,274.53
HAVERTHWAITE	£ 1,435.09	£ 1,674.27	£ 1,913.45	£ 2,152.63	£ 2,630.99	£ 3,109.36	£ 3,587.72	£ 4,305.27
HAWKSHEAD	£ 1,442.26	£ 1,682.64	£ 1,923.02	£ 2,163.39	£ 2,644.14	£ 3,124.90	£ 3,605.65	£ 4,326.79
HELSINGTON	£ 1,461.02	£ 1,704.53	£ 1,948.03	£ 2,191.53	£ 2,678.53	£ 3,165.54	£ 3,652.55	£ 4,383.06
HEVERSHAM	£ 1,444.52	£ 1,685.29	£ 1,926.04	£ 2,166.79	£ 2,648.29	£ 3,129.81	£ 3,611.31	£ 4,333.58
HINCASTER	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
HOLME	£ 1,446.92	£ 1,688.08	£ 1,929.23	£ 2,170.38	£ 2,652.69	£ 3,135.00	£ 3,617.30	£ 4,340.77
HUTTON ROOF	£ 1,447.07	£ 1,688.26	£ 1,929.44	£ 2,170.62	£ 2,652.97	£ 3,135.34	£ 3,617.69	£ 4,341.23
KENDAL	£ 1,454.12	£ 1,696.48	£ 1,938.83	£ 2,181.18	£ 2,665.89	£ 3,150.60	£ 3,635.30	£ 4,362.36
KENTMERE	£ 1,429.32	£ 1,667.55	£ 1,905.77	£ 2,143.99	£ 2,620.43	£ 3,096.87	£ 3,573.31	£ 4,287.98
KILLINGTON	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
KIRKBY IRELETH	£ 1,429.77	£ 1,668.07	£ 1,906.37	£ 2,144.66	£ 2,621.25	£ 3,097.84	£ 3,574.43	£ 4,289.32
KIRKBY LONSDALE	£ 1,498.98	£ 1,748.82	£ 1,998.64	£ 2,248.47	£ 2,748.13	£ 3,247.79	£ 3,747.45	£ 4,496.94
LAKES	£ 1,455.20	£ 1,697.74	£ 1,940.27	£ 2,182.80	£ 2,667.86	£ 3,152.94	£ 3,638.00	£ 4,365.60
LAMBRIGG	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
LEVENS	£ 1,438.67	£ 1,678.45	£ 1,918.23	£ 2,158.01	£ 2,637.56	£ 3,117.12	£ 3,596.67	£ 4,316.01
LINDALE AND NEWTON-IN-CARTMEL	£ 1,459.10	£ 1,702.29	£ 1,945.47	£ 2,188.66	£ 2,675.02	£ 3,161.39	£ 3,647.76	£ 4,377.31
LONGSLEDDALE	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
LOWER HOLKER	£ 1,430.45	£ 1,668.87	£ 1,907.27	£ 2,145.68	£ 2,622.49	£ 3,099.31	£ 3,576.13	£ 4,291.36
LOWICK	£ 1,441.58	£ 1,681.85	£ 1,922.11	£ 2,162.37	£ 2,642.90	£ 3,123.43	£ 3,603.95	£ 4,324.75
LUPTON	£ 1,452.32	£ 1,694.38	£ 1,936.43	£ 2,178.48	£ 2,662.58	£ 3,146.69	£ 3,630.79	£ 4,356.96
MANSERGH	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
MIDDLETON	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
MILNTHORPE	£ 1,449.50	£ 1,691.09	£ 1,932.67	£ 2,174.25	£ 2,657.41	£ 3,140.59	£ 3,623.75	£ 4,348.50
NATLAND	£ 1,434.22	£ 1,673.27	£ 1,912.30	£ 2,151.34	£ 2,629.41	£ 3,107.49	£ 3,585.56	£ 4,302.68
NEW HUTTON	£ 1,423.41	£ 1,660.66	£ 1,897.89	£ 2,135.12	£ 2,609.59	£ 3,084.07	£ 3,558.54	£ 4,270.25
OLD HUTTON & HOLMESCALES	£ 1,429.80	£ 1,668.11	£ 1,906.41	£ 2,144.70	£ 2,621.30	£ 3,097.91	£ 3,574.50	£ 4,289.41
PENNINGTON	£ 1,430.97	£ 1,669.47	£ 1,907.96	£ 2,146.46	£ 2,623.44	£ 3,100.44	£ 3,577.43	£ 4,292.91
PRESTON PATRICK	£ 1,436.10	£ 1,675.45	£ 1,914.80	£ 2,154.15	£ 2,632.84	£ 3,111.55	£ 3,590.24	£ 4,308.30
PRESTON RICHARD	£ 1,452.70	£ 1,694.82	£ 1,936.93	£ 2,179.05	£ 2,663.28	£ 3,147.51	£ 3,631.74	£ 4,358.10
SATTERTHWAITE	£ 1,447.13	£ 1,688.33	£ 1,929.51	£ 2,170.70	£ 2,653.07	£ 3,135.45	£ 3,617.83	£ 4,341.40
SEDBERGH	£ 1,446.11	£ 1,687.14	£ 1,928.15	£ 2,169.17	£ 2,651.20	£ 3,133.25	£ 3,615.28	£ 4,338.34
SEDGWICK	£ 1,460.22	£ 1,703.60	£ 1,946.97	£ 2,190.34	£ 2,677.08	£ 3,163.83	£ 3,650.56	£ 4,380.68
SELSIDE AND FAWCETT FOREST	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
SKELSMERGH AND SCALTHWAITERIGG	£ 1,437.55	£ 1,677.16	£ 1,916.75	£ 2,156.34	£ 2,635.52	£ 3,114.71	£ 3,593.89	£ 4,312.67
SKELWITH	£ 1,448.92	£ 1,690.42	£ 1,931.90	£ 2,173.39	£ 2,656.36	£ 3,139.34	£ 3,622.31	£ 4,346.78
STAINTON	£ 1,443.91	£ 1,684.57	£ 1,925.22	£ 2,165.87	£ 2,647.17	£ 3,128.47	£ 3,609.77	£ 4,331.73
STAVELEY IN CARTMEL	£ 1,432.81	£ 1,671.62	£ 1,910.42	£ 2,149.22	£ 2,626.81	£ 3,104.42	£ 3,582.02	£ 4,298.43
STAVELEY WITH INGS (4)	£ 1,434.12	£ 1,673.14	£ 1,912.16	£ 2,151.18	£ 2,629.21	£ 3,107.26	£ 3,585.29	£ 4,302.36
TORVER	£ 1,448.65	£ 1,690.10	£ 1,931.53	£ 2,172.97	£ 2,655.85	£ 3,138.74	£ 3,621.62	£ 4,345.95
ULVERSTON	£ 1,456.27	£ 1,698.99	£ 1,941.70	£ 2,184.41	£ 2,669.83	£ 3,155.26	£ 3,640.69	£ 4,368.83
UNDERBARROW AND BRADLEYFIELD	£ 1,444.29	£ 1,685.02	£ 1,925.73	£ 2,166.45	£ 2,647.87	£ 3,129.31	£ 3,610.74	£ 4,332.89
URSWICK BARDSEA AND STAINTON	£ 1,429.03	£ 1,667.21	£ 1,905.38	£ 2,143.55	£ 2,619.89	£ 3,096.24	£ 3,572.58	£ 4,287.11
WHINFELL	£ 1,419.01	£ 1,655.52	£ 1,892.02	£ 2,128.52	£ 2,601.52	£ 3,074.53	£ 3,547.53	£ 4,257.04
WINDERMERE AND BOWNESS	£ 1,443.69	£ 1,684.31	£ 1,924.92	£ 2,165.54	£ 2,646.76	£ 3,128.00	£ 3,609.23	£ 4,331.08
WITHERSLACK MEATHOP AND ULPHA	£ 1,441.40	£ 1,681.65	£ 1,921.88	£ 2,162.11	£ 2,642.58	£ 3,123.05	£ 3,603.52	£ 4,324.22

Note (1) - The Parish of Burneside, comprises Strickland Ketel and Strickland Roger

Note (2) - The Parish of Duddon, comprises Angerton, Broughton West and Dunnerdale

Note (3) - The Parish of Egton-with-Newland Mansriggs & Osmotherley comprises Egton with Newland, Mansriggs and Osmotherley

Note (4) - The Parish of Staveley with Ings comprises, Hugill, Nether Staveley and Over Staveley

Westmorland and Furness Shadow Authority Meeting

Date **7 March 2023**

Title **Proposed Constitution for Westmorland
and Furness Council – Update**

Report from: Linda Jones – Chief Legal and Monitoring Officer

Report Author: Caroline Elwood – Interim Monitoring Officer

Wards: All

Key Decision: No

1.0 Purpose/Summary of report

- 1.1. At the meeting of the Shadow Authority on the 23 January 2023 members agreed to note and refer matters raised by political groups on the Constitution to the cross party Constitution Review Working Group for further review and to report back to Council. This report sets out their recommendations on those matters referred to them and deals with updates to the Constitution in respect of Local Choice Functions and the Statutory and Proper Officer Scheme.

2.0 Recommendation

2.1 It is recommended that the Shadow Authority:

- (1) Approve the list of Local Choice Functions at Appendix 1 to the Report**
- (2) Approve the list of Statutory Officers and Proper Officers at Appendix 2 to the Report.**
- (3) Agrees not to implement a politically proportionate points system for the appointment of Chairs and Vice Chairs of Scrutiny, in view of the specific requirement to appoint an opposition group member as Chair or Vice Chair of standing Overview and Scrutiny Committees, but to agree to keep the matter under review.**
- (4) Agree to amend the current wording in the Constitution in relation to the appointment of Chairs and Vice Chairs of Overview & Scrutiny Committees to;**

The Chairs and Vice Chairs will be appointed by Council annually. Whenever practicable, the Chair of the Corporate Overview and Scrutiny Committee and either

the Chair or Vice Chair of other Scrutiny Committees shall be from a political group other than those members forming the Cabinet or shall be an independent Member.

- (5) Notes the position in relation to the HRA account.**
- (6) Agrees the recommendations in relation to other matters raised in respect of the Constitution as set out at paragraph 8.2 and 8.3 of this report.**
- (7) Agrees to establish an informal Member Development Steering Group on a cross party basis to deal with Member Development and Training issues.**

3.0 Background and Proposals

- 3.1 At the meeting of the Shadow Authority on the 23 January 2023 the first draft of the new Constitution for Westmorland and Furness was adopted to take effect from 1 April 2023. It was agreed that to note and refer any matters which had been raised by any of the political groups to the cross party Constitution Review Working Group for review and to recommend any appropriate action to the next meeting of the Shadow Authority in March 2023.
- 3.2 The Working Group met on the 15 February 2023 and have made a number of recommendations including outstanding matters relating to the allocation of Local Choice Functions and the designation of roles within the Statutory and Proper Officer Scheme.

4.0 Local Choice Functions

- 4.1 Regulations made under the Local Government Act 2000 made provision for certain functions (known as "Local choice functions") to be either executive or non-executive functions and it is for each individual Council to make that choice.
- 4.2 The covering report to the Shadow Authority meeting in January 2023 made clear that Part 2 Section 3 of the Constitution, which sets out the Responsibility for Local Choice Functions, was blank pending review by the Constitution Review Working Group.
- 4.3 Members of the Working Group met on 15 February 2023 to review and confirm the provisional allocation made by Officers and Appendix 1 to the report is now recommended for approval.

5.0 Statutory and Proper Officers

- 5.1 Many legislative provisions require the appointment of a designated officer, known as a Statutory or Proper Officer, tasked with undertaking formal responsibilities on behalf of the Council. Part 2 Section 5 Part 4 of the new Constitution sets out the list of Statutory

Officers and Proper Officer Appointments which was only partially completed when the document was submitted to the January 2023 meeting of the Shadow Authority.

- 5.2 It has now been substantially completed and agreed by the relevant officers, although the substitute column is in a general format pending the finalisation of staffing structures. In one or two instances the designated officer remains blank pending appointments to certain posts.
- 5.3 Members of the Constitution Review Working Group met on the 15 February 2023 to review the provisional allocation made by Officers and Appendix 2 to the report is now recommend approval. Please note that since the review of the Appendix the role of Caldicott Guardian has been added for completeness.

6.0 Allocation of Chair and Vice Chair Roles

- 6.1 At the meeting of the Shadow Authority on the 23 January 2023 it was agreed to note and to refer to the Constitution Review Working Group any issues which political groups would wish to see reviewed.
- 6.2 The Labour Group raised the following issue on the allocation of Chairs and Vice Chairs:

We would like to see some further development of the element of the constitution in relation to the allocation of Chair and Vice-Chair roles, particularly the Scrutiny ones and others that attract SRAs. The County Council operate a politically proportionate points system to allocate the Chair and Vice-Chair positions, which ensures a fair allocation of senior non-executive roles across the different political groups. We would welcome the inclusion of such a tool within the Westmorland and Furness constitution.

- 6.3 The Council Procedure Rules for Cumbria County Council states:

Appointment of Chairs and Vice-Chairs of Scrutiny

The following system is to be used for making appointments on a politically proportionate basis:

- (i) *Each position of Chair and Vice-Chair will be given a weighting which is then multiplied by the number of positions on the Council to give a total points score. The point scores below are included for illustrative purposes only, and the actual points scores will be calculated by reference to the number of panels the County Council decides to establish at the time of its annual meeting.*

	<i>Weighting</i>	<i>Points Score</i>
<i>Chair of Scrutiny Advisory Board (x3)</i>	6	18
<i>Vice – Chair of Scrutiny Advisory Board (x3)</i>	3	9
<i>Chair of Health Committee</i>	6	6
TOTAL		33

- (ii) *The total points score will be divided between the political groups on the Council in proportion to the number of seats that each group has on the Council as a whole, so as to give a points score for each political group.*
- (iii) *Discussions will then take place between the political groups as to the positions which should be allocated to each group based on each group's points score and the weightings in the table above.*
- (iv) *For the avoidance of doubt, a political group may, if it wishes, nominate within its own points score a member who is not a member of a political group to a position of chair or vice-chair.*

6.4 The extract below is from the Appendix 3 of the Supplementary Report which went to Cumbria County Council's Annual Meeting in April 2022. It sets out how the weighting works in practical terms and the key points are:

Appointment of Chair & Vice Chair - Overview & Scrutiny Boards and Health Scrutiny Committee:

Based on the rules set out in the Constitution the weightings and points scores for the Overview & Scrutiny Boards and Health Scrutiny Committee are set out below:

	<i>Weighting</i>	<i>Points Score</i>
<i>Chair of Scrutiny Advisory Board (x3)</i>	6	18
<i>Vice – Chair of Scrutiny Advisory Board (x3)</i>	3	9
<i>Chair of Health Committee (x 1)</i>	6	6
TOTAL		33

Based on the current seats, the 33 points divide between the three political groups as follows:

	<i>Points Score</i>
<i>Conservative</i>	15
<i>Labour</i>	11
<i>Liberal Democrat</i>	7
TOTAL	33

It is on the basis of these points' scores that the groups will need to consider nominations for Chairs and Vice-Chairs of Overview and Scrutiny Advisory Boards and the Chair of the Health Scrutiny Committee following Council.

- 6.5 Members will note that it is only the Scrutiny Chairs which are weighted within the County Council Constitution.
- 6.6 There is no weighting within the current draft of the new Westmorland and Furness Constitution and this is not commonly seen as a mechanism in the other Council Constitutions. However, it does specifically state within the new Constitution at Part 2 Section 5 "Functions of Committees" at paragraph 6.3 under the "Composition of Overview and Scrutiny Committees"

"The Chairs and Vice Chairs will be appointed by Council annually. Either the Chair or the Vice Chair for each Committee shall be a member of a minority political group, or an Independent Member"

- 6.7 This requirement is in accordance with best practice and guidance that Overview and Scrutiny Chairs should not all be held by the majority party.
- 6.8 The committee structure provides for the following Overview and Scrutiny Committees:
- Corporate Overview and Scrutiny Committee
 - Children Young People and Families Overview and Scrutiny Committee
 - Health and Adults Overview and Scrutiny Committee
 - Communities and Environment Overview and Scrutiny Committee
- 6.9 This means that as a minimum at least 4 Chairs and/or Vice Chairs must be held by a minority political group under the current requirements.
- 6.10 The Constitution Review Working Group met on the 15 February 2023 and concluded that, in view of the specific requirements in the Westmorland and Furness Constitution which does safeguard the position of opposition political parties, it is not considered necessary to introduce a weighting scheme at this point. However, it is suggested that the position should be kept under review. The Working Group did consider, however, after some debate that the wording in the Constitution dealing with the appointment of Chairs and Vice Chairs of Overview and Scrutiny Committees should be altered from the current wording at paragraph 6.6 which refers to "member of minority political group" to read:

"The Chairs and Vice Chairs will be appointed by Council annually. Whenever practicable, the Chair of the Corporate

Overview and Scrutiny Committee and either the Chair or Vice Chair of other Scrutiny Committees shall be from a political group other than those members forming the Cabinet or shall be an independent Member"

- 6.11 This change of wording is intended to deal with the situation where a minority group is in administration in a coalition, which may have the effect of preventing the appointment of other opposition group members to these roles. The phrase "whenever practicable" allows for any unusual circumstance where, for whatever reason, it is necessary to depart from the normal rule, an example might be where opposition groups decline to take the Chair/Vice Chair when offered.

7.0 HRA Account

- 7.1 At the meeting of the Shadow Authority on the 23 January 2023 the Labour Group also raised the following point:

We would also like to challenge the element of the constitution that awards power to the Cabinet to oversee the Revenue and Capital Budgets for Housing, plus the Tenants Forum Budget – we believe that powers over all Revenue and Capital Budget setting should be reserved to Council and not Cabinet.

- 7.2 This was reviewed by the Constitution Review Working Group on the 15 February 2023 with advice provided by the Council's external solicitors.
- 7.3 The Housing Revenue Account (HRA) is a separate ring-fenced account and is exclusively for the income and expenditure associated with the Council's functions associated with its housing stock. Whilst the HRA may not directly impact on the Council's wider budget or on the level of council tax, it remains within the Council's General Fund and is an integral part of 'the overall Council budget'. As such, it is to be agreed at Council at the same time as the rest of the budget and the setting of the council tax requirement as a part of those calculations.
- 7.4 Income to the HRA is primarily received through the rents and other charges paid by tenants and leaseholders. Whilst the setting of housing rents is technically a Cabinet function, it is nonetheless seen as such a singularly core part of the HRA budget that it is commonly referred by Cabinet to Council for approval as a distinct element of agreeing the HRA budget. This is the approach taken in the recommendations to Council in the current budget report.
- 7.5 The Working Group requested a briefing on the HRA account for members which will be made available shortly.

8.0 Other Issues Raised

- 8.1 During the meeting of the Shadow Authority on the 23 January 2023 Members raised a number of points in the debate which are captured below and were brought before the Working Group for a decision. The recommendations from the Working Group are set out in column three.

Issue	Comment	Working Group Decision
Cabinet Minutes to Council	<p>A query as to whether it is intended that Cabinet minutes will go to Council routinely.</p> <p>This is standard practice currently at Cumbria CC but practice varies in other Councils.</p> <p>Matters to consider include:</p> <ul style="list-style-type: none"> • Cabinet papers and minutes are published and available for call in on matters of concern • The Cabinet Procedure Rules allow 20 minutes for questions to be put to Cabinet members by Councillors with no need to give advance notice • The Council Procedure Rules allow 30 minutes for questions. Written notice is required but the Chair has the discretion to take questions without notice if any time is left at the end. 	Recommended that Cabinet Minutes should be included on the Council Agenda
Dalton-in-Furness	<p>A request that Dalton-in-Furness be included at paragraph 1.2 in the Introduction to the Constitution as it is the 5th largest town in the Borough. The paragraph currently refers to "a number of major towns including</p>	Recommended that the description was limited to the 3 main towns in alphabetical order

	<p>Windermere, Ulverston, Penrith, Kendal, Barrow-in-Furness, Kirkby Stephen and Kirkby Lonsdale "</p> <p>The current list is just intended to give a short summary and description of the area.</p>	
<p>Locality Boards & Local Area Planning Committees</p>	<p>A query regarding the discrepancy in names between the Furness Locality Board and the Barrow-in-Furness Local Area Planning Committee with a request the same names are adopted for both.</p> <p>Matters to consider include:</p> <ul style="list-style-type: none"> • The Furness Locality Board was chosen following consultation with members on the appropriate name for the three Locality Boards. • The Planning Workstream Lead Officer would advise caution in changing the name of the Local Area Planning Committee to Furness as it tends to describe the wider area including Ulverston. This may cause confusion with Ulverston residents assuming the Barrow-in-Furness Committee is dealing with their issues when in fact they would come under South Lakeland Area Planning Committee. 	<p>Recommended to leave the names as Furness Locality Board and Barrow-in-Furness Area Planning Committee</p>

- 8.3 Following the Shadow Authority meeting both Cllr D Taylor and Cllr P Dew made a number of submissions to the Working Group. These were included in the report to the Working Group for their views and

are set out in the table at Appendix 3 of the Report together with the recommendations from the Working Group.

9.0 Summary

- 9.1 Members are asked to note and approve the proposed changes and amendments to the new Constitution as recommended by the Constitution Review Working Group.

10. 00 Member Development Steering Group

- 10.1 Member Development and Training issues will be a key focus for the new Authority and it is recommended that the Shadow Authority agrees to establish a new cross party Member Development Steering Group to deal with member development issues including induction, IT support and ongoing briefings and development opportunities for all elected members. It is not intended that the Steering Group will have delegated decision making powers and it will be for Group Leaders to nominate members to the Group. It is recommended that the Steering Group is a maximum of 8 elected members and nominations are made on a 3:2:2:1 basis. The intention is that the Steering Group meets on a quarterly basis to review the Member Development Training Plan and provide feedback and support on the programme to date and development needs going forward.

10. Consultation

The draft Constitution as a whole has been the subject of consultation with the cross party member Constitution Review Group, Informal Cabinet, relevant individual Cabinet members and the Overview and Scrutiny Committee. Officers have been consulted from various technical work streams, sovereign Council Monitoring Officers, newly appointed Westmorland & Furness Directors and the Councils section 151 Officer.

11. Alternative Options

The new Council must adopt a Constitution to take effect from vesting day. Various alternatives to the provisions contained within the draft Constitution have been discussed with the Member Constitution Working Group, some of which remain to be finally agreed.

12. Implications

Financial, Resources and Procurement

- 12.1 There are no direct financial or procurement issues arising from this report. However, the Constitution contains both Finance and Contract Procedure Rules which have been approved by the section 151 Officer.

- 12.2 As part of the 2023/24 budget setting process the financial implications of the costs of the officer leadership structure and support team and the costs of the member allowances scheme will be fully funded.

Human Resources

- 12.2 There are no direct staffing implications arising from this report.

Legal

- 12.3 Every Council is required to have a written Constitution and, in so doing, to comply with the Constitutional Direction issued by the Secretary of State under the Local Government Act 2000 (as amended). The draft Constitution follows that Direction and contains a number of elements having due regard to the relevant Statutory Guidance.

- 12.4 Schedule 2 of the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 makes provisions for certain functions (known as Local Choice Functions) to be either executive or non-executive functions and therefore a matter of local choice.

Health and Sustainability Impact Assessment

- 12.5 A Health and Sustainability Impact Assessment is not directly relevant to this decision

Equality and Diversity

- 12.6 An Equality Impact was completed for the Shadow Authority Constitution and the recommendations incorporated.

Contact Officers

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Appendices Attached to this Report

Appendix No.	Name of Appendix
1	Local Choice Functions
2	Statutory and Proper Officer Functions
3	Comments from Cllr Taylor & Cllr Dew

Background Documents Available

Name of Background document	Where it is available
Report to the Shadow Authority 23 January 2023	<ul style="list-style-type: none">• Published

Part 2 – Section 3: Responsibility for Local Choice Functions

1 ALLOCATION OF LOCAL CHOICE FUNCTIONS

- 1.1 Schedule 2 of the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 (“the 2000 Regulations”) makes provision for certain functions, known as “local choice functions” to be either executive or non-executive functions. The Council has determined that the responsibilities shall be allocated as follows:

Local Choice Functions		Status of Function	Decision Maker	Further Delegation
1	Any function under a Local Act not specified or referred to in regulation 2 or Schedule 1 of the Functions Regulations	Executive	Cabinet	As determined by the Leader
2	Any function under a Local Act in respect of a licensing, consent, permission or registration function including development control functions	Non-Executive	Regulatory Committee or Strategic or Local Area Planning Committees in respect of any development control function	Delegated to Chief Officers within their areas of responsibility, other than those within the terms of reference of committees
3	The determination of any appeal against any decision made by or on behalf of the Council	Non-Executive	School Admission Appeal Committee Staffing Committee (for disciplinary or employment matters)	Delegation to Chief Executive and Directors within their areas of responsibility, other than those within the terms of reference of committees
4	The appointment of review boards under regulations under subsection (4) of section 34 (determination of claims and reviews) of the Social Security Act 1998.	Non-Executive	Director of Resources	N/A

Local Choice Functions		Status of Function	Decision Maker	Further Delegation
5	The making of arrangements in relation to appeals against the exclusion of pupils from maintained schools.	Non-Executive	Director of Children's Services	N/A
6	The making of arrangements pursuant to sections 94(1), (1A) and (4) of the School Standards and Framework Act 1998 (admissions appeals).	Non-Executive	School Admission Appeals Panel	Director of Children's Services
7	The making of arrangements pursuant to section 95(2) of the 1998 Act (children to whom section 87 applies: appeals by governing bodies).	Non-Executive	Director of Children's Services	N/A
8	The making of appointments of Councillors under the Police Reform and Social Responsibility Act 2011.	Non-Executive	Council	N/A
9	Any function relating to contaminated land Except where this is a function involving the determination of an application for a licence, approval, consent, permission or registration or the direct regulation of a person or the enforcement of any of the above, in which case:	Executive Non-Executive	Cabinet Regulatory Committee	As determined by the Leader Delegation to Chief Executive and Directors within their areas of responsibility other than those within the terms of reference of committees
10	The discharge of any function relating to the control of pollution or the management of air quality	Executive	Cabinet	As determined by the Leader

Local Choice Functions		Status of Function	Decision Maker	Further Delegation
	Except where this is a function involving the determination of an application for a licence, approval, consent, permission or registration or the direct regulation of any person or the enforcement of any of the above, in which case:	Non-Executive	Regulatory Committee	Delegation to Chief Executive and Directors within their areas of responsibility other than those within the terms of reference of committees
11	The service of an abatement notice in respect of a statutory nuisance.	Non-Executive	Regulatory Committee	Delegation to Chief Executive and Directors within their areas of responsibility other than those within the terms of reference of committees
12	The passing of a resolution that Schedule 2 to the Noise and Statutory Nuisance Act 1993 should apply in the authority's area.	Executive	Cabinet	As determined by the Leader
13	<p>The inspection of the authority's area to detect any statutory nuisance and the investigation of any complaint as to the existence of a statutory nuisance</p> <p>Except where this involves the determination of an application for a licence, approval, consent, permission or registration or the direct regulation of any person or the enforcement of any of the above, in which case</p>	<p>Executive</p> <p>Non-Executive</p>	<p>Cabinet</p> <p>Regulatory Committee</p>	<p>As determined by the Leader</p> <p>Delegation to Chief Executive and Directors within their areas of responsibility</p>

Local Choice Functions		Status of Function	Decision Maker	Further Delegation
14	The obtaining of information under section 330 of the Town and Country Planning Act 1990 as to interests in land.	Executive and Non-Executive	Strategic or Local Area Planning Committees and (where actions are preliminary to the exercise of powers to make compulsory purchase orders only) Cabinet	Delegation to Chief Executive and Directors within their areas of responsibility other than those within the terms of reference of committees Or as determined by the Leader
15	The obtaining of particulars of persons interested in land under section 16 of the Local Government (Miscellaneous Provisions) Act 1976.	Executive and Non-Executive	Strategic or Local Area Planning Committees and (where actions are preliminary to the exercise of powers to make compulsory purchase orders only) Cabinet	Delegation to Chief Executive and Directors within their areas of responsibility other than those within the terms of reference of committees Or as determined by the Leader
16	The making of agreements for the execution of highways works.	Executive	Cabinet	As determined by the Leader
17	<p>The appointment of any individual—</p> <p>(a) to any office other than an office in which he is employed by the authority;</p> <p>(b) to any body other than—</p> <p>(i) the authority;</p> <p>(ii) a joint committee of two or more authorities; or</p> <p>(c) to any committee or sub-committee of such a body,</p>	Executive and Non-Executive	Council except where the appointment relates to an executive function, in which case, Cabinet	Delegation to Chief Executive and Directors within their areas of responsibility other than those within the terms of reference of committees Or as determined by the Leader

Local Choice Functions		Status of Function	Decision Maker	Further Delegation
	and the revocation of any such appointment.			
18	The making of agreements with other local authorities for the placing of staff at the disposal of those other authorities.	Executive and Non-Executive	Staffing Committee except where the agreement relates to an executive function, in which case, Cabinet	Delegation to Chief Executive and Directors within their areas of responsibility other than those within the terms of reference of committees Or as determined by the Leader

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1 STATUTORY OFFICER AND PROPER OFFICER APPOINTMENTS DRAFT ONLY

- 1.1 Many legislative provisions require the appointment of a **Statutory Officer** or **Proper Officer** to undertake formal responsibilities on behalf of the Council.
- 1.2 The **Chief Executive/Head of Paid Service** shall be the Proper Officer of the Council for the purposes of the Local Government Act 1972, the Local Government Act 2000 and for all other statutory purposes unless:
 - (a) such designation is given by the Council to any other officer, or
 - (b) the Chief Executive/Head of Paid Service, exercising the powers given to them by this Constitution, appoints another officer of the Council to be the Proper Officer for a specific service area or function.
- 1.3 The Scheme of Delegation to Officers and table below outlines the designated Statutory Officer and Proper Officer functions for the Council and those officers (or where necessary, their substitute) shall undertake the specific responsibilities entailed.
- 1.4 Statutory provisions and regulations are from time to time amended, replaced or re-enacted. When a statutory provision or regulation is amended, replaced or re-enacted, the appointments in the table below shall be effective in relation to the corresponding new provision.
- 1.5 Substitutes are identified to act where the **Proper Officer** is absent or otherwise unable to act.
- 1.6 In the event of any officer (and their substitute) identified in the Scheme of Delegation to Officers or in the table below being for any reason absent or unable to act and the officer/substitute has not made any other arrangements for the exercise of the relevant duties, the Chief Executive (in consultation with the Monitoring Officer) shall nominate an officer to act in their stead.

Statutory Officers

Statutory Requirement	Allocated to	Substitute
Local Government and Housing Act 1989 Section 4 Head of Paid Service	Chief Executive	Such other officer as may be appointed from time to time to deputise
Representation of the People Act 1983 Section 8 Electoral Registration Officer	Chief Executive	Such other officer as may be appointed from time to time to deputise
Representation of the People Act 1983 Section 28 Acting Returning Officer (Parliamentary)	Chief Executive	Such other officer as may be appointed from time to time to deputise
Representation of the People Act 1983	Chief Executive	Such other officer as may be appointed

Statutory Requirement	Allocated to	Substitute
Section 35 Returning Officer (Local Elections)		form time to time to deputise
Weights and Measures Act 1985 Section 72 Chief Inspector of Weights and Measures	To be agreed	
Local Authority Social Services Act 1970 Section 6 Director of Adult Social Services	Director of Adult Social Services	Such other officer as may be appointed form time to time to deputise
Local Government Act 1972 Section 151 Chief Finance Officer	Director of Resources and Chief Finance Officer	Designated Deputy section 151 Officer
Local Government Act 2000 Section 9FB Scrutiny Officer	Director of Enabler Services	Such other officer as may be appointed form time to time to deputise
Local Government and Housing Act 1989 Section 5 Monitoring Officer	Chief Legal and Monitoring Officer	Designated Deputy Monitoring Officer
Children Act 2004 Section 18 Director of Children's Services	Director of Children's Services	Such other officer as may be appointed form time to time to deputise
Children Act 1989 Section 22 and 23ZZA Virtual School Headteacher	Director of Children's Services	Such other officer as may be appointed form time to time to deputise
National Health Service Act 2006 Section 73A	Director of Public Health	Such other officer as may be appointed form time to time to deputise

Proper Officers

Function	Legislative Provision	Proper Officer	Deputy
Reference in legislation to the "Clerk"	Any legislation before October 1972	Chief Executive	Such other officer as may be appointed form time to time to deputise
Appointment as Parish Trustee with Chair of as body corporate for a Parish Meeting;	Local Government Act 1972 Section 13(3)	Chief Executive Chief Executive	Such other officer as may be appointed form time to

Function	Legislative Provision	Proper Officer	Deputy
Officer responsible for convening newly created Parish Councils			time to deputise
Witness and receipt of declaration of acceptance of office	Local Government Act 1972 Section 83	Chief Executive	Such other officer as may be appointed from time to time to deputise
Receipt of notice of resignation by councillor	Local Government Act 1972 Section 84	Chief Executive	Such other officer as may be appointed from time to time to deputise
Declare any vacancy in office	Local Government Act 1972 Section 86	Chief Executive	Such other officer as may be appointed from time to time to deputise
Convening a meeting of Council to fill casual vacancy in office of Chair	Local Government Act 1972 Section 88(2)	Monitoring Officer	Designated Deputy Monitoring Officer
Receipt of notice of casual vacancy from two local government electors (Also for Parish and Community Councils)	Local Government Act 1972 Section 89(1)(b) Local Elections (Parishes and Communities) (England and Wales) Rules 2006/3305	Chief Executive	Such other officer as may be appointed from time to time to deputise
Exclusion of reports, etc. from inspection	Local Government Act 1972 Section 100B Schedule 12A	Monitoring Officer	Designated Deputy Monitoring Officer
Supply of documents to the press	Local Government Act 1972 Section 100B(7)(c)	Monitoring Officer	Designated Deputy Monitoring Officer
Written Summary where minutes would disclose exempt information	Local Government Act 1972 Section 100C	Monitoring Officer	Designated Deputy Monitoring Officer
Compilation of list of background papers	Local Government Act 1972 Section 100D	Monitoring Officer	Designated Deputy Monitoring Officer
Exclusion from production to	Local Government Act 1972	Monitoring Officer	Designated Deputy

Function	Legislative Provision	Proper Officer	Deputy
Councillors of documents disclosing exempt information	Section 100F		Monitoring Officer
Receipt of money due from officers	Local Government Act 1972 Section 115(2)	Director of Resources and Chief Finance Officer	Designated Deputy section 151 Officer
Declarations and certificates with regard to securities	Local Government Act 1972 Section 146(1)(a)	Director of Resources and Chief Finance Officer	Designated Deputy section 151 Officer
The Officer having responsibility for the proper administration of the financial affairs of the Council.	Local Government Act 1972 Section 151 Also Local Government Finance Act 1988 sections 112-116 and any reference in legislation before October 1972 to the "Treasurer" of a local authority	Director of Resources and Chief Finance Officer	Designated Deputy section 151 Officer
Functions with respect to ordnance survey	Local Government Act 1972 Section 191	Director of Thriving Places	Such other officer as may be appointed from time to time to deputise
Charity functions	Local Government Act 1972 Section 210	Monitoring Officer	Designated Deputy Monitoring Officer
Authorise Officers to appear in legal proceedings	Local Government Act 1972 Section 223 (Also Section 60 County Courts Act 1984)	Monitoring Officer	Designated Deputy Monitoring Officer
Deposit of documents pursuant to the Standing Orders of either Houses of Parliament or to any enactments/instruments and any action as may be directed	Local Government Act 1972 Section 225(1)	Monitoring Officer	Designated Deputy Monitoring Officer
Certification of photographic copies of documents	Local Government Act 1972 Section 229(5)	Monitoring Officer	Designated Deputy Monitoring Officer
Authentication of documents	Local Government Act 1972 Section 234(1)	Monitoring Officer	Designated Deputy Monitoring Officer

Function	Legislative Provision	Proper Officer	Deputy
Sending confirmed byelaws to the proper officer of every Parish and Community Council to which they apply	Local Government Act 1972 Section 236	Monitoring Officer	Designated Deputy Monitoring Officer
Certification of byelaws	Local Government Act 1972 Section 238	Monitoring Officer	Designated Deputy Monitoring Officer
Keeping of roll of Freemen	Local Government Act 1972 Section 248	Monitoring Officer	Designated Deputy Monitoring Officer
Signature of summons to council meetings	Local Government Act 1972 Section 99 & Schedule 12 Para.4(1A)(b)	Monitoring Officer	Designated Deputy Monitoring Officer
Officer to whom Councillors shall give notice of address desiring Council summonses to be sent where not place of residence	Local Government Act 1972 Schedule 12 Para.4(3)	Monitoring Officer	Designated Deputy Monitoring Officer
Certification of resolutions under paragraph 25 applying or disapplying provisions under the Public Health Acts 1875 onwards	Local Government Act 1972 Schedule 14 Para.25(7)	Director of Public Health	Such other officer as may be appointed from time to time to deputise
Authentication of documents and issue of notices	Various including: (a) Statutory notices under the Public Health Acts 1936 and 1961, the Control of Pollution Act 1974, the Housing Acts 1957 and 1988 and the Local Government Act 1989 (other than for Council Houses), the Local Government Miscellaneous Provisions) Act 1976 (except as specified in the next paragraph), the Prevention of Damage by Pests Act 1949, the Food Safety Act 1990 and the Environmental Protection Act 1990 (as	To be agreed	

Function	Legislative Provision	Proper Officer	Deputy
	<p>it relates to statutory nuisances)</p> <p>(b) Notices under the Building Regulations and the Building Act 1984 and under the Local Government (Miscellaneous Provisions) Act 1976 with regard to dangerous trees and excavations</p> <p>(c) any other matter</p>	<p>Director of Thriving Places</p> <p>Monitoring Officer</p>	<p>Such other officer as may be appointed from time to time to deputise</p> <p>Designated Deputy Monitoring Officer</p>
Receipt on deposit of lists of buildings of special architectural or historical interest and Building Preservation Notices	Planning (Consequential Provisions) Act 1990 Schedule 3, para 3 Town and Country Planning Act 1971 Section s 54 & 58	Director of Thriving Places	Such other officer as may be appointed from time to time to deputise
Exercise of registration functions under various legislative provisions relating to births, deaths and marriages including appointment of superintendent registrars and local schemes and other ceremonies including citizenship ceremonies	Registration Service Act 1953 including Section s 9, 13 and 20 Marriage Act 1949, Civil Partnership Act 2004	Superintendent registrar or registrar of births and deaths must be qualified in accordance with prescribed conditions – s.6	Such other officer as may be appointed from time to time to deputise
Officer having responsibility for the storage and charge of cemetery records	Local Authorities' Cemeteries Order 1977 Article 12	Director of Thriving Communities	Such other officer as may be appointed from time to time to deputise
Officer having responsibility for the signature of grants under Paragraph 1 of Part II of Schedule 2 of that Order and the granting of permission for the various matters referred to in Paragraph 1 of Part I of that Schedule	Local Authorities' Cemeteries Order 1977 Paragraph 1 of Parts I & II of Schedule 2	Director of Thriving Communities	Such other officer as may be appointed from time to time to deputise

Function	Legislative Provision	Proper Officer	Deputy
The Registration Officer for any constituency of part of a constituency coterminous or situated in the Borough.	Representation of the People Act 1983 Section 8 and 52	Chief Executive	Such other officer as may be appointed from time to time to deputise
Acting Returning Officer for Parliamentary elections	Representation of the People Act 1983 Section 28	Chief Executive	Such other officer as may be appointed from time to time to deputise
The Returning Officer for elections of Councillors of the District and for elections of Councillors of Parishes within the District and to receive and inspect returns and declarations of Election expenses	Representation of the People Act 1983 Section 35(1) Representation of the People Act 1983 Section 82 and 89	Chief Executive	Such other officer as may be appointed from time to time to deputise
Receipt of notice of appointment of election agent	Representation of the People Act 1983 Section 67	Chief Executive	Such other officer as may be appointed from time to time to deputise
Provision of accommodation for election court	Representation of the People Act 1983 Section 131	Chief Executive	Such other officer as may be appointed from time to time to deputise
Receipt from Returning Officer of: the names of persons elected to the council; and election documents. Retention of election documents and making them available for public inspection	Local Elections (Principal Areas) (England and Wales) Rules 2006/3304	Monitoring Officer	Designated Deputy Monitoring Officer
Publication of reports of Local Commissioners	Local Government Act 1974 Part 3 Section 30	Chief Executive	Such other officer as may be appointed from time to

Function	Legislative Provision	Proper Officer	Deputy
			time to deputise
<p>(a) Various purposes with regard to drainage, water supply, sanitary accommodation.</p> <p>(b) Purposes relating to building control other than those comprised in (a) above</p> <p>(c) authorise action in relation to dangerous structures under Section 78</p>	Building Act 1984	<p>Director of Thriving Communities</p> <p>Director Thriving Places</p> <p>Director Thriving Places</p>	Such other officers as may be appointed form time to time to deputise
<p>To determine applications for exemption from the list of politically restricted posts</p> <p>Maintain a list of politically restricted posts</p>	<p>Local Government and Housing Act 1989 Section 3A</p> <p>Section 2</p>	Chief Executive	Such other officer as may be appointed form time to time to deputise
<p>Receipt of Notice re changes to Political Groups</p> <p>Receipt of Notice of Cessation of Membership of Political Groups</p> <p>To accept wishes of Political Groups in respect of proportionality</p> <p>Receipt of notice in writing that a Councillor wishes to forego any part of entitlement to an allowance</p> <p>To notify Political Groups of allocations</p>	<p>Local Government and Housing Act 1989 Sections 15,16, 17 & 18 Local Government Political Groups) Regulations 1990 Paras 9, 10, 13 & 14</p>	Monitoring Officer	Designated Deputy Monitoring Officer
Discharging the functions for dealing with stray dogs	Environmental Protection Act 1990 Sections 149 - 151	Director of Thriving Communities	Such other officer as may be appointed form time to

Function	Legislative Provision	Proper Officer	Deputy
			time to deputise
Service of notices requiring details of any interests in land.	Local Government (Miscellaneous Provisions) Act 1976 Section s 16	Monitoring Officer	Designated Deputy Monitoring Officer
Certification of copies of resolutions, minutes and other documents	Local Government (Miscellaneous Provisions) Act 1976 Section 41	Monitoring Officer	Designated Deputy Monitoring Officer
Duty of local authority to supply forms to doctors for purposes of Section 48 - Removal of dead body to mortuary for burial. Section 58 - Authentication of documents Section 60 - Service of notices and other documents	Public Health Act 1936 Sections 11, 48, 58 & 60 Public Health (Control of Disease) Act 1984	Director of Public Health	Such other officer as may be appointed form time to time to deputise
Receipt and disclosure of notification of suspected notifiable disease, infection or contamination in patients and dead persons.	Regulations 2, 3 and 6 of The Health Protection (Notification) Regulations 2010	Director of Public Health	Such other officer as may be appointed form time to time to deputise
Preparation of certificate of Justice of Peace for removal of body to mortuary and for burial within a prescribed time or immediately.	Section 48 of the Public Health (Control of Disease) Act 1984 as amended by Health and Social Care Act 2008	Director of Public Health	Such other officer as may be appointed form time to time to deputise
Signature and authentication of notices, orders or other documents	Section 59 Public Health (Control of Disease) Act 1984	Director of Public Health	Such other officer as may be appointed form time to time to deputise
Power to enter premises	Sections 61 and 62 of the Public Health (Control of Disease) Act 1984	Director of Public Health / Director Thriving Communities	Such other officer as may be appointed form time to time to deputise
The local registrar within the meaning of the Land Registration Act 2002 and Local	Land Registration Act 2002 and Local Land Charges Act 1975	Director of Thriving Places	Such other officer as may be appointed

Function	Legislative Provision	Proper Officer	Deputy
Land Charges Act 1975 who shall register any matters specified by these Acts affecting land situate within the district.			form time to time to deputise
Entertainments, licensing control of sex shops and public health	Local Government (Miscellaneous Provisions) Act 1982	Director of Thriving Communities	Such other officer as may be appointed form time to time to deputise
Licensing and gambling functions	Licensing Act 2003 Gambling Act 2005	Director of Thriving Communities	Such other officer as may be appointed form time to time to deputise
Non-disclosure where potential to prejudice the effective conduct of public affairs	Freedom of Information Act 2000 Section 36	Monitoring Officer	Designated Deputy Monitoring Officer
Proper Officer Functions for petitions and referenda	Local Authorities (Referendums) (Petitions) (England) Regulations 2011/2914	Chief Executive	Such other officer as may be appointed form time to time to deputise
29 – Establish and maintain a register of Councillors' and co-opted members' interests 30 – 31 – Receipt of Councillors and co-opted members' declarations of interests and changes to those interests within 28 days 32 – Sensitive Interests 33 – Dispensations from restrictions under Section 31(4)	Localism Act 2011 Sections 29 - 33	Monitoring Officer	Designated Deputy Monitoring Officer
Proper Officer functions in relation to referendums	Local Authorities (Conduct of Referendums)	Chief Executive	Such other officer as may be appointed

Function	Legislative Provision	Proper Officer	Deputy
	(England) Regulations 2012		form time to time to deputise
Proper Officer functions anti-social behaviour and community protection	Anti-Social Behaviour Act 2003 and Anti-Social Behaviour, Crime and Policing Act 2014	Director Thriving Communities	Such other officer as may be appointed form time to time to deputise
Proper Officer for notification to deal with objections by the Executive to appointments or dismissals of Chief and Deputy Chief Officers	Local Authorities (Standing Orders) (England) Regulations 2001/3384	Monitoring Officer	Designated Deputy Monitoring Officer
Arrangements for network management and appointment of Traffic Manager	Section 17 of the Traffic Management Act 2004	Director of Thriving Places	Such other officer as may be appointed form time to time to deputise
Data Protection Officer SIRO	Data Protection Act 2018 UK GDPR	Director Enabler Services	Such other officer as may be appointed form time to time to deputise
Nominated officer to receive disclosures on suspected terrorist property	Terrorism Act 2000 Part 3	Chief Executive	Such other officer as may be appointed form time to time to deputise
Making accounts available to inspection by Councillors of the Council	Local Government Act 1972 Section 228(3)	Director of Resources & Chief Finance Officer	Designated Deputy section 151 Officer
Responsibility for Chief Finance Officer Reports	Proceeds of Crime Act 2002 Part 7	Director of Resources & Chief Finance Officer	Designated Deputy section 151 Officer
Appointment of Rent Officers under a scheme Certification of provision of suitable alternative accommodation	Rent Act 1977 Section 63 Schedule 15, Part IV, para 7	Director of Thriving Services	Such other officer as may be appointed form time to time to deputise

Function	Legislative Provision	Proper Officer	Deputy
Receipt and inspection of complaints of category 1 and 2 hazards on residential premises	Housing Act 2004 Section 4	Director Thriving Communities	Such other officer as may be appointed from time to time to deputise
“Authorised Officer” to act in matters arising under the Food Safety Act	Food Safety Act 1990 Section 5	To be agreed	
Appointment of agricultural inspectors and an agricultural analyst	Agriculture Act 1970 Section 67	To be agreed	
Receipt of certificates approving dedication of highways to be maintainable at public expense and making certificates available for inspection. Power to adopt the highway by agreement	Highways Act 1980 Section 37(5) Section 38	Director Thriving Places	Such other officer as may be appointed from time to time to deputise
Duties in relation to street works in private streets	Highways Act 1980 Section 205(3) and (5)	Director Thriving Places	Such other officer as may be appointed from time to time to deputise
Certification of document giving details of any amendments to estimate of costs and provisional apportionment of costs of street works in private streets	Highways Act 1980 Section 210(2)	Director Thriving Places	Such other officer as may be appointed from time to time to deputise
Making a final apportionment of costs of street works under the private street works code	Highways Act 1980 Section 211(1), 212(4), 216(2) and (3)	Director Thriving Places	Such other officer as may be appointed from time to time to deputise
Agreements for the execution of works	Highways Act 1980 Section 278	Director Thriving Places	Such other officer as may be appointed from time to time to deputise

Function	Legislative Provision	Proper Officer	Deputy
Issuing of notice to require owners to remove materials from streets in which works are due to take place	Highways Act 1980 Section 295	Director Thriving Places	Such other officer as may be appointed from time to time to deputise
Signature and authentication of notices, consents, approvals, orders, demands, licences, certificates and other documents.	Highways Act 1980 Section 321	Director Thriving Places	Such other officer as may be appointed from time to time to deputise
Receive notification of, and having free access to, repairs of drains	Building Act 1984 Section 61	Director Thriving Places	Such other officer as may be appointed from time to time to deputise
Access to the countryside	Countryside and Rights of Way Act 2000 Section 1	Director Thriving Places	Such other officer as may be appointed from time to time to deputise
Nomination of Public Analyst	Food Safety Act 1990 Section 27	To be agreed	
Caldicott Guardian	Health & Social Care (National Data Guardian) Act 2018	To be agreed	

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APPENDIX 3 – SUBMISSIONS TO THE CONSTITUTION REVIEW WORKING GROUP

SUBMISSION FROM CLLR TAYLOR -

PAGE	ITEM WHAT IT SAYS	Officer Comment	Working Group Recommendation
6 Para 1.2	<p>"1.2 The Council has 65 Councilors and covers an area of 3,745 square kilometres stretching from Alston to Walney Island, with a wide range of very diverse and different communities. Based on geography it is the third largest unitary council in the country. It is home to a number of major towns including Windermere, Ulverston, Penrith, Kendal, Barrow-in-Furness, Kirkby Stephen and Kirkby Lonsdale."</p> <p>CHANGE NEEDED INCLUDE DALTON - IT IS THE DISTRICT'S 5TH MAJOR TOWN</p>	This is referred to at para 3.1 above and is a matter for the Working Group to determine.	Agreed to recommend only the 3 main towns are referred to & listed in alphabetical order.
6 Para 1.3	<p>1.3 There are 114,000 jobs at workplaces in Westmorland and Furness. The public administration, education and health sector accounts for the greatest proportion (24%), followed by</p>	This is a matter for the Working Group to determine.	Agreed to recommend that the wording is as currently printed.

	<p>wholesale and retail (18%), manufacturing (15%) and accommodation & food services (14%). It is also home to Barrow Shipyard a major employer in the Barrow-in-Furness area.</p> <p>ADD IN IMPORTANCE OF GVA USING THESE WORDS</p>		
6 Para 1.4	<p>1.4 Westmorland and Furness has national transport routes within its boundaries with the M6 and West Coast Main Line running north south and the A66 and A590 running east to west.</p> <p>NEED TO MENTION WEST COAST MAIN LINE FURNESS LINE, PORT OF BARROW, WALNEY AIRPORT</p>	This is a matter for the Working Group to determine.	Agreed to recommend that the wording is as currently printed.
10 Para 4.6	<p>4.6 The Council has adopted an executive form of governance. This means that the Council appoints a Leader of the Council. The Leader then appoints a minimum of 2 and no more than 9 other Councillors</p>	This is a matter for the Working Group to determine.	Agreed to recommend this amendment is inserted.

	<p>who, together with the Leader, form the Cabinet and are responsible for certain decisions such as policy matters (including recommending the Budget and Policy Framework to Council), housing, education, ADD IN HIGHWAYS AND TRANSPORT social care, land and property and economic regeneration.</p>		
<p>12 Para 8.1</p>	<p>8 LOCALITY BOARDS</p> <p>8.1 In addition, the Council has the following arrangements which will enable it to work closely with Members of the Public and other partnership bodies. In order to give members of the public, service users and residents a greater say in Council affairs, three Locality Boards have been created. These cover:</p> <ul style="list-style-type: none"> • Eden • South Lakeland • Furness <p>8.2 The three Locality Boards are based on the geographical boundaries of the</p>	<p>The relevant wards have been listed in the Terms of Reference for Locality Boards in the Constitution. Both High Furness and Low Furness Wards are in the South Lakeland Locality Board</p>	<p>Agreed to recommend that the position as explained is noted.</p>

	<p>former District Councils and comprise the Councillors who have been elected in each particular area, as detailed on the Council's website. Meetings are normally held in public and the Locality Boards have some decision making powers and the ability to influence and engage with matters which affect their locality</p> <p>NEED TO CLARIFY THE HIGHLIGHTED BITS AS IN 8.2 IS IT FURNESS OR BARROW BOROUGH?</p>		
36 37	<p>IN BLACK HIGHLIGHT A CONCERN, RED possible changes</p> <p>Highways and Transport Strategic Board</p> <p>9.5 The Council has established a Highways and Transport Strategic Board as a Committee of the Cabinet, formed as follows:</p> <p>Composition</p> <p>9.5.1 The Highways and Transport Strategic Board is a Committee of Cabinet and shall be comprised of such of</p>	<p>As this is a committee of Cabinet unfortunately only Cabinet members may have voting rights legally.</p>	<p>Agreed to recommend that the position as explained is noted.</p>

	<p>the Cabinet Members as the Leader or Cabinet shall determine.</p> <p>9.5.2 The Chair and Vice Chair of each Locality Board shall have the right to attend and speak at meetings. They will not have voting rights.</p> <p>THEY SHOULD HAVE VOTING RIGHTS IN INTERESTS OF LOCAL DEMOCRACY</p> <p>9.5.3 The Committee will meet at such times as shall be agreed by its members. 9.5.4 The Committee shall not be quorate unless three voting members are present.</p> <p>9.5.5 One of the relevant Cabinet Members shall act as its Chair.</p> <p>9.5.6 There shall be a right on the part of any member of the Committee to require the reference of any matter to the full Cabinet for determination.</p> <p>9.5.7 Any local member for each Ward directly affected by a matter to be considered by the Committee shall</p>	<p>This is intended to prevent decisions which have been legally made by the Board being challenged after the event by a member indicating that unfortunately they had not received the necessary notification. Every effort will be made to prevent this, as the procedures are designed to be inclusive, however it is recommended that this clause is retained in the circumstances</p>	<p>Agreed to recommend that the wording is as currently printed, for the reasons explained in the Officer comments section.</p>
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	<p>receive notification of that matter to enable her/him to make representations known to the Committee in writing or in person (Any failure to receive notification will not invalidate a decision).</p> <p>SHOULD DELETE BIT IN BRACKETS TO PUT ONUS ON COUNCIL TO NOTIFY LOCAL MEMBER</p> <p>Terms of Reference 9.5.8 The Highways and Transport Strategic Board is a Committee of Cabinet and shall be responsible for the exercise of the following executive functions of Cabinet (unless or until the Leader or Cabinet shall determine otherwise):</p> <p>(a) To agree and keep under review the implementation of the rolling 3 year strategic programme for highways and transport (revenue and capital) and the one year delivery plan.</p> <p>(b) To recommend to Council any</p>	<p>As this is a an executive function the decision must remain with Cabinet Members but every effort has been made</p>	<p>Agreed to recommend that the wording is as currently printed, for the reasons explained in the Officer comments section.</p>
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	<p>Highways or Transport Strategies and Policies within policy framework for example the Local Transport Plan.</p> <p>c) To agree strategies and policies relating to Highways and Transport that are not in the Policy Framework.</p> <p>(d) To agree responses to highways and transport consultation papers when referred by the Director or not reserved by Cabinet.</p> <p>(e) To authorise the entering of agreements with public transport operators to provide financial support for services which are not available commercially.</p> <p>(f) To consider and determine traffic management matters, other than those matters that are the responsibility of the Locality Boards under the agreed Locality Scheme Budget, and those matters</p>	<p>to adopt an inclusive process involving local members as far as practicable.</p>	
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	<p>that require urgent determination or are of a temporary nature. The relevant local Member shall be notified of the matter.</p> <p>(g) To consider information and updates provided by the Director on highways asset management strategy and delivery plan for promoting best practice and the implementation of asset management principles for all highway maintenance activities.</p> <p>THE ABOVE TWO HIGHLIGHTED ITEMS NEED TO BE ANSWERABLE TO LOCAL MEMBERS OTHERWISE RISK OF PERPETUATING WHAT HAPPENS NOW</p> <p>(h) To receive and consider referrals from Locality Boards on Highways and Transport matters.</p>		
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	SUBMISSION FROM	COUNCILLOR DEW	
PAGE	ITEM WHAT IT SAYS	Officer Comment	Working Group Recommendation
	It would be helpful to have a more complete index/contents section with page numbers	An enhanced contents section & consecutive numbering will be inserted prior to 1 April	Agreed to recommend that the position as explained in the Officer comment section is noted
6.3 page 59	'Either the chair or vice-chair for each committee shall be a member of a minority political group'. Given that the chair determines the agenda and controls the meeting it should be the chair who is from a minority group	This has been considered in the main report & recommendations made to the SA.	See earlier recommendations
14.9 page 89	Locality Boards - Is there any guidance or limit on co-opted members given that they could all come from one political party	The intention is for Locality Boards to have the opportunity to co-opt external individuals as & when necessary	Agreed to recommend that the position as explained is noted
11.1 page 138	Cabinet Reports. Can further consideration be given to the inclusion of cabinet minutes on the agenda. This provides an important opportunity to ask questions and make comments	This has been considered in the main report & recommendations made to the SA.	See earlier recommendations

19.1 page 149	Members Conduct. I think it's important to expect members to stand 'if they are able to do so' rather than if they simply prefer to do so which seems to be current practice.	This was discussed & debated by the WG at an earlier meeting & the current wording approved.	Agreed to recommend that the wording is as currently printed, for the reasons explained in the Officer comments section.
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