

South Lakeland District Council Council

Tuesday 22nd February 2022
2022/23 to 2026/27 Budget

Portfolio:	Finance and Assets Portfolio Holder
Report from:	Section 151 Officer
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Wards:	(All Wards)
Forward Plan:	The draft budget forms part of the Budget and Policy Framework Decision included in the Forward Plan as published on 8 November 2021, the decision due to be taken on 22 February 2022.

Links to Council Plan Priorities: This report sets out the Budget to enable the consideration of how the Council's priorities will be delivered. Setting a sound framework for budget preparation assists in the delivery of all corporate outcomes. This budget has been developed within the context of the Medium Term Financial Plan (MTFP) and supports all Council Plan priorities (working across boundaries; delivering a balanced community; a fairer South Lakeland; and addressing the climate emergency) through ensuring financial resources to deliver each priority.

1.0 Expected Outcome and Measures of Success

- 1.1 This report firstly considers the Chief Finance Officers advice on the robustness of estimates and the adequacy of reserves under the requirements of the Local Government Act 2003.
- 1.2 After consideration of the above, Council is asked to consider the recommendations from Cabinet to determine the Council's 2022/23 Five Year Budget, including fees and charges, the capital programme and the pay policy statement. A balanced budget for 2022/23 is presented including an increase in Council tax of 1.5%
- 1.3 The expected outcome is that Council will be in a position to deliver the priorities set out in the Council Plan within its resources.
- 1.4 Cabinet on 14th December 2021 approved the re-profiling of the 2021/22 – 2025/26 capital budgets which form part of the draft capital programme. The final draft revenue budget and capital programme was considered by Cabinet on 9th February 2022. The local government finance settlement was announced in late December and, as expected, delayed the reduction in income expected as part of reform of local government funding until at least April 2023.
- 1.5 The successful implementation of staffing changes as part of Customer Connect have permanently delivered savings of over £1.5m. However, subsequently we have seen one-off costs around Covid-19 and Local Government Reorganisation, short-term, demand-driven pressures and inflation, particularly on fuel, which have created significant new pressures and gaps in the budget. The budget presents a balanced

budget for 2022/23 with significant deficits from 1 April 2023. Options are being developed to balance future budget deficits.

2.0 Recommendation

2.1 It is recommended that Council:-

- (1) Considers the Chief Finance Officer's Statutory Report (Appendix 1) prior to the approval of the 2022/23 Budget and endorses the approach to risk and reserves set out in the Report;**
- (2) Adopts a Budget Requirement of £9,588,500 for 2022/23 as set out in Section 2b of the Draft Budget Book (Appendix 2);**
- (3) Approves a 1.5% increase in Council tax, increasing the Band D Council Tax to £207.61 for District Council Services for 2022/23 as part of a balanced revenue budget;**
- (4) Approves the detailed service budgets as set out in Section 3 of the Draft Budget Book;**
- (5) Notes the latest Collection Fund Estimates, Parish Council precepts and Parish Council taxes for 2022/23 as set out in Section 4 of the Draft Budget Book. The Cumbria County Council and Cumbria police element are currently included as proposed but not approved at the time of writing the report. Any change will be updated and reported to Council on 22 February 2022;**
- (6) Approves the Capital Programme and funding as set out in Section 5 of the Draft Budget Book;**
- (7) Approves the Reserves as set out in Section 6 of the Draft Budget Book;**
- (8) Approves the Fees and Charges Book for 2022/23 (Appendix 3);**
- (9) Adopts and publishes the Statutory Pay Policy Statement (Appendix 4);**
- (10) Notes the existing delegation to the Chief Executive and the Directors to manage and deal with all people, welfare, inclusivity and training issues below Chief Officer level including making changes within the establishment, within Directorate areas, provided that all decisions are within Council policies and approved budgets;**
- (11) Approves delegation for the Chief Executive in consultation with the Leader to apply any funding received from the LGR Implementation Reserve;**
- (12) Considers the Equality Impact Assessment (Appendix 5) and Health, Social, Economic and Environmental Impact Assessment (Appendix 6); and**
- (13) Notes that the proposals contained in this report have been incorporated into the Procurement Schedule, Prudential Indicators and Treasury Management Framework elsewhere on this agenda.**

3.0 Background and Proposals

- 3.1. The Council, at its meeting on 27 July 2021 agreed to the proposed Budget Strategy for the current year's budget process as part of the Medium Term Financial Plan (MTFP). The Budget Strategy (Appendix 1) set out some broad principles which are being used in the preparation of the 2022/23 – 2026/27 Budget.**

- 3.2. Cabinet at its meeting on 14th December 2021 considered the first draft budget proposals. A further update was provided to the Cabinet meeting on the 9th February 2022. This report updates that position with the final local government finance and other Government announcements.
- 3.3. The Council has a statutory duty to set a balanced budget for the coming financial year and the changes which are now incorporated to achieve this are shown. A Council tax increase of 1.5% is proposed, which is an increase of £3.07 for a Band D equivalent dwelling. This increase in the Council tax is consistent with expectations of Central Government set out in the final finance settlement for 2022/23.
- 3.4. Although the Council's services, income, expenditure, assets and liabilities will transfer to the new Westmorland and Furness Council on 1 April 2023 as part of LGR, the draft budgets still include projections for a full 5-years based on the current structure and arrangements. This reflects good practice and the requirement to consider the long term sustainability of local services through long term financial sustainability regardless of the provider of those services and the statutory responsibility to set balanced budgets.

Draft General Fund Revenue Budget

Summary Position

- 3.5. The Medium Term Financial Plan provides a summary five year annual position which includes a projection of the overall surplus or deficit on the General Fund Revenue Budget. The assumptions and financial implications are kept constantly under review as circumstances change. A summary of the known changes at this stage are provided in the table below, the more detailed analysis of expenditure and income is set out in Section 2 and 3 of the Draft Budget Book (**Appendix 2**).
- 3.6. **Table 1** sets out the summarised estimated annual General Fund Budget requirement across the review period, including the projected deficits from April 2023. Section 2a of the Draft Budget Book (**Appendix 2**) gives more detail and a reconciliation of the latest projections compared to previous deficit projections.

Table 1: Projected budget deficits

	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service Expenditure	30,773.3	24,933.3	25,234.2	25,493.3	25,811.7
Service Income	(18,382.8)	(13,107.7)	(13,490.3)	(13,844.1)	(13,845.5)
Net Service Budget (excluding capital charges)	12,390.5	11,825.6	11,743.9	11,649.2	11,966.2
Council Tax	(9,588.5)	(9,872.6)	(10,159.2)	(10,448.2)	(10,739.8)
Business Rates	(3,786.0)	(2,161.2)	(2,302.0)	(1,956.7)	(1,956.7)
Government Grant	(856.5)	(145.7)	0.0	0.0	0.0
Interest Receivable/Payable	736.3	898.4	1,039.5	1,172.7	1,184.1
Minimum Revenue Provision	1,271.3	1,359.5	1,532.7	1,783.1	1,643.5
Other Corporate Items	(167.1)	399.1	410.0	723.2	748.2
(Surplus)/Deficit assuming £5 Band D Council Tax increase from April 2023 onwards	0.0	2,303.1	2,264.9	2,923.3	2,845.5

3.7. This is the fourth iteration of the budget and these annual projections are based on information available at the time of preparation along with the broad set of assumptions detailed in paragraph 3.8 below.

Table 2: Changes in budget projections since Draft Budget December 2021

	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Projected (Surplus) / Deficit December 2021	173.1	2,223.8	2,311.7	2,972.3	3,185.9
Taxbase higher than projected	(112.8)	(115.5)	(118.2)	(120.9)	(413.0)
New Homes Bonus	(85.9)	0.0	0.0	0.0	0.0
less NHB to reserves	85.9	0.0	0.0	0.0	0.0
Lower Tier Services Grant	(53.0)	0.0	0.0	0.0	0.0
2022/23 Services Grant	(155.0)	0.0	0.0	0.0	0.0
Homelessness Prevention Grant	(133.4)	0.0	0.0	0.0	0.0
Homelessness Prevention spend	133.4	0.0	0.0	0.0	0.0
Budget Pressures: further pressures identified (income, homelessness accommodation)	37.0	37.0	(27.0)	(27.0)	(27.0)
Budget Growth: further growth requested (Climate Change: CAFS)	50.0	0.0	0.0	0.0	0.0
less use of Business Rate reserve	(50.0)	0.0	0.0	0.0	0.0
Council tax deficit	94.6	0.0	0.0	0.0	0.0
Further Adjustments	7.7	68.1	8.3	8.3	8.5
Projected (Surplus) / Deficit January 2022	(8.4)	2,213.4	2,174.8	2,832.7	2,754.4
Additional business rate income	(82.6)	0.0	0.0	0.0	0.0
Projected (Surplus) / Deficit 9th February Cabinet	(91.0)	2,213.4	2,174.8	2,832.7	2,754.4
Final business rate income projection	(8.6)	0.0	0.0	0.0	0.0
Council tax energy rebate grant	(5,370.0)	0.0	0.0	0.0	0.0
Council tax energy rebate payments	5,370.0	0.0	0.0	0.0	0.0
Council tax 1.5% increase	89.1	89.7	90.1	90.6	91.1
Final Lower Tier Services Grant	(2.0)				
Balancing contribution to General Reserve	12.5	0.0	0.0	0.0	0.0
Projected (Surplus) / Deficit Final February 2022	(0.0)	2,303.1	2,264.9	2,923.3	2,845.5

3.8. The Council has a statutory duty to set a balanced budget. Work is underway to resolve the projected deficits from April 2023 onwards and estimates will be kept under review as part of the preparation of a MTFP for the new Westmorland and Furness Council to ensure that overall savings plans are sufficient to set balanced budgets. Any additional budget pressures or discretionary, fixed term growth items will need to be funded by savings in existing budgets.

Budget Strategy Assumptions

3.9. The draft budget proposals for 2022/23 and onwards include:

- a) Inflation in the base budget in accordance with the Budget Strategy (only where contractually committed or unavoidable). Inflation has been estimated at 2% except where specific contracts require a rate at a known point in time or where specific indices are available (for example electricity and gas).
- b) Salary budgets have been prepared based on the establishment list considered by Human Resources Committee on 1st February 2022.
- c) From April 2021 onwards the detailed budgets include 2% for inflationary pay awards. The pay award for April 2021 has not yet been settled: unions had

rejected an offer of 1.75% and consulted their members on strike action, which was not supported through ballots. The cost of a 1% change in the pay settlement is around £145,000 per year. Employer pension contributions are 20.1% of pensionable pay.

- d) The National Living Wage (NLW) will increase to £9.50 an hour from April 2022. The local government pay settlement for 2022/23, including a 2% inflation uplift would have a minimum hourly rate (excluding apprentices) of £9.59 per hour which is higher than the new NLW levels. Any increases in the National Living Wage above 2% will be a budget pressure in future budget drafts.
- e) The staffing budgets for all services currently include a vacancy allowance of 4% across all services except for front line delivery services which have been reduced to 2% following a budget pressure identified as part of the 2020/21 budget setting. In theory there are savings when posts are vacant and usually a saving where a new appointment is at the bottom of the pay scale while staff budgets assume existing staff receive an annual increment, as required by the local government terms and conditions (known as the Green Book).
- f) In December 2020 member's allowances were set for four years by linking them to staff pay awards. The assumption of a 2% pay award has also been applied when calculating the members allowance budget: the actual pay award is will be applied once it is settled using the main % increase.
- g) As part of the Customer Connect programme there was a fundamental restructuring of the Council's staffing in 2019/20. Costs to services are usually based on internal recharges which reflect staff time on individual services. Prior to Customer Connect there were regular exercises to record staff time spend on functions which formed the basis of the recharge calculation. From January 2020 the new structure of customer services, case management, specialists and the delivery team was introduced. Because this structure is so different to the previous structure it was not possible to calculate recharges with any degree of accuracy. It was planned to calculate recharges in autumn 2020 when the new operating model has been in place for six months and there is sufficient transaction and activity data to make accurate allocations of time and therefore cost. With the additional demands of the response to COVID-19 followed by the announcement of Local Government Reorganisation these calculations have not been a priority and have been delayed until the end of 2022/23. In the meantime the draft budgets in Appendix 2 exclude recharges for the current and future years. These have no impact on the surplus/deficit projections as the income and expenditure for internal recharges nets to £0.
- h) Estimates for interest payable reflects the borrowing rates prior to the increase in base rates announced on 2nd February 2022 and the Capital Programme approved by Council in December 2021 and is consistent with the Council's Treasury Management documents presented elsewhere on this agenda. An amendment to the Capital Programme to reduce and reprofile the capital costs of Ulverston Leisure Centre was approved at Cabinet on 9th February 2022. This late change has not been reflected in the interest projections or the Treasury Management documents elsewhere on this agenda as to do so would be a disproportionate effort for the changes to be made. More details are set out in section 4 below.
- i) Capital charges are based on the Capital Programme approved by Council on 14th December 2021. These have no impact on the MTFP projections as they are not charged against Council Tax.

- j) The draft budgets assume all budgets for 2021/22 will be spent in-year with the exception of carry-forwards included in Section 3g of the Budget Book (**Appendix 2**). Any requests for re-profiling will be subject to approval by full Council in May 2022.

Government Funding and Other Revenue Budget Uncertainties

- 3.10. The figures presented include certain assumptions where work is on-going or where information is not yet available. A key factor going forward will continue to be central government funding. The expected change to 75% business rates retention has now been abandoned and a new funding distribution model from April 2020 has been delayed until at least April 2023.
- 3.11. The Government announced their three-year spending review on 27 October 2021 and a single-year local government finance settlement was published on 16th December 2021. Until the fundamental review of local government funding is completed, the 2021/22 funding has largely been rolled forward with minor amendments. The provisional settlement includes an increase in the Lower Tier Services Grant from £96k to £101k, a new unearmarked grant (2022/23 Services Grant) of £155k, the continuation of the Rural Services Delivery Grant at £455k and New Homes Bonus of £130k. Consultation on the provisional local government finance settlement closed on 13th January 2022 and the final settlement was announced on 7th February with only a small increase in the Lower Tier Services Grant of £2,001.69 to £102,892.05
- 3.12. On 3rd February 2022 the Government announced a Council tax energy rebate of £150 to help protect households from rising energy costs. Although described as a rebate this is actually more like a grant payment of £150 for properties in bands A-D (except empty properties and second homes) and a discretionary grant scheme for residents households in need who would not otherwise be eligible: this could include, for example, individuals on low incomes in homes banded above D or who do not pay Council tax directly. Payments will be made automatically to those who pay by direct debit while those who don't pay by direct debit will be requested to submit their bank account details for payment. It is expected that regulations will be laid by the Government to required addition of a reference to the scheme on the face of the demand notice and in the accompanying Council tax leaflet. The Government will also lay regulations to require that these energy rebate payments must be disregarded as income for the purposes of calculating eligibility for the Council tax reduction scheme. The Council is expecting to be compensated for the cost of the scheme itself in March 2022 and for the administrative costs of providing the rebate. It is estimated that around 35,800 properties will be eligible for the rebate so expenditure and grant budges have been added to the 2022/23 budget of £5,370,000. At the time of writing this report the value of the grant for administrative costs is not known. A report will be submitted to Cabinet in March 2022 to set out the proposed details of the scheme and seek the relevant approvals required.
- 3.13. The key remaining uncertainties are:
- a) From April 2023 the whole system of Government funding could change. The financial model assumes the overall funding from Government through general grants or retained business rates will continue to decline but by a lower rate as has was seen during the multi-year settlement from 2015-2019 (excluding one-off adjustments such as the negative Revenue Support Grant). This reflects the current indications from the Spending Review of modest increases in funding for local government overall (excluding one-off adjustments for Covid-19) but that funding will be targeted at social care.

- b) The existing business rate pool will continue for 2022/23. Due to the level of uncertainty around these arrangements, the funding is built into budgets 1 year in arrears so this can be used to support financial years 2023/24 onwards. Any unallocated balance remains within the NNDR pool reserve, which is earmarked for economic development. It is currently projected that the Council will receive around £876k from the pool in 2022/23 and that all this income will be transferred to the pool reserve.
- c) The potential additional costs related to the implementation of new unitary authorities in Cumbria as a result of Local Government Reorganisation, as detailed in paragraph 3.17 onwards.
- d) Following consultation, the Government will now bring changes to the tax system which mean second homeowners must pay Council Tax if they are not genuine holiday lets. From April 2023, second homeowners will have to prove holiday lets are being rented out for a minimum of 70 days a year to qualify as a business property and potentially qualify for small business rate relief. Holiday let owners will have to provide evidence such as the website or brochure used to advertise the property, letting details and receipts. Properties will also have to be available to be rented out for 140 days a year to qualify for this relief. No adjustments have been made to future projected Council taxbases and business rate bases for this change.

3.14. Overall, there are still uncertainties around the Council's future financial position due to these changes in Government funding.

Impact of Covid-19 and Assumptions

3.15. Although the impact of Covid-19 mainly hit the Council's income and expenditure in the 2020/21 financial year the medium to long-term financial impact is still to be fully understood. The largest single impact on revenue income in 2020/21 was from reductions in car parking income while car parks were closed to visitors during lockdown. The first six months of the 2021/22 financial year saw only a minor drop in car park cash income of £22k (a total of £3.08m was collected, some of which was collected under management agreements) but income was down in Kendal (£172k), Ulverston (£35k) and Kirkby Lonsdale (£50k), offset by increased income in the Lake District National Park. The budgets for 2021/22 onwards include a contingency for ongoing additional costs of Covid-19 of £697.5 for 2021/22 and reducing to £174.4k for 2024/25. It is suggested that this contingency can be prudently reduced by 50% each year to reflect the lower than expected impact on budgets in 2021/22 and has been included as a budget saving in Section 3e of the Budget Book (**Appendix 2**).

3.16. Council approved use of the General Reserve to fund the one-off impact of Covid-19 in the current financial year up to £2.0m. Due to the lower than budgeted use of General Reserve in 2020/21 for Covid-19 costs it has not been necessary to re-build the General Reserve, resulting in a saving for 2021/22 onwards of £316k pa.

Impact of Local Government Reorganisation and Assumptions

3.17. Although the Local Government Reorganisation will abolish this Council from 1 April 2023, all the income, expenditure, assets and liabilities of this Council will transfer to the new Westmorland and Furness Council on that date to be merged with the amounts for Barrow Borough Council, Eden District Council and part of Cumbria County Council.

3.18. The Chief Finance Officers of all seven councils within Cumbria are working collectively to both identify future income and expenditure and to propose a methodology for splitting budgets for Cumbria County Council between the two new

unitary authorities. Once this is complete, a Medium Term Financial Plan and financial projections can be produced for the two new unitary authorities. For 2022/23 budgets each of the seven authorities will continue to project future budgets based on the current structures and Council Plans. It is expected Section 24 Directions will be issued in March 2022, requiring approval from the Joint Committee and the Shadow Westmorland and Furness Council before the incurring of spend over certain limits, disposal of assets and controlling new contracts beyond vesting date in order to protect the financial sustainability of the new unitary authorities.

- 3.19. Council in December 2021 approved the request for resources to implement the new authorities, with a request for a contribution from this authority of £1.6m towards projected costs of £18.9m to establish the two new unitary authorities. During 2022/23 there is expected to be a further request for funding for transition and transformation preparation work to be undertaken before vesting day. The current implementation costs also assume no redundancy costs prior to vesting day. While this is likely to be the case for the majority of potential redundancies, accounting principles require employee exit payments to be recognised in full when the exit is agreed with the employee, not when employment ceases and any payment (either redundancy payments to the employee or relating to future pension deficits to the pension fund) is made. This would potentially reduce levels of projected reserves at 31 March 2023 that would be transferred to the new authority.
- 3.20. It is expected that some staff currently employed by this Council will carry out tasks related to LGR and that funding from the LGR implementation reserve will be offered to permit backfilling of their roles. It is requested that delegation is approved for the Chief Executive in consultation with the Leader to apply any such funds to temporary support.
- 3.21. The Government makes no additional funding available for Councils undergoing LGR. Any additional costs of implementation or transformation must be met either from existing resources or from delivering future savings. All the unitary bids for Cumbria included proposed costs of transformation and projected levels of savings which varied depending on assumptions made about the number and nature of the new authorities.
- 3.22. There are also specific rules for harmonisation of Council taxes for new authorities following LGR. Proposals for this and for the splitting of existing Government funding streams will need to be agreed with the Department of Levelling Up, Housing and Communities (DLUHC) by October 2022.

Recurring Revenue Budget Pressures and Reviews

- 3.23. There are a number of recurring budget pressures and adjustments that have been identified through the budget process. As identified in **Table 1**, these total £911k for 2022/23 and reduce to £221k by 2026/27. The details of these are contained within Section 3c of the Budget Book (**Appendix 2**).
- 3.24. The largest revenue budget pressures relates to a request for additional temporary staffing brought about the Local Government Reorganisation requirements and by additional customer service demands in several areas including legal services, support services, welfare, ICT, housing options and development management. The LGR process, involving 3 critical themes of work including People, Place and Enabling Services, also requires significant officer support in numerous work streams within each theme. Cabinet on 7th December agreed these requests, as set out in Section 3c of the Budget Book (**Appendix 2**), and Council on 14th December 2021 approved the use of the increased balance on General Reserve arising from 2020/21 outturn amendments identified during audit will be used to fund these costs.

- 3.25. The other large budget pressures are related to inflation increases, particularly relating to fuel. The budget pressures include the net effect of a review of housing benefit income and expenditure where both expenditure and the subsidy budgets need to be reduced to reflect reductions in claimant numbers as new working age claimants will receive Universal Credit rather than housing benefit.

2022/23 Growth Proposals

- 3.26. The detail of revenue growth items is included at Section 3d of the Budget Book (**Appendix 2**). There are two significant growth requests, one for £75k for 2021/22 and 2022/23 to support Ulverston Community Enterprise (UCE): these figures are currently only indicative. The other growth bid is to continue funding Cumbria Action for Sustainability (CAfS) by £50k for 2022/23.

Savings Proposals

- 3.27. A number of savings proposals and expenditure reductions have been considered as part of the budget exercise and these total £536k in 2022/23 reducing to £38k by 2026/27. The only recurring saving proposed relates to the Community Toilet scheme where payments to Town and Parish Councils cease from the end of the current financial year. One-off savings have been proposed where there have been recurring underspends or where expenditure will not occur during 2022/23 due to the activity required to implement LGR. The proposed reduction in the Covid-19 contingency is also included here. These are detailed in Section 3e of the Budget Book (**Appendix 2**). The amount and nature of the savings identified are considered reasonable and deliverable from 2022/23.

Revenue Impact of Capital Requests

- 3.28. New capital proposals are listed in Section 3f of the Budget Book (**Appendix 2**). Currently the only impact of these proposals is the updated minimum revenue provision (MRP) resulting from reprofiling of the capital programme for 2021/22.
- 3.29. Section 4 below gives more details on the current proposals concerning Capital Programme.

Carry Forward of Estimates

- 3.30. Budget monitoring has identified areas where projects have been delayed or where expenditure will now fall into 2022/23. These are listed in Section 3g of the Budget Book (**Appendix 2**).

Further Savings and efficiencies

- 3.31. Significant savings targets of £740k rising to £1.550m were agreed in July 2018 from the Customer Connect Programme and have been delivered,
- 3.32. Further work will be carried out to identify proposals to meet the additional amounts of saving required, initially for 2023/24 by the Westmorland and Furness Council. This process needs to be flexible according to the challenges and opportunities that arise to meet the projected deficits, which are very likely in themselves to change as proposals for the operation of the unitary authorities and the split of income and expenditure from Cumbria County Council progress on top of the large uncertainty over Government funding reforms. Updates will be provided in subsequent budget reports.

Fees and Charges

- 3.33. The MTFP assumes that income to be generated from fees and charges will total £10.6m for 2022/23. This figure has been adjusted to reflect the budget pressures from Section 3c of the Budget Book (**Appendix 2**), where these relate to fees and charges. Following the increase in car parking fees and charges for 2021/22 no further amendments to hourly rates are proposed.
- 3.34. Lake Administration Committee approved fees and charges relating to Lake Windermere on 21 January 2022 and Licensing Committee considered its fees on 29 November 2021.
- 3.35. The full details are shown in the draft Fees & Charges book included as **Appendix 3**

Parish Precepts and Collection Fund

- 3.36. All parish precepts have been received in time for the production of this report and are presented at Section 4c of the Draft Budget Book. The parish precepts for 2022/23 total £1,981,289, which represents an increase of £168,285 (9.3%) compared to 2021/22. The average band D Council tax for the parishes will rise by a lower percentage of 7.42% (from £39.94 to £42.90) due to the increase in the Council tax base.
- 3.37. Collection Fund estimates are shown at Section 4a of the Draft Budget Book based on the latest information received, recording the collection and distribution of local taxation and non-domestic rates. The overall deficit for 2021/22 has been calculated as £773k and the SLDC share is £94.6k. The deficit is shared with Cumbria County Council, Cumbria Police and the District Council in proportion to their individual Council tax levels.
- 3.38. Both Cumbria County Council and the Police and Crime Commissioner are expected to finalise their precept for 2022/23 after this report has been finalised (on 9th February 2022), therefore the collection fund estimates include only provisional figures for both Cumbria County Council and Cumbria Police; any changes to these figures will be reported at the Council meeting.
- 3.39. This report details the precepts requested by the precepting bodies. Elsewhere on this agenda is the report to formally set the Council tax for the District and each Parish.

Council Tax, Business Rates and Collection Fund

- 3.40. Levels of Council tax increases are heavily influenced by Government policies which assume individual Councils increase their Council tax by the maximum amount permitted by the Government. This maximum has varied between 2% and 3% for the last few years or £5, whichever is the higher. Through this policy the Government has encouraged Councils to move towards financial self-sufficiency through increasing the proportion of income raised by Council tax rather than government grant. The MTFP assumes increases £5 per annum for a Band D equivalent property. Each 1% increase in Council Tax generates an additional £95k of income to the Council.
- 3.41. The MTFP used the £5 increase in Council tax as a planning assumption for budgeting purposes. It is now proposed that the Council tax for 2022/23 be increased by 1.5%, equivalent to an increase of £3.07 for a Band D equivalent property to £207.61. This, along with changes in the taxbase, is expected to generate an additional £303k for the Council compared to the current financial year.
- 3.42. The MTFP assumes an increase in the Council tax base of 250 band D properties annually. This is equivalent to an additional £50k of Council tax each year for this Council. The actual tax base for 2022/23 was calculated in December 2021 \at

46,185.2 Band D equivalent properties, an increase of 788.5 properties or 1.75% and above the assumed increase of 250 properties. The increase is a combination of fewer properties receiving exemptions as empty, an increase in premiums on long-term properties and a reduction in discounts relating to the Council Tax Reduction Scheme.

- 3.43. Covid-19 saw increases in applications for the Council Tax Reduction Scheme (CTRS) from working age claimants. There were 2,716 claimants at the end of October 2020 but this has reduced to 2,663 at the end of October 2021. CTRS is treated as a discount which reduces the Council's taxbase: in 2021/22 the reduction was 3,772.7 properties which has reduced to 3,533.5 properties for 2022/23. The report to approve the CTRS scheme for 2022/23 is elsewhere on this agenda and will have already been considered this evening. No amendments are proposed to the Council's CTRS scheme for 2022/23 other than statutory changes (including the Council tax energy rebate disregard of £150).
- 3.44. From April 2021 discounts on empty homes were reduced and premiums were increased: the increases in council tax payable on empty homes is intended to encourage the use of homes rather than to increase income.
- 3.45. On 1 December 2020 the Local Authorities (Collection Fund: Surplus and Deficit) (Coronavirus) (England) Regulations 2020 came into force. This required Councils to spread the repayment of collection fund deficits arising in 2020/21 over the next three years rather than the usual period of a year. This recognised the difficulties being faced by Council's in collecting Council Tax and Business rates in 2020/21 as a result of the Covid-19 pandemic and was done to allow Council's breathing space when setting budgets for next year. The budget assumes that the Council will take advantage of this opportunity and has split the estimated deficit for both Council Tax and NNDR in 2020/21 over the next three years. As a result the projected Council Tax deficit to be charged to 2022/23 is £94.6k
- 3.46. Overall income from National Non Domestic Rates (NNDR), better known as business rates is assumed to be slightly higher than originally estimated at £4.7m, including £896k of income from the business rate pool which will be added to the business rate pooling reserve. The business rates budgets assume £39.3m of rates will be collected, including a reduction of £6.8m for Covid-19 reliefs which will be offset by Government grant. Estimated empty premises relief has more than doubled from £416k to £953k, reflecting the current use of properties. Due to changes in reliefs during 2021/22 relating to Covid-19 there is estimated to be a deficit of £16m on the NNDR collection fund but this is just due to timing differences as the additional reliefs will be offset by additional grants. Under local government accounting rules the additional grants are recognised in the year they are received but the lost income from business rates due to the reliefs are recognised the following year. This creates surplus income in 2021/22 from the grants which will be transferred to the NNDR surplus/deficit reserve and then withdrawn in 2022/23 to match the deficit. A similar adjustment for £11m was required for 2020/21 reliefs.

4 Capital Programme

- 4.1 Proposals for new areas of capital expenditure as set out in Section 3f of the Budget Book (**Appendix 2**) have been considered by CMT in November and form the basis of the resulting proposed capital programme as presented in Section 5 of the Budget Book (**Appendix 2**).
- 4.2 It was reported in the Quarter 2, 2021/22 Financial Update Report that certain elements of the capital programme would be underspent in year and would require re-profiling into subsequent years. These are reflected in Section 5 of the Budget

Book (**Appendix 2**) within the updated 2021/22 programme along with other schemes where the need for re-profiling has been highlighted.

- 4.3 Cabinet on 9th February 2022 considered proposals for delivery of Ulverston Leisure Centre which amended both the value and the timing of anticipated spend:

Table 3: Ulverston Leisure Centre projected spend

Ulverston Leisure Centre	2021/22 Latest	2022/23	2023/24	2024/25	2025/26	Total 2021/22 to 2025/26
	£000	£000	£000	£000	£000	£000
Original capital scheme	0.0	2,000.0	4,000.0	3,200.0	0.0	9,200.0
Latest capital scheme	0.0	2,000.0	2,000.0	3,370.0	0.0	7,370.0

- 4.4 A summary of the proposed capital expenditure up to 2026/27 is shown below:

Table 4: Summary Draft Capital Programme Expenditure

	2021/22 Latest	2022/23	2023/24	2024/25	2025/26	Total 2021/22 to 2025/26
	£000	£000	£000	£000	£000	£000
Capital Programme February 2022	14,928.7	15,861.8	7,055.0	7,353.0	2,343.0	47,541.5

- 4.5 Although the capital programme contains estimates of expenditure for future years, these rely on the income budgets being met (e.g. Capital Receipts, Right to Buy and VAT shelter). All elements of the programme, and particularly those areas with recurring budgets, will be reviewed annually with reference to the actual resources available.
- 4.6 Community Infrastructure Levy (CIL) has now been included in the capital programme and it's funding, net of the 6-monthly payments to parish councils of their shares of CIL. The governance arrangements over when and how to allocate this and the Infrastructure Delivery Plan were approved by Cabinet on 13 September 2017 and Cabinet approved the use of £75k of CIL to fund Gooseholme Bridge on 1 September 2021.

- 4.7 A summary of the draft capital programme funding is in the table below. This shows the proposed use of capital resources in support of the capital programme (see Section 5 of the Budget Book at **Appendix 2**).

Table 5: Capital Funding 2021/22 to 2026/27

	Balance April 2021 £000	Estimated Income £000	Use in capital programme £000	Projected Balance March 2026 £000
General				
Usable Capital Receipts	(2,020.3)	(1,169.0)	2,861.8	(327.5)
New homes bonus / LIPS****	(1,954.0)	(467.1)	2,421.1	0.0
Earmarked or allocated				
IT replacement reserve	(13.6)	(400.0)	380.3	(33.3)
Major Repairs Reserve	(399.4)	(410.0)	793.6	(15.8)
General Revenue contributions	0.0	(210.1)	210.1	0.0
Other Reserves	(456.6)	(1,350.0)	1,642.7	(163.9)
Cap grants and contributions (inc S106)	(4,184.2)	(11,021.4)	13,630.1	(1,575.6)
Disabled Facilities Grants	(833.8)	(3,073.0)	3,636.8	(270.0)
Community Housing Fund*	(1,821.0)	0.0	543.0	(1,278.0)
Right to Buy receipt**	(5,469.9)	(2,100.0)	6,000.0	(1,569.9)
Community Infrastructure Levy	(2,112.5)	(442.9)	75.0	(2,480.4)
Borrowing				
Funding from borrowing***.	0.0	(15,322.0)	15,322.0	0.0
Sub Total	(19,265.3)	(35,965.5)	47,516.5	(7,714.4)
Funding to be agreed	0.0	0.0	25.0	25.0
Total	(19,265.3)	(35,965.5)	47,541.5	(7,689.4)

*Ring fenced for Community Housing Schemes

**Ring fenced to support replacement of affordable housing. A further £925k is earmarked as contingency for Cross-a-Moor junction improvements

***'Prudential Borrowing'; this may not result in taking on new loans but requires revenue charge to cover the cost over the assets' life

****Subject to annual confirmation and settlement

Table 5 illustrates the pressure of capital funding as unearmarked income has declined and accumulated balances are committed. It is proposed to increase the annual contribution to the Major Repairs Reserve from £50k to £65k to match funding for renewals of play equipment of £65k per annum.

5 RESERVES AND WORKING BALANCE

WORKING BALANCE

- 5.1 The Council's working balance at 1 April 2021 was £1.5m. Working balances are used to help cushion the organisation against uneven cash-flows and avoid unnecessary borrowing. The balance on the working balance should be maintained at £1.5m.

OTHER RESERVES

- 5.2 The Council holds a General Reserve of monies set aside to form a buffer against future financial risks in the medium term and to enable the Council to progress major organisational and transformational changes by providing resources to fund the initial costs of these developments.

- 5.3 Authorities in England and Wales are required to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. An annual review is carried out to assess risks including:
- pay and pension costs
 - inflationary pressures
 - interest rates
 - Government grant
 - income from fees and charges

The Council considers the impact of holding monies unnecessarily in reserves giving the ongoing impact on local residents and taxpayers. The External Auditor considers the level of reserves each year to ensure the amounts held are sufficient but not excessive. There is no theoretical “correct” level of reserves because the issues that affect an authority’s need for reserves will vary over time.

- 5.4 Reserves are also available to support the strategically important projects listed in the capital programme that have yet to be allocated a budget including land acquisition for car parking and employment sites and the depot review. These are subject to further option appraisal and business case development.
- 5.5 Section 6b of the Draft Budget Book shows the latest risk-based calculation of a minimum recommended working balance and General Reserve for 2022/23. This suggests the overall projected balance is slightly lower than desirable. This reflects the exceptional use of reserves to fund the establishment of the new Westmorland and Furness Council through a contribution to the LGR implementation reserve, as approved by Council in December 2022. The fundamental principle governing the use of reserves is that they should not be used to fund recurring expenditure.
- 5.6 The Statutory Duties Reserve consists of an original sum of £150k set aside for legal and other statutory requirements with delegation to Senior Management Team to approve the use of the monies, topped back up at year end if necessary. The use of these amounts is reported as part of the Corporate Finance reporting process.
- 5.7 The Council holds a number of other reserves for various reasons. Section 6a of the Draft Budget Book summarises the individual reserves, their purpose and their expected balances and movements 2021/22 to 2025/26. The projected reserves reflect contributions in but do not anticipate the element of spend to cover contingencies which are not predictable when they will be spent.
- 5.8 **Table 6** summarises the projected balances on reserves and the working balance at the end of each financial year.

Table 6: Projected balances on Reserves

	31/03/2021 £000	31/03/2022 £000	31/03/2023 £000	31/03/2024 £000	31/03/2025 £000	31/03/2026 £000
General Reserves	(7,774)	(3,895)	(2,981)	(2,946)	(2,999)	(3,174)
Capital Reserves	(2,629)	(2,122)	(721)	(906)	(1,091)	(1,231)
Earmarked Reserves	(17,800)	(11,823)	(6,081)	(5,496)	(5,496)	(5,496)
Total Reserves	(28,203)	(17,839)	(9,783)	(9,348)	(9,586)	(9,901)
Working Balance	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Total Reserves and Working Balance	(29,703)	(19,339)	(11,283)	(10,848)	(11,086)	(11,401)

- 5.9 Section 6b of the Draft Budget Book shows the latest risk-based calculation of a minimum recommended working balance and General Reserve for 2022/23.

Potential Risk	£000
Potential Additional Costs (excluding pay)	629
Pay, vacancies and pensions	384
Savings not achieved	731
Changes to existing government funding regimes	867
Other Loss of Income	545
Risk Management	500
Emergency Contingency	1,000
Recommended Risk Base Reserve Balances	4,656

The balance on the General Reserve by the end of the next financial year is projected to fall to £2.6m and, combined with the general fund working balance, will be £0.5m below the recommended level. This suggests the overall projected balance is lower than desirable. This reflects the exceptional use of reserves to fund the establishment of the new Westmorland and Furness Council through a contribution to the LGR implementation reserve, as approved by Council in December 2022. A new basis for the risk assessment of reserves will be developed by the S151 Officer of the Westmorland and Furness Council. The fundamental principle governing the use of reserves is that they should not be used to fund recurring expenditure.

6. Robustness of Estimates and Adequacy of Reserves

- 6.1 Legislation requires the Council to formally take account of the Chief Finance Officer's advice on these matters when setting its budget. This advice is given in **Appendix 1**.
- 6.2 If there were no COVID-19 or LGR then the proposed level of reserves and working balance, the delivery of significant savings as a result of the Customer Connect programme would leave the Council in a sound financial position for 2022/23 and would be adequate for the medium term. There are significant initial set-up costs for the new Westmorland and Furness Council which will be shared between the existing districts and Cumbria County Council through a Cumbria LGR implementation reserve. SLDC have used reserves to contribute £1.6m to this reserve and also will use reserves to fund costs relating to preparing SLDC for LGR. There is also uncertainty around the impact of COVID-19 particularly around additional costs and changed patterns of income. Additionally there are other significant risks in the current MTFP projections, including the impact of the current and future Government Spending Reviews, the current economic climate and low levels of investment returns. It is important that reserves are maintained at robust levels in order to respond to these challenges and as a cushion against forecast risks and unforeseen events. Overall the Council can set a balanced budget for 2022/23 and will work with the Section 151 Officer of Westmorland and Furness Council to address the additional level of deficit from 2023/24 onwards.

Pay Policy

- 6.4 The Localism Act 2011 brought in new provisions with regard to requirements for the Council to determine and publish an annual Pay Policy Statement. The Pay Policy Statement requires annual review. South Lakeland District Council is an employer in its own right and has the autonomy to make decisions on pay that are appropriate to local circumstances and which deliver value for money for local taxpayers.

- 6.5 In accordance with Section 38 of the Localism Act 2011 South Lakeland District Council is required to publish a statement on the Council's approach to setting the pay of its employees, in particular the posts defined as 'chief officer' posts.
- 6.6 The Statement for 2022/23 is attached as **Appendix 4**. This policy statement was considered by the Human Resources Committee on 1st February 2022. The purpose of the statement is to provide transparency with regard to the Council's approach to setting the pay and remuneration of its employees.
- 6.7 There are a number of approved Human Resource policies and procedures that deal with pay and remuneration of all employees and this Pay Policy Statement draws the information together and has been prepared in accordance with the guidance issued by the then Secretary of State for Communities and Local Government.

7 Next Steps

- 7.1 Potential changes to the Council's financial position will be monitored and fed into a MTFP for the new Westmorland and Furness Council as the details are clarified. At the moment the SLDC MTFP assumes the current system of business rates will continue but the following still remain unclear:
- a) The level of local retention of business rates, potentially to 75% through the reduction of the 50% central share of business rates retained by the Government to 25% and replacement of certain grants
 - b) The Government is reviewing the needs formula which will control how much business rates will be retained locally. A national working group including the Minister of Levelling Up, Housing and Communities (DLUHC), HM Treasury, the Local Government Association (LGA), professional organisations and representatives of interested groups such as the District Council's Network (DCN) met to discuss the proposals which were badged as the Fair Funding Review. These developments will be monitored and fed into the MTFP as the details are clarified.
 - c) A reset of the business rates system so accumulated growth will be redistributed based on the needs formula. For 2020/21 the accumulated growth above the Council's business rate baseline was £3.5m of which 50% is retained by the Council and 50% is paid to the Cumbria business rate pool. As a result of COVID-19 and fundamental changes to how people shop, work and live there are likely to be significant changes to relative values of properties. It is unlikely either 2020/21 or 2021/22 financial years will reflect these underlying changes to values of properties and will therefore be of limited use to the Government in understanding and projecting the impact of any changes.
- 7.2 Normally the Medium Term Financial Plan would be updated during summer 2022. Due to Local Government Reorganisation a MTFP will be prepared by the new Section 151 Officer for the Westmorland and Furness Council.

8.0 Appendices Attached to this Report

Appendix No.	Name of Appendix
1	Chief Finance Office Statutory Report on Robustness of the Budget and adequacy of the level of reserves
2	2022/23 – 2026/27 Draft Budget Book including:
	General Fund Summary
	MTFP projections February 2021
	Service Budgets by Director / Operational Lead
	Detailed Service Budgets
	Recurring Revenue Budget Pressures
	One-off Revenue Growth Proposals
	Savings Proposals
	Revenue Implications of Capital Requests
	Carry forwards
	Collection Fund 2022/23
	Council Taxbase 2022/23
	Parish Expenses 2022/23
	Draft Capital Programme 2020/21 to 2025/26
	Reserves Summary
	Risk Assessment of Reserves
	MTFP Risks and Opportunities Log
3	Fees and Charges Book for 2022/23
4	Pay Policy Statement
5	Equality Impact Assessment
6	Health, Social, Economic and Environmental Impact Assessment

8.0 Consultation and Alternative Options

- 8.1 This report updates the first draft of the 2022/23 Five Year Budget reported to Cabinet and Council in December 2021. Consultation responses received were reported back to Cabinet on 9th February 2022 with any final responses reported to Council on 22nd February 2022. The Council's Budget and Policy framework procedure rules states "The consultation period in each instance will ideally be not less than 8 weeks but no longer than 12 weeks."
- 8.2 The Overview and Scrutiny Committee is being consulted on the draft budget at its meeting on the 4th February 2022.
- 8.3 This report presents alternative options in relation to potential budget pressures and savings, new capital programme bids, one off revenue growth bids and fees and charges. The proposals together aim to meet the Council's statutory duty to set a balanced Budget for 2022/23. If individual elements of the proposal were to be changed then the package of changes would need to ensure that a balanced budget were still achieved.

9.0 Implications

Financial, Resources and Procurement

- 9.1.1 The draft Budget aims to safeguard the Council's financial position and ensure a balanced budget for 2022/23 and an improved position in the years that follow.

- 9.1.2 Councils are required to set a balanced budget and the Section 151 is required to submit a report on the robustness of estimates and adequacy of reserves as part of the budget setting process in February 2022. The Section 151 Officer also has an obligation to make a report under Section 114 of the Local Government Finance Act 1988, which dictates that:

“The chief finance officer of a relevant authority shall make a report under this section if it appears to him that the expenditure of the authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure”.

Section 114 notices are very rare and give the Section 151 Officer the power and responsibility to legally suspend spending for a period of time if they judge the Council does not have a balanced budget or the imminent prospect of one. It means that no new expenditure is permitted, with the exception of that funding statutory services, including safeguarding vulnerable people, however existing commitments and contracts will continue to be honoured.

In my opinion as Section 151 Officer the Council is not close to this position but is dependent upon Government not reforming local government finance from 1 April 2022. Full details are given in Appendix 1.

Human Resources

- 9.2 This report has no direct impact on the staffing of the Council; individual savings and growth proposals may have direct staffing implications. The establishment for 2022/23 was reported to Human Resources Committee on 1st February 2022.

Legal

- 9.3 The Council is required to approve its budget and set its Council tax before 11th March 2022 immediately prior to the start of the financial year (Local Government Act 1992) This report outlines the Councils proposals and starts the process of consultation on the budget with the final approval of the budget by Council at its meeting on 22 February 2022.

Health and Sustainability Impact Assessment

9.4 Have you completed a Health and Sustainability Impact Assessment? Yes

9.5 If you have not completed an Impact Assessment, please explain your reasons: A full Health and Sustainability Impact Assessment is attached at Appendix 5 to this report.

9.6 Summary of Health and Sustainability Impacts

		Positive	Neutral	Negative	Unknown
Environment and Health	Greenhouse gases emissions	X			
	Air Quality	X			
	Biodiversity	X			
	Impacts of Climate Change	X			
	Reduced or zero requirement for energy, building space, materials or travel	X			
	Active Travel	X			
Economy and Culture	Inclusive and sustainable development	X			
	Jobs and levels of pay	X			
	Healthier high streets	X			
	Culture, creativity and heritage	X			
Housing and Communities	Standard of housing	X			
	Access to housing	X			
	Crime	X			
	Social connectedness	X			

Equality and Diversity

9.7 Have you completed an Equality Impact Analysis? Yes

9.8 If you have not completed an Impact Analysis, please explain your reasons: A full Equalities Impact Assessment is attached at Appendix 6.

9.9 Summary of Equality and Diversity impacts

Please indicate: P = Positive impact; 0 = Neutral; N = Negative; Enter "X"						
Age	P	X	0		N	
Disability	P	X	0		N	
Gender reassignment (transgender)	P		0	X	N	
Marriage & civil partnership	P		0	X	N	
Pregnancy & maternity	P	X	0		N	

Race/ethnicity	P		0	X	N	
Religion or belief	P		0	X	N	
Sex/gender	P		0	X	N	
Sexual orientation	P		0	X	N	
Armed forces families	P	X	0		N	
Rurality	P		0	X	N	
Socio-economic disadvantage	P	X	0		N	

Risk Management	Consequence	Controls required
Failure to create a balanced and sustainable budget by February 2022.	Includes: inability to deliver corporate priorities, inappropriate spending, and inappropriate reductions in services.	Identification of sound budget guidelines in an agreed strategy reduces the risk of an unaffordable budget and/or precipitate budget reductions. Monitoring of progress against the budget timetable reduces the need for last-minute budget adjustments.
Insufficient staff capacity to deliver on growth items within capital and revenue budgets	Inability to deliver services to expected levels or additional costs of temporary staff. Potential underspends and potential slippage in expenditure to subsequent years.	Review resources required to ensure growth bids are realistic and deliverable, including other unavoidable staffing pressures
Revenue budget and Capital Programme may not be integrated and aligned with Council Plan.	Resources not directed to achieving corporate outcomes, leading to inappropriate spending.	Both the revenue budget and the Capital Programme are now embedded in the corporate planning cycle. All revenue budgets and capital programme schemes are linked to Council plan priorities
Reduction in funding from Government is greater than estimated or announced too late for adjustments to be made to budgets	In-year budgetary pressure and potential overspending, jeopardising service delivery.	Close monitoring of Government announcements, potential short-term use of revenue contingency provision and General Reserve followed by review for following year.

Risk Management	Consequence	Controls required
The impact of Covid-19 and other unexpected events on the Councils finances is more substantial or lasts longer than projected	Failure to create a balanced and sustainable budget by February 2022	Regular monitoring of announcements, performance, expenditure and income
The implementation of LGR for April 2023 requires greater than predicted use of resources	Failure to create a balanced and sustainable budget by February 2022 for 2022/23	Regular monitoring of announcements, performance, expenditure and income

Contact Officers

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Background Documents Available

Name of Background document	Where it is available
Medium Term Financial Plan approved Council 27 July 2021	https://tinyurl.com/yuuc3s4n
Corporate Financial Update Quarter 1, 2021/22	https://tinyurl.com/ah2su44k
Corporate Financial Update Quarter 2, 2021/22	https://tinyurl.com/2p846j6c
2022/23 to 2026/27 Draft Budget reported to Council 14 December 2021	https://tinyurl.com/yckuxxxz
Provisional Local Government Finance Settlement	https://tinyurl.com/hnmsv35x
Final Local Government Finance Settlement	https://tinyurl.com/yc2mafe5
Draft Budget report and Corporate Financial Update Quarter 3, Cabinet 9th February 2022	https://tinyurl.com/2p9zb3tu

Tracking Information

Signed off by	Date sent	Date Signed off
Section 151 Officer	07/02/2022	Report of S151 Officer
Monitoring Officer	09/02/2022	11/02/2022
CMT	09/02/2022	11/02/2022

Circulated to	Date sent
Lead Specialist	N/A
Human Resources Lead Specialist	09/02/2022
Communications Team	09/02/2022
Leader	N/A
Committee Chairman	N/A
Portfolio Holder	09/02/2022
Ward Councillor(s)	N/A
Committee	N/A
Executive (Cabinet)	09/02/2022
Council	22/02/2022