

Agenda Council

You are hereby summoned to attend a meeting of the Sandwell Metropolitan Borough Council, to be held on Tuesday, 21 February 2023 at 6.00 pm for the purpose of transacting the following business:-

The Mayor of Sandwell, Councillor Richard Jones, in the Chair

- | | | |
|----------|---|----------------|
| 1 | Apologies for Absence | 9 - 10 |
| | To receive apologies for absence (if any). | |
| 2 | Declarations of Interest | 11 - 12 |
| | Members to declare any interests in matters to be discussed at the meeting. | |
| 3 | Minutes | 13 - 24 |
| | To confirm the minutes of the meeting of Council held on 31 January 2023 as a correct record. | |
| 4 | Urgent Business | 25 - 26 |
| | To consider any urgent business (with prior approval by the Mayor). | |
| 5 | Mayor's Announcements | 27 - 28 |
| | To receive announcements from the Mayor. | |



- 6 **Petitions** 29 - 30
- To receive petitions under Standing Order No. 8.
- 7 **Written Questions** 31 - 34
- To consider written questions under Standing Order No. 9 from
- (a) Elected Members
(b) Members of the Public
- to:-
- (i) the Mayor;
- (ii) the Leader of the Council;
- (iii) any other member of the Cabinet;
- (iv) any person appointed to preside at a committee, sub-committee or panel;
- (v) the members of the Council nominated pursuant to Section 41 of the Local Government Act 1985, on the discharge of the functions of the following Joint Authorities:-
- (i) West Midlands Combined Authority (the Leader);
- (ii) West Midlands Fire and Rescue Authority (Councillor Jalil);
- (iii) Transport for the West Midlands (Councillor Webb);
- (vi) a nominated member appointed by the Council to the Board of Sandwell Leisure Trust;
- (vii) a member of the Council who is, as a result of action taken by or on behalf of the Council, a member or director of any company.

- 8 **General Fund and HRA Budget and Capital Programme & Council Tax Resolution 2023/24** 35 - 270
- To approve the general fund and housing revenue account budget, capital programme and Council Tax for 2023/24.
- 9 **Local Council Tax Reduction Scheme** 271 - 404
- To approve the Local Council Tax Reduction Scheme for 2023/24.
- 10 **Revisions to Appointments to Committees, Boards and Other Bodies** 405 - 408
- To approve any revisions to the appointments to Committees, Boards and other bodies.
- 11 **To receive minutes of Cabinet** 409 - 436
- To receive the minutes of the meeting of the Cabinet held on 18 January 2023 and consider the recommendations arising from the meeting held on 15 February 2023:-
- (a) Revenues and Benefits Policy Framework 2023/24 – Council Tax Award of Discount Policy 2023/24.
- 12 **Notices of Motion**
- To consider the following motions received under Standing Order No. 12:-

12)(a) **Tackling Fly-Tipping in Sandwell**

Proposer: Councillor Chapman

Secunder: Councillor Dunn

“This council notes that:

1. Government data for the year 2021/22 shows that local authorities in England dealt with 1.09 million fly-tipping incidents.
2. That there are significant resident concerns regarding incidents of fly-tipping all across Sandwell.
3. Fly-tipping on privately owned land is a significant issue in Sandwell.
 - a. Our street cleaning teams do their very best, under difficult circumstances, to clear fly-tips when they occur on council owned land, highways and pavements.

This council resolves to:

1. Invite the Executive to consider extending free bulk waste collection service for large items, such as sofas and mattresses for all Sandwell residents.
2. Take a zero-tolerance approach to fly-tipping on privately owned land in Sandwell. Ensuring that land managers, occupiers or owners of private property are responsible for clearing and disposing of any fly-tipping found on private land as soon as this is reported with enforcement action taken if not cleared within a reasonable timescale.

These measures are proposed to encourage local people to dispose of their waste items through the proper channels rather than dumping them in the streets or storing them outside of properties.”

12(b) **Dropped Kerbs Initiative**

Proposer: Councillor Kalari

Secunder: Councillor Anandou

This council acknowledges the need for off street parking and its effect on road safety in residential areas. We acknowledge that with the current cost of living crisis and the annual increase of cars on the road, it is imperative that we are innovative in our approach to making off street parking as affordable and accessible for all residents.

The council moves to invite the executive to explore the benefits of establishing a local authority Company to carry out the installation of dropped kerbs at an affordable price to residents.

12(c) **Investment in Defibrillators**

Proposer: Councillor W Gill

Secunder: Councillor Fisher

This Council recognises the importance of having defibrillators accessible, especially in public places, sports grounds and Government funded facilities.

This Council understands the role that it has in facilitating the delivery of new defibrillators across our Borough.

This Council acknowledges the benefits of the new rollout of defibrillators by the Government to all state-funded schools that currently don't have one, with over 20,000 expected to be delivered by the end of the academic year to 18,000 schools.

This Council commits to working with the local community to find suitable places to place defibrillators, acknowledging that they are most effective within 3 minutes of a person collapsing.

This Council, therefore, resolves to invite the executive to commission a report into the accessibility of defibrillators in Sandwell and take any steps necessary to ensure that there is a defibrillator within a 3-minute radius of our town centres and high-streets.



Shokat Lal
Chief Executive
Sandwell Council House
Freeth Street
Oldbury
West Midlands

Distribution
All Members of Council

Contact: democratic_services@sandwell.gov.uk

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Apologies

To receive any apologies from members

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Declarations of Interest

Members to declare any interests in matters to be discussed at the meeting.

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Minutes of Council

**Tuesday 31 January 2023 at 6pm
In the Council Chamber – Sandwell Council House, Oldbury**

Present: His Worshipful The Mayor, Councillor R Jones;
Deputy Mayor, Councillor Taylor;

Councillors Abrahams, Ahmed, Akpoteni, Allen, Anandou, Ashman, Carmichael, Chapman, Chidley, Choudhry, Crompton, Dhallu, Dunn, Fenton, Fisher, Gavan, E A Giles, E M Giles, L Giles, G Gill, M Gill, S Gill, Hackett, Hartwell, Hinchliff, Hughes, A Hussain, Jalil, O Jones, S Jones, Kalari, Kaur, Khatun, Lewis, Mabena, Mayo, McVittie, Melia, Millar, Millard, Moore, Owen, Padda, Piper, Preece, Rahman, Randhawa, Rollins, Shaeen, Simms, Singh, Smith, Trumpeter, Uddin, Webb and Wilkes.

Also Present: Lesley Hagger - Independent Chair – Sandwell Children’s Safeguarding Partnership.

Officers: Kim Bromley- Derry - Managing Director Commissioner; Surjit Tour – Director of Law and Governance and Monitoring Officer; Elaine Newsome – Service Manager – Democracy; Suky Suthi- Nagra - Democratic and Member Services Manager; Stephnie Hancock – Deputy Democratic Services Manager; Trisha Newton – Deputy Democratic Services Manager; Connor Robinson – Democratic Services Officer; John Swann – Democratic Services Officer; Kennedy Brown – Sergeant at Arms.



1/23 **Minute Silence**

The Council observed a minute silence to mark the passing of former councillor and alderman Babu Singh Bawa.

Members paid tribute to former councillor Babu Singh Bawa and expressed their thanks for all the hard work and dedication he had put into Sandwell throughout his life.

The Mayor led members in extending condolences to his family and friends.

2/23 **Apologies for Absence**

Apologies for absence were received from Councillors Akhtar, Allcock, Bhullar, Bostan, Costigan, Davies, Dhariwal, J Giles, W Gill, Z Hussain, Kausar and Williams.

3/23 **Declarations of Interest**

Minute No.	Subject	Member	Interest
18/23(a)	Motion against the Government's anti-strike legislation	Councillors Kaur, Mayo, Preece and R Jones	Work for NHS
		Councillors Gavan, S Jones, O Jones, McVittie, Millard	Relative works for NHS



Minutes of Council – 31 January 2023

Minute No.	Subject	Member	Interest
		Councillor Chapman	Related to a member of a trade union
		Councillor Jalil	Governor of NHS Foundation Trust
		Councillor Choudhry	Governor – Women’s & Children’s Hospital
		Councillor Hinchliff	Union member and teacher

4/23 Minutes

Resolved that the minutes of the extraordinary meeting and ordinary meeting of Council held on 13 December 2022 be approved as a correct record and signed by the Chair.

5/23 Additional Item of Business

There were no additional items of business to consider.

6/23 Mayor’s Announcements

Details of Mayoral and Deputy Mayoral engagements since the last meeting of Council had been circulated to members.



Minutes of Council – 31 January 2023

The Mayor welcomed Chris Jones and noted his success in delivering the Sandwell Aquatic's Centre, a key facility during the Birmingham 2022 Commonwealth Games. The Council recognised his achievements delivering leisure services across the Borough and congratulated Chris for receiving an MBE in the New Year Honours list.

The Mayor also extended his thanks and that of the Council to Kim Bromley-Derry for the hard work and support he provided to Sandwell Council in his capacity as Managing Director Commissioner. The Mayor welcomed the incoming Chief Executive, Shokat Lal who was due to commence employment with the Council on 6 February 2022.

7/23 **Petitions**

No petitions were received under Standing Order No, 5.

8/23 **Written Questions**

Questions received under Standing Order No. 6 were asked of the relevant members and responses received.

9/23 **Sandwell Children's Safeguarding Partnership Annual Report 2021/ 2022**

The Children and Social Work Act 2017 and Working Together 2018 introduced new flexible arrangements for safeguarding children.

The agencies and organisations from each local authority area named in legislation to lead the local multi-agency safeguarding arrangements (MASA) had collectively agreed to be known as Sandwell Children's Safeguarding Partnership (SCSP), had formalised and published the MASA for the area which came into effect as of April 2019.



The Independent Chair presented the annual report which set out actions undertaken as a result of arrangements, including child safeguarding practice reviews, and how these had been effective.

10/23 **Council Tax Base 2023/2024**

The Council Tax Base must be calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

The regulations set out the methodology to be used by authorities when calculating their Council Tax Base which should be set between 1 December and 31 January prior to the financial year to which it referred.

At its meeting on 18 January 2023, Cabinet considered the Council Tax Base for 2023/24 and recommended approval to Council.

Resolved:-

- (1) that the Council Tax Base for 2023/2024 be set at 76,764.73;
- (2) that the Section 151 Officer be authorised to adjust the Council Tax Base as required following approval of the 2023-2024 Council Tax Reduction Scheme by Council on 21 February 2023.

11/23 **Treasury Management Mid- Year Review 2022/2023**

At its meeting on 18 January 2023, Cabinet considered the Treasury Management Mid-Year Review and Minimum Revenue Provision Policy and recommended approval to Council.



The recommendations complied with the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management and ensured the Council's Minimum Revenue Provision Policy was prudent.

Resolved that the Treasury Management Mid-Year Review 2022/23 and revised Minimum Revenue Provision Policy be approved.

12/23

Proposed departure from the Development Plan at Brook Road, Oldbury

At its meeting on 11 January 2023, Planning Committee gave approval to planning application DC/20/64505, which sought approval for 13 dwellings at Brook Road, Oldbury.

The open space was audited in 2013 and found to be of low value to the public for recreational use and that adequate open space was provided within the Oldbury area. This led to the land being disposed of by the Council. The proposal provided good quality housing development which would assist in meeting Sandwell's five-year housing land supply and was acceptable in design terms. It was considered on balance, that the proposal was acceptable and a departure from the Development Plan be allowed on this occasion.

Resolved that approval be given to an exception of the development plan in respect of planning application DC/20/64505, proposed development of 13 dwellings at Brook Road, Oldbury.



13/23

Proposed departure from the Development Plan at London Street, Smethwick

At its meeting on 11 January 2023, Planning Committee gave approval to planning application DC/22/67165, which sought approval for erection of a residential led, mixed use building of between 7 and 14 storeys to include 392 dwellings and 555sqm commercial floorspace, drinking establishments and hot food takeaway, plus associated amenity space, access, parking and demolition of existing buildings, at London Street, Smethwick.

The site was allocated for employment use and formed part of the Grove Lane Masterplan and other residential development was located nearby. Therefore, it is considered that the site, with appropriate mitigation, was a suitable location for new housing. Furthermore, the use of conditions and planning obligations would ensure that the scheme was acceptable in all other respects.

Resolved that approval be given to an exception to the Development Plan in respect of planning application DC/22/67165, erection of a residential led, mixed use building of between 7 and 14 storeys to include 392 dwellings and 555sqm commercial floorspace, drinking establishments and hot food takeaway, plus associated amenity space, access, parking and demolition of existing buildings, at London Street, Smethwick.

14/23

Revisions to Appointments to Committees and Boards

Council considered revisions to the appointments to committees, boards and other bodies.

Resolved that Councillor Hinchliff be appointed as Chair of the Children's Services and Education Scrutiny Board and Councillor Chidley as Vice Chair of the Board.



15/23 **Minutes of Cabinet**

The minutes of the meetings of the Cabinet held on 7 and 21 December 2022 were received.

16/23 **Minutes of the Budget and Corporate Scrutiny Management Board**

The minutes of the meetings of the Budget and Corporate Scrutiny Management Board held on 6 December 2022 and 12 January 2023 were received.

17/23 **Minutes of the Audit and Risk Assurance Committee**

The minutes of the meeting of the Audit and Risk Assurance Committee held on 15 November 2022 were received.

18/23 **Notice of Motions**

The Council proceeded to consider motions received under Standing Order No. 7.

18/23(a) **Motion against the Governments Anti- Strike Legislation**

Councillors Chapman, Choudhry, Gavan, Hinchliff, Jalil, O Jones, R Jones, S Jones, Kaur, Mayo, McVittie, Millard and Preece left the Council Chamber and did not participate in any of the debate or voting on this item.

(Deputy Mayor in the Chair)



It was moved by Councillor Piper and seconded by Councillor Smith: -

“This council expresses concern about the government’s anti-strike, anti-trade union legislation aimed at forcing people to go to work against their will after they have organised and democratically voted for legitimate industrial action. Many people who live in Sandwell actually work in Sandwell and have joined unions across a range of professions that are potentially impacted by the governments proposed legislation changes. These professions work across Health, Fire and Rescue, transport and education sectors. Our residents in these professions voted to have their voice heard, on such matters as pay, working conditions, safe working practices and fire and rehire.

The government’s proposed law would give a Secretary of State the power to define “minimum service levels” in certain sectors such as those in health, fire and rescue, education and transport where Sandwell people work. This would mean that Sandwell workers would be required to maintain that level during a strike or forfeit employment rights, including legal protection against unfair dismissal leaving them insecure in their job, and fearing the consequence of any action taken. Workers should have a freedom of choice and yet this right will be restricted in this legislation.

The government should ensure proper negotiation and not put Sandwell workers at risk of losing their right of collective bargaining in the workplace.

Sandwell Council resolves:

- To carry on listening and to keep an open dialogue with all unions to continue to understand the issues that Sandwell workers face
- And requests that the leader writes to all of the Sandwell MP's and request that they listen to the right honourable John Spellar who has recently expressed concern about the Governments actions and ask that they all lobby government to work with all unions and not against them.”



Minutes of Council – 31 January 2023

In accordance with Standing Order No. 14, Councillor L Giles called for the matter to be put to the vote and the required support to the request was achieved. The motion was put to a named vote as follows:-

For:

Ahmed, Akpoteni, Allen, Ashman, Carmichael, Chidley, Crompton, Dhallu, Fenton, E A Giles, E M Giles, L Giles, G Gill, M Gill, S Gill, Hackett, Hartwell, Hughes, A Hussain, Khatun, Lewis, Mabena, Melia, Millar, Moore, Owen, Padda, Piper, Rahman, Randhawa, Rollins, Shaeen, Simms, Singh, Smith, Taylor, Uddin and Webb.

Against:

Abrahams, Anandou, Dunn, Fisher, Kalari, Trumpeter and Wilkes.

Abstentions:

None

The motion was carried, and it was RESOLVED accordingly.

(Mayor in the Chair)

18/23(b) **To Preserve and Protect Thimblemill Baths Building**

The motion had been withdrawn.



18/23(c) **More funding for Road Safety Measures**

It was moved by Councillor Anandou and seconded by Councillor Kalari:-

“The Council takes road safety seriously and supports the importance of road safety measures to protect road users and pedestrians. Council therefore requests that the Cabinet Member for Environment Services reviews:

- the adequacy of road safety/traffic calming measures particularly at accident spots across the Borough, such as Oldbury Town, Wolverhampton Road/ Queensway Junction, the Perryhill Road/ Castle Road junction and Castle Road/ Hadzor Road junction; and
- how funding is prioritised/allocated within Highways team to enable these measures to be implemented more quickly.”

The motion was put to the vote and, having been carried, it was RESOLVED accordingly.

19/23 **Decisions of the Ethical Standards Sub Committee**

In accordance with the decisions of the Ethical Standards Sub Committee from its meeting held on 16 December 2022, Councillor Melia issued an apology to Council in respect of conduct and asked the Leader of the Council to consider his resignation from committees he was appointed to.

Meeting ended at 8pm

Contact: democratic_services@sandwell.gov.uk



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Urgent Business

To consider any urgent business (with prior approval by the Mayor).

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Events attended, by the Mayor, since 1st February 2023

- Raising of the Pride Flag for LGBT+ History month
- Citizenship Ceremonies
- The Great Winter Get Together, The Kaleidoscope Plus Group, West Bromwich Library
- Rainbow Festival events at local libraries
- Introductory meeting of YOU WM (Youth Organisations in Uniform, West Midlands)
- Meet Special Olympics Sandwell to celebrate their 40th anniversary
- Solihull, Civic Heads Evening
- Tipton Christmas Tree of Light Charity Presentation, Tipton Civic Society

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Petitions

To receive any petitions under Standing Order No. 8 (strategic policy issues or which are of a Borough-wide significance if they are relevant to some matter to which the Council has functions and responsibilities, or which affects the Borough, or part of it, or its citizens or a number of them).

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Report to Council

21 February 2023

Subject:	Written Questions
Director:	Surjit Tour – Director of Law and Governance and Monitoring Officer

The following written questions have been received:-

7(a) From Councillor Fenton to the Cabinet Member for Regeneration and Transport

It is disappointing that we did not receive government funding for levelling up. Can I ask the cabinet member for Regeneration why we did not get Levelling Up funding for West Bromwich West , West Bromwich East and Warley Constituencies when we put in bids for the funding?

7(b) From Councillor L Giles to the Cabinet Member for Finance and Resources

Could I ask the Cabinet Member of Finances what the implications are to the council if we have a council tax rise for the coming financial year of 0% - basically freezing council tax?

7(c) From Councillor Gavan to the Leader of the Council

Earlier this year the administration of this council passed a motion which asked the council to move from a cost of living crisis to a cost of living emergency. Can I ask the leader of the council what action has been taken since then?



7(d) From Councillor Kaur to the Cabinet Member for Environment Services

Can I ask the Cabinet member for Environmental Services or Finances what alternatives were available to the council instead of charging for Green waste collection?

7(e) From Councillor E A Giles to the Cabinet Member for Housing

Given the houses built in the last 12 months and those planned in the next 12 months, is this sufficient for the number of people on the current housing list?

7(f) From Councillor Owen to the Cabinet Member for Environment Services

Are all primary schools now in 20mph zones with flashing school signs installed as you approach the school to warn drivers that a school is ahead and children are in the area?

7(g) From Councillor Preece to the Cabinet Member for Leisure and Tourism

Dartmouth Park in West Bromwich was opened on 3rd June 1878, according to the West Bromwich Local History Society's website over 40,000 people attended that day. In the 145 years since, Dartmouth Park and the adjoining Sandwell Valley estate, has been enjoyed by several generations of Sandwell residents as well as residents from across the region. Considering the historical and cultural significance of Dartmouth Park, Forge Mill Farm and the wider Sandwell Valley estate, could the Cabinet member outline the Council's commitment to continue investing in these much loved and well used community assets?



7(h) From Councillor Hackett to Councillor Webb

After the successful campaign led by Councillor Elaine Costigan, together with local Wednesbury residents, to keep the number 65 bus service. Local residents are now asking that the 65 bus is allowed to have both a drop off and pick up stop in Wednesbury bus station. Local residents inform me that this would be both more practical for passengers and would also create more awareness of this important bus service, which would help increase passenger numbers and protect the long term sustainability of this bus service. Can I ask our Transport Lead to take this matter up with Transport For West Midlands at the first available opportunity please and report back to Full Council. Thank you.

7(i) From Councillor Kalari to the Cabinet Member for Finance and Resources

Taking into consideration the growing financial gap this local authority is faced with annually, alongside the ever-increasing costs of services. What is this executive currently doing, and planning to do in the imminent future to guarantee services will be delivered to our residents without disruption?

7(j) From Councillor W Gill to the Cabinet Member for Communities

Is the Cabinet Member satisfied that the Council are doing all they can to make streets safe in Great Bridge and more widely in Sandwell?



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Report to Council

21 February 2023

Subject:	General Fund and HRA Budget and Capital Programme & Council Tax Resolution 2023/24
Cabinet Member:	Cllr Bob Piper – Cabinet Member for Finance & Resources
Director:	Simone Hines – Director of Finance
Key Decision:	Yes
Contact Officer:	Rebecca Maher – Head of Finance Rebecca_Maher@sandwell.gov.uk

Council Tax Resolution

Resolved to Recommend to:

- (1) Approve the expenditure level for 2023-24 as set out in Appendix E and the resultant Council Tax as set out in Appendix E.
- (2) Approve the budget for 2023/24 as shown in Appendix E.
- (3) Note the supporting information on the robustness of the budget process and adequacy of the Council's reserves as detailed in Appendix F.
- (6) Approve the Treasury Management & Investment Strategy together with prudential indicators outlined in Appendix J.
- (7) Approve the Capital Programme 2022/23 to 2026/27 as set out in Appendix H and the Capital Strategy as set out in Appendix I.
- (8) That it be noted that the Cabinet meeting on the 18th January 2023 approved the amount of 76,764.73 as its Council Tax base for the year 2023/2024 in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 made under Section 33 (5) of the Local Government Finance Act 1992;

(9) That the following amounts be calculated by the Council for the year 2023/2024 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992: -

- | | | |
|-----|--|----------------|
| (a) | Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act; | £1,296,420,058 |
| (b) | Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act; | £1,169,411,461 |
| (c) | Being the amount by which the aggregate at 9(a) above exceeds the aggregate at 9(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year; | £127,008,597 |
| (d) | Being the amount at 9(c) above, all divided by the amount at 8 above, calculated by the Council in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year; | £1,654.52 |
| (e) | Valuation Bands | |

£

A	1,103.01
B	1,286.85
C	1,470.68
D	1,654.52
E	2,022.19
F	2,389.86
G	2,757.53
H	3,309.04

Being the amounts given by multiplying the amount at 9(d) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands;

- (10) That it be noted that for the year 2023/2024 the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act, 1992, for each of the categories of dwellings shown below: -

Valuation Bands	West Midlands Fire and Rescue Authority	Police & Crime Commissioner for the West Midlands
	£	£
A	48.68	135.03
B	56.79	157.54
C	64.90	180.04
D	73.02	202.55
E	89.24	247.56
F	105.47	292.57
G	121.69	337.58
H	146.03	405.10

- (11) That, having calculated the aggregate in each case of the amounts at 9(e) and 10 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, sets the following amounts as the amounts of Council Tax for the year 2023/2024 for each of the categories of dwellings shown below:-

Valuation Band	£
A	1,286.72
B	1,501.18
C	1,715.62
D	1,930.09
E	2,358.99
F	2,787.90
G	3,216.80
H	3,860.17

- (12) That the Chief Financial Officer be authorised to take any necessary action to collect revenues and disburse monies from the relevant accounts;
- (13) That the requirements of any relevant legislation, to consider reports as a consequence of the approval of the Council's Finances 2023/2024 report, be dispensed with on the grounds that in the opinion of the Council the items are urgent.

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Report to Cabinet

15th February 2023

Subject:	General Fund, Housing Revenue Account and Capital Programme Budgets 2023/24
Cabinet Member:	Cllr Bob Piper – Cabinet Member for Finance & Resources
Director:	Simone Hines - Director of Finance
Key Decision:	Yes
Contact Officer:	Rebecca Maher (Head of Finance) Rebecca_Maher@sandwell.gov.uk

1 Recommendations

That Cabinet:

- 1.1 Note the key points from the Local Government Finance Settlement and the impact on the budget position for 2023/24
- 1.2 Note the feedback on the draft budget proposals from the Budget and Corporate Scrutiny Board at para 4.25
- 1.3 Note the feedback on the draft budget from business representatives at para 4.23 and 4.24
- 1.4 That the fees and charges increases for 2023/24, as set out at paragraph 4.29 and Appendix C be approved alongside the Charging Policy at Appendix D.
- 1.5 That the contract sum for Sandwell Children’s Trust of £74.475m plus £186k funding from Public Health be approved as set out at para 4.11



- 1.6 That the final General Fund budget position as set out at Appendix E be approved and recommended to Council
- 1.7 That the Housing Revenue Account budget for 2023/24 be approved as shown at Appendix E and recommended to Council
- 1.8 That the Council Tax precept for 2023/24 of £127,008,781, representing a 2.99% increase in Council Tax and a further 2% increase in the Adult Social Care precept be recommended to Council for approval
- 1.9 That the Director of Finance's assurance statement on the robustness of the budget estimates and reserves at Appendix G position be noted
- 1.10 That the Capital Programme for the General Fund and HRA for 2023/24 and Capital Strategy be approved and recommended to Council as set out at Appendix H and I
- 1.11 That the Treasury Management Strategy and Prudential Indicators at Appendix J be recommended to Council for approval.
- 1.12 That the Director of Finance be given delegated authority to make transfers to or from reserves during the financial year to ensure that adequate reserves are maintained and adjusted when spend from earmarked reserves is required
- 1.13 That the Director of Finance be given delegated authority to adjust the funding sources applied to the Capital Programme during the year to maximise flexibility in use of capital resources and minimise borrowing costs where possible
- 1.14 That the Director of Finance be given delegated authority in consultation with the Cabinet Member for Finance and Resources to make minor amendments to the base budget to reflect any changes from the Local Government Finance Settlement if required
- 1.15 That Leadership Team prioritise the further development of the Transformation Savings Plan to ensure the Medium-Term Financial Strategy is balanced to 2025/26.









2 Reasons for Recommendations

2.1 The Local Government Finance Act 1972 requires the Council to set a balanced, risk assessed budget each year and approve a Council Tax precept by 11th March.

3. How does this deliver objectives of the Corporate Plan?

The Council's financial position helps to underpin the Council's Corporate Plan and the associated aspirations.

	Best start in life for children and young people
	People live well and age well
	Strong resilient communities
	Quality homes in thriving neighbourhoods
	A strong and inclusive economy
	A connected and accessible Sandwell

4 Context and Key Issues

- 4.1 The provisional Local Government Finance Settlement was announced on 19th December. The key points from the settlement were as follows:
- The Council Tax referendum limit will be 2.99% for local authorities, with social care authorities allowed an additional 2% Adult Social Care precept.
 - The inflation measure used to increase government funding within the Settlement Funding Amount will be CPI (10.1%) rather than RPI (12.6%)
 - Local Government Funding Reform – the Fair Funding Review and reset of Business Rates growth will not be implemented in the next two years.



- The Social Care Grant has increased by £1.5bn to £3.85bn nationally, although £161m of the increase is due to the 'rolling-in' of the Independent Living Fund.
- No change to the Better Care Fund
- New and additional Adult Social Care Market Sustainability and Improvement Fund intended for local authorities to make tangible improvements to Adult Social Care
- New Adult Social Care Discharge Fund aimed at reducing delayed transfers of care
- Reduced Services Grant – from £822m to £464m nationally, due to the cancellation of the 1% National Insurance increase and to move funding to the Supporting Families Programme
- Abolished the Lower Tier Services Grant

4.2 The Council has benefited from additional Social Care grant funding from the settlement, particularly for Adult Social Care, but some of its unringfenced funding has been reduced. The financial impact of the settlement announcement compared to the draft budget is shown in the next section.

4.3 The final Local Government Finance Settlement was announced on Monday 6th February, coinciding with the deadline for report submission. A verbal update will be given at the meeting but there no significant changes compared to the Provisional Settlement.

4.4 Changes to the budget position

4.5 Cabinet noted the draft budget position for 2023/24 in November, and approved in principle a number of savings options amounting to £16m. These were a combination of corporate, transformation and Directorate savings. A list of the Directorate savings proposals is shown at Appendix B to the report.

4.6 The draft budget also included a number of assumptions about income and expenditure changes, such as inflation and taxbase. These are summarised below along with any changes in assumptions since the draft budget was prepared:

- Inflation where contractual and unavoidable
- Provision for an annual pay award



- Pension contributions in line with the current triennial valuation (now updated for 2022 revaluation)
- Business Rates income based on current trends
- 2.5% increase in the Council Tax Base compared to 1% included in the draft budget
- 4.99% increase in Council Tax, made up of 2.99% 'core' increase and 2% Adult Social Care precept (compared to 2.99% in the draft budget)
- A number of spend pressures identified during the budget process, as shown at Appendix A and further spend pressures identified as part of the final budget process

4.7 The table below shows the financial impact of the settlement on the Council, and also the areas of additional spending need that have arisen since the draft budget report in December:

4.8

	£'m
Surplus per draft budget report	(1.4)
Change in funding from settlement	
Reduction in non-ringfenced government grants	4.8
Increased Social Care Funding and specific Adult Social Care Grants	(17.4)
Technical and Reserve Changes	(7.7)
Additional spend pressures	
• New or revised service pressures (Appendix A)	2.7
• Further inflationary pressures	4.6
• Adult Social Care market uplifts and Children's delivery pressures	16.8
Additional Savings – service and corporate	(3.5)
Priority Service Investment (details at para 4.17)	3
Additional Council Tax income (4.99% increase)	(2.4)
Final contribution to balances	(0.5)



- 4.9 As noted above, the settlement included additional funding for Social Care, and Adult Social Care in particular through both the Social Care Grant and specific ring-fenced ASC grants. During 2022/23 the Council has been undertaking a 'Cost of Care' exercise as required by the Department for Health and Social Care to better understand the sustainability of fee rates within the care sector. A draft Market Sustainability Plan was submitted to DHSC in October 2022 and the final plan is due to be submitted in March 2023. A full report on the results of this exercise and the financial implications are included as a separate item on this Cabinet agenda. The Plan sets out a 3-year forecast of social care fee uplifts which are required to ensure the sector remains sustainable. The total estimated cost in 2023/24 is £17.4m, rising to £27m in 2024/25 and £34m in 2025/26. There is also demographic growth and existing fee uplifts taking the total budget pressure to £22.675m in 2023/24. Some of these pressures were included in the draft budget report but the MTFs assumed that any further pressures as a result of the Cost of Care exercise would be funded by additional grant, which was the government's intention. The additional Social Care Grant in the settlement will therefore be used to fund these costs.
- 4.10 A proportion of the grant has also been used towards future demand and service delivery pressures in SEND Transport and Children's social care. The current financial year is seeing exceptionally high cost placements, more complex needs and an increase in demand for Education, Health and Care Plans, and this is expected to continue into 2023/24. There has also been an increased demand for SEND Transport since September 2022, particularly for pupils with complex needs and out of borough placements which are the most costly provision.
- 4.11 As part of the budget process, the Council also has to agree the contract sum payable to Sandwell's Children's Trust for the next financial year. This is a dialogue process which begins in the autumn so that the Council and Trust can agree the assumptions on which the contract sum shall be based. The contract sum provisionally agreed for 2023/24 is £74.475m which is an increase of £2.5m or approx. 3.5%. This provisional sum exceeds the original draft budget assumption for the Contract Sum, but the increase reflects the ongoing impact of inflation on the operational costs of operating the Trust both in terms of salary and placement costs. This will generate an in-year surplus of £0.74m which will assist in reducing the cumulative deficit position of £7m as at 1st April 2022. The Trust's latest MTFP shows that the deficit is fully repaid by 2027/28, three years later than the previous MTFP. There is also an additional



contribution from Public Health of £138k towards the DECCA service, which provides drug and alcohol treatment and education for young people in Sandwell. The Trust continue to have recruitment and retention difficulties, as with many similar services, which is also causing financial pressure. The Council has funded additional project teams within SCT to address both the increased demand and difficulties in recruiting permanent social workers, and provision has been made in the budget proposals for these to be extended into 2023/24.

- 4.12 Inflation is still having a significant impact on the Council's financial position and, although inflation levels are expected to slow during 2023, they are still expected to remain well above the Bank of England's 2% target. The Council established a Financial Planning reserve as part of the 2022/23 budget as a risk mitigation for inflation and is forecasting to call on this during the current financial year to offset rising costs, particularly in relation to salaries. The budget assumptions for 2023/24 take a more prudent approach to salary inflation and contract inflation, and also provides for a top-up to the Financial Planning, Children's Trust and Waste reserves to ensure the Council has sufficient financial resilience throughout 2023/24.
- 4.13 One of the adjustments made since the draft budget was reported to Cabinet is the removal of the saving associated with the establishment of the Local Authority Trading Arm and transfer of leisure functions from Sandwell Leisure Trust into it. The project is still progressing with the aim of transferring services on 30th April 2023 but the significant increase in energy prices poses a risk to achieving the full saving. There are mitigation measures being explored but it is considered prudent to remove the saving at this stage given the potential risks.
- 4.14 The savings proposals in the draft budget included a review of contributions made to the Voluntary and Community Sector (VSC). This review has now largely concluded and the appropriate consultation undertaken. As a result of this review the following changes have been proposed in order to meet the saving assumption in the draft budget:



Directorate	VCS Organisation	Reduction in grant	Grant amount in 2023/24 after reduction
Borough Economy	Black Country Touring	10%	£19k
Borough Economy	Multistory	10%	£103k
Borough Economy	REWIND	Grant removed from 30/04/2023 (was £25k)	£3k (April payment only)
Borough Economy	Victim Support	Grant removed from 30/04/2023 (was £16k)	£1.3k (April payment only)
Housing	Community Action Project	Grant removed (was £50k)	0
Housing	Warley Community Gym	Grant removed (was £17k)	0
Housing	Better off Sandwell	Grant removed (was £28k)	0
Children's and Education	Community Transport	Grant reduced from 1/1/2023 (was £61k)	£49
Children's and Education	Creative Academies	Grant reduced by 10%	£86k
Children's and Education	Groundwork West Midlands	Grant reduced by 10%	£141k
Children's and Education	The Branch	Grant removed from May 2023 – was £46k	0

4.15 The review of VSC grants is still ongoing in some services and so there may be further changes to grants and contributions during the year once any required consultation is complete.

4.16 All of the other savings proposals reported to Cabinet in November (totalling £15m) remain achievable. Any issues following consultation and Equality Impact Assessments are highlighted in section 4.20 below.



4.17 The final budget proposals include provision for investment in three corporate priorities:

- Customer Journey – one of the key strands of the Council’s Transformation Programme is delivering improvements to the service offered to customers through the customer service arrangements. This involves short term action to tackle the current backlog of demand and longer term improvements to the design of the Contact Centre and the development of a Community Hub model. This will need short term resources and investment in the Council’s IT infrastructure to make sure the changes have a transformational impact on the customer experience and so £1.4m has been allocated in the 2023/24 budget.
- Cost of Living – a provision of £1.5m has been made to provide targeted support to those most impacted by the current cost of living crisis. Leadership Team and Cabinet are working on a number of new initiatives to support the current offer. This will enable the Council to offer support to residents most in need in a variety of ways.
- Integrated Enforcement – one of the priorities within the Councils Corporate Plan is to deliver a more responsive, robust and co-ordinated enforcement across the council. A provision of £65,000 has been made to provide support to integrate enforcement across complex cases with multiple issues across enforcement areas and improve effective, timely management through improved utilisation of data across case management systems. This will enable complex cases, to be brought to resolution more quickly and bring positive impact for residents and businesses affected. It will also enable identification of further areas to improve efficiency of the council’s enforcement activity.

4.18 At the time of writing the report the Public Health Grant allocations for 2023/24 had not been announced. The budget proposals assume that the grant remains at the same level as 2022/23

4.19 As part of the budget process the Council also allocates the Dedicated Schools Grant (DSG) to schools in consultation with the Schools Forum. The Education and Skills Funding Agency (ESFA) announced the DSG allocation for 2023/24 in December 2022 and Cabinet approved the formula allocations on 18th January. A summary of the 2023/24 DSG by block is shown below:



DSG Block	Allocation prior to Adjustments	Adjustments	Allocation after adjustments
	£m	£m	£m
Schools Block	325.898	(2.716)	323.182
Central School Services	2.306	0	2.306
High Needs	71.519	(3.782)	67.737
Early Years	25.823	0	25.823
Total	425.546	(6.498)	419.048

4.20 Feedback on Budget Consultation and Equality Impact Assessments

4.21 When making budgetary decisions Councils are required to take into account their statutory public sector equality duty under the Equality Act (2010) and consider any relevant Equality Impact Assessments (EqIAs) when formulating and agreeing proposals. The budget savings proposals approved in principle in November have been subject to EqIAs where required and there are no issues arising from this process to bring to the attention of Cabinet.

4.22 There are a number of savings relating to the Council's staffing structures which are still being consulted on in line with Council policies. Where possible these savings will be achieved through the Council's Planned Leavers Scheme or through deletion of vacant posts. Until the consultation process is complete the actual savings level or staffing impact cannot be confirmed, but the savings proposals are still considered to be a prudent assessment of overall savings opportunities, and Directors have delegated authority, in consultation with the relevant Cabinet Member, to make changes to their structures after following due process.



4.23 The Local Government Finance Act also requires the Council to consult with Business Ratepayers in its area. The Council consulted the Business Ambassadors Network on draft budget proposals in December and asked for any comments by the end of January. There were no written responses received but the following general feedback was given during the session in December:

- Consideration should be given to additional support for businesses who don't qualify for Small Business Rates Relief
- Businesses were keen to understand more about the Council's procurement processes and the Intend system, building on the sessions that have already been carried out

4.24 In terms of the first point, Small Business Rates Relief is provided by government as part of the national business rates system. The Council does have a Hardship Scheme in place and consideration is being given to what further Business Rates Relief could be offered to businesses as part of our wider Cost of Living support initiatives.

4.25 The draft budget proposals were also considered by the Budget and Corporate Scrutiny Board on 29th November and the Committee asked a number of questions, particularly around the savings proposals and also around how the Council was supporting residents through the Cost of Living crisis. The Committee noted the following points:

- Concerns were raised about the short-term nature of many of the funding streams and the impact this has on forward planning
- The committee sought and received assurance from officers around the deliverability of savings plans

4.26 The Council also carried out a public budget consultation in the summer of 2022 and the results were reported to Cabinet alongside the draft budget report in November to help inform decision making.

4.27 In summary, following consultation and Equality Impact Assessments where necessary, the Leadership Team have the required level of assurance and plans in place to achieve the £15m of savings as set out in the draft report to Cabinet in November (after removal of the Local Authority Trading Arm saving) and no additional savings are required to be found for 2023/24.



4.28 Fees and Charges

4.29 The draft budget set a target of £1m for additional income from fees and charges. This will be achieved in two ways:

- A 5% increase on all fees and charges except for those that are set by statute or in other limited exceptional circumstances
- Further specific increases in some areas where the Council's charges are either not covering costs or where charges are significantly below benchmarks.

4.30 Inflation is still running at over 10% and although it is expected to reduce during 2023 it will still remain well above the Bank of England's 2% target. Whilst it is important for the Council's fees and charges to keep pace with inflation, the Council is mindful of the impact of the Cost of Living and therefore is proposing below inflation increases for the majority of its services for 2023/24.

4.31 An external review of Fees and Charges has been undertaken as part of the budget setting process to ensure that each charge is appropriate and achieving its objective. Where charges are intended to either break even or maximise income, analysis has been carried out to look at the total costs of providing the service to understand what the position is. The Council has received external support to undertake this review and this has included looking at benchmarking data to understand how our fee rates compare to our nearest neighbours. This has resulted in some specific increases in Fees and Charges to ensure the Council is covering costs and charges are inline with nearest neighbours. The Fees and Charges affected by this review are shown in the table below:

Service Area	Increase	Comments
Development and Building Control - Land Charges Search (CON29)	17%	No fee increase since 2018/19 and not covering all costs
Bulky Waste collection fee	25%	To bring charge closer to some nearest neighbours
Replacement bins	200%	Charge increase from £14.53 to £30 to more accurately reflect cost to the Council



Crematoria	9%	Reduce differential between Council and nearest neighbours by half
Housing Enforcement	Various fee increases	Reduced discounts and increased penalty fees and bring fees closer to nearest neighbours
Registrations – Citizenship ceremony fees	20%	Fees significantly below nearest neighbours
Registrations – Marriage ceremony license fees	10%	Fees significantly below nearest neighbours
Licensing – betting establishments	Various fee increases	Increases applied based on cost recovery and benchmarking review
Community Meals	10%	To reflect rising costs of providing the service. The service is still heavily subsidised.

- 4.32 There are examples where full cost recovery is not being achieved and these have been challenged to ensure that there is a clear rationale for this – for social or financial inclusion reasons for example. There are some fees and charges that are set by statute or are required to break even and not make a surplus, so these have been considered separately. In making any decisions about increases in fees and charges it is important to balance the need to cover costs, particularly when inflation is high, whilst not discouraging customers to take up the services from the Council.
- 4.33 The suggested increases to Fees and Charges per service is set out at Appendix C. The overall additional income that is anticipated from these increases is £1.3m, which slightly exceeds the target set out in the draft budget plans.
- 4.34 The review of Fees and Charges is an ongoing piece of work and a savings workstream in the MTFs. There are some services – such as markets – where consideration needs to be given to the longer-term impact of COVID and changing customer behaviours. There are also some services where a commercial approach could be considered, and the Council is currently finalising a Commercial Strategy which will incorporate these options.



4.35 As part of the external review of Fees and Charges, the Council has developed a Corporate Charging Policy to guide the way that it sets and maintains its charges. The Policy is attached at Appendix D. This is also supported by a Cost Recovery Model which will be used annually to assess the extent to which fees and charges are covering costs and inform future strategy and decision making.

4.36 Reserves Position

4.37 The Council has two types of reserves:

- Earmarked Reserves which are for specific future projects, commitments or risks, both revenue and capital
- Unallocated Balance, which is to ensure the Council can manage unexpected financial challenges.

4.38 The level of unallocated balances at the end of March 2022 was £14.7m following a restructuring exercise of the Council's earmarked reserves. The previous level of unallocated balances was deemed to be at the lower end of prudent and lower than many of the Council's nearest neighbours. This is anticipated to remain at the same level at the end of March 2022 and through 2023/24, although the Council is experiencing significant cost pressures during the current financial year. Leadership Team have taken action to mitigate those pressures, which are driven primarily by inflation but the Qtr 2 monitoring report to Cabinet in December still showed a forecast overspend of £1.9m after use of earmarked reserves to cover specific pressures. As an example, the Council maintains a reserve to manage fluctuations in the Council's waste contract and it is expected that this reserve will need to be called on during 2022/23 to mitigate the increased costs from the inflationary uplift in the contract. Further measures are being taken to bring the budget back to a balanced position but there is still a risk that general balances may need to be used if there is still an overspend by outturn.

4.39 As a result of the in-year inflationary pressures and to ensure the Council retains an adequate level of reserves through the MTFs, provision has been made in the 2023/24 budget to top-up those reserves that are anticipated to be used during the year. This is particularly important given that inflationary pressures are expected to continue well in to 2023/24.



4.40 The table below summarises the Council's level of earmarked reserves as at the end of March 2022 and the projected balances at the end of March 2023 and 2024. Further detail is set out at Appendix F.

	Mar-22	Mar-23	Mar-24	Mar-25	Mar-26
	£m	£m	£m	£m	£m
Ringfenced Grants/Income	34,919	32,268	24,122	16,665	9,927
Risk	24,686	21,188	19,159	18,879	17,047
Capital and Regeneration	24,126	21,076	16,953	14,611	4,225
Service related and future projects	23,413	14,395	11,338	10,115	9,319
NNDR S31	30,896	0	0	0	0
COVID Risk and Recovery	16,931	0	0	0	0
Total Committed Reserves	154,971	88,927	71,572	60,270	40,518
General Fund Balance	14,699	15,158	15,679	15,679	15,679

4.41 The risk-based reserves are to cover the financial risks that the Council may face in the future and where an in-year budget may not be sufficient. Risk based reserves include the Insurance Fund (£7.2m) which is to fund any losses which the Council is not insured for, and the Business Rates Volatility Reserve (£7m). Business Rates are a particularly volatile source of income for the Council due to the appeals system, which allows businesses to appeal to the Valuation Office for a reduction in the business rates that they have to pay. The Council has to fund any successful appeals but does not have any control in the process or outcome. It is therefore prudent to hold a reserve to cover losses that may arise from appeals in-year.

4.42 This shows that the level of reserves is estimated to reduce significantly between 2022-24, although this is in part due to the S31 grant held in reserves to deal with the timing differences between accounting for various COVID relief grants and the government grant being received. The amounts held in this reserve were purely for technical adjustments rather than being usable reserves for the Council. The other main reason for the reduction in reserve balances is the use of COVID emergency funding which was received in 2020/21 and projected to be used during 2022/23 as part of the Council's COVID Recovery Strategy.



- 4.43 The Council is also holding ring-fenced grants as earmarked reserves, such as the Public Health Grant and Better Care Fund and there are plans to use these reserves over the next three years.
- 4.44 The Capital and Regeneration reserves are due to reduce over the next three years as the Council uses resources to bring forward projects from the Regeneration Pipeline. The MTFs assumes significant borrowing from 2024/25 to continue to support delivery of the pipeline but consideration may need to be given to other sources of funding (revenue and capital) to ensure effective delivery.
- 4.45 The Council's reserves policy in the current MTFs is for General Fund unallocated balance to be maintained at a minimum of 5% of net expenditure. It is important to note that this policy means that the level of reserve required may fluctuate as net expenditure changes and it has increased significantly in 2023/24 due to inflationary and demand pressures on Council services. The level of the General Fund unallocated balance is due to rise slightly to £15.6m in 2023/24 due to the small surplus position on the General Fund budget shown in this report. The revised balance is just on the threshold of meeting the 5% criteria and so the Council's level of unallocated balances are still at the lower end of the Council's reserves policy.
- 4.46 The budget for 2023/24 has made provision to increase some of the risk related reserves back to their previous level after being called on during 2022/23. Alongside this, a new reserve has been established in relation to the establishment of the Local Authority Trading Arm and transfer of leisure services as the first business stream. Utility inflation has impacted the Business Plan for the LATC in the early years of operation and although mitigations have been identified and put into place, a risk reserve has been established if those mitigations are not successful.
- 4.47 The appropriate level of reserves that an authority should maintain will be dependent on the S151's judgments based on a range of factors, including the financial risks it faces, future savings proposals and the scale of capital expenditure. The CIPFA Resilience Index, which is a data analysis tool which compares the financial resilience of local authorities using a range of indicators, can be a useful consideration when determining the robustness of reserve levels. The Resilience Index for 2022 shows that Sandwell has a slightly higher risk profile than other similar authorities in terms of the overall level of reserves, but a slightly



lower risk than comparators in terms of how quickly reserves are being used.

4.48 Council Tax proposals

- 4.49 The draft budget assumed a 2.99% increase in Council Tax, made up of 1.99% 'core' increase and 1% for Adult Social Care in line with previous Council Tax Referendum Limits.
- 4.50 The provisional settlement confirmed a referendum principle of 2.99% for core Council Tax and 2% for the Adult Social Care precept. This means that the Council can raise Council Tax by a total of 4.99% in 2023/24.
- 4.51 Each 1% increase in Council Tax raises approximately £1.2m in additional Council Tax income and also ensures that the Council tax base is maximised for future years. Because of the referendum principles that limit Council Tax increases every year, if the Council opted not to apply the maximum increase, the Council Taxbase would be permanently reduced and the additional income would be forgone every year. The cumulative impact of increasing Council Tax by 2.99% in 2023/24 instead of 4.99% is shown in the table below:

	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Cumulative Lost Council Tax Income	2.42	4.95	7.59	10.36	13.25

- 4.52 The majority of properties in Sandwell are in Council Tax Bands A and B, with 43% being in Band A and 33% Band B. A Band B property, as an example, currently pays £1,225.68 per year for the Council's element of the Council Tax. The impact of a 2.99% or 4.99% increase on a Band B, is shown below:

Increase	2.99%	4.99%
Band B per annum	£36.65	£61.16
Band B per week	0.70p	£1.18

- 4.53 As already noted above, the Council is continuing to experience demand and inflationary pressures in Adult Social Care and spend pressures of over £25m have already been included in the budget for 2023/24. This includes the forecast impact of the Fair Cost of Care exercise and the



inflationary uplifts that are expected to be passed on to the Council's care providers. Approving a further 1% for the ASC precept will not only contribute towards funding these additional costs but will help to ensure sustainability of the care sector over the next 12 months and in to the future, particularly in light of the ongoing impact of inflation and cost of living. The 1% increase in core Council Tax will be used to support the Council's Customer Journey Programme and provide further targeted Cost of Living Support for residents.

- 4.54 As the billing authority, the Council also bills and collects the precepts for the Police and Fire authorities. At the time of writing the report the Fire service had informed us of their provisional intention to increase Council Tax on a Band D property by £4.99, which would represent a 7.33% increase. The Police are proposing a £15 increase on a Band D, which represents an 8% increase.
- 4.55 The Council Tax bill issued to residents incorporates the precept from the Council, Fire and Police. Based on the provisional figures above, the overall increase on the bill would be 5.39% based on a 4.99% increase for the Council.
- 4.56 It is therefore recommended that a 4.99% increase is approved to ensure that the taxbase is maximised in future years and provide additional contingency to manage rising Adult Social Care costs in the future and ensure the local care sector remains sustainable.
- 4.57 Based on a 4.99% increase and a Council taxbase of 76,764.73, the Council Tax precept for 2023/24 will be £127,008,781 and is reflected in the budget summary shown at Appendix E. Legislation requires Council Tax bills to be shown to one decimal place so the Council's increase will be shown as 5% on the face of the bill.

5. Housing Revenue Account

- 5.1 The Housing Revenue Account (HRA) is a ring-fenced account for the Council's housing stock and is shown separately to the General Fund. Income comes from rent and service charges and expenditure relates to the management and maintenance of the stock. The HRA also has a Capital Programme for major repairs, refurbishment and new build housing.



- 5.2 The HRA maintains a 30-year Business Plan and during 2022/23 the Council has undertaken a fundamental review of the Plan to ensure sustainability of the HRA and to set future spending priorities. The revised Business Plan is a separate item on this Cabinet agenda.
- 5.3 In terms of the annual budget setting process for the HRA, one of the key factors to be considered each year is any increase in the rent that tenants pay, and this can have a significant impact on the future spending capacity and viability of the HRA. The government sets a limit on the rent increase each year using a formula linked to inflation plus a further 1%. This year however the government has set a cap of 7%, well below the current levels of inflation. In December, Cabinet considered a report setting out some options in relation to rent increases and approved a 5% increase for 2023/24.
- 5.4 The budget for the HRA for 2023/24 incorporates this rent increase and is based on the latest information on the stock condition of HRA properties and new build programmes. Other budget assumptions, in terms of general pay and price inflation mirror those in the General Fund budget. A summary of the HRA budget is shown at Appendix E.
- 5.5 The HRA is due to have an in-year surplus of £8.2m for 2023/24 and this will be used to support an increased Revenue Contribution to Capital of £11.7m, with a further £3.5m being contributed from reserves to fund the full RCCO. As at the end of 2023/24 the HRA is estimated to have balances of £38.3m which will be used to fund future investment in the stock. The Director of Finance is satisfied that the HRA maintains sufficient levels of reserves, although this will be informed in more detail by the Business Plan review referred to above.

6 Budget Risk Assessment

- 6.1 The Local Government Finance Act 2003 requires the S151 Officer to provide assurance that the level of reserves that the authority holds are adequate and that the base budget proposals are reasonable in terms of their robustness and deliverability. The S151's assurance statement is shown at Appendix G.



6.2 When setting the annual budget and reviewing the appropriate level of reserves, the Director of Finance and Leadership Team have considered the financial risks that the authority faces and the mitigations that are in place. These are summarised in the table below:

Risk	Impact	Likelihood	Mitigation or Reserve Cover
Further impact of COVID-19 either due to a further period of restrictions, continued Health Protection Regulations or change in residents' behaviours.	Medium	Medium	<p>The Base Budget includes assumptions about the longer-term impact of COVID-19, particularly on income streams. No formal restrictions around COVID-19 and vaccination programme means that health impact has reduced.</p> <p>COVID-19 reserve expected to be £2.4m at the end of 22/23 and ability to carry forward unspent Contain Outbreak Management Fund into 2023/24 with greater flexibility on how it can be used.</p>
Children's Social Care – Sandwell Children's Trust experiencing increased volume of cases and increased cost of placement.	Medium	High	<p>Work by SCT on managing demand, investing on preventative service, recruitment of Foster carers and stimulating supply of local residential homes.</p> <p>Share of Social Care Grant of £14m</p> <p>High Cost Placement Reserve of £500k</p> <p>Replenishing General SCT Reserve by £1.4m</p>



Children's Social Care – pay pressures due to labour market shortages and comparative salary levels	Medium	High	Payment of market supplement.
			Implementation of SCT Workforce Strategy
			Additional cost pressures could be in the region of £500k p.a. In the short term this can be managed through the Social Care or Financial Planning reserves but will need to be factored in to the MTFs review to reflect long term pressures.
Children's Education - SEND Transport pressure due to increased demand and needs and lack of local specialist provisions.	Medium	High	Proposed changes to transport policy by Children's directorate
			Work to continue on managing EHCP demand pressures.
			Use of SEND reserve of £1.5m
Adult Social Care – increased demand for care packages and increased placement costs due to impact of inflation and salary increases	Medium	High	Adult Social Care budgets for 23/24 have been increased to reflect inflationary increases in placement costs and forecast increase in demand.
			Growth on Social Care Grant of £12m, Discharge grant of £3.2, New ASC Grant of £4.3m and Better Care Fund reserve of £12m
Adult Social Care – future funding reform	High	High	Government funding is short term to 24/25 which could be a significant financial risk across the medium to longer term.



Major capital projects – exposure to financial and reputational risk particularly due to build-cost inflation and supply chain shortages	High	High	Contingencies included within capital budgets. General capital reserve held.
Business Rates volatility – impact of business rate appeals, increase in rate relief of loss of collection	Medium	High	A forecast for likely business rates appeals is included when calculating business rates income each year. This is based on information from an external specialist. A Business Rates Volatility Reserve held of £7m
Future funding changes from:	High	High	Assumptions about funding changes are built into the Medium-Term Financial Plan.
<ul style="list-style-type: none"> Reduction in grant funding 			Transformation Savings Plan agreed by Cabinet and Leadership Team
<ul style="list-style-type: none"> Reset of Business Rates baseline 			The government has indicated that there will be some level of transitional relief
<ul style="list-style-type: none"> Business Rates Pilot scheme ending 			Business Rates reserve to help smooth impact
Reduction in income from services due to less customer demand (e.g. car parks)	Medium	Medium	Each 1% reduction in gross income = £0.5m. Prudent assumptions on income targets and Financial Planning Reserve held to mitigate any in-year variances
Pay award higher than budgeted	Medium	Medium	Budget monitoring procedures would identify potential budget overspends and allow



			mitigating action to be taken.
			Each 1% increase in the pay award = £1.3m approx.
Major contractor failure	High	Medium	Regular and robust contract monitoring arrangements including quarterly financial due diligence on key contractors.
Failure to deliver in-year savings programme	Medium	Low	Savings have been assessed as realistic and deliverable.
			Budget monitoring procedures during the year would highlight any variances at an early stage so mitigating action could be taken.
			Financial Planning reserve created to smooth any impact of undelivered savings or create headroom for lead-in time for savings in future years.
Cost of living impact on Council resources/income - Council Tax and other debts	Medium	Medium	Cost of Living Support funding established in budget proposals.
			Household Support Fund and Energy Rebate payments.
			Reduction in income against some budgets built into 2023/24 budget.



6.3 Overall, the Director of Finance can confirm that the level of reserves that the Council holds are of a prudent level to mitigate the financial risks that it faces. Further information on this can be found in the S25 Assurance Statement at Appendix G.

7 Capital Programme

- 7.1 The Capital Programme for the General Fund and HRA is shown at Appendix H, along with the sources of finance. The total Capital Programme for 2023/24 is recommended to be set at £186.5m, of which £77m is for the HRA. This is to be funded by a combination of grants, earmarked reserves, revenue contributions, Right to Buy receipts and borrowing.
- 7.2 The Programme has been reviewed by the Corporate Asset Management Board to ensure that projects still meet corporate priorities and in some cases, projects have been removed from the programme and any funding reallocated. This has largely related to minor projects that are no longer required or where there have been small balances of funding remaining after a project has been completed.
- 7.3 This programme includes an indicative amount of £10m for the Schools programme as the Basic Need Allocations have not yet been confirmed. A separate report will be brought to Cabinet with more detail on proposed schemes once allocations have been announced.
- 7.4 During 2022 the Council received confirmation that all of its Towns Fund Business Cases had received final approval and project delivery could commence. The Capital Programme at Appendix H incorporates the spend profile for each project within the Regeneration and Growth directorate. The Council has also recently had confirmation that it's Levelling Up Fund bid for the replacement of Haden Hill Leisure Centre has been successful. However, at the time of writing the report the Council had not received any further details in terms of grant conditions or spend profile and so at this stage the project has not been included in the Capital Programme.
- 7.5 There are other projects within the Regeneration Pipeline that may be brought forward during 2023/24 and funded by Prudential Borrowing. There is provision included in the revenue budget and MTFs for that borrowing but the schemes are not yet included in the Capital Programme as costs and timescales are still being developed.



- 7.6 There is a significant increase in the Disabled Facilities Grant (DFG) programme as there will be a renewed focus in 2023/24 to accelerate spend following underspends in previous years (which has been carried forward). A new DFG policy is to be adopted in May 2023 to expand the current offer.
- 7.7 The West Bromwich Cemetery expansion is still included in the programme at its previous approval level. However, the project has not started yet as estimated costs have increased by circa £1m. A revised appraisal is being completed before a final decision is made on whether the project can proceed and the funding options available.
- 7.8 In November 2022 Cabinet approved a report to provide further capital investment in to the Council's Highway Maintenance programme. This was to address 'red risk' conditions in highways infrastructure and ensure the Council continues to meet its statutory duties as a Local Highway Authority. Although the Council has an increased allocation from the City Regional Transport Settlement for 2023/24, the impact of inflation along with the need to address red risks, meant that the Council needed to identify further capital funding. The budget provision approved in the December Cabinet report is reflected in the programme attached at Appendix H.
- 7.9 The HRA Capital Programme is in line with the new Business Plan which is being approved as a separate item on this agenda.
- 7.10 The Council also has some significant IT related projects in the pipeline. These are not yet included in the Programme as costs and timescales are not accurately known but key priorities are likely to include:
- A new telephony system to replace the current system which is no longer fit for purpose and no longer supported.
 - Replacement for the Council web platform for make it more user friendly and easier to maintain
 - A corporate Customer Relationship Management System
- 7.11 The Council does not hold any significant unallocated capital receipts to fund the programme in future years and is currently carrying out a piece of work to identify possible surplus assets that could be disposed of to generate capital receipts. These can then be reinvested to ensure the



Councils assets are maintained to a sufficient standard and can also contribute to the delivery of the Council's regeneration pipeline.

- 7.12 There are further opportunities and investment requirements in the pipeline and the Council will need to consider affordability and an appropriate financing strategy in the medium to longer term.
- 7.13 The Capital Strategy, which sets out how all Capital expenditure will be managed and financed, is attached at Appendix I.

8 Medium Term Financial Strategy Update

- 8.1 The Council's Medium-Term Financial Strategy was last approved in November 2022 following a significant review. That review noted that it was an interim update as there was significant uncertainty around future Spending Review, Local Government Funding Reform and Adult Social Care Reform. The Spending Review later in November made policy announcements that have a significant impact on the current MTFS projections. This is predominantly the confirmation that there will not be a Business Rates Reset or any progress with Fair Funding Reform in the next two years.
- 8.2 The current MTFS assumes that there would be a Business Rates Reset in April 2024 with loss of growth as well as the removal of some time-limited grants. These assumptions have now been updated and reflected in the table below with no loss of business rates growth until 2025/26 but still some reduction in grant funding on a similar scale to the reductions in 2023/24.
- 8.3 Further work has been done on Adult Social Care future costs and impact of the Fair Cost of Care exercise. This shows significant future increases in fees paid to the social care markets, with additional costs of £22m in 2023/24 rising to £35m in 2024/25 and £44m in 2025/26. The Local Government Finance Settlement included additional social care related funding for 2023/24 which was sufficient to cover the first year of these costs but there is no confirmed funding in future years. For the purposes of the MTFS update below an inflationary increase in the Social Care Grant has been included in future years.



8.4 A high-level review of the Council's financial position has been undertaken as part of the budget process for 2023/24 and a summary of this is shown in the table below:

	2023/24	2024/25	2025/26	
	£000	£000	£000	
Council Net Expenditure	291,847	317,103	332,410	
Movements in base position:				
Pay Inflation	12,492	3,582	3,672	
Service Pressures	39,803	20,267	17,523	
Key Contract Inflation	17,727	5,426	6,892	
Changes in Service Grants (Local Government Finance Settlement)	(23,145)	(4,945)	5,259	
Approved Savings	(21,429)			
Treasury Changes	(4,942)	(273)	1,194	
Changes in Reserves/ RCCO	4,750	(8,750)	0	
Revised Council Net Expenditure	317,103	332,410	366,950	
Funding:				
Non Ring-Fenced Government Grants	(4,064)	(1,953)	(41,723)	
Retained Business Rates (including Top-up, Section 31 Funding & surplus/ deficit adjustments)	(186,501)	(189,080)	(137,330)	
Council Tax Income (including surplus/ deficit adjustments)	(127,059)	(132,768)	(138,789)	
Total Funding	(317,624)	(323,801)	(317,842)	
Net (Surplus)/ Deficit before savings options	(521)	8,609	49,108	
Cumulative				57,196
Transformation, Corporate and Directorate Savings Options		(6,165)	(8,415)	
Net (Surplus)/Deficit after savings options		2,444	40,693	

8.5 It is important to note that if the Council Tax increase in 2023/24 was 2.99% rather than 4.99%, the deficit of £8.6m in 2024/25 would rise to



£11.1m and £51.6m in 2025/26 due to the cumulative impact on the Council Tax base.

8.6 Due to the current uncertain economic environment and absence of a multi-year funding settlement, a number of assumptions have had to be made in updating the MTFs position in the table above. These could be subject to significant change and sensitivity analysis on key budget assumptions is shown below. The table shows the cumulative impact over the period of the MTFs (2023/24 to 2025/26).

Element	Comment	Best Case	Base Case (MTFP Assumptions)	Worst Case
		£m	£m	£m
Payroll	Pay increases subject to pay negotiations; but worst case limited to reasonable estimate and not initial pay demands	8.18	30.46	41.47
Social Care Grant	Amounts received as part of Local Government Finance Settlement	(77.83)	(62.68)	(48.37)
Contract Inflation	Increases assumed on major contracts that the council has (e.g. utilities, waste, SCT)	61.03	70.93	82.05
Adult Social Care Fee Uplifts		74.07	91.08	108.10
Childrens Services	SEND Team pressures	4.26	4.26	5.17
Non Ringfenced Government Grants	Amounts as received in Local Government Finance Settlement such as Services Grant, New Homes Bonus and RSG	(29.08)	(22.55)	(18.51)
NDR Income	Risk elements are amounts reflected in bad debt provision for non payment and appeals lodged for Rateable Value assessment	(29.26)	(15.26)	(1.26)
Total		11.37	96.24	168.66

8.7 There are some key risks in the Council's financial position from 2023/24 onwards, many of which are outside the Council's direct control:

- The further loss of short-term grant funding, such as complete removal of the Services Grant and New Homes Bonus
- Contractual increases as a result of high inflation
- Upward pressures on pay due to inflation and supply issues in key sectors
- Impact of the Cost of Living on demand for Council services and income collection



- Resources required for the Council's Climate Change Action Plan – there are currently no revenue or capital resources allocated to this in the General Fund.
- Social Care demand and inflationary pressures
- Investment in new infrastructure e.g. new telephony system

8.8 A particular area of risk is the pay award in future years. The Trade Union pay claim for 2023/24 was submitted at the end of January at RPI+2%. As RPI is currently running at 13% this is significantly above the budget estimate for 2023/24 and would have an ongoing, cumulative impact on the MTFS. As can be seen from the sensitivity analysis at para 6.2 above, each 1% increase in the pay award increases the salary bill by approx. £1.3m.

8.9 The Council has achieved a balanced budget for 2023/24 and maintained a prudent level of reserves but, based on the assumptions set out above, the MTFS is not balanced over the following two years and there are not sufficient General Fund balances to cover the gap. It will be crucial to drive forward and build on the Transformation Programme and ensure that additional savings are identified early in 2024/25. This will need to be a priority for Leadership Team and Cabinet.

8.10 As a reminder, the Council does have a Transformation Programme in place underpinning the MTFS and including the following workstreams:

- Maximising digital technologies
- Improving the customer journey
- Delivering efficiencies through Business Process Reviews
- Maximising income and commercial opportunities
- Smarter support services
- Making best use of our assets
- Prevention and promoting independence
- Maximising the use of partnership working
- Efficient Procurement
- Sustainable Service Delivery models, ensuring resources are directed to Corporate Priorities

8.11 There are a number of key principles that will provide the basis for the review and development of the Strategy over the next three months:

- The Council will take a longer-term approach to financial planning to facilitate a more strategic focus on service delivery and redesign



- The Council will maintain a minimum level of unallocated reserves, equivalent to 5% of net budget
- The Council will take a corporate approach to maintaining and using reserves and acknowledge that reserves should not be used to fund ongoing expenditure
- The links between the Corporate Plan and Medium-Term Financial Strategy should be strengthened to ensure resources are directed at priorities
- Benchmarking and other comparative data will be used to assess Value for Money and direct savings targets and various budget approaches will be used to understand cost drivers and unit costs
- There should be corporate responsibility for delivering excellent financial management, with Directors and all Budget Holders taking responsibility for budget monitoring and identification and delivery of savings
- Strategic principles will be developed to guide capital investment decisions to ensure the long-term impact on the revenue budget is considered

9 Treasury Management Strategy

- 9.1 The Council is required to set a Treasury Management Strategy (TMS) and Investment Strategy each year. These set out how the Council manages its cash balances and how the financing of its capital programme through borrowing will be managed. As part of the TMS the Council is also required to set Prudential Indicators which establish borrowing limits regarding affordability and capital investment plans.
- 9.2 The associated strategies and policies are attached as Appendix J for Cabinet approval and recommendation to Council.

10 Alternative Options

- 10.1 Cabinet could request that alternative savings options be proposed and agreed, although there is limited time to do this and still be able to carry out the appropriate consultation on alternative savings. Cabinet could also consider an alternative Council Tax increase, subject to adhering to the Referendum Principles, or alternative increases in Fees and Charges.



11 Implications

Resources:	Resource implications are contained within the main body of the report.
Legal and Governance:	No direct implications arising from the recommendations.
Risk:	This information is contained within the main body of this report.
Equality:	No direct implications arising from the recommendations.
Health and Wellbeing:	No direct implications arising from the recommendations.
Social Value	No direct implications arising from the recommendations.

12. Appendices

- A.) Spend Pressures and Growth items
- B.) Savings proposals
- C.) Fees and Charges
- D.) Charging Policy
- E.) Budget 2023/24 Summaries
- F.) Earmarked Reserves
- G.) S25 Assurance Statement
- H.) Capital Programme
- I.) Capital Strategy
- J.) Treasury Management Strategy

13. Background Papers

None



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Appendix A

AREA OF BUDGET PRESSURE	2023/24 Pressure (£)	Rating	DETAILS
Adult Social Care			
External Placements - inflation	4,560,000	Unavoidable	Contractual Uplifts on Placement prices linked to inflationary and National Living Wage. Additional to inflation included in base Medium Term Financial Strategy.
Social Work	244,000	Growth	Introduction of Liberty Protection Safeguards & expansion of Independent Mental Health Advocate (IMCA) responsibilities - part year cost pending confirmation of implementation date
External Placements - demographics	2,653,000	Unavoidable	Demographic Growth in numbers of people requiring support - based on historic trends (excluding Covid years).
External Placements - loss of funding	1,346,000	Unavoidable	Withdrawal of Discharge to Assess Funding from Health & Social Care system. Cost of initial 4 weeks of support for clients leaving hospital will become the responsibility of ASC. Requesting funding from Better Care Fund towards this but not confirmed.
Staffing - Increments	113,000	Unavoidable	Impact of progression through the spinal points on particular grades.
Adult Social Care Total	8,916,000		
<u>Business Strategy and Change - Service Improvement</u>			
Service Improvement - Corporate Performance Management Staff	60,000	Growth - Improvement	Creation of Performance Management resources per Corporate Improvement Plan
Service Improvement - Corporate Performance Management System	100,000	Growth - Improvement	Implementation and ongoing maintenance of corporate performance management system. Costs are high level estimates at this stage
Service Improvement - Business Intelligence	70,000	Growth - Improvement	2 x posts for corporate business intelligence. 2022/23 costs funded from Improvement & Capacity Reserve as per Improvement Plan Report to Council 7 June 2022, will incur from half-way through 2022/23, therefore 2023/24 costs are the remainder
<u>Business Strategy and Change - ICT</u>			
ICT - Microsoft SCE	105,000	Unavoidable	22-23 is the first year of the 3 year renewal. Funded from cost centre 35663
Cyber Security	1,637,987	Unavoidable	Critical improvements needed to current Cyber Security arrangements, both system and staffing resources.
<u>Business Strategy and Change - Business Excellence</u>			
BE - Inform 360	144,391	Unavoidable	There has previously not be a budget allocated for this system
<u>Business Strategy and Change - Human Resources</u>			
Management and Leadership Development	100,000	Growth - Improvement	A new Management and Leadership Development Programme is a requirement of the Grant Thornton action plan.
Business Strategy & Change Total	2,217,378		
Borough Economy			

Highway Infrastructure	1,100,000	Unavoidable	Additional investment in Highways infrastructure to address 'red risks' backlog, plus additional inflationary allowance. This is the revenue element - further pressures within Capital Programme
Leisure Facilities Utility Costs	600,000	Unavoidable	Escalating utility costs across leisure facilities - assumption based on current trends which will be kept under review
Leisure Community Sport Offer	262,000	Growth - Policy decision	Provision of a holistic service covering sports clubs, national governing body work, community and park locations. Part year implementation in Yr 1
Parking Fees and Charges	75,000	COVID	Car parking income is showing recovery post COVID, but some residual shortfall is possible with changing customer behaviour - e.g. reduced commuter parking and increased online shopping
Taxi Licensing	250,000	Unavoidable	The taxi licensing service has a historic income target that it has not been able to achieve.
Highways	50,000	Growth	Additional traffic calming measures
Borough Economy Total	2,337,000		
Regeneration and Growth			
Markets Service	454,000	Growth - Policy decision	Fall in income from West Brom Indoor market exacerbated by COVID. Long term plan to replace and relocate the indoor market should mitigate impact but not in 2023/24. Service will still break even.
Schools PFI Contract	65,000	Growth - Improvement	This post is critical to pro-actively manage the PFI Schools contracts
Increased Utilities Costs -	500,000	Unavoidable	Impact of increased utility costs across Council owned buildings. Estimate which will be kept under review
Regeneration pipeline revenue costs	250,000	Growth - Improvement	Revenue resources needed to deliver first phases of the Regeneration Pipeline
Regeneration & Growth Total	1,269,000		
Children's Services			
Insurance	50,000	Growth	The premiums and claims history have increased since 2018/19. Three years of overspend of £45k-£50k
STEPS Centre		Growth - Policy decision	The Centre is currently funded from the Early Years underspend which will be exhausted by 2023/24
Early Years Attendance Team	218,900	Growth - Policy decision	The Team is currently funded from the Early Years underspend which will be exhausted by 2023/24
Educational Psychologist	838,100	Growth - Policy decision	Some of this team is currently funded from the High Needs Block but the service should be funded from general resources as the HNB is being over-committed
Youth Employment	308,500	To be funded from UKSPF	ESF funded due to end in December 2023.
School Improvement	140,000	Growth - Policy decision	Grant ending from April 2023
OT Assessments	61,200	Unavoidable	Statutory requirement that is currently unfunded
Childrens Total	1,616,700		
Corporate			

2% increase in Transport Levy	260,000	Growth - Policy decision	Assume 2% p.a
Increase in External Audit Fee	102,204	Unavoidable	Increase of 150% - current budget £144k; 2021/22 audit fee £164k
Corporate Total	362,204		
Legal and Governance			
Contracts work	150,000	Growth	External legal advice to complete necessary contracts work in relation to key corporate projects
Equality & Diversity ongoing event budget	75,000	Growth - Policy decision	Allocation to fund ongoing training and events to support staffing team
Registration Services - income targets	112,000	Unavoidable	Adjust income target to more realistic levels based on current trends
Cessation of pre purchased graves to protect burial space	250,000	Growth - Policy decision	Suspension of Pre Purchased burial plots arrangements will impact on income in 2023/2025. This decision has been taken as consequence and as a mitigation action related to delays in the decision, appraisal and funding shortfall for the new cemetery for West Bromwich.
Registration Services - utilities	113,000	Unavoidable	Estimate based on current trends. To be kept under review
Whole Council Elections	50,000	Unavoidable	If Council resolve to move to whole Council elections then there will be additional one-off funding needed for administration
Election Service	208,000	Growth - Policy decision	Electoral services are historically underfunded and operate with a deficient budget. Despite repeated requests for the budget to be adjusted to reflect actual costs for the provision of statutory functions, this has been overlooked and needs to be remedied
Law & Governance Total	958,000		
Grand Total	17,676,282		

APPENDIX A
Budget Pressures since Draft Budget Report

Directorate	AREA OF BUDGET PRESSURE	2023/24 Pressure (£)	Rating	Details
Business Strategy and Change	Service Improvement - Resident Engagement Package	42,500	Growth	New software package to enable more consultation with residents linked to Corporate Improvement Plan
	Reduction in DSG Central Block Funding	45,000	Unavoidable	Reduction in DSG funding to support HR Pensions team (DfE policy)
	Total BSC	87,500		
Regen	Sandwell Plan Costs	60,000		Increased costs due to requirement to create own local plan
	Increase in SCT Contract Sum	666,000	Unavoidable	Per Contract negotiations and due to inflationary pressures
	Increase in contribution to RAA	64,600	Unavoidable	Increased contribution as informed by RAA
	DSG Central Block Funding	66,000	Unavoidable	Reduction in DSG funding to support central schools costs (DfE policy)
	Total Childrens	796,600		
Corporate	Oracle Fusion	150,000	Unavoidable	Ongoing increase in licensing costs of new system - per January Cabine report
	No Recourse to Public Funds - increased demand	620,000	Unavoidable	Ongoing budget pressure relating to increased number of eligible residents
	West Midlands Combined Authority	487,000	Unavoidable	Increase in contribution to Combined Authority due to population changes
	Total Corporate	1,257,000		
Legal		150,000		
	Elections Act		Unavoidable	As part of the Elections Act there has been a number of legislation changes which the LA need to bring in including Voter ID. The Elections service is currently an ongoing pressure due to under funded budget. There is no current capacity to cover additional spend.
	Members & Officer Development	150,000	Growth	Training programme for members and officers linked to Corporate Improvement Plan
	Elections - Invest to Save	49,000	Growth	Purchase of handheld tablets to support reduction in costs for postage as part of the annual canvass
	Coroners	150,000	Unavoidable	Increase in value of 2 x critical contracts by 28% / shortfall in Senior Coronor salary budget
	Total Legal	499,000		
	GRAND TOTAL	2,700,100		

Appendix B

SERVICE AREA	PROPOSAL	NET SAVING £	Risk Rating	SERVICE IMPACT
ICT	Various ICT network maintenance and support savings	97,230	Green	None
ICT	Restructure savings	271,365	Green	None - service realignment and Planned Leaver requests
ICT	Renegotiation of the corporate printing contract	45,873	Green	None, all aspects of the contract remain the same.
Corporate	Mobile telephony and Data Card Contract	120,000	Green	None
HR	Graduate Scheme - Year 2	170,000	Amber	Graduate salaries to be funded from vacancies within service areas that would benefit from the introduction of the graduate and need to invest in the future talent pipeline.
HR	Delete Senior Learning and Development Officer post	45,427	Amber	Post is currently vacant would reduce delivery capacity across the team
Business Strategy & Change Total		749,895		
Financial Services	Finance Restructure - full year saving	100,000	Green	Structure already approved and implemented from August 2022
Business Management	Adult Social Care charging review - full year saving	700,000	Amber	Pending consultation exercise - Cabinet decision due in November 2022
Business Management	Business Process Review of Business Support	150,000	Green	Based on 10% of current staffing budget
Revenues and Benefits	Reduction of one post	40,000	Green	None
Finance Total		990,000		
Development Planning & Building Control	Increase Building Consultancy fees and existing planning pre-application charges	32,000	Amber	Building Control is a trading account and has to compete with private inspectors. Any increase in fees may lead to the loss of work.
Development Planning & Building Control	Admin Support - Reduced Spend	11,000	Green	None
Growth and Spatial Planning Service	Reduced expenditure due to COVID and charging proportion of salaries to Capital	14,000	Green	None
Assets & Land	Riddins Mound - premises transferred to housing so budget no longer required	59,000	Green	None

Assets & Land	C2 New Square - rent review	60,000	Green	None - increased income due to rent review
Assets & Land	Wednesbury AEC - reduction in ongoing planned maintenance	60,000	Amber	May lead to backlog maintenance
Assets & Land	Cleaning Services - reduction in frequency	100,000	Green	Reduced cleanliness of corporate buildings
Assets & Land	Providence Place Sinking Fund no longer required	207,000	Green	None
Assets & Land	Building Surveying and Urban Design - deletion of two posts	61,000	Amber	Reduced capacity within the service
Assets & Land	Climate Change - top slice of current budget	17,000	Green	Less ability to meet Climate Change targets
Regeneration Total		621,000		
Learning Improvement - SAFL	Reduce target funding to the service so that the service operates within the Adult Education grant received.	40,000	Amber	The service will operate within grant funding and other income received and this will be achieved on a phased basis over a 3 year period.
Sandwell Children's Trust	SCT Efficiency Savings	350,000	Amber	To be achieved from the "Invest to Save" proposals submitted by SCT. To be discussed as part of Contract Sum Negotiations
Children's Services Directorate	Staffing Restructure	100,000	Green	The net impact of the Directorate staffing restructure. Already being implemented
SEND Transport	Efficiencies gained as a result of the new contract	150,000	Green	No service impact as the saving is due to reduced costs from the new procurement exercise. Some allowance has been made for increased demand but this will need to be monitored closely.
Community Transport	The grant allocation to Community Transport has reduced from Target funding of £289k to £62k	227,000	Green	The grant given to Community Transport has been reduced to £62k for 2022/23.
Learning Improvement - Early Years Play Service - Sustainability	Reduce Sustainability Budget	10,000	Green	None - based on current spending patterns.
Youth Employment Initiative (YEI)	Loss of YEI grant to be funded from UKSPF	308,500	Green	None - use of UK Shared Prosperity Funding to cover loss of YEI grant.
Childrens and Education Total		1,185,500		

External Placements	Better Care Fund inflation allocation	566,000	Green	None - additional external funding
Integrated Hub	Reduction of STAR Service	131,900	Amber	Would reduce the capacity of STAR to assist with reablement. Current review of service will give a much clearer impact on what resources will be required and what can be 're-cycled' in other parts of the market to support Discharge to Assess.
Commissioning	Review Supporting People contracts	30,000	Amber	None
Commissioning	Review Voluntary Sector grants	135,000	Green	To be fully funded by Public Health Grant
External Placements	Increase Direct Payment clawback income	500,000	Amber	None - increase income budget inline with previous years recovery
Social Work	Introduce an admin charge for services to self funders	226,000	Amber	Introduce an administration fee to cover the cost of arranging services for people who have savings and/or assets over the capital limits (i.e. self funders). Proposed charge of £300 cost to set up and a £200 charge annually thereafter.
Social Work	Reduce reliance on 6-week PIP pathway and introduce an automatic charge after 6 weeks	500,000	Amber	Encourage service users to engage in review at or before 6 week free service ends and introduce a charge for longer stays.
Therapy	Moving with Dignity project	556,000	Amber	Reviews of care packages to ensure they are meeting the needs of service users and encourage reablement and independence.
All	2021/22 underspend review	263,000	Green	In line with 2021/22 underspend review
Social Work	Undertaking outstanding reviews of care packages	150,000	Amber	Examples from providers experience of 900 cases reviewed delivered a £150k cost reduction. Can monitor the actual level of any saving as reviews get underway.
Direct Services - In House LD Creative Arts project	Change in the way the Creative Arts projects is delivered using partnership arrangements	30,000	Green	Creative arts currently runs as service exclusively for people with a Learning Disabilities. Opportunity to make the project a community based resource for general public use rather than specific LD service.
External Placements	Impact of Harvest View on long term placements due to reablement	130,000	Green	
Adults Social Care Total		3,217,900		

Waste	Charging for Green Waste	1,564,000	Amber	Introduce charge for green waste, based on initial assumption 40% take up at mid point fee and charge of £34 in 2023/24
Waste	Reduction of Contract Monitoring Team	32,000	Green	Joining up the contract monitoring for waste & leisure. Deletion of a vacant post Band D
Parks	Sandwell Valley income	200,000	Amber	None
Parks	Lightwoods House Inc	60,000	Green	None
Parks	Lightwood House Catering	30,000	Green	None
Events	Tender for Sandwell Valley	50,000	Green	None
Parks	Events income community events	20,000	Green	None
Grounds	Mowing schedule efficiency	50,000	Green	None
Taxi Licensing	Delegate to shared service	225,000	Green	None. Part year effect in 2023/24
Sport & Leisure	General	15,000	Green	Budget reductions
Libraries	Implementation of Library+ model	200,000	Green	Reduction of staffed hours in smaller libraries (over 2 years)
Libraries	Reduce ICT budget	10,000	Green	Support costs for self serve kiosks - reduction in number of kiosks. New kiosks funded from ACE money.
Libraries	Review of Home Library Service	60,000	Amber	Contract out service - reduce staffing and vehicles
Heritage	Implement heritage service review proposals/recommendations	50,000	Red	Change of use for 2 heritage facilities - requires review and consultation
Borough Economy Total		2,566,000		
Floating Support	Reduce service in line with grant funding reductions	77,600	Amber	Floating support is a preventative service so this may generate more demand elsewhere e.g. homelessness or Adult Social Care.
Community Partnerships	Reduction in service	30,500	Green	Less capacity to support community work
Enforcement (standards)	Increased income	43,000	Green	None - based on current trends
Shopmobility	Reduce Shopmobility Service	57,100	Amber	Will reduce service for customers but demand has not recovered to pre-COVID levels. Transfer to VCS being considered
Community Centres	Review delivery model at three Community Centres	107,000	Amber	Potential loss of staff at two community centres and cessation of grant. In the process of being reviewed. Alternative delivery models may be available.
Housing Total		315,200		

Grand Total		9,645,495		
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ADULTS**Appendix C**

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Meals			
Fountain Court – Breakfast (For penmakers only)	£2.20	£2.42	10.0%
Fountain Court – Lunch (For penmakers only)	£3.50	£3.85	10.0%
Fountain Court – Tea (For penmakers only)	£1.20	£1.32	10.0%
Lunch - Manifolia, Holly and Walker Grange	£3.50	£3.85	10.0%
Community Meals – Hot	£3.65	£3.65	0.0%
Financial Deputyship			
Work up to & including the date which the Court appoints a Deputy	£745.00	£745.00	0.0%
Annual Management Fee - year 1	£775.00	£775.00	0.0%
Annual Management Fee - year 2+	£650.00	£650.00	0.0%
Annual Management Fee (Savings below £16,000)	3.50%	3.50%	0.0%
Property Management Fee	£300.00	£300.00	0.0%
Preparation of annual report to the OPG	£216.00	£216.00	0.0%
Travel per hour	n/a	£40.00	
Deferred Charges			
One off Administration Fee (CCBU)	n/a	£125.00	
Valuation Fee	£150.00	£140.00	-6.7%
Legal & Administration Fee	£450.00	£450.00	0.0%
Associated Disbursements & Fees	At Cost	At Cost	
Interest on Deferred payment			*see below
Community Alarms			
Community Alarms - weekly service charge (Other Tenants 52 weeks pa)	£4.64	£4.87	5.0%
Community Alarms - Installation charge	£26.52	£27.85	5.0%

* Interest at the rate specified in government regulations which is the national maximum interest rate. This will be revised every 6 months, on the first of January and July respectively, to track the market gilts rate specified in the most recently published report by the Government Office of Budget Responsibility (OBR) plus a 0.15% default component.

ADULT & FAMILY LEARNING			
Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
SERVICE AREA Sandwell Adult and Family Learning Course Fees			
English and Maths Courses	£0.00	£0.00	0%
Digital Skills Entry and Level 1 qualifications	£0.00	£0.00	0%
Entry Level - Level 2 Qualification Courses JSA Claimant	£0.00	£0.00	0%
Entry Level - Level 2 Qualification Courses in receipt of ESA - Work related benefit	£0.00	£0.00	0%
Entry Level - Level 2 Qualification Courses In receipt of universal credit	£0.00	£0.00	0%
19-23 studying Entry - Level 1 qualification within no prior Level 2	£0.00	£0.00	0%
Aged 19-23 studying first Full Level 2 qualification	£0.00	£0.00	0%
Qualification Course Fee per Guided Learning Hour	£3.50	£3.68	5%
Qualification Course Fee per Guided Learning Hour for over 60's not in fulltime paid employment	£1.75	£1.84	5%
Community Learning Course Fee per guided Learning Hour	£3.50	£3.68	5%
Community Learning Course Fee - My Future/My Community in receipt of JSA	£0.00	£0.00	0%
Community Learning Course Fee - My Future/My Community in receipt of ESA work related	£0.00	£0.00	0%
Community Learning Course Fee - My Future/My Community in receipt of universal credit	£0.00	£0.00	0%
Community Learning Course Fee - My Interests in receipt of JSA	£0.00	£0.00	0%
Community Learning Course Fee - My Interests in receipt of ESA work related	£0.00	£0.00	0%
Community Learning Course Fee - My Interests in receipt of universal credit	£0.00	£0.00	0%
Community Learning Course Fee - My Family Parents with children 2 to 16	£0.00	£0.00	0%

BUILDING CONTROL, PLANNING & PROPERTY SEARCHES

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Building Control			
TABLE A - STANDARD CHARGES FOR THE CREATION OR CONVERSION TO NEW HOUSING			
Table A Category 1 - Number of dwellings: 1			
Plan Charge	£226.60	£249.30	10.0%
Inspection Charge	£339.90	£373.90	10.0%
Building Notice Charge +20%	£679.80	£747.80	10.0%
Regularisation Charge (does not include electrical inspection & test)	£917.73	£1,009.50	10.0%
Table A Category 2 - Number of dwellings: 2			
Plan Charge	£254.93	£280.40	10.0%
Inspection Charge	£509.85	£560.80	10.0%
Building Notice Charge +20%	£917.73	£1,009.50	10.0%
Regularisation Charge (does not include electrical inspection & test)	£1,238.93	£1,362.80	10.0%
Table A Category 3 - Number of dwellings: 3			
Plan Charge	£339.90	£373.90	10.0%
Inspection Charge	£679.80	£747.80	10.0%
Building Notice Charge +20%	£1,223.64	£1,346.00	10.0%
Regularisation Charge (does not include electrical inspection & test)	£1,651.93	£1,817.10	10.0%
Table A Category 4 - Number of dwellings: 4			
Plan Charge	£424.88	£467.40	10.0%
Inspection Charge	£736.45	£810.10	10.0%
Building Notice Charge +20%	£1,393.59	£1,532.90	10.0%
Regularisation Charge (does not include electrical inspection & test)	£1,881.33	£2,069.50	10.0%
Table A Category 5 - Number of dwellings: 5			
Plan Charge	£509.85	£560.80	10.0%
Inspection Charge	£793.10	£872.40	10.0%
Building Notice Charge +20%	£1,563.54	£1,719.90	10.0%
Regularisation Charge (does not include electrical inspection & test)	£2,110.79	£2,321.90	10.0%
Table A Category 6 - Number of dwellings: 6			
Plan Charge	£566.50	£623.20	10.0%

Inspection Charge	£878.08	£965.90	10.0%
Building Notice Charge +20%	£1,733.49	£1,906.80	10.0%
Regularisation Charge (does not include electrical inspection & test)	£2,340.20	£2,574.20	10.0%
Table A Category 7 - Number of dwellings: 7			
Plan Charge	£594.83	£654.30	10.0%
Inspection Charge	£1,019.70	£1,121.70	10.0%
Building Notice Charge +20%	£2,005.41	£2,206.00	10.0%
Regularisation Charge (does not include electrical inspection & test)	£2,707.32	£2,978.10	10.0%
Table A Category 8 - Number of dwellings: 8			
Plan Charge	£623.15	£685.50	10.0%
Inspection Charge	£1,161.33	£1,277.50	10.0%
Building Notice Charge +20%	£2,141.37	£2,355.50	10.0%
Regularisation Charge (does not include electrical inspection & test)	£2,890.86	£3,179.90	10.0%
Table A Category 9 - Number of dwellings: 9			
Plan Charge	£651.48	£716.60	10.0%
Inspection Charge	£1,302.95	£1,433.20	10.0%
Building Notice Charge +20%	£2,345.31	£2,579.80	10.0%
Regularisation Charge (does not include electrical inspection & test)	£3,166.19	£3,482.80	10.0%
Table A Category 4 - Over 10 dwellings	Fees are individually assessed		
Plan Charge, Inspection Charge, Building Notice Charge, Regularisation Charge	Fees are individually assessed		
TABLE B - Domestic Extensions to a Single Building			
Table B Category 1 - Single storey Extensions, less than 10m2			
Plan charge	£155.82	£163.60	5.0%
Inspection charge	£186.95	£196.30	5.0%
Building Notice	£411.29	£431.90	5.0%
Regularisation	£555.23	£583.00	5.0%
Table B Category 2 - Single storey extension greater than 10m2but less than 40m2			
Plan charge	£218.13	£229.00	5.0%
Inspection charge	£249.26	£261.70	5.0%
Building Notice	£560.84	£588.90	5.0%
Regularisation	£757.13	£795.00	5.0%

Table B Category 3 - Single storey extension greater than 40m2 but less than 100m2			
Plan charge	£280.45	£294.50	5.0%
Inspection charge	£342.71	£359.80	5.0%
Building Notice	£747.78	£785.20	5.0%
Regularisation	£1,009.53	£1,060.00	5.0%
Table B Category 4 - Two storey extension not exceeding 40m2			
Plan charge	£249.26	£261.70	5.0%
Inspection charge	£280.45	£294.50	5.0%
Building Notice	£635.64	£667.40	5.0%
Regularisation	£858.06	£901.00	5.0%
Table B Category 5 - Two storey extension greater than 40m2 but less than 200m2			
Plan charge	£311.58	£327.20	5.0%
Inspection charge	£373.89	£392.60	5.0%
Building Notice	£822.58	£863.70	5.0%
Regularisation	£1,110.45	£1,166.00	5.0%
Table B Category 6 - Loft conversion floor area not exceeding 50m2			
Plan charge	£249.26	£261.70	5.0%
Inspection charge	£186.95	£196.30	5.0%
Building Notice	£523.44	£549.60	5.0%
Regularisation	£706.64	£742.00	5.0%
Table Garage - Domestic Garages and Carports			
Table Garage Category 7 - Non-exempt detached garage or carport up to 100m2			
Plan charge	£186.95	£196.30	5.0%
Inspection charge	Covered in plan charge		
Building Notice	£224.35	£235.60	5.0%
Regularisation	£302.83	£318.00	5.0%
Table Garage Category 8 - Non-exempt attached single storey garage or carport up to 100m2			
Plan charge	£155.82	£163.60	5.0%
Inspection charge	£155.82	£163.60	5.0%
Building Notice	£373.89	£392.60	5.0%
Regularisation	£504.74	£530.00	5.0%
Table Garage Category 9 - Conversion of a garage to habitable use			
Plan charge	£124.63	£130.90	5.0%

Inspection charge	£155.82	£163.60	5.0%
Building Notice	£336.49	£353.30	5.0%
Regularisation	£454.30	£477.00	5.0%
Pre-application works Category 10 - Trial hole			
Inspection charge	submission fee)	£105.00	5.0%
TABLE C - Alterations to a Single Domestic Building			
Table C Category 1 - Installation of a controlled fitting , i.e. installation of a bathroom, or of a wc, shower, bath or sink			
Plan charge (FP)	£186.95	£196.30	5.0%
Inspection charge	covered in plan charge		
Building notice charge (N)	£224.35	£235.60	5.0%
50% reduction if carried out at same time as an extension (FP)	£93.50	£98.20	5.0%
50% reduction if carried out at same time as an extension (N)	£112.15	£117.80	5.0%
Regularisation charge	£302.83	£318.00	5.0%
Table C Category 2. a - Foundation underpinning of main house			
Plan charge (FP)	Merged into Cat 3		
Inspection charge	Merged into Cat 3		
Building notice charge (N)	Merged into Cat 3		
50% reduction if carried out at same time as an extension (FP)	Merged into Cat 3		
50% reduction if carried out at same time as an extension (N)	Merged into Cat 3		
Regularisation charge	Merged into Cat 3		
Table C Category 2.b - Foundation underpinning of wing building			
Plan charge (FP)	Merged into Cat 3		
Inspection charge	Merged into Cat 3		
Building notice charge (N)	Merged into Cat 3		

50% reduction if carried out at same time as an extension (FP)	Merged into Cat 3		
50% reduction if carried out at same time as an extension (N)	Merged into Cat 3		
Regularisation charge	Merged into Cat 3		
Table C - Category 2 - Solid Conservatory Roof			
Plan charge (FP)	£78.75	£82.70	5.0%
Inspection charge	£105.00	£110.30	5.0%
Building notice charge (N)	£220.50	£231.50	5.0%
Regularisation charge	£264.60	£277.80	5.0%
Table C Category 3 - Internal alterations to layout or structural alterations , that are not ancillary to an extension			
Plan charge (FP)	£124.63	£130.90	5.0%
Inspection charge	£124.63	£130.90	5.0%
Building notice charge (N)	£274.18	£287.90	5.0%
50% reduction if carried out at same time as an extension (FP)	£124.63	£130.90	5.0%
50% reduction if carried out at same time as an extension (N)	£137.12	£144.00	5.0%
Regularisation charge	£370.15	£388.70	5.0%
Table C Category 4. a - Replacement or renovation of a thermal element to a single dwelling, i.e. new ground floor or floor exposed to the elements, external cladding or rendering, new internal linings to external walls			
Plan charge (FP)	£186.95	£196.30	5.0%
Inspection charge	covered in plan charge		
Building notice charge (N)	£224.35	£235.60	5.0%
50% reduction if carried out at same time as an extension (FP)	£93.50	£98.20	5.0%
50% reduction if carried out at same time as an extension (N)	£112.15	£117.80	5.0%
Regularisation charge	£302.83	£318.00	5.0%
Table C Category 4. b - Reroofing of main house			
Plan charge (FP)	£81.02	£85.10	5.0%
Inspection charge	£81.02	£85.10	5.0%
Building notice charge (N)	£186.95	£196.30	5.0%
50% reduction if carried out at same time as an extension (FP)	£81.02	£85.10	5.0%
50% reduction if carried out at same time as an extension (N)	£93.50	£98.20	5.0%

Regularisation charge	£252.40	£265.00	5.0%
Table C Category 4. c - Reroofing of wing building/extension			
Plan charge (FP)	No longer exists		
Inspection charge	No longer exists		
Building notice charge (N)	No longer exists		
50% reduction if carried out at same time as an extension (FP)	No longer exists		
50% reduction if carried out at same time as an extension (N)	No longer exists		
Regularisation charge	No longer exists		
Table Electric - Electrical Installations, inspection and test			
Table Electric Category 1 - Certification of electrical works by non-registered but suitably qualified competent persons			
Building Notice	£81.02	£85.10	5.0%
Regularisation charge	£109.40	£114.90	5.0%
Table Window - Window and Door Replacement			
Table Window Category 1 - Up to 10 frames			
Plan charge (FP)	Covered with building notice		
Inspection charge	Covered with building notice		
Building notice charge (N)	£93.50	£98.20	5.0%
50% reduction if carried out at same time as an extension	Not applicable.		
Regularisation charge	£126.17	£132.50	5.0%
Table Window Category 2 - Over 10 frames			
Plan charge (FP)	Covered with building notice		
Inspection charge	Covered with building notice		
Building notice charge (N)	£124.63	£130.90	5.0%

50% reduction if carried out at same time as an extension	Not applicable.		
Regularisation charge	£168.25	£176.70	5.0%
TABLE D - ALL OTHER NON-DOMESTIC WORK & NEW BUILD - including Non-domestic extensions and new build up to 200m2 (Use of buildings excluding industrial and storage buildings)			
Table D Category 1 - Floor area not exceeding 10m2			
Plan charge (FP)	£204.22	£224.60	10.0%
Inspection charge	£291.78	£321.00	10.0%
Regularisation charge	£669.57	£736.50	10.0%
Table D Category 2 - Floor area greater than 10m2 but less than 40m2			
Plan charge (FP)	£291.78	£321.00	10.0%
Inspection charge	£408.43	£449.30	10.0%
Regularisation charge	£945.29	£1,039.80	10.0%
Table D Category 3 - Floor area greater than 40m2 but less than 100m2			
Plan charge (FP)	£408.43	£449.30	10.0%
Inspection charge	£525.14	£577.70	10.0%
Regularisation charge	£1,260.33	£1,386.40	10.0%
Table D Category 4 - Floor area greater than 100m2 but less than 200m2			
Plan charge (FP)	£583.50	£641.90	10.0%
Inspection charge	£700.21	£770.20	10.0%
Regularisation charge	£1,733.00	£1,906.30	10.0%
Table Industrial - Use for Industrial and storage Purposes			
Table Industrial Category 1 - Floor area not exceeding 10m2			
Plan charge (FP)	£175.07	£192.60	10.0%
Inspection charge	£175.07	£192.60	10.0%
Regularisation charge	£472.62	£519.90	10.0%
Table Industrial Category 2 - Floor area greater than 10m2 but less than 40m2			
Plan charge (FP)	£291.78	£321.00	10.0%
Inspection charge	£291.78	£321.00	10.0%
Regularisation charge	£787.71	£866.50	10.0%
Table Industrial Category 3 - Floor area greater than 40m2 but less than 100m2			
Plan charge (FP)	£350.08	£385.10	10.0%
Inspection charge	£350.08	£385.10	10.0%

Regularisation charge	£945.29	£1,039.80	10.0%
Table Industrial Category 4 - Floor area greater than 100m2 but less than 200m2			
Plan charge (FP)	£466.79	£513.50	10.0%
Inspection charge	£466.79	£513.50	10.0%
Regularisation charge	£1,260.33	£1,386.40	10.0%
TABLE E - ALL OTHER NON-DOMESTIC WORK			
Category 1a - Window replacements , Fixed price - Installation of up to 10 frames			
Plan charge	£116.71	£128.40	10.0%
Inspection charge	Covered in plan charge		
Regularisation charge	£157.52	£173.30	10.0%
Category 1b - Window replacements , Fixed price - Installation of up to 20 frames			
Plan charge	£175.07	£192.60	10.0%
Inspection charge	Covered in plan charge		
Regularisation charge	£236.34	£260.00	10.0%
Category 2a - Renovation of thermal element - Estimated cost less than £50,000			
Plan charge	Merged with category 5		
Inspection charge	Merged with category 5		
Regularisation charge	Merged with category 5		
Category 2b - Renovation of thermal element - Estimated cost between £50,001-£100,000			
Plan charge	Merged with category 5		
Inspection charge	Merged with category 5		
Regularisation charge	Merged with category 5		
Category 3 - Installation of mezzanine storage platform up to 500m2, Fixed price			
Plan charge	£408.43	£449.30	10.0%
Inspection charge	£233.42	£256.80	10.0%

Regularisation charge	£866.47	£953.10	10.0%
Category 4a - Office or shop fit out, Fixed price- Floor area up to 200m2			
Plan charge	£175.07	£192.60	10.0%
Inspection charge	£175.07	£192.60	10.0%
Regularisation charge	£472.62	£519.90	10.0%
Category 4b - Office or shop fit out, Floor area between 200-1000m2			
Plan charge	£291.78	£321.00	10.0%
Inspection charge	£291.78	£321.00	10.0%
Regularisation charge	£787.71	£866.50	10.0%
Category 5a - Alterations not described elsewhere, Fixed price Estimated cost less than £5,000			
Plan charge	Merged with 5b		
Inspection charge	Merged with 5b		
Regularisation charge	Merged with 5b		
Category 5b - Alterations not described elsewhere, Fixed price Estimated cost £1-£25,000			
Plan charge	£175.07	£192.60	10.0%
Inspection charge	£233.42	£256.80	10.0%
Regularisation charge	£551.43	£606.60	10.0%
Category 5c - Alterations not described elsewhere, Fixed price Estimated cost £25,001-£50,000			
Plan charge	£291.78	£321.00	10.0%
Inspection charge	£350.08	£385.10	10.0%
Regularisation charge	£866.47	£953.10	10.0%
Category 5d - Alterations not described elsewhere, Fixed price Estimated cost £50,001-£75,000			
Plan charge	Merged with 5e		
Inspection charge	Merged with 5e		

Regularisation charge	Merged with 5e		
Category 5e - Alterations not described elsewhere, Fixed price Estimated cost £50,001-£100,000			
Plan charge	£466.79	£513.50	10.0%
Inspection charge	£525.14	£577.70	10.0%
Regularisation charge	£1,339.14	£1,473.10	10.0%
Building Regulations Compliance Letter	£175.00	£192.50	10.0%
Planning			
Category I - Development Type : Operation			
Category 1a - The erection of dwellinghouses (other than development within category 6 below). Where the application is for outline planning permission			
fees per 0.1 hectare and the site area does not exceed 2.5 hectares,	£462.00	No change	
standard fees for site area exceeds 2.5 hectares,	£11,432.00	No change	
additional fees per 0.1 hectare for sites in excess of 2.5 hectares, subject to a maximum in total of £150,000	£138.00	No change	
Category 1b - The erection of dwellinghouses (other than development within category 6 below). Where the application is not for outline planning permission			
fees for each dwelling house, where the number of dwellinghouses to be created by the development is 50 or fewer, ;	£462.00	No change	
standard fee for the development exceeding 50 dwellings, £19,049, .	£22,859.00	No change	
additional fees for each dwelling house where the number of dwellinghouses to be created by the development exceeds 50, subject to a maximum in total of £300,000.	£138.00	No change	
Category 2a - The erection of buildings (other than buildings in categories 1, 3, 4, 5 or 7). Where the application is for outline planning permission			
fees per 0.1 hectare and the site area does not exceed 2.5 hectares,	£462.00	No change	
standard fees for site area exceeds 2.5 hectares,	£11,432.00	No change	
additional fees per 0.1 hectare for sites in excess of 2.5 hectares, subject to a maximum in total of £150,000.	£138.00	No change	
Where the application is for permission in principle, £402 for each 0.1 hectares of the site area.	£402.00	No change	
Category 2b - The erection of buildings (other than buildings in categories 1, 3, 4, 5 or 7). Where the application is NOT for outline planning permission			

where no floor space is to be created by the development,	£234.00	No change
where the area of gross floor space to be created by the development does not exceed 40 square metres,	£234.00	No change
where the area of the gross floor space to be created by the development exceeds 40 square metres, but does not exceed 75 square metres,	£462.00	No change
fees for each 75 square metres of that area, where the area of the gross floor space to be created by the development exceeds 75 square metres, but does not exceed 3750 square metres, ;	£462.00	No change
Standard fees where the area of gross floor space to be created by the development exceeds 3750 square metres,	£22,859.00	No change
additional fees for each 75 square metres in excess of 3750 square metres, subject to a maximum in total of £300,000.where the area of gross floor space to be created by the development exceeds 3750 square metres,	£115.00	No change
Category 3a - The erection, on land used for the purposes of agriculture, of buildings to be used for agricultural purposes (other than buildings in category 4). Where the application is for outline planning permission		
fees per 0.1 hectare and the site area does not exceed 2.5 hectares,	£462.00	No change
standard fees for site area exceeds 2.5 hectares,	£11,432.00	No change
additional fees per 0.1 hectare for sites in excess of 2.5 hectares, subject to a maximum in total of £150,000.	£138.00	No change
Where the application is for permission in principle, £402 for each 0.1 hectares of the site area.	£402.00	No change
Category 3b- The erection, on land used for the purposes of agriculture, of buildings to be used for agricultural purposes (other than buildings in category 4). Where the application is NOT for outline planning permission		
fees where the area of gross floor space to be created by the development does not exceed 465 square metres,	£96.00	No change
Fees where the area of gross floor space to be created by the development exceeds 465 square metres but does not exceed 540 square metres,	£462.00	No change
Standard fees for the first 540 square metres, where the area of the gross floor space to be created by the development exceeds 540 square metres but does not exceed 4215 square metres,	£462.00	No change

£234.00	No change
£234.00	No change
£462.00	No change
£462.00	No change
£22,859.00	No change
£115.00	No change
£462.00	No change
£11,432.00	No change
£138.00	No change
£402.00	No change
£96.00	No change
£462.00	No change
£462.00	No change

additional fees for each 75 square metres in excess of 540 square metres, where the area of the gross floor space to be created by the development exceeds 540 square metres but does not exceed 4215 square metres,

Standard fees , where the area of gross floor space to be created by the development exceeds 4215 square metres,

additional fees for or each 75 square metres in excess of 4215 square metres, subject to a maximum in total of £250,000, where the area of gross floor space to be created by the development exceeds 4215 square metres,

Category 4 - Application for approval of reserved matters following outline approval.

Full fee due or if full fee already paid then £385.00 due.

Category 5 - The erection of glasshouses on land used for the purposes of agriculture.

Where the gross floor space to be created by the development does not exceed 465 square metres,

Where the gross floor space to be created by the development exceeds 465 square metres,

Category 6 - The erection, alteration or replacement of plant or machinery.

fees for each 0.1 hectare of the site area, where the site area does not exceed 5 hectares

Standard fees , where the site area exceeds 5 hectares, ,

additional fees for each 0.1 hectare in excess of 5 hectares, subject to a maximum in total of £250,000.

Category 7 - The enlargement, improvement or other alteration of existing dwellinghouses.

Where the application relates to one dwelling house,

Where the application relates to 2 or more dwellinghouses,

Category 8 - Miscellaneous

The carrying out of operations (including the erection of a building) within the curtilage of an existing dwelling house, for purposes ancillary to the enjoyment of the dwelling house as such, or the erection or construction of gates, fences, walls or other means of enclosure along a boundary of the curtilage of an existing dwelling house; or

£462.00	No change
£22,859.00	No change
£138.00	No change
£462.00	No change
£96.00	No change
£2,580.00	No change
£462.00	No change
£19,049.00	No change
£115.00	No change
£206.00	No change
£407.00	No change
£206.00	No change

The construction of car parks, service roads and other means of access on land used for the purposes of a single undertaking, where the development is required for a purpose incidental to the existing use of the land.

£234.00 No change

Category 9 - The carrying out of any operations connected with exploratory drilling for oil or natural gas.

fees for each 0.1 hectares of the site area, where the site area does not exceed 7.5 hectares

£508.00 No change

Where the site area exceeds 7.5 hectares, subject to a maximum in total of £300,000.

£38,070.00 No change

Category 9a - The carrying out of any operations (other than operations coming within category 9) for the winning and working of oil or natural gas.

Where the site area does not exceed 15 hectares.

£257.00 No change

Where the site area exceeds 7.5 hectares, subject to a maximum in total of £78,000.

£38,520.00 No change

Category 10 - The carrying out of any operations not coming within any of the above categories.

Category 10a - In the case of operations for the winning and working of minerals –

fees for each 0.1 hectare of the site area, where the site area does not exceed 15 hectares,

£234.00 No change

Where the site area exceeds 15 hectare, subject to a maximum in total of £78,000.

£34,934.00 No change

Category 10b - In any other case

Fees for each 0.1 hectare of the site area, subject to a maximum of £2,028.00.

£234.00 No change

Category II - Development Type : Uses of Land

The change of use of a building to use as one or more separate dwellinghouses.

Where the change of use is from a previous use as a single dwelling house to use as two or more single dwellinghouses –

fees for each additional dwelling house; where the change of use is to use as 50 or fewer dwellinghouses,

£462.00 No change

Standard fees where the change of use is to use as more than 50 dwellinghouses

£22,859.00 No change

additional fees for each dwelling house in excess of 50 dwellinghouses, subject to a maximum in total of £300,000.

£138.00 No change

Category 11b - In all other cases

Fees

£462.00 No change

Category 12 - The use of land for the a) disposal of refuse or waste materials; b) the deposit of material remaining after minerals have been extracted from land; or c) the storage of minerals in the open.		
fees for each 0.1 hectare of the site area; where the site area does not exceed 15 hectares,	£234.00	No change
Standard fee where the site area exceeds 15 hectares	£34,934.00	No change
additional fees for each 0.1 hectare in excess of 15 hectares, subject to a maximum in total of £78,000.	£138.00	No change
Category 13 - The making of a material change in the use of a building or land (other than a material change of use in category 11, 12(a), (b) or (c)).		
Fees	£462.00	No change
Category II - Development Type : Advertisements		
Category 14 - Advertisements displayed externally on business premises, on the forecourt of business premises or other land within the curtilage of business premises, wholly with reference to all or any of the following matters –		
Matters as follow: a) the nature of the business or other activity carried on the premises; b) the goods sold or the services provided on the premises; or c) the name and qualifications of the person carrying on such business or activity or supplying such goods or services.	£132.00	No change
Category 15 - Advertisements for the purpose of directing members of the public to, or otherwise drawing attention to the existence of, business premises which are in the same locality as the site on which the advertisement is to be displayed but which are not visible from that site.	£110.00	No change
All other advertisements.	£462.00	No change
Category 17 - Determinations, Whether the prior approval of the Council is required for –		
Agriculture/forestry buildings or private ways;	£96.00	No change
Demolition of building only (where no other development is taking place);	£96.00	No change
Part 24 (development by telecommunications code system operators);	£462.00	No change
Part 3 (Changes of use);	£96.00	No change
Part 3 (changes of use) with associated building operations;	£206.00	No change
Other Permission		
Category 18a - Variation of condition(s).		
Removal or variation of condition(s) on a planning permission	£234.00	No change

Category 18b - Request for confirmation that one or more planning conditions have been complied with.			
Fees per request for Householder	£34.00	No change	
Fees per request otherwise .	£116.00	No change	
Category 18c - A Non-material Amendment following a Grant of Planning Permission			
Applications in respect of householder developments	£28.00	No change	
Applications in respect of other developments	£234.00	No change	
Category 19 - Lawful Development Certificate			
Application for an existing use of land or operational development; The same fee as for an equivalent planning application.	as specified		
Failure to comply with conditions; £195.	£234.00	No change	
Application for proposed use of building(s) or operations over or under land; Half fee of equivalent application.	as specified		
Category Concession - EXEMPTIONS FROM PAYMENT			
Pre-planning application charges			
Householder proposals (domestic extensions)	£45.00	£47.25	5.0%
Changes of use	£96.00	£105.60	10.0%
1 - 4 dwellings	£100.00	£110.00	10.0%
5 or more dwellings	£300.00	£330.00	10.0%
Commercial <10,000sqm	£100.00	£110.00	10.0%
Commerical >10,000sqm	£300.00	£330.00	10.0%
Telecoms	£100.00	£110.00	10.0%
Adverts (Hoardings)	£100.00	£110.00	10.0%
Adverts other	£30.00	£33.00	10.0%
Trees <10	£20.00	£22.00	10.0%
Trees >10	£50.00	£55.00	10.0%
S106 enquiries	£116.00	£127.60	10.0%
High Hedges			
High Hedges Complaint	£300.00	£330.00	10.0%
PROPERTY SEARCHES & ASSOCIATED LAND CHARGES SERVICES			
Standard Charges			
LLC1 - Residential	£15.45	£17.00	10.0%

Additional parcels	£2.05	£2.26	10.2%
LLC1 - Commercial	£15.45	£17.00	10.0%
Additional parcels	£2.05	£2.26	10.2%
Con29(R) - Residential	£92.70	£102.00	10.0%
Additional parcels	£22.25	£24.50	10.1%
Con29(R) - Commercial	£191.58	£210.70	10.0%
Additional parcels	£22.25	£24.50	10.1%
TOTAL - Residential (i.e. for a 'Full' Local Authority Search)	£108.15	£119.00	10.0%
TOTAL - Commercial (i.e. for a 'Full' Local Authority Search)	£207.03	£227.70	10.0%
Set of Compiled data to complete a Con29(R)	£86.52	£95.20	10.0%
Set of Compiled data to complete a Con29(R) except that Publicly available	£70.44	£77.50	10.0%
Con29(O) Enquiries 5-22	£12.36	£13.60	10.0%
Limestone Enquires	£24.72	£27.20	10.0%
Landfill Enquiries	£12.36	£13.60	10.0%
Planning Site Histories : Standard charge for the first hour (or part), Charges relate per property, if on an industrial estate, then per unit, if open land then per plot	£30.90	£34.00	10.0%
Planning Site Histories : addition fee for every hour (or part) thereafter of standard charge. Charges relate per property, if on an industrial estate, then per unit, if open land then per plot	£15.45	£17.00	10.0%
Planning Decision Notices - Fee per Decision Notice	£2.05	£2.26	10.2%
Building Regulations – Supply of Approvals/Completion Certificates - Fee per Approval/Certificate	£10.30	£11.30	9.7%
Supply copy of Section 38 & 104 Agreements	£51.50	£56.70	10.1%
Supply copy of Section 106 Agreements	£51.50	£56.70	10.1%
Supply copy of Tree Preservation Order	15.45	£17.00	10.0%
Supply copy of Combined Drainage Agreement	£15.45	£17.00	10.0%
MISCELLANEOUS SERVICES & DOCUMENTS NOT CONTAINED IN THE CURRENT PUBLICATION SCHEME			
A4 B&W Plain paper copying	£0.20	£0.21	5.0%
A3 B&W Plain paper copying	£0.40	£0.42	5.0%
A4 Colour Plain paper copying	£1.25	£1.31	4.8%
A3 Colour Plain paper copying	£1.75	£1.84	5.1%
A2 Plain paper copying	£1.45	£1.52	4.8%
A1 Plain paper copying to Paper	£1.85	£1.94	4.9%
A0 Plain paper copying to Paper	£2.95	£3.10	5.1%

Lamination - A4	£2.80	£2.94	5.0%
Lamination - A3	£4.55	£4.78	5.1%
Lamination - A2	£5.25	£5.51	5.0%
Lamination - A1	£8.30	£8.72	5.1%
Binding - 8mm-12mm	£0.70	£0.74	5.7%
Binding - 14mm-19mm	£1.45	£1.52	4.8%
Binding - 22mm-28mm	£2.10	£2.21	5.2%
Binding - A4 Acetate Sheets	£0.30	£0.32	6.7%
Binding - A4 Clear Pockets	£0.55	£0.58	5.5%
Microfilm Enlargements - A4	£2.80	£2.94	5.0%
Microfilm Enlargements - A3	£4.15	£4.36	5.1%
Microfilm Enlargements - A2	£5.45	£5.72	5.0%
Microfilm Enlargements - A1	£8.15	£8.56	5.0%
Microfilm Enlargements - A0	£10.82	£11.36	5.0%
Plotter Prints - A4	£1.05	£1.10	4.8%
Plotter Prints - A3	£2.10	£2.21	5.2%
Plotter Prints - A2	£4.20	£4.41	5.0%
Plotter Prints - A1	£6.35	£6.67	5.0%
Plotter Prints - A0	£10.60	£11.13	5.0%
Reduction to A4 from A2	£0.70	£0.74	5.7%
Reduction to A4 from A1	£1.45	£1.52	4.8%
Reduction to A4 from A0	£2.80	£2.94	5.0%
Ordnance Survey Block Plans (Location Plan) - fee per sheet of 10 copies	£22.65	£23.80	5.1%
Ordnance Survey Block Plans (Location Plan) - fee per set of 3 copies (only for solicitors undertaking search enquiries)	£15.45	£16.20	4.9%
Sandwell Street Map	£10.00	£10.50	5.0%
Written responses to Planning Permitted Development Enquiries or Requests for information from householders	£29.60	£31.10	5.1%
Written responses to Planning Permitted Development Enquiries or Requests for information from Solicitors, Developers or Professional Agents	£59.25	£62.20	5.0%
Written responses to Building Control Enquiries or Requests for information from householders	£29.60	£31.10	5.1%
Written responses to Building Control Enquiries or Requests for information from Solicitors, Developers or Professional Agents	£59.25	£62.20	5.0%

Written responses to Planning & Building Control 'Permitted Development 'Enquiries or Requests for information from householders	£41.45	£43.50	4.9%
Written responses to Planning & Building Control 'Permitted Development 'Permitted Development Enquiries or Requests for information from Solicitors, Developers or Professional Agents	£82.90	£87.05	5.0%
Charge rate for work in relation to EIR Requests (per hour)	£45.68	£48.00	5.1%
Letter of Compliance (Building Control)	£175.00	£183.80	5.0%
Discharge of conditions letter	£116.00	£121.80	5.0%

COMMUNITY FACILITIES

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Large Hall			
Monday to Friday 09.00 – 17.00	£13.20	£13.90	5.3%
Monday to Friday 17.00 – 23.00	£22.60	£23.70	4.9%
Weekend and Bank Holiday	£40.20	£42.20	5.0%
Medium Hall			
Monday to Friday 09.00 – 17.00	£11.30	£11.90	5.3%
Monday to Friday 17.00 – 23.00	£19.40	£20.40	5.2%
Weekend and Bank Holiday	£28.60	£30.00	4.9%
Large Room			
Monday to Friday 09.00 – 17.00	£7.40	£7.80	5.4%
Monday to Friday 17.00 – 23.00	£9.90	£10.40	5.1%
Weekend and Bank Holiday	£12.90	£13.55	5.0%
Small Room			
Monday to Friday 09.00 – 17.00	£5.80	£6.10	5.2%
Monday to Friday 17.00 – 23.00	£7.70	£8.10	5.2%
Weekend and Bank Holiday	£10.90	£11.45	5.0%
Mobility Service			
Membership fee	£19.10	£20.10	5.2%
Half day visitor charge (3 hour session)	£4.70	£4.90	4.3%
Lightwoods House			
PEAK TIME MAY, JUNE, JULY AUGUST, SEPT, DEC			
Ceremony on Bandstand/in Long Room Monday-Thursday	£300.00	£315.00	5.0%
Ceremony on Bandstand/in Long Room Friday and Sunday	£450.00	£472.50	5.0%
Ceremony on Bandstand/in Long Room Saturdays and Bank Holidays	£550.00	£577.50	5.0%
Ceremony, reception and evening Monday - Thursday	£1,500.00	£1,575.00	5.0%
Ceremony, reception and evening Friday and Sunday	£2,250.00	£2,362.50	5.0%
Ceremony, reception and evening Saturday and Bank Holidays	£2,950.00	£3,097.50	5.0%
Reception and evening Monday - Thursday	£1,250.00	£1,312.50	5.0%

Reception and evening Friday and Sunday	£1,850.00	£1,942.50	5.0%
Reception and evening Saturday and Bank Holidays	£2,250.00	£2,362.50	5.0%
Ceremony and reception, no evening Monday - Thursday	£995.00	£1,044.75	5.0%
Ceremony and reception, no evening Friday and Sunday	£1,650.00	£1,732.50	5.0%
Ceremony and reception, no evening Saturday and Bank Holidays	£1,950.00	£2,047.50	5.0%
OFF PEAK TIMES OCT, NOV, JAN, FEB, MAR, APR			
Ceremony on Bandstand/in Long Room Monday-Thursday	£250.00	£262.50	5.0%
Ceremony on Bandstand/in Long Room Friday and Sunday	£350.00	£367.50	5.0%
Ceremony on Bandstand/in Long Room Saturdays and Bank Holidays	£450.00	£472.50	5.0%
Ceremony, reception and evening Monday - Thursday	£1,250.00	£1,312.50	5.0%
Ceremony, reception and evening Friday and Sunday	£1,850.00	£1,942.50	5.0%
Ceremony, reception and evening Saturday and Bank Holidays	£2,250.00	£2,362.50	5.0%
Reception and evening Monday - Thursday	£995.00	£1,044.75	5.0%
Reception and evening Friday and Sunday	£1,500.00	£1,575.00	5.0%
Reception and evening Saturday and Bank Holidays	£1,950.00	£2,047.50	5.0%
Ceremony and reception, no evening Monday - Thursday	£750.00	£787.50	5.0%
Ceremony and reception, no evening Friday and Sunday	£1,250.00	£1,312.50	5.0%
Ceremony and reception, no evening Saturday and Bank Holidays	£1,500.00	£1,575.00	5.0%
Chance Room	£21.50	£22.58	5.0%
Weatherhead Room	£17.00	£17.85	5.0%
Long Room - Bay End	£32.00	£33.60	5.0%
Long Room - Aviary End	£27.00	£28.35	5.0%
Long Room combined	£59.00	£61.95	5.0%
Chance Room (Charges where more staff required)	£40.00	£42.00	5.0%
Weatherhead Room	£30.00	£31.50	5.0%
Long Room - Bay End	£55.00	£57.75	5.0%
Long Room - Aviary End	£45.00	£47.25	5.0%
Long Room combined	£100.00	£105.00	5.0%

ENVIRONMENT & FLEET

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	Increase %
Trade Waste Charges - (Standard Pricing Structure provided by Serco - Indicative costs only)			
50 Blue Trade Sacks (including disposal and Waste Transfer Note)	£183.43	£192.60	5.0%
1100 Litre Euro Container	£19.12	£20.10	5.1%
660 Litre Mini Euro Container	£13.09	£13.70	4.7%
360 Litre Mini Euro Container	£9.22	£9.70	5.2%
240 Litre Wheeled bin	£7.91	£8.30	4.9%
50 Sacks - Co-mingled mixed dry recycling (Including disposal and Waste Transfer Note)	£85.99	£90.30	5.0%
240 Litre Co-mingled mixed dry recycling	£6.49	£6.80	4.8%
360 Litre Co-mingled mixed dry recycling	£7.44	£7.80	4.8%
660 Litre Co-mingled mixed dry recycling	£9.92	£10.40	4.8%
1100 Litre Co-mingled mixed dry recycling	£13.95	£14.60	4.7%
FEL Skip GW 4M	£53.75	£56.40	4.9%
FEL Skip GW 6M	£64.49	£67.70	5.0%
FEL Skip GW 8M	£80.62	£84.70	5.1%
Admin Charge/Annual DoC - National Charge	£83.84	£88.00	5.0%
Landfill tax per tonne	£103.35	£108.50	5.0%
Domestic Charges Bulky Collections:			
Fridge/Freezer	£14.34	£17.93	25.0%
Bulky - 1 item	£14.34	£17.93	25.0%
Bulky - 2 to 4 items	£21.52	£26.90	25.0%
Bulky - 5 to 8 items	£43.03	£53.80	25.0%
Garden Waste			
Garden Waste collection - fortnightly annual subscription (27th March to 22 December 2023)	£0.00	£35.00	0.0%
Replacement containers - Lost and stolen:			
180 litre wheeled bin (any type)	£14.53	£30.00	106.5%
240 litre wheeled bin (any type)	£14.53	£30.00	106.5%
360 litre wheeled bin (any type)	£14.53	£30.00	106.5%
Concessionary rate	£5.82	£6.10	4.8%

FACILITIES MANAGEMENT

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Sandwell Council House			
Council Chamber per hour or part thereof, Minimum 2 hours booking	£30.61	£32.14	5.0%
Council Chamber per hour or part thereof, Annexes, Committee Rooms & Dining Room per hour or part thereof,	£56.28	£59.09	5.0%
Annexes, Committee Rooms & Dining Room per hour or part thereof,	£20.74	£21.78	5.0%
Annexes, Committee Rooms & Dining Room per hour or part thereof,	£30.61	£32.14	5.0%
Hire of West Bromwich Town Hall, Wednesbury Town Hall and Smethwick Council House			
Main Hall			
Internal Users & Community Groups only if no entrance fee being charged	No Charge	No Charge	
Internal Users and Community Groups if entrance fee being charged per hour or part thereof	£9.02	£9.47	5.0%
Internal Users and Community Groups if entrance fee being charged per hour or part thereof	£57.39	£60.26	5.0%
External Users per hour or part thereof	£29.49	£30.97	5.0%
External Users per hour or part thereof	£57.39	£60.26	5.0%
Hire of Room accommodating up to 30 persons (WTH Council chamber / WBTH Rooms A,B,C, & Members / Smethwick CH Freemans room)			
Internal Users and Community Groups if no entrance fee being charged per hour or part thereof	No Charge	No Charge	
Internal Users and Community Groups if entrance fee being charged per hour or part thereof	£5.83	£6.13	5.0%
Internal Users and Community Groups if entrance fee being charged per hour or part thereof	£26.20	£27.51	5.0%
External Users per hour or part thereof	£20.74	£21.78	5.0%
External Users per hour or part thereof	£32.78	£34.42	5.0%
Hire of Room accommodating above 30 people (WBTH room D & Council Chamber)			

Internal Users and Community Groups if no entrance fee being charged per hour or part thereof	No Charge	No Charge	
Internal Users and Community Groups if entrance fee being charged per hour or part thereof	£5.83	£6.13	5.0%
Internal Users and Community Groups if entrance fee being charged per hour or part thereof	£26.20	£27.51	5.0%
External Users per hour or part thereof	£20.74	£21.78	5.0%
External Users per hour or part thereof	£32.78	£34.42	5.0%
Weekend Full Site Booking Rate West Bromwich Town Hall			
All Users - All Rooms at Site Option A	£1,212.93	£1,273.57	5.0%
All Users - All rooms except Council Chamber Option B	£1,027.16	£1,078.52	5.0%
All Users - All Rooms at Site Option A	£1,212.93	£1,273.57	5.0%
All Users - All rooms except Council Chamber Option B	£1,027.16	£1,078.52	5.0%
Other Hire Charges			
Hire of Kitchen (per function)	£55.75	£58.54	5.0%
Hire of Kitchen (per function) - Concession for community	£27.85	£29.24	5.0%
Hire of Organ (per function)	£73.20	£76.86	5.0%
Hire of Concert Piano (per function)	£56.81	£59.65	5.0%
Hire of Upright Piano (per function)	£33.90	£35.59	5.0%
Performing Rights Fee	nil	nil	
Cancellation Fee external bookings Only			
Less than 6 days-notice	Full Cost	Full Cost	
7-12 days-notice - cancellation charge	50% charge	50% charge	
13-23 days-notice	25% charge	25% charge	
Over 23 days-notice	nil	nil	
Concessions			
Pensioners Fish & Chip Afternoon @ Wednesbury per annum	£38.19	£40.10	5.0%
Pensioners Tea Dance @ Wednesbury per annum	£38.19	£40.10	5.0%
Mayors Charity Events	2 events Free of Charge	2 events Free of Charge	

GREEN SERVICES

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Allotments			
Allotment Plot Sandwell Residents	£43.35	£45.50	5.0%
Allotment Plot non-Sandwell Residents	£86.65	£91.00	5.0%
Association sites (Charge and rebate per plot)	£32.50	£34.20	5.2%
Outdoor Pitches-Regular Users (Ex VAT) SANDWELL LEAGUES			
Class A - Pitches with changing facilities	£75.80	£79.60	5.0%
Class A - Junior - Concessionary Charge	£48.75	£51.20	5.0%
Class C - Pitch no changing facility	£48.75	£51.20	5.0%
Mini Soccer/7 a Side - Children's football no changing	£37.90	£39.80	5.0%
Sandwell Minor League (per season) - Use of pavilion year round	£2,977.00	£3,126.00	5.0%
Self Managed (per pitch per season)	£238.20	£250.10	5.0%
Outdoor Pitches-Regular Users (Ex VAT) NON SANDWELL LEAGUES			
Class A - Pitch with changing facilities	£75.80	£79.60	5.0%
Class A - Junior - Concessionary Charge	£54.15	£56.90	5.1%
Class C - Pitch no changing facility	£54.15	£56.90	5.1%
Mini Soccer/7 a Side - Children's football no changing	£43.35	£45.50	5.0%
Self-Managed (per pitch per season)	£249.00	£261.50	5.0%
Outdoor Pitches-Casual Users (Inc VAT) SANDWELL LEAGUES			
Class A - Pitch with changing facilities	£108.30	£113.70	5.0%
Class A - Junior - Concessionary Charge	£48.75	£51.20	5.0%
Class B	£75.80	£79.60	5.0%
Class C - Pitch no changing facility	£48.75	£51.20	5.0%
Closed season/Pre- Season Friendlies (All Users)	£48.75	£51.20	5.0%
Outdoor Pitches-Casual Users (Inc VAT) NON SANDWELL LEAGUES			
Class A - Pitch with changing facilities	£113.70	£119.40	5.0%
Class A - Junior - Concessionary Charge	£54.15	£56.90	5.1%
Class B	£81.20	£85.30	5.0%
Class C - Pitch no changing facility	£54.15	£56.90	5.1%
Football Training			
Playing Field only (2 hour session)	£21.70	£22.80	5.1%

Playing Field & Changing Rooms (2 hour session)	£92.05	£96.70	5.1%
Pitch overmarking (per pitch)	£21.70	£22.80	5.1%
Room Hire Changing Rooms and Pavilions			
Barnford/Red House/QE2 Churchfields/Victoria Smethwick (Minimum 2 hours)	£65.00	£68.30	5.1%
Barnford/Red House/QE2 Churchfields/Victoria Smethwick (per additional hour)	£32.50	£34.10	4.9%
Coaching/Training Sessions			
Less than 10 students/trainers	£21.05	£22.10	5.0%
Up to 20 students/trainers (Monday to Friday)	£37.90	£39.80	5.0%
21 to 50 students/trainers (Monday to Friday)	£54.15	£56.90	5.1%
51+ students/trainers (Monday to Friday)	£70.40	£73.90	5.0%
Up to 20 students/trainers (Saturday & Sunday)	£48.75	£51.20	5.0%
21 to 50 students/trainers (Saturday & Sunday)	£65.00	£68.30	5.1%
51+ students/trainers (Saturday & Sunday)	£81.20	£85.30	5.0%
Cricket - Regular Users (Ex VAT) SANDWELL LEAGUES			
Wicket and dressing rooms	£108.30	£113.70	5.0%
Wicket only - no changing	£81.20	£85.30	5.0%
Synthetic Wicket	£23.85	£25.00	4.8%
Cricket - Casual Users (Inc VAT) SANDWELL LEAGUES			
Wicket and dressing rooms	£119.10	£125.10	5.0%
Wicket only - no changing	£92.05	£96.70	5.1%
Synthetic Wicket	£29.25	£30.70	5.0%
Cricket - Regular Users (Ex VAT) NON SANDWELL LEAGUES			
Wicket and dressing rooms	£119.10	£125.10	5.0%
Wicket only - no changing	£92.05	£96.70	5.1%
Synthetic Wicket	£30.35	£31.90	5.1%
Cricket - Casual Users (Inc VAT) NON SANDWELL LEAGUES			
Wicket and dressing rooms	£151.60	£159.20	5.0%
Wicket only - no changing	£108.30	£113.70	5.0%
Synthetic Wicket	£37.90	£39.80	5.0%
Outdoor Activities - Minor Games			
Bowls (per person per hour)	£4.35	£4.60	5.7%
Bowls (per person per hour) - Concessionary Charge	£2.20	£2.30	4.5%
Bowls Season Ticket/Club use. Part/self-maintained green	£270.65	£284.20	5.0%
Bowls Season Ticket/Club use. Council maintained	£844.40	£886.60	5.0%

Fairs & Circuses (per day)			
Up to 4 Adult Rides &/or up to 8 Junior Rides - Mon to Thur	£189.45	£198.90	5.0%
Up to 4 Adult Rides &/or up to 8 Junior Rides - Fri to Sun (Inc Bank Hols)	£378.90	£397.80	5.0%
Up to 7 Adult Rides &/or up to 12 Junior Rides - Mon to Thur	£270.65	£284.20	5.0%
Up to 7 Adult Rides &/or up to 12 Junior Rides - Fri to Sun (Inc Bank Hols)	£541.30	£568.40	5.0%
8+ Adult Rides and/or 13+ Junior Rides - Mon to Thur	£378.90	£397.80	5.0%
8+ Adult Rides &/or 13+ Junior Rides - Fri to Sun (inc Bank Hols)	£757.80	£795.70	5.0%
Build and Break Days (Per Day - non operational days)	New Charge	£0.50	0.0%
Water Supply	New Charge	Cost plus 10% admin charge	0.0%
Electricity Supply	New Charge	Cost plus 10% admin charge	0.0%
Council Event Charges			
Albion Match Day Parking - Per Match (pre-booked)	new charge	£5.00	
Albion Match Day Parking - Per Match (not pre-booked)	new charge	£8.00	
Event Parking - Per Day / Evening (pre-booked)	new charge	£5.00	
Event Parking - Per Day / Evening (not pre-booked)	new charge	£8.00	
Event Parking - Per Day / Evening (Premium Event) - pre-booked	new charge	£8.00	
Event Parking - Per Day / Evening (Premium Event) - not pre booked	new charge	£10.00	
Special Events in Parks (per day)			
Hire of Bandstand (Full Day)	£108.30	£113.70	5.0%
Hire of Bandstand (Half Day)	£54.15	£56.90	5.1%
Filming - TV / Production companies per day	£216.55	£227.40	5.0%
Event application license fee (commercial event organisers to apply for own license)	£65.00	£68.30	5.1%
Event manager on the day support (per hour)	£54.15	£56.90	5.1%
Site fee per day - Community / Charity small (1 - 250 attendees)	£54.15	£56.90	5.1%
Site fee per day - Community / Charity Med (1) (250 - 500 attendees)	£108.30	£113.70	5.0%
Site fee per day - Community / Charity Med (2) (500 - 1000 attendees)	£216.55	£227.40	5.0%
Site fee per day - Community / Charity large (1000 - 2000 attendees)	£433.05	£454.70	5.0%
Site fee per day - Community / Charity Very large (2000 - 5000 attendees)	£649.55	£682.00	5.0%
Site fee per day - Community / Charity Major (5000 + attendees)	£1,082.55	£1,136.70	5.0%
Site fee per day - Commercial Event - Very Small (1 - 250 attendees)	£324.80	£341.00	5.0%
Site fee per day - Commercial Event - Small (250 - 500 attendees)	£541.30	£568.40	5.0%
Site fee per day - Commercial Event - Medium (1) (500 - 1000 attendees)	£1,082.55	£1,136.70	5.0%

Site fee per day - Commercial Event - Large (1000 - 5000 attendees)	£5,412.65	£5,683.30	5.0%
Site fee per day - Commercial Event - V. Large (5000 - 10000 attendees)	Negotiable	Negotiable	
Site fee per day - Commercial Event - Major (10000 - 20000 attendees)	Negotiable	Negotiable	
Premium Site (Green Flag Park)	New Charge	20% additional charge	
* Event Bond is payable 7 days prior to event and applicable to all event application terms and conditions			
Small Event (Under 1,000 per day)			
Concessions / Stalls - Food and Drink	new charge	£60.00	0.0%
Concessions / Stalls - Products	new charge	£40.00	0.0%
Concessions / Stalls - Community Group / Charity	new charge	£20.00	0.0%
Medium Event (1,000 - 4,999 per day)			
Concessions / Stalls - Food and Drink	new charge	£80.00	0.0%
Concessions / Stalls - Products	new charge	£50.00	0.0%
Concessions / Stalls - Community Group / Charity	new charge	£20.00	0.0%
Premium Event (5,000 - 10,000 per day)			
Concessions / Stalls - Food and Drink	new charge	£150.00	0.0%
Concessions / Stalls - Products	new charge	£80.00	0.0%
Concessions / Stalls - Community Group / Charity	new charge	£20.00	0.0%
Event Infrastructure Hire			
Hire of trestle tables (per table)	£5.45	£5.70	4.6%
Hire metal / wooden stakes (per stake)	£1.60	£1.70	6.2%
Hire of 6x3m marquee	£65.00	£68.30	5.1%
Hire of 3x3m marquee	£32.50	£34.10	4.9%
Hire of chairs	£2.20	£2.30	4.5%
Hire of megaphone	£10.85	£11.40	5.1%
Hire of high vis vests	£2.20	£2.30	4.5%
Hire of hot water urn	£6.50	£6.80	4.6%
Hire of rope (per metre)	£1.10	£1.20	9.1%
Hire of crowd control barriers	£4.35	£4.60	5.7%
Hire of wheelie bins (without litter removal)	£10.85	£11.40	5.1%
Hire of PA System and microphone	£105.10	£110.40	5.0%
Hire of vehicle & 2 staff (4 hours)	£324.80	£341.00	5.0%
Hire of vehicle & 2 staff (8 hours)	£649.55	£682.00	5.0%
Fishing			

Day/Part Day max 2 rods - all Sandwell waters	£6.50	£6.80	4.6%
Day/Part Day max 2 rods - all Sandwell waters - Concessionary Charge	£3.80	£4.00	5.3%
Season Ticket - All Sandwell waters	£54.15	£56.90	5.1%
Season Ticket - All Sandwell waters - Concessionary Charge	£27.10	£28.50	5.2%
Outdoor Activities - Water Based at Swan Pool			
Long Distance Swimming (per event)	£37.90	£39.80	5.0%
Sailing and Windsurfing (per boat per annum)			
Club Use	£78.85	£82.80	5.0%
Club Use - Concessionary Charge	£45.20	£47.50	5.1%
Sandwell Valley			
Parking Charges (Annual Pass)	£43.35	£45.50	5.0%
Caravan site (per night per van - minimum charge)	£7.60	£8.00	5.3%
Horse Grazing only - per horse per week	£21.05	£22.10	5.0%
Hay Bales - per bale including delivery	£32.50	£34.10	4.9%
Visitor Centres/Countryside Management Room Hire			
Sandwell Valley Visitor Centre - New Barn - Day	new charge	£25.00	0.0%
Sandwell Valley Visitor Centre - New Barn - Evenings	new charge	£35.00	0.0%
Sandwell Valley Visitor Centre - Garden View Room - Day	new charge	£25.00	0.0%
Sandwell Valley Visitor Centre - Garden View Room - Evenings	new charge	£35.00	0.0%
Dartmouth Park Meeting Room - Day	£10.51	£11.00	4.7%
Dartmouth Park Meeting Room - Evenings	£11.96	£12.60	5.4%
Sandwell Valley Visitor Centre - Gardens Hire - Day	new charge	£90.00	0.0%
Sandwell Valley Visitor Centre - Gardens Hire - evenings	new charge	£120.00	0.0%
Sandwell Valley Visitor Centre - Courtyard Hire - Day	new charge	£90.00	0.0%
Sandwell Valley Visitor Centre - Courtyard Hire - Evenings	new charge	£120.00	0.0%
Sandwell Valley Visitor Centre - Stables Galley - Day	new charge	£35.00	0.0%
Sandwell Valley Visitor Centre - Stables Galley - Evenings	new charge	£45.00	0.0%
Sandwell Valley Visitor Centre - Full Venue Hire - Day	new charge	£350.00	0.0%
Sandwell Valley Visitor Centre - Full Venue Hire - Evenings	new charge	£400.00	0.0%
Forge Mill Farm Classroom - Day	new charge	£25.00	0.0%
Forge Mill Farm Classroom - Evening	new charge	£35.00	0.0%
Forge Mill Farm - Full Venue Hire - Day	new charge	£350.00	0.0%
Forge Mill Farm - Full Venue Hire - Evening	new charge	£400.00	0.0%
Non-Peak Days (Term Time Days)			

Pop Up Shop Hire (Small - per day)	new charge	£30.00	0.0%	
Pop Up Shop Hire (Large - per day)	new charge	£50.00	0.0%	
Weekends / Peak Days (Non Term Time Days)				
Pop Up Shop Hire (Small - per day)	new charge	£35.00	0.0%	
Pop Up Shop Hire (Large - per Day)	new charge	£55.00	0.0%	
Premium Event Days / Evenings				
Pop Up Shop Hire (Small - per day)	new charge	£50.00	0.0%	
Pop Up Shop Hire (Large - per Day)	new charge	£70.00	0.0%	
Cancelled Room Bookings - 14 days notice	new charge	£0.50	0.0%	
Cancelled Room Bookings - 7 Days Notice	new charge	£0.75	0.0%	
Cancelled Room Bookings - under 7 days notice	new charge	£1.00	0.0%	
Sandwell Park Farm & Forge Mill Farm Admission Charges (Off Peak Charges)				
Per Adult per Day		£2.80	£2.95	5.4%
Per Child Per day		£2.30	£2.40	4.3%
Per Day - Concessionary Charge (junior / OAP)		£2.30	£2.40	4.3%
Family ticket (2 adults & up to 3 children)		£10.85	£11.40	5.1%
Family ticket (1 adult & up to 3 children)		£8.65	£9.10	5.2%
12 month pass (individual)		£54.15	£56.90	5.1%
12 month pass (individual) - Concessionary Charge		£37.90	£39.80	5.0%
12 month pass (joint - 2 adults)		£86.65	£91.00	5.0%
12 month pass (joint - 2 adults) - Concessionary Charge		£65.00	£68.30	5.1%
12 month pass (family 2 adults & up to 3 children)		£102.85	£108.00	5.0%
Sandwell Park Farm & Forge Mill Farm Admission Charges (Off Peak Charges)				
Per Adult per Day	new charge	£2.00	0.0%	
Per Child Per day	new charge	£1.00	0.0%	
Per Day - Concessionary Charge (junior / OAP)	New Charge	£5.00	0.0%	
Family ticket (2 adults & up to 3 children)	new charge	£4.00	0.0%	
Family ticket (1 adult & up to 3 children)	new charge	£12.50	0.0%	
12 month pass (individual)	New Charge	£20.00	0.0%	
12 month pass (individual) - Concessionary Charge	New Charge	£28.00	0.0%	
12 month pass (joint - 2 adults)	New Charge	£40.00	0.0%	
12 month pass (joint - 2 adults) - Concessionary Charge	New Charge	£32.00	0.0%	
12 month pass (family 2 adults & up to 3 children)	New Charge	£93.00	0.0%	

Summer Pass	New Charge	£19.99	0.0%
Sandwell Valley Visitor Centre (Victorian Gardens and Rabbit Village - Free ticket with min purchase of £5 in café)			
Per Adult per Day	new charge	£2.00	0.0%
Per Day - Concessionary Charge (junior / OAP)	new charge	£1.00	0.0%
Family ticket (2 adults & up to 3 children)	new charge	£5.00	0.0%
Family ticket (1 adult & up to 3 children)	new charge	£4.00	0.0%
Birthday Parties			
Birthday Parties Minimum Charge (10 children, 2 adults)	new charge	£250.00	0.0%
Birthday Parties Per Child	new charge	£25.00	0.0%
Birthday Parties Per Adult	new charge	£10.00	0.0%
Education Visits			
School Visit (Minimum Charge - 20 students, 2 teachers)	new charge	£190.00	0.0%
School Visit (Additional Child)	new charge	£9.50	0.0%
School Visit (Additional Adult)	new charge	£7.50	0.0%
School Visit (Lunch Package)	new charge	£4.50	0.0%
West Smethwick Park			
Studio Hire Community Charge (Per Hour)	new charge	£17.00	0.0%
Studio Hire Commercial Charge (Per hour)	new charge	£22.00	0.0%
Private Hire - upstairs only (per hour)	new charge	£59.00	0.0%
Private Hire - upstairs only (per hour - after 8pm)	new charge	£73.75	0.0%
Full Venue hire Community Charge	new charge	£118.00	0.0%
Full Venue Hire Commercial Charge	new charge	£147.50	0.0%
Sons of Rest Community Hire	new charge	£11.30	0.0%
Sons of Rest Commercial Hire	new charge	£14.15	0.0%
Catering Surcharge (for full venue hire, where our catering is not used) - Minimum Charge	new charge	£100.00	0.0%
Catering Surcharge (for full venue hire, where our catering is not used) - Additional per person	new charge	£5.00	0.0%
Lightwoods House and Park			
Chance Room (Per Hour) - Weekday	£21.50	£22.60	5.1%
Chance Room (Per Hour) - Weekend and after 8pm	£40.00	£42.00	5.0%

Weatherhead Room (per hour) - Weekday	£17.00	£17.90	5.3%
Weatherhead Room (per hour) - Weekend and after 8pm	£30.00	£31.50	5.0%
Long Room Combined (per hour) - weekday	£59.00	£62.00	5.1%
Long Room Combined (per hour) - Weekend and after 8pm	£100.00	£105.00	5.0%
Shakespeare Gardens (inc. Marquee) - per hour - weekday	new charge	£90.00	0.0%
Shakespeare Gardens (inc. Marquee) - per hour - Weekend and after 8pm	new charge	£120.00	0.0%
Lightwoods House Full Venue Hire -per hour - Weekday	new charge	£300.00	0.0%
Lightwoods House Full Venue Hire -per hour - Weekend and after 8pm	new charge	£400.00	0.0%
Other Charges			
Memoral Bench (purchase of standard bench and install)	New Charge	£1,950.00	
Bat Walks	Commercial viable costings are to be determined		
Toddler play session	Commercial viable costings are to be determined		

HIGHWAYS

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Highways Act 1980			
Section 171 Consent for making of excavations in the Street Administration & Inspection Fee (excluding footway crossings)	£800.00	£840.00	5.0%
Section 139 Control of builders skips. Consideration of an application to deposit a builders skip on the public highway for up to 10 days.	£40.00	£42.00	5.0%
Section 139 Control of builders skips. Consideration of an application to renew a permit to deposit a builders skip on the public highway charge for each and every subsequent period of up to 10 days.	£25.00	£26.30	5.2%
Retrospective Skip Permit Fee	£200.00	£200.00	0.0%
Section 169 & 172 Control of hoarding and scaffolding. Consideration of an application to deposit scaffolding and hoarding on the public highway for up to 90 days	£240.00	£252.00	5.0%
Section 115E Control of street cafes tables and chairs. Consideration of an application to deposit tables and chairs on the public highway (charge for an annual licence)	£310.00	£310.00	0.0%
Section 177 Consideration of a temporary application to deposit a crane on the public highway (charge for each licence issued)	£125.00	£131.30	5.0%
Section 177 Consideration of a permanent application for highway projections (charge for each licence issued)	£310.00	£310.00	0.0%
Footway Crossing			
Footway Crossing inspection and Supervisory Fee. *Fee approved by Cabinet Member at his meeting on 17th October 2008.	£215.00	£225.80	5.0%
Street Naming and Numbering			
Street Naming - Section 17 of the Public Health Act 1925	£245.00	£245.00	0.0%
Property Numbering - Section 64 of the Town Improvement Clauses Act 1847	£150 Plus £25 per plot	£157.50 Plus £26.30 per plot	5.0%
Highway Plans (showing the extent of the public highway)	£65.00	£68.30	5.1%
General Highway Enquiry	£65.00	n/a	
Traffic Signals			
Consideration of application for switch on/off of traffic signals on Week days	£250.00	£250.00	0.0%
Consideration of application for switch on/off of traffic signals at Weekends	£750.00	£750.00	0.0%
Road Traffic Regulation Act 1984			

Section 14(1) or 16(A) temporary traffic order restricting or prohibiting temporary use of all or part of a road.	£2,200.00	£2,310.00	5.0%
Section 14(2) or 16(A) by Notice restrict Or temporarily prohibit use of all or part of a road if necessary by expedient.	£1,100.00	£1,155.00	5.0%
Section 38 Agreement			
% of estimated construction costs of highways and sewers in conjunction with road adoptions. Minimum charge of £2000	4% in advance for technical appraisal 6% for supervision on signing the agreement	4% in advance for technical appraisal 6% for supervision on signing the agreement	0.0%
Section 278 Agreement			
% of estimated construction costs of highways and sewers in conjunction with road adoptions , Minimum charge of £2000	4% in advance for technical appraisal 6% for supervision on signing the agreement	4% in advance for technical appraisal 6% for supervision on signing the agreement	0.0%
Technical Appraisal for Private Road - % of estimated construction costs of highways and sewers in conjunction with road adoptions. Minimum charge of £1000	4%	4%	0.0%
Land Drainage Consent under S23 of Land Drainage Act 1991	£50.00	£50.00	0.0%
Highways			
Section 50 Street Works Licence (Standard), (Licence to person without a statutory right to place, retain and remove apparatus in the street)	£0.00	n/a	0.0%
S50 Administration & Inspection Fee (of which £150 is nationally agreed inspection fee)	£800.00	£840.00	5.0%
S72 Defective Reinstatement Inspection charges (nationally agreed 3 x £47.50)	£142.50	£142.50	0.0%
S72 Third Party Inspection Fee (nationally agreed)	£204.00	£204.00	0.0%
Off Street Car Parking Charges - Long Stay Season Tickets			
Annual All Areas All days	£240.00	Subject to statutory	
Annual All areas for 3 specified days of the week	£144.00	public consultation,	

Monthly all areas All Days	£24.00	Currently in Progress	
Monthly All Area 3 specified days of the week	£14.40		
Car Parking General			
Waivers up to 7 days	£12.85	£14.40	12.1%
Waivers after/longer than 7 days	£6.15	£6.90	12.2%
Suspensions	£58.70	£65.80	12.1%
Off Street Pay & Display plus on street Long Stay at Albert St, Stafford Street, and Victoria St., Wednesbury and Shaftsbury St West Brom			
Up to 1 hour	£0.40	Subject to statutory public consultation, Currently in Progress	
1 – 2 hours	£0.80		
2 – 3 hours	£1.20		
3 – 4 hours	£1.60		
Long Stay Only over 4 hours	£4.00		
All Areas - Short stay On Street Pay & Display			
Up to 15 minutes	£0.30		
Up to 30 minutes	£0.60		
Up to 1 hour	£1.20		
1 – 2 hours	£2.40		
Parking Permit, Voucher and regulation charges			
1 st Residents Permit	£36.00	£40.30	11.9%
2 nd Residents Permit	£40.00	£47.00	17.5%
Authorised replacement of all Permits	£15.00	£16.80	12.0%
20 – 2 Hour Visitors Vouchers	£8.00	£9.00	12.5%
10 – 6 Hour Visitors Vouchers	£9.00	£10.10	12.2%
Weekly Visitor Voucher	£9.00	£10.10	12.2%
Business Permit (Annual)(In resident Scheme areas)	£200.00	£224.00	12.0%
3rd Residents Permit	£100.00	£112.00	12.0%
advisory disabled markings	£90.00	£100.80	12.0%
"H" BAR MARKINGS	£70.00	£78.40	12.0%
parents annual parking permit charges for P& D car parks for limited period AM and PM	£40.00	£44.80	12.0%
TRO MAKING - Statutory process, adverts, public consultation, procure & install road signs, road lines etc.	£4,600.00	£5,150.00	12.0%
resident permit for commercial vehicles	£120.00	£134.40	12.0%
Bikeability session cancellation charges to schools per session	£260.00	£291.20	12.0%

Off Street Event Parking Where Applicable	£8.00	£9.00	12.5%
Bikeability session per child	£12.00	£13.40	11.7%

LEGAL SERVICES

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Legal and Governance- Legal			
External schools trading ended rate blended (per Hour)	£90.18	£94.68	5.0%
External charges for administrative work (per Hour)schools	£55.21	£57.97	5.0%
External legal charges for legal assistance (per Hour)school	£76.84	£80.68	5.0%
External legal charges for solicitor (per Hour)schools	£93.01	£97.66	5.0%
External legal charge for advocatesolicitor (per Hour) school	£99.50	£104.47	5.0%
External legal charges for manager (per Hour)school	£109.28	£114.74	5.0%
Legal charges for service manager (per Hour)	£123.09	£129.24	5.0%
HRA housing possessions fixed fee stage 1	£100.79	£105.82	5.0%
HRA Possessions stage 2 court	£143.22	£150.38	5.0%
HRA Possessions stage 3 re start	£53.05	£55.70	5.0%
HRA possessions stage 4 warrant	£95.48	£100.25	5.0%
HRA stage 5 ASWOP	£165.50	£173.77	5.0%
External legal fire (per hour) manager	£90.85	£95.39	5.0%
External legal fire (per hour) solicitor advocate	£82.19	£86.29	5.0%
External legal fire (per hour) solicitor	£79.00	£82.95	5.0%
external legal fire (per our) snr legal assistant	£60.56	£63.58	5.0%
eternal legal fire (per hour) admin	£47.64	£50.02	5.0%
S106 agreements	£148.32	£155.73	5.0%
Highway act agreements s38, 278 116	£148.32	£155.73	5.0%

LIBRARIES & ARCHIVES

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Reservation fee – in stock and purchased for stock			
Standard charge	£0.00	£0.50	0.0%
Concessionary charge	£0.00	£0.25	0.0%
Reservation fee – not in stock (ie. Inter library loan and includes journal articles)			
Standard charge	£5.00	£5.25	5.0%
Concessionary charge	£2.50	£2.65	6.0%
DVDs loan charge – all other (loan period 1 week)			
Standard charge	£2.00	service stopped	
Concessionary charge	£1.00	service stopped	
Photocopying			
B&W per A4 sheet	£0.25	£0.26	4.0%
B&W per A3 sheet	£0.50	£0.53	6.0%
Colour per A4 sheet	£1.50	£1.60	6.7%
Colour per A3 sheet	£2.00	£2.10	5.0%
Computer printouts			
B&W per A4 sheet	£0.25	£0.26	4.0%
B&W per A3 sheet	£0.50	£0.53	6.0%
Colour per A4 sheet	£1.50	£1.60	6.7%
Colour per A3 sheet	£2.00	£2.10	5.0%
Overdue, lost and damaged items			
Fines per item, per day (all items except CDs and DVDs)			
Concessionary charge	£0.00	£0.00	0.0%
Overdue reminders letter			
Email / Text message	£0.00	£0.00	0.0%
Postal	£1.50	£1.60	6.7%
Replacement Library card – (children no charge)			
Standard charge	£2.00	£2.10	5.0%
Concessionary charge	£2.00	£2.10	5.0%
Lost items – (under 5's no charge)			

Standard charge	Full replacement charge or average replacement cost	Full replacement charge or average replacement cost	
Concessionary charge	50% replacement charge	50% replacement charge	
Damaged items – (under 16's no charge)			
Standard charge	Full replacement charge or average replacement cost	Full replacement charge or average replacement cost	
Concessionary charge	50% replacement charge	50% replacement charge	
Author Events (outside opening hours)			
Standard charge	£8.50	£8.90	4.7%
Concessionary charge	£6.50	£6.80	4.6%
Commercial Room hire (during opening hours)			
Small room	£12.00	£12.60	5.0%
Large room	£20.00	£21.00	5.0%
Main library	£25.00	£26.30	5.2%
Refreshment sales			
Hot drinks from machines	£1.20	£1.25	4.2%
Alcohol at evening events	cost price + vat + 100%	cost price + vat + 100%	
Tuck shop items	cost price + vat + 100%	cost price + vat + 100%	
Archives Service			
Photocopying			
A4 B&W	£0.30	£0.32	6.7%
A3 B&W	£0.60	£0.63	5.0%

A4 Colour	£1.75	£1.84	5.1%
A3 Colour	£2.50	£2.63	5.2%
Microprint – self service			
A4	£1.00	£1.05	5.0%
Microprint – orders			
A4	£5.00	£5.25	5.0%
Photographs	£10.00	£10.50	5.0%
Camera Licence			
One day	£5.00	£5.25	5.0%
One week	£15.00	£15.75	5.0%
Post & packing			
UK	£5.00	£5.25	5.0%
Overseas	£5.00 + postage	£5.25 + postage	5.0%
Research service per 30 minutes	£25.00	£26.25	5.0%
Replacement archives card			
Standard charge	£2.00	£2.10	5.0%
Freedom of Information searches in closed records	£25.00	£26.25	5.0%
Certified / authenticated copies of records	£15.00	£15.75	5.0%
Talks to external groups minimum charge	£75.00	£78.75	5.0%
Image display in commercial premises	£100.00	£105.00	5.0%
Commercial publication* (print and digital) Maximum 10 images, 50% reduction for local history societies/community groups	£250.00	£262.50	5.0%
TV/Radio broadcast (minimum charge)	£100.00	£105.00	5.0%
TV/Radio broadcast (maximum charge)	£500.00	£525.00	5.0%

MARKETS & STREET TRADING

Service Provided	Current charge 2022/2023	Proposed Charge 2023/24	% Increase
Market Fees			
New Market - Fees Nominal Small Stall	£347.24	£364.61	5.0%
Fee if settled by 15 th day of month (4%)	£333.35	£350.02	5.0%
New Market Fees Nominal Large Stall	£694.49	£729.21	5.0%
Fee if settled by 15 th day of month (4%)	£666.71	£700.04	5.0%
New Market - miscellaneous fees			
Concessionary discount off standard fee - Fee for occupancy of new market hall stall on a temporary weekly basis by registered charity	Free of Charge	Free of Charge	
Maximum kit out time of 4 weeks for new traders occupying stalls within the new market hall subject to the manager's discretion	Free of Charge	Free of Charge	
Use of vacant stalls within new market hall for charitable or arts based purposes if deemed to be in the interest of the market by the markets manager	Free of Charge	Free of Charge	
Additional empty stalls allocated to existing stall holders on rolling one week agreement	Free of Charge	Free of Charge	
New Market - Car Parking Fee			
Yearly (payable quarterly in 4 instalments)	£86.11	£90.41	5.0%
WEST BROMWICH OPEN MARKET - Casual Traders and Regular (daily charge including parking fee of £1.78)			
Monday Regular 10FT	£17.10	£17.95	5.0%
Monday Regular 8FT	£14.06	£14.76	5.0%
Monday Casual 10FT	£17.61	£18.49	5.0%
Monday Casual 8FT	£14.47	£15.20	5.0%
Monday 8FT Storage	£6.18	£6.49	5.0%
Monday 10FT Storage	£7.67	£8.06	5.0%
Tuesday / Thursday Regular 10FT	£21.37	£22.44	5.0%
Tuesday / Thursday Regular 8FT	£17.46	£18.33	5.0%
Tuesday / Thursday Casual 10FT	£21.94	£23.04	5.0%
Tuesday / Thursday Casual 8FT	£17.92	£18.82	5.0%
Tuesday / Thursday 8FT Storage	£7.88	£8.27	5.0%

Tuesday / Thursday 10FT Storage	£9.84	£10.33	5.0%
Wednesday / Friday Regular 10FT	£22.56	£23.68	5.0%
Wednesday / Friday Regular 8FT	£18.44	£19.36	5.0%
Wednesday / Friday Casual 10FT	£23.07	£24.23	5.0%
Wednesday / Friday Casual 8FT	£18.80	£19.74	5.0%
Wednesday / Friday 8FT Storage	£8.34	£8.76	5.0%
Wednesday / Friday 10FT Storage	£10.40	£10.92	5.0%
Saturday Regular 10FT	£31.42	£32.99	5.0%
Saturday Regular 8FT	£25.39	£26.66	5.0%
Saturday Casual 10FT	£31.83	£33.42	5.0%
Saturday Casual 8FT	£25.80	£27.09	5.0%
Saturday 8FT Storage	£11.85	£12.44	5.0%
Saturday 10FT Storage	£14.78	£15.52	5.0%
SPECIALIST FLOWER TRAILER, WEST BROMWICH HIGH STREET MARKET			
Specialist flower trailer - Cost per annum	£8,656.94	£9,089.79	5.0%
WEDNESBURY MARKET STANDARD FEES			
Tuesday - Standard pitch	£12.82	£13.46	5.0%
Friday Standard pitch	£6.64	£6.98	5.0%
Saturday - Standard pitch			
Charity Stalls	50% discount	50% discount	
OLDBURY MARKET			
Standard pitch on Monday, Tuesday, Wednesday Thursday, Friday, Saturday	£6.64	£6.98	5.0%
GREAT BRIDGE MARKET			
Standard pitch on Wednesday, Saturday	£6.64	£6.98	5.0%
ENTERTAINMENTS AREA - WEST BROMWICH TOWN CENTRE			
Type ENT 3/NS3 - Monday, Tuesday	£77.66	£81.55	5.0%
Type ENT 3/NS3 - Saturday	£109.18	£114.64	5.0%
Type ENT 3/NS 3 - Wednesday, Thursday, Friday	£77.66	£81.55	5.0%
Type ENT 1,2,4,5,6 (Sides) - Monday, Tuesday	£72.20	£75.81	5.0%
Type ENT 1,2,4,5,6 (Sides) - Saturday	£99.50	£104.47	5.0%
Type ENT 1,2,4,5,6 (Sides) - Wednesday, Thursday, Friday	£83.07	£87.22	5.0%
CHARITABLE CAR BOOT SALE LICENCE FEE			
Standard pitch	£0.00		
	£21.22	£22.28	5.0%
SPECIAL EVENTS			

Car Boot Sale pitch	£5.46	£5.73	5.0%
Car Boot Sale pitch	£6.52	£6.85	5.0%
Car Boot Sale pitch	£8.70	£9.14	5.0%
Speciality market up to 1 week	£546.36	£573.68	5.0%
Speciality festive market each side of Entertainment Area West Brom High Street	£1,639.09	£1,721.05	5.0%
Public Toilets	£0.20	£0.21	5.0%
WEST BROMWICH TOWN CENTRE			
Type PITCH 3 (eg In front Spencers, adj stalls) - Alternative to annual cost - Fees per day	£17.51	£18.39	5.0%
Type PITCH 4 (eg adj. Cash Generator) Alternative to annual cost - Fees per day	£17.51	£18.39	5.0%
Type Pitch 5 (eg adj Star and Garter)	£17.51	£18.39	5.0%
REST OF BOROUGH			
Daily Street Trading cost	£17.51	£18.39	5.0%
Type B1 (Eg Bearwood)	£3,824.54	£4,015.77	5.0%
Type W1 (Eg adj.Clocktower, Union Street Wednesbury)	£3,824.54	£4,015.77	5.0%
Type O1 (Eg Mkt Place 1990, Oldbury)	£2,549.13	£2,676.58	5.0%
Type C1 (Eg Cemeteries)	£1,274.44	£1,338.16	5.0%
Type S1 (Eg Stone Cross)	£1,274.44	£1,338.16	5.0%
Type N1 (Eg Newton Road)	£5,458.30	£5,731.21	5.0%
Type O2 (Eg Town Square, Oldbury)	£2,136.81	£2,243.65	5.0%
Type W4 (Eg Union Street, West Bromwich)	£2,550.08	£2,677.59	5.0%

MUSEUM & ART

Service Provided	Proposed Charge 2022/23 £	Proposed Charge 2023/24 £	% Increase
Haden Hill House			
Large room (up to 40 people)			
9am - 4.30pm	£65.00 -£150.00	£68.25 -£157.50	5.0%
half day am or pm			
evenings per hour 6pm - 9pm (min 3 hours)	£50.00	£52.50	5.0%
weekends	£75.00- £165.00	£78.80- £173.25	5.0%
Small Room (up to 15 people)			
9am - 4.30pm	£45.00-£95.00	£47.30-£99.75	5.0%
half day am or pm			
evenings per hour 6pm - 9pm (min 3 hours)	£45.00	£47.30	5.1%
weekends	£60.00-£105.00	£63.00-£110.25	5.0%
Craft Room (up to 15 people)			
minimum booking 3 hrs 10% discount for block bookings per 10 payable in advance			
As small room	see above	see above	
room hire for wedding/ commitment ceremonies			
Fee including photographs - fri/sat/sum and BH			
per hour/part hour additional to standard wedding hire fee			
fee mon-thur			
wedding fee (seasonal and peak hours) (2 hour package)	£263.00-£538.00	£276.20-£564.90	5.0%
per hour additional hour (including on-site photography	£26.00- £53.50	£27.30- £56.20	
Manor House			
Great Hall per hour			
10am - 12pm weekdays (per hour) minimum charge			
10am - 12pm weekdays (per hour) maximum charge			
Weekends & Bank Holidays 10am - 12pm (per hour)			
weekday charge hourly	£5.40 - £34.50	£5.70 - £36.20	5.0%
weekend hourly charge	£10.80 -£67.00	£11.30 -£70.40	5.0%
Wedding/commitment ceremonies			

Fee including photographs -	no service	no service	
Additional hour/part hour outside opening hours	no service	no service	
Wednesbury Museum & Art Gallery			
Private Bookings clubs & societies			
9am -5pm weekdays min	£80.00	£84.00	5.0%
9am-5pm weekdays max	£160.00	£168.00	5.0%
Evening (after 5 pm) and Weekends - additional hour rate	£35.00	£36.80	5.1%
Museum Art Groups			
Per person, per session , Price includes materials and refreshments	£5.50	£5.80	5.5%
Oak House Museum -			
Oak House Museum - Classroom Hire			
Monday to Friday 9am-4.30pm (per hour)	£18.00- £34.00	£18.90- £35.70	5.0%
Oak House weddings/commitment services	£400.00	£420.00	5.0%
Fee including photographs -			
wedding photo fee (no ceremony) per hour	£45.00	£47.30	5.1%
per hour/part hour additional to standard wedding hire fee	no service	no service	
Bishop Asbury Cottage - Pre booked tours	£5.50	£5.80	5.5%
Price per person, min. 10 people (Price includes information material)			
Adult Tours (all sites)			
Within Opening Hours Minimum Fee per Group (minimum of 10 people)	£65.00	£68.30	5.1%
a) Within Opening Hours Minimum Fee per person in the Group	£3.50	£3.70	5.7%
b) Within Opening Hours Maximum Fee per person in the Group	£8.00	£8.40	5.0%
Outside Opening Hours Minimum Fee per Group (minimum of 10 people)	£70.00	£73.50	5.0%
a) Outside Opening Hours Minimum Fee per person in the Group	£4.50	£4.70	4.4%
b) Outside Opening Hours Maximum Fee per person in the Group	£11.00	£11.60	5.5%
Handling Collections			
Per day	£2.50	£2.60	4.0%
Craft Fairs			
Per table/stall standard	£12.00	£12.60	5.0%
Per table/stall holiday periods	£23.00	£24.20	5.2%
Halloween Living History bookable events and open days			
per person min	£4.00	£4.20	5.0%
per person max	£30.00	£31.50	5.0%

concerts and theatre			
Carols / Concerts including open mic night	£10.00	£10.50	5.0%
Wedding Photographs			
At Oak House and the Manor House Per hour (Access to grounds outside normal opening hours e.g. Saturday afternoons)	see above	see above	
At Haden Hill House (Access to house per hour or part hour)	see above	see above	
Commercial Photography / Filming / building hire			
min. price per day or part day plus reimbursement of lost income	£320.00	£336.00	5.0%
Talks Given Off Site			
During Opening Hours	£20.00	£21.00	5.0%
Out of Opening Hours	£20.00	£21.00	5.0%
Refreshments			
Coffee, per jug (10 cups)	£10.50	£11.00	4.8%
Coffee, per cup min	£0.75	£0.80	6.7%
Coffee, per cup max	£1.80	£1.89	5.0%
Coffee, per mug and hot chocolate min	£1.00	£1.05	5.0%
Coffee, per mug and hot chocolate max	£2.15	£2.25	4.7%
Tea, per cup or mug min	£0.55	£0.58	5.5%
Tea, per cup or mug max	£0.80	£0.84	5.0%
Biscuits	£0.50	£0.55	10.0%
Biscuits	£1.50	£1.58	5.3%
75cl mineral water	£1.30	£1.37	5.4%
Orange Juice, per litre	£2.00	£2.10	5.0%
Orange Juice, per wine glass	£1.00	£1.05	5.0%
Retail Mark-up			
all goods	33-66%	33-66%	
"Ghost Hunt"			
9pm to 2am (outside normal opening hours)minimum			
9pm to 2am (outside normal opening hours)max			
paranormal private hires	£383.00-£838.00	£402.00-£880.00	5.0%
School sessions all Key stages min	£400.00	£420.00	5.0%
School sessions all Key stages max			
Trusted group out of hours hire	no charge	no charge	

Internal users/ community groups during opening hours

no charge

no charge

PRIVATE SECTOR HOUSING

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Licensing of Houses in Multiple Occupation			
Initial licence fee	£893.35	£938.00	5.0%
Renewal licence fee	£635.86	£668.00	5.1%
Discount for second and subsequent properties	£55.00	£55.00	0.0%
Discount for MLAS membership	£165.00	£165.00	0.0%
Discount for membership of Landlord Association	£55.00	£55.00	0.0%
Charges for Housing Act 2004 Enforcement Action			
Charge per hour based on officer grade, eg SCP 31	£35.67	£35.67	0.0%
Immigration Entry Clearance Inspections			
Charges for House Surveys in support of UK Entry Clearance Applications	£100.15	£105.00	4.8%
Offences under The Smoke and Carbon Monoxide Alarm (England) Regulations 2015			
First offence	£1,000.00	£1,000.00	0.0%
Second offence	£2,500.00	£2,500.00	0.0%
Three or more offences	£5,000.00	£5,000.00	0.0%
Offences under The Redress Schemes for Letting Agency Work and Property Management Work (Requirement to Belong to a Scheme etc) (England) Order 2014			
Failure of letting agent to register with redress scheme	£5,000.00	£5,000.00	0.0%
Financial Penalties imposed under Housing Act 2004			
Failure to comply with an Improvement Notice (Section 30)			
1st offence	£5,000.00	£5,000.00	0.0%
2nd subsequent offence by same person/company	£15,000.00	£15,000.00	0.0%
Subsequent offences by same person/company	£25,000.00	£25,000.00	0.0%
Offences in relation to licensing of HMOs under Part 2 of the Act			
Failure to obtain property Licence (section 72(1))	£10,000.00	£10,000.00	0.0%
2nd subsequent offence by same person / company	£30,000.00	£30,000.00	0.0%

Breach of Licence conditions (Section 72(2) and (3)) - Per licence breach	£5,000.00	£5,000.00	0.0%
Offences in relation to licensing under Part 3 of the Act (Section 95)			
Failure to Licence (section 95(1))	£10,000.00	£10,000.00	0.0%
2nd subsequent offence by same person / company	£30,000.00	£30,000.00	0.0%
Breach of Licence conditions (Section 95(2)) - Per licence breach	£5,000.00	£5,000.00	0.0%
Offences of contravention of an overcrowding notice (section 139)			
1st relevant offences	£1,000.00	£1,000.00	0.0%
2nd subsequent offence by same person/company	£4,000.00	£4,000.00	0.0%
Failure to comply with management regulations in respect of HMOs (Section 234)			
1 st relevant offences - per offence	£1,000.00	£1,000.00	0.0%
Second subsequent offences by same person/company for the same offence	£3,000.00	£3,000.00	0.0%

RENT CONTROL

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Solicitor			
Responses to LPE1 Questionnaires	£90.00	£94.50	5.0%

PUBLIC PROTECTION & COMMUNITY SAFETY LICENSING

CCP-EHTS

Page 131

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Fixed Penalty Notices			
Failure to produce waste transfer note - set by statute	£300.00	£300.00	0.0%
Failure to produce waste carriers docs - set by statute	£300.00	£300.00	0.0%
Offences in relation to waste receptacles (Household) **	£100.00	£100.00	0.0%
Offences in relation to waste receptacles (Commercial)	£100.00	£100.00	0.0%
Fixed penalty for the unauthorised deposit of waste	£400.00	£400.00	0.0%
Offences in relation to intruder alarm notification	£75.00	£75.00	0.0%
Noise Act 1996, noise from licensed premises-by statute	£500.00	£500.00	0.0%
Noise Act 1996, offence in relation to noise from dwellings	£100.00	£100.00	0.0%
Miscellaneous			
Performing Animals Act	£254.00	£267.00	5.1%
Riding Establishments	£220.00	£231.00	5.0%
Pet Shops	£174.00	£183.00	5.2%
Skin Piercing Premises	£248.00	£261.00	5.2%
Transfer of Skin Piercing Registration to New Premise	70	£74.00	5.7%
Mobile Trader Consents (ice cream vans)	£406.00	£560.00	37.9%
Food Safety Health Export Certificates	£90.00	£90.00	0.0%
Reissue of Food Safety Health Export Certificate	35	£37.00	5.7%
Provision of statements to solicitors	£188.00	£197.00	4.8%
Animal Boarding Establishments	£174.00	£183.00	5.2%
Dog breeding establishments	£174.00	£183.00	5.2%
Dangerous wild animals	£174.00	£230.00	32.2%
Registration of persons skin piercing	£59.00	£271.00	359.3%
Food Hygiene Rating Scheme Reinspection	£166.00	£175.00	5.4%
Primary Authority			
Primary Authority - Regulatory Services and PSH	£80.00	£84.00	5.0%
Trading Standards Environmental Health			
Hourly rate	£128.00	£134.00	4.7%

Responsible Retailer Scheme	£167.00	£175.00	4.8%
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ENV PROTECTION AND ENFORCEMENT

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Fixed Penalty Notices			
Depositing Litter	£150.00	£150.00	0.0%
Dog Fouling	£150.00	£150.00	0.0%
Graffiti & Flyposting	£75.00	£75.00	0.0%
Breach of Public Space Protection Order	£100.00	£100.00	0.0%
Breach of Community Protection Notice	£100.00	£100.00	0.0%
Abandoned Vehicle	£200.00	£200.00	0.0%
Fly Tipping	£400.00	£400.00	0.0%
Householder Duty of Care	£400.00	£400.00	0.0%
Repairing Cars on the highway	£100.00	£100.00	0.0%
Exposing vehicles for sale on the highway	£100.00	£100.00	0.0%
Transit Site			
Weekly Rental	£82.40	£100.00	21.4%
Deposit for caravan pitch	£257.50	£270.00	4.9%

GENERAL LICENSING

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Licensing			
Licensing Act 2003			
Temporary event notice	£21.00	£21.00	0.0%

Theft, loss etc of temporary event notice	£10.50	£10.50	0.0%
Theft, loss, etc of premises licence or summary	£10.50	£10.50	0.0%
Premises licence notification of change of name or address	£10.50	£10.50	0.0%
Application to vary licence to specify individual as premises supervisor	£23.00	£23.00	0.0%
Application for transfer of premises licence	£23.00	£23.00	0.0%
Theft, loss etc of club certificate or summary	£10.50	£10.50	0.0%
Notification of change of name or alteration of rules of club	£10.50	£10.50	0.0%
Change of relevant registered address of club	£10.50	£10.50	0.0%
Right of freeholder etc to be notified of licensing matters	£21.00	£21.00	0.0%
Interim authority notice following death etc of licence holder	£23.00	£23.00	0.0%
Application for a provisional statement where premises being built etc.	£315.00	£315.00	0.0%
Minor variation application	£89.00	£89.00	0.0%
Personal licence grant application	£37.00	£37.00	0.0%
Theft, loss, etc of personal licence or summary	£10.50	£10.50	0.0%
Personal licence notification of change of name or address	£10.50	£10.50	0.0%
Application to vary premises licence at community premises to include alternative licence condition	£23.00	£23.00	0.0%
New applications and variations according to rateable value			
Band A (None - £4,300)	£100.00	£100.00	0.0%
Band B (£4,301 - £33,000)	£190.00	£190.00	0.0%
Band C (£33,001 - £87,000)	£315.00	£315.00	0.0%
Band D (£87,001 - £125,000)	£450.00	£450.00	0.0%
Band E (£125,001+)	£635.00	£635.00	0.0%
Multiplier applied to premises used exclusively or primarily for the supply of alcohol for consumption on the premises			
Band D x2 (£87,001 - £125,000)	£900.00	£900.00	0.0%
Band E x3 (£125,001+)	£1,905.00	£1,905.00	0.0%
Annual Fee (charge) according to rateable value			
Band A (None - £4,300)	£70.00	£70.00	0.0%
Band B (£4,301 - £33,000)	£180.00	£180.00	0.0%
Band C (£33,001 - £87,000)	£295.00	£295.00	0.0%
Band D (£87,001 - £125,000)	£320.00	£320.00	0.0%
Band E (£125,001+)	£350.00	£350.00	0.0%

Annual Charge multiplier applied to premises used exclusively or primarily for the supply of alcohol for consumption on the premises			
Band D x2 (£87,001 - £125,000)	£640.00	£640.00	0.0%
Band E x3 (£125,001+)	£1,050.00	£1,050.00	0.0%
New application and variation clubs according to rateable value			
Band A (None - £4,300)	£100.00	£100.00	0.0%
Band B (£4,301 - £33,000)	£190.00	£190.00	0.0%
Band C (£33,001 - £87,000)	£315.00	£315.00	0.0%
Band D (£87,001 - £125,000)	£450.00	£450.00	0.0%
Band E (£125,001+)	£635.00	£635.00	0.0%
Annual charge clubs according to rateable value			
Band A (None - £4,300)	£70.00	£70.00	0.0%
Band B (£4,301 - £33,000)	£180.00	£180.00	0.0%
Band C (£33,001 - £87,000)	£295.00	£295.00	0.0%
Band D (£87,001 - £125,000)	£320.00	£320.00	0.0%
Band E (£125,001+)	£350.00	£350.00	0.0%
Additional premises licence fee (Number in attendance at any one time)			
5,000 to 9,999	£1,000.00	£1,000.00	0.0%
10,000 to 14,999	£2,000.00	£2,000.00	0.0%
15,000 to 19,999	£4,000.00	£4,000.00	0.0%
20,000 to 29,999	£8,000.00	£8,000.00	0.0%
30,000 to 39,999	£16,000.00	£16,000.00	0.0%
40,000 to 49,999	£24,000.00	£24,000.00	0.0%
50,000 to 59,999	£32,000.00	£32,000.00	0.0%
60,000 to 69,999	£40,000.00	£40,000.00	0.0%
70,000 to 79,999	£48,000.00	£48,000.00	0.0%
80,000 to 89,999	£56,000.00	£56,000.00	0.0%
90,000 and over	£64,000.00	£64,000.00	0.0%
Additional Annual fee payable if applicable			
5,000 to 9,999	£500.00	£500.00	0.0%
10,000 to 14,999	£1,000.00	£1,000.00	0.0%
15,000 to 19,999	£2,000.00	£2,000.00	0.0%
20,000 to 29,999	£4,000.00	£4,000.00	0.0%
30,000 to 39,999	£8,000.00	£8,000.00	0.0%

40,000 to 49,999	£12,000.00	£12,000.00	0.0%
50,000 to 59,999	£16,000.00	£16,000.00	0.0%
60,000 to 69,999	£20,000.00	£20,000.00	0.0%
70,000 to 79,999	£24,000.00	£24,000.00	0.0%
80,000 to 89,999	£28,000.00	£28,000.00	0.0%
90,000 and over	£32,000.00	£32,000.00	0.0%
Gambling Act 2005			
Converted casino premises licences			
Grant	£2,500.00	No Casino Policy	0.0%
Annual fee	£1,600.00	£3,000.00	87.5%
Fee for application to vary licence	£970.00	£2,000.00	106.2%
Fee for application to transfer a licence	£645.00	£1,350.00	109.3%
Fee for application for reinstatement of a licence	£645.00	£1,350.00	109.3%
Copy licence	£25.00	£25.00	0.0%
Notification of change	£36.00	£50.00	38.9%
Bingo premises licence			
Grant	£2,200.00	£3,500.00	59.1%
Annual fee	£600.00	£1,000.00	66.7%
Fee for application to vary licence	£840.07	£1,750.00	108.3%
Fee for application to transfer a licence	£581.40	£1,200.00	106.4%
Fee for application for reinstatement of a licence	£581.40	£1,200.00	106.4%
Fee for application for provisional statement	£2,200.00	£3,500.00	59.1%
Copy licence	£25.00	£25.00	0.0%
Notification of change	£36.00	£50.00	38.9%
Betting premises (track) licence			
Grant	£1,500.00	£2,500.00	66.7%
Annual fee	£600.00	£1,000.00	66.7%
Fee for application to vary licence	£644.54	£1,250.00	93.9%
Fee for application to transfer a licence	£515.61	£950.00	84.2%
Fee for application for reinstatement of a licence	£515.61	£950.00	84.2%
Fee for application for provisional statement	£1,500.00	£2,500.00	66.7%
Copy licence	£25.00	£25.00	0.0%
Notification of change	£36.00	£50.00	38.9%

Betting premises (other) licence			
Grant	£1,500.00	£3,000.00	100.0%
Annual fee	£390.00	£600.00	53.8%
Fee for application to vary licence	£645.00	£1,500.00	132.6%
Fee for application to transfer a licence	£515.61	£1,200.00	132.7%
Fee for application for reinstatement of a licence	£515.61	£1,200.00	132.7%
Fee for application for provisional statement	£1,290.00	£3,000.00	132.6%
Copy licence	£25.00	£25.00	0.0%
Notification of change	£36.00	£50.00	38.9%
Family entertainment centre premises licence			
Grant	£1,000.00	£2,000.00	100.0%
Annual fee	£391.12	£750.00	91.8%
Fee for application to vary licence	£515.61	£1,000.00	93.9%
Fee for application to transfer a licence	£455.00	£950.00	108.8%
Fee for application for reinstatement of a licence	£455.00	£950.00	108.8%
Fee for application for provisional statement	£775.20	£2,000.00	158.0%
Copy licence	£25.00	£25.00	0.0%
Notification of change	£36.00	£50.00	38.9%
Adult gaming centre premises			
Grant	£969.00	£2,000.00	106.4%
Annual fee	£600.00	£1,000.00	66.7%
Fee for application to vary licence	£515.61	£1,000.00	93.9%
Fee for application to transfer a licence	£581.40	£1,200.00	106.4%
Fee for application for reinstatement of a licence	£581.40	£1,200.00	106.4%
Fee for application for provisional statement	£969.00	£2,000.00	106.4%
Copy licence	£25.00	£25.00	0.0%
Notification of change	£36.00	£50.00	38.9%
Temporary Use Notice			
Temporary Use Notice	£500.00	£500.00	0.0%
Temporary Use Notice - Copy Notice	£25.00	£25.00	0.0%
Licensed Premises Gaming Machine Permit			
Grant	£150.00	£150.00	0.0%
Grant (Existing Operator)	£100.00	£100.00	0.0%
Annual Fee	£50.00	£50.00	0.0%

Variation	£100.00	£100.00	0.0%
Transfer	£25.00	£25.00	0.0%
Change of Name	£25.00	£25.00	0.0%
Copy of permit	£15.00	£15.00	0.0%
Club Gaming & Club Machine Permits			
Grant or Renewal	£200.00	£200.00	0.0%
Grant or Renewal (Fast Track)	£100.00	£100.00	0.0%
Variation	£100.00	£100.00	0.0%
Annual Fee	£50.00	£50.00	0.0%
Copy of permit	£15.00	£15.00	0.0%
Lottery Registration:-			
Grant statutory fee	£40.00	£40.00	0.0%
Annual statutory fee	£20.00	£20.00	0.0%
Automatic Entitlement – up to two Cat C or D machines			
Notification	£50.00	£50.00	0.0%
Unlicensed Family Entertainment Centre			
Grant	£300.00	£300.00	0.0%
Grant (Existing Operator)	£100.00	£100.00	0.0%
Renewal	£300.00	£300.00	0.0%
Copy of permit	£15.00	£15.00	0.0%
Change of Name	£25.00	£25.00	0.0%
Prize Gaming Permit			
Grant	£300.00	£300.00	0.0%
Grant (Existing Operator)	£100.00	£100.00	0.0%
Renewal	£300.00	£300.00	0.0%
Copy of permit	£15.00	£15.00	0.0%
Change of Name	£25.00	£25.00	0.0%
Sex Establishments			
Sex Establishments (grant)	£3,300.00	£4,500.00	36.4%
Sex Establishments (renewal)	£3,300.00	£3,300.00	0.0%
Sex Establishments (transfer)	£3,300.00	£3,300.00	0.0%
Sex Establishments (variation)	£3,300.00	£3,300.00	0.0%
Sexual Entertainment Venues (grant)	£3,300.00	£3,300.00	0.0%
Sexual Entertainment Venues (renewal)	£3,300.00	£3,300.00	0.0%

Sexual Entertainment Venues (transfer)	£3,300.00	£3,300.00	0.0%
Sexual Entertainment Venues (variation)	£3,300.00	£3,300.00	0.0%
Scrap Metal Dealers Act 2013			
Grant/Renewal of Site Licence - one site	£550.00	£575.00	4.5%
Each additional site on grant/renewal application	£58.09	£275.00	373.4%
Grant/Renewal of Collectors Licence	£280.00	£294.00	5.0%
Replacement or copy licence	£31.52	£35.00	11.0%
Variation to change licensee name	£37.00	£40.00	8.1%
Variation to change site details (add or remove a site)	£58.09	£61.00	5.0%
Variation to change Site Manager	£89.30	£94.00	5.3%

PEST CONTROL

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Rats - treatment in gardens	£0.00	£0.00	0.0%
Rats Treatment in properties	£0.00	£75.00	0.0%
Mice	£71.00	£75.00	5.6%
Wasps	£61.00	£65.00	6.6%
Cockroaches	£95.00	£100.00	5.3%
Fleas	£68.00	£72.00	5.9%
Bedbugs	£113.00	£120.00	6.2%
Insects (Other) 'Indoor Only' treatments for carpet beetles / moths / flies	£50.00	£55.00	10.0%
Call outs for advisory service and/or pest identification (no treatments undertaken)	£35.00	£37.00	5.7%
Missed Appointment	£0.00	£27.00	0.0%

TAXI LICENSING

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
DRIVERS			
Badge Deposit	£30.00	£30.00	0.0%
Badge Replacement (if lost or stolen)	£4.50	£4.50	0.0%
New Private Hire Driver's Licence Application (incl. CRB/DBS + DVLA check)*	£153.00	£153.00	0.0%
New Hackney Carriage Driver's Licence Application (incl. CRB/DBS + DVLA check)*	£153.00	£153.00	0.0%
Private Hire Driver's Licence Renewal Application (incl. CRB/DBS fee) - Every 3rd year*	£148.00	£148.00	0.0%
Hackney Carriage Driver's Licence Renewal Application (incl. CRB/DBS fee) - Every 3rd year*	£148.00	£148.00	0.0%
Private Hire Driver's Licence Renewal Application	£104.00	£104.00	0.0%
Hackney Carriage Driver's Licence Renewal Application	£104.00	£104.00	0.0%
New Dual Private Hire and Hackney Carriage Driver's Licence Application (incl. CRB/DBS + DVLA check)*	£204.00	£204.00	0.0%
Dual Private Hire and Hackney Carriage Driver's Licence Renewal Application	£155.00	£155.00	0.0%
Dual Private Hire and Hackney Carriage Driver's Licence Renewal Application (incl. CRB/DBS check)* - Every 3rd year	£199.00	£199.00	0.0%
New 3-year Private Hire Driver's Licence Application (incl. CRB/DBS + DVLA check)*	£352.00	£352.00	0.0%
New 3-year Hackney Carriage Driver's Licence Application (incl. CRB/DBS + DVLA check)*	£352.00	£352.00	0.0%
Renewal 3-year Private Hire Driver's Licence Application (incl. CRB/DBS check)*	£347.00	£347.00	0.0%
Renewal 3-year Hackney Carriage Driver's Licence Application (incl. CRB/DBS check)*	£347.00	£347.00	0.0%
New 3-year Dual Private Hire and Hackney Carriage Driver's Licence Application (incl. CRB/DBS + DVLA check)*	£503.00	£503.00	0.0%
Renewal 3-year Dual Private Hire and Hackney Carriage Driver's Licence Application (incl. CRB/DBS)*	£498.00	£498.00	0.0%
CRB/DBS Disclosure Application* (Private Hire)	£44.00	£44.00	0.0%
CRB/DBS Disclosure Application* (Hackney Carriage)	£44.00	£44.00	0.0%
DVLA Driver History Trace* (Private Hire)	£5.00	£5.00	0.0%
DVLA Driver History Trace* (Hackney Carriage)	£5.00	£5.00	0.0%
Knowledge test (Private Hire)	£30.00	£30.00	0.0%
Knowledge test (Hackney Carriage)	£30.00	£30.00	0.0%
Knowledge test (Dual Private Hire and Hackney Carriage Driver's Licence)	£30.00	£30.00	0.0%

Concessionary fees are offered to licensed drivers who have successfully completed the BTEC & NVQ driver training. (£10 reduction per year) - (See Drivers List Below)

Private Hire Driver's Licence Renewal Application (incl. CRB/DBS fee) - Every 3rd year*	£138.00	£138.00	0.0%
Hackney Carriage Driver's Licence Renewal Application (incl. CRB/DBS fee) - Every 3rd year*	£138.00	£138.00	0.0%
Private Hire Driver's Licence Renewal Application	£94.00	£94.00	0.0%
Hackney Carriage Driver's Licence Renewal Application	£94.00	£94.00	0.0%
Dual Private Hire and Hackney Carriage Driver's Licence Renewal Application	£145.00	£145.00	0.0%
Dual Private Hire and Hackney Carriage Driver's Licence Renewal Application (incl. CRB/DBS check)* - Every 3rd year	£189.00	£189.00	0.0%
Renewal 3-year Private Hire Driver's Licence Application (incl. CRB/DBS check)*	£317.00	£317.00	0.0%
Renewal 3-year Hackney Carriage Driver's Licence Application (incl. CRB/DBS check)*	£317.00	£317.00	0.0%
Renewal 3-year Dual Private Hire and Hackney Carriage Driver's Licence Application (incl. CRB/DBS)*	£468.00	£468.00	0.0%
* non-refundable administration fee is payable on every licence application	£30.00	£30.00	0.0%
VEHICLES			
Full test / retest fee (free or) (Private Hire Vehicle)	£55.00	£55.00	0.0%
Full test / retest fee (free or) (Hackney Carriage)	£55.00	£55.00	0.0%
Interim Safety test (ISC) / retest fee / partial (free or) (Private Hire Vehicle)	£27.50	£27.50	0.0%
Interim Safety test (ISC) / retest fee / partial (free or) (Hackney Carriage)	£27.50	£27.50	0.0%
Plate deposit	£30.00	£30.00	0.0%
Replacement of large plate (incl. pins)	£10.00	£10.00	0.0%
Replacement of small plate	£6.50	£6.50	0.0%
Replacement bracket	£13.00	£13.00	0.0%
VOSA MAY INCREASE FEES WITHIN THE YEAR – FEE INCREASE WILL BE PASSED ON			
Private Hire Vehicle Licence - Brand new vehicle (annual including Interim Vehicle Check x 1)	£325.00	£325.00	0.0%
Hackney Carriage Licence - Brand new vehicle (annual including Interim Vehicle Check x 1)	£325.00	£325.00	0.0%
Private Hire Vehicle Licence - New Application (annual including Full Test & Interim Vehicle Check x 1) (less than 5 years old)	£381.00	£381.00	0.0%

Hackney Carriage Licence - New Application (annual including Full Test & Interim Vehicle Check x 1) (less than 5 years old)	£381.00	£381.00	0.0%
Private Hire Vehicle Licence - Renewal Application (annual including Full Test & Interim Vehicle Check x 1) (less than 5 years old)	£353.00	£353.00	0.0%
Hackney Carriage Licence - Renewal Application (annual including Full Test & Interim Vehicle Check x 1) (less than 5 years old)	£353.00	£353.00	0.0%
Hackney Carriage Licence New/Renewal Application (annual including Full Test & Interim Vehicle Check x 2) (more than 5 years old)	£399.00	£399.00	0.0%
Private Hire Vehicle Licence Renewal Application (annual including Full Test & Interim Vehicle Check x 2) (more than 5 years old)	£399.00	£399.00	0.0%
New/Renewal Application (1st 4 months) (more than 5 years old) (incl. full test) (Hackney Carriage only)	£160.00	£160.00	0.0%
Renewal Application (1st 4 months) (more than 5 years old) (incl. full test) (Private Hire Vehicle or Hackney Carriage)	£160.00	£160.00	0.0%
2nd 4 months (including Interim Vehicle Check) (Private Hire Vehicle)	£157.00	£157.00	0.0%
2nd 4 months (including Interim Vehicle Check) (Hackney Carriage)	£157.00	£157.00	0.0%
3rd 4 months (including Interim Vehicle Check) (Hackney Carriage)	£157.00	£157.00	0.0%
3rd 4 months (including Interim Vehicle Check) (Private Hire Vehicle or Hackney Carriage)	£157.00	£157.00	0.0%
New/Renewal Application (1st 6 months including Full Test) (less than 5 years old) (Private Hire Vehicle)	£218.00	£218.00	0.0%
2nd 6 months (including Interim Vehicle Check) (Private Hire Vehicle)	£216.00	£216.00	0.0%
New/Renewal Application (1st 6 months including Full Test) (less than 5 years old) (Hackney Carriage)	£218.00	£218.00	0.0%
2nd 6 months (including Interim Vehicle Check) (Hackney Carriage)	£216.00	£216.00	0.0%
Plate extension (Hackney Carriage)	£20.00	£20.00	0.0%
Plate extension (Private Hire Vehicle)	£20.00	£20.00	0.0%
Cherished Number Plate Transfer (Private Hire Vehicle or Hackney Carriage)	£30.00	£30.00	0.0%
Transfer a vehicle Licence (a new owner) (Covers cost of plates and £30 administration fee) (Hackney Carriage)	£50.00	£50.00	0.0%
Transfer a vehicle Licence (a new owner) (Covers cost of plates and £30 administration fee) (Private Hire Vehicle)	£50.00	£50.00	0.0%
Transfer a vehicle Licence (a new owner) (New Plates not required, covers cost of £30 administration fee)(Private Hire)	£30.00	£30.00	0.0%

Transfer a vehicle Licence (a new owner) (New Plates not required, covers cost of £30 administration fee) (Hackney Carriage)	£30.00	£30.00	0.0%
Replacement vehicle Application (same expiry date) (includes full test, set of plates and £30 administration fee) (Private Hire)	£104.00	£104.00	0.0%
Replacement vehicle Application (same expiry date) (includes full test, set of plates and £30 administration fee) (Hackney Carriage)	£104.00	£104.00	0.0%
Administration fee for missed garage appointment (Full Test) (payable when 1 clear working days' notice has not been provided)	£55.00	£55.00	0.0%
Administration fee for missed garage appointment (Interim Vehicle Check) (payable when 1 clear working days' notice has not been provided)	£27.50	£27.50	0.0%
Specialist Vehicle Application (e.g. limousine or novelty vehicles.) Fees are the same as Private Hire Vehicle licence fees. The fee will be dependent on the age of the vehicle and the period of licence applied for - SEE LIST OF PRIVATE HIRE VEHICLE FEES	£0.00	£0.00	0.0%
Application for exemption from displaying roof sign and/or door stickers	£30.00	£30.00	0.0%
* non-refundable administration fee is payable on every licence application.	£30.00	£30.00	0.0%
OPERATORS			
New Application (one year) New App fee payable if base move or changes ownership.	£624.00	£624.00	0.0%
Renewal (one year)	£520.00	£520.00	0.0%
New Application (three years) New App fee payable if base move or changes ownership.	£1,650.00	£1,650.00	0.0%
Renewal (three years)	£1,450.00	£1,450.00	0.0%
New Application (five years) New App fee payable if base move or changes ownership.	£2,500.00	£2,500.00	0.0%
Renewal (five years)	£2,250.00	£2,250.00	0.0%
* non-refundable administration fee is payable on every licence application.	£30.00	£30.00	0.0%

PUBLIC HEALTH

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Environmental Permitting Fees (set by Government)		https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/636243/env-permit-part-b-fees-2017.pdf	
Workplace Physical Activity Sessions	£2.00	£2.10	5%
Landfill location plan and data sheet	£43.52	£45.70	5%
Check if property <250m from landfill site	£11.69	£12.27	5%
Detailed report on contaminated land/hour	£82.25	£86.36	5%

REGISTRATION SERVICES

Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Register Office Ceremony Room	£46.00	£46.00	0.0%
S Suite Marriage or CP Ceremony Mon to Thurs	£347.00	£381.70	10.0%
S Suite Marriage or CP Ceremony Fri/Sat	£484.00	£532.40	10.0%
S Suite Marriage or CP Ceremony Sun/BH	£563.00	£619.30	10.0%
Highfields Room Marriage or CP Ceremony Mon to Thurs	£121.00	£133.10	10.0%
Highfields Room Marriage or CP Ceremony Fri/Sat	£169.00	£185.90	10.0%
Garden Room Marriage or CP Ceremony Mon to Thurs	£197.00	£216.70	10.0%
Garden Room Marriage or CP Ceremony Fri-Sat	£275.00	£302.50	10.0%
Garden Room Marriage or CP Ceremony Sun/BH	£314.00	£345.40	10.0%
Approved Premise Mon to Thurs	£347.00	£381.70	10.0%
Approved Premise Fri/Sat	£484.00	£508.00	5.0%
Approved Premise Sun/BH	£563.00	£591.00	5.0%
Registrar at Religious Building	£86.00	£86.00	0.0%
Registration of Building for Religious Worship	£29.00	£29.00	0.0%
Registration of Building for Marriage	£123.00	£123.00	0.0%
Notice of Marriage (Designated when referred to Home Office) New Variation on notice fee	£47.00	£47.00	0.0%
Notice of Marriage Individual Fee	£35.00	£35.00	0.0%
Civil partnership conversion(from 10 Dec 2015) Provide information only	£27.00	£27.00	0.0%
Civil partnership conversion(from 10 Dec 2015)	£45.00	£45.00	0.0%
Licence or Renewal for Approved Premise	£274.00	£287.70	5.0%
Renewal/Naming Ceremony Sandwell Suite - Mon - Thur	£274.00	£287.70	5.0%
Renewal/Naming Ceremony Sandwell Suite - Fri-Sat	£342.00	£359.10	5.0%
Renewal/Naming Ceremony Sandwell Suite - Sunday - Bank Holiday	£373.00	£391.70	5.0%
Individual Citizenship Ceremony Mon to Thurs	£136.00	£163.20	20.0%
Individual Citizenship Ceremony Fri/Sat	£170.00	£204.00	20.0%
Individual Citizenship Ceremony Sun/BH	£185.00	£222.00	20.0%
Group Citizenship Ceremony Sat	£100.00	£105.00	5.0%

Certificate Service	£11.00	£11.00	0.0%
Archive Priority Certificate Service (Same Day)	£35.00	£35.00	0.0%
Certificates of Birth Death and Marriage at time of Registration	£11.00	£11.00	0.0%
Priority postage	£3.00	£3.15	5.0%
Certificates of Birth Death and Marriage issues after Registration	£11.00	£11.00	0.0%
Provisional Booking (holding fee)	£65.00	£68.00	4.6%
Renewal/Naming Ceremony approved venues Mon to Thurs -	£274.00	£287.70	5.0%
Renewal/Naming Ceremony approved venue Fri/Sat -	£342.00	£359.10	5.0%
Renewal/Naming Ceremony approved venue Sun/BH -	£372.00	£390.60	5.0%
Space 17 Amendment	£40.00	£40.00	0.0%
Divorce or Dissolution from outside the British Isles. (LA only)	£50.00	£50.00	0.0%
Customer at fault corrections(LA only)	£75.00	£75.00	0.0%
Consideration of reduction in Notice period (LA and GRO)	£60.00	£60.00	0.0%
Corrections(LA and GRO)	£90.00	£90.00	0.0%
Divorce or Dissolution from outside the British Isles. (LA and GRO)	£75.00	£75.00	0.0%
Visual Tribute (Up to 25 photographs played on a loop)	£41.00	£43.10	5.1%
Live webcast	£47.00	£49.40	5.1%
Live webcast with 28 day playback	£74.00	£77.70	5.0%
Pro Visual Tribute (up to 25 photographs professionally edited and set to Music)	£70.00	£73.50	5.0%
Keepsake copy of visual tribute available on DVD, Blu-ray or USB in presentation case	£25.00	£26.30	5.2%
Keepsake copy of web cast available on DVD, Blu-ray or USB in presentation case	£50.00	£52.50	5.0%
Photography			
SD card (min 30 photos)	£159.00	£167.00	5.0%
Package SD card (min 30 photos)+ up to 30 prints + Album	£355.00	£372.80	5.0%
Single print 12" x8"	£15.00	£15.80	5.3%
Interment fee in respect of all graves			
Interment fee*	£1,140.00	£1,197.00	5.0%
Cremated remains plot type interment fee*	£353.00	£370.70	5.0%
Baby section interment fee	£353.00	£370.70	5.0%
Scattering of cremated remains on full grave	£47.00	£49.40	5.1%
Late arrival fee additional charge	£339.00	£356.00	5.0%
Exclusive Right of Burial			
Purchase of Baby Section Grave *	£246.00	£258.30	5.0%
Purchase Grave for 1 Burial*	£2,127.00	£2,233.40	5.0%
Purchase Grave for 2 Burials*	£2,209.00	£2,319.50	5.0%

Purchase Grave for 3 Burials*	£2,289.00	£2,403.50	5.0%
Plot for cremated remains – for a 99 year period*	£1,426.00	£1,497.30	5.0%
Traditional Section 5' centre			
Traditional Grave 5' Centre for 1 Burial*	£2,569.00	£2,697.50	5.0%
Traditional Grave 5' Centre for 2 Burials*	£2,669.00	£2,802.50	5.0%
Traditional Grave 5' Centre for 3 Burials*	£2,767.00	£2,905.40	5.0%
Vault Grave additional charge*	£774.00	£812.70	5.0%
Memorials, vases & additional inscriptions			
Additional Inscription Permit fee	£93.00	£97.70	5.1%
Purchase of a Temporary Grave Marker	£30.00	£31.50	5.0%
Memorial Vase Infant's Section	£263.00	£276.20	5.0%
Motif	£29.00	£30.50	5.2%
Miscellaneous charges			
Transfer of Grant	£55.00	£57.80	5.1%
Searching of Burial Register (per hour)	£46.00	£48.30	5.0%
Biodegradable Urn	£93.00	£97.70	5.1%
Section 46 – Administration Fee	£510.00	£535.50	5.0%
Registration Fee Hourly Rate	£4.00	£4.20	5.0%
Out of hours supplement	£15.00	£15.80	5.3%
Additional charge to be applied to where services are subject to out of borough supplement.(Burial)	£30.00	£31.50	5.0%
Cremation			
Direct cremation - no funeral service all ages (Price unchanged following benchmarking exercise)	£628.00	£685.00	9.0%
Cremation - fee all ages	£829.00	£904.00	9.0%
Service exceeds allotted time an additional charge of:	£353.00	£370.70	5.0%
For an extended service – additional charge	£157.00	£164.90	5.0%
Cremation body parts	£165.00	£179.90	9.0%
Use of Chapel (including use of organ and Obitus music system)*	£157.00	£164.90	5.0%
Urns and containers			
Purchase of a wooden casket	£81.00	£85.10	5.1%
Disposal of Cremated Remains of person cremated elsewhere	£47.00	£49.40	5.1%
The services of a council employee acting as a coffin bearer	£48.00	£50.40	5.0%
Media			

Audio recording of service	£40.00	£42.00	5.0%
Audio & Visual recording of service	£47.00	£49.40	5.1%
Live Webcast	£47.00	£49.40	5.1%
Live webcast plus visual recording of service	£89.00	£93.50	5.1%
Visual Tribute single photograph	£21.00	£22.10	5.2%
Visual Tribute (Up to 25 photographs played on a loop)	£41.00	£43.10	5.1%
Additional 25 photos	£21.00	£22.10	5.2%
Live webcast	£47.00	£49.40	5.1%
Live webcast with 28 day playback	£74.00	£77.70	5.0%
Family made tribute	£18.00	£18.90	5.0%
Pro Visual Tribute (up to 25 photographs professionally edited and set to Music)	£70.00	£73.50	5.0%
Keepsake copy of visual tribute available on DVD, Blu-ray or USB in presentation case	£25.00	£26.30	5.2%
Keepsake copy of web cast available on DVD, Blu-ray or USB in presentation case	£50.00	£52.50	5.0%
Additional keepsake copies	£21.00	£22.10	5.2%
Miscellaneous charges (Extra Work)	£21.00	£22.10	5.2%
Memorials and inscriptions (including VAT)			
Minimum entry 2 lines	£104.00	£109.20	5.0%
5 lines	£131.00	£137.60	5.0%
8 lines	£154.00	£161.70	5.0%
Each additional line	£36.00	£37.80	5.0%
Badges, Crests, Floral Tributes	£77.00	£80.90	5.1%
Coat of Arms	£88.00	£92.40	5.0%
Plaques			
Plaque purchase including first inscription	£1,215.00	£1,275.80	5.0%
Burial of Cremated Remains including casket	£107.00	£112.40	5.0%
Engraving – per line	£49.00	£51.50	5.1%
Cover Slab	£66.00	£69.30	5.0%
Photo Plaque	£136.00	£142.80	5.0%
Replacement Plaque (residue of lease)	£262.00	£275.10	5.0%
Plaque Renewal (10 Years)	£239.00	£251.00	5.0%
Plaque Renewal (20 Years)	£355.00	£372.80	5.0%
Plaque Renewal (40 Years)	£653.00	£685.70	5.0%
Plaque Renewal forever	£1,609.00	£1,689.50	5.0%
Renovation Fee	£79.00	£83.00	5.1%
Asbury garden memorial (10 years) replacement	£195.00	£204.80	5.0%

Renewal (10 years)	£116.00	£121.80	5.0%
Renewal (20 years)	£168.00	£176.40	5.0%
Renewal (40 years)	£304.00	£319.20	5.0%
Renewal (forever)	£775.00	£813.80	5.0%
Wall mounted plaques			
Plaque purchase including first inscription	£514.00	£539.70	5.0%
Additional lines of inscription (residue of lease) – per line	£49.00	£51.50	5.1%
Wall Plaque Renewal Fee (10 Years)	£116.00	£121.80	5.0%
Renewal (20 years)	£168.00	£176.40	5.0%
Renewal (40 years)	£304.00	£319.20	5.0%
Renewal (forever)	£775.00	£813.80	5.0%
Replacement (residue of lease)	£262.00	£275.10	5.0%
Memorial vases			
Memorial Vase Purchase including first inscription	£650.00	£682.50	5.0%
Replacement Vase (residue of lease)	£262.00	£275.10	5.0%
Vase Renewal Fee (10 Years)	£239.00	£251.00	5.0%
Vase Renewal Fee (20 Years)	£355.00	£372.80	5.0%
Vase Renewal Fee (40 Years)	£653.00	£685.70	5.0%
Vase Renewal Fee (forever)	£1,609.00	£1,689.50	5.0%
Vase Renovation Fee	£79.00	£83.00	5.1%
Memorial vaults			
Memorial Vault Purchase including first inscription	£1,215.00	£1,275.80	5.0%
Replacement Vault (residue of lease)	£262.00	£275.10	5.0%
Burial of cremated remains including casket	£107.00	£112.40	5.0%
Motif/Photo	£136.00	£142.80	5.0%
Vault Renewal Fee (10 Years)	£239.00	£251.00	5.0%
Vault Renewal Fee (20 Years)	£355.00	£372.80	5.0%
Vault Renewal Fee (40 Years)	£653.00	£685.70	5.0%
Vault Renewal Fee (forever)	£1,609.00	£1,689.50	5.0%
Vault Renovation Fee	£79.00	£83.00	5.1%
Sanctum Memorial			
Sanctum Memorial purchase including first inscription	£1,366.00	£1,434.30	5.0%
Sanctum Memorial with garden purchase including first inscription	£1,523.00	£1,599.20	5.0%
Replacement Fascia (residue of lease)	£454.00	£476.70	5.0%
Second Inscription (residue of lease)	£601.00	£631.10	5.0%

Motif/Photo	£136.00	£142.80	5.0%
Casket for interment of Cremated Remains	£81.00	£85.10	5.1%
Family Sanctum Memorial including first inscription	£1,980.00	£2,079.00	5.0%
Family Sanctum Memorial with Garden including first inscription	£2,204.00	£2,314.20	5.0%
Family Sanctum Replacement Fascia (residue of lease)	£602.00	£632.10	5.0%
10 year renewal	£265.00	£278.30	5.0%
20 year renewal	£398.00	£417.90	5.0%
40 year renewal	£733.00	£769.70	5.0%
Renewal (forever)	£1,808.00	£1,898.40	5.0%
Squirrel Walk Memorial			
Additional engraving (including motif – residue of lease)	£347.00	£364.40	5.0%
Replacement Memorial (residue of lease)	£524.00	£550.20	5.0%
Resold space	£1,106.00	£1,161.30	5.0%
Motif/Photo	£136.00	£142.80	5.0%
Casket for interment of Cremated Remains	£81.00	£85.10	5.1%
10 year renewal	£265.00	£278.30	5.0%
20 year renewal	£398.00	£417.90	5.0%
40 year renewal	£733.00	£769.70	5.0%
Renewal (forever)	£1,808.00	£1,898.40	5.0%
Memorial Benches			
Memorial bench purchase	£2,066.00	£2,169.30	5.0%
Memorial bench renewal of lease	£387.00	£406.40	5.0%
Additional Plaque Granite Bench for residue of period	£284.00	£298.20	5.0%
Additional Plaque Wooden Bench for residue of period	£284.00	£298.20	5.0%
Prairie Unit (continue only)*			
Replacement Fascia (residue of lease)	£94.00	£98.70	5.0%
Second Inscription (residue of lease)	£60.00	£63.00	5.0%
10 year renewal	£265.00	£278.30	5.0%
20 year renewal	£398.00	£417.90	5.0%
40 year renewal	£733.00	£769.70	5.0%
Renewal (forever)	£1,808.00	£1,898.40	5.0%
Cloister memorial			
Cloister Memorial Purchase including inscription	£1,093.00	£1,147.70	5.0%
Replacement Fascia (residue of lease)	£452.00	£474.60	5.0%
Second Inscription (residue of lease)	£298.00	£312.90	5.0%

Motif/Photo	£136.00	£142.80	5.0%
Casket for interment of Cremated Remains	£81.00	£85.10	5.1%
10 year renewal	£265.00	£278.30	5.0%
20 year renewal	£398.00	£417.90	5.0%
40 year renewal	£733.00	£769.70	5.0%
Renewal (forever)	£1,808.00	£1,898.40	5.0%
Children's Section Memorial			
Mushroom Memorial Plaque for a 5 year period inc inscription	£369.00	£387.50	5.0%
10 year renewal	£134.00	£140.70	5.0%
20 year renewal	£242.00	£254.10	5.0%
40 year renewal	£434.00	£455.70	5.0%
Renewal forever	£1,111.00	£1,166.60	5.0%
Monolith Memorial			
Monolith Memorial for a 10 year period	£1,024.00	£1,075.20	5.0%
Monolith Memorial with garden for a 10 year period	£1,173.00	£1,231.70	5.0%
Second Inscription (residue of lease)	£284.00	£298.20	5.0%
Motif/Photo	£136.00	£142.80	5.0%
Urn for interment of cremated remains	£81.00	£85.10	5.1%
Replacement Plaque (residue of lease)	£246.00	£258.30	5.0%
10 year renewal	£265.00	£278.30	5.0%
20 year renewal	£398.00	£417.90	5.0%
40 year renewal	£733.00	£769.70	5.0%
Renewal (forever)	£1,808.00	£1,898.40	5.0%
Rose bush memorials for a 5 year period			
Name Plate Renewal (5 years)	£134.00	£140.70	5.0%
Memory Garden Memorials			
Memory Garden Memorial Purchase including first inscription	£396.00	£415.80	5.0%
Motif/Photo	£79.00	£83.00	5.1%
MGM Renewal Fee (10 Years)	£116.00	£121.80	5.0%
MGM Renewal (20 years)	£168.00	£176.40	5.0%
MGM Renewal (40 years)	£304.00	£319.20	5.0%
MGM Renewal (forever)	£764.00	£802.20	5.0%
Pet Funeral Services			
Burial in an individual plot Small	£162.00	£170.10	5.0%

Burial in an individual plot	Medium	£225.00	£236.30	5.0%
Burial in an individual plot	Large	£336.00	£352.80	5.0%
Coffin (24" x 14" x 8")	Small	£122.00	£128.10	5.0%
Coffin (30" x 20" x 10")	Medium	£147.00	£154.40	5.0%
Coffin (40" x 20" x 12")	Large	£169.00	£177.50	5.0%
Casket for ashes		£78.00	£81.90	5.0%
Burial Memorial headstone		£485.00	£509.30	5.0%
Plot Marker		£28.00	£29.40	5.0%
Pet ashes scattering with small inscribed plaque		£109.00	£114.50	5.0%
Pet ashes scattering with large inscribed plaque		£120.00	£126.00	5.0%
Pet ashes in Leaf memorial Medium inc. urn		£485.00	£509.30	5.0%
Pet ashes in Leaf Memorial Large inc. urn		£606.00	£636.30	5.0%
Sandwell Funeral Service (Cremation)				
Cremation funeral for all ages		£1,758.00	£1,916.20	9.0%
Catering - Wake at Reception Suite inclusive of room hire at Sandwell Valley Crematorium				
Bronze Menu up to 30		£276.00	£289.80	5.0%
Bronze Menu up to 50		£460.00	£483.00	5.0%
Bronze Menu up to 80		£688.00	£722.40	5.0%
Silver Menu up to 30		£380.00	£399.00	5.0%
Silver Menu up to 50		£579.00	£608.00	5.0%
Silver Menu up to 80		£871.00	£914.60	5.0%
Gold Menu up to 30		£523.00	£549.20	5.0%
Gold Menu up to 50		£872.00	£915.60	5.0%
Gold Menu up to 80		£1,395.00	£1,464.80	5.0%
Smirnoff Vodka - Double		£4.00	£4.20	5.0%
Smirnoff Vodka -Single		£4.00	£4.20	5.0%
Jameson Whiskey - Double		£5.00	£5.25	5.0%
Jameson Whiskey -Single		£4.00	£4.20	5.0%
Jack Daniels - Double		£5.00	£5.25	5.0%
Jack Daniels -Single		£4.00	£4.20	5.0%
Famous Goose - Double		£5.00	£5.25	5.0%
Famous Goose -Single		£3.00	£3.15	5.0%
Malibu - Double		£4.00	£4.20	5.0%
Malibu -Single		£4.00	£4.20	5.0%

Couvosier Brandy - Double	£5.00	£5.25	5.0%
Couvosier Brandy -Single	£4.00	£4.20	5.0%
Bombay Sapphie - Double	£5.00	£5.25	5.0%
Bombay Sapphie -Single	£4.00	£4.20	5.0%
Gordons Gin - Double	£4.00	£4.20	5.0%
Gordons Gin -Single	£4.00	£4.20	5.0%
Martell Brandy - Double	£5.00	£5.25	5.0%
Martell Brandy -Single	£4.00	£4.20	5.0%
Captain Morgan Rum - Double	£5.00	£5.25	5.0%
Captain Morgan Rum -Single	£3.00	£3.15	5.0%
Spiced Rum - Double	£5.00	£5.25	5.0%
Spiced Rum -Single	£3.00	£3.15	5.0%
Bacardi - Double	£5.00	£5.25	5.0%
Bacardi -Single	£3.00	£3.15	5.0%
Sherry - glass	£3.00	£3.15	5.0%
Baileys 50ml	£3.00	£3.15	5.0%
Port	£3.00	£3.15	5.0%
Chardonnay 187ml	£4.00	£4.20	5.0%
Pinot 187ml	£4.00	£4.20	5.0%
Rose 187 ml	£4.00	£4.20	5.0%
Shiraz 187ml	£4.00	£4.20	5.0%
Bud 300ml	£4.00	£4.20	5.0%
Becks	£4.00	£4.20	5.0%
Peroni	£4.00	£4.20	5.0%
Stella Artois	£4.00	£4.20	5.0%
Guinness 440ml	£4.00	£4.20	5.0%
London Pride	£4.00	£4.20	5.0%
John Smiths	£4.00	£4.20	5.0%
Rekorderlig Wildberry	£5.00	£5.25	5.0%
Raspberry/Mango	£5.00	£5.25	5.0%
Lime/Strawberry	£5.00	£5.25	5.0%
Strongbow	£5.00	£5.25	5.0%
Spitfire	£4.00	£4.20	5.0%
Speckled Hen	£4.00	£4.20	5.0%
Backyard Blonde	£4.00	£4.20	5.0%

Newcastle Brown	£4.00	£4.20	5.0%
Ginger Ale 125ml	£1.00	£1.05	5.0%
Orange Juice	£1.00	£1.05	5.0%
Red Bull	£2.00	£2.10	5.0%
Slimline Tonic	£1.00	£1.05	5.0%
Soda Water	£1.00	£1.05	5.0%
Sparkling Water	£2.00	£2.10	5.0%
Still Water	£1.00	£1.05	5.0%
Lemonade	£2.00	£2.10	5.0%
Coke	£2.00	£2.10	5.0%
Diet Coke	£2.00	£2.10	5.0%
J20 Orange/Passion fruit	£2.00	£2.10	5.0%
Apple & Raspberry	£2.00	£2.10	5.0%
Pink gin	£5.00	£5.25	5.0%

YOUTH SERVICE			
Service Provided	Current Charge 2022/23	Proposed Charge 2023/24	% Increase
Section A - Malthouse Stables			
Climbing Wall/ Mobile Climbing Wall - week days	£45.70	£47.98	5.0%
Associated Preparation fee week days - week days	£80.36	£84.37	5.0%
Climbing Wall/ Mobile Climbing Wall Saturday	£53.59	£56.27	5.0%
Associated Preparation fee week days - Saturdays	£93.66	£98.34	5.0%
Climbing Wall/ Mobile Climbing Wall Sundays and Bank Holidays	£60.94	£63.99	5.0%
Associated Preparation fee week days - Sundays and Bank Holidays	£106.96	£106.96	0.0%
All Other Mobile activities	£45.70	£47.98	5.0%
Meeting Room Hire	£19.95	£20.95	5.0%
Section A - Malthouse Stables Activities with Instruction Sandwell Residents			
Adult	£6.03	£6.33	5.0%
Junior (under 18)	£4.02	£4.22	5.0%
Section A - Malthouse Stables Activities with Instruction Out of Borough Users			
Adult	£10.06	£10.56	5.0%
Junior (under 18)	£6.81	£7.16	5.1%
Section B - Moorings			
UNDER 20 FT	£20.50	£21.52	5.0%
21 - 30 FT	£25.42	£26.69	5.0%
31 - 40FT	£31.96	£33.56	5.0%
41 - 50 FT	£38.66	£40.59	5.0%
51 - 60 FT	£44.24	£46.45	5.0%
61 - 70 FT	£49.97	£52.47	5.0%
71 FT AND OVER	£56.72	£59.56	5.0%
Section C - transport			
0-50 MILES	£0.70	£0.74	5.2%
50+ MILES	£0.60	£0.63	5.3%
Hire of driver per hour	£13.95	£14.65	5.0%
Hire of minibus per day	£50.13	£52.63	5.0%
Section D - Coneygre Art Centre			
			0.0%

Meeting Room	£19.95	£20.95	5.0%
Dance Studio	£25.31	£26.57	5.0%
Multi Purpose Room	£25.31	£26.57	5.0%
Theatre	£34.56	£36.28	5.0%
Meeting Room	£148.01	£155.41	5.0%
Dance Studio	£164.12	£172.32	5.0%
Multi Purpose Room	£164.12	£172.32	5.0%
Theatre	£244.42	£256.64	5.0%
			0.0%
Section E - Conegre Arts Centre - Recording Studio			0.0%
Sandwell Residents	£27.85	£29.24	5.0%
non-Sandwell Residents and Businesses	£33.42	£35.09	5.0%
Sandwell Residents	£222.79	£233.93	5.0%
non-Sandwell Residents and Businesses	£256.20	£269.01	5.0%
			0.0%
Section E - Conegre Arts Centre - Multi Media Room			0.0%
Sandwell Residents	£27.85	£29.24	5.0%
non-Sandwell Residents and Businesses	£33.42	£35.09	5.0%
Sandwell Residents	£222.79	£233.93	5.0%
non-Sandwell Residents and Businesses	£256.20	£269.01	5.0%

Sandwell MBC: Corporate Charging Policy

Introduction

There are a range of reasons why authorities should have a corporate charging policy in place:

- Charging has a significant role to play as a policy instrument, contributing towards the achievement of corporate and service objectives.
- Charges can be used as a tool to manage demand or influence behaviour, through encouraging/discouraging the use of services and/or the patterns of use of services.
- The policy can provide clarity over why different charges are set for different user groups e.g. through the use of discounts/concessions.
- Charging as an income source can contribute towards the achievement of financial objectives, linked to the Medium-Term Financial Plan, given its significance, particularly in the context of decreasing external funding.

Principles for Charging

The corporate charging policy needs to initially establish the council's key principles in relation to charging. Once agreed, these principles should be adhered to by all directorates, with any deviations from the charging principles set out requiring appropriate approval.

The following 8 key principles have been identified. It should be noted that these principles will generally apply to services for which the Council has discretion over the level of charging, rather than services where charging is prevented or where charges are required to be set within statutory limits.

Example Corporate Charging Principles

It is recommended that, when setting charges, these are set so as to:

1. Contribute to the achievement of corporate and service objectives
2. Maximise potential income, to achieve financial objectives, unless there is an explicit policy decision to subsidise the service
3. Be capable of being justified, in comparison with other similar providers
4. Take account of the ability of different users to pay, through the use of discounts and concessions, where appropriate
5. Differentiate between differing levels of a service being provided
6. Take account of the views of and minimise the impact upon users, where new or significantly higher charges are proposed, and where this is possible
7. Optimise the ease of collection of charges and minimise the costs of collection
8. Be regularly reviewed, using the latest available market information, and revised/updated, based upon such new information

The rationale for each of these charging principles is discussed further below.

1. Contribute to the achievement of corporate and service objectives

- 1.1 Charges are clearly not an end in themselves, but should be used as a means to contribute towards the achievement of specific corporate and service objectives. Managers should therefore be able to identify whether or not a service can legally be charged for and, if so, clearly articulate how, through charging for the service and in the level and application of the charge, they are contributing towards these objectives.
- 1.2 As identified above, there will be instances where charging is prohibited or restricted; however, even under such statutory frameworks, it is still good practice to make the link between the level of service provided e.g. basic, enhanced, and the policy objective being addressed.
- 1.3 A summary of the types of financial policy for charging that an authority could adopt and the policy objective that it is primarily intended to achieve are summarised in the table below.

Financial Charging Policy	Policy Objective
Commercial trading/full commercial	The Council seeks to maximise revenue within an overall objective of generating profits e.g. trading companies for property and investment, trade refuse collection
Commercial with discounts	As above, but with discounted concessions being given to enable certain groups to access the service e.g. trade refuse collection for charities
Fair charging	The Council seeks to maximise income, but subject to a defined policy constraint e.g. charges for car parking. Alternatively, a full commercial rate may not be determinable or the Council may be a monopoly supplier of services.
Cost recovery	A Council wishes to make the service generally available, but does not wish to subsidise the service e.g. street naming.
Cost recovery with discounts	As above, but a Council is prepared to subsidise the service to ensure that disadvantaged or other groups have access to the service e.g. disabled parking costs.
Subsidised	Council policy is to make the service widely accessible, but believe users of the service should make some contribution from their own resources e.g. leisure charges.
Nominal	The Council wishes the service to be fully available, but sets a small user charge e.g. confirmation of residency letter.

Financial Charging Policy	Policy Objective
Free	Council policy is to make the service fully available and funded through corporate resources, rather than specific fees e.g. free access to parks/public open spaces.
Statutory/statutory constraints	Charges are set in line with national legal requirements and there is no local discretion over the level of the charge e.g. planning application fees. In some instances, there might be statutory constraints, whereby there is some limited, but not complete, discretion over the level of the charge.
Charges not permitted	Charges cannot be levied for statutory reasons.
Penalties	These could be levied for/to disincentivise certain types of behaviour and are often subject to statutory regimes e.g. anti-social behaviour, car parking infringements

Charging Principle 1. *It is recommended that, for each charge set, the manager responsible for the charge identifies the legal basis, financial policy for charging/constraint (e.g. using this table as a guide), and relevant policy and service objective(s), in order to ensure that charges are in line with these objectives and that there is clarity over the purpose of the charge.*

2. Maximise potential income, to achieve financial objectives, unless there is an explicit policy decision to subsidise the service

2.1 There will clearly be a need for charges to contribute towards the achievement of financial objectives, particularly in the context of the current financial climate (assuming that these do not conflict with the overall policy framework). If the legal powers exist to charge, managers will need to justify the reasons for any instances where charges are not being made.

2.2 Generating/maximising income not only has financial benefits, but can also allow the service to develop capacity, deliver efficiency and sustain continuous service improvement. The example financial policies for charging/constraints set out in the table above should assist in identifying what financial objective is intended to be achieved from the charge, and, as can be seen, there will be a range of circumstances where it is not appropriate to maximise potential income.

2.3 However, the key issue for the Council in financial terms, is to ensure that managers do not inadvertently provide a subsidised service where there is no explicit policy objective to do so. This could take place for a number of reasons, such as:

- Not taking account of the full costs of service provision e.g. capital costs, overheads/recharges, costs of collection, as well as direct costs of provision

- Not increasing charges for inflation or only rolling forward by inflation annually and not taking account of the increased costs of service provision e.g. where fuel costs increase significantly above inflation
 - Charging the same amount for different types of service user e.g. a commercial operator and a member of the public
 - Instances where the charge is set inappropriately low, resulting in over-use or abuse of the service
- 2.4 In order for charges to be set at an appropriate level, therefore, this will require managers to have a robust understanding of the full range of costs associated with the provision of the service.
- 2.5 In addition, when setting charges, managers will need to be aware of the relationship between the level of charge and the potential impact upon demand, in terms of optimum price sensitivity e.g. as a higher charge may not necessarily maximise total income, if usage decreases disproportionately.

Charging Principle 2. *It is recommended that the default position is that a charge should be made where legally permitted, any charge should take account of the full direct and indirect costs of service provision (including inflation) and is set at a level so as to maximise income, taking account of price vs. demand. This will also include setting charges at maximum levels/cost recovery where statutory constraints apply.*

Where there is an explicit policy objective to subsidise the service, and therefore to deviate from this principle, this reason should be clearly set out, together with the financial cost of the subsidy, both in terms of the individual charge and the absolute level of income foregone, where identifiable.

3. Be capable of being justified, in comparison with other similar providers

- 3.1 Clearly, where Councils have discretion over the level of their charges, they are free to exercise local member and service choice, taking into account factors such as the type and quantity of chargeable services that they provide and therefore the level of charges and associated subsidy.
- 3.2 Charges often vary considerably, even between similar authorities, and there may be reasons why charges may vary in this manner e.g. the use of alternative models of service provision. However, there are equally areas for which authorities are unable to explain why their service charges (or even expenditure as a whole) differs so widely from other, similar providers and where they may not even be aware of such differences in the first instance.
- 3.3 There is therefore a need to compare charges, both with other authorities and with private sector providers, where there is an external market, and understand reasons for any differences. Such differences are not necessarily a cause for concern e.g. higher charges may have been levied as a result of a deliberate policy to provide a higher level of service, to seek to discourage excessive use etc., but should be capable of being validated.

Charging Principle 3. *It is recommended that benchmarking information is used by managers to regularly compare their charges against other, similar authorities and private sector providers. Where charges differ significantly from other such comparators, managers should be aware of and be able to explain the main reasons for such differences.*

4. Take account of the ability of different users to pay, through the use of discounts and concessions

4.1 As identified previously, there will be a number of instances where it is appropriate for charges to be subsidised for different types of users. These could include, for example:

- To achieve a specific policy objective e.g. encouraging healthy living through subsidised use of leisure facilities
- Structuring charges differently e.g. a lower rate per hour for car parking at off-peak times, to ration service use at peak times when demand exceeds supply
- Where users have limited financial means e.g. as measured by receipt of certain types of benefit and/or reduced rates for children and older people
- Applying concessions for certain types of users e.g. free parking for local residents, lower burial charges for residents
- Discounts linked to loyalty/take-up of the service e.g. for frequent users

4.2 The Council may have a corporate policy on service user groups which receive subsidised access to all (or many) services e.g. children's and older people's discounts. For certain services, eligibility criteria for services may also be established.

4.3 Key factors that the Council will need to take into account when considering the use of eligibility criteria/discounts/concessions include:

- The link between the discount/concession and the policy/service objective that the charge is intended to contribute towards
- The link between the discount/concession and the Council's diversity/equalities policies
- Whether a generic concession should be applied for all services e.g. those in receipt of means-tested benefits, or whether the concession should be targeted towards a specific user group, depending upon individual service issues
- How the discount/concession will be funded e.g. from other users of the same service, from Council Taxpayers more widely, and the financial implications of the subsidy
- The need to review the degree to which eligibility criteria/discounts/concessions remain appropriate over time e.g. as take-up increases
- Minimising the burden upon those applying for discounts/concessions e.g. ensuring that they do not have to provide duplicate information to more than one Council directorate

- The link between take-up of benefits and maximising overall Council resources e.g. if benefit take-up contributes towards funding received from central government
- Whether the concession or discount is funded through cross-subsidy by other service users, through higher charges, or whether it is funded corporately.

Charging Principle 4. *It is recommended that managers identify the nature of discounts/concessions that are in place for services where charges are made; the types of users intended to benefit in terms of the link between discounts/concessions and policy/service objectives; the level of subsidy provided/cost of the discount; and that discounts/concessions are regularly reviewed, to ensure that they remain appropriate.*

5. Differentiate between differing levels of a service being provided

- 5.1 Where the Council has discretion over the level of charge and also the level of service provided, it is important that the charge reflects the degree of usage of service resources and value added.
- 5.2 Whilst the same level of staffing resources may be required in some cases, the service user could be receiving higher added value under a quicker turnaround option or a more frequent service, for example, and therefore a higher premium for the service may be appropriate.

Charging Principle 5. *It is recommended that charges set are differentiated, where relevant, so as to fairly reflect the differing demand placed upon service resources and the value provided to the service user.*

6. Take account of the views of and minimise the impact upon users, where new or significantly higher charges are proposed, and where this is possible

- 6.1 Where the Council is operating in a competitive environment, users have the freedom to use alternative providers if similar services are provided at lower cost. Consultation can be highly important, however, where the Council is in a monopoly position and needs to provide equity to service users.
- 6.2 Where charges are being regularly reviewed, there will be instances where the review identifies that higher service charges are required e.g. to take account of higher service costs. This may be even more of an issue where service charges have not been reviewed for some time, and have not therefore kept pace with increasing costs.
- 6.3 It is important that the impact upon service users of any proposed changes to charges is identified, both from an individual perspective e.g. affecting their ability to pay/use the service, and also from a Council-wide perspective e.g. affecting the extent to which policy objectives will now be achieved and the potential demand for, and therefore the level of income received for, the service.
- 6.4 This will be assisted by an understanding of the impact of previous changes in charges on levels of service use for different groups of service users; although, as such information may not be readily available, it will be important that this is collected in future, whenever

such changes are made. In addition, consultations on services should take account of user views on levels of charges and the perceived value for money received.

Charging Principle 6. *It is recommended that any significant proposed changes to charges are consulted upon with key service users and groups, where appropriate, in order that their views are taken into account. Managers should seek to ensure that they are aware of the potential impact upon differing service users of changes to charges, considering whether any such changes to pricing policies could potentially be phased in over time, if possible, where the impact is high.*

7. Maximise the ease of collection of charges and minimise the costs of collection

7.1 The efficient collection of charges clearly has significant benefits in terms of minimising potential arrears levels i.e. the easier that it is made for charges to be paid, the more likely that payment will be made in practice.

7.2 In terms of administering charges, there are a number of areas which should be explicitly considered:

- Service charges and the way in which they will be paid/collected should be transparent to users
- The costs of collection should be proportionate to the actual level of income being collected
- A range of alternative payment methods e.g. format, frequency, venues, should be offered to users, with potential incentives being considered for the most efficient payment methods e.g. electronic payment, direct debit
- Procedures for the collection of arrears and write-off of debts should be clearly set out and consistently followed for all service users
- Where arrears have built up, this information should be reported to managers responsible for providing the service, in order that they are aware of any such issues from a service management perspective

Charging Principle 7. *It is recommended that charges should be administered so as to maximise the ease of collection of charges and minimise the costs of collection, considering both the Council and service user perspective, in order to optimise the likelihood of payment.*

8. Be regularly reviewed, using the latest available market information, and revised where appropriate

8.1 As identified previously, service charges should be contributing to the achievement of defined policy, service and financial objectives and it is therefore vital that charges (and eligibility criteria/discounts/concessions) are reviewed on a regular basis to ensure that this continues to be the case.

8.2 The council may wish to distinguish between those fees and charges that need approval by members and those that do not. In addition, a de minimis limit could also be set for such a review, although clearly, it will be important that areas not currently charged for (but which

could potentially be) are also considered. In terms of scope, all external charges should be considered, and it may also be appropriate to include charges made through external Service Level Agreements e.g. traditional 'blue collar' services.

- 8.3 In order for such review to be effective, managers will need to take into account relevant market information e.g. changes in legislation; patterns of service use; benchmarking data; price sensitivity; opportunities to introduce or extend charges etc.
- 8.4 This need not necessarily be a highly detailed exercise, but managers should at least be certain that charges are achieving their intended objective(s) and have been set appropriately. If this is not the case, clearly managers will need to amend charges accordingly e.g. increasing charges if the costs of provision have increased or amending discount/concession schemes if they are no longer relevant.

Charging Principle 8. *It is recommended that managers review all charges for which they are responsible on at least an annual basis as part of the budget process and confirm that charges have been reviewed on a systematic basis.*

SANDWELL METROPOLITAN BOROUGH COUNCIL**General Fund Summary 2023/24**

	Original Budget 2022/2023	Current Budget 2022/2023	Original Budget 2023/2024	Per Band D Property 2023/2024
	£	£	£	£
Service Targets				
Corporate Management	-204,000	-196,000	304,000	3.96
Finance	9,483,000	9,729,000	11,498,000	149.78
Legal	2,162,000	3,679,000	7,279,000	94.82
Adult Social Care	81,511,000	80,876,000	86,023,000	1,120.61
Childrens	88,362,000	88,656,000	90,049,000	1,173.05
Public Health	64,000	64,000	64,000	0.83
Regeneration and the Economy	9,667,000	9,515,000	14,669,000	191.09
Housing & Assets	2,263,000	2,350,000	2,329,000	30.34
Business Strategy & Change	11,916,000	12,423,000	15,145,000	197.29
Borough Economy	63,558,000	64,061,000	68,728,000	895.31
Total Service Targets	268,782,000	271,157,000	296,088,000	3,857
Central Items	-25,055,000	12,842,677	10,126,000	131.91
Capital Charge Adjustment	-26,461,000	-26,461,000	-26,461,000	-344.70
Revenue Contribution Towards Capital	0	0	6,282,000	81.83
Contingency	7,883,000	3,442,000	6,994,000	91.11
Total Service Projections	225,149,000	260,980,677	293,029,000	3,817
External Interest Payments	16,555,000	16,374,000	15,000,000	195.40
Interest / Dividend Receipts	-3,753,000	-3,753,000	-7,500,000	-97.70
Total Expenditure	237,951,000	273,601,677	300,529,000	3,915
Changes in Balances - General	459,066	459,066	520,348	6.78
Changes in Balances - Services	0	0	0	0.00
Changes in Balances - Earmarked Funds	-14,612,000	-13,612,000	2,468,000	32.15
Net Cost of Borough Services	223,798,066	260,448,743	303,517,348	3,954
West Midlands Integrated Transport Levy	13,117,000	13,117,000	13,977,000	182.08
West Midlands Magistrates Courts	41,000	41,000	41,000	0.53
Environment Agency (Flood Defence Levy)	88,000	88,000	88,000	1.15
Net Borough Expenditure	237,044,066	273,694,743	317,623,348	4,138
Funding:				
Non-Domestic Rates				
Retained Business Rates	93,221,768	93,221,768	109,559,686	1,427.21
Business Rates Top Up	42,827,253	42,827,253	38,701,000	504.15
Section 31 Grants	0	28,253,330	38,188,000	497.47
Collection Fund Surplus/(Deficit) Resulting from:				
Council Tax	56,284	56,284	49,731	0.65
National Non Domestic Rates	-17,029,173	-17,029,173	52,334	0.68
Government Grants:				
New Homes Bonus	0	786,347	111,000	1.45
Lower Tier Services Grant	0	596,000	0	0.00
Services Grant	0	7,015,000	3,953,000	51.50
Amount Raised From Council Tax	117,967,934	117,967,934	127,008,597	1,654.52

Council Tax - Sandwell M.B.C Only				
Council Tax Base	74,858.45	74,858.45	76,764.73	Increase
Council Tax (Band A)	1,050.59	1,050.59	1,103.01	4.99%
Council Tax (Band B)	1,225.68	1,225.68	1,286.85	4.99%
Council Tax (Band C)	1,400.78	1,400.78	1,470.68	4.99%
Council Tax (Band D)	1,575.88	1,575.88	1,654.52	4.99%
Council Tax (Band E)	1,926.08	1,926.08	2,022.19	4.99%
Council Tax (Band F)	2,276.27	2,276.27	2,389.86	4.99%
Council Tax (Band G)	2,626.47	2,626.47	2,757.53	4.99%
Council Tax (Band H)	3,151.76	3,151.76	3,309.04	4.99%

SANDWELL METROPOLITAN BOROUGH COUNCIL

CENTRAL TARGET ITEMS

**2023/2024
Original
Estimates
£**

Resources

Pensions (Allowances, VPR, College Residuals, School Meals)	4,559,000
Payment to Wolverhampton : Former WMCC & WMRE	45,000
External Audit Fee	246,000
Joint Committee Servicing - Payment to Birmingham	19,000
A.M.A Local Authority Subscriptions	85,000
Superannuation - Past Service	2,616,000
Bank Charges (Inc Debit & Credit Cards)	335,000
Airport Income	-100,000
Special Events	25,000
Insurance	-395,000
Apprenticeship Levy	480,000
No Recourse To Public Funds	1,151,000
Combined Authority	1,060,000
	<u>10,126,000</u>

TOTAL CENTRAL ITEMS

10,126,000

Sandwell MBC : Levies

West Midlands Integrated Transport Levy	13,977,000
West Midlands Magistrates Courts	41,000
Environment Agency (Flood Defence Levy)	88,000
	<u>14,106,000</u>

TOTAL CENTRAL ITEMS + LEVIES

24,232,000

SANDWELL METROPOLITAN BOROUGH COUNCIL

COUNCIL TAX 2023/2024

Band	Sandwell £	Fire £	Police £	Total £
A (up to £40,000)	1,103.01	48.68	135.03	1,286.72
B (£40,000 to £52,000)	1,286.85	56.79	157.54	1,501.18
C (£52,000 to £68,000)	1,470.68	64.90	180.04	1,715.62
D (£68,000 to £88,000)	1,654.52	73.02	202.55	1,930.09
E (£88,000 to £120,000)	2,022.19	89.24	247.56	2,358.99
F (£120,000 to £160,000)	2,389.86	105.47	292.57	2,787.90
G (£160,000 to £320,000)	2,757.53	121.69	337.58	3,216.80
H (over £320,000)	3,309.04	146.03	405.10	3,860.17

NOTE : The Council Tax levels shown apply to properties with 2 or more adults.
Single person households will pay 25% less than this.

2023/2024 Increase

2023/24 Band D (£68,000 to 88,000)	1,654.52	73.02	202.55	1,930.09
2022/23 Band D (£68,000 to 88,000)	1,575.88	68.03	187.55	1,831.46
2023/2024 £ Increase	78.64	4.99	15.00	98.63
2023/2024 % Increase	4.99	7.33	8.00	5.39

Council Tax Base 76,764.73 76,764.73 76,764.73

Amount To Be raised 127,008,781.08 5,605,360.58 15,548,696.06

DIRECTORATE PLANNING - WHOLE BUDGET 2023/2024

Directorate: Finance		Director: Simone Hines
Divisional Context: The Finance Directorate is intergal in making sure that the council has stability in their finances. The Directorate is made up of three sections: Financial Management - Who ensure the financial stability of the council Revenues and Benefits - Who are responsible for the collection of Council Tax and NNDR and administer Housing Benefit Business Management - Administration and financial services for Adult Social Care		
Unit Description:	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Director	194	126
Fusion	561	711
Financial Management	3,563	3,717
Revenues and Benefits	2,443	3,675
Business Management	2,968	3,269
* Total Net Target Budget:	9,729	11,498
* Staffing Levels:	395	391
* Total Full Time Equivalent	366	363

Summary of Target Budget	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	14,806	14,992
Premises	3	0
Transport	10	8
Supplies & Services	1,860	1,954
Third Party	244	311
Transfer Payments	0	75,573
Total Gross Expenditure	16,923	92,838
INCOME:-		
Specific Grants	2,395	76,936
Partner Contributions	918	918
Fees & Charges	2,069	1,677
Charges to Other Council Areas	1,812	1,809
Total Income	7,194	81,340
Net Target Budget	9,729	11,498

The directorate services are delivered through a range of units and teams. The above information provides an overview of the structure of the directorate and highlights the level of financial resources allocated to deliver the services that we provide.

DIRECTORATE Finance		UNIT: Director Service Manager: Simone Hines	
Divisional Context: The Finance Directorate is intergal in making sure that the council has stability in their finances. The Directorate is made up of three sections: Financial Management - Who ensure the financial stability of the council Revenues and Benefits - Who are responsible for the collection of Council Tax and NNDR and administer Housing Benefit Business Management - Administration and financial services for Adult Social Care			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	194	158	
Supplies & Services	32	0	
Total Gross Expenditure	226	158	
INCOME:-			
Charges to Other Council Areas	32	32	
Total Income	32	32	
Net Expenditure - GRAND TOTAL	194	126	

DIRECTORATE Finance		UNIT: Fusion Service Manager: Simone Hines	
Divisional Context: Fusion supports the current system which is vital for the HR and Finance functionality for the council alongside the current project work of the new system.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Supplies & Services	561	711	
Total Gross Expenditure	561	711	
INCOME:-			
Total Income	0	0	
Net Expenditure - GRAND TOTAL	561	711	

DIRECTORATE Finance	UNIT: Financial Management Service Manager: Rebecca Maher	
Divisional Context: Financial Services comprises three areas, all of which are vital in ensuring the financial stability of the council. the three areas are:- <ul style="list-style-type: none"> • Finance, incorporating (1) Financial Reporting & Systems and (2) Financial Management • Audit, Fraud and Risk • Procurement 		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	5,103	5,112
Transport	3	3
Supplies & Services	237	276
Total Gross Expenditure	5,343	5,391
INCOME:-		
Fees & Charges	398	296
Charges to Other Council Areas	1,382	1,378
Total Income	1,780	1,674
Net Expenditure - GRAND TOTAL	3,563	3,717

DIRECTORATE Finance	UNIT: Revenues & Benefits Service Manager: Ian Dunn	
Divisional Context: Revenues and Benefits provide the following services: <ul style="list-style-type: none"> • The billing and collection of Council Tax and Non Domestic Rates and General Debt Recovery • Cashier services • Administration of Housing Benefit, Local Council Tax Reduction, Discretionary Housing Payments and Local Welfare Provision 		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	5,984	6,181
Premises	3	0
Transport	4	2
Supplies & Services	900	838
Third Party	244	311
Transfer Payments	0	75,573
Total Gross Expenditure	7,135	82,905
INCOME:-		
Specific Grants	2,395	76,936
Partner Contributions	918	918
Fees & Charges	1,117	1,114
Charges to Other Council Areas	262	262
Total Income	4,692	79,230
Net Expenditure - GRAND TOTAL	2,443	3,675

DIRECTORATE Finance	UNIT: Business Management Service Manager: Kay Murphy	
Divisional Context: Business Management includes business support to the ASC Directorate. It includes administration and a range of financially orientated services which deal with payments, social care charging and safeguarding vulnerable people's assets.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	3,525	3,541
Transport	3	3
Supplies & Services	130	129
Total Gross Expenditure	3,658	3,673
INCOME:-		
Fees & Charges	554	267
Charges to Other Council Areas	136	137
Total Income	690	404
Net Expenditure - GRAND TOTAL	2,968	3,269

DIRECTORATE PLANNING - WHOLE BUDGET 2023/2024

Directorate: Law and Governance		Director: Surjit Tour
Divisional Context: The Law & Governance directorate consists of four distinct areas providing a range of functions both front facing and back office. The functions currently in Law & Governance have a wide range of both internal and external customers with conflicting needs and priorities. These services need to be resilient but flexible enough, in order that they can rise to the challenge of continuous change so that they can shape, influence and drive the council forward.		
Unit Description:	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Director	498	(137)
Legal and Assurance	2,276	2,856
Democracy	1,524	3,664
Registration Services	(1,607)	(183)
Equality, Diversity and Inclusion	435	515
Leaders Office	553	564
* Total Net Target Budget:	3,679	7,279
* Staffing Levels:	218	222
* Total Full Time Equivalent	210	214

Summary of Target Budget	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	9,441	11,773
Premises	569	1,364
Transport	87	111
Supplies & Services	1,633	3,626
Capital Charges	117	117
Total Gross Expenditure	11,847	16,991
INCOME:-		
Partner Contributions	0	1,243
Fees & Charges	7,255	7,556
Charges to Other Council Areas	913	913
Total Income	8,168	9,712
Net Target Budget	3,679	7,279

The directorate services are delivered through a range of units and teams. The above information provides an overview of the structure of the directorate and highlights the level of financial resources allocated to deliver the services that we provide.

DIRECTORATE Law and Governance		UNIT: Director Service Manager: Surjit Tour	
Divisional Context: The Law & Governance directorate consists of four distinct areas providing a range of functions both front facing and back office. The functions currently in Law & Governance have a wide range of both internal and external customers with conflicting needs and priorities. These services need to be resilient but flexible enough, in order that they can rise to the challenge of continuous change so that they can shape, influence and drive the council forward.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	588	533	
Total Gross Expenditure	588	533	
INCOME:-			
Fees & Charges	0	580	
Charges to Other Council Areas	90	90	
Total Income	90	670	
Net Expenditure - GRAND TOTAL	498	(137)	

DIRECTORATE Law and Governance		UNIT: Legal & Assurance Service Manager: Charmaine Oliver/ David Wilcock	
Divisional Context: Legal and Assurance offers a number of services to internal and external customers. This includes contract work, notice to quit and planning.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	3,773	3,837	
Transport	8	8	
Supplies & Services	530	1,046	
Total Gross Expenditure	4,311	4,891	
INCOME:-			
Fees & Charges	1,747	1,747	
Charges to Other Council Areas	288	288	
Total Income	2,035	2,035	
Net Expenditure - GRAND TOTAL	2,276	2,856	

DIRECTORATE Law and Governance		UNIT: Democracy Service Manager: Elaine Newsome	
Divisional Context: Democracy is responsible for delivering core statutory functions relating to electoral registration, elections, referenda and management of the decision making infrastructure. The service also provides support to all elected members			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	1,562	3,255	
Premises	50	52	
Transport	16	16	
Supplies & Services	424	879	
Capital Charges	2	2	
Total Gross Expenditure	2,054	4,204	
INCOME:-			
Fees & Charges	0	10	
Charges to Other Council Areas	530	530	
Total Income	530	540	
Net Expenditure - GRAND TOTAL	1,524	3,664	

DIRECTORATE Law and Governance		UNIT: Registration Services Service Manager: Mark Satchwell	
Divisional Context: Registration Services provides a range of services supporting individuals and communities through life changing events, including the registration of deaths and births, weddings, civil partnerships and citizenship ceremonies, burial and cremation registration, the management of cemeteries and crematoria and the provision of memorials to the families of Sandwell and neighbouring local authorities. As the relevant authority, the service is also responsible for providing the Senior Coroner for the Black Country with the necessary resources to enable him/her to discharge their judicial responsibilities			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	2,536	3,730	
Premises	519	1,312	
Transport	63	87	
Supplies & Services	673	1,620	
Capital Charges	115	115	
Total Gross Expenditure	3,906	6,864	
INCOME:-			
Partner Contributions	0	1,243	
Fees & Charges	5,508	5,799	
Charges to Other Council Areas	5	5	
Total Income	5,513	7,047	
Net Expenditure - GRAND TOTAL	(1,607)	(183)	

DIRECTORATE Law and Governance		UNIT: Equality, Diversity & Inclusion Service Manager: Koser Shaheen	
Divisional Context: Sandwell Council is committed to celebrating and promoting the rich and diverse backgrounds and cultures of its employees and residents across all six towns in the Borough, and imbedding equality, diversity and inclusion (EDI) in all that it does. With a strategic goal to deliver a 'Fairer Sandwell', the Council has invested in an EDI Team to drive the Council's ambitious EDI agenda within the Council and across the Borough, Region and National stage. The EDI agenda will play a critical role in delivering the Improvement Plan and the Corporate Plan objectives. To help achieve its ambitions and the Council's Vision 2030, the EDI team will provide a broad range of services and support functions for all Council stakeholders.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	435	440	
Supplies & Services	0	75	
Total Gross Expenditure	435	515	
INCOME:-			
Net Expenditure - GRAND TOTAL	435	515	

DIRECTORATE Law and Governance		UNIT: Leaders Office Service Manager:	
Divisional Context: The Leader and Cabinet Office will provide advice and policy support to ensure that the Leader and Cabinet of the Council are able to drive forward the improvement that Sandwell Council has begun. The political leadership of the council makes critical and strategic decisions for the borough and the new office will strengthen existing processes			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	547	558	
Supplies & Services	6	6	
Total Gross Expenditure	553	564	
INCOME:-			
Total Income	0	0	
Net Expenditure - GRAND TOTAL	553	564	

DIRECTORATE PLANNING - WHOLE BUDGET 2023/24

Directorate: Adult Social Care		Director: Rashpal Bishop
Context: The Adult Social Care directorate supports the development of strong supportive communities that enable people, regardless of ability, to live as independently and safely as possible.		
Unit Description:	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Management Team	1,798	1,853
Social Work & Therapy	4,732	5,678
External Placements	64,008	67,997
Integrated Hub	788	961
Direct Services	6,390	6,718
Commissioning	3,160	2,816
Better Care Fund	0	0
* Total Net Target Budget:	80,876	86,023
* Staffing Levels:	868	998
* Total Full Time Equivalent	713	829

Summary of Target Budget	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	31,115	35,489
Premises	867	1,161
Transport	413	363
Supplies & Services	45,996	46,477
Third Party	111,542	138,772
Transfer Payments	9,852	11,352
Capital Charges	284	284
Total Gross Expenditure	200,069	233,898
INCOME:-		
Specific Grants	32,507	53,661
Partner Contributions	41,203	43,886
Fees & Charges	15,146	16,931
Charges to Other Council Areas	30,337	33,397
Total Income	119,193	147,875
Net Target Budget	80,876	86,023

The directorate services are delivered through a range of units and teams. The above information provides an overview of the structure of the directorate and highlights the level of financial resources allocated to deliver the services that we provide.

DIRECTORATE Adult Social Care		UNIT: Management Team Service Manager: Rashpal Bishop	
Context: The directorate Management Team, incorporating the Director, Deputy Directors and Service Managers.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	150	1,510	
Transport	1	1	
Supplies & Services	308	383	
Capital Charges	129	129	
Total Gross Expenditure	1,968	2,023	
INCOME:-			
Partner Contributions	161	160	
Fees & Charges	0	10	
Total Income	161	170	
Net Expenditure - GRAND TOTAL	1,798	1,853	

DIRECTORATE Adult Social Care		UNIT: Social Work & Therapy Service Manager: Trisha Blackstock	
Context: Borough wide Social Work Teams across all care types, Safeguarding team and Therapy Services.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	9,084	10,333	
Premises	108	136	
Transport	56	46	
Supplies & Services	872	805	
Total Gross Expenditure	10,120	11,320	
INCOME:-			
Specific Grants	40	40	
Fees & Charges	74	77	
Charges to Other Council Areas	5,274	5,525	
Total Income	5,388	5,642	
Net Expenditure - GRAND TOTAL	4,732	5,678	

DIRECTORATE Adult Social Care	UNIT: External Placements Service Manager: Trisha Blackstock	
Context: Externally commissioned packages of care and support for adults with assessed care needs.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	281	0
Transport	61	61
Supplies & Services	680	1,470
Third Party	95,195	121,737
Transfer Payments	9,712	11,212
Total Gross Expenditure	105,929	134,480
INCOME:-		
Specific Grants	9,337	30,491
Partner Contributions	6,137	6,137
Fees & Charges	14,128	15,879
Charges to Other Council Areas	12,319	13,976
Total Income	41,921	66,483
Net Expenditure - GRAND TOTAL	64,008	67,997

DIRECTORATE Adult Social Care	UNIT: Integrated Hub Service Manager: Colin Marsh	
Context: The social work teams supporting hospital discharges and the Short Term Assessment & Reablement Team (STAR) which provides time limited support for people in their own home following a stay in hospital.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	6,814	7,414
Premises	149	149
Transport	114	94
Supplies & Services	223	194
Total Gross Expenditure	7,300	7,851
INCOME:-		
Charges to Other Council Areas	6,512	6,890
Total Income	6,512	6,890
Net Expenditure - GRAND TOTAL	788	961

DIRECTORATE Adult Social Care	UNIT: Direct Services Service Manager: Colin Marsh	
Context: A range of directly provided care services (residential, Extra Care & day-care) the provision of Meals on Wheels, inhouse Transport and Joint Equipment Store.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	11,286	14,017
Premises	533	799
Transport	136	116
Supplies & Services	2,798	2,645
Third Party	573	1,291
Capital Charges	146	146
Total Gross Expenditure	15,472	19,014
INCOME:-		
Partner Contributions	4,133	6,817
Fees & Charges	935	965
Charges to Other Council Areas	4,014	4,514
Total Income	9,082	12,296
Net Expenditure - GRAND TOTAL	6,390	6,718

DIRECTORATE Adult Social Care	UNIT: Commissioning Service Manager: Chris Guest	
Context: The Commissioning Team, support to Carers and number of block contracts for care and support.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	1,916	2,011
Premises	24	24
Transport	9	9
Supplies & Services	2,086	1,951
Third Party	1,362	1,332
Transfer Payments	140	140
Capital Charges	9	9
Total Gross Expenditure	5,546	5,476
INCOME:-		
Specific Grants	109	109
Partner Contributions	59	59
Charges to Other Council Areas	2,218	2,492
Total Income	2,386	2,660
Net Expenditure - GRAND TOTAL	3,160	2,816

DIRECTORATE Adult Social Care	UNIT: Better Care Fund Service Manager: Chris Guest	
Context: A Pool Budget hosted by the local authority and managed in partnership with the the Black Country Integrated Care Board (ICB). The main focus is the management of patient flow through the promotion of independence, hospital avoidance, timely discharge and a range of reablement opportunities.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	204	204
Premises	53	53
Transport	36	36
Supplies & Services	39,029	39,029
Third Party	14,412	14,412
Total Gross Expenditure	53,734	53,734
INCOME:-		
Specific Grants	23,021	23,021
Partner Contributions	30,713	30,713
Total Income	53,734	53,734
Net Expenditure - GRAND TOTAL	0	0

DIRECTORATE PLANNING - WHOLE BUDGET 2023/2024

Directorate: Childrens Services		Director: Michael Jarrett
Context: Children's Services provides Early Help, Education, Skills and Employment support for the children and young people of Sandwell. The service consists of two interconnected areas: Early Help and Education, Skills and Employment. From 1 April 2018, the Children's Social Care element of Children's Services will be delivered by Sandwell's Children's Trust which is independent to the council.		
Unit Description:	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Director of Children's Services	8,546	8,543
Education Services	538	781
Inclusive Learning	814	2,592
Children & Education Support Services	8,918	8,887
Commissioning, Partnerships & Improvement	8,845	9,400
Sandwell Childrens Trust	60,995	59,446
Central Items	0	400
* Total Net Target Budget:	88,656	90,049
* Staffing Levels:	452	472
* Total Full Time Equivalents	333	349

Summary of Target Budget	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	14,703	15,835
Teachers	1,184	1,186
Premises	953	1,206
Transport	7,817	7,926
Supplies & Services	9,553	8,665
Third Party	71,802	75,518
Capital Charges	9,685	9,685
Total Gross Expenditure	115,697	120,021
INCOME:-		
Specific Grants	11,669	17,229
Partner Contributions	1,524	1,330
Fees & Charges	1,208	1,257
Charges to Other Council Areas	10,601	7,964
Other	2,039	2,192
Total Income	27,041	29,972
Net Target Budget	88,656	90,049

The directorate services are delivered through a range of units and teams. The above information provides an overview of the structure of the directorate and highlights the level of financial resources allocated to deliver the services that we provide.

DIRECTORATE Childrens Services	UNIT: Director of Children's Services Service Manager: Michael Jarrett	
Context: The directorate Management Team including central capital recharges, Equal Pay Prudential Borrowing and HRA (Pre Trust) Legal Charges		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	387	209
Premises	133	150
Transport	0	259
Supplies & Services	328	390
Capital Charges	9,239	9,239
Total Gross Expenditure	10,087	10,247
INCOME:-		
Charges to Other Council Areas	1,541	1,704
Total Income	1,541	1,704
Net Expenditure - GRAND TOTAL	8,546	8,543

DIRECTORATE Childrens Services	UNIT: Education Services Service Manager: Julie Andrews (Acting)	
Context: School Improvement provides challenge and support for all phases including primary, secondary, special schools and pupil referral units. The team is made up of school improvement advisers.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	2,240	2,365
Teachers	489	491
Premises	1	1
Transport	28	28
Supplies & Services	525	515
Total Gross Expenditure	3,283	3,400
INCOME:-		
Specific Grants	232	92
Fees & Charges	350	364
Charges to Other Council Areas	2,163	2,163
Total Income	2,745	2,619
Net Expenditure - GRAND TOTAL	538	781

DIRECTORATE Childrens Services	UNIT: Inclusive Learning Service Manager: Moira Tallents	
Context: Inclusive Learning supports vulnerable children and young people to achieve positive outcomes and engage in learning. The team provides advice guidance, information and support to parents, carers and schools regarding children and young people who may have a broad spectrum of special educational needs		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	1,506	2,439
Premises	63	70
Transport	6	6
Supplies & Services	140	140
Total Gross Expenditure	1,715	2,655
INCOME:-		
Charges to Other Council Areas	901	63
Total Income	901	63
Net Expenditure - GRAND TOTAL	814	2,592

DIRECTORATE Childrens Services	UNIT: Children & Education Support Service Manager:	
Context: Education Support Services contribute to the education directorate's objectives of learning support and school improvement across Sandwell. The service areas are <ul style="list-style-type: none"> • School Organisation and Development (which has a responsibility for forecasting pupil numbers and planning and providing new, quality school places) • Attendance & Prosecution (support for pupils, families and schools in improving attendance) • School admissions and appeals (undertakes a coordinating role between all admission authorities, assisting parents in making realistic preferences and the appeals process) • Education Benefits (supporting families and schools in assessing free school meal eligibility and entitlement to transport) 		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	2,654	3,046
Teachers	40	40
Premises	20	20
Transport	7,713	7,563
Supplies & Services	619	325
Total Gross Expenditure	11,046	10,994
INCOME:-		
Specific Grants	32	32
Fees & Charges	187	194
Charges to Other Council Areas	1,909	1,881
Total Income	2,128	2,107
Net Expenditure - GRAND TOTAL	8,918	8,887

DIRECTORATE	UNIT: Commissioning, Partnerships & Improvement	
Childrens Services	Service Manager: Sally Giles	
Context:		
<ul style="list-style-type: none"> • Post 16 Education includes a number of areas including Employment and Skills, Connexions and Adult Services. • Residential Centres (providing residential placements for children at 4 out of borough centres) • Children's Centres & Play Service • Other Commissioned Services • Youth Services 		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	7,916	7,276
Teachers	655	655
Premises	736	965
Transport	70	70
Supplies & Services	7,941	6,895
Third Party	1,328	1,393
Capital Charges	446	446
Total Gross Expenditure	19,092	17,700
INCOME:-		
Specific Grants	1,926	1,926
Partner Contributions	1,524	1,330
Fees & Charges	671	699
Charges to Other Council Areas	4,087	2,153
Other	2,039	2,192
Total Income	10,247	8,300
Net Expenditure - GRAND TOTAL	8,845	9,400

DIRECTORATE	UNIT: Sandwell Children's Trust	
Childrens Services		
Context:		
This is the Sandwell Childrens Trust Contract		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	0	500
Third Party	70,474	74,125
Total Gross Expenditure	70,474	74,625
INCOME:-		
Specific Grants	9,479	15,179
Total Income	9,479	15,179
Net Expenditure - GRAND TOTAL	60,995	59,446

DIRECTORATE Childrens Services	UNIT: Central Items	
Context:		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Supplies & Services	0	400
Total Gross Expenditure	0	400
INCOME:-		
Total Income	0	0
Net Expenditure - GRAND TOTAL	0	400

DIRECTORATE PLANNING - WHOLE BUDGET 2023/2024

Directorate: Public Health		Director: Dr Lisa McNally
<p>Context: Public Health seeks to improve the physical and mental health and wellbeing of Sandwell residents. This involves: protecting communities from public health hazards such as infectious diseases and environmental threats; reducing health inequalities, by resourcing and delivering services at a scale and intensity proportionate to the degree of need; and influencing stakeholders both within and outside the council to improve the health and wellbeing of the population and to ensure they consider the health impacts of all policies. The public health budget is used to tackle the wide range of determinants of health affecting communities in Sandwell and supports the delivery of many services including Health Visiting, School Nursing, Stop Smoking Services, Sexual Health, NHS Health Checks, Drug and Alcohol, Physical Activity and Weight Management Services. The Pollution Control Team moving into public health has strengthened our ability to influence how environmental issues such as how air pollution, the planning process and environmental permitting impacts human health. The Director of Public Health is the statutory chief officer and champion for health across the whole of the local authority and is the principal advisor for all health matters to elected members, officers, and partners across the local economy.</p>		
Unit Description:	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Communicable Disease	3,313	3,237
Long Term Conditions	3,048	3,314
Childrens	10,428	11,433
Substance Misuse & Smoking	3,748	4,239
Wider Determinants	5,864	5,264
Public Health Management	2,345	2,580
Public Health Grant	(25,816)	(25,955)
Public Health Savings Target	(2,866)	(4,048)
* Total Net Target Budget:	64	64
* Staffing Levels:	70	85
* Total Full Time Equivalent	68	83

Summary of Target Budget	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	3,883	4,909
Premises	186	133
Transport	7	8
Supplies & Services	25,875	26,164
Capital Charges	6	6
Total Gross Expenditure	29,957	31,220
INCOME:-		
Specific Grants	26,570	26,642
Partner Contributions	202	312
Fees & Charges	75	64
Charges to Other Council Areas	180	90
Other	2,866	4,048
Total Income	29,893	31,156
Net Target Budget	64	64

The directorate services are delivered through a range of units and teams. The above information provides an overview of the structure of the directorate and highlights the level of financial resources allocated to deliver the services that we provide.

DIRECTORATE Public Health	UNIT: Communicable Disease Service Manager: Valerie Unsworth	
Context: Communicable diseases are spread from person to person and usually caused by bacteria or viruses. The role of prevention of these diseases (e.g. through vaccination) is vital, particularly in the context of the rise of antimicrobial resistance. This unit provides assurance and services to protect the population from communicable diseases including mandatory genitourinary medicine.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	319	274
Transport	1	1
Supplies & Services	2,993	2,962
Total Gross Expenditure	3,313	3,237
INCOME:-		
Total Income	0	0
Net Expenditure - GRAND TOTAL	3,313	3,237

DIRECTORATE Public Health	UNIT: Long Term Conditions Service Manager: Katie Deeley	
Context: Obesity has been rising in our population over the last quarter of a century and is a major threat to the residents' quality and length of life. We provide services to support people in managing their weight, eating healthy diets, promoting exercise as well as the mandatory NHS Health Checks programme designed to identify those at risk of long-term conditions.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	1,103	1,315
Transport	3	3
Supplies & Services	2,511	2,421
Total Gross Expenditure	3,617	3,739
INCOME:-		
Specific Grants	222	0
Partner Contributions	192	285
Fees & Charges	75	60
Charges to Other Council Areas	80	80
Total Income	569	425
Net Expenditure - GRAND TOTAL	3,048	3,314

DIRECTORATE Public Health	UNIT: Childrens Service Manager: Sarah Farmer	
Context: Included here are our programmes to improve the health of children and adolescents. Covering mandatory service such as the health child programme and national child measurement programme, as well as improving health in partnership with schools, teenage pregnancy prevention and family nurse partnership, parenting, breast feeding, health visiting and school nursing services.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	285	438
Premises	126	66
Supplies & Services	10,017	10,929
Total Gross Expenditure	10,428	11,433
INCOME:-		
Total Income	0	0
Net Expenditure - GRAND TOTAL	10,428	11,433

DIRECTORATE Public Health	UNIT: Substance Misuse & Smoking Service Manager: Mary Bailey	
Context: Death rates and hospital admissions due to alcohol are rising. Alcohol misuse is also associated with many social problems such as anti-social behaviour and violence. This unit develops strategic approaches to the prevention of addictive and harmful substance misuse, including alcohol, drugs and tobacco as well as providing treatment services for those who want to quit.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	200	332
Premises	60	67
Transport	1	1
Supplies & Services	4,103	4,520
Capital Charges	6	6
Total Gross Expenditure	4,370	4,926
INCOME:-		
Specific Grants	532	687
Charges to Other Council Areas	90	0
Total Income	622	687
Net Expenditure - GRAND TOTAL	3,748	4,239

DIRECTORATE Public Health		UNIT: Wider Determinants Service Manager: Eilish James	
Context: We understand that factors such as education, housing, transport, employment and the environment have a much more profound effect on how well and how long people live, than health care services. Such factors also have an impact on emotional health and wellbeing and this in turn can impact on lifestyles such as alcohol consumption or smoking. We develop and invest in programmes to maximise health benefits through the wider determinants and wellbeing.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	737	1,062	
Transport	1	2	
Supplies & Services	5,126	4,200	
Total Gross Expenditure	5,864	5,264	
INCOME:-			
Total Income	0	0	
Net Expenditure - GRAND TOTAL	5,864	5,264	

DIRECTORATE Public Health		UNIT: Public Health Management Service Manager: Lisa McNally	
Context: Understanding the needs of our population, evaluating services, learning from published evidence, are all key to ensuring that we provide the right services to our population and make the best of available resources. This unit provides these important services for the directorate, the council and the CCG as part of our statutory requirements.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	1,239	1,488	
Transport	1	1	
Supplies & Services	1,125	1,132	
Total Gross Expenditure	2,365	2,621	
INCOME:-			
Partner Contributions	10	27	
Fees & Charges	0	4	
Charges to Other Council Areas	10	10	
Total Income	20	41	
Net Expenditure - GRAND TOTAL	2,345	2,580	

DIRECTORATE Public Health	UNIT: Public Health Grant Service Manager: Lisa McNally	
Context: Public Health Grant is used to fund the services identified on these templates and is received on an annual basis.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Total Gross Expenditure	0	0
INCOME:-		
Specific Grants	25,816	25,955
Total Income	25,816	25,955
Net Expenditure - GRAND TOTAL	(25,816)	(25,955)

DIRECTORATE Public Health	UNIT: Public Health Reserve Service Manager: Lisa McNally	
Context: The allocated budgets exceed the value of the Public Health Grant for 2023/24. For long term financial sustainability efficiencies and budget savings will need to be identified. However, in the short term services can be maintained at current levels through the application of the Public Health Reserve which has been funded from historic under spends against the PH Grant.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
INCOME:-		
Other	2,866	4,048
Total Income	2,866	4,048
Net Expenditure - GRAND TOTAL	(2,866)	(4,048)

DIRECTORATE PLANNING - WHOLE BUDGET 2023/2024

Directorate: Regeneration & Growth		Director: Tony McGovern
Context: The directorate vision is to facilitate the effective delivery of Sandwell Council's Regeneration Strategy and Pipeline of circa 69 projects; ensuring that there are robust planning and development controls are in place; and that the Council's assets are managed effectively;; leading on external funding opportunities as well as working with the Combined Authority and West Midlands Growth Co. as they relate to regeneration issues; Progress the Council's Climate Change Action Plan in conjunction with the Council's Directorates. The key focus will be the Regeneration and Inclusive Growth as well as working with partners and local members, consulting with residents and young people to deliver positive regeneration of places and communities to improve the quality of living in the Borough.		
Unit Description:	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Growth and Spatial Planning	2,275	2,794
Development Planning and Building Control	663	756
Strategic Assets and Land	5,891	10,368
Regeneration and Growth Management	686	751
* Total Net Target Budget:	9,515	14,669
* Staffing Levels:	323	332
* Total Full Time Equivalent	267	278

Summary of Target Budget	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	11,935	13,284
Premises	11,737	15,579
Transport	61	61
Supplies & Services	6,635	6,323
Third Party	15	15
Transfer Payments	1	1
Capital Charges	1,211	1,211
Total Gross Expenditure	31,595	36,474
INCOME:-		
Specific Grants	58	69
Partner Contributions	723	350
Fees & Charges	13,596	13,425
Charges to Other Council Areas	7,703	7,961
Total Income	22,080	21,805
Net Target Budget	9,515	14,669

The directorate services are delivered through a range of units and teams. The above information provides an overview of the structure of the directorate and highlights the level of financial resources allocated to deliver the services that we provide.

DIRECTORATE Regeneration & Growth	UNIT: Growth & Spatial Planning Service Manager: Tammy Stokes	
Context: Growth and Spatial Planning includes Planning Regeneration, Strategic Policy, Transportation, Housing and Partnerships, Economic Regeneration		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	2,330	2,954
Transport	7	7
Supplies & Services	1,315	1,011
Total Gross Expenditure	3,652	3,972
INCOME:-		
Specific Grants	58	69
Partner Contributions	588	215
Fees & Charges	195	200
Charges to Other Council Areas	536	694
Total Income	1,377	1,178
Net Expenditure - GRAND TOTAL	2,275	2,794

DIRECTORATE Regeneration & Growth	UNIT: Development Planning & Building Control Service Manager: John Baker	
Context: Development Planning includes Development Management, Building Consultancy, Planning Systems and Services, Land Charges.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	2,098	2,315
Transport	9	9
Supplies & Services	430	419
Capital Charges	3	3
Total Gross Expenditure	2,540	2,746
INCOME:-		
Fees & Charges	1,758	1,871
Charges to Other Council Areas	119	119
Total Income	1,877	1,990
Net Expenditure - GRAND TOTAL	663	756

DIRECTORATE Regeneration & Growth		UNIT: Strategic Assets & Land Service Manager: Luke Dove	
Context: Strategic Assets and Land includes Asset Management, Facilities Management, Urban Design and Building Services, Development and Commercial Property and Markets and Street Trading.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	7,173	7,624	
Premises	11,737	15,579	
Transport	45	45	
Supplies & Services	4,548	4,543	
Third Party	5	5	
Transfer Payments	1	1	
Capital Charges	1,208	1,208	
Total Gross Expenditure	24,717	29,005	
INCOME:-			
Partner Contributions	135	135	
Fees & Charges	11,643	11,354	
Charges to Other Council Areas	7,048	7,148	
Total Income	18,826	18,637	
Net Expenditure - GRAND TOTAL	5,891	10,368	

DIRECTORATE Regeneration & Growth		UNIT: Regeneration & Growth Management Service Manager: Tony McGovern	
Context: This relates to budgets directly controlled by the Regeneration & Growth director including the contribution to the Black Country Consortium			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	334	391	
Supplies & Services	342	350	
Third Party	10	10	
Total Gross Expenditure	686	751	
INCOME:-			
Total Income	0	0	
Net Expenditure - GRAND TOTAL	686	751	

DIRECTORATE PLANNING - WHOLE BUDGET 2023/2024

Directorate: Housing & Assets	Director: Gillian Douglas
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Context:
Housing & Assets will lead on all housing commissioning, delivery and management functions including strategic housing in the Council. We will lead on the management and monitoring of the private sector rented sector, with the objective of improving the quality of accommodation across the sector. This includes overseeing the administration of relevant licensing schemes.

Unit Description:	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Community Partnerships and Support Services	1,100	1,169
Income Management and Money Advice	202	345
Housing Solutions	1,252	1,481
Tenancy & Estate Management	(767)	(827)
Management	563	161
* Total Net Target Budget:	2,350	2,329
* Staffing Levels:	156	153
* Total Full Time Equivalents	141	142

Summary of Target Budget	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	7,224	7,532
Premises	1,771	1,883
Transport	48	45
Supplies & Services	2,157	2,810
Capital Charges	3,878	3,878
Total Gross Expenditure	15,078	16,148
INCOME:-		
Specific Grants	1,885	1,962
Partner Contributions	589	627
Fees & Charges	1,377	1,791
Charges to Other Council Areas	5,292	5,854
Other	3,585	3,585
Total Income	12,728	13,819
Net Target Budget	2,350	2,329

The directorate services are delivered through a range of units and teams. The above information provides an overview of the structure of the directorate and highlights the level of financial resources allocated to deliver the services that we provide.

DIRECTORATE	UNIT: Community Partnerships & Support Services	
Housing & Assets	Service Manager: Nigel Collumbell	
Context: This includes the development of relationships with the voluntary and community sector especially linked to community centres and floating support services.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	2,963	2,852
Premises	569	617
Transport	32	32
Supplies & Services	885	865
Capital Charges	3,495	3,495
Total Gross Expenditure	7,944	7,861
INCOME:-		
Partner Contributions	64	3
Fees & Charges	96	230
Charges to Other Council Areas	3,099	2,874
Other	3,585	3,585
Total Income	6,844	6,692
Net Expenditure - GRAND TOTAL	1,100	1,169

DIRECTORATE	UNIT: Income Management & Money	
Housing & Assets	Service Manager: Nigel Collumbell	
Context: This service includes Welfare Rights and Right to Buy.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	1,099	1,308
Transport	4	2
Supplies & Services	177	195
Total Gross Expenditure	1,280	1,505
INCOME:-		
Charges to Other Council Areas	1,078	1,160
Total Income	1,078	1,160
Net Expenditure - GRAND TOTAL	202	345

DIRECTORATE Housing & Assets	UNIT: Housing Solutions Service Manager: Nigel Collumbell	
Context: This service provides homelessness support and locality working in the borough as well as private sector housing.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	2,833	3,324
Premises	994	1,058
Transport	11	11
Supplies & Services	1,026	1,686
Capital Charges	2	2
Total Gross Expenditure	4,866	6,081
INCOME:-		
Specific Grants	1,885	1,962
Partner Contributions	525	625
Fees & Charges	91	308
Charges to Other Council Areas	1,114	1,705
Total Income	3,615	4,600
Net Expenditure - GRAND TOTAL	1,251	1,481

DIRECTORATE Housing & Assets	UNIT: Tenancy & Estate Management Service Manager: Nigel Collumbell	
Context: This service includes garage rentals and traveller sites.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	22	24
Premises	208	208
Supplies & Services	39	40
Capital Charges	154	154
Total Gross Expenditure	423	426
INCOME:-		
Fees & Charges	1,190	1,253
Total Income	1,190	1,253
Net Expenditure - GRAND TOTAL	(767)	(827)

DIRECTORATE Housing & Assets	UNIT: Management Service Manager: Gillian Douglas	
Context: This budget relates to the Director of Housing and Assets.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	307	24
Supplies & Services	29	25
Capital Charges	227	227
Total Gross Expenditure	563	276
INCOME:-		
Charges to Other Council Areas	0	115
Total Income	0	115
Net Expenditure - GRAND TOTAL	563	161

DIRECTORATE PLANNING - WHOLE BUDGET 2023/2024

Directorate: Business Strategy and Change		Director:
Divisional Context:		
<p>The Business Strategy and Change directorate consists of four distinct areas providing a range of functions both front facing and back office. With budget cuts and a change in working methods the council is going through a massive transformation right now. The services within Business Strategy and Change have a wide range of both internal and external customers with conflicting needs and priorities. These services need to be resilient but flexible enough, in order that they can rise to the challenge of continuous change so that they can shape, influence and drive the council forward.</p>		
Unit Description:	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Director	150	358
Human Resources	3,785	3,443
Business and Corporate Service	3,473	3,799
ICT	5,015	7,545
* Total Net Target Budget:	12,423	15,145
* Staffing Levels:	360	359
* Total Full Time Equivalents	340	340

Summary of Target Budget	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	15,020	19,381
Premises	75	75
Transport	17	17
Supplies & Services	5,902	8,777
Capital Charges	1,172	1,172
Total Gross Expenditure	22,186	29,422
INCOME:-		
Specific Grants	290	115
Fees & Charges	2,021	3,470
Charges to Other Council Areas	7,452	10,692
Total Income	9,763	14,277
Net Target Budget	12,423	15,145

The directorate services are delivered through a range of units and teams. The above information provides an overview of the structure of the directorate and highlights the level of financial resources allocated to deliver the services that we provide.

DIRECTORATE Business Strategy and Change		UNIT: Director Service Manager:	
Divisional Context: The Business Strategy and Change directorate consists of four areas providing a range of functions both front facing and back office. These services include ICT, Human Resources and under Business and Corporate Services there is Service Improvement, Corporate Transformation, Communications and Corporate Customer.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	150	153	
Supplies & Services	0	205	
Total Gross Expenditure	150	358	
INCOME:-			
Total Income	0	0	
Net Expenditure - GRAND TOTAL	150	358	

DIRECTORATE Business Strategy and Change		UNIT: Human Resources Service Manager: Victoria Lee	
Divisional Context: Human Resources delivers a wide range of excellent services to the council including: Learning & Development, Advisory and Resourcing, Occupational Health & Employee Benefits Scheme. They also offer a range of services to schools and Academies			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	5,016	8,924	
Transport	1	1	
Supplies & Services	1,702	1,809	
Total Gross Expenditure	6,719	10,734	
INCOME:-			
Fees & Charges	1,145	2,594	
Charges to Other Council Areas	1,789	4,697	
Total Income	2,934	7,291	
Net Expenditure - GRAND TOTAL	3,785	3,443	

DIRECTORATE Business Strategy and Change		UNIT: Business & Corporate Services Service Manager:	
Divisional Context: Business and Corporate Services is a wide range of services that inform and deleiver corporate improvements to all communities of Sandwell. This includes Corporate Customer that offer a range of front facing services including the Contact Centre and One Stop Shop. This area works alongside Service Improvement and Corporate Transformation and Communications which deliver the council's Performance Management Framework and Strategies and inform the Local Community. It also contains the Voluntary Sector Grants for SCVO and Local Area Budgets.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	5,671	5,840	
Premises	75	75	
Transport	7	7	
Supplies & Services	1,786	2,065	
Capital Charges	1	0	
Total Gross Expenditure	7,540	7,987	
INCOME:-			
Specific Grants	115	115	
Fees & Charges	145	145	
Charges to Other Council Areas	3,807	3,928	
Total Income	4,067	4,188	
Net Expenditure - GRAND TOTAL	3,473	3,799	

DIRECTORATE Business Strategy and Change		UNIT: ICT Service Manager: Dave Guest	
Divisional Context: Information and Communication Technology (ICT) is responsible for a range of activities ranging from the development and review of the council's ICT Strategy to the day-to-day support and maintenance of the ICT infrastructure.			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	4,183	4,465	
Transport	9	9	
Supplies & Services	2,414	4,697	
Capital Charges	1,171	1,171	
Total Gross Expenditure	7,777	10,342	
INCOME:-			
Specific Grants	175	0	
Fees & Charges	731	731	
Charges to Other Council Areas	1,856	2,066	
Total Income	2,762	2,797	
Net Expenditure - GRAND TOTAL	5,015	7,545	

DIRECTORATE PLANNING - WHOLE BUDGET 2023/2024

Directorate: Borough Economy		Director: Alice Davey
Context: The directorate is responsible for driving the neighbourhood delivery agenda. The focus will be on maximising opportunities within each Town to transform local services delivered at a local level to ensure that they are meeting residents' needs within towns as well as providing the shared space where wider community activity can thrive and develop.		
Unit Description:	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Contracts, Projects, Strategy & Policy	35,588	36,077
Highways Services	16,600	20,854
Green Spaces, Greens Services, Visitor Services & Events	3,061	2,719
Public Protection and Community Safety	3,484	3,813
Libraries, Archives and Heritage	4,908	5,032
Directorate Management	420	233
* Total Net Target Budget:	64,061	68,728
* Staffing Levels:	507	599
* Total Full Time Equivalents	374	460

Summary of Target Budget	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	18,316	19,353
Premises	2,701	3,408
Transport	2,449	2,388
Supplies & Services	48,673	55,037
Third Party	4,068	3,068
Capital Charges	13,658	13,658
Total Gross Expenditure	89,865	96,912
INCOME:-		
Specific Grants	2,535	2,647
Partner Contributions	1,520	1,602
Fees & Charges	10,471	14,067
Charges to Other Council Areas	11,278	9,868
Total Income	25,804	28,184
Net Target Budget	64,061	68,728

The directorate services are delivered through a range of units and teams. The above information provides an overview of the structure of the directorate and highlights the level of financial resources allocated to deliver the services that we provide.

DIRECTORATE	UNIT: Contracts, Projects, Strategy & Policy	
Borough Economy	Service Manager: Ben Percival	
Context:		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	2,084	2,173
Premises	370	544
Transport	1,371	1,478
Supplies & Services	31,948	34,644
Third Party	4,068	3,068
Capital Charges	3,697	3,697
Total Gross Expenditure	43,538	45,604
INCOME:-		
Specific Grants	1,162	1,162
Partner Contributions	1,316	1,316
Fees & Charges	1,716	3,293
Charges to Other Council Areas	3,756	3,756
Total Income	7,950	9,527
Net Expenditure - GRAND TOTAL	35,588	36,077

DIRECTORATE	UNIT: Highways Services	
Borough Economy	Service Manager: Robin Weare	
Context:		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	3,254	3,447
Premises	824	888
Transport	180	180
Supplies & Services	10,146	14,693
Capital Charges	8,916	8,916
Total Gross Expenditure	23,320	28,124
INCOME:-		
Specific Grants	38	38
Partner Contributions	15	15
Fees & Charges	4,654	5,204
Charges to Other Council Areas	2,013	2,013
Total Income	6,720	7,270
Net Expenditure - GRAND TOTAL	16,600	20,854

DIRECTORATE		UNIT: Green Spaces, Greens Services, Visitor Services & Events	
Borough Economy		Service Manager: Matthew Huggins	
Context:			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	4,676	5,424	
Premises	634	951	
Transport	600	632	
Supplies & Services	1,336	1,987	
Capital Charges	371	371	
Total Gross Expenditure	7,617	9,365	
INCOME:-			
Specific Grants	46	158	
Partner Contributions	1	106	
Fees & Charges	2,008	3,900	
Charges to Other Council Areas	2,501	2,482	
Total Income	4,556	6,646	
Net Expenditure - GRAND TOTAL	3,061	2,719	

DIRECTORATE		UNIT: Public Protection and Community	
Borough Economy		Service Manager: Nicola Plant	
Context:			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	4,996	5,175	
Premises	78	83	
Transport	274	74	
Supplies & Services	2,846	2,724	
Capital Charges	33	33	
Total Gross Expenditure	8,227	8,089	
INCOME:-			
Specific Grants	1,289	1,289	
Partner Contributions	188	165	
Fees & Charges	1,772	1,328	
Charges to Other Council Areas	1,494	1,494	
Total Income	4,743	4,276	
Net Expenditure - GRAND TOTAL	3,484	3,813	

DIRECTORATE Borough Economy	UNIT: Libraries, Archives and Heritage Service Manager: Dawn Winter	
Context:		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	2,887	2,902
Premises	795	942
Transport	23	23
Supplies & Services	915	902
Capital Charges	641	641
Total Gross Expenditure	5,261	5,410
INCOME:-		
Fees & Charges	321	342
Charges to Other Council Areas	32	36
Total Income	353	378
Net Expenditure - GRAND TOTAL	4,908	5,032

DIRECTORATE Borough Economy	UNIT: Directorate Management Service Manager: Alice Davey	
Context:		
This budget is related to the Director of Borough Economy.		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	419	232
Transport	1	1
Supplies & Services	1,482	87
Total Gross Expenditure	1,902	320
INCOME:-		
Charges to Other Council Areas	1,482	87
Total Income	1,482	87
Net Expenditure - GRAND TOTAL	420	233

DIRECTORATE PLANNING - WHOLE BUDGET 2023/2024

Directorate: Housing Revenue Account		Director: Gillian Douglas
Context: Housing and Communities passion is to improve Sandwell for our young people growing up here and ensuring our residents are happy and healthy in their homes and neighbourhoods. We will continue to work closely with our communities to encourage families and individuals to build strong, resilient, self-reliant communities with real influence on local decisions, able to do more for themselves which is key especially with ever reducing local authority budgets.		
Unit Description:	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Asset Management & Maintenance	39,674	42,282
Borough Economy	3,572	4,151
Business Excellence	3,305	3,892
Corporate HRA	48,902	48,943
Housing Management	14,394	16,481
PFI	(594)	(666)
Rents & Other Charges	(117,153)	(122,733)
SLA's	7,600	7,350
* Total Net Target Budget:	(300)	(300)
* Staffing Levels:	1,005	1,007
* Total Full Time Equivalent	964	971

Summary of Target Budget	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	38,509	46,019
Premises	2,678	3,303
Transport	2,155	2,271
Supplies & Services	43,818	33,970
Third Party	560	10,788
Capital Charges	45,876	44,790
Total Gross Expenditure	133,596	141,141
INCOME:-		
Specific Grants	5,713	5,713
Fees & Charges	127,424	132,848
Charges to Other Council Areas	759	2,880
Total Income	133,896	141,441
Net Target Budget	(300)	(300)

The directorate services are delivered through a range of units and teams. The above information provides an overview of the structure of the directorate and highlights the level of financial resources allocated to deliver the services that we provide.

DIRECTORATE		UNIT: Asset Management & Maintenance	
HRA		Service Manager:	
Context:			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	21,780	27,015	
Premises	1,604	1,824	
Transport	1,922	2,021	
Supplies & Services	16,787	14,390	
Total Gross Expenditure	42,093	45,250	
INCOME:-			
Fees & Charges	2,051	458	
Charges to Other Council Areas	368	2,510	
Total Income	2,419	2,968	
Net Expenditure - GRAND TOTAL	39,674	42,282	

DIRECTORATE		UNIT: Borough Economy	
HRA		Service Manager:	
Context:			
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000	
Employees	1,621	1,847	
Premises	195	205	
Transport	5	5	
Supplies & Services	782	821	
Total Gross Expenditure	2,603	2,878	
INCOME:-			
Fees & Charges	1,140	1,140	
Charges to Other Council Areas	250	250	
Total Income	1,390	1,390	
Net Expenditure - GRAND TOTAL	1,213	1,488	

DIRECTORATE	UNIT: Borough Economy	
HRA	Service Manager: Matthew Huggins	
Context:		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	542	592
Premises	15	16
Transport	55	58
Supplies & Services	1,750	2,000
Total Gross Expenditure	2,362	2,666
INCOME:-		
Charges to Other Council Areas	3	3
Total Income	3	3
Net Expenditure - GRAND TOTAL	2,359	2,663

DIRECTORATE	UNIT: Business Excellence	
HRA	Service Manager: Neil Cox	
Context:		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	1,371	1,441
Transport	3	4
Supplies & Services	1,931	2,447
Total Gross Expenditure	3,305	3,892
INCOME:-		
Total Income	0	0
Net Expenditure - GRAND TOTAL	3,305	3,892

DIRECTORATE	UNIT: Corporate HRA	
HRA	Service Manager: Gillian Douglas	
Context:		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	2,456	2,804
Premises	125	131
Transport	3	3
Supplies & Services	449	1,222
Capital Charges	45,876	44,790
Total Gross Expenditure	48,909	48,950
INCOME:-		
Fees & Charges	7	7
Total Income	7	7
Net Expenditure - GRAND TOTAL	48,902	48,943

DIRECTORATE HRA	UNIT: Housing Management Service Manager: Nigel Collumbell	
Context:		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Employees	10,739	12,320
Premises	436	420
Transport	166	179
Supplies & Services	4,040	4,678
Third Party	560	588
Total Gross Expenditure	15,941	18,185
INCOME:-		
Fees & Charges	1,409	1,587
Charges to Other Council Areas	138	117
Total Income	1,547	1,704
Net Expenditure - GRAND TOTAL	14,394	16,481

DIRECTORATE HRA	UNIT: PFI Service Manager: Trevor Fields	
Context:		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Premises	53	56
Transport	1	1
Supplies & Services	9,363	90
Third Party	0	10,200
Total Gross Expenditure	9,417	10,347
INCOME:-		
Specific Grants	5,713	5,713
Fees & Charges	4,298	5,300
Total Income	10,011	11,013
Net Expenditure - GRAND TOTAL	(594)	(666)

DIRECTORATE HRA	UNIT: Rents & Other Charges Service Manager: Gillian Douglas	
Context:		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Premises	250	651
Supplies & Services	1,116	972
Total Gross Expenditure	1,366	1,623
INCOME:-		
Fees & Charges	118,519	124,356
Total Income	118,519	124,356
Net Expenditure - GRAND TOTAL	(117,153)	(122,733)

DIRECTORATE HRA	UNIT: SLA's Service Manager: Gillian Douglas	
Context:		
Target Budget Line	Target Budget 2022/23 £'000	Target Budget 2023/24 £'000
Supplies & Services	7,600	7,350
Total Gross Expenditure	7,600	7,350
INCOME:-		
Total Income	0	0
Net Expenditure - GRAND TOTAL	7,600	7,350

Reserves

Earmarked Reserve	Balance as at 31 March 2022	Projected use / (addition to) in year	Projected Balance as at 31 March 2023	Projected use / (addition to) in year	Projected Balance as at 31 March 2024
	£'000	£'000	£'000	£'000	£'000
Corporate Management					
Kickstart Revaluation (NEW 2022/23)	(1,553)		(1,553)	0	(1,553)
	(1,553)	0	(1,553)	0	(1,553)
Borough Economy					
Portway Lifestyle Centre	(730)	(72)	(802)	267	(535)
Borough Economy General Reserve	(1,652)	1,354	(298)		(298)
Dartmouth Park HLF	(265)	40	(225)	0	(225)
Aquatics Centre UOW	(100)	0	(100)	0	(100)
SERCO Waste Commitments	(3,816)	2,066	(1,750)	1,750	0
BE Grant Carryforward Reserve	(11)	0	(11)	0	(11)
	(6,574)	3,388	(3,186)	2,017	(1,169)
Adults					
Adult Social Care General Reserve	(3,745)	412	(3,333)	660	(2,673)
Better Care Fund	(10,660)	1,289	(9,371)	2,000	(7,371)
	(14,405)	1,701	(12,704)	2,660	(10,044)
Regen & Growth					
R&G General Reserve	(2,302)	1,177	(1,125)	375	(750)
Sinking Fund Central 6th Building	(1,096)	0	(1,096)	365	(731)
Forge Mill Farm Demolition	(230)	28	(202)	67	(135)
School Repair Reserve	(120)	84	(36)	12	(24)
R&G Grant Carryforward Reserve	(404)	379	(25)	8	(17)
R&G Capital Project Support	(6,777)	1,051	(5,726)	1,909	(3,817)
	(10,929)	2,719	(8,210)	2,737	(5,473)
Housing					
H&A General Reserve	(442)	410	(32)	0	(32)
H&A Grant Carryforward	(1,146)	(10)	(1,156)	385	(771)
	(1,588)	400	(1,188)	385	(803)
Childrens Services					
Children's Services General Reserve	(1,589)		(1,589)	439	(1,150)
SCT Reserve	(2,636)	1,899	(737)	0	(737)
CS Grant Reserve	(14)		(14)	0	(14)
	(4,239)	1,899	(2,340)	439	(1,901)
Business Strategy & Change					
BSC General Reserve	(715)	65	(650)	0	(650)
ICT Refresh	(1,747)	1,747	0	0	0
	(2,462)	1,812	(650)	0	(650)
Finance					
Finance General Reserve	(2,171)	68	(2,103)	0	(2,103)
Sandwell Children's Trust	(45)	33	(12)	12	0
	(2,216)	101	(2,115)	12	(2,103)
Law & Governance					
L&G General Reserve	(1,236)	946	(290)	157	(133)
POCA	(833)		(833)	278	(555)
	(2,069)	946	(1,123)	435	(688)
Public Health					
Learning for Public Health	(502)	112	(391)	38	(352)
Public Health Grant Reserve	(9,481)	2,106	(7,375)	1,449	(5,927)
Public Health Earmarked Reserves	(572)	271	(301)	44	(257)
	(10,555)	2,489	(8,067)	1,531	(6,536)
Total Directorate Reserves	(56,590)	15,455	(41,136)	10,216	(30,920)
Finance - Central Items					
Insurance Reserve	(7,232)		(7,232)	0	(7,232)

COVID Emergency Funding	(16,931)	16,931	0	0	0
S31 Relief Grant	(30,896)	30,896	0	0	0
Finance Grant Reserve	(11,875)	79	(11,796)	3,932	(7,864)
	(66,934)	47,906	(19,028)	3,932	(15,096)
ISB					
BSF FM Sinking Fund	(3,365)		(3,365)	0	(3,365)
BSF PFI Sinking Fund	(4,680)		(4,680)	0	(4,680)
Post LAC Pupil Premium Grant	(114)		(114)	0	(114)
	(8,159)	0	(8,159)	0	(8,159)
Corporate Items					
General Capital Reserve	(4,000)		(4,000)	0	(4,000)
New Asset System	(500)	164	(336)	336	0
Exit Packages	(2,052)	942	(1,110)	0	(1,110)
Pay Award	(1,000)	1,000	0	0	0
Oracle Fusion	(3,231)	1,946	(1,285)	1,285	0
Business Rates Volatility Reserve	(7,000)		(7,000)	0	(7,000)
Invest to Save Reserve	(3,000)	658	(2,342)	0	(2,342)
Corporate Improvement Plan	(1,436)	600	(836)	0	(836)
Commonwealth Games	(1,393)	1,302	(91)	0	(91)
Cemetery RCCO Reserve	(1,446)		(1,446)	1,446	0
Social Care Grant (NEW 2022/23)	(6,178)	5,409	(769)	0	(769)
Financial Planning Reserve (NEW 2022/23)	(2,500)	1,532	(968)	0	(968)
Climate Change (NEW 2022/23)	(600)	179	(421)	140	(281)
	(34,336)	13,732	(20,604)	3,207	(17,397)
Total Non-Directorate Reserves	(109,429)	61,638	(47,791)	7,139	(40,651)
TOTAL	(166,019)	77,093	(88,927)	17,355	(71,571)

SECTION 25 ASSURANCE STATEMENT

Report of the S151 Officer as required by Section 25 of the Local Government Act 2003

Section 25 of the Local Government Act 2003 requires the designated Chief Finance Officer of the Authority (Director of Finance) to report to it on the following matters:

(a) the robustness of the estimates for the purposes of the statutory budget calculation;

(b) the adequacy of the proposed financial reserves;

and the Authority must then have regard to that report when making decisions about the statutory budget calculations.

Robustness of estimates

The estimates upon which the final budget proposals are based include reasonable assumptions of expenditure and income, based on known commitments, a prudent allowance for pay awards and spending pressures and an appropriate assessment of the potential risks and uncertainties. The S151 Officer has been involved throughout the budget process, working closely with the Finance Team and engaging with Leadership Team and Cabinet. The S151 Officer has also had regard to the availability of external funding, particularly specific Government Grants and partnership funding and income levels from fees and charges.

Assumptions have also been made regarding the continued impact of the high levels of inflation in the UK and the resulting Cost of Living Crisis and specific provision has been made for this in the 2023/24 budget proposals.

The budget is risk assessed to ensure that the Council has adequate funding identified for known liabilities and to provide sufficient capacity for the Council to carry out the required service redesign and transformation programmes over the Medium-Term Financial Strategy period. The risk assessment has highlighted key risks around:

- Inflationary pressures given the exceptionally high inflation in the UK at the time of setting the budget
- Reductions in income from services
- Increased service demand, specifically in Adults and Children's Social Care
- Future changes to Local Government funding, particularly in relation to Business Rates Retention and the Fair Funding review
- Unachieved savings or lead-in time to deliver future savings
- The potential of the impact of further COVID-19 infection waves

The risk assessment sets out where existing reserve cover exists. There is also the Financial Planning Reserve to provide contingency against in-year pressures and capacity to manage savings targets and transformation programmes.

The adequacy of the proposed financial reserves

The table below shows the forecast movement on General Fund reserves, excluding schools as at 31st March 2022, 2023 and 2024.

	31/03/2022 £m	31/03/2023 £'m	31/03/2024 £'m
Earmarked Reserve Balances	154.97	88.93	71.57
General Fund unallocated balance	14.70	15.16	15.68
Total	169.67	108.09	87.25

Based on the Qtr 3 monitoring position, the 2022/23 budget is forecast to utilise earmarked reserves to fund inflationary pressures that were not anticipated when the budget was set in February 2022. It's important to retain reserves at a reasonable and prudent level to mitigate the risks the Council faces, and that is even more important at a time of economic uncertainty. The budget proposals for 2023/24 therefore include provision for reserves to be increased where there is planned use in the current financial year. Earmarked reserves are also at a sufficient level to provide capacity for the organisation to transform and redesign services which is an important aspect of the Council's Improvement Plan.

Whilst reserves are reducing over the next three years, this is largely due to use of COVID-19 funding and Business Rates COVID funding. The earmarked reserve balances as at 31st March 2023 and 2024 are sufficient to meet the risks and commitments that the Council faces.

The Council will always aim to have a prudent level of unallocated balance of 5% of the total net general fund revenue budget. The Council's net budget has increased between 2022/23 and 2023/24 due to demand and inflationary pressures, particularly in Adult Social Care. This means that to satisfy the 5% policy the Council will need a General Fund balance of approx. £15.7m based on the 2023/24 net budget. The Council will just meet this threshold based on the final budget proposals but it will be at the very minimum of this level. It is therefore important that the Financial Planning Reserve is also maintained at a level considered prudent by the S151 Officer.

The Opinion of the S151 Officer:

The budget for 2023/24 has been prepared based on reasonable and prudent estimates with a supporting risk assessment. The level of reserves has been assessed as being of a sufficient level to meet the financial risks that the Council faces. I can therefore confirm that:

(a) the estimates made for the purposes of the calculation of the Council's budget requirement under Section 32 of the Local Government Finance Act 1992, contained in this report, are robust;

(b) the financial reserves that will remain available to the Council as a result of agreeing the proposals contained in this report are adequate to enable the setting of a lawful budget for 2023/24.

Sandwell MBC**Capital Programme 2022/23 (Estimate as at end Dec 22) to 2026/27**

	2022/23 Estimate £000	2023/24 Budget £000	2024/25 Estimate £000	2025/26 Estimate £000	2026/27 Estimate £000
GENERAL FUND					
Law & Governance					
Rowley Cemetery	964	-	-	-	-
New Cemetery - West Bromwich	-	3,671	-	-	-
Total	964	3,671	-	-	-
Business Strategy & Change					
Technology Modernisation Programme	1,009	-	-	-	-
ICT - New Laptops including Security	429	-	-	-	-
ICT - Ongoing Capital Project Support	318	-	-	-	-
Public Realm	-	33	-	-	-
ICT - End User Computing	1,135	2,000	1,200	1,200	1,200
Oracle Fusion ERP System	2,536	6,013	1,195	-	-
Total	5,427	8,046	2,395	1,200	1,200
Adult Social Care					
Swift Impress System	94	-	-	-	-
New Social Care & Health Centre - Rowley Regis	3,862	-	-	-	-
ASC System Development	260	-	-	-	-
Contaminated Land	8	-	-	-	-
ASC Capital Grant	-	763	-	-	-
Total	4,224	763	-	-	-

	2022/23 Estimate £000	2023/24 Budget £000	2024/25 Estimate £000	2025/26 Estimate £000	2026/27 Estimate £000
Regeneration & Growth					
King Street, Wednesbury Health Centre	3,610	-	-	-	-
Wednesbury High Streets - Heritage Action Zone	1,022	-	-	-	-
Property Refurbishment - WPV Sandwell Council House	500	1,712	1,000	1,000	1,000
Access Fund	482	300	300	300	300
PMA Capitalisation	800	800	800	800	800
Brindley II	-	21	-	-	-
Sandwell Aquatics Centre	12,879	2,640	-	-	-
Blackheath Library - Fit Out Costs	56	-	-	-	-
Heat Networks	192	-	-	-	-
PSDS Heat Pump Technology	368	1,000	-	-	-
Childrens Trust Accommodation Works	101	145	-	-	-
BSF - Schools for the Future	74	-	-	-	-
Mobile Working	41	-	-	-	-
Section 106 Schemes	812	2,578	-	-	-
Regeneration Reserve	16	1,100	-	-	-
Towns Fund Schemes:					
Kings Square	105	5,000	-	-	-
West Bromwich:					
Sandwell MEC	2,450	-	-	-	-
Urban Greening	611	270	79	-	-
Town Hall Quarter	745	6,217	288	-	-
Retail Diversification Programme	5,721	6,729	417	-	-
Connected	66	292	428	314	-
Smethwick:					
Midlands Met Learning Campus	1,758	8,550	2,592	-	-

	2022/23 Estimate £000	2023/24 Budget £000	2024/25 Estimate £000	2025/26 Estimate £000	2026/27 Estimate £000
Ron Davis Centre Expansion	360	-	-	-	-
Grove Lane Regeneration	5	-	2,611	1,735	-
Rolfe Street Regeneration	927	537	537	-	-
Connected	1,701	2,172	-	-	-
Rowley Regis:					
Canal & River Trust	1,627	673	-	-	-
Satellite Education Hub	621	8,074	305	-	-
Britannia Park Community Hub	886	1,574	-	-	-
Blackheath Bus Exchange	-	2,720	1,020	-	-
Connected	108	718	328	346	-
Total	38,644	53,822	10,705	4,495	2,100
Borough Economy					
Vehicles	500	1,500	1,500	1,500	1,500
Street Lighting SON to LED	1,695	1,695	275	275	275
Highways Infrastructure Condition	882	7,701			
Reservoirs Act	6	85	20	20	20
Birchley Island	1,360	1,213	-	-	-
Environmental Improvements to Neighbourhoods	28	-	-	-	-
Smethwick Hall Park - Pool	342	-	-	-	-
Charlemont Community Centre Wigmore	-	37	-	-	-
Structural Maintenance - Roads	4,141	3,986	2,211	2,211	2,211
Structural Maintenance - Bridges	737	603	967	967	967
Street Lighting - Maintenance	-	152	222	222	222
Major Schemes - Design	669	220	-	-	-
Major Route Signing	188	70	-	-	-

	2022/23 Estimate £000	2023/24 Budget £000	2024/25 Estimate £000	2025/26 Estimate £000	2026/27 Estimate £000
Local Safety Schemes	214	-	-	-	-
Road Safety Schemes	685	540	-	-	-
Traffic Initiated Schemes (Traffic Calming)	297	200	-	-	-
Measures to encourage Cycling	314	150	-	-	-
Measured to encourage Walking	348	150	-	-	-
Child Safety - Safe Routes to School	21	-	-	-	-
Traffic & Demand Management Measures	120	120	-	-	-
Major Scheme Contributions	1,075	348	-	-	-
Estimated/ Provisional Highways	-	-	1,694	1,694	1,694
TlIF Challenge Fund - Dudley Street Bridge/ Scott Bridge	1,980	-	-	-	-
Active Travel Fund	1,542	-	-	-	-
Manor House Conservation Plan	-	241	-	-	-
Lightwoods Park	16	403	-	-	-
West Smethwick Park	433	-	-	-	-
Oakhouse Barns Restoration	-	10	-	-	-
Youth Centre, Queens Way	-	5	-	-	-
Total	17,593	19,429	6,889	6,889	6,889
Housing & Assets					
The Public	-	341	-	-	-
Self Service Customer Portal	100	91	-	-	-
Vulnerable Home Owners	-	759	-	-	-
Empty Properties	10	677	-	-	-
Housing Stock Condition	-	29	-	-	-
Warm Homes Healthy People	8	-	-	-	-
Private Sector DFG	4,000	11,882	4,800	4,800	4,800

	2022/23 Estimate £000	2023/24 Budget £000	2024/25 Estimate £000	2025/26 Estimate £000	2026/27 Estimate £000
Total	4,118	13,779	4,800	4,800	4,800
Childrens					
BSF - ICT	-	80	-	-	-
PLAY Pathfinder	-	6	-	-	-
Schools Schemes:					
West Bromwich Collegiate Academy - Phase 2	552	-	-	-	-
Q3 Langley Phase 3	340	-	-	-	-
School Condition – Life Cycle property maintenance	1,500	-	-	-	-
Bristnall Hall Academy	1,000	-	-	-	-
Shireland Collegiate Academy	1	-	-	-	-
St Matthews CE	2	-	-	-	-
Feasibility Work Expansion of Secondary	190	-	-	-	-
New Oldbury Primary - Lightwoods	175	-	-	-	-
Tipton Green Junior School - Flood	4	-	-	-	-
Priory Primary Expansion	15	-	-	-	-
Ormiston Sandwell Community Academy (OSCA)	1,013	-	-	-	-
Great Bridge Primary	20	-	-	-	-
Brades Lodge School Kitchen Repairs	80	-	-	-	-
ESFA Shireland Primary Free school	90	-	-	-	-
Menzies/Phoenix	84	-	-	-	-
Health Futures UTC	4,576	-	-	-	-
Provisional Allocation	-	10,000	10,000	10,000	10,000
Target Based Needs Grant:					
Devolved Formula Capital	800	-	-	-	-

	2022/23 Estimate £000	2023/24 Budget £000	2024/25 Estimate £000	2025/26 Estimate £000	2026/27 Estimate £000
Devolved Formula Capital - School Contribution	1,200	-	-	-	-
Devolved Formula Capital - PRU's	50	-	-	-	-
Connor Education Centre	225	-	-	-	-
Orchard Building Work/ Primrose Caretaker House	1	-	-	-	-
EVOLVE Funding	923	-	-	-	-
Healthy Pupils Capital Fund	2	-	-	-	-
Total	12,844	10,086	10,000	10,000	10,000
Total General Fund					
Total all Directorates	83,814	109,596	34,789	27,384	24,989
Funding:					
Grants & Contributions	58,480	79,744	28,499	22,289	19,894
Capital Receipts	14,675	18,451	5,992	5,095	5,095
RCCO	4,110	7,785	298	-	-
Prudential Borrowing	6,549	3,616	-	-	-
Total Funding	83,814	109,596	34,789	27,384	24,989
HOUSING REVENUE ACCOUNT					
New Build - Unallocated	2,264	26,354	30,000	30,000	30,000
New Build/ Acquisition:					
Moor Lane Extra Care	1,352	259	-	-	-
West Road	578	-	-	-	-
Strathmore Road	185	206	-	-	-
Reservoir Road	2,489	81	-	-	-
MMC (Coppice, Harvest & Railway)	-	2,021	-	-	-

	2022/23 Estimate £000	2023/24 Budget £000	2024/25 Estimate £000	2025/26 Estimate £000	2026/27 Estimate £000
Bull Street/Albion Road	34	7	-	-	-
Friardale Close Bungalows (Carrington)	735	6,181	4,920	-	-
Brittania	2,301	82	-	-	-
West End	1,389	1,458	42	-	-
Whitgreave	821	836	27	-	-
Garretts Lane	-	3,646	-	-	-
Hawes Lane (Formerly labelled West End)	707	2,618	55	-	-
Higham Close (Formerly labelled Whitgreave)	742	615	-	-	-
Beever	839	2,645	1,109	-	-
King Street	1,080	23	-	-	-
Stanhope Road	1,048	3,797	497	83	-
Churchvale	2,000	-	-	-	-
Alfred Gunn House (Old Hibiscus)	474	-	-	-	-
1-4-1 Property Purchases	3,000	-	-	-	-
High Rise					
High Rise - Unallocated (Improvement Works)	-	6,340	-	8,644	9,633
Allen House	55	1,925	-	-	-
Moorland & St Giles	117	6,926	11,873	989	-
Lakes	5,296	-	-	-	-
Lion Farm	-	-	-	-	-
Darley House	2,504	-	-	-	-
Alfred Gunn House	7,877	-	-	-	-
Thorne Close	395	-	-	-	-
Emergency Cladding Works	80	-	-	-	-
Mountford House (Lifts)	51	-	-	-	-
M3 Block Refurbishment	50	-	-	-	-
St Giles	-	-	-	-	-
High Rise - General	155	-	-	-	-
Soil Stack Replacement	1,400	-	-	-	-

	2022/23 Estimate £000	2023/24 Budget £000	2024/25 Estimate £000	2025/26 Estimate £000	2026/27 Estimate £000
Boscobel Avenue	250	-	-	-	-
Sprinklers	-	4,200	4,200	4,200	2,100
General:					
Boiler Replacement	4,501	3,000	3,000	3,000	3,000
ECO Projects	3,240	1,000	1,000	1,000	1,000
Adaptations for Disabled	5,500	3,000	3,000	3,000	2,500
Estate Improvements	196	-	-	-	-
Property Conversions	200	-	-	-	-
Replacement of CO and Smoke Detectors	1,000	-	-	-	-
Refurbishment (Improvement Works)	12,679	11,154	10,239	12,479	12,479
Single to Double Glazing & Composite Doors	750	-	-	-	-
Union Street	550	550	-	-	-
Internal Improvement Works	-	1,375	1,500	1,500	1,500
Applewood Grove Conversion	10	-	-	-	-
Greenwood Avenue Conversion	20	-	-	-	-
Greenford House (additional flats)	94	-	-	-	-
Kenrick House (additional flats)	35	-	-	-	-
Riverside PFI	450	-	-	-	-
Street Lighting Upgrades	290	-	-	-	-
Oracle Fusion (Replaced Workplace Vision)	750	750	-	-	-
ICT Strategy Costs	500	-	-	-	-
CCTV Expansions	470	900	-	-	-
Total	71,503	91,949	71,462	64,895	62,212
Funding:					
Grants & Contributions	2,190	2,190	2,190	83	-
1-4-1 Capital Receipts	3,041	4,542	6,000	6,000	6,000
Major Repairs Reserve	16,875	17,489	17,489	17,489	17,489
RCCO	8,750	10,075	11,700	11,700	9,100

	2022/23 Estimate £000	2023/24 Budget £000	2024/25 Estimate £000	2025/26 Estimate £000	2026/27 Estimate £000
Prudential Borrowing	40,647	57,653	34,083	29,623	29,623
	71,503	91,949	71,462	64,895	62,212
Council Total					
Total Capital Spend	155,317	201,545	106,251	92,279	87,201
Funding:					
Grants & Contributions	60,670	81,934	30,689	22,372	19,894
Capital Receipts	14,675	18,451	5,992	5,095	5,095
1-4-1 Capital Receipts	3,041	4,542	6,000	6,000	6,000
Major Repairs Reserve	16,875	17,489	17,489	17,489	17,489
RCCO	12,860	17,860	11,998	11,700	9,100
Prudential Borrowing	47,196	61,269	34,083	29,623	29,623
Total Funding	155,317	201,545	106,251	92,279	87,201

CAPITAL STRATEGY 2022/23 TO 2026/27

1 INTRODUCTION

The prudential code for capital finance in local authorities sets out the requirement that authorities should have in place a capital strategy and governance procedures for the setting and revising of the strategy and prudential indicators. This will be done by the same body that approves the local authority's budget, which for Sandwell is Full Council.

The Director of Finance is responsible for ensuring that all matters required to be taken into account are reported to the decision-making body for consideration and for establishing procedures to monitor performance.

Under the prudential code guidance, a capital strategy needs to demonstrate that Sandwell takes capital expenditure and investment decisions in line with service objectives and properly takes account of stewardship, value for money, prudence, sustainability and affordability.

In the period 2022/23 to 2026/27 total capital expenditure is expected to be in the region of £643m – detail provided in Appendix H, and it is currently proposed that this expenditure will be financed as follows:

- £216m Capital Grants
- £202m Prudential Borrowing
- £ 87m Major Repairs Reserve (MRR)
- £ 75m Capital Receipts
- £ 63m Revenue Contribution to Capital Outlay (RCCO) / Reserves

This Capital Strategy sits alongside the Medium-Term Financial Strategy and feeds into the annual revenue budget as part of an integrated revenue and capital financial strategy. The ongoing implications for the revenue budget strategy are fully considered before any capital funding decisions are confirmed.



Major new capital investment within Sandwell includes:

- New and expanded schools.
- New Council housing
- Investment in council housing stock to deliver improved energy efficiency.
- The new Sandwell Aquatic Centre that was used for the Commonwealth Games in 2022.
- Investment in our transport infrastructure.
- Investment in Climate Change through Heat Pump Technology and Heat Networks and Electric Vehicle Charging Points.
- Investment in our Towns through the Towns Fund programme.
 - Funding our ICT, Oracle Fusion and Workplace Vision strategies.

We are also continuing to develop plans for significant investment in our town centres.

A continuous review of the capital programme is essential to ensure that resources are aligned to the corporate plan and 2030 Vision at all times.

Details of the Councils financial instruments and borrowings are included within the Treasury Management Strategy Statement (TMSS) that is produced and reported separately as an Appendix to this budget report.

2 CAPITAL INVESTMENT PLANS

Sandwell Council has a range of ambitious, affordable capital investment plans designed to achieve the plans set out in our corporate plan and 2030 Vision.

2.1 Housing – Ambitions 1,2,5 & 7

One in 20 new council houses built in England in 2018 were built in Sandwell, and we plan to continue to deliver good quality, affordable housing for the people of Sandwell over the next 5 year period using grant funding from Homes England as well as other sources of funding.

We are also working on a number of energy efficiency upgrades to heating systems and boilers across council properties in order to help reduce fuel poverty across Sandwell. The HRA business plan includes £3 million annually for these improvements and a further £3 million annually for disabled adaptations to council homes.

This investment sits alongside a major programme of refurbishment in our council housing stock.



2.2 Schools – Ambitions 3 & 4

Primary

Sandwell has 95 primary schools located across its 6 towns. 27 of these primary schools are now academies with 1 maintained and 1 foundation trust school scheduled to convert in the next academic year. Like many parts of the country Sandwell has seen huge increases in its birth rate with Reception cohorts growing significantly. Additionally, we have seen increased in-year migration which has affected all primary year groups, with a levelling off experienced since SCAP 2019, and most secondary year groups. The current Year 6 cohort for example has increased by 680 children in five years.

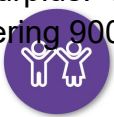
The total Reception capacity in 2010 was 4,246 with an overall primary capacity of 29,336. However, with Sandwell's pupil numbers in the primary sector increasing quickly and significantly, the total Reception capacity increased to 5,070 in September 2017 and has since reduced to the current figure of 5,010 for September 2022. This offers an overall primary capacity of 35,206 and a projected Reception surplus of 11.02%. The projected overall primary surplus for September 2022 will be 4.67%. Although the cohort starting Reception in September 2017 saw the highest numbers since the mid-1970s), previous expansions meant that only an additional 3 temporary bulge expansions were required in Sandwell with one additional permanent form of entry introduced for Smethwick in 2018. A two forms of entry primary free school opened in September 2019 which has provided 420 additional places across the town of Smethwick, a town that had continued to attract considerable demand in all year groups.

No additional primary provision is anticipated to be required in Reception for the foreseeable future.

Secondary

There are 20 secondary schools in Sandwell made up of 16 academies, 2 foundation trust schools, 1 voluntary aided school and 1 UTC (11-18 years). The overall secondary capacity is 23,777 and a projected year 7 surplus of 2.56%. The projected overall secondary surplus for September 2023 will be 2.44%.

It is projected that secondary numbers will increase by 679 across all year groups between 2022 and 2026 as larger cohorts move up from the primary sector and inward migration continues to occur at similar levels. Based on the planned capacity for Year 7 in 2023 of 4,846, the borough wide PAN will be just sufficient to meet demand by 2023 with limited surplus. Windsor Olympus Academy Trust will finally open in September 2023 delivering 900 new places and the new Shireland CBSO



Academy will also open in West Bromwich in September 2023 providing 750 new places

It has been projected that there will be a need for an additional Y7 101 secondary places in Sandwell's secondary sector by 2026 although this is likely to increase if inward migration continues at current levels.

Special Schools

A review is currently being undertaken of SEND provision following a 48% increase in Children with a EHCP in the just the last 2 years creating significant pressure on the availability of suitable specialist places.

Two new schools Highpoint Secondary and Elm Tree Primary have opened in the last 2 years to help with demand and a further bid has been submitted through the Special Free School Programme for a new all through SEMH School to ease place pressures. There is also a ongoing commitment to continue with locally based solutions such as expansion of well-established Focus Provision Units to complement our mainstream special school provision.

2.3 Adult Social Care & Health – Ambition 2

The capital resources available to Adult Social care will be used in three main areas:

- The completion of a new £14m Social Care & Health Centre in Rowley Regis.
- To support the ongoing development of the social care business system; and
- To fund a range of ICT related expenditure to support mobile working, an integral element in the adult social care customer journey.

2.4 Transport – Ambitions 6,8 & 10

In a recent survey, when considering the importance of a “Connected and Accessible Sandwell”, residents identified “Maintaining Roads and Pavements” as the most valued service (72% to 78% agreed) followed by “Improving Transport Options and Transport Links” (47% to 53% agreed). Capital investment in the delivery of Highway Maintenance programs, Highway Network Improvement Programs, Road safety Programs and Traffic Management related services continue to generate higher levels of public satisfaction than our benchmarking peers.

The Council has approved a capital program of maintenance work for 2022/23 and 2023/24, in line with Highway Infrastructure Policy, that broadly matches external capital grants from the Department for Transport. Capital investment in Road Safety strategy and programs of work are maintaining a 20 year trend in the reduction of

injury accidents and prioritize vulnerable groups such as child pedestrians and cyclists. Capital investment in Traffic Management related strategy and road improvement schemes support the Policy related benefits of active travel, air quality, sustainable travel and climate change.

We are leading the delivery of the Birchley Island transport scheme at Junction 2 of the M5 in Oldbury along with developing a bid for a future improvement at M5 Junction 1.

We are a partner in Wednesbury- Brierley Hill West Midlands Metro Corridor (£450million investment) which is the largest light rail project in Europe and is coming to Wednesbury in 2022 creating a strategic link to Dudley and through West Bromwich to Birmingham.

We are also committed to enabling people to get around in a healthy and sustainable way which supports our health and wellbeing and our climate change strategies. We want to make sure that all public transport options available locally are as green as possible, so we will lobby for clean green buses for our borough as well as delivering bus priority measures on the West Midlands Core Bus Network. We are bringing forward a programme of schemes to develop the West Midlands Cycle Network in Sandwell along with more local cycling facilities and improvements for pedestrians. These will be predominantly segregated links that are part of the highway network> We will also continue to make use of our extensive canal network as a means for cycling and walking and invest in green infrastructure as part of the successful delivery of the Local Transport Plan.

In addition, our partnership work with the Canal and River Trust will enable us to make the best use of our waterways.

2.5 Parks and green spaces – Ambitions 2 & 8

Sandwell has 543 green spaces, covering around 24% of the borough. Green spaces include 1,200 hectares of unrestricted green space including 32 parks and gardens, 22 green corridors, 211 amenity green spaces, 10 nature reserves, and 69 play areas. We are proud to have 14 green flag sites and will maintain this standard, as well as improving the quality and value of all our green spaces.

Sandwell approved a new green spaces strategy in June 2022, with a set of objective for the next three years to improve the quality and value scores for our green spaces. This includes completing 202 green space improvement plans, a safer green spaces strategy, an allotments review and strategy, and implementing education and volunteering programmes in our green spaces. Our revised trees strategy and planting plan, to be presented to Cabinet in April 2023, will set out how we plan to meet our commitment to plant 10,000 new trees by 2030 and to manage and protect our tree stock.



Sandwell has benefited from several capital investment projects, including:

- The completion of £5.2m of NLHF and Sandwell Council funding for heritage and landscape improvements and a new Pavilion at West Smethwick Park.
- The start of a £2.2m Town's Fund and Sandwell Council funding for heritage and landscape improvements, and new facilities at Britannia Park due to be completed in 2024.
- A smaller capital investment into Black Patch Park from the Levelling Up Fund of £86,000 to develop a master plan and improvements.
- A new Sandwell Valley Urban Bike Track, with £600,000 from Sport England, Birmingham Council, and Sandwell Council funding due to be completed in Summer 2023.

Sandwell Valley is a jewel in Sandwell's Crown and is currently seeing developments in Forge Mill Farm and at Sandwell Valley Visitor Centre. We are currently working with consultants to develop a Master Plan for Sandwell Valley to become a sub-regional visitor destination, which is due for completion and presentation in May 2023.

2.6 Leisure facilities – Ambitions 1,2,9 & 10

The Council continues to develop modern leisure facilities within the borough. Over the past few years we have opened new leisure centres in Tipton, Oldbury, West Bromwich, and Wednesbury.

However, as proud as we are of those facilities, the most high-profile development in the history of Sandwell Council is the building of the new Sandwell Aquatic Centre in Smethwick, which successfully hosted events at the Commonwealth Games in 2022. The project, which will provide much needed community leisure facilities in the Smethwick area and will result in the closure of two aging and outdated leisure centres generating a revenue saving for the Council. To be in this position, having faced the wettest winter in 100 years, the uncertainty of the exit from the EU, and a worldwide pandemic during the period, is demonstrative of the resilience of Sandwell Council and its ability to work well with external partners.

2.7 Climate Change

Sandwell Council is now actively pursuing capital investments to deliver on our climate change agenda, including Heat Networks, Heat Pump Technology and Electric Vehicle (EV) Charging Points.



3 THE GOVERNANCE PROCESS

3.1 Revenue Implications of Capital Investment

The council takes into consideration the ongoing revenue implications of capital investment and has a consolidated revenue and capital budget setting process. The Cabinet receives all reports and information about the council's revenue and capital strategies and expenditure plans. The merging of the two processes allows the council to fully consider the implications on revenue of any capital schemes (whether savings or increased costs) and also places it in a position to consider the impact of the Prudential Framework in the future.

The cost of borrowing over the medium term expressed through the Minimum Revenue Provision is fully incorporated into the revenue budget setting process to ensure prudence and affordability.

The appraisal forms submitted when requesting a scheme to be included within the capital programme highlights both the financing of borrowing costs that the council may need to incur in pursuing the scheme together with the ongoing revenue costs of 'running' the asset once it is operational. The inclusion of these costs allows decisions to be taken with full consideration of the impact on the revenue position of the council.

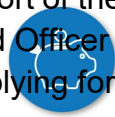
3.2 Allocating Resources to Capital Projects - The Capital Appraisal Process

The Council has a comprehensive project appraisal process based on best practice principles as a means of assessing the merits and identifying the risks of individual capital schemes and the evaluation and comparison of such schemes for selection in times of limited resources.

Project appraisals are the basis for formal monitoring and reporting on any capital schemes which are approved.

All capital appraisal applications should be submitted through Firmstep to Financial Planning for independent appraisal and evaluation. For further information on the appraisal process and the use of Firmstep to submit applications please refer to the Financial Planning Team page on the Finance Section of the Intranet.

Financial Planning will produce an appraisal report of their findings back to the project officer. It is the responsibility of the Project Lead Officer to allow sufficient time for the capital approvals process when considering applying for capital resources.



Once the appraisal has achieved a score which would enable it to be recommended for approval it is the responsibility of the project lead to submit a report to the Cabinet to obtain formal budget approval. Projects that achieve a score of less than 65% will not be recommended for approval.

Democratic Services are required to publish 28 days-notice of all key decisions. The Project Lead Officer is responsible for notifying Democratic Services of key decisions in accordance with their timetable. Further guidance on what constitutes a key decision and the required timescales can be obtained from Democratic Services Unit on 0121 569 3736.

3.3 Project Monitoring & Evaluating Progress

Capital monitoring is completed monthly and reported quarterly to the Director of Finance and the Assistant Director of Finance. Any matters of concerns are then brought to the attention of the relevant Cabinet Member.

Reports are prepared for Cabinet on a quarterly basis. Narrative is included in the quarterly monitoring report to explain movements in capital budgets since the previous period.

These reports are also presented to the Budget and Corporate Services Scrutiny Management board for consideration.

Project Officers are consulted monthly to ensure capital forecast expenditure is accurate. Expenditure is monitored and analysed to ensure it is in accordance with the nature of the project and can be applied to the relevant asset register.

Slippage of capital resources into future years is reflected where necessary.

Capital Grant Claims are completed in accordance with grant terms and conditions to ensure all expenditure is financed.

A monthly Capital & Asset Management Board meeting now takes place to ensure the capital programme is managed effectively.

Capital Receipts are analysed monthly, to ensure all projects are financed correctly.

4 PFI

The council has previously pursued the use of Public Private Partnerships and Private Finance Initiatives as a means of funding the investment identified through the Capital Strategy and Capital Programme. The council will continue to consider future opportunities as they arise but is no longer actively pursuing this funding option.



5 COMMERCIAL ACTIVITY

The Council currently holds commercial properties that generate significant revenue income to the authority. At present, the authority is not actively pursuing new investment in commercial assets for the sole purpose of providing income streams to aid the future funding of services. However, any new schemes will be evaluated to ensure that Members are fully informed of the risks and rewards of such investments

6 ASSET MANAGEMENT

Sandwell Council is committed to proactive management of our assets, as reflected in the rolling programme of investment in buildings and our ICT infrastructure. A 5-year programme of refurbishment of Sandwell Council House is well underway that will secure this key asset for the longer-term but, alongside this investment, we will continue to rationalize our office accommodation to reduce ongoing costs to the council as we reap the benefits of new, more agile ways of working.

The next year will see our biggest ever investment in our ICT infrastructure as we implement a major upgrade to our Oracle e-business suite; deliver our technology modernization programme; and continue to roll out our expanding digital offer.

7 KNOWLEDGE AND SKILLS

Sandwell Council has built up a significant pool of internal expertise and has a well-earned reputation for delivering projects on time and within budget. However, we will also buy in additional capacity and expertise as required.



TREASURY MANAGEMENT STRATEGY STATEMENT AND ANNUAL INVESTMENT STRATEGY 2023/24

1. INTRODUCTION

1.1 Background

The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low risk counterparties or instruments commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.

The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer-term cash flow planning, to ensure that the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans or using longer-term cash flow surpluses. On occasion, when it is prudent and economic, any debt previously drawn may be restructured to meet Council risk or cost objectives.

The contribution the treasury management function makes to the authority is critical, as the balance of debt and investment operations ensure liquidity or the ability to meet spending commitments as they fall due, either on day-to-day revenue or for larger capital projects. The treasury operations will see a balance of the interest costs of debt and the investment income arising from cash deposits affecting the available budget. Since cash balances generally result from reserves and balances, it is paramount to ensure adequate security of the sums invested, as a loss of principal will in effect result in a loss to the General Fund Balance.

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."

1.2 Reporting Requirements

Capital Strategy

The CIPFA 2021 Prudential and Treasury Management Codes require all local authorities to prepare a capital strategy report which will provide the following:

- a high-level long-term overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services
- an overview of how the associated risk is managed
- the implications for future financial sustainability

The aim of this capital strategy is to ensure that all elected members on the full council fully understand the overall long-term policy objectives and resulting capital strategy requirements, governance procedures and risk appetite.

The capital strategy is included as a separate document within the budget report.

Treasury Management Reporting

Full council is required to receive and approve, as a minimum, three main treasury reports each year, which incorporate a variety of policies, estimates and actuals:

- a. Prudential and treasury indicators and treasury strategy (this report)**
 - The first, and most important report is forward looking and covers:
 - The capital plans (including prudential indicators)
 - A minimum revenue provision (MRP) policy (how residual capital expenditure is charged to revenue over time)
 - The Treasury Management Strategy (how the investments and borrowings are to be organised), including treasury indicators
 - An Annual Investment Strategy (the parameters on how investments are to be managed).
- b. A mid-year treasury management report** – This is primarily a progress report and will update members on the capital position, amending prudential indicators as necessary, and whether any policies require revision.
- c. An annual treasury report** – This is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

Scrutiny - The above reports are required to be adequately scrutinised before being recommended to the council. This role is undertaken by the Cabinet.

Quarterly reports – In addition to the three major reports detailed above, from 2023/24 quarterly reporting (end of June/end of December) is also required. However, these additional reports do not have to be reported to Full Council/Board but do require to be adequately scrutinised.

1.3 Treasury Management Strategy for 2023/24

The strategy for 2023/24 covers two main areas:

Capital Issues

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

Treasury Management Issues

- the current treasury position;
- treasury indicators which will limit the treasury risk and activities of the council;
- prospects for interest rates;
- the borrowing strategy;
- policy on borrowing in advance of need;
- debt rescheduling;
- the investment strategy;
- creditworthiness policy; and
- policy on use of external service providers.

These elements cover the requirements of the Local Government Act 2003, DLUHC Investment Guidance, DLUHC MRP Guidance, the CIPFA Prudential Code and the CIPFA Treasury Management Code.

1.4 Training

The CIPFA Treasury Management Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. This especially applies to members responsible for scrutiny.

Furthermore, the Code states that they expect “all organisations to have a formal and comprehensive knowledge and skills or training policy for the effective acquisition and retention of treasury management knowledge and skills for those responsible for management, delivery, governance and decision making.

The scale and nature of this will depend on the size and complexity of the organisation’s treasury management needs. Organisations should consider how to assess whether treasury management staff and board/ council members have

the required knowledge and skills to undertake their roles and whether they have been able to maintain those skills and keep them up to date.

As a minimum, authorities should carry out the following to monitor and review knowledge and skills:

- Record attendance at training and ensure action is taken where poor attendance is identified.
- Prepare tailored learning plans for treasury management officers and board/council members.
- Require treasury management officers and board/council members to undertake self-assessment against the required competencies (as set out in the schedule that may be adopted by the organisation).
- Have regular communication with officers and board/council members, encouraging them to highlight training needs on an ongoing basis.”

It is anticipated that formal training will be provided to the cabinet with the invitation extended to all other elected members during 2023/24 to ensure compliance with the Code’s requirements.

The training needs of treasury management officers are periodically reviewed with officers attending training sessions and economic/ strategy updates throughout the year as and when they are provided by the councils treasury consultants.

A formal record of the training received by officers central to the Treasury function and members will be maintained by the Head of Technical Finance, Capital and Strategy.

1.5 Treasury Management Consultants

The council uses Link Group, Treasury solutions as its external treasury management advisors.

The council understands that responsibility for treasury management decisions remains with the organisation at all times and will ensure that undue reliance is not placed upon the services of our external service providers. All decisions will be undertaken with regards to all available information, including, but not solely, our treasury advisers.

It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented and subjected to regular review.

2 THE CAPITAL PRUDENTIAL INDICATORS 2023/24 – 2025/26

The council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in prudential indicators, which are designed to assist member's overview and confirm capital expenditure plans.

2.1 Capital Expenditure and Financing

This prudential indicator is a summary of the Council's capital expenditure plans, both those agreed previously, and those forming part of this budget cycle. Members are asked to approve the capital expenditure forecasts:

Capital expenditure £m	2021/22 Actual	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Non-HRA	79.523	83.814	109.596	34.789	27.384
HRA	58.277	71.503	91.949	71.462	64.895
Total	137.800	155.317	201.545	106.251	92.279

The table below summarises the above capital expenditure plans and how these plans are being financed by capital or revenue resources. Any shortfall of resources results in a funding borrowing need.

Financing of capital expenditure £m	2021/22 Actual	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Capital receipts	18.351	17.716	22.993	11.992	11.095
Capital grants and Contributions	53.964	60.670	81.934	30.689	22.372
Major Repairs Reserve	15.944	16.875	17.489	17.489	17.489
Revenue Contributions	9.779	12.860	17.860	11.998	11.700
Net financing need for the year	39.762	47.196	61.269	34.083	29.623
<i>Non-HRA amounts</i>	<i>9.381</i>	<i>6.549</i>	<i>3.616</i>	<i>-</i>	<i>-</i>
<i>HRA amounts</i>	<i>30.381</i>	<i>40.647</i>	<i>57.653</i>	<i>34.083</i>	<i>29.623</i>

Other long-term liabilities - The above financing need excludes other long-term liabilities, such as PFI and leasing arrangements that already include borrowing instruments.

2.2 The Council's Borrowing Need (the Capital Financing Requirement)

The second prudential indicator is the council's Capital Financing Requirement (CFR). The CFR is simply the total historic outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the council's indebtedness and so its underlying borrowing need. Any capital expenditure above, which has not immediately been paid for, will increase the CFR.

The CFR does not increase indefinitely, as the minimum revenue provision (MRP) is a statutory annual revenue charge which broadly reduces the borrowing need in line with each assets life and so charges the economic consumption of capital assets as they are used.

The CFR includes any other long-term liabilities such as PFI schemes and finance leases. Whilst these increase 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 £68.525m of such schemes within the CFR as at 31 March 2022 and is forecast to reduce to £65.164m by 31 March 2023.

The council is asked to approve the CFR projections below:

£m	2021/22 Actual	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Capital Financing Requirement					
Non-HRA	321.690	319.641	313.595	303.356	293.173
Housing	487.431	526.722	582.986	615.646	643.645
Total CFR	809.121	846.363	896.581	919.002	936.818
Movement in CFR	15.356	37.242	50.218	22.421	17.816

Movement in CFR represented by					
Net financing need for the year	39.762	47.196	61.269	34.083	29.623
Less MRP/VRP	(21.021)	(6.593)	(6.829)	(7.189)	(7.050)
Other financing movements (i.e. PFI)	(3.385)	(3.361)	(4.222)	(4.473)	(4.757)
Movement in CFR	15.356	37.242	50.218	22.421	17.816

2.3 Liability Benchmark

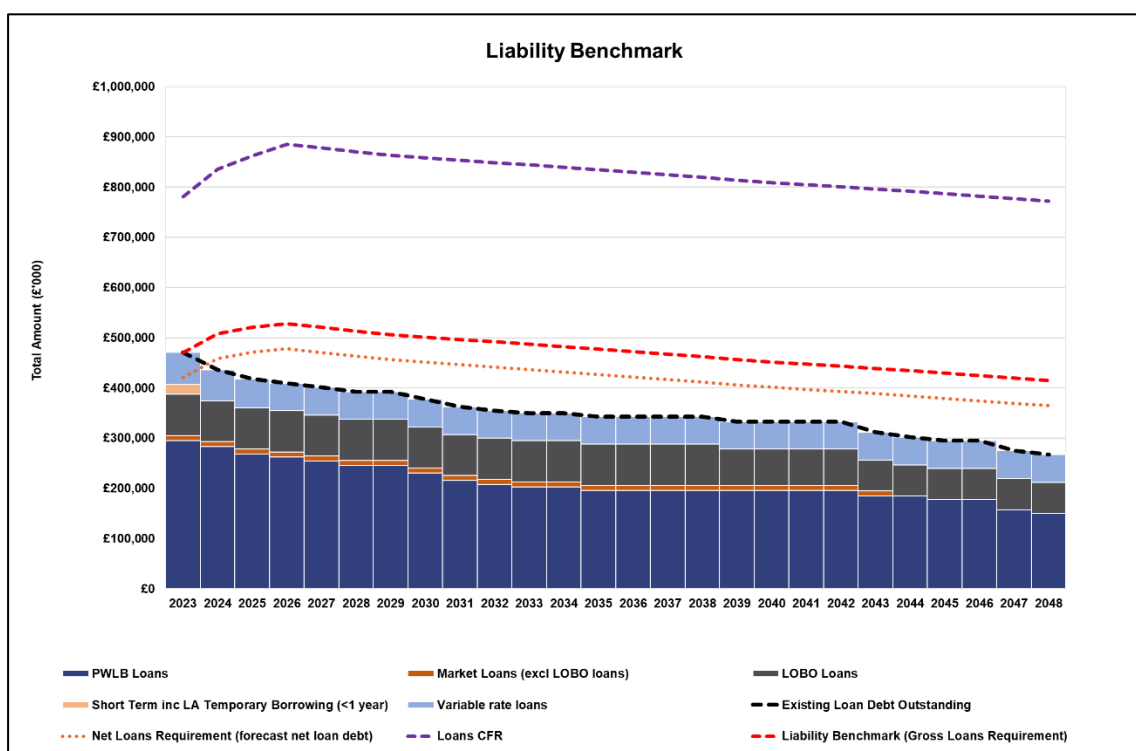
A third and new prudential indicator for 2023/24 is the Liability Benchmark . The council is required to estimate and measure the Liability Benchmark for the forthcoming financial year and the following two financial years, as a minimum.

There are four components to the Liability Benchmark: -

1. **Existing loan debt outstanding:** the council's existing loans that are still outstanding in future years.
2. **Loans CFR:** this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned MRP.
3. **Net loans requirement:** this will show the Authority's gross loan debt less treasury management investments at the last financial year-end,

projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast.

4. **Liability benchmark** (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance.



2.4 Core funds and expected investment balances

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

Year End Resources £m	2021/22 Actual	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Fund balances / reserves	251.239	185.195	167.840	154.268	136.768
Capital receipts	15.000	23.000	15.000	20.000	26.000
Grants unapplied	59.557	62.000	62.000	62.000	62.000
Provisions	14.857	20.000	20.000	20.000	20.000
Other	(15.837)	20.000	20.000	20.000	20.000
Total core funds	324.816	310.195	284.840	276.268	264.768
Working capital*	(8.707)	50.488	59.246	52.635	49.496
Under/over borrowing	(265.008)	(310.183)	(304.986)	(294.103)	(260.464)
Expected investments	51.101	50.500	39.100	34.800	53.800

* Working capital balances shown are estimated year-end; these may be lower or higher mid-year

2.5 Minimum Revenue Provision (MRP) Policy Statement

Under Regulation 27 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, where the Authority has financed capital expenditure by borrowing it is required to make a provision each year through a revenue charge (MRP).

The council is required to calculate a prudent provision of MRP which ensures that the outstanding debt liability is repaid over a period that is reasonably commensurate with that over which the capital expenditure provides benefits. The MRP Guidance (2018) gives four ready-made options for calculating MRP, but the Authority can use any other reasonable basis that it can justify as prudent.

The MRP policy statement requires full council approval (or closest equivalent level) in advance of each financial year.

The council is recommended to approve the following MRP Statement:

Proposed MRP Policy Statement for 2023/24

The following MRP Policy is proposed, under guidance issued by the Ministry of Housing, Communities and Local Government (MHCLG) is as follows:

- (a) MRP will be calculated on the Councils opening Capital Financing Requirement (CFR) for each financial year.
- (b) The CFR will be reduced by the appropriate amount for assets financed by debt but not yet operational, purely for the purposes of the MRP calculation. This will ensure that the revenue account will only be charged an MRP once the economic benefits of such asset are being realised.
- (c) For capital expenditure financed from debt arising up to 2007/08 and all Government-supported borrowing arising from 2007/08 and up to and including 2021/22 - to spread the cost outstanding at the end of 2021/22 over the total average estimated life of assets held by the Council, on an annuity basis, based on the Councils Weighted Average Borrowing Rate as at 1st April 2022.
- (d) For Government supported borrowing arising from 2022/23 and thereafter the amount will be charged over the remaining average life of assets held by the council, on an annuity basis, using the Council's Weighted Average Borrowing Rate at the start of the relevant financial year.
- (e) For capital expenditure that is self-financed from debt arising in 2007/08 and thereafter - to charge the expenditure over the expected useful life of the relevant asset ("the Asset Life Method"), on an annuity basis. The interest rate to be used for the annuity calculation will be the Councils opening weighted average borrowing rate in the year of the expenditure.

For amounts outstanding at the end of 2021/22 the rate applied will be the Councils Weighted Average Borrowing Rate as at 1st April 2022.

- (f) In cases where asset lives cannot be readily determined - a default period of 20 or 25 years will be used in line with government guidance.
- (g) For 'on-balance sheet' Private Finance Initiative (PFI) contracts and Finance Leases – Annual principal repayments included in contract payments for PFI Schemes or finance leases are applied as MRP.
- (h) There is no requirement on the HRA to make a minimum revenue provision payment but there is a requirement to make a charge for depreciation.

The Guidance allows Councils to choose to provide more MRP in any given year. This is known as a Voluntary Revenue Provision (VRP). Any VRP provided in year, along with the total cumulative amount must be disclosed in the MRP Policy Statement. Up until 31 March 2022 the total VRP overpayments made by the General Fund account was £5.423m.

2.6 West Midlands Combined Authority: Collective Investment Fund

The agreed Combined Authority Devolution Deal proposes the establishment of a Collective Investment Fund to support investment in the region. It is possible that some of this investment may be delivered by individual districts and funded from prudential borrowing.

MRP on capitalised loan advances to other organisations or individuals will not be required. Instead, the capital receipts arising from the capitalised loan repayments will be used as provision to repay debt. However, revenue MRP contributions would still be required equal to the amount of any impairment of the loan advanced.

MRP on investments in Equities will be made on an annuity profile over 20 years, as recommended by Government guidance.

3 Borrowing

The capital expenditure plans set out in Section 2 provide details of the service activity of the council. The treasury management function ensures that the council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service activity and the council's capital strategy. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The strategy covers the relevant treasury / prudential indicators, the current and projected debt positions and the annual investment strategy.

3.1 Current Portfolio Position

The overall treasury management portfolio as at 31 March 2022 and for the position as 31 December 2022 are shown below for both borrowing and investments:

Treasury Portfolio	31/03/2022		31/12/2022	
	Balance £m	Interest Rate	Balance £m	Interest Rate
Treasury Investments				
Specified Investments:				
Bank/ Building Society (Fixed Rate)	-	0.00%	10.000	4.34%
Bank/ Building Society (Variable Rate)	0.651	0.01%	22.605	0.80%
Money Market Funds (Variable Rate)	50.200	0.57%	54.500	3.29%
Total Specified	50.851	0.56%	87.105	2.76%
Non-Specified Investments:				
6 Towns Credit Union (Fixed Rate)	0.250	1.49%	0.250	1.49%
Total Non-Specified	0.250	1.49%	0.250	1.49%
Total Investments	51.101	0.56%	87.355	2.76%
Treasury External Borrowings				
Other Local Authorities	28.283	1.99%	28.283	2.70%
PWLB	305.060	5.09%	300.482	5.03%
LOBO	82.000	4.08%	82.000	4.08%
Market	10.000	4.50%	10.000	4.50%
Temporary Loans	47.742	0.15%	55.234	0.30%
Interest Free	2.503	0.00%	2.206	0.00%
Total External Debt	475.588	4.19%	478.205	4.15%
Net Debt Position	424.487		390.850	

Treasury External Borrowings (Non HRA / HRA apportionment)	31/03/2022		31/12/2022	
	Balance £m	Interest Rate	Balance £m	Interest Rate
Non-HRA	138.720	2.43%	145.404	2.49%
HRA	336.868	4.92%	332.801	4.87%
Total External Debt	475.588	4.19%	478.205	4.15%

The council's forward projections for borrowing are summarised below. The table shows the actual external debt, against the underlying capital borrowing need, (the Capital Financing Requirement – CFR), highlighting any over or under borrowing.

£m	2021/22 Actual	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
External Debt					
Debt at 1 April	481.593	475.588	471.016	530.653	568.430
Expected change in Debt	(6.005)	(4.572)	59.637	37.777	56.212
Other long-term liabilities (OLTL) at 1 April - PFI	71.910	68.525	65.164	60.942	56.469
Expected change in OLTL	(3.385)	(3.361)	(4.222)	(4.473)	(4.757)
Actual gross debt at 31 March	544.113	536.180	591.595	624.899	676.354
The Capital Financing Requirement	809.121	846.363	896.581	919.002	936.818
Over/ (Under) Borrowing	(265.008)	(310.183)	(304.986)	(294.103)	(260.464)

Within the range of prudential indicators, there are several key indicators to ensure that the council operates its activities within well-defined limits. One of these is that the council needs to ensure that its gross debt, does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2023/24 and the following two financial years. This allows some flexibility for limited early borrowing for future years but ensures that borrowing is not undertaken for revenue purposes or speculative purposes.

The Director of Finance (Section 151 Officer) confirms that the council complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view considers current commitments, existing plans, and the proposals in this budget report.

3.2 Treasury Indicators: Limits to Borrowing Activity

The Operational Boundary

The Operational Boundary is the limit beyond which external debt would not normally be expected to exceed. In most cases, this would be a similar figure to the CFR, but may be lower or higher depending on the levels of actual debt and the ability to fund under-borrowing by other cash resources.

Operational Boundary £m	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Debt	481.593	475.588	530.653	568.430
Other long-term liabilities (PFI)	71.910	68.525	65.164	60.942
Total	553.503	544.113	595.817	629.372

The Authorised Limit

The Authorised Limit for external debt is a key prudential indicator, which represents control over the maximum level of debt. This represents a legal limit beyond which external debt is prohibited and this limit needs to be set or revised by the full council. It reflects the level of external debt which, while not desired, could be afforded in the short term, but is not sustainable in the longer term.

This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. 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.

The council is recommended to approve the following Authorised Limit:

Authorised Limit £m	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Debt	789.942	844.617	870.915	893.394
Other long-term liabilities (PFI)	71.910	68.525	65.164	60.942
Total	861.852	913.142	936.079	954.336

3.3 Prospects for Interest Rates

The council has appointed Link Group as its treasury advisor and part of their service is to assist the council to formulate a view on interest rates. Link provided the following forecasts on 19 December 2022. These are forecasts for certainty rates, gilt yields plus 80 bps.

Link Group Interest Rate View	19.12.22												
	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25
BANK RATE	3.50	4.25	4.50	4.50	4.50	4.00	3.75	3.50	3.25	3.00	2.75	2.50	2.50
3 month ave earnings	3.60	4.30	4.50	4.50	4.50	4.00	3.80	3.30	3.00	3.00	2.80	2.50	2.50
6 month ave earnings	4.20	4.50	4.60	4.50	4.20	4.10	3.90	3.40	3.10	3.00	2.90	2.60	2.60
12 month ave earnings	4.70	4.70	4.70	4.50	4.30	4.20	4.00	3.50	3.20	3.10	3.00	2.70	2.70
5 yr PWLB	4.20	4.20	4.20	4.10	4.00	3.90	3.80	3.60	3.50	3.40	3.30	3.20	3.10
10 yr PWLB	4.30	4.40	4.40	4.30	4.10	4.00	3.90	3.80	3.60	3.50	3.40	3.30	3.30
25 yr PWLB	4.60	4.60	4.60	4.50	4.40	4.20	4.10	4.00	3.90	3.70	3.60	3.50	3.50
50 yr PWLB	4.30	4.30	4.30	4.20	4.10	3.90	3.80	3.70	3.60	3.50	3.30	3.20	3.20

Additional notes by Link on this forecast table: -

Our central forecast for interest rates was updated on 19 December and reflected a view that the MPC would be keen to further demonstrate its anti-inflation credentials by delivering a succession of rate increases. Bank Rate stands at 3.5% currently but is expected to reach a peak of 4.5% in H1 2023.

Further down the road, we anticipate the Bank of England will be keen to loosen monetary policy when the worst of the inflationary pressures are behind us – but that timing will be one of fine judgment: cut too soon, and inflationary pressures may well build up further; cut too late and any downturn or recession may be prolonged.

The CPI measure of inflation looks to have peaked at 11.1% in Q4 2022 (currently 10.7%). Despite the cost-of-living squeeze that is still taking shape, the Bank will want to see evidence that wages are not spiralling upwards in what is evidently a very tight labour market.

Regarding the plan to sell £10bn of gilts back into the market each quarter (Quantitative Tightening), this has started and will focus on the short, medium and longer end of the curve in equal measure, now that the short-lived effects of the Truss/Kwarteng unfunded dash for growth policy are firmly in the rear-view mirror.

In the upcoming months, our forecasts will be guided not only by economic data releases and clarifications from the MPC over its monetary policies and the Government over its fiscal policies, but the on-going conflict between Russia and Ukraine. (More recently, the heightened tensions between China/Taiwan/US also have the potential to have a wider and negative economic impact.)

On the positive side, consumers are still estimated to be sitting on over £160bn of excess savings left over from the pandemic so that will cushion some of the impact of the above challenges. However, most of those are held by more affluent people whereas lower income families already spend nearly all their income on essentials such as food, energy and rent/mortgage payments.

PWLB RATES

- The yield curve movements have become less volatile of late and PWLB 5 to 50 years Certainty Rates are, generally, in the range of 4.10% to 4.80%.
- We view the markets as having built in, already, nearly all the effects on gilt yields of the likely increases in Bank Rate and the elevated inflation outlook.

The balance of risks to the UK economy: -

- The overall balance of risks to economic growth in the UK is to the downside.

Downside risks to current forecasts for UK gilt yields and PWLB rates include: -

- **Labour and supply shortages** prove more enduring and disruptive and depress economic activity (accepting that in the near-term this is also an upside risk to inflation and, thus, rising gilt yields).
- **The Bank of England** acts too quickly, or too far, over the next year to raise Bank Rate and causes UK economic growth, and increases in inflation, to be weaker than we currently anticipate.
- **UK / EU trade arrangements** – if there was a major impact on trade flows and financial services due to complications or lack of co-operation in sorting out significant remaining issues.
- **Geopolitical risks**, for example in Ukraine/Russia, China/Taiwan/US, Iran, North Korea and Middle Eastern countries, which could lead to increasing safe-haven flows.

Upside risks to current forecasts for UK gilt yields and PWLB rates: -

- The **Bank of England is too slow** in its pace and strength of increases in Bank Rate and, therefore, allows inflationary pressures to build up too strongly and for a longer period within the UK economy, which then necessitates Bank Rate staying higher for longer than we currently project or even necessitates a further series of increases in Bank Rate.
- **The Government** acts too quickly to cut taxes and/or increases expenditure in light of the cost-of-living squeeze.
- **The pound weakens** because of a lack of confidence in the UK Government's fiscal policies, resulting in investors pricing in a risk premium for holding UK sovereign debt.
- Longer term **US treasury yields** rise strongly and pull gilt yields up higher than currently forecast.

- Projected **gilt issuance, inclusive of natural maturities and QT**, could be too much for the markets to comfortably digest without higher yields consequently.

Borrowing advice: Our long-term (beyond 10 years) forecast for Bank Rate stands at 2.5%. As all PWLB certainty rates are currently above this level, borrowing strategies will need to be reviewed in that context. Better value can generally be obtained at the shorter end of the curve and short-dated fixed LA to LA monies should be considered. Temporary borrowing rates are likely, however, to remain near Bank Rate and may also prove attractive whilst the market waits for inflation, and therein gilt yields, to drop back later in 2023.

Our suggested budgeted earnings rates for investments up to about three months' duration in each financial year are rounded to the nearest 10bps as follows: -

Average earnings in each year	
2022/23 (remainder)	4.00%
2023/24	4.40%
2024/25	3.30%
2025/26	2.60%
2026/27	2.50%
Years 6 to 10	2.80%
Years 10+	2.80%

As there are so many variables at this time, caution must be exercised in respect of all interest rate forecasts.

Our interest rate forecast for Bank Rate is in steps of 25 bps, whereas PWLB forecasts have been rounded to the nearest 10 bps and are central forecasts within bands of + / - 25 bps. Naturally, we continue to monitor events and will update our forecasts as and when appropriate.

3.4 Borrowing Strategy

The Council is currently maintaining an under-borrowed position. This means that the capital borrowing need, (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the Council's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as medium and longer dated borrowing rates are expected to fall from their current levels once prevailing inflation concerns are addressed by tighter near-

term monetary policy. That is, Bank Rate increases over the remainder of 2022 and the first half of 2023.

Against this background and the risks within the economic forecast, caution will be adopted with the 2023/24 treasury operations. The Director of Finance (Section 151 Officer) will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances:

- If it was felt that there was a significant risk of a sharp FALL in borrowing rates, then borrowing will be postponed.
- If it was felt that there was a significant risk of a much sharper RISE in borrowing rates than that currently forecast, fixed rate funding will be drawn whilst interest rates are lower than they are projected to be in the next few years.

Any decisions will be reported to the appropriate decision making body at the next available opportunity.

Despite the above, it is highly likely that there will be a requirement to take loan debt during 2023/24 to cover capital financing needs and cash flow requirements. Therefore the strategy in this instance would be to acquire short dated borrowing due to the borrowing rates expected to be temporarily elevated in the short term. As borrowing rates decrease, and as these loans mature, they would be replaced with longer dated debt at more affordable levels.

3.5 Policy on Borrowing In Advance of Need

The council will not borrow more than or in advance of its needs purely in order to profit from the investment of the extra sums borrowed. Any decision to borrow in advance will be within forward approved Capital Finance Requirement estimates and will be considered carefully to ensure that value for money can be demonstrated and that the council can ensure the security of such funds.

Borrowing in advance will be made within the constraints that:

- It will be limited to no more than 20% of the expected increase in borrowing need (CFR) over a three-year planning period

Risks associated with any borrowing in advance activity will be subject to prior appraisal and subsequent reporting through the mid-year or annual reporting mechanism.

3.6 Debt Rescheduling

Rescheduling of current borrowing in our debt portfolio is unlikely to occur as there is still a large difference between premature redemption rates and new borrowing rates.

If rescheduling was done, it will be reported to the council at the earliest meeting following its action.

3.7 New Financial Institutions (as a source of borrowing or types of borrowing)

Currently the PWLB Certainty Rate is set at gilts + 80 basis points for both HRA and non-HRA borrowing however, consideration may still need to be given to sourcing funding from the following sources for the following reasons:

- Local authorities (primarily shorter dated maturities out to 3 years or so – still cheaper than the certainty rate).
- Financial institutions (primarily insurance companies and pension funds but also some banks, out of forward dates where the objective is to avoid “cost of carry” or to achieve refinancing certainty over the next few years)

Our advisors will keep us informed as to the relative merits of each of these alternative funding sources.

4 ANNUAL INVESTMENT STRATEGY

4.1 Investment policy – management of risk

The Department of Levelling Up, Housing and Communities (DLUHC – this was formerly the Ministry of Housing, Communities and Local Government (MHCLG) and CIPFA have extended the meaning of ‘investments’ to include both financial and non-financial investments. This report deals solely with treasury (financial) investments, (as managed by the treasury management team). Non-financial investments, essentially the purchase of income yielding assets, are covered in the Capital Strategy, (a separate report).

The council’s investment policy has regard to the following: -

- DLUHC’s Guidance on Local Government Investments (“the Guidance”)
- CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes 2021 (“the Code”)
- CIPFA Treasury Management Guidance Notes 2021

The council’s investment priorities will be security first, portfolio liquidity second and then yield (return). The council will aim to achieve the optimum return (yield) on its investments commensurate with proper levels of security and liquidity and with the council’s risk appetite.

In the current economic climate, it is considered appropriate to maintain a degree of liquidity to cover cash flow needs but to also consider “laddering” investments for periods up to 12 months with high credit rated financial institutions, whilst investment rates remain elevated, as well as wider range fund options.

The above guidance from the DLUHC and CIPFA place a high priority on the management of risk. This council has adopted a prudent approach to managing risk and defines its risk appetite by the following means: -

1. Minimum acceptable **credit criteria** are applied to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short term and long-term ratings.
2. **Other information:** ratings will not be the sole determinant of the quality of an institution; it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that reflects the opinion of the markets. To achieve this consideration the council will 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. **Other information sources** used will include 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.
4. This council has defined the list of **types of investment instruments** that the treasury management team are authorised to use. There are two lists in Appendix 3 under the categories of ‘specified’ and ‘non-specified’ investments.
 - **Specified investments** are those with a high level of credit quality and subject to a maturity limit of one year or have less than a year left to run to maturity, if originally they were classified as being non-specified investments solely due to the maturity period exceeding one year.
 - **Non-specified investments** are those with less high credit quality, may be for periods in excess of one year, and/or are more complex instruments which require greater consideration by members and officers before being authorised for use.
5. **Non-specified investments limit.** The council has determined that it will limit the maximum total exposure to non-specified investments as being 30% of the total investment portfolio.
6. **Lending limits**, (amounts and maturity), for each counterparty will be set through applying the matrix table in section 4.2.
7. **Transaction limits** are set for each type of investment in section 4.2.
8. This council will set a limit for the amount of its investments which are invested for **longer than 365 days**, (see paragraph 4.4).

9. Investments will only be placed with counterparties from countries with a specified minimum **sovereign rating**, (see paragraph 4.3).
10. This council has engaged **external consultants**, (see paragraph 1.5), to provide expert advice on how to optimise an appropriate balance of security, liquidity and yield, given the risk appetite of this authority in the context of the expected level of cash balances and need for liquidity throughout the year.
11. All investments will be denominated in **sterling**.
12. As a result of the change in accounting standards under IFRS 9, this authority will consider the implications of investment instruments which could result in an adverse movement in the value of the amount invested and resultant charges at the end of the year to the General Fund. (In November 2018, the MHCLG, concluded a consultation for a temporary override to allow English local authorities time to adjust their portfolio of all pooled investments by announcing a statutory override to delay implementation of IFRS 9 for five years ending 31 March 2023. Indications are that the statutory override will be extended by a further two years to 31 March 2025.
13. If considering 'Property Funds' or other 'Diversified Income Funds' in the future, the council may look to use externally appointed fund managers.

However, this council will also pursue **value for money** in treasury management and will monitor the yield from investment income against appropriate benchmarks for investment performance, (see paragraph 4.5). Regular monitoring of investment performance will be carried out during the year.

4.2 Creditworthiness policy

This council applies the creditworthiness service provided by the Link Group. This service employs a sophisticated modelling approach utilising credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard & Poor's. The credit ratings of counterparties are supplemented with the following overlays: -

1. "watches" and "outlooks" from credit rating agencies;
2. CDS spreads that may give early warning of changes in credit ratings;
3. sovereign ratings to select counterparties from only the most creditworthy countries.

This modelling approach combines credit ratings, and any assigned Watches and Outlooks, in a weighted scoring system which is then combined with an overlay of CDS spreads. The end-product of this is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Authority to determine the suggested duration for investments. The Authority will, therefore, use counterparties within the following durational bands:

Yellow	5 years*
Dark pink	5 years for Ultra-Short Dated Bond Funds with a credit score of 1.25
Light pink	5 years for Ultra-Short Dated Bond Funds with a credit score of 1.5
Purple	2 years
Blue	1 year (only applies to nationalised or semi nationalised UK Banks)
Orange	1 year
Red	6 months
Green	100 days
No colour	not to be used

The Link creditworthiness service uses a wider array of information other than just primary ratings. Furthermore, by using a risk weighted scoring system, it does not give undue preponderance to just one agency's ratings.

Typically, the minimum credit ratings criteria the council uses will be a short-term rating (Fitch or equivalents) of F1 and a long-term rating of A-. There may be occasions when the counterparty ratings from one rating agency are marginally lower than these ratings but may still be used. In these instances, consideration will be given to the whole range of ratings available, or other topical market information, to support their use.

All credit ratings will be monitored weekly as a minimum. However, the council is alerted to changes to ratings of all three agencies through its use of the Link creditworthiness service as and when they occur so adjustments to the counterparty list would be made at each event.

- if a downgrade results in the counterparty / investment scheme no longer meeting the council's minimum criteria, its further use as a new investment will be withdrawn immediately.
- in addition to the use of credit ratings the council will be advised of information in movements in Credit Default Swap spreads against the iTraxx European Senior Financials benchmark and other market data on a daily basis via its Passport website, provided exclusively to it by Link. Extreme market movements may result in downgrade of an institution or removal from the council's lending list.

Sole reliance will not be placed on the use of this external service. In addition, this council will also use market data and market information, as well as information on any external support for banks to help support its decision-making process.

Y	Pi1	Pi2	P	B	O	R	G	N/C
1	1.25	1.5	2	3	4	5	6	7
Up to 5yrs	Up to 5yrs	Up to 5yrs	Up to 2yrs	Up to 1yr	Up to 1yr	Up to 6mths	Up to 100days	No Colour

	Colour (and long-term rating where applicable)	Institution Financial Limit	Time Limit
Banks/ Building Societies *	Yellow	£20m	5 yrs
Banks/ Building Societies	Purple	£20m	2 yrs
Banks/ Building Societies	Orange	£20m	1 yr
Banks – part nationalised	Blue	£20m	1 yr
Banks/ Building Societies	Red	£15m	6 mths
Banks/ Building Societies	Green	£10m	100 days
Banks/ Building Societies	No Colour	Not to be used	
Limit 3 category – Authority’s banker (where “No Colour”)	n/a	£5m	1 day
DMADF	UK sovereign rating	unlimited	6 months
Local authorities	n/a	£10m	5 yrs
Housing associations	Colour bands	£5m	As per colour band
	Fund rating**	Institution Financial Limit	Time Limit
Money Market Funds CNAV	AAA	£20m	liquid
Money Market Funds LVNAV	AAA	£20m	liquid
Money Market Funds VNAV	AAA	£10m	liquid
Ultra-Short Dated Bond Funds with a credit score of 1.25	Dark Pink / AAA	£10m	liquid
Ultra-Short Dated Bond Funds with a credit score of 1.50	Light Pink / AAA	£10m	liquid

* The yellow colour category is for UK Government debt, or its equivalent, money market funds and collateralised deposits where the collateral is UK Government debt.

** “Fund ratings” are different to individual counterparty ratings, coming under either specific “MMF” or “Band Fund” rating criteria.

In addition to the above counterparty selection criteria where credit ratings have been issued, the council will also include a number of other non-rated organisations where investments may be placed for service or strategic purposes. These will be classified as Non-Specified investments and details of those counterparties are included in Appendix 3 to this report.

Creditworthiness - Significant levels of downgrades to Short and Long-Term credit ratings have not materialised since the crisis in March 2020. In the main, where they did change, any alterations were limited to Outlooks. However, more recently the UK sovereign debt rating has been placed on Negative Outlook by the three major rating agencies in the wake of the Truss/Kwarteng unfunded tax-cuts policy. Although the Sunak/Hunt government has calmed markets, the outcome of the rating agency reviews is unknown at present, but it is possible the UK sovereign debt rating will be downgraded. Accordingly, when setting minimum sovereign debt ratings, this Authority will not set a minimum rating for the UK.

CDS prices - Although bank CDS prices, (these are market indicators of credit risk), spiked upwards during the days of the Truss/Kwarteng government, they have returned to more average levels since then. However, sentiment can easily shift, so it will remain important to undertake continual monitoring of all aspects of risk and return in the current circumstances. Link monitor CDS prices as part of their creditworthiness service to local authorities and the Authority has access to this information via its Link-provided Passport portal.

4.3 Limits

Due care will be taken to consider the exposure of the council's total investment portfolio to non-specified investments, countries, groups and sectors.

- a. **Non-specified treasury management investment limit.** The council has determined that it will limit the maximum total exposure of treasury management investments to non-specified treasury management investments as being 30% of the total treasury management investment portfolio.
- b. **Country limit.** The council has determined that it will only use approved counterparties from the UK and from countries with a **minimum sovereign credit rating of AA-** from Fitch (*or equivalent*). The list of countries that qualify using this credit criteria are shown in Appendix 4. This list will be added to, or deducted from, by officers should ratings change in accordance with this policy.

Other limits. In addition: -

- no more than £10m will be placed with any non-UK country at any time;
- limits in place above will apply to a group of companies/institutions;
- sector limits will be monitored regularly for appropriateness.

4.4 Investment Strategy

In-house funds

Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e. rates for investments up to 12 months). Greater returns are usually obtainable by investing for longer periods. The current shape of the yield curve suggests that is the case at present, but there is the prospect of Bank Rate peaking in the first half of 2023 and possibly

reducing as early as the latter part of 2023 so an agile investment strategy would be appropriate to optimise returns.

Accordingly, while most cash balances are required in order to manage the ups and downs of cash flow, where cash sums can be identified that could be invested for longer periods, the value to be obtained from longer-term investments will be carefully assessed.

Investment returns expectations

The current forecast shown in paragraph 3.3 includes a forecast for Bank Rate to reach 4.5% in Q2 2023.

The suggested budgeted investment earnings rates for returns on investments placed for periods up to about three months during each financial year are as follows:

Average earnings in each year	
2022/23 (remainder)	4.00%
2023/24	4.40%
2024/25	3.30%
2025/26	2.60%
2026/27	2.50%
Years 6 to 10	2.80%
Years 10+	2.80%

As there are so many variables at this time, caution must be exercised in respect of all interest rate forecasts.

For its cash flow generated balances, the council will seek to utilise its business reserve instant access and notice accounts, money market funds and short-dated deposits, (overnight to 100 days), in order to benefit from the compounding of interest.

WM Combined Authority

The council will be prepared to lend to the Combined Authority. Such lending may be as part of arrangements agreed with the Combined Authority and other constituent authorities.

Investment treasury indicator and limit

These are the total principal funds invested for greater than 365 days. These limits are set with regard to the council's liquidity requirements and to reduce the need for early sale of an investment and are based on the availability of funds after each year-end.

The council is asked to approve the treasury indicator and limit:

Upper limit for principal sums invested for longer than 365 days			
£m	2023/24	2024/25	2025/26
Principal sums invested for longer than 365 days	15.000	15.000	15.000

As at 31 December 2022 £0.250m was invested for periods greater than 365 days.

4.5 Investment Performance

This council will use an investment benchmark to assess the investment performance of its investment portfolio of the 7 day compounded SONIA.

4.6 End of year investment report

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

4.7 Money Market Funds

A large proportion of the council's funds are currently managed on a discretionary/pooled basis by the following institutions:

- Aberdeen Standard Liquidity Fund (Lux) – Sterling Fund (Class 1)
- Aviva Investors Sterling Liquidity Fund (Class 3)
- BlackRock Institutional Sterling Liquidity Fund (Heritage)
- BNP Paribas Insticash Sterling (Institutional)
- CCLA – The Public Sector Deposit Fund (Class 4)
- Federated Short-Term Sterling Prime Fund (Class 3)
- Fidelity Institutional Liquidity Sterling Fund (Class A)
- Invesco Sterling Liquidity Portfolio (Institutional)

The council fully appreciates the importance of monitoring the activity and resultant performance of its appointed external fund managers. In order to aid this assessment, the council is provided with a suite of regular reporting from its managers via both the Institutional Cash Distributions (ICD) Portal and the fund managers themselves.

5 The Capital Prudential and Treasury Indicators 2023/24 – 2025/26

The council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist members' overview and confirm capital expenditure plans.

5.1 Capital Expenditure

Capital expenditure £m	2021/22 Actual	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Non-HRA	79.523	83.814	109.596	34.789	27.384
HRA	58.277	71.503	91.949	71.462	64.895
Total	137.800	155.317	201.545	106.251	92.279

5.2 Affordability Prudential Indicators

The previous sections cover the overall capital and control of borrowing prudential indicators, but within this framework prudential indicators are required to assess the affordability of the capital investment plans. These provide an indication of the impact of the capital investment plans on the council's overall finances. The council is asked to approve the following indicators:

Ratio of Financing Costs to Net Revenue Stream

This indicator identifies the trend in the cost of capital (borrowing and other long-term obligation costs net of investment income) against the net revenue stream.

%	2021/22 Actual	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Non-HRA	4.8%	2.5%	2.4%	2.2%	2.6%
HRA	16.6%	16.3%	19.3%	18.8%	18.3%
Total	8.4%	6.6%	7.3%	7.2%	7.5%

The estimates of financing costs include current commitments and the proposals in this budget report.

HRA Ratios

	2021/22	2022/23	2023/24	2024/25	2025/26
HRA CFR £m	487.431	526.722	582.986	615.646	643.645
Number of HRA dwellings	28,212	27,962	27,725	27,285	27,285
CFR per dwelling £	17,277	18,837	21,027	22,564	23,590
HRA debt £m	336.868	327.801	351.413	363.913	383.626
Number of HRA dwellings	28,212	27,962	27,725	27,285	27,285
Debt cost per dwelling £	11,941	11,723	12,675	13,337	14,060

5.2 Maturity Structure of Borrowing

Maturity structure of borrowing. These gross limits are set to reduce the council's exposure to large fixed rate sums falling due to refinancing and are required for upper and lower limits.

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

Maturity structure of fixed interest rate borrowing 2023/24		
	Lower	Upper
Under 12 months	0%	20%
12 months to 2 years	0%	20%
2 years to 5 years	0%	20%
5 years to 10 years	0%	25%
10 years to 20 years	0%	30%
20 years to 30 years	0%	40%
30 years to 40 years	0%	50%
40 years to 50 years	0%	70%
50 years plus	0%	90%

APPENDIX 1: Glossary

The following list is to assist members in the terminology and acronyms referred to within this report.

Authorised Limit	-	This is the statutory borrowing limit determined under section 3 (1) of the Local Government Act 2003. Central 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.
Capital Financing Requirement	CFR	Amounts of historic capital spend funded through borrowing that has yet to be charged to revenue through either a Minimum/ Voluntary Revenue Provision or by set aside of capital receipts.
Chartered Institute of Public Finance and Accountancy	CIPFA	Accountancy body dedicated to public financial management and is responsible for setting of accounting standards for local authorities.
Investment Counterparty	-	The organisations responsible for repaying the councils investment upon maturity and for making interest payments
Credit Default Swap	CDS	A specific kind of counterparty agreement which allows the transfer of third party credit risk from one party to the other. One party in the swap is a lender and faces credit risk from a third party, and the counterparty in the credit default swap agrees to insure this risk in exchange for regular periodic payments (essentially an insurance premium). If the third party defaults, the party providing insurance will have to purchase from the insured party the defaulted asset. In turn, the insurer pays the insured the remaining interest on the debt, as well as the principal.
Credit Rating	-	This is a scoring system that rating agencies issue organisations with, to determine how credit worthy they are with AAA being the highest rating.

Internal Borrowing	-	Amounts of Capital Financing Requirement that have not been funded by actual external borrowing (e.g. PWLB) but through temporary use of cash resources thereby reducing investment income potential offset by savings in external debt interest.
Lenders Option Borrowers Option	LOBO	A form of loan which has a clause where the lender can invoke a change in interest rate at fixed points (lenders option). The borrower (i.e. the council) can then choose to exercise their option and repay the loan without penalty if it is determined that the change in rate is not in the council's interest (borrowers option).
Minimum Revenue Provision	MRP	A statutory charge to the General Fund to set funds aside for repayment of capital expenditure not yet funded from revenue or capital resources (i.e. historic expenditure funded by borrowing)
Monetary Policy Committee	MPC	Interest rates are set by the Bank's Monetary Policy Committee. The MPC sets an interest rate it judges will enable the inflation target to be met. Their primary target (as set by the Government) is to keep inflation at or around 2%.
Money Market Fund	MMF	A pooled investment vehicle (typically AAA rated) for placement of liquid investments. It is managed by external fund managers and is usually instant access.
Operational Boundary	-	The expected level of external debt the council is expected to hold each year.
Other Long Term Liabilities	OLTL	Outstanding amounts of finance relating to finance leases or PFI contracts.
Public Works Loans Board	PWLB	Branch of HM Treasury responsible for lending to local authorities.
Sterling Overnight Index Average	SONIA	Interest rate based on actual transactions and reflects the average of the interest rates that banks pay to borrow sterling overnight from other financial institutions and other institutional investors.

Working Capital		Cash and other liquid assets needed to finance the everyday running of a business such as the payment of salaries and purchases.
Yield		The annual rate of return on an investment, expressed as a percentage.

APPENDIX 2: Economic Background

Against a backdrop of stubborn inflationary pressures, the easing of Covid restrictions in most developed economies, the Russian invasion of Ukraine, and a range of different UK Government policies, it is no surprise that UK interest rates have been volatile right across the curve, from Bank Rate through to 50-year gilt yields, for all of 2022.

Market commentators' misplaced optimism around inflation has been the root cause of the rout in the bond markets with, for example, UK, EZ and US 10-year yields all rising by over 200bps since the turn of the year. The table below provides a snapshot of the conundrum facing central banks: inflation is elevated but labour markets are extra-ordinarily tight, making it an issue of fine judgment as to how far monetary policy needs to tighten.

	UK	Eurozone	US
Bank Rate	3.5%	2.0%	4.25%-4.50%
GDP	-0.2%q/q Q3 (2.4%/y/y)	+0.2%q/q Q3 (2.1%/y/y)	2.6% Q3 Annualised
Inflation	10.7%/y/y (Nov)	10.1%/y/y (Nov)	7.1%/y/y (Nov)
Unemployment Rate	3.7% (Oct)	6.5% (Oct)	3.7% (Nov)

Q2 of 2022 saw UK GDP revised upwards to +0.2% q/q, but this was quickly reversed in the third quarter, albeit some of the fall in GDP can be placed at the foot of the extra Bank Holiday in the wake of the Queen's passing. Nevertheless, CPI inflation has picked up to what should be a peak reading of 11.1% in October, although with further increases in the gas and electricity price caps pencilled in for April 2023, and the cap potentially rising from an average of £2,500 to £3,000 per household, there is still a possibility that inflation will spike higher again before dropping back slowly through 2023.

The UK unemployment rate fell to a 48-year low of 3.6%, and this despite a net migration increase of c500k. The fact is that with many economic participants registered as long-term sick, the UK labour force actually shrunk by c500k in the year to June. Without an increase in the labour force participation rate, it is hard to see how the UK economy will be able to grow its way to prosperity, and with average wage increases running at over 6% the MPC will be concerned that wage inflation will prove just as sticky as major supply-side shocks to food and energy that have endured since Russia's invasion of Ukraine on 22nd February 2022.

Throughout Q3 Bank Rate increased, finishing the quarter at 2.25% (an increase of 1%). Q4 has seen rates rise to 3.5% in December and the market expects Bank Rate to hit 4.5% by May 2023.

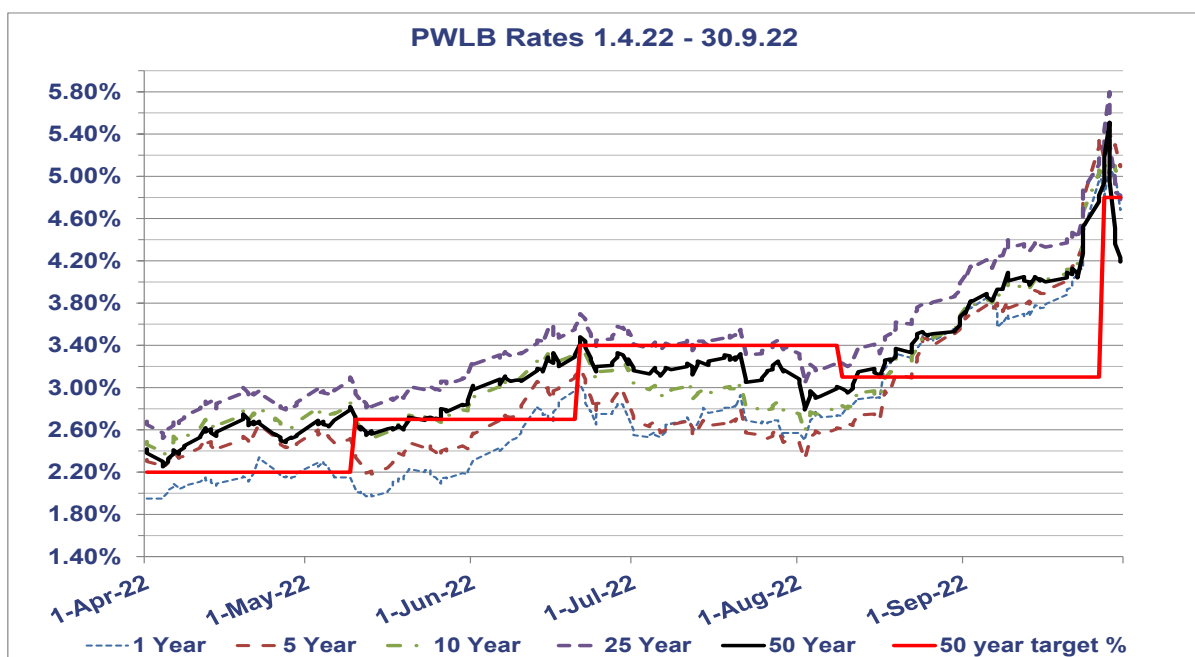
Following a Conservative Party leadership contest, Liz Truss became Prime Minister for a tumultuous seven weeks that ran through September and October. Put simply, the markets did not like the unfunded tax-cutting and heavy spending policies put

forward by her Chancellor, Kwasi Kwarteng, and their reign lasted barely seven weeks before being replaced by Prime Minister Rishi Sunak and Chancellor Jeremy Hunt. Their Autumn Statement of 17th November gave rise to a net £55bn fiscal tightening, although much of the “heavy lifting” has been left for the next Parliament to deliver. However, the markets liked what they heard, and UK gilt yields have almost completely reversed the increases seen under the previous tenants of No10/11 Downing Street.

Globally, though, all the major economies are expected to struggle in the near term. The fall below 50 in the composite Purchasing Manager Indices for the UK, US, EZ and China all point to at least one, if not more, quarters of GDP contraction. In November, the MPC projected eight quarters of negative growth for the UK lasting throughout 2023 and 2024, but with Bank Rate set to peak at lower levels than previously priced in by the markets and the fiscal tightening deferred to some extent, it is not clear that things will be as bad as first anticipated by the Bank.

The £ has strengthened of late, recovering from a record low of \$1.035, on the Monday following the Truss government’s “fiscal event”, to \$1.22. Notwithstanding the £’s better run of late, 2023 is likely to see a housing correction of some magnitude as fixed-rate mortgages have moved above 5% and affordability has been squeezed despite proposed Stamp Duty cuts remaining in place.

In the table below, the rise in gilt yields, and therein PWLB rates, through the first half of 2022/23 is clear to see.



However, the peak in rates on 28th September as illustrated in the table covering April to September 2022 below, has been followed by the whole curve shifting lower. PWLB rates at the front end of the curve are generally over 1% lower now whilst the 50 years is over 1.75% lower.

	1 Year	5 Year	10 Year	25 Year	50 Year
Low	1.95%	2.18%	2.36%	2.52%	2.25%
Date	01/04/2022	13/05/2022	04/04/2022	04/04/2022	04/04/2022
High	5.11%	5.44%	5.35%	5.80%	5.51%
Date	28/09/2022	28/09/2022	28/09/2022	28/09/2022	28/09/2022
Average	2.81%	2.92%	3.13%	3.44%	3.17%
Spread	3.16%	3.26%	2.99%	3.28%	3.26%

After a shaky start to the year, the S&P 500 and FTSE 100 have climbed in recent weeks, albeit the former is still 17% down and the FTSE 2% up. The German DAX is 9% down for the year.

CENTRAL BANK CONCERNS – DECEMBER 2022

In December, the Fed decided to push up US rates by 0.5% to a range of 4.25% to 4.5%, whilst the MPC followed by raising Bank Rate from 3% to 3.5%, in line with market expectations. EZ rates have also increased to 2% with further tightening in the pipeline.

Having said that, the sentiment expressed in the press conferences in the US and the UK were very different. In the US, Fed Chair, Jerome Powell, stated that rates will be elevated and stay higher for longer than markets had expected. Governor Bailey, here in the UK, said the opposite and explained that the two economies are positioned very differently so you should not, therefore, expect the same policy or messaging.

Regarding UK market expectations, although they now expect Bank Rate to peak within a lower range of 4.5% - 4.75%, caution is advised as the Bank of England Quarterly Monetary Policy Reports have carried a dovish message over the course of the last year, only for the Bank to have to play catch-up as the inflationary data has proven stronger than expected.

In addition, the Bank's central message that GDP will fall for eight quarters starting with Q3 2022 may prove to be a little pessimistic. Will the £160bn excess savings accumulated by households through the Covid lockdowns provide a spending buffer for the economy – at least to a degree? Ultimately, however, it will not only be inflation data but also employment data that will mostly impact the decision-making process, although any softening in the interest rate outlook in the US may also have an effect (just as, conversely, greater tightening may also).

APPENDIX 3: Treasury Management Practice (TMP1) – Credit and Counterparty Risk Management

SPECIFIED INVESTMENTS: All such investments will be sterling denominated, with maturities up to a maximum of 1 year, meeting the minimum ‘high’ quality criteria where applicable. (Non-specified investments which would be specified investments apart from originally being for a period longer than 12 months, will be classified as being specified once the remaining period to maturity falls to under twelve months.)

NON-SPECIFIED INVESTMENTS: These are any investments which do not meet the specified investment criteria. A maximum of 30% will be held in aggregate in non-specified investment.

A variety of investment instruments will be used, subject to the credit quality of the institution, and depending on the type of investment made, it will fall into one of the above categories.

The criteria, time limits and monetary limits applying to ‘high’ rated institutions or investment vehicles that could be classified as either Specified Investments or Non-Specified Investments (i.e. where maturities are more than 12 month) are detailed in the table below:

	Minimum credit criteria / colour band	Max % of total investments / £ limit per institution	Max. maturity period **
DMADF – UK Government	Yellow	100%	6 months (max. is set by the DMO *)
UK Gilts	Yellow	£10m	5 years
UK Treasury Bills	Yellow	£10m	364 days (max. is set by the DMO*)
Bonds issued by multilateral development banks	Yellow	20% / £10m	5 years
Money Market Funds CNAV	AAA	100%/ £20m	Liquid
Money Market Funds LNAV	AAA	100%/ £20m	Liquid
Money Market Funds VNAV	AAA	50%/ £10m	Liquid

	Minimum credit criteria / colour band	Max % of total investments / £ limit per institution	Max. maturity period **
Ultra-Short Dated Bond Funds with a credit score of 1.25	AAA	50% / £10m	Liquid
Ultra-Short Dated Bond Funds with a credit score of 1.5	AAA	50% / £10m	Liquid
Local Authorities	Yellow	100%/ £10m	5 years
Term Deposits with Housing Associations	Blue Orange Red Green No Colour	75% / £10m	12 months 12 months 6 months 100 days Not for use
Term Deposits with Banks and Building Societies	Blue Orange Red Green No Colour	75% / £10m	12 months 12 months 6 months 100 days Not for use
CDs or Corporate Bonds with Banks and Building Societies	Blue Orange Red Green No Colour	75% / £10m	12 months 12 months 6 months 100 days Not for use
Gilt Funds	UK sovereign rating	£10m	

* DMO is the Debt Management Office of HM Treasury

** maturities within 12 months would be deemed Specified Investments. All other periods would be classified as Non-Specified Investments.

The table below lists counterparties and limits for non-rated institutions that would be deemed Non-Specified Investments regardless of time until maturity.

Non-Specified Investment Category	Limit
The council's own banker if it fails to meet the basic credit criteria. In this instance balances will be minimized as far as is possible.	£15m
Building Schools for the Future Local Education Partnership. Whilst this is not a usual investment	£1m

counterparty, the council is likely to invest a small amount as part of the wider Building Schools for the Future project.	
6 Towns Credit Union. Whilst this is not a usual investment counterparty, the council may invest a small amount as part of a strategic investment.	£1m
Sandwell Inspired Partnership Services. Whilst this is not a usual investment counterparty, the council is likely to invest a small amount for the organisation to be use as working capital in its infancy.	£1.5m
Bond funds this Authority will seek further advice on the appropriateness and associated risks with investments in these categories.	£10m
Property funds the use of these instruments can be deemed to be capital expenditure and as such will be an application (spending) of capital resources. This council will seek guidance on the status of any fund it may consider using.	£10m

Accounting treatment of investments. The accounting treatment may differ from the underlying cash transactions arising from investment decisions made by this council. To ensure that the council is protected from any adverse revenue implications, which may arise from these differences, we will review the accounting implications of new transactions before they are undertaken.

APPENDIX 4 : Approved Countries for Investment

This list is based on those countries which have sovereign ratings of AA- or higher as at 19 December 2022, (we show the lowest rating from Fitch, Moody's and S&P) and also, (except - at the time of writing - for Hong Kong and Luxembourg), have banks operating in sterling markets which have credit ratings of green or above in the Link creditworthiness service.

Based on lowest available rating

AAA

- Australia
- Denmark
- Germany
- Netherlands
- Norway
- Singapore
- Sweden
- Switzerland

AA+

- Canada
- Finland
- U.S.A.

AA

- Abu Dhabi (UAE)
- France

AA-

- Belgium
- Qatar
- **U.K.**

Although this list includes all countries that have a credit rating above the approved minimum rating, ethical considerations will also be taken into account before a country is included in the final approved list.

APPENDIX 5 : The treasury management role of the Section 151 Officer

The S151 officer is responsible for

- recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance;
- submitting regular treasury management policy reports;
- submitting budgets and budget variations;
- receiving and reviewing management information reports;
- reviewing the performance of the treasury management function;
- ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function;
- ensuring the adequacy of internal audit, and liaising with external audit;
- recommending the appointment of external service providers.

Report to Council

21 February 2023

Subject:	Local Council Tax Reduction Scheme 2023/24
Director:	Simone Hines – Director of Finance
Contact Officer:	Ian Dunn ian_dunn@sandwell.gov.uk Carl Jones carl_jones@sandwell.gov.uk

1 Recommendations


- 1.1 That no changes are made to the Local Council Tax Reduction Scheme for 2023/24.
- 1.2 That Council approve the Local Council Tax Reduction Scheme for 2023/24.

2 Reasons for Recommendations

- 2.1 The LCTRS provides crucial support to low income families and our most vulnerable residents.
- 2.2 The LCTRS is based on income bands and residents on very low incomes can continue to receive 100% support.
- 2.3 Sandwell is one of only a few nationally that still provides 100% support.
- 2.4 The matter was due for consideration by Cabinet at its meeting on 15 February 2023.



3 How does this deliver objectives of the Corporate Plan?

	People live well and age well	The LCTRS provides financial support to the lowest income households to pay their Council Tax.
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4 Context and Key Issues

- 4.1 Significant changes were made to the scheme on 01 April 2019.
- 4.2 The local scheme only applies to working age claimants as the Government prescribes how Council Tax Support is calculated for pensioners.
- 4.3 Sandwell made several changes to its LCTRS in 2019/20 to ensure the scheme worked effectively with the Government's Universal Credit (UC) system which was rolled out fully in Sandwell in November 2018.
- 4.4 Changes from 01 April 2019 included:
- Replacing the weekly means test approach with a series of income bands for different household sizes
 - Simplifying the claim process for claimants receiving UC
 - Introducing a £5 per week deduction for non-dependants not in work
 - Two income bands for families with children as follows:
 - Families with 1 child
 - Families with 2 or more children
 - Reducing the capital cut-off limit to £3,000
- 4.5 Positive features of the scheme were also retained to continue to support our most vulnerable residents and to incentivise work.



5 Alternative Options

- 5.1 Nationally a lot of local authorities have introduced a minimum Council Tax payment. This means that everyone, including those people on a very low income must pay something towards their Council Tax.
- 5.2 Sandwell does not want to introduce a minimum payment into its LCTRS as we want to protect our most vulnerable households and improve child poverty and support residents with the cost of living crisis

6 Implications

Resources:	The forecasted cost of the Council Tax Reduction Scheme for 2023/24 based on current caseload information is £30m. This does not take account of any council tax increase for 2023/24 which would increase the cost of the LCTRS.
Legal and Governance:	The LCTRS must be made in accordance with Schedule 4 paragraph 5 (2) of the Local Government Finance Act 2012 which states: The authority must make any revision to its scheme, or any replacement scheme, no later than the 11 th March in the financial year preceding that for which the revision or replacement scheme is to have effect.
Risk:	The calculation of the cost of LCTRS assumes that there will be no increase in caseload throughout 2023/24. If there was an increase in caseload this would lead to additional LCTRS costs.
Equality:	An equality impact assessment (EIA) was completed on the 2019/20 LCTRS. As we are proposing no changes to the scheme a further EIA is not required.
Health and Wellbeing:	The Sandwell's LCTRS is a generous scheme. It aims to protect our lowest income households by giving them 100% support towards their Council Tax and is one of only a few schemes nationally to do this.
Social Value	Not applicable
Climate Change	Not applicable



7. Appendices

7.1 Appendix 1 - Local Council Tax Reduction Scheme Policy 2023/24.

8. Background Papers

None



Sandwell Metropolitan Borough Council
Council Tax Reduction Scheme
S13A and Schedule 1a of the Local Government Finance Act 1992

1.0	Introduction to the Council Tax Reduction Scheme.....	5
2.0	Interpretation – an explanation of the terms used within this scheme.....	12
3.0	Definition of non-dependant	20
4.0	Requirement to provide a National Insurance Number.....	21
5.0	Persons who have attained the qualifying age for state pension credit.....	21
6.0	Remunerative work.....	21
7.0	Persons treated as not being in Great Britain and Persons Subject to Immigration Control.....	22
8.0	Temporary Absence (period of absence)	25
9.0	Membership of a family	29
10.0	Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person.	29
11.0	Circumstances in which a child or young person is to be treated as being or not being a member of the household	30
15.0	Calculation of income and capital of members of applicant’s family and of a polygamous marriage.....	32
16.0	Circumstances in which capital and income of non-dependant is to be treated as applicant’s	33
17.0	Calculation of income on a weekly basis.....	33
18.0	Treatment of child care charges	33
19.0	Average weekly earnings of employed earners	37
20.0	Average weekly earnings of self-employed earners	38
21.0	Average weekly income other than earnings.....	38
22.0	Calculation of average weekly income from tax credits	38
23.0	Calculation of weekly income	39
24.0	Disregard of changes in tax, contributions etc.....	39
25.0	Earnings of employed earners	39
26.0	Calculation of net earnings of employed earners	40
27.0	Earnings of self-employed earners.....	41
28.0	Calculation of net profit of self-employed earners	42
29.0	Deduction of tax and contributions of self-employed earners	43
30.0	Calculation of income other than earnings.....	44
31.0	Capital treated as income	46
32.0	Notional income.....	46
33.0	Capital limit	50
34.0	Calculation of capital.....	50
35.0	Disregard of capital of child and young person.....	50
36.0	Income treated as capital.....	50
37.0	Calculation of capital in the United Kingdom.....	50
38.0	Calculation of capital outside the United Kingdom.....	51
39.0	Notional capital	51
40.0	Diminishing notional capital rule	52
41.0	Capital jointly held	55
43.0	Student related definitions	57
44.0	Treatment of students	60
45.0	Students who are excluded from entitlement to council tax reduction	60
46.0	Calculation of grant income	61
47.0	Calculation of covenant income where a contribution is assessed	62
48.0	Covenant income where no grant income or no contribution is assessed	63
49.0	Student Covenant Income and Grant income – non disregard.....	63
50.0	Other amounts to be disregarded.....	63
51.0	Treatment of student loans	63
51A.0	Treatment of fee loans.....	65
52.0	Treatment of payments from access funds.....	65
53.0	Disregard of contribution.....	65
54.0	Further disregard of student’s income	65
55.0	Income treated as capital.....	66

56.0	Disregard of changes occurring during summer vacation.....	66
57.0	Maximum council tax reduction	68
57A.0	Minimum Council Tax Reduction	68
58.0	Non-dependant deductions	68
59.0	Not used.....	70
60.0	Extended reductions	70
60A.0	Duration of extended reduction period	70
60B.0	Amount of extended reduction.....	71
60C	Extended reductions – movers	71
60D.0	Relationship between extended reduction and entitlement to council tax reduction under the general conditions of entitlement	72
61.0	Extended reductions (qualifying contributory benefits)	72
61A.0	Duration of extended reduction period (qualifying contributory benefits).....	72
61B.0	Amount of extended reduction (qualifying contributory benefits)	73
61C.0	Extended reductions (qualifying contributory benefits) – movers	73
61D.0	Relationship between extended reduction (qualifying contributory benefits) and entitlement to council tax reduction under the general conditions of entitlement	73
64.0	Date on which entitlement is to begin.....	76
65.0 - 66.0	Not Used.....	76
67.0	Date on which change of circumstances is to take effect.....	76
Sections 68– 74A	77
Claiming and the treatment of claims for Council tax reduction purposes.....		77
69.0	Procedure by which a person may apply for a reduction under the authority’s scheme	79
70.0	Submission of evidence electronically	82
71.0	Use of telephone provided evidence	82
72.0	Information and evidence.....	82
73.0	Amendment and withdrawal of application	83
74.0	Duty to notify changes of circumstances	83
75.0	Decisions by the authority	86
76.0	Notification of decision	86
77.0	Time and manner of granting council tax reduction.....	87
78.0	Persons to whom support is to be paid	87
79.0	Shortfall in support / reduction	88
80.0	Payment on the death of the person entitled.....	88
81.0	Offsetting	88
82.0	Payment where there is joint and several liability.....	88
83.0 - 90.0	Not used	89
91.0	Use of information from and to the Department of Work and Pensions (DWP) and Her Majesty’s Revenues and Customs (HMRC).....	91
92.0	Collection of information	91
93.0	Recording and holding information	91
94.0	Forwarding of information.....	91
95.0	Persons affected by Decisions.....	93
96.0	Revisions of Decisions	93
97.0	Written Statements.....	93
98.0	Terminations	93
99.0	Procedure by which a person may make an appeal against certain decisions of the authority.....	95
100.0	Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act	97
Electronic Communication		98
101.0	Interpretation.....	99
102.0	Conditions for the use of electronic communication.....	99
103.0	Use of intermediaries.....	99
104.0	Effect of delivering information by means of electronic communication.....	99
105.0	Proof of identity of sender or recipient of information	100
106.0	Proof of delivery of information	100
106A.0	Proof of content of information	100

107.0 Counter Fraud and compliance	102
Schedule 1	103
Calculation of the amount of Council Tax Reduction in accordance with the Discount Scheme	103
Schedule 2	105
Not Used.....	105
Schedule 3	106
Sums to be disregarded in the calculation of earnings	106
Schedule 4	108
Sums to be disregarded in the calculation of income other than earnings.....	108
Schedule 5	120
Capital to be disregarded	120

1.0 Introduction to the Council Tax Reduction Scheme

1.1 The following has been adopted by the Council and details the Council Tax Reduction scheme for the period from 1st April 2023.

1.2 This document details how the scheme will operate for both pension credit age and working age applicants and in accordance with Section 13A of the Local Government Finance Act 1992 specifies the classes of person who are to be entitled to a reduction under the scheme and is effective from 1st April 2023 for a period of one financial year.

1.3 1.3 The scheme in respect of pension age applicants is defined by Central Government within the following:

- Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012;
- Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (England) (Amendment) Regulations 2012;
- Council Tax Reduction Schemes (Transitional Provision) (England) Regulations 2013;
- Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013;
- Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) (No. 2) Regulations 2014
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2015:
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016;
- The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2018;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2020:
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021:
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2022;
- The Council Tax (Demand Notices and Reduction Schemes) (England) (amendment) Regulations 2022;
- The Council Tax (Demand Notices and Reduction Schemes) (England) (amendment) Regulations 2023; and
- Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012).

The scheme for pension age applicants – Central Government’s scheme as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012

1.4 There are three main classes under the prescribed pension credit age scheme, for each of which there are a number of qualifying criteria. In all cases individuals must not be of a prescribed class exempted from reduction, such as a person subject to immigration control with limited leave to remain. The definition of a pension credit age person is a person who;

- a. has attained the qualifying age for state pension credit; and
- b. is not, or, if he has a partner, his partner is not;
 - i. a person on income support, on an income-based jobseeker’s allowance or on an income-related employment and support allowance; or
 - ii. a person with an award of universal credit

The three prescribed classes are as follows;

Class A: pensioners whose income is less than the applicable amount.

On any day Class A consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated;
- c. who does not fall within a class of persons prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- d. whose income (if any) for the relevant week does not exceed his applicable amount calculated in accordance with paragraph 9 and Schedule 2 of the Local Government Finance Act 1992;
- e. not have capital savings above £16,000; and
- f. who has made an application for a reduction under the authority's scheme.

Class B: pensioners whose income is greater than the applicable amount.

On any day class B consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated;
- c. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- d. whose income for the relevant week is greater than his applicable amount calculated in accordance with paragraph 9 and Schedule 2 to the Local Government Finance Act 1992;
- e. in respect of whom amount A exceeds amount B where;
 - (i) amount A is the maximum Council Tax Reduction in respect of the day in the applicant's case; and
 - (ii) amount B is 2 6/7 per cent of the difference between his income for the relevant week and his applicable amount;
- g. not have capital savings above £16,000; and
- h. who has made an application for a reduction under the authority's scheme.

Class C: alternative maximum Council Tax Reduction

On any day class C consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day;
- c. in respect of whom a maximum Council Tax Reduction amount can be calculated;
- d. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the 1992 Act and excluded from the authority's scheme;
- e. who has made an application for a reduction under the authority's scheme; and
- f. in relation to whom the condition below is met.

The condition referred to in sub-paragraph f. is that no other resident of the dwelling is liable to pay rent to the applicant in respect of the dwelling and there is an alternative maximum Council Tax Reduction in respect of the day in the case of that person which is derived from the income, or aggregate income, of one or more residents to whom this sub-paragraph applies.

The above applies to any other resident of the dwelling who:

- a. is not a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for

- the purposes of discount;
- b. is not a person who is liable for council tax solely in consequence of the provisions of section 9 of the 1992 Act (spouse's or civil partner's joint and several liability for tax);
- c. is not a person who is residing with a couple or with the members of a polygamous marriage where the applicant is a member of that couple or of that marriage and—
 - (i) in the case of a couple, neither member of that couple is a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount; or
 - (ii) in the case of a polygamous marriage, two or more members of that marriage are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount;
- d. is not a person who, jointly with the applicant, falls within the same paragraph of section 6(2)(a) to (e) of the 1992 Act (persons liable to pay council tax) as applies in the case of the applicant; or
- e. is not a person who is residing with two or more persons both or all of whom fall within the same paragraph of section 6(2)(a) to (e) of the 1992 Act where two or more of those persons are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount.

Disregard of certain incomes

- 1.5 For those who have reached the qualifying age for state pension credit, the Council has resolved to enhance the government scheme (as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012 to disregard in full the following:
- a. a war disablement pension;
 - b. a war widow's pension or war widower's pension;
 - c. a pension payable to a person as a widow, widower or surviving civil partner under any power of Her Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
 - d. a guaranteed income payment;
 - e. a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
 - f. a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
 - g. pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

The provisions outlined above, enhance the Central Government's scheme.

THE SCHEME FOR WORKING AGE APPLICANTS – THE COUNCIL'S LOCAL SCHEME

- 1.6 The adopted scheme for working age applicants is an income banded / grid scheme means test, which compares income against a range of discounts available. Full details of the working age scheme of the authority are contained within this document from section 2 onwards. The authority is required to specify a scheme for working age and therefore this scheme only applies to a person who;
- a. has not attained the qualifying age for state pension credit; or
 - b. has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based jobseeker's allowance, on an income-related employment and support allowance or on universal credit.
- 1.7 The Council has resolved that there will be **one** class of persons who will receive a reduction in line with adopted scheme. The scheme has qualifying criteria. In all cases individuals must not be of a prescribed class exempted from reduction as specified within section 7 of this scheme.

Class D

To obtain reduction the individual (or partner) must:

- a. have not attained the qualifying age for state pension credit; or
- b. he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is a person on income support, on income-based jobseeker's allowance or an income-related employment and support allowance; or a person with an award of universal credit.
- c. be liable to pay council tax in respect of a dwelling in which he is solely or mainly resident;
- d. is not deemed to be absent from the dwelling;
- e. not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- f. be somebody in respect of whom a maximum Council Tax Reduction amount can be calculated;
- g. not have capital savings above £3,000;
- h. not have income above the levels specified within the scheme;
- i. be a person in respect of whom a day in which s/he is liable to pay council tax falls within a week in respect of which the person's *income* is within a range of incomes specified within Schedule 1; and
- j. has made a valid application for reduction.

Council Tax Reduction Scheme

Details of support to be given for **working age applicants** for the financial year 2023/24

Sections 2- 8
Definitions and interpretation

2.0 Interpretation – an explanation of the terms used within this scheme

2.1 In this scheme–

‘the Act’ means the Social Security Contributions and Benefits Act 1992;

‘the Administration Act’ means the Social Security Administration Act 1992;

‘the 1973 Act’ means the Employment and Training Act 1973;

‘the 1992 Act’ means the Local Government Finance Act 1992;

‘the 2000 Act’ means the Electronic Communications Act 2000;

‘Abbeyfield Home’ means an establishment run by the Abbeyfield Society including all bodies corporate or incorporate which are affiliated to that Society;

‘adoption leave’ means a period of absence from work on ordinary or additional adoption leave by virtue of section 75A or 75B of the Employment Rights Act 1996;

‘an AFIP’ means an armed forces independence payment payable in accordance with an armed and reserve forces compensation scheme established under section 1(2) of the Armed Forces (Pensions and Compensation) Act 2004

‘applicant’ means a person who the authority designates as able to claim Council tax reduction – for the purposes of this scheme all references are in the masculine gender but apply equally to male and female;

‘application’ means an application for a reduction under this scheme:

‘appropriate DWP office’ means an office of the Department for Work and Pensions dealing with state pension credit or office which is normally open to the public for the receipt of claims for income support, a jobseeker’s allowance or an employment and support allowance;

‘assessment period’ means such period as is prescribed in sections 19 to 21 over which income falls to be calculated;

‘attendance allowance’ means–

(a) an attendance allowance under Part 3 of the Act;

(b) an increase of disablement pension under section 104 or 105 of the Act;

(c) a payment under regulations made in exercise of the power conferred by paragraph 7(2)(b) of Part 2 of Schedule 8 to the Act;

(d) an increase of an allowance which is payable in respect of constant attendance under paragraph 4 of Part 1 of Schedule 8 to the Act;

(e) a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983 or any analogous payment; or

(f) any payment based on need for attendance which is paid as part of a war disablement pension;

‘the authority’ means a billing authority in relation to whose area this scheme has effect by virtue of paragraph 4(6) of Schedule 1A to the 1992 Act;

‘Back to Work scheme(s)’ means any scheme defined within the Jobseekers (Back to Work Schemes) Act 2013 or Jobseeker’s Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013;

‘basic rate’, where it relates to the rate of tax, has the same meaning as in the Income Tax Act 2007 (see section 989 of that Act).

‘the benefit Acts’ means the Act (SSBA) and the Jobseekers Act 1995 and the Welfare Reform Act 2007;

‘board and lodging accommodation’ means accommodation provided to a family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises;

‘care home’ has the meaning given by section 3 of the Care Standards Act 2000 and in Scotland means a care home service within the meaning given by section 2(3) of the Regulation of Care (Scotland) Act 2001 and in Northern Ireland means a nursing home within the meaning of Article 11 of the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003 or a residential care home within the meaning of Article 10 of that Order;

‘the Caxton Foundation’ means the charitable trust of that name established on 28th March 2011 out of funds provided by the Secretary of State for the benefit of certain persons suffering

from hepatitis C and other persons eligible for payment in accordance with its provisions;

‘child’ means a person under the age of 16;

‘child benefit’ has the meaning given by section 141 of the SSCBA as amended by The Child Benefit (General), Child Tax Credit (Amendment) Regulations 2014 and The Child Benefit (General) (Amendment) Regulations 2015;

‘the Children Order’ means the Children (Northern Ireland) Order 1995;

‘child tax credit’ means a child tax credit under section 8 of the Tax Credits Act 2002;

‘claim’ means a claim for council tax reduction;

‘close relative’ means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister, or if any of the preceding persons is one member of a couple, the other member of that couple;

‘concessionary payment’ means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged either to the National Insurance Fund or to a Departmental Expenditure Vote to which payments of benefit or tax credits under the benefit Acts or the Tax Credits Act are charged;

‘the Consequential Provisions Regulations’ means the Housing Benefit and Council tax reduction (Consequential Provisions) Regulations 2006;

‘contributory employment and support allowance’ means an allowance under Part 1 of the Welfare Reform Act 2007 as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the Welfare Reform Act 2012 that remove references to an income-related allowance and a contributory allowance under Part 1 of the Welfare Reform Act 2007 as that Part has effect apart from those provisions;

‘council tax benefit’ means council tax benefit under Part 7 of the SSCBA;

‘council tax reduction scheme’ has the same meaning as **‘council tax reduction or reduction’**

‘council tax support (or reduction)’ means council tax reduction as defined by S13a Local Government Finance Act 1992 (as amended);

‘couple’ means;

- (a) a man and a woman who are married to each other and are members of the same household;
- (b) a man and a woman who are not married to each other but are living together as if they were a married couple or civil partners;
- (c) two people of the same sex who are civil partners of each other and are members of the same household; or
- (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners,

Two people of the same sex are to be treated as living together as if they were civil partners if, and only if, they would be treated as living together as husband and wife were they of opposite sexes. The above includes the Marriage (Same Sex Couples) Act 2013 and The Marriage (Same Sex Couples) Act 2013 (Commencement No. 3) Order 2014;

‘date of claim’ means the date on which the application or claim is made, or treated as made, for the purposes of this scheme

‘designated authority’ means any of the following;
the local authority; or a person providing services to, or authorised to exercise any function of, any such authority;

‘designated office’ means the office designated by the authority for the receipt of claims for council tax reduction;

- (a) by notice upon or with a form approved by it for the purpose of claiming council tax reduction; or
- (b) by reference upon or with such a form to some other document available from it and sent by electronic means or otherwise on application; or
- (c) by any combination of the provisions set out in sub-paragraphs (a) and (b) above;

‘disability living allowance’ means a disability living allowance under section 71 of the Act;

‘dwelling’ has the same meaning in section 3 or 72 of the 1992 Act;

‘earnings’ has the meaning prescribed in section 25 or, as the case may be, 27;

‘the Eileen Trust’ means the charitable trust of that name established on 29th March 1993 out of funds provided by the Secretary of State for the benefit of persons eligible for payment in accordance with its provisions;

‘electronic communication’ has the same meaning as in section 15(1) of the Electronic Communications Act 2000 ;

‘employed earner’ is to be construed in accordance with section 2(1)(a) of the Act and also includes a person who is in receipt of a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay or statutory maternity pay;

‘Employment and Support Allowance Regulations’ means the Employment and Support Allowance Regulations 2008 and the Employment and Support Regulations 2013 as appropriate;

‘Employment and Support Allowance (Existing Awards) Regulations’ means the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) Regulations 2010;

‘the Employment, Skills and Enterprise Scheme’ means a scheme under section 17A (schemes for assisting persons to obtain employment; ‘work for your benefit’ schemes etc.) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to assist applicants to obtain employment, including self-employment, and which may include for any individual work-related activity (including work experience or job search). This also includes schemes covered by The Jobseekers Allowance (Employment, Skills and Enterprise Scheme) Regulations 2011 as amended by the Jobseekers (Back to Work Schemes) Act 2013 – see **‘Back to Work Schemes’**;

‘enactment’ includes an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament;

‘extended reduction’ means a payment of council tax reduction payable pursuant to section 60;

‘extended reduction period’ means the period for which an extended reduction is payable in accordance with section 60A or 61A of this scheme;

‘extended reduction (qualifying contributory benefits)’ means a payment of council tax reduction payable pursuant to section 61;

‘family’ has the meaning assigned to it by section 137(1) of the Act and Section 9 of this scheme;

‘the Fund’ means moneys made available from time to time by the Secretary of State for the benefit of persons eligible for payment in accordance with the provisions of a scheme established by him on 24th April 1992 or, in Scotland, on 10th April 1992;

‘a guaranteed income payment’ means a payment made under article 15(1)(c) (injury benefits) or 29(1)(a) (death benefits) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011;

‘he, him, his’ also refers to the feminine within this scheme

‘housing benefit’ means housing benefit under Part 7 of the Act; ‘the Housing Benefit Regulations’ means the Housing Benefit Regulations 2006;

‘Immigration and Asylum Act’ means the Immigration and Asylum Act 1999;

‘an income-based jobseeker’s allowance’ and **‘a joint-claim jobseeker’s allowance’** have the meanings given by section 1(4) of the Jobseekers Act 1995;

‘income-related employment and support allowance’ means an income-related allowance under Part 1 of the Welfare Reform Act 2007;

‘Income Support Regulations’ means the Income Support (General) Regulations 1987(a);

‘independent hospital’–

(a) in England, means a hospital as defined by section 275 of the National Health Service Act 2006 that is not a health service hospital as defined by that section;

(b) in Wales, has the meaning assigned to it by section 2 of the Care Standards Act 2000; and

(c) in Scotland means an independent health care service as defined by section 10F of the National Health Service (Scotland) Act 1978;

‘the Independent Living Fund (2006)’ means the Trust of that name established by a deed dated 10th April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part;

‘invalid carriage or other vehicle’ means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant;

‘Jobseekers Act’ means the Jobseekers Act 1995; ‘Jobseeker’s Allowance Regulations’ means

the Jobseeker's Allowance Regulations 1996 and Jobseeker's Allowance Regulations 2013 as appropriate;

'limited capability for work' has the meaning given in section 1(4) of the Welfare Reform Act; **'limited capability for work-related activity'** has the meaning given in section 2(5) of the Welfare Reform Act 2007;

'the London Bombing Relief Charitable Fund' means the company limited by guarantee (number 5505072), and registered charity of that name established on 11th July 2005 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the terrorist attacks carried out in London on 7th July 2005;

'lone parent' means a person who has no partner and who is responsible for and a member of the same household as a child or young person;

'the Macfarlane (Special Payments) Trust' means the trust of that name, established on 29th January 1990 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia;

'the Macfarlane (Special Payments) (No.2) Trust' means the trust of that name, established on 3rd May 1991 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia and other beneficiaries;

'the Macfarlane Trust' means the charitable trust, established partly out of funds provided by the Secretary of State to the Haemophilia Society, for the relief of poverty or distress among those suffering from haemophilia;

'main phase employment and support allowance' means an employment and support allowance where the calculation of the amount payable in respect of the applicant includes a component under section 2(1)(b) or 4(2)(b) of the Welfare Reform Act 2007 except in Part 1 of Schedule 1;

'the Mandatory Work Activity Scheme' means a scheme within section 17A (schemes for assisting persons to obtain employment; 'work for your benefit' schemes etc.) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to provide work or work related activity for up to 30 hours per week over a period of four consecutive weeks with a view to assisting applicants to improve their prospect of obtaining employment;

'maternity leave' means a period during which a woman is absent from work because she is pregnant or has given birth to a child, and at the end of which she has a right to return to work either under the terms of her contract of employment or under Part 8 of the Employment Rights Act 1996;

'member of a couple' means a member of a married or unmarried couple;

'MFET Limited' means the company limited by guarantee (number 7121661) of that name, established for the purpose in particular of making payments in accordance with arrangements made with the Secretary of State to persons who have acquired HIV as a result of treatment by the NHS with blood or blood products;

'mobility supplement' means a supplement to which paragraph 9 of Schedule 4 refers;

'mover' means an applicant who changes the dwelling in which the applicant is resident and in respect of which the applicant liable to pay council tax from a dwelling in the area of the appropriate authority to a dwelling in the area of the second authority;

'net earnings' means such earnings as are calculated in accordance with section 26;

'net profit' means such profit as is calculated in accordance with section 28;

'the New Deal options' means the employment programmes specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations 1996 and the training scheme specified in regulation 75(1)(b)(ii) of those Regulations;

'new dwelling' means, for the purposes of the definition of 'second authority' and sections 60C, and 61C the dwelling to which a applicant has moved, or is about to move, in which the applicant is or will be resident;

'non-dependant' has the meaning prescribed in section 3;

'non-dependant deduction' means a deduction that is to be made under section 58;

'occasional assistance' means any payment or provision made by a local authority, the Welsh Ministers or the Scottish Ministers for the purposes of:

(a) meeting, or helping to meet an immediate short-term need;

- (i) arising out of an exceptional event or exceptional circumstances, or
- (ii) that needs to be met to avoid a risk to the well-being of an individual, and
- (b) enabling qualifying individuals to establish or maintain a settled home, and—
 - (i) ‘local authority’ has the meaning given by section 270(1) of the Local Government Act 1972 ;and
 - (ii) ‘qualifying individuals’ means individuals who have been, or without the assistance might otherwise be:
 - (aa) in prison, hospital, an establishment providing residential care or other institution, or
 - (bb) homeless or otherwise living an unsettled way of life; and ‘local authority’ means a local authority in England within the meaning of the Local Government Act 1972;

‘occupational pension’ means any pension or other periodical payment under an occupational pension scheme but does not include any discretionary payment out of a fund established for relieving hardship in particular cases;

‘occupational pension scheme’ has the same meaning as in section 1 of the Pension Schemes Act 1993

‘ordinary clothing or footwear’ means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities;

‘partner’ in relation to a person, means

- (a) where that person is a member of a couple, the other member of that couple;
- (b) subject to paragraph (c), where that person is polygamously married to two or more members of his household, any such member to whom he is married; or
- (c) where that person is polygamously married and has an award of universal credit with the other party to the earliest marriage that still subsists, that other party to the earliest marriage;

‘paternity leave’ means a period of absence from work on leave by virtue of section 80A or 80B of the Employment Rights Act 1996;

‘payment’ includes part of a payment;

‘pensionable age’ has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995 as amended by the Public Services Pension Act 2013 and Pensions Act 2014;

‘pension fund holder’ means with respect to a personal pension scheme or an occupational pension scheme, the trustees, managers or scheme administrators, as the case may be, of the scheme concerned;

‘pensioner’ a person who has attained the age at which pension credit can be claimed;

‘person affected’ shall be construed as a person to whom the authority decides is affected by any decision made by the council;

‘person from abroad’ means, subject to the following provisions of this regulation, a person who is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland

‘person on income support’ means a person in receipt of income support;

personal independence payment’ has the meaning given by Part 4 of the Welfare Reform Act 2012 and the Social Security (Personal Independence Payments) 2013;

‘person treated as not being in Great Britain’ has the meaning given by section 7;

‘personal pension scheme’ means—

- a. a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993 as amended by the Public Service Pension Act 2013;
- b. an annuity contractor trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988 or a substituted contract within the meaning of section 622(3) or that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 of the Finance Act 2004;
- c. a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;

‘policy of life insurance’ means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums

for a term dependent on human life;

'polygamous marriage' means a marriage to which section 133(1) of the Act refers namely;

- (a) a person is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and
- (b) either party to the marriage has for the time being any spouse additional to the other party.

'public authority' includes any person certain of whose functions are functions of a public nature;

'qualifying age for state pension credit' means (in accordance with section 1(2)(b) and (6) of the State Pension Credit Act 2002)–

- (a) in the case of a woman, pensionable age; or
- (b) in the case of a man, the age which is pensionable age in the case of a woman born on the same day as the man;

'qualifying contributory benefit' means;

- (a) severe disablement allowance;
- (b) incapacity benefit;
- (c) contributory employment and support allowance;

'qualifying course' means a qualifying course as defined for the purposes of Parts 2 and 4 of the Job Seeker's Allowance Regulations 1996

'qualifying income-related benefit' means

- (a) income support;
- (b) income-based jobseeker's allowance;
- (c) income-related employment and support allowance;

'qualifying person' means a person in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;

'reduction week' means a period of seven consecutive days beginning with a Monday and ending with a Sunday;

'relative' means a close relative, grandparent, grandchild, uncle, aunt, nephew or niece;

'relevant authority' means an authority administering council tax reduction;

'relevant week' In relation to any particular day, means the week within which the day in question falls;

'remunerative work' has the meaning prescribed in section 6;

'rent' means 'eligible rent' to which regulation 12 of the Housing Benefit Regulations refers less any deductions in respect of non-dependants which fall to be made under regulation 74 (non-dependant deductions) of those Regulations;

'resident' has the meaning it has in Part 1 or 2 of the 1992 Act;

'Scottish basic rate' means the rate of income tax of that name calculated in accordance with section 6A of the Income Tax Act 2007;

'Scottish taxpayer' has the same meaning as in Chapter 2 of Part 4A of the Scotland Act 1998

'second adult' has the meaning given to it in Schedule 2;

'second authority' means the authority to which a mover is liable to make payments for the new dwelling;

'self-employed earner' is to be construed in accordance with section 2(1)(b) of the Act;

'self-employment route' means assistance in pursuing self-employed earner's employment whilst participating in–

- (a) an employment zone programme;
- (b) a programme provided or other arrangements made pursuant to section 2 of the 1973 Act (functions of the Secretary of State) or section 2 of the Enterprise and New Towns (Scotland) Act 1990 (functions in relation to training for employment, etc.);
- (c) the Employment, Skills and Enterprise Scheme;
- (d) a scheme prescribed in regulation 3 of the Jobseeker's Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013;
- (e) Back to Work scheme.

'Service User' references in this scheme to an applicant participating as a service user are to

- a. a person who is being consulted by or on behalf of—

- (i) the Secretary of State in relation to any of the Secretary of State's functions in the field of social security or child support or under section 2 of the Employment and Training Act 1973; or
- (ii) a body which conducts research or undertakes monitoring for the purpose of planning or improving such functions in their capacity as a person affected or potentially affected by the exercise of those functions or the carer of such a person; or
- b. the carer of a person consulted as described in sub-paragraph (a) where the carer is not being consulted as described in that sub-paragraph."

'service user group' means a group of individuals that is consulted by or on behalf of;

- (a) a Health Board, Special Health Board or the Agency in consequence of a function under section 2B of the National Health Service (Scotland) Act 1978,
- (b) a landlord authority in consequence of a function under section 105 of the Housing Act 1985,
- (c) a public authority in Northern Ireland in consequence of a function under section 49A of the Disability Discrimination Act 1995,
- (d) a public authority in consequence of a function relating to disability under section 149 of the Equality Act 2010;
- (e) a best value authority in consequence of a function under section 3 of the Local Government Act 1999,
- (f) a local authority landlord or registered social landlord in consequence of a function under section 53 of the Housing (Scotland) Act 2001,
- (g) a relevant English body or a relevant Welsh body in consequence of a function under section 242 of the National Health Service Act 2006,
- (h) a Local Health Board in consequence of a function under section 183 of the National Health Service (Wales) Act 2006,
- (i) the Care Quality Commission in consequence of a function under section 4 or 5 of the Health and Social Care Act 2008,
- (j) the regulator or a private registered provider of social housing in consequence of a function under section 98, 193 or 196 of the Housing and Regeneration Act 2008, or
- (k) a public or local authority in Great Britain in consequence of a function conferred under any other enactment,

for the purposes of monitoring and advising on a policy of that body or authority which affects or may affect persons in the group, or of monitoring or advising on services provided by that body or authority which are used (or may potentially be used) by those persons;

'single applicant' means an applicant who neither has a partner nor is a lone parent;

'the Skipton Fund' means the ex-gratia payment scheme administered by the Skipton Fund Limited, incorporated on 25th March 2004, for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with the scheme's provisions.

'special account' means an account as defined for the purposes of Chapter 4A of Part 8 of the Jobseeker's Allowance Regulations or Chapter 5 of Part 10 of the Employment and Support Allowance Regulations;

'sports award' means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc Act 1993 out of sums allocated to it for distribution under that section;

'the SSCBA' means the Social Security Contributions and Benefits Act 1992

'State Pension Credit Act' means the State Pension Credit Act 2002;

'student' has the meaning prescribed in section 43;

'subsistence allowance' means an allowance which an employment zone contractor has agreed to pay to a person who is participating in an employment zone programme;

'the Tax Credits Act' means the Tax Credits Act 2002;

'tax year' means a period beginning with 6th April in one year and ending with 5th April in the next;

'training allowance' means an allowance (whether by way of periodical grants or otherwise) payable—

- (a) out of public funds by a Government department or by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise, the Young People's Learning Agency for England, the Chief Executive of Skills Funding or Welsh Ministers;

- (b) to a person for his maintenance or in respect of a member of his family; and
- (c) for the period, or part of the period, during which he is following a course of training or instruction provided by, or in pursuance of arrangements made with, the department or approved by the department in relation to him or so provided or approved by or on behalf of the Secretary of State, Skills Development Scotland Scottish Enterprise or Highlands and Islands Enterprise or the Welsh Ministers.

It does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that he is following a course of full-time education, other than under arrangements made under section 2 of the 1973 Act or is training as a teacher;

‘the Trusts’ means the Macfarlane Trust, the Macfarlane (Special Payments) Trust and the Macfarlane (Special Payments) (No. 2) Trust;

‘Universal Credit’ means any payment of Universal Credit payable under the Welfare Reform Act 2012, the Universal Credit Regulations 2013, The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations 2013, Universal Credit (Miscellaneous Amendments) Regulations 2013 and the Universal Credit (Transitional Provisions) Regulations 2014;

‘Up-rating Act’ means the Welfare Benefit Up-rating Act 2013, the Welfare Benefits Up-rating Order 2014 and the Welfare Benefits Up-rating Order 2015;

‘voluntary organisation’ means a body, other than a public or local authority, the activities of which are carried on otherwise than for profit;

‘war disablement pension’ means any retired pay or pension or allowance payable in respect of disablement under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003;

‘war pension’ means a war disablement pension, a war widow’s pension or a war widower’s pension;

‘war widow’s pension’ means any pension or allowance payable to a woman as a widow under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

‘war widower’s pension’ means any pension or allowance payable to a man as a widower or to a surviving civil partner under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

‘water charges’ means;

(a) as respects England and Wales, any water and sewerage charges under Chapter 1 of Part 5 of the Water Industry Act 1991,

(b) as respects Scotland, any water and sewerage charges established by Scottish Water under a charges scheme made under section 29A of the Water Industry (Scotland) Act 2002, in so far as such charges are in respect of the dwelling which a person occupies as his home;

‘week’ means a period of seven days beginning with a Monday;

‘Working Tax Credit Regulations’ means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 as amended¹; and

‘young person’ has the meaning prescribed in section 9(1) and in section 142 of the SSCBA.

- 2.2 In this scheme, references to an applicant occupying a dwelling or premises as his home shall be construed in accordance with regulation 7 of the Housing Benefit Regulations 2006.
- 2.3 In this scheme, where an amount is to be rounded to the nearest penny, a fraction of a penny shall be disregarded if it is less than half a penny and shall otherwise be treated as a whole penny.
- 2.4 For the purpose of this scheme, a person is on an income-based jobseeker’s allowance on any day in respect of which an income-based jobseeker’s allowance is payable to him and on any day;
 - (a) in respect of which he satisfies the conditions for entitlement to an income-based jobseeker’s allowance but where the allowance is not paid in accordance with regulation

¹ The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2013; The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2015

	<p>27A of the Jobseeker’s Allowance Regulations or section 19 or 20A or regulations made under section 17A of the Jobseekers Act (circumstances in which a jobseeker’s allowance is not payable); or</p> <p>(b) which is a waiting day for the purposes of paragraph 4 of Schedule 1 to that Act and which falls immediately before a day in respect of which an income- based jobseeker’s allowance is payable to him or would be payable to him but for regulation 27A of the Jobseeker’s Allowance Regulations or section 19 or 20A or regulations made under section 17A of that Act;</p> <p>(c) in respect of which he is a member of a joint-claim couple for the purposes of the Jobseekers Act and no joint-claim jobseeker’s allowance is payable in respect of that couple as a consequence of either member of that couple being subject to sanctions for the purposes of section 20A of that Act;</p> <p>(d) in respect of which an income-based jobseeker’s allowance or a joint-claim jobseeker’s allowance would be payable but for a restriction imposed pursuant to section 6B, 7, 8 or 9 of the Social Security Fraud Act 2001 (loss of benefit provisions).</p> <p>2.4A For the purposes of this scheme, a person is on an income-related employment and support allowance on any day in respect of which an income-related employment and support allowance is payable to him and on any day;</p> <p>(a) in respect of which he satisfies the conditions for entitlement to an income- related employment and support allowance but where the allowance is not paid in accordance with section 18 of the Welfare Reform Act disqualification; or</p> <p>(b) which is a waiting day for the purposes of paragraph 2 of Schedule 2 to that Act and which falls immediately before a day in respect of which an income- related employment and support allowance is payable to him or would be payable to him but for section 18 of that Act.</p> <p>2.5 For the purposes of this scheme, two persons shall be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.</p> <p>2.6 In this scheme, references to any person in receipt of state pension credit includes a person who would be in receipt of state pension credit but for regulation 13 of the State Pension Credit Regulations 2002 (small amounts of state pension credit).</p> <p>3.0 Definition of non-dependant</p> <p>3.1 In this scheme, ‘non-dependant’ means any person, except someone to whom paragraph 3.2 applies, who normally resides with an applicant or with whom an applicant normally resides.</p> <p>3.2 This paragraph applies to;</p> <p>a. any member of the applicant’s family;</p> <p>b. if the applicant is polygamously married, any partner of his and any child or young person who is a member of his household and for whom he or one of his partners is responsible;</p> <p>c. a child or young person who is living with the applicant but who is not a member of his household by virtue of section 11(membership of the same household);</p> <p>d. subject to paragraph 3.3, any person who, with the applicant, is jointly and severally liable to pay council tax in respect of a dwelling for any day under sections 6, 7 or 75 of the 1992 Act (persons liable to pay council tax);</p> <p>e. subject to paragraph 3.3, any person who is liable to make payments on a commercial basis to the applicant or the applicant’s partner in respect of the occupation of the dwelling;</p> <p>f. a person who lives with the applicant in order to care for him or a partner of his and who is engaged by a charitable or voluntary organisation which makes a charge to the applicant or his partner for the services provided by that person.</p> <p>3.3 Excepting persons to whom paragraph 3.2 a) to c) and f) refer, a person to whom any of the following sub-paragraphs applies shall be a non-dependant–</p>
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- a. a person who resides with the person to whom he is liable to make payments in respect of the dwelling and either;
 - i. that person is a close relative of his or her partner; or
 - ii. the tenancy or other agreement between them is other than on a commercial basis;
- b. a person whose liability to make payments in respect of the dwelling appears to the authority to have been created to take advantage of the council tax reduction scheme except someone who was, for any period within the eight weeks prior to the creation of the agreement giving rise to the liability to make such payments, otherwise liable to make payments of rent in respect of the same dwelling;
- c. a person who becomes jointly and severally liable with the applicant for council tax in respect of a dwelling and who was, at any time during the period of eight weeks prior to his becoming so liable, a non-dependant of one or more of the other residents in that dwelling who are so liable for the tax, unless the authority is satisfied that the change giving rise to the new liability was not made to take advantage of the support scheme.

4.0 Requirement to provide a National Insurance Number²

4.1 No person shall be entitled to support unless the criteria below in 4.2 is satisfied in relation both to the person making the claim and to any other person in respect of whom he is claiming support.

4.2 This subsection is satisfied in relation to a person if–

- a. the claim for support is accompanied by;
 - i. a statement of the person’s national insurance number and information or evidence establishing that that number has been allocated to the person; or
 - ii. information or evidence enabling the national insurance number that has been allocated to the person to be ascertained; or
- b. the person makes an application for a national insurance number to be allocated to him which is accompanied by information or evidence enabling such a number to be so allocated and the application for reduction is accompanied by evidence of the application and information to enable it to be allocated.

4.3 Paragraph 4.2 shall not apply–

- a. in the case of a child or young person in respect of whom council tax reduction is claimed;
- b. to a person who;
 - i. is a person in respect of whom a claim for council tax reduction is made;
 - ii. is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act; and
 - iii. has not previously been allocated a national insurance number.

5.0 Persons who have attained the qualifying age for state pension credit

5.1 This scheme applies to a person if:

- (i) he has not attained the qualifying age for state pension credit; or
- (ii) he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is;
 - (a) a person on income support, on income-based jobseeker’s allowance or an income-related employment and support allowance; or
 - (b) a person with an award of universal credit.

6.0 Remunerative work

6.1 Subject to the following provisions of this section, a person shall be treated for the purposes of

² Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

this scheme as engaged in remunerative work if he is engaged, or, where his hours of work fluctuate, he is engaged on average, for not less than 16 hours a week, in work for which payment is made or which is done in expectation of payment.

- 6.2 Subject to paragraph 6.3, in determining the number of hours for which a person is engaged in work where his hours of work fluctuate, regard shall be had to the average of hours worked over;
- a. if there is a recognisable cycle of work, the period of one complete cycle (including, where the cycle involves periods in which the person does no work, those periods but disregarding any other absences);
 - b. in any other case, the period of 5 weeks immediately prior to that date of claim, or such other length of time as may, in the particular case, enable the person's weekly average hours of work to be determined more accurately,
- 6.3 Where, for the purposes of paragraph 6.2 a), a person's recognisable cycle of work at a school, other educational establishment or other place of employment is one year and includes periods of school holidays or similar vacations during which he does not work, those periods and any other periods not forming part of such holidays or vacations during which he is not required to work shall be disregarded in establishing the average hours for which he is engaged in work.
- 6.4 Where no recognisable cycle has been established in respect of a person's work, regard shall be had to the number of hours or, where those hours will fluctuate, the average of the hours, which he is expected to work in a week.
- 6.5 A person shall be treated as engaged in remunerative work during any period for which he is absent from work referred to in paragraph 6.1 if the absence is either without good cause or by reason of a recognised customary or other holiday.
- 6.6 A person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance for more than 3 days in any reduction week shall be treated as not being in remunerative work in that week.
- 6.7 A person shall not be treated as engaged in remunerative work on any day on which the person is on maternity leave, paternity leave or adoption leave, or is absent from work because he is ill.
- 6.8 A person shall not be treated as engaged in remunerative work on any day on which he is engaged in an activity in respect of which;
- a. a sports award has been made, or is to be made, to him; and
 - b. no other payment is made or is expected to be made to him.

7.0 Persons treated as not being in Great Britain and Persons Subject to Immigration Control

Persons treated as not being in Great Britain

- 7.1 Persons treated as not being in Great Britain are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority's scheme.
- 7.2 Except where a person falls within paragraph (5) or (6), a person is to be treated as not being in Great Britain if the person is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland.
- 7.3 A person must not be treated as habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland unless the person has a right to reside in one of those places.

- 7.4 For the purposes of paragraph (3), a right to reside does not include a right, which exists by virtue of, or in accordance with—
- (a) regulation 13 of the EEA Regulations;
 - (aa) regulation 14 of the EEA Regulations, but only in a case where the right exists under that regulation because the person is—
 - (i) a jobseeker for the purpose of the definition of “qualified person” in regulation 6(1) of those Regulations, or
 - (ii) a family member (within the meaning of regulation 7 of those Regulations) of such a jobseeker;
 - (b) regulation 15A(1) of the EEA Regulations, but only in a case where the right exists under that regulation because the applicant satisfies the criteria in paragraph (5) of that regulation of the Treaty on the Functioning of the European Union (in a case where the right to reside arises because a British citizen would otherwise be deprived of the genuine enjoyment of their rights as a European Union citizen).
- 7.4A For the purposes of paragraph (3), a right to reside does not include a right which exists by virtue of a person having been granted limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 by virtue of—
- (a) (Removed by the Council Tax Reductions Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021
 - (b) Appendix EU to the immigration rules made under section 3(2) of that Act;
 - (c) being a person with a Zambrano right to reside as defined in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of that Act; or
 - (d) having arrived in the United Kingdom with an entry clearance that was granted under Appendix EU (Family Permit) to the immigration rules made under section 3(2) of that Act.
- 7.4B Paragraph (4A)(b) does not apply to a person who—
- (a) has a right to reside granted by virtue of being a family member of a relevant person of Northern Ireland; and
 - (b) would have a right to reside under the EEA Regulations if the relevant person of Northern Ireland were an EEA national, provided that the right to reside does not fall within paragraph (4)(a) or (b)
- 7.5 A person falls within this paragraph if the person is—
- (za) a person granted leave in accordance with the immigration rules made under section 3(2) of the Immigration Act 1971, where such leave is granted by virtue of—
 - (i) the Afghan Relocations and Assistance Policy; or
 - (ii) the previous scheme for locally employed staff in Afghanistan (sometimes referred to as the ex-gratia scheme);
 - (zb) a person in Great Britain not coming within sub-paragraph (za) or (e)(iv) who left Afghanistan in connection with the collapse of the Afghan government that took place on 15th August 2021
 - (a) a qualified person for the purposes of regulation 6 of the EEA Regulations as a worker or a self-employed person;
 - (b) a family member of a person referred to in sub-paragraph (a);
 - (c) a person who has a right to reside permanently in the United Kingdom by virtue of regulation 15(1)(c), (d) or (e) of the EEA Regulations;
 - (ca) a family member of a relevant person of Northern Ireland, with a right to reside which falls within paragraph (4A)(b), provided that the relevant person of Northern Ireland falls within paragraph (5)(a), or would do so but for the fact that they are not an EEA national;
 - (cb) a frontier worker within the meaning of regulation 3 of the Citizens’ Rights (Frontier Workers) (EU Exit) Regulations 2020;

- (cc) a family member of a person referred to in sub-paragraph (cb), who has been granted limited leave to enter, or remain in, the United Kingdom by virtue of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971
- (d) a person recorded by the Secretary of State as a refugee within the definition in Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28th July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31st January 1967;
- (e) a person who has been granted, or who is deemed to have been granted, leave outside the rules made under section 3(2) of the Immigration Act 1971³ where that leave is—
 - (i) discretionary leave to enter or remain in the United Kingdom,
 - (ii) leave to remain under the Destitution Domestic Violence concession which came into effect on 1st April 2012;
 - (iii) leave deemed to have been granted by virtue of regulation 3 of the Displaced Persons (Temporary Protection) Regulations 2005; or
 - (iv) granted under the Afghan Citizens Resettlement Scheme.
- (f) a person who has humanitarian protection granted under those rules;
- (g) a person who is not a person subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act 1999 and who is in the United Kingdom as a result of his deportation, expulsion or other removal by compulsion of law from another country to the United Kingdom;
- (h) in receipt of income support or on an income-related employment and support allowance; or
- (ha) in receipt of an income-based jobseeker's allowance and has a right to reside other than a right to reside falling within paragraph (4).

7.6 A person falls within this paragraph if the person is a Crown servant or member of Her Majesty's forces posted overseas.

7.7 A person mentioned in sub-paragraph (6) is posted overseas if the person is performing overseas the duties of a Crown servant or member of Her Majesty's forces and was, immediately before the posting or the first of consecutive postings, habitually resident in the United Kingdom.

7.8 In this regulation—
 "claim for asylum" has the same meaning as in section 94(1) of the Immigration and Asylum Act 1999;
 "Crown servant" means a person holding an office or employment under the Crown;
 "EEA Regulations" means the Immigration (European Economic Area) Regulations 2006; and the Immigration (European Economic Area) (Amendment) (No. 2) Regulations 2014 and references to the EEA Regulations are to be read with Schedule 4 to the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) Regulations 2020
 "EEA national" has the meaning given in regulation 2(1) of the EEA Regulations;
 "family member" has the meaning given in regulation 7(1)(a), (b) or (c) of the EEA Regulations, except that regulation 7(4) of the EEA Regulations does not apply for the purposes of paragraphs (4B) and (5)(ca);
 "relevant person of Northern Ireland" has the meaning given in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971; and
 "Her Majesty's forces" has the same meaning as in the Armed Forces Act 2006.

³ As amended by the Immigration Act 2014 and the Immigration Act 2014 (Commencement No. 2) Order 2014

Persons subject to immigration control

- 7.9 Persons subject to immigration control are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority's scheme.
- 7.10 A person who is a national of a state which has ratified the European Convention on Social and Medical Assistance (done in Paris on 11th December 1953) or a state which has ratified the Council of Europe Social Charter (signed in Turin on 18th October 1961) and who is lawfully present in the United Kingdom is not a person subject to immigration control for the purpose of paragraph 7.9
- 7.11 "Person subject to immigration control" has the same meaning as in section 115(9) of the Immigration and Asylum Act 1999.

7A.0 Transitional provision

7A.1 The above does not apply to a person who, on 31st March 2015—

- (a) is liable to pay council tax at a reduced rate by virtue of a council tax reduction under an authority's scheme established under section 13A(2) of the Act; and
- (b) is entitled to an income-based jobseeker's allowance, until the first of the events in paragraph 7A.2 occurs.

7A.2 The events are—

- (a) the person makes a new application for a reduction under an authority's scheme established under section 13A(2) of the Act; or
- (b) the person ceases to be entitled to an income-based jobseeker's allowance.

7A.3 In this section "the Act" means the Local Government Finance Act 1992.

8.0 Temporary Absence (period of absence)

- 8.1 Where a person is absent from the dwelling throughout any day then no support shall be payable
- 8.2 A person shall not, in relation to any day, which falls within a period of temporary absence from that dwelling, be a prescribed person under paragraph 8.1.
- 8.3 In paragraph 8.2, a 'period of temporary absence' means—
- a. a period of absence not exceeding 13 weeks, beginning with the first whole day on which a person resides in residential accommodation where and for so long as;
 - i. the person resides in that accommodation;
 - ii. the part of the dwelling in which he usually resided is not let or sub-let; and
 - iii. that period of absence does not form part of a longer period of absence from the dwelling of more than 52 weeks, where he has entered the accommodation for the purpose of ascertaining whether it suits his needs and with the intention of returning to the dwelling if it proves not to suit his needs;
 - b. a period of absence not exceeding 13 weeks, beginning with the first whole day of absence from the dwelling, where and for so long as;
 - i. the person intends to return to the dwelling;
 - ii. the part of the dwelling in which he usually resided is not let or sub-let; and
 - iii. that period is unlikely to exceed 13 weeks; and
 - c. a period of absence not exceeding 52 weeks, beginning with the first whole day of absence, where and for so long as
 - i. the person intends to return to the dwelling;

- ii. the part of the dwelling in which he usually resided is not let or sub-let;
- iii. the person is a person to whom paragraph 8.4 applies; and
- iv. the period of absence is unlikely to exceed 52 weeks or, in exceptional circumstances, is unlikely substantially to exceed that period.

8.4 This paragraph applies to a person who is;

- a. detained in custody on remand pending trial or required, as a condition of bail, to reside;
 - i. in a dwelling, other than the dwelling referred to in paragraph 8.1, or
 - ii. in premises approved under section 13 of the Offender Management Act 2007 as amended by the Offender Rehabilitation Act 2014, or, detained in custody pending sentence upon conviction;
- b. resident in a hospital or similar institution as a patient;
- c. undergoing, or his partner or his dependent child is undergoing, in the United Kingdom or elsewhere, medical treatment, or medically approved convalescence, in accommodation other than residential accommodation;
- d. following, in the United Kingdom or elsewhere, a training course;
- e. undertaking medically approved care of a person residing in the United Kingdom or elsewhere;
- f. undertaking the care of a child whose parent or guardian is temporarily absent from the dwelling normally occupied by that parent or guardian for the purpose of receiving medically approved care of medical treatment;
- g. in the United Kingdom or elsewhere, receiving medically approved care provided in accommodation other than residential accommodation;
- h. a student;
- i. receiving care provided in residential accommodation other than a person to whom paragraph 8.3a) applies; or
- j. has left the dwelling he resides in through fear of violence, in that dwelling, or by a person who was formerly a member of the family of the person first mentioned.

8.5 This paragraph applies to a person who is;

- a. detained in custody pending sentence upon conviction or under a sentence imposed by a court (other than a person who is detained in hospital under the provisions of the Mental Health Act 1983 (as amended by the Mental Health (Discrimination) Act 2013), or, in Scotland, under the provisions of the Mental Health (Care and Treatment) (Scotland) Act 2003 or the Criminal Procedure (Scotland) Act 1995) or the Mental Health (Scotland) Act 2015; and
- b. on temporary release from detention in accordance with Rules made under the provisions of the Prison Act 1952 or the Prisons (Scotland) Act 1989

8.6 Where paragraph 8.5 applies to a person, then, for any day when he is on temporary release—

- a. if such temporary release was immediately preceded by a period of temporary absence under paragraph 8.3 b) or c), he shall be treated, for the purposes of paragraph 8.1, as if he continues to be absent from the dwelling, despite any return to the dwelling;
- b. for the purposes of paragraph 8.4 a), he shall be treated as if he remains in detention;
- c. If he does not fall within sub-paragraph a), he is not considered to be a person who is liable to pay Council Tax in respect of a dwelling of which he is resident

8.7 In this section;

- ‘medically approved’ means certified by a medical practitioner;
- ‘patient’ means a person who is undergoing medical or other treatment as an in-patient in any hospital or similar institution; ‘residential accommodation’ means accommodation which is provided;
 - a. in a care home;
 - b. in an independent hospital;
 - c. in an Abbeyfield Home; or
 - d. in an establishment managed or provided by a body incorporated by Royal Charter or constituted by Act of Parliament other than a local social services

authority;

- 'training course' means a course of training or instruction provided wholly or partly by or on behalf of or in pursuance of arrangements made with, or approved by or on behalf of, Skills Development Scotland, Scottish Enterprise, Highlands and Islands Enterprise, a government department or the Secretary of State.

Sections 9 - 11

The family for Council tax reduction purposes

9.0 Membership of a family

- 9.1 Within the support scheme adopted by the Council 'family' means;
- a. a married or unmarried couple;
 - b. married or unmarried couple and a member of the same household for whom one of them is or both are responsible and who is a child or a young person;
 - c. two people of the same sex who are civil partners of each other and are members of the same household (with or without children);
 - d. two people of the same sex who are not civil partners of each other but are living together as if they were civil partners (with or without children),
 - e. and for the purposes of sub-paragraph (d) two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex;
 - f. except in prescribed circumstances, a person who is not a member of a married or unmarried couple and a member of the same household for whom that person is responsible and who is a child or a young person;

For the purposes of the scheme a child is further defined as a 'child or young person'
A 'child' means a person under the age of 16 and a 'Young Person' is someone aged 16 or over but under 20 and who satisfies other conditions. These conditions are:

- they are aged 16, have left 'relevant education' or training, and 31 August following the sixteenth birthday has not yet been passed;
- they are aged 16 or 17, have left education or training, are registered for work, education or training, are not in remunerative work and are still within their 'extension period';
- they are on a course of full-time non-advanced education, or are doing 'approved training', and they began that education or training before reaching the age of 19;
- they have finished a course of full-time non-advanced education, but are enrolled on another such course (other than one provided as a result of their employment);
- they have left 'relevant education' or 'approved training' but have not yet passed their 'terminal date'.

- 9.2 Paragraph 9.1 the definition of child or young person shall not apply to a person who is;
- a. on income support ;
 - b. an income-based jobseeker's allowance or an income-related employment and support allowance; or has an award of Universal Credit; or
 - c. a person to whom section 6 of the Children (Leaving Care) Act 2000 (exclusion from benefits) applies.
- 9.3 The definition also includes a child or young person in respect of whom there is an entitlement to child benefit but only for the period that Child Benefit is payable

10.0 Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person.

- 10.1 Subject to the following paragraphs a person shall be treated as responsible for a child or young person who is normally living with him and this includes a child or young person to whom paragraph 9.3 applies
- 10.2 Where a child or young person spends equal amounts of time in different households, or where there is a question as to which household he is living in, the child or young person shall be treated for the purposes of paragraph 9.1 as normally living with;
- a. the person who is receiving child benefit in respect of him; or
 - b. if there is no such person;
 - i. where only one claim for child benefit has been made in respect of him, the

- ii. person who made that claim; or
in any other case the person who has the primary responsibility for him.

10.3 For the purposes of this scheme a child or young person shall be the responsibility of only one person and any person other than the one treated as responsible for the child or young person under this section shall be treated as not so responsible.

10.4 In accordance with Schedule 1 of this scheme, the number of dependants determined to be within the household shall be limited to two.

11.0 Circumstances in which a child or young person is to be treated as being or not being a member of the household

11.1 Subject to paragraphs 11.2 and 11.3, the applicant and any partner and, where the applicant or his partner is treated as responsible by virtue of section 10 (circumstances in which a person is to be treated as responsible or not responsible for a child or young person) for a child or young person, that child or young person and any child of that child or young person, shall be treated as members of the same household notwithstanding that any of them is temporarily absent from that household.

11.2 A child or young person shall not be treated as a member of the applicant's household where he is;

- a. placed with the applicant or his partner by a local authority under section 23(2)(a) of the Children Act 1989 or by a voluntary organisation under section 59(1)(a) of that Act, or in Scotland boarded out with the applicant or his partner under a relevant enactment; or
- b. placed, or in Scotland boarded out, with the applicant or his partner prior to adoption; or
- c. placed for adoption with the applicant or his partner in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009.

11.3 Subject to paragraph 11.4, paragraph 11.1 shall not apply to a child or young person who is not living with the applicant and he—

- a. is being looked after by, or in Scotland is in the care of, a local authority under a relevant enactment; or
- b. has been placed, or in Scotland boarded out, with a person other than the applicant prior to adoption; or
- c. has been placed for adoption in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009; or in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (adoption allowances schemes).

11.4 The authority shall treat a child or young person to whom paragraph 11.3 a) applies as being a member of the applicant's household where;

- a. that child or young person lives with the applicant for part or all of that reduction week; and
- b. the authority considers that it is responsible to do so taking into account the nature and frequency of that child's or young person's visits.

11.5 In this paragraph 'relevant enactment' means the Army Act 1955, the Air Force Act 1955, the Naval Discipline Act 1957, the Matrimonial Proceedings (Children) Act 1958, the Social Work (Scotland) Act 1968, the Family Law Reform Act 1969, the Children and Young Persons Act 1969, the Matrimonial Causes Act 1973, the Children Act 1975, the Domestic Proceedings and Magistrates' Courts Act 1978, the Adoption and Children (Scotland) Act 1978, the Family Law Act 1986, the Children Act 1989, the Children (Scotland) Act 1995 and the Legal Aid, Sentencing and Punishment of Offenders Act 2012.

12.0 – 14.0 Not Used

Sections 15 – 32 & Schedules 3 & 4

Definition and the treatment of income for Council tax reduction purposes

15.0 Calculation of income and capital of members of applicant's family and of a polygamous marriage

- 15.1 The income and capital of:
- (a) an applicant; and
 - (b) any partner of that applicant,

is to be calculated in accordance with the provisions of this Part.

- 15.2 The income and capital of any partner of the applicant is to be treated as income and capital of the applicant, and in this Part any reference to the applicant applies equally to any partner of that applicant.

- 15.3 Where an applicant or the partner of an applicant is married polygamously to two or more members of his household:
- (a) the applicant must be treated as possessing capital and income belonging to each such member; and
 - (b) the income and capital of that member is to be calculated in accordance with the following provisions of this Part in like manner as for the applicant.

15A.0 Calculation of income and capital: persons who have an award of universal credit

- 15A.1 In determining the income of an applicant
- a. who has, or
 - b. who (jointly with his partner) has,
- an award of universal credit the authority must, subject to the following provisions of this paragraph, use the calculation or estimate of the income of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining the award of universal credit.

- 15A.2 The authority may adjust the amount referred to in sub-paragraph (1) to take account of
- (a) income consisting of the award of universal credit, determined in accordance with subparagraph (3) and housing costs;
 - (b) any sum to be disregarded under paragraphs of Schedule 3 to this scheme (sums to be disregarded in the calculation of earnings);
 - (c) any sum to be disregarded under paragraphs of Schedule 4 to this scheme (sums to be disregarded in the calculation of income other than earnings: persons who are not pensioners);
 - (d) section 16 (circumstances in which income and capital of non-dependant is to be treated as applicant's), if the authority determines that the provision applies in the applicant's case;
 - (e) such further reduction (if any) as the authority thinks fit under section 13A(1)(c) of the 1992 Act (power of billing authority to reduce amount of council tax payable)

- 15A.3 The amount for the award of universal credit is to be determined by multiplying the amount of the award by 12 and dividing the product by 52.

- 15A.4 sections 16 (income and capital of non-dependant to be treated as applicant's) and 52 and 53 (disregards from income) apply (so far as relevant) for the purpose of determining any adjustments, which fall to be made to the figure for income under sub-paragraph (2)

- 15A.5 In determining the capital of an applicant;
- (a) who has, or
 - (b) who (jointly with his partner) has,
- an award of universal credit, the authority must use the calculation or estimate of the capital of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining that award

16.0 Circumstances in which capital and income of non-dependant is to be treated as applicant's

16.1 Where it appears to the authority that a non-dependant and the applicant have entered into arrangements in order to take advantage of the council tax reduction scheme and the non-dependant has more capital and income than the applicant, that authority shall, except where the applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, treat the applicant as possessing capital and income belonging to that non-dependant, and, in such a case, shall disregard any capital and income which the applicant does possess.

16.2 Where an applicant is treated as possessing capital and income belonging to a non-dependant under paragraph 16.1 the capital and income of that non-dependant shall be calculated in accordance with the following provisions in like manner as for the applicant and any reference to the 'applicant' shall, except where the context otherwise requires, be construed for the purposes of this scheme as if it were a reference to that non-dependant.

17.0 Calculation of income on a weekly basis

17.1 For the purposes of this scheme and in line with regulation 34 of the Housing Benefit Regulations 2006 (disregard to changes in tax, contributions etc.), the income of an applicant shall be calculated on a weekly basis;

- a. by estimating the amount which is likely to be his average weekly income in accordance with this Section and in line with Sections 2, 3, 4 and 5 of Part 6 of the Housing Benefit Regulations 2006;
- b. by adding to that amount the weekly income calculated in line with regulation 52 of the Housing Benefit Regulations 2006 (calculation to tariff income from capital); and
- c. by then deducting any relevant child care charges to which section 18 (treatment of child care charges) applies from any earnings which form part of the average weekly income or, in a case where the conditions in paragraph 17.2 are met, from those earnings plus whichever credit specified in sub-paragraph (b) of that paragraph is appropriate, up to a maximum deduction in respect of the applicant's family of whichever of the sums specified in paragraph (3) applies in his case.

17.2 The conditions of this paragraph are that;

- a. the applicant's earnings which form part of his average weekly income are less than the lower of either his relevant child care charges or whichever of the deductions specified in paragraph (3) otherwise applies in his case; and
- b. that applicant or, if he is a member of a couple either the applicant or his partner, is in receipt of either working tax credit or child tax credit.

17.3 The maximum deduction to which paragraph 17.1 c) above refers shall be;

- a. where the applicant's family includes only one child in respect of whom relevant child care charges are paid, £175.00 per week.
- b. where the applicant's family includes more than one child in respect of whom relevant child care charges are paid, £300.00 per week.

The amounts stated in this paragraph shall be amended in accordance with the Housing Benefit Regulations 2006 (as amended).

17.4 For the purposes of paragraph 17.1 'income' includes capital treated as income under section 31 (capital treated as income) and income, which an applicant is treated as possessing under section 32 (notional income).

18.0 Treatment of child care charges

18.1 This section applies where an applicant is incurring relevant child-care charges and;

- a. is a lone parent and is engaged in remunerative work;
- b. is a member of a couple both of whom are engaged in remunerative work; or
- c. is a member of a couple where one member is engaged in remunerative work and the

other;

- i. is incapacitated;
- ii. is an in-patient in hospital; or
- iii. is in prison (whether serving a custodial sentence or remanded in custody awaiting trial or sentence).

18.2 For the purposes of paragraph 18.1 and subject to paragraph 18.4, a person to whom paragraph 18.3 applies shall be treated as engaged in remunerative work for a period not exceeding 28 weeks during which he—

- a. is paid statutory sick pay;
- b. is paid short-term incapacity benefit at the lower rate under sections 30A to 30E of the Act;
- c. is paid an employment and support allowance;
- d. is paid income support on the grounds of incapacity for work under regulation 4ZA of, and paragraph 7 or 14 of Schedule 1B to, the Income Support Regulations 1987; or
- e. is credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975.

18.3 This paragraph applies to a person who was engaged in remunerative work immediately before

- a. the first day of the period in respect of which he was first paid statutory sick pay, short-term incapacity benefit, an employment and support allowance or income support on the grounds of incapacity for work; or
- b. the first day of the period in respect of which earnings are credited, as the case may be.

18.4 In a case to which paragraph 18.2 d) or e) applies, the period of 28 weeks begins on the day on which the person is first paid income support or on the first day of the period in respect of which earnings are credited, as the case may be.

18.5 Relevant child care charges are those charges for care to which paragraphs 18.6 and 18.7 apply, and shall be calculated on a weekly basis in accordance with paragraph 18.10.

18.6 The charges are paid by the applicant for care, which is provided

- a. in the case of any child of the applicant's family who is not disabled, in respect of the period beginning on that child's date of birth and ending on the day preceding the first Monday in September following that child's fifteenth birthday; or
- b. in the case of any child of the applicant's family who is disabled, in respect of the period beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday.

18.7 The charges are paid for care, which is provided by one, or more of the care providers listed in paragraph 18.8 and are not paid—

- a. in respect of the child's compulsory education;
- b. by an applicant to a partner or by a partner to an applicant in respect of any child for whom either or any of them is responsible in accordance with section 10 (circumstances in which a person is treated as responsible or not responsible for another); or
- c. in respect of care provided by a relative of the child wholly or mainly in the child's home.

18.8 The care to which paragraph 18.7 refers may be provided;

- a. out of school hours, by a school on school premises or by a local authority;
 - i. for children who are not disabled in respect of the period beginning on their eight birthday and ending on the day preceding the first Monday in September following their fifteenth birthday; or
 - ii. for children who are disabled in respect of the period beginning on their eight birthday and ending on the day preceding the first Monday in September following their sixteenth birthday; or
- b. by a child care provider approved in accordance with by the Tax Credit (New Category of Child Care Provider) Regulations 1999;

- c. by persons registered under Part 2 of the Children and Families (Wales) Measure 2010; or
- d. by a person who is excepted from registration under Part 2 of the Children and Families (Wales) Measure 2010 because the child care that person provides is in a school or establishment referred to in article 11, 12 or 14 of the Child Minding and Day Care Exceptions (Wales) order 2010; or
- e. by;
 - i. persons registered under section 59(1) of the Public Services Reform Scotland Act 2010; or
 - ii. local authorities registered under section 83(1) of that Act, where the care provided is child minding or daycare within the meaning of that Act; or
- f. by a person prescribed in regulations made pursuant to section 12(4) of the Tax Credits Act 2002 or
- g. by a person who is registered under Chapter 2 or 3 of Part 3 of the Childcare Act 2006; or
- h. by any of the schools mentioned in section 34(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 2 of Part 3 of that Act does not apply by virtue of section 34(2) of that Act; or
- i. by any of the schools mentioned in section 53(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 3 of Part 3 of that Act does not apply by virtue of section 53(2) of that Act; or
- j. by any of the establishments mentioned in section 18(5) of the Childcare Act 2006 in circumstances where the care is not included in the meaning of 'childcare' for the purposes of Part 1 and Part 3 of that Act by virtue of that subsection; or
- k. by a foster parent or kinship carer under the Fostering Services Regulations 2002, the Fostering Services (Wales) Regulations 2003 or the Looked After Children (Scotland) Regulations 2009 in relation to a child other than one whom the foster parent is fostering or kinship carer is looking after; or
- l. by a domiciliary care worker under the Domiciliary Care Agencies Regulations 2002 or the Domiciliary Care Agencies (Wales) Regulations 2004; or
- m. by a person who is not a relative of the child wholly or mainly in the child's home.

18.9 In paragraphs 18.6 and 18.8 a), 'the first Monday in September' means the Monday which first occurs in the month of September in any year.

18.10 Relevant child care charges shall be estimated over such period, not exceeding a year, as is appropriate in order that the average weekly charge may be estimated accurately having regard to information as to the amount of that charge provided by the child minder or person providing the care.

18.11 For the purposes of paragraph 18.1 c) the other member of a couple is incapacitated where, **but for the implementation of this scheme:**

- a. the applicant's applicable amount includes a disability premium on account of the other member's incapacity or the support component or the work-related activity component on account of his having limited capability for work
- b. the applicant's applicable amount would include a disability premium on account of the other member's incapacity but for that other member being treated as capable of work by virtue of a determination made in accordance with regulation made under section 171E of the Act;
- c. the applicant's applicable amount would include the support component or the work-related activity component on account of the other member having limited capability for work but for that other member being treated as not having limited capability for work by virtue of a determination made in accordance with the Employment and Support Allowance Regulations 2008 or 2013 as appropriate;
- d. the applicant (within the meaning of this scheme) is, or is treated as, incapable of work

and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;

- e. the applicant (within the meaning of this scheme) has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period;
- f. there is payable in respect of him one or more of the following pensions or allowances:
 - i. long-term incapacity benefit or short-term incapacity benefit at the higher rate under Schedule 4 to the Act;
 - ii. attendance allowance under section 64 of the Act;
 - iii. severe disablement allowance under section 68 of the Act;
 - iv. disability living allowance under section 71 of the Act;
 - v. personal independence payment under the Welfare Reform Act 2012;
 - vi. an AFIP;
 - vii. increase of disablement pension under section 104 of the Act;
 - viii. a pension increase paid as part of a war disablement pension or under an industrial injuries scheme which is analogous to an allowance or increase of disablement pension under head (ii), (iv) or (v) above;
 - ix. main phase employment and support allowance;
- g. a pension or allowance to which head (ii), (iv), (v) or (vi) of sub-paragraph (f) above refers was payable on account of his incapacity but has ceased to be payable in consequence of his becoming a patient, which in this section shall mean a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of social security (Hospital In-Patients) Regulations 2005;
- h. an AFIP would be payable to that person but for any suspension of payment in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar institution;
- i. paragraphs (f) or (g) would apply to him if the legislative provisions referred to in those sub-paragraphs were provisions under any corresponding enactment having effect in Northern Ireland; or
- j. he has an invalid carriage or other vehicle provided to him by the Secretary of State under section 5(2)(a) of and Schedule 2 to the National Health Service Act 1977 or under section 46 of the National Health Service (Scotland) Act 1978 or provided by the Department of Health, Social Services and Public Safety in Northern Ireland under Article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972.

18.12A For the purposes of paragraph 18.11, once paragraph 18.11e) applies to the applicant, if he then ceases, for a period of 84 days or less, to have, or to be treated as having, limited capability for work, that paragraph is, on his again having, or being treated as having, limited capability for work at the end of that period, immediately thereafter apply to him for so long as he has, or is treated as having, limited capability for work.

18.13 For the purposes of paragraphs 18.6 and 18.8 a), a person is disabled if he is a person—

- a. in respect of whom disability living allowance or personal independence payment is payable, or has ceased to be payable solely because he is a patient;
- b. who is registered as blind in a register compiled under section 29 of the National Assistance Act 1948 welfare services) or, in Scotland, has been certified as blind and in consequence he is registered as blind in a register maintained by or on behalf of a council constituted under section 2 of the Local Government (Scotland) Act 1994; or

- c. who ceased to be registered as blind in such a register within the period beginning 28 weeks before the first Monday in September following that person's fifteenth birthday and ending on the day preceding that person's sixteenth birthday.

18.14 For the purposes of paragraph 18.1 a woman on maternity leave, paternity leave or adoption leave shall be treated as if she is engaged in remunerative work for the period specified in paragraph 18.15 ('the relevant period') provided that—

- a. in the week before the period of maternity leave, paternity leave or shared parental leave effective from 5/4/2015 or adoption leave began she was in remunerative work or adoption leave began she was in remunerative work;
- b. the applicant is incurring relevant child care charges within the meaning of paragraph 18.5; and
- c. she is entitled to either statutory maternity pay under section 164 of the Act, statutory paternity pay by virtue of section 171ZA or 171ZB of the Act statutory adoption pay by of section 171ZL of the Act, maternity allowance under section 35 of the Act or qualifying support.

18.15 For the purposes of paragraph 18.14 the relevant period shall begin on the day on which the person's maternity, paternity leave or adoption leave commences and shall end on—

- a. the date that leave ends;
- b. if no child care element of working tax credit is in payment on the date that entitlement to maternity allowance, qualifying support, statutory maternity pay, statutory paternity pay or statutory adoption pay ends, the date that entitlement ends; or
- c. if a child care element of working tax credit is in payment on the date that entitlement to maternity allowance or qualifying support, statutory maternity pay or statutory adoption pay ends, the date that entitlement to that award of the child care element of the working tax credits ends.

whichever shall occur first.

18.16 In paragraphs 18.14 and 18.15

- a. **'qualifying support'** means income support to which that person is entitled by virtue of paragraph 14B of Schedule 1B to the Income Support Regulations 1987; and
- b. **'child care element'** of working tax credit means the element of working tax credit prescribed under section 12 of the Tax Credits Act (child care element) 2002.

18.17 In this section 'applicant' does not include an applicant;

- a. who has, or
- b. who (jointly with his partner) has, an award of universal credit

19.0 Average weekly earnings of employed earners

19.1 Where an applicant's income consists of earnings from employment as an employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment—

- a. over a period immediately preceding the reduction week in which the claim is made or treated as made and being a period of
 - i. 5 weeks, if he is paid weekly; or
 - ii. 2 months, if he is paid monthly; or
- b. whether or not sub-paragraph 19.1a i) or ii) applies, where an applicant's earnings fluctuate, over such other period preceding the reduction week in which the claim is made or treated as made as may, in any particular case, enable his average weekly earnings to be estimated more accurately.

19.2 Where the applicant has been in his employment for less than the period specified in paragraph 19.1 a)(i) or (ii)

- a. if he has received any earnings for the period that he has been in that employment and those earnings are likely to represent his average weekly earnings from that employment

- his average weekly earnings shall be estimated by reference to those earnings;
- b. in any other case, the authority shall require the applicant's employer to furnish an estimate of the applicant's likely weekly earnings over such period as the authority may require and the applicant's average weekly earnings shall be estimated by reference to that estimate.

19.3 Where the amount of an applicant's earnings changes during an award the authority shall estimate his average weekly earnings by reference to his likely earnings from the employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed 52 weeks.

19.4 For the purposes of this section the applicant's earnings shall be calculated in accordance with sections 25 and 26

20.0 Average weekly earnings of self-employed earners

20.1 Where an applicant's income consists of earnings from employment as a self-employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed a year.

20.2 For the purposes of this section the applicant's earnings shall be calculated in accordance with section 27 to 29 of this scheme

21.0 Average weekly income other than earnings

21.1 An applicant's income which does not consist of earnings shall, except where paragraph 18.2 applies, be estimated over such period as is appropriate in order that his average weekly income may be estimated accurately but the length of the period shall not in any case exceed 52 weeks; and nothing in this paragraph shall authorise the authority to disregard any such income other than that specified in Schedule 4 of this scheme

21.2 The period over which any benefit under the benefit Acts is to be taken into account shall be the period in respect of which that support is payable.

21.3 For the purposes of this section income other than earnings shall be calculated in accordance with paragraphs 30 to 32 of this scheme

22.0 Calculation of average weekly income from tax credits

22.1 This section applies where an applicant receives a tax credit.

22.2 Where this section applies, the period over which a tax credit is to be taken into account shall be the period set out in paragraph 22.3

22.3 Where the instalment in respect of which payment of a tax credit is made is;

- a. a daily instalment, the period is 1 day, being the day in respect of which the instalment is paid;
- b. a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid;
- c. a two-weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid;
- d. a four-weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid.

22.4 For the purposes of this section 'tax credit' means child tax credit or working tax credit.

23.0 Calculation of weekly income

23.1 For the purposes of sections 19 (average weekly earnings of employed earners), 21 (average weekly income other than earnings) and 22 (calculation of average weekly income from tax credits), where the period in respect of which a payment is made;

- a. does not exceed a week, the weekly amount shall be the amount of that payment;
- b. exceeds a week, the weekly amount shall be determined—
 - i. in a case where that period is a month, by multiplying the amount of the payment by 12 and dividing the product by 52;
 - ii. in any other case, by dividing the amount of the payment by the number equal to the number of days in the period to which it relates and multiplying the product by 7.

23.2 For the purpose of section 20 (average weekly earnings of self-employed earners) the weekly amount of earnings of an applicant shall be determined by dividing his earnings over the assessment period by the number equal to the number of days in that period and multiplying the product by 7.

24.0 Disregard of changes in tax, contributions etc.

24.1 In calculating the applicant's income the appropriate authority may disregard any legislative change

- a. in the basic or other rates of income tax;
- b. in the amount of any personal tax relief;
- c. in the rates of national insurance contributions payable under the Act or in the lower earnings limit or upper earnings limit for Class 1 contributions under the Act, the lower or upper limits applicable to Class 4 contributions under the Act or the amount specified in section 11(4) of the Act (small profits threshold in relation to Class 2 contributions);
- d. in the amount of tax payable as a result of an increase in the weekly rate of Category A, B, C or D retirement pension or any addition thereto or any graduated pension payable under the Act;

in the maximum rate of child tax credit or working tax credit,

25.0 Earnings of employed earners

25.1 Subject to paragraph 25.2, 'earnings' means in the case of employment as an employed earner, any remuneration or profit derived from that employment and includes—

- a. any bonus or commission;
- b. any payment in lieu of remuneration except any periodic sum paid to an applicant on account of the termination of his employment by reason of redundancy;
- c. any payment in lieu of notice or any lump sum payment intended as compensation for the loss of employment but only in so far as it represents loss of income;
- d. any holiday pay except any payable more than 4 weeks after termination or interruption of the employment;
- e. any payment by way of a retainer;
- f. any payment made by the applicant's employer in respect of expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment, including any payment made by the applicant's employer in respect of—
- g.
 - (i) travelling expenses incurred by the applicant between his home and his place of employment;
 - (ii) expenses incurred by the applicant under arrangements made for the care of a member of his family owing to the applicant's absence from home;
- h. any award of compensation made under section 112(4) or 117(3)(a) of the Employment Rights Act 1996 (remedies and compensation for unfair dismissal);
- i. any payment or remuneration made under section 28, 34, 64, 68 or 70 of the Employment Rights Act 1996 (right to guarantee payments, remuneration on suspension on medical or maternity grounds, complaints to employment tribunals);

- j. any such sum as is referred to in section 112 of the Act (certain sums to be earnings for social security purposes);
- k. any statutory sick pay, statutory maternity pay, statutory paternity pay, shared parental pay or statutory adoption pay, or a corresponding payment under any enactment having effect in Northern Ireland;
- l. any remuneration paid by or on behalf of an employer to the applicant who for the time being is on maternity leave, paternity leave, shared parental pay or adoption leave or is absent from work because he is ill;
- m. the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001 as amended⁴.

25.2 Earnings shall not include—

- a. subject to paragraph 25.3, any payment in kind;
- b. any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of employment;
- c. any occupational pension
- d. any payment in respect of expenses arising out of the applicant's participation in a service user group or an applicant participating as a service user

25.3 Paragraph 25.2 a) shall not apply in respect of any non-cash voucher referred to in paragraph 25.1 l)

26.0 Calculation of net earnings of employed earners

26.1 For the purposes of section 19 (average weekly earnings of employed earners), the earnings of an applicant derived or likely to be derived from employment as an employed earner to be taken into account shall, subject to paragraph 26.2, be his net earnings.

26.2 There shall be disregarded from an applicant's net earnings, any sum, where applicable, specified in paragraphs 1 to 14 of Schedule 3.

26.3 For the purposes of paragraph 26.1 net earnings shall, except where paragraph 26.6 applies, be calculated by taking into account the gross earnings of the applicant from that employment over the assessment period, less;

- a. any amount deducted from those earnings by way of
 - i) income tax;
 - ii) primary Class 1 contributions under the Act;
- b. one-half of any sum paid by the applicant by way of a contribution towards an occupational pension scheme;
- c. one-half of the amount calculated in accordance with paragraph 26.5 in respect of any qualifying contribution payable by the applicant; and
- d. where those earnings include a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay, any amount deducted for those earnings by way of any contributions which are payable under any enactment having effect in Northern Ireland and which correspond to primary Class 1 contributions under the Act.

26.4 In this section 'qualifying contribution' means any sum which is payable periodically as a contribution towards a personal pension scheme.

26.5 The amount in respect of any qualifying contribution shall be calculated by multiplying the daily amount of the qualifying contribution by the number equal to the number of days in the

⁴ Social Security (Contributions)(Amendment) Regulations 2013, Social Security (Contributions)(Amendment No.2) Regulations 2013 and Social Security (Contributions)(Amendment No.2) Regulations 2013

assessment period; and for the purposes of this section the daily amount of the qualifying contribution shall be determined—

- a. where the qualifying contribution is payable monthly, by multiplying the amount of the qualifying contribution by 12 and dividing the product by 365;
- b. in any other case, by dividing the amount of the qualifying contribution by the number equal to the number of days in the period to which the qualifying contribution relates.

26.6 Where the earnings of an applicant are estimated under sub-paragraph (b) of paragraph 2) of the section 19 (average weekly earnings of employment earners), his net earnings shall be calculated by taking into account those earnings over the assessment period, less—

- a. an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988(personal allowances) as is appropriate to his circumstances but, if the assessment period is less than a year, the earnings to which the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rata basis;
- b. an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
- c. one-half of any sum which would be payable by the applicant by way of a contribution towards an occupational or personal pension scheme, if the earnings so estimated were actual earnings.

27.0 Earnings of self-employed earners

27.1 Subject to paragraph 27.2, ‘earnings’, in the case of employment as a self- employed earner, means the gross income of the employment plus any allowance paid under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 to the applicant for the purpose of assisting him in carrying on his business unless at the date of claim the allowance has been terminated.

27.2 ‘Earnings’ shall not include any payment to which paragraph 27 or 28 of Schedule 4 refers (payments in respect of a person accommodated with the applicant under arrangements made by a local authority or voluntary organisation and payments made to the applicant by a health authority, local authority or voluntary organisation in respect of persons temporarily in the applicant’s care) nor shall it include any sports award.

27.3 This paragraph applies to—

- a. royalties or other sums paid as a consideration for the use of, or the right to use, any copyright, design, patent or trade mark; or
- b. any payment in respect of any—
 - (i) book registered under the Public Lending Right Scheme 1982; or
 - (ii) work made under any international public lending right scheme that is analogous to the Public Lending Right Scheme 1982, where the applicant is the first owner of the copyright, design, patent or trade mark, or an original contributor to the book of work concerned.

27.4 Where the applicant’s earnings consist of any items to which paragraph 27.3 applies, those earnings shall be taken into account over a period equal to such number of weeks as is equal to the number obtained (and any fraction is to be treated as a corresponding fraction of a week) by dividing the earnings by

- (a) the amount of the reduction under this scheme which would be payable had the payment not been made, plus
- (b) an amount equal to the total of the sums which would fall to be disregarded from the

payment under Schedule 3 (sums to be disregarded in the calculation of earnings) as appropriate in the applicant's case.

28.0 Calculation of net profit of self-employed earners

28.1 For the purposes of section 20 (average weekly earnings of self-employed earners) the earnings of an applicant to be taken into account shall be

- a. in the case of a self-employed earner who is engaged in employment on his own account, the net profit derived from that employment;
- b. in the case of a self-employed earner whose employment is carried on in partnership or is that of a share fisherman within the meaning of the Social Security (Mariners' Benefits) Regulations 1975, his share of the net profit derived from that employment, less—
 - i. an amount in respect of income tax and of national insurance contributions payable under the Act calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
 - ii. one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.

28.2 There shall be disregarded from an applicant's net profit, any sum, where applicable, specified in paragraph 1 to 14 of Schedule 3.

28.3 For the purposes of paragraph 28.1 a) the net profit of the employment must, except where paragraph 28.9 applies, be calculated by taking into account the earnings for the employment over the assessment period less

- a. subject to paragraphs 28.5 to 28.7, any expenses wholly and exclusively incurred in that period for the purposes of that employment;
- b. an amount in respect of;
 - (i) income tax, and
 - (ii) national insurance contributions payable under the Act, calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
- c. one-half of the amount calculated in accordance with paragraph (28.11) in respect of any qualifying premium.

28.4 For the purposes of paragraph 28.1b) the net profit of the employment shall be calculated by taking into account the earnings of the employment over the assessment period less, subject to paragraphs 28.5 to 28.8, any expenses wholly and exclusively incurred in that period for the purposes of the employment.

28.5 Subject to paragraph 28.6 no deduction shall be made under paragraph 28.3 a) or 28.4, in respect of—

- a. any capital expenditure;
- b. the depreciation of any capital asset;
- c. any sum employed or intended to be employed in the setting up or expansion of the employment;
- d. any loss incurred before the beginning of the assessment period;
- e. the repayment of capital on any loan taken out for the purposes of the employment;
- f. any expenses incurred in providing business entertainment, and
- g. any debts, except bad debts proved to be such, but this sub-paragraph shall not apply to any expenses incurred in the recovery of a debt.

28.6 A deduction shall be made under paragraph 28.3 a) or 28.4 in respect of the repayment of capital on any loan used for—

- a. the replacement in the course of business of equipment or machinery; and
- b. the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair.

- 28.7 The authority shall refuse to make deductions in respect of any expenses under paragraph 28.3 a. or 28.4 where it is not satisfied given the nature and the amount of the expense that it has been reasonably incurred.
- 28.8 For the avoidance of doubt–
- a. deductions shall not be made under paragraph 28.3 a) or 28.4 in respect of any sum unless it has been expended for the purposes of the business;
 - b. a deduction shall be made thereunder in respect of–
 - i. the excess of any value added tax paid over value added tax received in the assessment period;
 - ii. any income expended in the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair;
 - iii. any payment of interest on a loan taken out for the purposes of the employment
- 28.9 Where an applicant is engaged in employment, as a child minder the net profit of the employment shall be one-third of the earnings of that employment, less an amount in respect of
- a. income tax; and
 - b. national insurance contributions payable under the Act, calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
 - c. one-half of the amount calculated in accordance with paragraph 28.1 in respect of any qualifying contribution.
- 28.10 For the avoidance of doubt where an applicant is engaged in employment as a self-employed earner and he is also engaged in one or more other employments as a self-employed or employed earner any loss incurred in any one of his employments shall not be offset against his earnings in any other of his employments.
- 28.11 The amount in respect of any qualifying premium shall be calculated by multiplying the daily amount of the qualifying premium by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying premium shall be determined
- a. where the qualifying premium is payable monthly, by multiplying the amount of the qualifying premium by 12 and divided the product by 365;
 - b. in any other case, by dividing the amount of the qualifying premium by the number equal to the number of days in the period to which the qualifying premium relates.
- 28.12 In this section, ‘qualifying premium’ means any premium which is payable periodically in respect of a personal pension scheme and is so payable on or after the date of claim.
- 29.0 Deduction of tax and contributions of self-employed earners**
- 29.1 The amount to be deducted in respect of income tax under section 28.1b) i), 28.3 b) i) or 28.9 a) i) (calculation of net profit of self-employed earners) shall be calculated on the basis of the amount of chargeable income and as if that income were assessable to income tax at the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988(personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax is to be applied and the amount of the personal reliefs deductible under this paragraph shall be calculated on a pro rata basis.
- 29.2 The amount to be deducted in respect of national insurance contributions under paragraphs 28.1 1 b)(i); 28.3 b) ii) or 28.9 a shall be the total of–
- a. the amount of Class 2 contributions payable under section 11(1) or, as the case may be,

11(3) of the Act at the rate applicable to the assessment period except where the applicant's chargeable income is less than the amount specified in section 11(4) of the Act (small profits threshold) for the tax year applicable to the assessment period; but if the assessment period is less than a year, the amount specified for that tax year shall be reduced pro rata; and

- b. the amount of Class 4 contributions (if any) which would be payable under section 15 of the Act (Class 4 contributions recoverable under the Income Tax Acts) at the percentage rate applicable to the assessment period on so much of the chargeable income as exceeds the lower limit but does not exceed the upper limit of profits and gains applicable for the tax year applicable to the assessment period; but if the assessment period is less than a year, those limits shall be reduced pro rata.

29.3 In this section 'chargeable income' means—

- a. except where sub-paragraph (b) applies, the earnings derived from the employment less any expenses deducted under paragraph 28.3(a) or, as the case may be, 28.4 of section 28;
- b. in the case of employment as a child minder, one-third of the earnings of that employment.

30.0 Calculation of income other than earnings

30.1 For the purposes of section 21 (average weekly income other than earnings), the income of an applicant which does not consist of earnings to be taken into account shall, subject to paragraphs 30.2 to 30.4, be his gross income and any capital treated as income under section 31 (capital treated as income).

30.2 There is to be disregarded from the calculation of an applicant's gross income under paragraph 30.1, any sum, where applicable, specified in Schedule 4.

30.3 Where the payment of any benefit under the benefit Acts is subject to any deduction by way of recovery the amount to be taken into account under paragraph 30.1 shall be the gross amount payable.

30.4 Where the applicant or, where he is a member of a couple, his partner is receiving a contributory employment and support allowance and that benefit has been reduced under regulation 63 of the Employment and Support Allowance Regulations 2008 or 2013 as appropriate, the amount of that benefit to be taken into account is the amount as if it had not been reduced.

30.5 Where an award of any working tax credit or child tax credit under the Tax Credits Act 2002 is subject to a deduction by way of recovery of an overpayment of working tax credit or child tax credit which arose in a previous tax year the amount to be taken into account under paragraph 30.1 shall be the amount of working tax credit or child tax credit awarded less the amount of that deduction.

30.6 In paragraph 30.5 'tax year' means a period beginning with 6th April in one year and ending with 5th April in the next.

30.7 Paragraph 30.8 and 30.9 apply where a relevant payment has been made to a person in an academic year; and that person abandons, or is dismissed from, his course of study before the payment to him of the final instalment of the relevant payment.

30.8 Where a relevant payment is made quarterly, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph 30.1 in respect of a person to whom paragraph 30.7 applies, shall be calculated by applying the formula—

$$\frac{A - (B \times C)}{D}$$

Where

A = the total amount of the relevant payment which that person would have received had he remained a student until he last day of the academic term in which he abandoned, or was dismissed from, his course, less any deduction under paragraph 51.5

B = the number of reduction weeks from the reduction week immediately following that which includes the first day of that academic year to the reduction week which includes the day on which the person abandoned, or was dismissed from, his course;

C = the weekly amount of the relevant payment, before the application of the £10 disregard, which would have been taken into account as income under paragraph 51.2 had the person not abandoned or been dismissed from, his course and, in the case of a person who was not entitled to council tax reduction immediately before he abandoned or was dismissed from his course, had that person, at that time, been entitled to housing benefit;

D = the number of reduction weeks in the assessment period.

30.9 Where a relevant payment is made by two or more instalments in a quarter, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph 30.1 in respect of a person to whom paragraph (30.8) applies, shall be calculated by applying the formula in paragraph 30.8 but as if—

A = the total amount of relevant payments which that person received, or would have received, from the first day of the academic year to the day the person abandoned the course, or was dismissed from it, less any deduction under paragraph 51.5

30.10 In this section— ‘academic year’ and ‘student loan’ shall have the same meanings as for the purposes of sections 43 to 45, ‘assessment period’ means—

a. in a case where a relevant payment is made quarterly, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes the last day of the last quarter for which an instalment of the relevant payment was payable to that person;

b. in a case where the relevant payment is made by two or more instalments in a quarter, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes—

i. the day immediately before the day on which the next instalment of the relevant payment would have been due had the payments continued; or

ii. the last day of the last quarter for which an instalment of the relevant payment was payable to that person.

whichever of these dates is earlier

‘quarter’ in relation to an assessment period means a period in that year beginning on;

a. 1st January and ending on 31st March;

b. 1st April and ending on 30th June;

c. 1st July and ending on 31st August; or

d. 1st September and ending on 31st December;

‘relevant payment’ means either a student loan or an amount intended for the maintenance of dependants referred to in paragraph 46.7 or both.

30.11 For the avoidance of doubt there shall be included as income to be taken into account under paragraph 30.1

a. any payment to which paragraph 25.2 (payments not earnings) applies; or

b. in the case of an applicant who is receiving support under section 95 or 98 of the Immigration and Asylum Act 1999 including support provided by virtue of regulations made under Schedule 9 to that Act, the amount of such support provided in respect of essential living needs of the applicant and his dependants (if any) as is specified in regulations made under paragraph 3 of Schedule 8 to the Immigration and Asylum Act 1999.

31.0 Capital treated as income

- 31.1 Any capital payable by instalments which are outstanding at the date on which the claim is made or treated as made, or, at the date of any subsequent revision or supersession, shall, if the aggregate of the instalments outstanding and the amount of the applicant's capital otherwise calculated in accordance with sections 33 to 42 of this scheme exceeds £3,000, be treated as income.
- 31.2 Any payment received under an annuity shall be treated as income.
- 31.3 Any earnings to the extent that they are not a payment of income shall be treated as income.
- 31.4 Any Career Development Loan paid pursuant to section 2 of the Employment and Training Act 1973 Act shall be treated as income
- 31.5 Where an agreement or court order provides that payments shall be made to the applicant in consequence of any personal injury to the applicant and that such payments are to be made, wholly or partly, by way of periodic payments, any such periodic payments received by the applicant (but not a payment which is treated as capital), shall be treated as income.

32.0 Notional income

- 32.1 An applicant shall be treated as possessing income of which he has deprived himself for the purpose of securing entitlement of support or increasing the amount of that support.
- 32.2 Except in the case of—
- a. a discretionary trust;
 - b. a trust derived from a payment made in consequence of a personal injury;
 - c. a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund where the applicant has not attained the qualifying age for state pension credit;
 - d. any sum to which paragraph 47(2)(a) of Schedule 5 (capital to be disregarded) applies which is administered in the way referred to in paragraph 47(1)(a);
 - e. any sum to which paragraph 48(a) of Schedule 5 refers;
 - f. rehabilitation allowance made under section 2 of the 1973 Act;
 - g. child tax credit; or
 - h. working tax credit,
 - i. any sum to which paragraph 32.13 applies;
- any income which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by the applicant but only from the date on which it could be expected to be acquired were an application made.
- 32.3 – 32.5 Not used
- 32.6 Any payment of income, other than a payment of income specified in paragraph 32.7 made—
- a. to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under or by a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
 - b. to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in sub-paragraph a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of

- that family or is used for any council tax or water charges for which that applicant or member is liable;
- c. to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.
- 32.7 Paragraph 32.6 shall not apply in respect of a payment of income made—
- a. under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006);
 - b. pursuant to section 19(1)(a) of the Coal Industry Act 1994 (concessionary coal);
 - c. pursuant to section 2 of the 1973 Act in respect of a person’s participation—
 - (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker’s Allowance Regulations;
 - (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
 - (iii) in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
 - (iv) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations or;
 - (v) in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
 - d. in respect of a person’s participation in the Work for Your Benefit Pilot Scheme
 - e. in respect of a previous participation in the Mandatory Work Activity Scheme;
 - f. in respect of an applicant’s participation in the Employment, Skills and Enterprise Scheme;
 - g. under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where—
 - (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration or a judicial factor has been appointed on that person’s estate under section 41 of the Solicitors (Scotland) Act 1980;
 - (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
 - (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.
- 32.8 Where an applicant is in receipt of any benefit (other than council tax reduction) under the benefit Acts and the rate of that benefit is altered with effect from a date on or after 1st April in any year but not more than 14 days thereafter, the authority shall treat the applicant as possessing such benefit at the altered rate from either 1st April or the first Monday in April in that year, whichever date the authority shall select to apply in its area, to the date on which the altered rate is to take effect.
- 32.9 Subject to paragraph 32.10, where—
- a. applicant performs a service for another person; and
 - b. that person makes no payment of earnings or pays less than that paid for a comparable employment in the area, the authority shall treat the applicant as possessing such earnings (if any) as is reasonable for that employment unless the applicant satisfies the authority that the means of that person are insufficient for him to pay or to pay more for the service.
- 32.10 Paragraph 32.9 shall not apply—
- a. to an applicant who is engaged by a charitable or voluntary organisation or who is a volunteer if the authority is satisfied in any of those cases that it is reasonable for him to provide those services free of charge; or
 - b. in a case where the service is performed in connection with—
 - (i) the applicant’s participation in an employment or training programme in accordance

with regulation 19(1)(q) of the Jobseeker's Allowance Regulations, other than where the service is performed in connection with the applicant's participation in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations or

(ii) the applicant's or the applicant's partner's participation in an employment or training programme as defined in regulation 19(3) of those Regulations for which a training allowance is not payable or, where such an allowance is payable, it is payable for the sole purpose of reimbursement of travelling or meal expenses to the person participating in that programme ; or

- c. to an applicant who is participating in a work placement approved by the Secretary of State (or a person providing services to the Secretary of State) before the placement starts.

32.10A In paragraph 32.10 (c) 'work placement' means practical work experience which is not undertaken in expectation of payment.

32.11 Where an applicant is treated as possessing any income under any of paragraph 32.1 to (32.8), the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of that income as if a payment has actually been made and as if it were actual income which he does possess.

32.12 Where an applicant is treated as possessing any earnings under paragraph 32.9 the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of those earnings as if a payment had actually been made and as if they were actual earnings which he does possess except that paragraph (3) of section 26 (calculation of net earnings of employed earners) shall not apply and his net earnings shall be calculated by taking into account those earnings which he is treated as possessing, less;

- a. an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the starting rate or, as the case may be, the starting rate and the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the starting rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rate basis;
- b. an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
- c. one-half of any sum payable by the applicant by way of a contribution towards an occupational or personal pension scheme.

32.13 Paragraphs (32.1), (32.2), (32.6) and (32.9) shall not apply in respect of any amount of income other than earnings, or earnings of an employed earner, arising out of the applicant's participation in a service user group or an applicant participating as a service user

Sections 33 – 42 & Schedule 5

Definition and the treatment of capital for Council tax reduction purposes

33.0 Capital limit

33.1 For the purposes of this scheme, the prescribed amount is £3,000 and no reduction shall be granted when the applicant has an amount greater than this level.

34.0 Calculation of capital

34.1 For the purposes of this scheme, the capital of an applicant to be taken into account shall, subject to paragraph (34.2), be the whole of his capital calculated in accordance with this scheme and any income treated as capital under section 36 (income treated as capital).

34.2 There shall be disregarded from the calculation of an applicant's capital under paragraph (34.1), any capital, where applicable, specified in Schedule 5.

35.0 Disregard of capital of child and young person

35.1 The capital of a child or young person who is a member of the applicant's family shall not be treated as capital of the applicant.

36.0 Income treated as capital

36.1 Any bounty derived from employment to which paragraph 8 of Schedule 3 applies and paid at intervals of at least one year shall be treated as capital.

36.2 Any amount by way of a refund of income tax deducted from profits or emoluments chargeable to income tax under Schedule D or E shall be treated as capital.

36.3 Any holiday pay which is not earnings under section 25(1)(d) (earnings of employed earners) shall be treated as capital.

36.4 Except any income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28, 47 or 48 of Schedule 5, any income derived from capital shall be treated as capital but only from the date it is normally due to be credited to the applicant's account.

36.5 In the case of employment as an employed earner, any advance of earnings or any loan made by the applicant's employer shall be treated as capital.

36.6 Any charitable or voluntary payment which is not made or due to be made at regular intervals, other than a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the Independent Living Fund (2006) or the London Bombings Charitable Relief Fund, shall be treated as capital.

36.7 There shall be treated as capital the gross receipts of any commercial activity carried on by a person in respect of which assistance is received under the self-employment route, but only in so far as those receipts were payable into a special account during the period in which that person was receiving such assistance.

36.8 Any arrears of subsistence allowance which are paid to an applicant as a lump sum shall be treated as capital.

36.9 Any arrears of working tax credit or child tax credit shall be treated as capital.

37.0 Calculation of capital in the United Kingdom

37.1 Capital which an applicant possesses in the United Kingdom shall be calculated at its current market or surrender value less—
a. where there would be expenses attributable to the sale, 10 per cent.; and
b. the amount of any encumbrance secured on it;

38.0 Calculation of capital outside the United Kingdom

38.1 Capital which an applicant possesses in a country outside the United Kingdom shall be calculated

- a. in a case where there is no prohibition in that country against the transfer to the United Kingdom of an amount equal to its current market or surrender value in that country, at that value.
- b. in a case where there is such a prohibition, at the price which it would realise if sold in the United Kingdom to a willing buyer,
less, where there would be expenses attributable to sale, 10 per cent. and the amount of any encumbrances secured on it.

39.0 Notional capital

39.1 An applicant shall be treated as possessing capital of which he has deprived himself for the purpose of securing entitlement to council tax reduction or increasing the amount of that support except to the extent that that capital is reduced in accordance with section 40 (diminishing notional capital rule).

39.2 Except in the case of

- (a) a discretionary trust; or
- (b) a trust derived from a payment made in consequence of a personal injury; or
- (c) any loan which would be obtained only if secured against capital disregarded under Schedule 5; or
- (d) a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund; or
- (e) any sum to which paragraph 47(2)(a) of Schedule 5 (capital to be disregarded) applies which is administered in the way referred to in paragraph 47(1)(a); or
- (f) any sum to which paragraph 48(a) of Schedule 5 refers; or
- (g) child tax credit; or
- (h) working tax credit,

any capital which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by him but only from the date on which it could be expected to be acquired were an application made.

39.3 Any payment of capital, other than a payment of capital specified in paragraph (39.4), made

- (a) to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
- (b) to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in subparagraph (a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
- (c) to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.

39.4 Paragraph 39.3 shall not apply in respect of a payment of capital made

- (a) under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;
- (b) pursuant to section 2 of the 1973 Act in respect of a person's participation
 - (i) in an employment programme specified in regulation 75(1)(a)(ii) of the

- Jobseeker's Allowance Regulations;
 - (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
 - (iii) in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
 - (iv) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations; or
 - (v) in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
- (bb) in respect of a person's participation in the Mandatory Work Activity Scheme; Enterprise Scheme;
- (bc) in respect of an applicant's participation in the Employment, Skills and Enterprise Scheme;
- (c) under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where—
 - (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
 - (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
 - (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

39.5 Where an applicant stands in relation to a company in a position analogous to that of a sole owner or partner in the business of that company, he may be treated as if he were such sole owner or partner and in such a case

- a. the value of his holding in that company shall, notwithstanding section 34 (calculation of capital) be disregarded; and
- b. he shall, subject to paragraph 39.6, be treated as possessing an amount of capital equal to the value or, as the case may be, his share of the value of the capital of that company and the foregoing provisions of this Section shall apply for the purposes of calculating that amount as if it were actual capital which he does possess.

39.6 For so long as the applicant undertakes activities in the course of the business of the company, the amount which, he is treated as possessing under paragraph 39.5 shall be disregarded.

39.7 Where an applicant is treated as possessing capital under any of paragraphs 39.1 to 39.2 the foregoing provisions of this Section shall apply for the purposes of calculating its amount as if it were actual capital, which he does possess.

40.0 Diminishing notional capital rule

40.1 Where an applicant is treated as possessing capital under section 39.1 (notional capital), the amount which he is treated as possessing;

- a. in the case of a week that is subsequent to
 - (i) the relevant week in respect of which the conditions set out in paragraph 40.2 are satisfied; or
 - (ii) a week which follows that relevant week and which satisfies those conditions, shall be reduced by an amount determined under paragraph 40.3;
- b. in the case of a week in respect of which paragraph 40.1(a) does not apply but where
 - (i) that week is a week subsequent to the relevant week; and
 - (ii) that relevant week is a week in which the condition in paragraph 40.4 is satisfied, shall be reduced by the amount determined under paragraph 40.4.

40.2 This paragraph applies to a reduction week or part-week where the applicant satisfies the conditions that

- a. he is in receipt of council tax reduction; and

- b. but for paragraph 39.1, he would have received an additional amount of council tax reduction in that week.
- 40.3 In a case to which paragraph 40.2 applies, the amount of the reduction for the purposes of paragraph 40.1(a) shall be equal to the aggregate of
- a. the additional amount to which sub-paragraph 40.2 (b) refers;
 - b. where the applicant has also claimed housing benefit, the amount of any housing benefit or any additional amount of that benefit to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 49(1) of the Housing Benefit Regulations 2006 (notional capital);
 - c. where the applicant has also claimed income support, the amount of income support to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 51(1) of the Income Support Regulations (notional capital);
 - d. where the applicant has also claimed a jobseeker's allowance, the amount of an income-based jobseeker's allowance to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 113 of the Jobseeker's Allowance Regulations 1996 (notional capital) and
 - e. where the applicant has also claimed an employment and support allowance, the amount of an income-related employment and support allowance to which he would have been entitled in respect of the whole or part of reduction week to which paragraph 40.2 refers but for the application of regulation 115 of the Employment and Support Allowance Regulations 2008 (notional capital).
- 40.4 Subject to paragraph 40.5, for the purposes of paragraph 40.1(b) the condition is that the applicant would have been entitled to council tax reduction in the relevant week but for paragraph 39.1, and in such a case the amount of the reduction shall be equal to the aggregate of
- a. the amount of council tax reduction to which the applicant would have been entitled in the relevant week but for paragraph 39.1; and for the purposes of this sub-paragraph is the amount is in respect of a part-week, that amount shall be determined by dividing the amount of council tax reduction to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7;
 - b. if the applicant would, but for regulation 49(1) of the Housing Benefit Regulations, have been entitled to housing benefit or to an additional amount of housing benefit in respect of the reduction week which includes the last day of the relevant week, the amount which is equal to—
 - (i) in a case where no housing benefit is payable, the amount to which he would have been entitled; or
 - (ii) in any other case, the amount equal to the additional amount of housing benefit to which he would have been entitled,
 and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of housing benefit to which he would have been so entitled by the number equal to that number of days in the part-week and multiplying the quotient so obtained by 7;
 - c. if the applicant would, but for regulation 51(1) of the Income Support Regulations, have been entitled to income support in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income support to which he would have been so entitled by the number equal to the number of days in the part- week and multiplying the quotient so obtained by 7
 - d. if the applicant would, but for regulation 113 of the Jobseeker's Allowance Regulations 1996, have been entitled to an income-based jobseeker's allowance in respect of the reduction week, within the meaning of this scheme, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes

of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income-based jobseeker's allowance to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7; and

- e. if the applicant would, but for regulation 115 of the Employment and Support Allowance Regulations 2008, have been entitled to an income-related employment and support allowance in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations (interpretation), which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount must be determined by dividing the amount of the income-related employment and support allowance to which he would have been so entitled by the number equal to the number of days in that part-week and multiplying the quotient so obtained by 7.

40.5 The amount determined under paragraph 40.4 shall be re-determined under that paragraph if the applicant makes a further claim for council tax reduction and the conditions in paragraph 40.6 are satisfied, and in such a case—

- a. sub-paragraphs (a) to (d) of paragraph 40.4 shall apply as if for the words 'relevant week' there were substituted the words 'relevant subsequent week'; and
- b. subject to paragraph 40.7, the amount as re-determined shall have effect from the first week following the relevant subsequent week in question.

40.6 The conditions are that

- a. a further claim is made 26 or more weeks after
 - (i) the date on which the applicant made a claim for council tax reduction in respect of which he was first treated as possessing the capital in question under paragraph 39.1;
 - (ii) in a case where there has been at least one re-determination in accordance with paragraph 40.5, the date on which he last made a claim for council tax reduction which resulted in the weekly amount being re-determined, or
 - (iii) the date on which he last ceased to be entitled to council tax reduction, whichever last occurred; and
- b. the applicant would have been entitled to council tax reduction but for paragraph 39.1.

40.7 The amount as re-determined pursuant to paragraph 40.5 shall not have effect if it is less than the amount which applied in that case immediately before the re-determination and in such a case the higher amount shall continue to have effect.

40.8 For the purposes of this section

- a. 'part-week'
 - (i) in paragraph 40.4(a) means a period of less than a week for which council tax reduction is allowed;
 - (ii) in paragraph 40.4(b) means a period of less than a week for which housing benefit is payable;
 - (iii) in paragraph 40.4 (c),(d) and (e) means—
 - aa. a period of less than a week which is the whole period for which income support, an income-related employment and support allowance or, as the case may be, an income-based jobseeker's allowance is payable; and
 - bb. any other period of less than a week for which it is payable;
- b. 'relevant week' means the reduction week or part-week in which the capital in question of which the applicant has deprived himself within the meaning of section 39.1
 - (i) was first taken into account for the purpose of determining his entitlement to council tax reduction; or
 - (ii) was taken into account on a subsequent occasion for the purpose of determining or re-determining his entitlement to council tax reduction on that subsequent occasion and that determination or re-determination resulted in his beginning to receive, or ceasing to receive, council tax reduction;and where more than one reduction week is identified by reference to heads (i) and (ii)

of this sub-paragraph the later or latest such reduction week or, as the case may be, the later or latest such part-week;

- c. 'relevant subsequent week' means the reduction week or part-week which includes the day on which the further claim or, if more than one further claim has been made, the last such claim was made.

41.0 Capital jointly held

41.1 Except where an applicant possesses capital which is disregarded under paragraph 39(5) (notional capital) where an applicant and one or more persons are beneficially entitled in possession to any capital asset they shall be treated, in the absence of evidence to the contrary, as if each of them were entitled in possession to the whole beneficial interest therein in an equal share and the foregoing provisions of this Section shall apply for the purposes of calculating the amount of capital which the applicant is treated as possessing as if it were actual capital which the applicant does possess.

Sections 43 - 56

Definition and the treatment of students for Council tax reduction purposes⁵

⁵ Amounts shown in sections 43 to 56 will be updated in line with the Housing Benefit Regulations 2006 (as amended)

43.0 Student related definitions

43.1 In this scheme the following definitions apply;

'academic year' means the period of twelve months beginning on 1st January, 1st April, 1st July or 1st September according to whether the course in question begins in the winter, the spring, the summer or the autumn respectively but if students are required to begin attending the course during August or September and to continue attending through the autumn, the academic year of the course shall be considered to begin in the autumn rather than the summer;

'access funds' means;

- a. grants made under section 68 of the Further and Higher Education Act 1992 for the purpose of providing funds on a discretionary basis to be paid to students;
- b. grants made under section 73(a) and (c) and 74(1) of the Education (Scotland) Act 1980;
- c. grants made under Article 30 of the Education and Libraries (Northern Ireland) Order 1993 or grants, loans or other payments made under Article 5 of the Further Education (Northern Ireland) Order 1997 in each case being grants, or grants, loans or other payments as the case may be, for the purpose of assisting students in financial difficulties;
- d. discretionary payments, known as "learner support funds", which are made available to students in further education by institutions out of funds provided by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding under sections 100 and 101 of the Apprenticeships, Skills, Children and Learning Act 2009; or
- e. Financial Contingency Funds made available by the Welsh Ministers;

'college of further education' means a college of further education within the meaning of Part 1 of the Further and Higher Education (Scotland) Act 1992;

'contribution' means;

- a. any contribution in respect of the income of a student or any person which the Secretary of State, the Scottish Ministers or an education authority takes into account in ascertaining the amount of a student's grant or student loan; or
- b. any sums, which in determining the amount of a student's allowance or bursary in Scotland under the Education (Scotland) Act 1980, the Scottish Ministers or education authority takes into account being sums which the Scottish Ministers or education authority consider that it is reasonable for the following person to contribute towards the holder's expenses;
 - (i) the holder of the allowance or bursary;
 - (ii) the holder's parents;
 - (iii) the holder's parent's spouse, civil partner or a person ordinarily living with the holder's parent as if he or she were the spouse or civil partner of that parent; or
 - (iv) the holder's spouse or civil partner;

'course of study' means any course of study, whether or not it is a sandwich course and whether or not a grant is made for attending or undertaking it;

'covenant income' means the gross income payable to a full-time student under a Deed of Covenant by his parent;

'education authority' means a government department, a local authority as defined in section 579 of the Education Act 1996 (interpretation), a local education authority as defined in section 123 of the Local Government (Scotland) Act 1973, an education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986, any body which is a research council for the purposes of the Science and Technology Act 1965 or any analogous government department, authority, board or body, of the Channel Islands, Isle of Man or any other country outside Great Britain;

'full-time course of study' means a full time course of study which;

- a. is not funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers or a full-time course of study which is not funded in whole or in part by the Scottish Ministers at a college of further education or a full-time course of study which is a course of higher education and is funded in whole or in part by the Scottish Ministers;;

- b. is funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out—
 - (i) in the case of a course funded by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding, in the student’s learning agreement signed on behalf of the establishment which is funded by either of those persons for the delivery of that course; or
 - (ii) in the case of a course funded by the Welsh Ministers, in a document signed on behalf of the establishment which is funded by that Council for the delivery of that course; or
- c. is not higher education and is funded in whole or in part by the Scottish Ministers at a college of further education and involves—
 - (i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college; or
 - (ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and additional hours using structured learning packages supported by the teaching staff where the combined total of hours exceeds 21 hours per week, according to the number of hours set out in a document signed on behalf of the college;

‘full-time student’ means a person attending or undertaking a full-time course of study and includes a student on a sandwich course;

‘grant’ (except in the definition of ‘access funds’) means any kind of educational grant or award and includes any scholarship, studentship, exhibition allowance or bursary but does not include a payment from access funds or any payment to which paragraph 12 of Schedule 4 or paragraph 53 of Schedule 5 applies;

‘grant income’ means

- (a) any income by way of a grant;
- (b) any contribution whether or not it is paid;

‘higher education’ means higher education within the meaning of Part 2 of the Further and Higher Education (Scotland) Act 1992;

‘last day of the course’ means;

- a. in the case of a qualifying course, the date on which the last day of that course falls or the date on which the final examination relating to that course is completed, whichever is the later;
- b. in any other case, the date on which the last day of the final academic term falls in respect of the course in which the student is enrolled;

‘period of study’ means—

- a. in the case of a course of study for one year or less, the period beginning with the start of the course and ending with the last day of the course;
- b. in the case of a course of study for more than one year, in the first or, as the case may be, any subsequent year of the course, other than the final year of the course, the period beginning with the start of the course or, as the case may be, the year’s start and ending with either—
 - (i) the day before the start of the next year of the course in a case where the student’s grant or loan is assessed at a rate appropriate to his studying throughout the year, or, if he does not have a grant or loan, where a loan would have been assessed at such a rate had he had one; or
 - (ii) in any other case, the day before the start of the normal summer vacation appropriate to his course;
- c. in the final year of a course of study of more than one year, the period beginning with that year’s start and ending with the last day of the course;

‘periods of experience’ means periods of work experience which form part of a sandwich course;

‘qualifying course’ means a qualifying course as defined for the purposes of Parts 2 and 4 of the Jobseeker’s Allowance Regulations;

'modular course' means a course of study which consists of two or more modules, the successful completion of a specified number of which is required before a person is considered by the educational establishment to have completed the course.

'sandwich course' has the meaning prescribed in regulation 2(9) of the Education (Student Support) Regulations 2008, regulation 4(2) of the Education (Student Loans), (Scotland), Regulations 2007 or regulation 2(8) of the Education (Student Support) Regulations (Northern Ireland) 2007, as the case may be;

'standard maintenance grant' means—

- a. except where paragraph (b) or (c) applies, in the case of a student attending or undertaking a course of study at the University of London or an establishment within the area comprising the City of London and the Metropolitan Police District, the amount specified for the time being in paragraph 2(2)(a) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 ('the 2003 Regulations') for such a student;
- b. except where paragraph (c) applies, in the case of a student residing at his parent's home, the amount specified in paragraph 3 thereof;
- c. in the case of a student receiving an allowance or bursary under the Education (Scotland) Act 1980, the amount of money specified as 'standard maintenance allowance' for the relevant year appropriate for the student set out in the Student Support in Scotland Guide issued by the student Awards Agency for Scotland, or its nearest equivalent in the case of a bursary provided by a college of further education or a local education authority;
- d. in any other case, the amount specified in paragraph 2(2) of Schedule 2 to the 2003 Regulations other than in sub-paragraph (a) or (b) thereof;

'student' means a person, other than a person in receipt of a training allowance, who is attending or undertaking—

- a. a course of study at an educational establishment; or
- b. a qualifying course;

'student loan' means a loan towards a student's maintenance pursuant to any regulations made under section 22 of the Teaching and Higher Education Act 1998, section 73 of the Education (Scotland) Act 1980 or Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 and shall include, in Scotland, a young student's bursary paid under regulation 4(1)(c) of the Student's Allowances (Scotland) Regulations 2007

43.2 For the purposes of the definition of 'full-time student', a person shall be regarded as attending or, as the case may be, undertaking a full-time course of study or as being on a sandwich course

- a. in the case of a person attending or undertaking a part of a modular course which would be a full-time course of study for the purposes of this Part, for the period beginning on the day on which that part of the course starts and ending:
 - (i) on the last day on which he is registered with the educational establishment as attending or undertaking that part as a full-time course of study; or
 - (ii) on such earlier date (if any) as he finally abandons the course or is dismissed from it;
- b. in any other case, throughout the period beginning on the date on which he starts attending or undertaking the course and ending on the last day of the course or on such earlier date (if any) as he finally abandons it or is dismissed from it.

43.3 For the purposes of sub-paragraph (a) of paragraph 43.2, the period referred to in that sub-paragraph shall include;

- a. where a person has failed examinations or has failed to successfully complete a module relating to a period when he was attending or undertaking a part of the course as a full-time course of study, any period in respect of which he attends or undertakes the course for the purpose of retaking those examinations or that module;
- b. any period of vacation within the period specified in that paragraph or immediately following that period except where the person has registered with the educational establishment to attend or undertake the final module in the course and the vacation immediately follows the last day on which he is required to attend or undertake the course.

44.0 Treatment of students

44.1 The following sections relate to students who claim Council tax reduction

45.0 Students who are excluded from entitlement to council tax reduction

45.1 Students (except those specified in paragraph 45.3) are not able to claim Council tax reduction under Classes D and E of the Council's reduction scheme.

45.2 To be eligible for support, the student must be liable for Council Tax under Section 6 of the Local Government Finance Act 1992 and they must not be deemed to be a full time student or a persons from abroad within the meaning of section 7 of this scheme (persons from aboard).

- 45.3 Paragraph 45.2 shall not apply to a student
- (a) who is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance;
 - (b) who is a lone parent;
 - (c) **but for the implementation of this scheme** , whose applicable amount would, but for this section, include the disability premium or severe disability premium;
 - (d) **but for the implementation of this scheme**, whose applicable amount would include the disability premium but for his being treated as capable of work by virtue of a determination made in accordance with regulations made under section 171E of the Act;
 - (e) who is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;
 - (f) who has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days, and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period.
 - (g) who has a partner who is also a full-time student, if he or that partner is treated as responsible for a child or young person;
 - (h) who is a single applicant with whom a child is placed by a local authority or voluntary organisation within the meaning of the Children Act 1989, or, in Scotland, boarded out within the meaning of the Social Work (Scotland) Act 1968;
 - (i) who is;
 - i) aged under 21 and whose course of study is not a course of higher education
 - ii) aged 21 and attained that age during a course of study which is not a course of higher education – this condition needs adding
 - iii) a qualifying young person or child within the meaning of section 142 of the Act (child and qualifying young person)
 - (j) in respect of whom
 - i) a supplementary requirement has been determined under paragraph 9 of Part 2 of Schedule 2 to the Education (Mandatory Awards) Regulations 2003;
 - (ii) an allowance, or as the case may be, bursary has been granted which includes a sum under paragraph (1)(d) or regulation 4 of the Students' Allowances (Scotland) Regulations 1999 or, as the case may be, under paragraph (1)(d) of regulation 4 of the Education Authority (Bursaries) (Scotland) Regulations 1995, in respect of expenses incurred;
 - (iii) a payment has been made under section 2 of the Education Act 1962 or under or by virtue of regulations made under the Teaching and Higher Education Act 1998;
 - (iv) a grant has been made under regulation 13 of the Education (Student Support) Regulations 2005 or under regulation 13 of the Education (Student Support)

Regulations (Northern Ireland) 2000; or
(v) a supplementary requirement has been determined under paragraph 9 of Schedule 6 to the Students Awards Regulations (Northern Ireland) 1999 or a payment has been made under Article 50(3) of the Education and Libraries (Northern Ireland) Order 1986,

on account of his disability by reason of deafness.

45.3A Paragraph 45.3(i)(ii) only applies to a claimant until the end of the course during which the claimant attained the age of 21

45.4 For the purposes of paragraph 45.3, once paragraph 45.3(e) applies to a full-time student, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable or is treated as remaining incapable, of work.

45.5 In paragraph 45.3(h) the reference to a course of higher education is a reference to a course of any description mentioned in Schedule 6 to the Education Reform Act 1988.

45.6 A full-time student to whom sub-paragraph (i) of paragraph 45.3 applies, shall be treated as satisfying that sub-paragraph from the date on which he made a request for the supplementary requirement, allowance, bursary or payment as the case may be.

45.7 Paragraph 45.2 shall not apply to a full-time student for the period specified in paragraph 45.8 if;

- (a) at any time during an academic year, with the consent of the relevant educational establishment, he ceases to attend or undertake a course because he is;
 - (i) engaged in caring for another person; or
 - (ii) ill;
- (b) he has subsequently ceased to be engaged in engaging in caring for that person or, as the case may be, he has subsequently recovered from that illness; and
- (c) he is not eligible for a grant or a student loan in respect of the period specified in paragraph 45.8.

45.8 The period specified for the purposes of paragraph 45.7 is the period, not exceeding one year, beginning on the day on which he ceased to be engaged in caring for that person or, as the case may be, the day on which he recovered from that illness and ending on the day before;

- (a) the day on which he resumes attending or undertaking the course; or
 - (b) the day from which the relevant educational establishment has agreed that he may resume attending or undertaking the course,
- which shall first occur.

46.0 Calculation of grant income

46.1 The amount of a student's grant income to be taken into account shall, subject to paragraphs 46.2 and 46.3, be the whole of his grant income.

46.2 There shall be excluded from a student's grant income any payment;

- (a) intended to meet tuition fees or examination fees;
- (b) in respect of the student's disability;
- (c) intended to meet additional expenditure connected with term time residential study away from the student's educational establishment;
- (d) on account of the student maintaining a home at a place other than that at which he resides during his course;

	<p>(e) on account of any other person but only if that person is residing outside of the United Kingdom and ,but for the implementation of this scheme, there is no applicable amount in respect of him;</p> <p>(f) intended to meet the cost of books and equipment;</p> <p>(g) intended to meet travel expenses incurred as a result of his attendance on the course;</p> <p>(h) intended for the child care costs of a child dependant.</p> <p>(i) of higher education bursary for care leavers made under Part III of the Children Act 1989.</p>
46.3	<p>Where a student does not have a student loan and is not treated as possessing such a loan, there shall be excluded from the student’s grant income;</p> <p>(a) the sum of £303 per academic year in respect of travel costs; and</p> <p>(b)the sum of £390 per academic year towards the costs of books and equipment, whether or not any such costs are incurred.</p> <p>The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).</p>
46.4	<p>There shall also be excluded from a student’s grant income the grant for dependants known as the parents’ learning allowance paid pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 or section 22 of the Teaching and Higher Education Act 1998.</p>
46.5	<p>Subject to paragraphs 46.6 and 46.7, a student’s grant income shall be apportioned;</p> <p>(a) subject to paragraph 46.8, in a case where it is attributable to the period of study, equally between the weeks in that period beginning with the reduction week, the first day of which coincides with, or immediately follows the first day of the period of study and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study;</p> <p>(b) in any other case, equally between the weeks in the period beginning with the reduction week, the first day of which coincides with, or immediately follows, the first day of the period for which it is payable and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period for which it is payable.</p>
46.6	<p>Any grant in respect of dependants paid under section 63(6) of the Health Services and Public Health Act 1968 (grants in respect of the provision of instruction to officers of hospital authorities) and any amount intended for the maintenance of dependants under Part 3 of Schedule 2 to the Education (Mandatory Awards) Regulations 2004 shall be apportioned equally over the period of 52 weeks or, if there are 53 reduction weeks (including part-weeks) in the year, 53.</p>
46.7	<p>In a case where a student is in receipt of a student loan or where he could have acquired a student loan by taking reasonable steps but had not done so, any amount intended for the maintenance of dependants to which neither paragraph 46.6 nor section 50 (other amounts to be disregarded) apply, shall be apportioned over the same period as the student’s loan is apportioned or, as the case may be, would have been apportioned.</p>
46.8	<p>In the case if a student on a sandwich course, any periods of experience within the period of study shall be excluded and the student’s grant income shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which immediately follows the last day of the period of experience and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study.</p>
47.0	<p>Calculation of covenant income where a contribution is assessed</p>
47.1	<p>Where a student is in receipt of income by way of a grant during a period of study and a contribution has been assessed, the amount of his covenant income to be taken into account for that period and any summer vacation immediately following shall be the whole amount of the covenant income less, subject to paragraph 47.3, the amount of the contribution.</p>

- 47.2 The weekly amount of the student's covenant shall be determined—
- (a) by dividing the amount of income which falls to be taken into account under paragraph 47.1 by 52 or 53, whichever is reasonable in the circumstances; and
 - (b) by disregarding from the resulting amount, £5.

47.3 For the purposes of paragraph 47.1, the contribution shall be treated as increased by the amount (if any) by which the amount excluded under paragraph 46.2(g) (calculation of grant income) falls short of the amount specified in paragraph 7(2) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 (travel expenditure).

48.0 Covenant income where no grant income or no contribution is assessed

48.1 Where a student is not in receipt of income by way of a grant the amount of his covenant income shall be calculated as follows;

- (a) any sums intended for any expenditure specified in paragraph 46.2 (a) to (e) (calculation of grant income) necessary as a result of his attendance on the course shall be disregarded;
- (b) any covenant income, up to the amount of the standard maintenance grant, which is not so disregarded, shall be apportioned equally between the weeks of the period of study;
- (c) there shall be disregarded from the amount so apportioned the amount which would have been disregarded under paragraph 46.2(f) and 46.3 (calculation of grant income) had the student been in receipt of the standard maintenance grant; and
- (d) the balance, if any, shall be divided by 52 or 53 whichever is reasonable in the circumstances and treated as weekly income of which £5 shall be disregarded.

48.2 Where a student is in receipt of income by way of a grant and no contribution has been assessed, the amount of his covenanted income shall be calculated in accordance with sub-paragraphs (a) to (d) of paragraph 48.1, except that;

- (a) the value of the standard maintenance grant shall be abated by the amount of such grant income less an amount equal to the amount of any sums disregarded under paragraph 46.2 (a) to (e); and
- (b) the amount to be disregarded under paragraph 48.1(c) shall be abated by an amount equal to the amount of any sums disregarded under paragraph 46.2(f) and (g) and 46.3.

49.0 Student Covenant Income and Grant income – non disregard

49.1 No part of a student's covenant income or grant income shall be disregarded under paragraph 15 of Schedule 4 to this scheme

50.0 Other amounts to be disregarded

50.1 For the purposes of ascertaining income other than grant income, covenant income and loans treated as income in accordance with section 51, any amounts intended for any expenditure specified in paragraph 46.2 (calculation of grant income), necessary as a result of his attendance on the course shall be disregarded but only if, and to the extent that, the necessary expenditure exceeds or is likely to exceed the amount of the sums disregarded under paragraphs 46.2 or 46.3, 47.3, 48.1(a) or (c) or 51.5 (calculation of grant income, covenant income and treatment of student loans) on like expenditure.

51.0 Treatment of student loans

51.1 A student loan shall be treated as income.

51.2 In calculating the weekly amount of the loan to be taken into account as income

- (a) in respect of a course that is of a single academic year's duration or less, a loan which is payable in respect of that period shall be apportioned equally between the weeks in the

period beginning with;

(i) except in a case where (ii) applies, the reduction week, the first day of which coincides with, or immediately follows, the first day of the single academic year;

(ii) where the student is required to start attending the course in August or where the course is less than an academic year's duration, the reduction week, the first day of which coincides with, or immediately follows, the first day of the course, and ending with the reduction week, the last day of which coincides with, or immediately precedes with last day of the course,

(b) in respect of an academic year of a course which starts other than on 1st September, a loan which is payable in respect of that academic year shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year and ending with the reduction week, the last day of which coincides with or immediately precedes, the last day of that academic year but excluding any reduction weeks falling entirely within the quarter during which, in the opinion of the Secretary of State, the longest of any vacation is taken and for the purposes of this sub-paragraph, 'quarter' shall have the same meaning as for the purposes of the Education (Student Support) Regulations 2005;

(c) in respect of the final academic year of a course (not being a course of a single year's duration), a loan which is payable in respect of that final academic year shall be apportioned equally between the weeks in the period beginning with;

(i) except in a case where (ii) applies, the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year;

(ii) where the final academic year starts on 1st September, the reduction week, the first day of which coincide with, or immediately follows, the earlier of 1st September or the first day of the autumn term,

and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the course;

(d) in any other case, the loan shall be apportioned equally between the weeks in the period beginning with the earlier of;

(i) the first day of the first reduction week in September; or

(ii) the reduction week, the first day of which coincides with, or immediately follows the first day of the autumn term,

and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of June,

and, in all cases, from the weekly amount so apportioned there shall be disregarded £10.

51.3 A student shall be treated as possessing a student loan in respect of an academic year where;

(a) a student loan has been made to him in respect of that year; or

(b) he could acquire such a loan in respect of that year by taking reasonable steps to do so.

51.4 Where a student is treated as possessing a student loan under paragraph 51.3, the amount of the student loan to be taken into account as income shall be, subject to paragraph 51.5

(a) in the case of a student to whom a student loan is made in respect of an academic year, a sum equal to

(i) the maximum student loan he is able to acquire in respect of that year by taking reasonable steps to do so; and

(ii) any contribution whether or not it has been paid to him;

(b) in the case of a student to whom a student loan is not made in respect of an academic year, the maximum student loan that would be made to the student if;

(i) he took all reasonable steps to obtain the maximum student loan he is able to acquire in respect of that year; and

(ii) no deduction in that loan was made by virtue of the application of a means test.

- 51.5 There shall be deducted from the amount of income taken into account under paragraph 51.4
- (a) the sum of £303 per academic year in respect of travel costs; and
 - (b) the sum of £390 per academic year towards the cost of books and equipment, whether or not any such costs are incurred.

The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).

51A.0 Treatment of fee loans

- 51A. 1A loan for fees, known as a fee loan or a fee contribution loan, made pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998, section 22 of the Teaching and Higher Education Act 1998 or section 73(f) of the Education (Scotland) Act 1980, shall be disregarded as income.

52.0 Treatment of payments from access funds

- 52.1 This paragraph applies to payments from access funds that are not payments to which paragraph 55.2 or 55.3 (income treated as capital) applies.

- 52.2 A payment from access funds, other than a payment to which paragraph 52.3 applies, shall be disregarded as income.

- 52.3 Subject to paragraph 52.4 of this section and paragraph 35 of Schedule 4,
- a) any payments from access funds which are intended and used for an item of food, ordinary clothing or footwear, household fuel, or rent of a single applicant or, as the case may be, of the applicant or any other member of his family and
 - b) any payments from access funds which are used for any council tax or water charges for which that applicant or member is liable, shall be disregarded as income to the extent of £20 per week.

- 52.4 Where a payment from access funds is made—
- (a) on or after 1st September or the first day of the course, whichever first occurs, but before receipt of any student loan in respect of that year and that payment is intended for the purpose of bridging the period until receipt of the student loan; or
 - (b) before the first day of the course to a person in anticipation of that person becoming a student,
- that payment shall be disregarded as income.

53.0 Disregard of contribution

- 53.1 Where the applicant or his partner is a student and for the purposes of assessing a contribution to the student's grant or student loan, the other partner's income has been taken into account, an amount equal to that contribution shall be disregarded for the purposes of assessing that other partner's income.

54.0 Further disregard of student's income

- 54.1 Where any part of a student's income has already been taken into account for the purpose of assessing his entitlement to a grant or student loan, the amount taken into account shall be disregarded in assessing that student's income.

55.0 Income treated as capital

55.1 Any amount by way of a refund of tax deducted from a student's covenant income shall be treated as capital.

55.2 Any amount paid from access funds as a single lump sum shall be treated as capital.

55.3 An amount paid from access fund as a single lump sum which is intended and used for an item other than food, ordinary clothing or footwear, household fuel or rent, or which is used for an item other than any council tax or water charges for which that applicant or member is liable, shall be disregarded as capital but only for a period of 52 weeks from the date of the payment.

56.0 Disregard of changes occurring during summer vacation

56.1 In calculating a student's income the authority shall disregard any change in the standard maintenance grant, occurring in the recognised summer vacation appropriate to the student's course, if that vacation does not form part of his period of study from the date on which the change occurred to the end of that vacation.

Sections 57 – 63

The calculation and amount of Council tax reduction

57.0 Maximum council tax reduction

57.1 Subject to paragraphs 57.2 to 57.4, the amount of a person's maximum council tax support in respect of a day for which he is liable to pay council tax, shall be 100 per cent, of the amount A/B where;

- (a) A is the **lower** of either;
- i. the amount set by the appropriate authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act; or
 - ii. the amount set by the appropriate authority as the council tax for the relevant financial year in respect of a dwelling within Band C subject to any discount which may be appropriate to the person's circumstances; and

(b) B is the number of days in that financial year,

Less any deductions in respect of non-dependants, which fall to be made under section 58 (non-dependant deductions).

In this paragraph "relevant financial year" means, in relation to any particular day, financial year within which the day in question falls.

57.2 In calculating a person's maximum council tax reduction any reduction in the amount that person is liable to pay in respect of council tax, which is made in consequence of any enactment in, or made under, the 1992 Act, shall be taken into account.

57.3 Subject to paragraph 57.4, where an applicant is jointly and severally liable for council tax in respect of a dwelling in which he is resident with one or more other persons but excepting any person so residing with the applicant who is a student to whom paragraph 45.2 (students who are excluded from entitlement to council tax reduction) applies, in determining the maximum council tax reduction in his case in accordance with paragraph 57.1, the amount A shall be divided by the number of persons who are jointly and severally liable for that tax.

57.4 Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only his partner, paragraph 57.3 shall not apply in his case.

57A.0 Minimum Council Tax Reduction

57A.1 Where an applicant's entitlement is less than £1.00 per reduction week in respect of a day for which he is liable to pay council tax, no amount shall be payable whatsoever.

58.0 Non-dependant deductions

58.1 Subject to the following provisions of this paragraph, the non-dependant deductions in respect of a day referred to in section 57 (maximum Council Tax Reduction) shall be;

- (a) in respect of a non-dependant aged 18 or over in remunerative work, £10.00 x 1/7;
- (b) in respect of a non-dependant aged 18 or over to whom sub-paragraph (a) does not apply, £5.00 x 1/7.

58.2 Not used

58.3 Only one deduction shall be made under this section in respect of a couple or, as the case may be, members of a polygamous marriage and, where, but for this paragraph, the amount that would fall to be deducted in respect of one member of a couple or polygamous marriage is higher than the amount (if any) that would fall to be deducted in respect of the other, or any other, member, the higher amount shall be deducted.

- 58.4 In applying the provisions of paragraph 58.2 in the case of a couple or, as the case may be a polygamous marriage, regard shall be had, for the purpose of that paragraph, to the couple's or, as the case may be, all members of the polygamous marriage's joint weekly gross income.
- 58.5 Where in respect of a day–
- a. a person is a resident in a dwelling but is not himself liable for council tax in respect of that dwelling and that day;
 - b. other residents in that dwelling (the liable persons) have joint and several liability for council tax in respect of that dwelling and that day otherwise than by virtue of section 9 or 77 or 77A of the 1992 Act (liability of spouses and civil partners); and
 - c. the person to whom sub-paragraph (a) refers is a non-dependant of two or more of the liable persons, the deduction in respect of that non-dependant shall be apportioned equally between those liable persons.
- 58.6 No deduction shall be made in respect of any non-dependants occupying an applicant's dwelling if the applicant or his partner is–
- a. blind or treated as blind by virtue of paragraph 9 of Schedule 1 (additional condition for the disability premium); or
 - b. receiving in respect of himself:
 - attendance allowance, or would be receiving that allowance but for:
 - i. a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
 - ii. an abatement as a result of hospitalisation; or
 - the care component of the disability living allowance, or would be receiving that component but for:
 - i. a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
 - ii. an abatement as a result of hospitalisation; or
 - c. the daily living component of personal independence payment, or would be receiving that allowance but for a suspension of benefit in accordance with regulations under section 86 of the Welfare Reform Act 2012 (hospital in-patients);
 - d. an AFIP, or would be receiving that payment but for a suspension of it in accordance with any terms of the armed and reserve forces compensation scheme which allows for a suspension because a person is undergoing medical treatment in a hospital or similar institution;
- 58.7 No deduction shall be made in respect of a non-dependant if:
- a. although he resides with the applicant, it appears to the authority that his normal home is elsewhere; or
 - b. he is in receipt of a training allowance paid in connection with a youth training established under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990; or
 - c. he is a full time student within the meaning of section 44.0 (Students); or
 - d. he is not residing with the applicant because he has been a patient for a period of excess of 52 weeks, and for these purposes;
 - e. 'patient' has the meaning given within this scheme, and
 - f. where a person has been a patient for two or more distinct periods separated by one or more intervals each not exceeding 28 days, he shall be treated as having been a patient continuously for a period equal in duration to the total of those distinct periods;
 - g. he is not residing with the claimant because he is a member of the armed forces away on operations
- 58.8 No deduction shall be made in respect of a non-dependant who is a student as defined by this scheme.
- 58.9 In the application of paragraph 58.2 there shall be disregarded from his weekly gross income:
- a. any attendance allowance, disability living allowance or personal independence payment

- or an AFIP received by him;
- b. any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006) which had his income fallen to be calculated under section 30 (calculation of income other than earnings) would have been disregarded under paragraph 24 of Schedule 4 (income in kind); and
- c. any payment which had his income fallen to be calculated under section 30 would have been disregarded under paragraph 36 of Schedule 4 (payments made under certain trusts and certain other payments).

59.0 Not used

60.0 Extended reductions

60.1 An applicant who is entitled to council tax reduction (by virtue of the general conditions of entitlement) shall be entitled to an extended reduction where;

- (a) the applicant or the applicant's partner was entitled to a qualifying income-related benefit;
- (b) entitlement to a qualifying income-related benefit ceased because the applicant or the applicant's partner—
 - (i) commenced employment as an employed or self-employed earner;
 - (ii) increased their earnings from such employment; or
 - (iii) increased the number of hours worked in such employment,
 and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last five weeks or more; and
- (c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying income-related benefit, jobseeker's allowance or a combination of those benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying income-related benefit ceased.

60.2 For the purpose of paragraph 60.1(c), an applicant or an applicant's partner is to be treated as having been entitled to and in receipt of a qualifying income-related benefit or jobseeker's allowance during any period of less than five weeks in respect of which the applicant or the applicant's partner was not entitled to any of those benefits because the applicant or the applicant's partner was engaged in remunerative work as a consequence of their participation in an employment zone programme.

60.3 For the purpose of this section, where an applicant or an applicant's partner is entitled to and in receipt of joint-claim jobseeker's allowance they shall be treated as being entitled to and in receipt of jobseeker's allowance.

60.4 An applicant must be treated as entitled to council tax reduction by virtue of the general conditions of entitlement where—

- (a) the applicant ceased to be entitled to council tax reduction because the applicant vacated the dwelling in which the applicant was resident;
- (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying income-related benefit ceased, or in the preceding week; and
- (c) entitlement to the qualifying income-related benefit ceased in any of the circumstances listed in paragraph 60.1(b).

60.5 This section shall not apply where, on the day before an applicant's entitlement to income support ceased, regulation 6(5) of the Income Support Regulations (remunerative work: housing costs) applied to that applicant.

60A.0 Duration of extended reduction period

60A.1 Where an applicant is entitled to an extended reduction, the extended reduction period starts

on the first day of the reduction week immediately following the reduction week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying income-related benefit.

60A.2 For the purpose of paragraph (60A.1), an applicant or an applicant's partner ceases to be entitled to a qualifying income-related benefit on the day immediately following the last day of entitlement to that benefit.

60A.3 The extended reduction period ends;

- (a) at the end of a period of four weeks; or
- (b) on the date on which the applicant to whom the extended reduction is payable has no liability for council tax, if that occurs first.

60B.0 Amount of extended reduction

60B.1 For any week during the extended reduction period the amount of the extended reduction payable to an applicant shall be the higher of—

- (a) the amount of council tax reduction to which the applicant was entitled under the general conditions of entitlement in the last reduction week before the applicant or the applicant's partner ceased to be entitled to a qualifying income-related benefit;
- (b) the amount of council tax reduction to which the applicant would be entitled under the general conditions of entitlement for any reduction week during the extended reduction period, if section 60 (extended reductions) did not apply to the applicant; or
- (c) the amount of council tax reduction to which the applicant's partner would be entitled under the general conditions of entitlement, if section 60 did not apply to the applicant.

60B.2 Paragraph 60B1 does not apply in the case of a mover.

60B.3 Where an applicant is in receipt of an extended reduction under this section and the applicant's partner makes a claim for council tax reduction, no amount of council tax reduction shall be payable by the appropriate authority during the extended reduction period.

60C Extended reductions – movers

60C.1 This section applies;

- (a) to a mover; and
- (b) from the Monday following the day of the move.

60C.2 The amount of the extended reduction payable from the Monday from which this section applies until the end of the extended reduction period shall be the amount of council tax reduction which was payable to the mover for the last reduction week before the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit.

60C.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended reduction may take the form of a payment from the appropriate authority to;

- (a) the second authority; or
- (b) the mover directly.

60C.4 Where—

- (a) a mover, or the mover's partner, makes a claim for council tax reduction to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit; and
- (b) the mover, or the mover's partner, is in receipt of an extended reduction from the appropriate authority, the second authority shall reduce the weekly amount of council tax reduction that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended reduction until the end of the extended reduction period.

60D.0 Relationship between extended reduction and entitlement to council tax reduction under the general conditions of entitlement

60D.1 Where an applicant's council tax reduction award would have ended when the applicant ceased to be entitled to a qualifying income-related benefit in the circumstances listed in paragraph 60.1(b), that award will not cease until the end of the extended reduction period.

60D.2 Changes of circumstances and increases for exceptional circumstances shall not apply to any extended reduction payable in accordance with paragraph 60B.1(a) or 60C.2 (amount of extended reduction – movers).

61.0 Extended reductions (qualifying contributory benefits)

61.1 An applicant who is entitled to council tax reduction (by virtue of the general conditions of entitlement) shall be entitled to an extended reduction (qualifying contributory benefits) where;

- (a) the applicant or the applicant's partner was entitled to a qualifying contributory benefit;
- (b) entitlement to a qualifying contributory benefit ceased because the applicant or the applicant's partner;
 - (i) commenced employment as an employed or self-employed earner;
 - (ii) increased their earnings from such employment; or
 - (iii) increased the number of hours worked in such employment, and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last five weeks or more;
- (c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying contributory benefit or a combination of qualifying contributory benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying contributory benefit ceased; and
- (d) the applicant or the applicant's partner was not entitled to and not in receipt of a qualifying income-related benefit in the last reduction week in which the applicant, or the applicant's partner, was entitled to a qualifying contributory benefit.

61.2 An applicant must be treated as entitled to council tax reduction by virtue of the general conditions of entitlement where;

- (a) the applicant ceased to be entitled to council tax reduction because the applicant vacated the dwelling in which the applicant was resident;
- (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying contributory benefit ceased, or in the preceding week; and
- (c) entitlement to the qualifying contributory benefit ceased in any of the circumstances listed in paragraph 61.1(b).

61A.0 Duration of extended reduction period (qualifying contributory benefits)

61A.1 Where an applicant is entitled to an extended reduction (qualifying contributory benefits), the extended reduction period starts on the first day of the reduction week immediately following the reduction week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying contributory benefit.

61A.2 For the purpose of paragraph 61A.1, an applicant or an applicant's partner ceases to be entitled to a qualifying contributory benefit on the day immediately following the last day of entitlement to that benefit.

61A.3 The extended reduction period ends;

- (a) at the end of a period of four weeks; or
- (b) on the date on which the applicant to whom the extended reduction (qualifying contributory benefits) is payable has no liability for council tax, if that occurs first.

61B.0 Amount of extended reduction (qualifying contributory benefits)

61B.1 For any week during the extended reduction period the amount of the extended reduction (qualifying contributory benefits) payable to an applicant shall be the higher of;

- (a) the amount of council tax reduction to which the applicant was entitled under the general conditions of entitlement in the last reduction week before the applicant or the applicant's partner ceased to be entitled to a qualifying contributory benefit;
- (b) the amount of council tax reduction to which the applicant would be entitled under the general conditions of entitlement for any reduction week during the extended reduction period, if section 61 (extended reductions (qualifying contributory benefits)) did not apply to the applicant; or
- (c) the amount of council tax reduction to which the applicant's partner would be entitled under the general conditions of entitlement, if section 61 did not apply to the applicant.

61B.2 Paragraph 61B.1 does not apply in the case of a mover.

61B.3 Where an applicant is in receipt of an extended reduction (qualifying contributory benefits) under this section and the applicant's partner makes a claim for council tax reduction, no amount of council tax reduction shall be payable by the appropriate authority during the extended reduction period.

61C.0 Extended reductions (qualifying contributory benefits) – movers

61C.1 This section applies;

- (a) to a mover; and
- (b) from the Monday following the day of the move.

61C.2 The amount of the extended reduction (qualifying contributory benefit) payable from the Monday from which this section applies until the end of the extended reduction period shall be the amount of council tax reduction which was payable to the mover for the last reduction week before the mover, or the mover's partner, ceased to be entitled to a qualifying contributory benefit.

61C.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended reduction (qualifying contributory benefits) may take the form of a payment from the appropriate authority to—

- (a) the second authority; or
- (b) the mover directly.

61C.4 Where

- (a) a mover, or the mover's partner, makes a claim for council tax reduction to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying contributory benefit; and
- (b) the mover, or the mover's partner, is in receipt of an extended reduction (qualifying contributory benefits) from the appropriate authority, the second authority shall reduce the weekly amount of council tax reduction that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended reduction (qualifying contributory benefits) until the end of the extended reduction period.

61D.0 Relationship between extended reduction (qualifying contributory benefits) and entitlement to council tax reduction under the general conditions of entitlement

61D.1 Where an applicant's council tax reduction award would have ended when the applicant ceased to be entitled to a qualifying contributory benefit in the circumstances listed in paragraph 61.1 (b), that award will not cease until the end of the extended reduction period.

61D.2 Changes of circumstances and increases for exceptional circumstances shall not apply to any extended reduction (qualifying contributory benefits) payable in accordance with paragraph 61B.1(a) or 61C.2 (amount of extended reduction— movers).

61E.0 Extended reductions: movers into the authority's area⁶

61E.1 Where;

- a. an application is made to the authority for a reduction under its scheme, and
- b. the applicant or the partner of the applicant, is in receipt of an extended reduction from;
 - (i) another billing authority in England; or
 - (ii) a billing authority in Wales,

the current authority must reduce any reduction to which the applicant is entitled under its Council Tax Reduction scheme by the amount of that extended reduction.

62.0 - 63.0 Not Used

⁶ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

Sections 64 – 67

Dates on which entitlement and changes of circumstances are to take effect

64.0 Date on which entitlement is to begin

64.1 Subject to paragraph 64.2, any person to whom or in respect of whom a claim for council tax reduction is made and who is otherwise entitled to that support shall be so entitled from the date on which that claim is made or is treated as made.

65.0 - 66.0 Not Used

67.0 Date on which change of circumstances is to take effect

67.1 Except in cases where section 24 (disregard of changes in tax, contributions, etc.) applies and subject to the following provisions of this paragraph, a change of circumstances which affects entitlement to, or the amount of, a reduction under the authority's scheme ("change of circumstances"), takes effect from the first day of the reduction week following the date on which the change actually occurs, and where that change is cessation of entitlement to any benefit under the benefit Acts, the date on which the change actually occurs shall be the day immediately following the last day of entitlement to that benefit.

67.2 Subject to paragraph (3), where the change of circumstances is a change in the amount of council tax payable, it takes effect from the day on which it actually occurs.

67.3 Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of regulations under section 13 of the 1992 Act (reduced amounts of council tax) or changes in the discount to which a dwelling may be subject under sections 11 or 12 of that Act, it shall take effect from the day on which the change in amount has effect.

67.4 Where the change of circumstances is the applicant's acquisition of a partner, the change takes effect on the day on which the acquisition takes place.

67.5 Where the change of circumstances is the death of an applicant's partner or their separation, it takes effect on the day the death or separation occurs.

67.6 If two or more changes of circumstances occurring in the same reduction week would, but for this paragraph, take effect in different reduction weeks in accordance with paragraphs (1) to (5) they take effect from the day to which the appropriate paragraph from (2) to (5) above refers, or, where more than one day is concerned, from the earlier day.

67.7 Where the change of circumstances is that income, or an increase in the amount of income, other than a benefit or an increase in the amount of a benefit under the Act, is paid in respect of a past period and there was no entitlement to income of that amount during that period, the change of circumstances shall take effect from the first day on which such income, had it been paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

67.8 Without prejudice to paragraph (7), where the change of circumstances is the payment of income, or arrears of income, in respect of a past period, the change of circumstances takes effect from the first day on which such income, had it been timeously paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

Sections 68– 74A

Claiming and the treatment of claims for Council tax reduction purposes

68.0 Making an application⁷

- 68.1 In the case of a couple or members of a polygamous marriage an application is to be made by whichever one of them they agree should so apply or, in default of agreement, by such one of them as the authority determines.
- 68.2 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act, and;
- (a) a deputy has been appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or
 - (b) in Scotland, his estate is being administered by a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000 who has power to apply or, as the case may be, receive benefit on his behalf; or
 - (c) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise,
- that deputy, judicial factor, guardian or attorney, as the case may be, may make an application on behalf of that person.
- 68.3 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act and sub-paragraph (2) does not apply to him, the authority may, upon written application made to them by a person who, if a natural person, is over the age of 18, appoint that person to exercise on behalf of the person who is unable to act, any right to which that person might be entitled under the authority's scheme and to receive and deal on his behalf with any sums payable to him.
- 68.4 Where a person who is liable to pay council tax in respect of a dwelling is for the time being unable to act and the Secretary of State has appointed a person to act on his behalf under regulation 33 of the Social Security (Claims and Payments) Regulations 1987 (persons unable to act), the authority may if that person agrees, treat him as if he had been appointed by them under sub-paragraph (3).
- 68.5 Where the authority has made an appointment under sub-paragraph (3) or treated a person as an appointee under sub-paragraph (4);
- (a) it may at any time revoke the appointment;
 - (b) the person appointed may resign his office after having given 4 weeks notice in writing to the authority of his intention to do so;
 - (c) any such appointment terminates when the authority is notified of the appointment of a person mentioned in sub-paragraph (2).
- 68.6 Anything required by the authority's scheme to be done by or to any person who is for the time being unable to act may be done by or to the persons mentioned in sub-paragraph (2) above or by or to the person appointed or treated as appointed under this paragraph and the receipt of any such person so appointed shall be a good discharge to the authority for any sum paid.
- 68.7 The authority must;
- (a) inform any person making an application of the duty imposed by paragraph 9(1)(a) of the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012;
 - (b) explain the possible consequences (including prosecution) of failing to comply with that duty; and
 - (c) set out the circumstances a change in which might affect entitlement to the reduction or its amount.

⁷ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

69.0 Procedure by which a person may apply for a reduction under the authority's scheme⁸

69.1. Paragraphs 2 to 7 apply to an application made under the authority's scheme. Notwithstanding other paragraphs within this section, the authority will determine the method by which claims are to be made as well as where claims should be sent or delivered. For the purposes of this scheme any Universal Credit claim, a Local Authority Information Document (LAID) or Local Authority Customer Information document (LACI) issued by the Department for Work and Pensions shall be treated as a valid claim

69.2. An application may be made;

- (a) in writing,
- (b) by means of an electronic communication in accordance with sections 101 – 106A of this scheme, or by means of an electronic communication from either the DWP or HMRC; or
- (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.

69.3 (1) An application which is made in writing must be made to the designated office on a properly completed form.

(2) The form must be provided free of charge by the authority for the purpose.

69.4 (1) Where an application made in writing is defective because—

(a) it was made on the form supplied for the purpose but that form is not accepted by the authority as being properly completed; or

(b) it was made in writing but not on the form approved for the purpose and the authority does not accept the application as being in a written form which is sufficient in the circumstances of the case having regard to the sufficiency of the written information and evidence,

the authority may, in a case to which sub-paragraph (a) applies, request the applicant to complete the defective application or, in the case to which sub-paragraph (b) applies, supply the applicant with the approved form or request further information and evidence.

(2) An application made on a form provided by the authority is properly completed if it is completed in accordance with the instructions on the form, including any instructions to provide information and evidence in connection with the application.

69.5. (1) If an application made by electronic communication is defective the authority must provide the person making the application with an opportunity to correct the defect.

(2) An application made by electronic communication is defective if the applicant does not provide all the information the authority requires.

69.6. In a particular case the authority may determine that an application made by telephone is only valid if the person making the application approves a written statement of his circumstances provided by the authority.

69.7 (1) If an application made by telephone is defective the authority must provide the person making the application with an opportunity to correct the defect.

(2) An application made by telephone is defective if the applicant does not provide all the information the authority requests during the telephone call.

69.8 Notwithstanding other paragraphs within this section, the authority will determine the method by which claims are to be made as well as where claims should be sent or delivered.

⁸ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- (1) Where an applicant ;
 - (a) makes an application under this scheme which includes (or which he subsequently requests should include) a period before the application is made; and
 - (b) from a day in that period, up to the date he made the application (or subsequently requested that the application should include a past period), the applicant had continuous good cause for failing to make an application (or request that the application should include that period),

the application is to be treated as made on the date determined in accordance with sub-paragraph (2).
- (2) That date is the latest of;
 - a. the first day from which the applicant had continuous good cause;
 - b. the day 6 months before the date the application was made;
 - c. the day 6 months before the date when the applicant requested that the application should include a past period.

69A.0 Date on which an application is made

69A.1 Subject to sub-paragraph (7), the date on which an application is made is;

- (a) in a case where;
 - (i) an award of income support, an income-based jobseeker's allowance or an income-related employment and support allowance or an award of universal credit has been made to the applicant or his partner, and
 - (ii) the application is made within one calendar month of the date on which the claim for that income support, jobseeker's allowance, employment and support allowance or universal credit was received,

the first day of entitlement to income support, an income-based jobseeker's allowance, an income-related employment and support allowance or universal credit arising from that claim;

- (b) in a case where;
 - (i) an applicant or his partner is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance or has an award of universal credit,
 - (ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling which he occupies as his home, and
 - (iii) the application is received at the designated office within one calendar month of the date of the change,

the date on which the change takes place;

- (c) in a case where;
 - (i) an applicant is the former partner of a person who was, at the date of his death or their separation, entitled to a reduction under the authority's scheme, and
 - (ii) the applicant makes an application for a reduction under that scheme within one calendar month of the date of the death or the separation,

the date of the death or separation;

(d) except where paragraph (a), (b) or (e) is satisfied, in a case where a properly completed application is received within one calendar month (or such longer period as the authority considers reasonable) of the date on which an application form was issued to an applicant following the applicant first notifying, by whatever means, the authority of an intention to make an application, the date of first notification;

(e) in any other case, the date on which an application is received at the designated office.

69A.2 For the purposes only of sub-paragraph (1)(a) a person who has been awarded an income-based jobseeker's allowance or an income-related employment and support allowance is to be treated as entitled to that allowance for any days which immediately

precede the first day in that award and on which he would, but for regulations made under;

(a) in the case of income-based jobseeker's allowance, paragraph 4 of Schedule 1 to the Jobseekers Act 1995 (waiting days); or

(b) in the case of income-related employment and support allowance, paragraph 2 of Schedule 2 to the Welfare Reform Act 2007 (waiting days),
have been entitled to that allowance.

69A.3 Where there is a defect in an application by telephone;

(a) is corrected within one calendar month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance;

(b) is not corrected within one calendar month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance where it considers it has sufficient information to decide the application.

69A.4 The authority is to treat a defective application as if it had been validly made in the first instance if, in any particular case, the conditions specified in sub-paragraph (5)(a), (b) or (c) are satisfied.

69A.5 The conditions are that—

(a) where the authority receives the properly completed application or the information requested to complete it or the evidence within one calendar month of the request, or such longer period as the authority may consider reasonable; or

(b) where an application is not on approved form or further information requested by authority applies;

(i) the approved form sent to the applicant is received at the offices of the authority properly completed within one calendar month of it having been sent to him; or, as the case may be;

(ii) the applicant supplies whatever information or evidence was requested within one calendar month of the request; or,

in either case, within such longer period as the authority may consider reasonable; or

(c) where the authority has requested further information, the authority receives at its offices the properly completed application or the information requested to complete it within one calendar month of the request or within such longer period as the authority considers reasonable.

69A.6 Except in the case of an application made by a person treated as not being in Great Britain, where a person has not become liable for council tax to the authority but it is anticipated that he will become so liable within the period of 8 weeks (the relevant period), he may apply for a reduction under that authority's scheme at any time in that period in respect of that tax and, provided that liability arises within the relevant period, the authority must treat the application as having been made on the day on which the liability for the tax arises.

69A.7 Except in the case of an application made by a person treated as not being in Great Britain, where the applicant is not entitled to a reduction under the authority's scheme in the reduction week immediately following the date of his application but the authority is of the opinion that unless there is a change of circumstances he will be entitled to a reduction under its scheme for a period beginning not later than;

(a) in the case of an application made by;

(i) a pensioner, or

(ii) a person who has attained, or whose partner has attained, the age which is 17 weeks younger than the qualifying age for state pension credit,
the seventeenth reduction week following the date on which the application is made, or

(b) in the case of an application made by a person who is not a pensioner, the thirteenth reduction week following the date on which the application is made,
the authority may treat the application as made on a date in the reduction week

immediately preceding the first reduction week of that period of entitlement and award a reduction accordingly.

70.0 Submission of evidence electronically

70.1 The authority may accept such evidence, documents and certificates to support the claim electronically where it feels that this would be acceptable given the nature of the claim

71.0 Use of telephone provided evidence

71.1 The authority may accept such evidence to support the claim by telephone where it feels that this would be acceptable given the nature of the claim

72.0 Information and evidence⁹

72.1 Subject to sub-paragraph (3), a person who makes an application for a reduction under an authority's scheme must satisfy sub-paragraph (2) in relation both to himself and to any other person in respect of whom he is making the application.

72.2 This sub-paragraph is satisfied in relation to a person if—

(a) the application is accompanied by;

- (i) a statement of the person's national insurance number and information or evidence establishing that that number has been allocated to the person; or
- (ii) information or evidence enabling the authority to ascertain the national insurance number that has been allocated to the person; or

(b) the person has made an application for a national insurance number to be allocated to him and the application for the reduction is accompanied by;

- (i) evidence of the application for a national insurance number to be so allocated; and
- (ii) the information or evidence enabling it to be so allocated.

72.3 Sub-paragraph (2) does not apply;

(a) in the case of a child or young person in respect of whom an application for a reduction is made;

(b) to a person who;

- (i) is a person treated as not being in Great Britain for the purposes of this scheme;
- (ii) is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act 1999; and
- (iii) has not previously been allocated a national insurance number.

72.4 Subject to sub-paragraph (5), a person who makes an application, or a person to whom a reduction under the authority's scheme has been awarded, must furnish such certificates, documents, information and evidence in connection with the application or the award, or any question arising out of the application or the award, as may reasonably be required by that authority in order to determine that person's entitlement to, or continuing entitlement to a reduction under its scheme and must do so within one calendar month of the authority requiring him to do so or such longer period as the authority may consider reasonable.

72.5 Nothing in this paragraph requires a person who is a pensioner to furnish any certificates, documents, information or evidence relating to a payment to which sub-paragraph (7) applies.

72.6 Where the authority makes a request under sub-paragraph (4), it must;

(a) inform the applicant or the person to whom a reduction under its scheme has been awarded of his duty under paragraph 9 of Schedule 8 the Council Tax Reduction Scheme

⁹ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

(Prescribed Requirements) Regulations 2012 (duty to notify change of circumstances) to notify the authority of any change of circumstances; and

(b) without prejudice to the extent of the duty owed under paragraph 9, indicate to him either orally or by notice or by reference to some other document available to him on application and without charge, the kind of change of circumstances which must be notified.

- 72.7 This sub-paragraph applies to any of the following payments;
- (a) a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the London Emergencies Trust, the We Love Manchester Emergency Fund, or the London Bombings Relief Charitable Fund;
 - (b) a payment which is disregarded under paragraph 24 of Schedule 5, other than a payment under the Independent Living Fund (2006);
 - (c) a payment which is disregarded under paragraph 58.9.

- 72.8 Where an applicant or a person to whom a reduction under the authority's scheme has been awarded or any partner has attained the qualifying age for state pension credit and is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, he must where the authority so requires furnish the following information;

(a) the name and address of the pension fund holder;

(b) such other information including any reference or policy number as is needed to enable the personal pension scheme to be identified.

73.0 Amendment and withdrawal of application¹⁰

- 73.1 A person who has made an application may amend it at any time before a decision has been made on it by a notice in writing delivered or sent to the designated office.

- 73.2 Where the application was made by telephone the amendment may also be made by telephone.

- 73.3 Any application amended is to be treated as if it had been amended in the first instance.

- 73.4 A person who has made an application may withdraw it by notice to the designated office at any time before a decision has been made on it.

- 73.5 Where the application was made by telephone, the withdrawal may also be made by telephone.

- 73.6 Any notice of withdrawal given in accordance with sub-paragraph (4) or (5) has effect when it is received.

- 73.7 Where a person, by telephone, amends or withdraws an application the person must (if required to do so by the authority) confirm the amendment or withdrawal by a notice in writing delivered or sent to the designated office.

74.0 Duty to notify changes of circumstances¹¹

- 74.1 Subject to sub-paragraphs (3), (6) and (7), an applicant (or any person acting on his behalf) must comply with sub-paragraph (2) if there is a relevant change of circumstances at any time;

(a) between the making of an application and a decision being made on it, or

(b) after the decision is made (where the decision is that the applicant is entitled to a reduction under the authority's scheme) including at any time while the applicant is in receipt of such a reduction.

¹⁰ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

¹¹ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- 74.2 The applicant (or any person acting on his behalf) must notify any change of circumstances which the applicant (or that person) might reasonably be expected to know might affect his entitlement to, or the amount of, a reduction under the authority's scheme (a "relevant change of circumstances") by giving notice to the authority;
- (a) in writing; or
 - (b) by telephone—
 - (i) where the authority has published a telephone number for that purpose unless the authority determines that in any particular case or class of case notification may not be given by telephone; or
 - (ii) in any case or class of case where the authority determines that notice may be given by telephone; or
 - (c) by any other means which the authority agrees to accept in any particular case, within a period of 21 days beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.
- 74.3 The duty imposed on a person by sub-paragraph (1) does not extend to notifying
- (a) changes in the amount of council tax payable to the authority;
 - (b) changes in the age of the applicant or that of any member of his family;
 - (c) in the case of an applicant in receipt of a relevant benefit, changes in circumstances which affect the amount of the benefit but not the amount of the reduction under the authority's scheme to which he is entitled, other than the cessation of that entitlement to the benefit.
- 74.4 For the purposes of sub-paragraph (3)(c) "relevant benefit" means income support, an income-based jobseeker's allowance or an income-related employment and support allowance or universal credit.
- 74.5 Notwithstanding sub-paragraph (3)(b) or (c) an applicant is required by sub-paragraph (1) to notify the authority of any change in the composition of his family arising from the fact that a person who was a member of his family is now no longer such a person because he has ceased to be a child or young person.

Sections 75- 90

Decisions, decision notices and awards of Council tax reduction

75.0 Decisions by the authority¹²

75.1 An authority must make a decision on an application under its scheme within 14 days of paragraphs 4 and 7 and Part 1 of Schedule 7 of the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 being satisfied, or as soon as reasonably practicable thereafter.

76.0 Notification of decision¹³

76.1 The authority must notify in writing any person affected by a decision made by it under its scheme;
(a) in the case of a decision on an application, forthwith or as soon as reasonably practicable thereafter;
(b) in any other case, within 14 days of that decision or as soon as reasonably practicable thereafter.

76.2 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement;
(a) informing the person affected of the duty imposed by paragraph 9 of Schedule 8 the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 (duty to notify change of circumstances) to notify the authority of any change of circumstances;
(b) explaining the possible consequences (including prosecution) of failing to comply with that duty; and
(c) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.

76.3 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement as to how that entitlement is to be discharged.

76.4 In any case, the notification under sub-paragraph (1) must inform the person affected of the procedure by which an appeal may be made and must refer the person to the provisions in the authority's scheme relating to the procedure for making an appeal.

76.5 A person affected to whom the authority sends or delivers a notification of decision may, within one calendar month of the date of the notification of that decision request in writing the authority to provide a written statement setting out the reasons for its decision on any matter set out in the notice.

76.6 The written statement referred to in sub-paragraph (5) must be sent to the person requesting it within 14 days or as soon as reasonably practicable thereafter.

76.7 For the purposes of this paragraph a person is to be treated as a person affected by a decision of the authority under its scheme where the rights, duties or obligations of that person are affected by that decision and the person falls within sub-paragraph (8).

76.8 This sub-paragraph applies to—
(a) the applicant;
(b) in the case of a person who is liable to pay council tax in respect of a dwelling and is unable for the time being to act;
(i) a deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or
(ii) in Scotland, a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000(3) who has power to apply or, as the case may be, receive benefit on the person's behalf; or

¹² Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

¹³ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

(iii) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise,

(c) a person appointed by the authority to act for a person unable to act.

77.0 Time and manner of granting council tax reduction¹⁴

77.1 Where a person is entitled to a reduction under this authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year ("the chargeable year"), the authority must discharge his entitlement;

- (a) by reducing, so far as possible, the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992 refers; or
- (b) where;
 - (i) such a reduction is not possible; or
 - (ii) such a reduction would be insufficient to discharge the entitlement to a reduction under the authority's scheme; or
 - (iii) the person entitled to the reduction is jointly and severally liable for the council tax and the authority determines that such a reduction would be inappropriate, by making payment to him of the amount of reduction to which he is entitled, rounded where necessary to the nearest penny.

77.2 The authority must notify the person entitled to a reduction under this scheme of the amount of that reduction and how his entitlement is to be discharged in pursuance of paragraph (1).

77.3 In a case to which paragraph (1)(b) refers;

- (a) if the amount of the council tax for which he remains liable in respect of the chargeable year, after any reduction to which sub-paragraph (1)(a) refers has been made, is insufficient to enable his entitlement to a reduction under the authority's scheme in respect thereof to be discharged, upon the final instalment of that tax becoming due any outstanding reduction;
 - (i) must be paid to that person if he so requires; or
 - (ii) in any other case must (as the authority determines) either be repaid or credited against any subsequent liability of the person to make a payment in respect of the authority's council tax as it has effect for any subsequent year;
- (b) if that person has ceased to be liable for the authority's council tax and has discharged the liability for that tax, the outstanding balance (if any) of the reduction under the authority's scheme in respect thereof must be paid within 14 days or, if that is not reasonably practicable, as soon as practicable thereafter
- (c) in any other case, the reduction under the authority's scheme must be paid within 14 days of the receipt of the application at the offices of the authority or, if that is not reasonably practicable, as soon as practicable thereafter.

77.4 For the purposes of this paragraph "instalment" means any instalment of the authority's council tax to which regulation 19 of the Council Tax (Administration and Enforcement) Regulations 1992 refers (council tax payments).

78.0 Persons to whom support is to be paid¹⁵

78.1 Subject to section 80 (payment on death) and paragraph (2), any payment of the amount

¹⁴ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

¹⁵ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

of a reduction must be made to that person.

78.2 Where a person other than a person who is entitled to a reduction under this authority's scheme made the application for the reduction and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

79.0 Shortfall in support / reduction¹⁶

79.1 Where, on the revision of a decision allowing a reduction under the authority's scheme to a person, it is determined that the amount allowed was less than the amount to which that person was entitled, the authority must either;

- (a) make good any shortfall in reduction which is due to that person, by reducing so far as possible the next and any subsequent payments he is liable to make in respect of the council tax of the authority as it has effect for the chargeable financial year until that shortfall is made good; or
- (b) where this is not possible or the person concerned so requests, pay the amount of any shortfall in reduction due to that person within 14 days of the revision of the decision being made or if that is not reasonably practicable, as soon as possible afterwards.

80.0 Payment on the death of the person entitled¹⁷

80.1 Where the person entitled to any reduction under this scheme has died and it is not possible to award the reduction which is due in the form of a reduction of the council tax for which he was liable, the authority must make payment of the amount of the reduction to his executor or administrator in accordance with regulation 58(4) of the Council Tax (Administration and Enforcement) Regulations 1992.

81.0 Offsetting

81.1 Where a person has been allowed or paid a sum of council tax reduction under a decision which is subsequently revised or further revised, any sum allowed or paid in respect of a period covered by the subsequent decision shall be offset against arrears of entitlement under the subsequent decision except to the extent that the sum exceeds the arrears and shall be treated as properly awarded or paid on account of them.

82.0 Payment where there is joint and several liability¹⁸

82.1 Where;

- (a) a person is entitled to a reduction under the authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year;
 - (b) the person entitled to the reduction is jointly and severally liable for the council tax; and
 - (c) the authority determines that discharging his entitlement by reducing the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992(7) refers would be inappropriate,
- it may make a payment to him of the amount of the reduction to which he is entitled, rounded where necessary to the nearest penny.

82.2 Subject to sub-paragraph (3) any payment made under sub-paragraph (1) must be made to the person who is entitled to the reduction.

¹⁶ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

¹⁷ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

¹⁸ Inserted by Schedule 8 of the Council Tax Reductions Scheme (Prescribed Requirements) (England) Regulations 2012

82.3 Where a person other than a person who is entitled to a reduction under the authority's scheme made the application and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

83.0 - 90.0 Not used

Sections 91 – 94

Collection, holding and forwarding of information for Council tax reduction purposes

91.0 Use of information from and to the Department of Work and Pensions (DWP) and Her Majesty's Revenues and Customs (HMRC)

91.1 The authority will use information provided by the DWP and HMRC for the purposes of Council Tax Reduction, council tax liability, billing, administration and enforcement as outlined within Schedule 2 of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012 and the Social Security (Information-sharing in relation to Welfare Services etc.) (Amendment) Regulations 2013

91.2 Where required by the relevant department and where required by law, the authority will share information obtained for Council Tax Reduction with the DWP or HMRC as appropriate and in accordance with Data Protections requirements¹⁹.

92.0 Collection of information

92.1 The authority may receive and obtain information and evidence relating to claims for council tax reduction, the council may receive or obtain the information or evidence from—

- (a) persons making claims for council tax reduction;
- (b) other persons in connection with such claims;
- (c) other local authorities; or
- (d) central government departments including the DWP and HMRC

92.2 The authority may verify relevant information supplied to, or obtained.

93.0 Recording and holding information

93.1 The authority may

- (a) may make a record of such information; and
- (b) may hold that information, whether as supplied or obtained or recorded, for the purpose of forwarding it to the person or authority for the time being administering council tax reduction.

94.0 Forwarding of information

94.1 The authority may forward it to the person or authority for the time being administering claims to or awards of council tax reduction to which the relevant information relates, being

- (i) a local authority;
- (ii) a person providing services to a local authority; or
- (iii) a person authorised to exercise any function of a local authority relating to council tax reduction.

¹⁹ Data Retention and Investigatory Powers Act 2014, Data Retention Regulations 2014 and The Regulation of Investigatory Powers (Acquisition and Disclosure of Communications Data: Code of Practice) Order 2015

Sections 95 – 98

Revisions, Written Statements, Termination of Council tax reduction

95.0 Persons affected by Decisions

- 95.1 A person is to be treated as a person affected by a relevant decision of the authority where that person is;
- a. an applicant;
 - b. in the case of a person who is liable to make payments in respect of a dwelling and is unable for the time being to act
 - (i) a Deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit or support on his behalf,
 - (ii) in Scotland, a tutor, curator, judicial factor or other guardian acting or appointed in terms of law administering that person's estate, or
 - (iii) an attorney with a general power or a power to receive benefit or support appointed by the person liable to make those payments under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise;
 - c. a person appointed by the authority under this scheme;

96.0 Revisions of Decisions

- 96.1 Subject to the provisions in this scheme, a relevant decision ('the original decision') may be revised or further revised by the authority, which made the decision where the person affected makes an application for a revision within;
- (i) one calendar month of the date of notification of the original decision; or
 - (ii) such extended time as the authority may allow.
- 96.2 The authority may revise or further revise that original decision at any time. Where further information is required from the person affected, the authority shall request such information and evidence as it feels is reasonable. Such information must be supplied within;
- i) one calendar month of the date of notification of the additional information; or
 - (ii) such extended time as the authority may allow

97.0 Written Statements

- 97.1 Subject to the provisions in the scheme, the authority may upon a written request issue a written statement to a person affected to further explain the decision of the authority in relation to Council tax reduction. The request must be received within one calendar month of the date of the notification being issued by the authority.

98.0 Terminations

- 98.1 The authority may terminate support in whole or in part the Council tax reduction where it appears to the authority that an issue arises whether;
- a. the conditions for entitlement to Council tax reduction are or were fulfilled; or
 - b. a decision as to an award of such a support should be revised or superseded.
- 98.2 The authority may terminate, in whole or in part the Council tax reduction where it appears to the authority that an issue arises whether;
- a. the conditions for entitlement to Council tax reduction are or were fulfilled; or
 - b. a decision as to an award of such a support should be revised or superseded.
- Where the person fails to provide information to the authority as requested in relation to any matter relating to their liability for Council Tax

Section 99

Appeals against the authority's decisions

99.0 Procedure by which a person may make an appeal against certain decisions of the authority²⁰

99.1 A person who is aggrieved by a decision of the authority, which affects;
(a) the person's entitlement to a reduction under its scheme, or
(b) the amount of any reduction to which that person is entitled,
may serve a written notice on the authority stating the matter by which, and the grounds on which, he is aggrieved.

99.2 The authority must
(a) consider the matter to which the notice relates;
(b) notify the aggrieved person in writing;
(i) that the grievance is not well founded, giving reasons for that belief; or
(ii) that steps have been taken to deal with the grievance, stating the steps taken.

99.3 Where, following notification under sub-paragraph (2)(b)(i) or (ii), the person is still aggrieved, or if the authority fails to notify the person aggrieved in accordance with sub-paragraph (2)(b) within two months of the service of his notice, he may appeal to the valuation tribunal under section 16 of the 1992 Act²¹.

²⁰ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

²¹ As amended by the Tribunal Procedure (Amendment No 3) Rules 2014, The First-tier Tribunal and Upper Tribunal (Chambers) (Amendment) Order 2015 and The Tribunal Procedure (Amendment) Rules 2015

Section 100

Procedure for applying for a discretionary reduction

100.0 Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act²²

100.1 An application to the authority for a reduction under section 13A(1)(c) of the 1992 Act may be made;

- (a) in writing,
- (b) by means of an electronic communication in accordance this scheme or
- (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.

100.2 Where;

- (a) the authority has made a determination under section 13A(1)(c) in relation to a class of case in which liability is to be reduced; and
- (b) a person in that class would otherwise be entitled to a reduction under its scheme, that person's application for a reduction under the authority's scheme may also be treated as an application for a reduction under section 13A(1)(c).

²² Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

Section 101 – 106A²³
Electronic Communication

²³ Inserted by Council Tax Reductions Schemes (Prescribed Requirements) (England) Regulations 2012

101.0 Interpretation

101.1 In this Part;
“**information**” includes an application, a certificate, notice or other evidence; and
“**official computer system**” means a computer system maintained by or on behalf of an authority for sending, receiving, processing or storing of any information.

102.0 Conditions for the use of electronic communication

102.1 The authority may use an electronic communication in connection with applications for, and awards of, reductions under its scheme including any or all information received via DWP or HMRC.

102.2 A person other than the authority may use an electronic communication in connection with the matters referred to in paragraph (1) if the conditions specified in paragraphs (3) to (6) are satisfied.

102.3 The first condition is that the person is for the time being permitted to use an electronic communication by an authorisation given by means of a direction of the Chief Executive of the authority.

102.4 The second condition is that the person uses an approved method of;

- (a) authenticating the identity of the sender of the communication;
- (b) electronic communication;
- (c) authenticating any application or notice delivered by means of an electronic communication; and
- (d) subject to sub-paragraph (7), submitting to the authority any information.

102.5 The third condition is that any information sent by means of an electronic communication is in a form approved for the purposes.

102.6 The fourth condition is that the person maintains such records in written or electronic form as may be specified in a direction given by the Chief Executive of the authority.

102.7 Where the person uses any method other than the method approved of submitting any information, that information is to be treated as not having been submitted.

102.8 In this paragraph “approved” means approved by means of a direction given by the Chief Executive of the authority for the purposes of this section.

103.0 Use of intermediaries

103.1 The authority may use intermediaries in connection with;

- (a) the delivery of any information by means of an electronic communication; and
- (b) the authentication or security of anything transmitted by such means,

and may require other persons to use intermediaries in connection with those matters.

104.0 Effect of delivering information by means of electronic communication

104.1 Any information which is delivered by means of an electronic communication is to be treated as having been delivered in the manner or form required by any provision of an authority’s scheme on the day the conditions imposed;

- (a) by this section; and
- (b) by or under an enactment,

are satisfied.

104.2 The authority may determine that any information is to be treated as delivered on a different day (whether earlier or later) from the day provided for in sub-paragraph (1).

104.3 Information may not be taken to have been delivered to an official computer system by means of an electronic communication unless it is accepted by the system to which it is delivered.

105.0 Proof of identity of sender or recipient of information

105.1 If it is necessary to prove, for the purpose of any legal proceedings, the identity of—
(a) the sender of any information delivered by means of an electronic communication to an official computer system; or
(b) the recipient of any such information delivered by means of an electronic communication from an official computer system,
the sender or recipient, as the case may be, is to be presumed to be the person whose name is recorded as such on that official computer system.

106.0 Proof of delivery of information

106.1 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any information this is presumed to have been the case where;

(a) any such information has been delivered to the relevant authority, if the delivery of that information has been recorded on an official computer system; or

(b) any such information has been delivered by the relevant authority, if the delivery of that information has been recorded on an official computer system.

106.2 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any such information, this is presumed not to be the case, if that information delivered to the relevant authority has not been recorded on an official computer system.

106.3 If it is necessary to prove, for the purpose of any legal proceedings, when any such information sent by means of an electronic communication has been received, the time and date of receipt is presumed to be that recorded on an official computer system.

106A.0 Proof of content of information

106A.1 If it is necessary to prove, for the purpose of any legal proceedings, the content of any information sent by means of an electronic communication, the content is presumed to be that recorded on an official computer system.

Section 107
Counter Fraud and Compliance

107.0 Counter Fraud and compliance

107.1 In order to protect the finances of the authority and also in the interests of all council taxpayers, the authority will undertake such actions as allowed by law to;

- a. Prevent and detect fraudulent claims and actions in respect of Council tax reduction;
- b. Carry out investigations fairly, professionally and in accordance with the law; and
- c. Ensure that sanctions are applied in appropriate cases

107.2 The authority believes that it is important to minimise the opportunity for fraud and;

- a. will implement rigorous procedures for the verification of claims for council tax reduction;
- b. will employ sufficient Officers to fulfil the authority's commitment to combat fraud;
- c. will actively tackle fraud where it occurs in accordance with this scheme;
- d. will co-operate with the Department for Work and Pensions (DWP), Her Majesty's Revenues and Customs and take part in joint working including prosecutions; and
- e. will in all cases seek to recover all outstanding council tax.

107.3 The authority shall put into place such administrative policies, procedures and processes as are necessary to ensure that the actions outlined within paragraph 107.1 and 107.2 can be carried out successfully. In particular the authority shall undertake actions provided by the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013.

Schedule 1

**Calculation of the amount of Council Tax Reduction in accordance with the
Discount Scheme**

- 1 The authority's Council Tax Reduction scheme from 2023/24 shall be calculated on the basis of the following Banded Discount Scheme:

Single person		Single person with one child		Single person with two or more children		Couple		Couple with one child		Couple with two or more children	
Income from	Discount	Income from	Discount	Income from	Discount	Income from	Discount	Income from	Discount	Income from	Discount
£0	100%	£0	100%	£0	100%	£0	100%	£0	100%	£0	100%
£85.10	90%	£181.41	90%	£259.19	90%	£133.58	90%	£229.89	90%	£307.67	90%
£115.10	75%	£211.41	75%	£289.19	75%	£163.58	75%	£259.89	75%	£337.67	75%
£145.10	50%	£241.41	50%	£319.19	50%	£193.58	50%	£289.89	50%	£367.67	50%
£175.10	25%	£271.41	25%	£349.19	25%	£223.58	25%	£319.89	25%	£397.67	25%
£205.10	0	£301.41	0	£379.19	0	£253.58	0	£349.89	0	£427.67	0

The income amounts specified above will be increased in line with any increase in welfare benefits announced by the Department for Work and Pensions.

- 2 The amount of discount to be granted is to be based on the following factors:
- The maximum Council Tax Reduction as defined within this scheme;
 - The Council Tax family as defined within this scheme
 - The income of the applicant as defined within this scheme;
 - The capital of the applicant as defined within this scheme.
- 3 For the sake of clarity all incomes shown within the table above are weekly in accordance with the scheme requirements and definitions.
- 5 Discount bands vary depending on both weekly income and the household (family as defined within this scheme). For the sake of clarity, it should be noted that in any application for reduction is limited to a maximum of two dependant children or young persons.
- 6 Any applicant who capital is greater than £3,000 shall not be entitled to any Council Tax Reductions whatsoever.
7. The authority **may** increase the level of incomes within the grid specified in paragraph 1 on an annual basis by the appropriate level of inflation measured by the Consumer Price Index (CPI) at 1st October preceding the effective financial year **or** by a percentage representing the increase in personal allowance within the applicable amounts for Housing Benefit for the relevant financial year, **whichever is the lowest**.
8. Where an applicant or partner is in receipt of a relevant benefit namely Income Support, Income Related Employment and Support Allowance or Income Based Jobseeker's Allowance, discount will be award at 100%

Schedule 2

Not Used

Schedule 3

Sums to be disregarded in the calculation of earnings

1. There shall be disregarded from an applicant's net earnings, £25 per week (the standard earnings disregard). This shall apply irrespective of the claimant's household and only one disregard shall be applied per claim

Schedule 4

Sums to be disregarded in the calculation of income other than earnings²⁴

²⁴ Any amounts shown in this schedule will be updated in line with the Housing Benefit Regulations 2006 as amended

1. Any amount paid by way of tax on income, which is to be taken into account under section 30 (calculation of income other than earnings).
- A2. Any payment made to the applicant and in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme.
- A3. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme, but only for 52 weeks beginning with the date of receipt of the payment.
2. Any payment in respect of any expenses incurred or to be incurred by an applicant who is—
 - (a) engaged by a charitable or voluntary organisation, or
 - (b) volunteer,
 if he otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under section 32.0 (notional income).
- 2A. Any payment in respect of expenses arising out of the applicant's participation in a service user group or where the applicant is participating as a service user.
3. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment.
4. Where an applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance the whole of his income.
5. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act and his partner is on an income-based jobseeker's allowance, the whole of the applicant's income.
6. Where the applicant, or the person who was the partner of the applicant on 31st March 2003, was entitled on that date to income support or an income-based jobseeker's allowance but ceased to be so entitled on or before 5th April 2003 by virtue only of regulation 13 of the Housing Benefit (General) Amendment (No. 3) Regulations 1999 as in force at that date, the whole of his income.
7. Any disability living allowance or personal independence payment or AFIP
8. Any concessionary payment made to compensate for the non-payment of;
 - (a) any payment specified in paragraph 7 or 10;
 - (b) income support;
 - (c) an income-based jobseeker's allowance.
 - (d) an income-related employment and support allowance.
9. Any mobility supplement under article 20 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (including such a supplement by virtue of any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983 or any payment intended to compensate for the non-payment of such a supplement.
10. Any attendance allowance.
11. Any payment to the applicant as holder of the Victoria Cross or of the George Cross or any analogous payment.
12. (1) Any payment—
 - (a) by way of an education maintenance allowance made pursuant to;
 - (i) regulations made under section 518 of the Education Act 1996 (payment of

- school expenses; grant of scholarships etc);
- (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980 (power to assist persons to take advantage of educational facilities);
- (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992
- (b) corresponding to such an education maintenance allowance, made pursuant to;
- (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
- (ii) regulations made under section 181 of that Act; or
- (iii) in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.
- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
- (a) regulations made under section 518 of the Education Act 1996;
- (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
- (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).
- 13.** Any payment made to the applicant by way of a repayment under regulation 11(2) of the Education (Teacher Student Loans) (Repayment etc.) Regulations 2002.
- 14**
- (1) Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 except a payment;
- (a) made as a substitute for income support, a jobseeker's allowance, incapacity benefit, severe disablement allowance or an employment and support allowance;
- (b) of an allowance referred to in section 2(3) of the 1973 Act or section 2(5) of the Enterprise and New Towns (Scotland) Act 1990; or
- (c) intended to meet the cost of living expenses which relate to any one or more of the items specified in sub-paragraph (2) whilst an applicant is participating in an education, training or other scheme to help him enhance his employment prospects unless the payment is a Career Development Loan paid pursuant to section 2 of the 1973 Act and the period of education or training or the scheme, which is supported by that loan, has been completed.
- (2) The items specified in this sub-paragraph for the purposes of sub-paragraph (1)(c) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- 15**
- (1) Subject to sub-paragraph (2), any of the following payments;
- (a) a charitable payment;
- (b) a voluntary payment;
- (c) a payment (not falling within sub-paragraph (a) or (b) above) from a trust whose funds are derived from a payment made in consequence of any personal injury to the applicant;
- (d) a payment under an annuity purchased;
- (i) pursuant to any agreement or court order to make payments to the applicant; or
- (ii) from funds derived from a payment made, in consequence of any personal injury to the applicant; or
- (e) a payment (not falling within sub-paragraphs (a) to (d) received by virtue of any

agreement or court order to make payments to the applicant in consequence of any personal injury to the applicant.

- (2) Sub-paragraph (1) shall not apply to a payment, which is made or due to be made by–
 - (a) a former partner of the applicant, or a former partner of any member of the applicant’s family; or
 - (b) the parent of a child or young person where that child or young person is a member of the applicant’s family.

- 16.** 100% of any of the following, namely
 - (a) a war disablement pension (except insofar as such a pension falls to be disregarded under paragraph 9 or 10);
 - (b) a war widow’s pension or war widower’s pension;
 - (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of Her Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
 - (d) a guaranteed income payment;
 - (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
 - (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
 - (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

- 17.** Subject to paragraph 35, £15 of any;
 - (a) widowed mother’s allowance paid pursuant to section 37 of the Act;
 - (b) widowed parent’s allowance paid pursuant to section 39A of the Act.

- 18.** (1) Any income derived from capital to which the applicant is or is treated under section 41 (capital jointly held) as beneficially entitled but, subject to sub- paragraph (2), not income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28 of Schedule 5.
(2) Income derived from capital disregarded under paragraphs 2, 4 or 25 to 28 of Schedule 5 but only to the extent of–
 - (a) any mortgage repayments made in respect of the dwelling or premises in the period during which that income accrued; or
 - (b) any council tax or water charges which the applicant is liable to pay in respect of the dwelling or premises and which are paid in the period during which that income accrued.
(3) The definition of ‘water charges’ in paragraph 2(1) shall apply to sub-paragraph (2) of this paragraph with the omission of the words ‘in so far as such charges are in respect of the dwelling which a person occupies as his home’.

- 19.** Where the applicant makes a parental contribution in respect of a student attending a course at an establishment in the United Kingdom or undergoing education in the United Kingdom, which contribution has been assessed for the purposes of calculating–
 - (a) under, or pursuant to regulations made under powers conferred by, sections 1 or 2 of the Education Act 1962 or section 22 of the Teaching and Higher Education Act 1998, that student’s award;
 - (b) under regulations made in exercise of the powers conferred by section 49 of the Education (Scotland) Act 1980, that student’s bursary, scholarship, or other allowance under that section or under regulations made in exercise of the powers conferred by section 73 of that Act of 1980, any payment to that student under that section; or
 - (c) the student’s student loan,an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable.

- 20.** (1) Where the applicant is the parent of a student aged under 25 in advanced education who either;
- (a) is not in receipt of any award, grant or student loan in respect of that education; or
 - (b) is in receipt of an award under section 2 of the Education Act 1962 (discretionary awards) or an award bestowed by virtue of the Teaching and Higher Education Act 1998, or regulations made thereunder, or a bursary, scholarship or other allowance under section 49(1) of the Education (Scotland) Act 1980, or a payment under section 73 of that Act of 1980,
- and the applicant makes payments by way of a contribution towards the student's maintenance, other than a parental contribution falling within paragraph 19, an amount specified in sub-paragraph (2) in respect of each week during the student's term.
- (2) For the purposes of sub-paragraph (1), the amount shall be equal to–
- (a) the weekly amount of the payments; or
 - (b) the amount by way of a personal allowance for a single applicant under 25 less the weekly amount of any award, bursary, scholarship, allowance or payment referred to in sub-paragraph (1)(b),
- whichever is less.
- 21.** Any payment made to the applicant by a child or young person or a non- dependant.
- 22.** Where the applicant occupies a dwelling as his home and the dwelling is also occupied by a person other than one to whom paragraph 21 or 23 refers and there is a contractual liability to make payments to the applicant in respect of the occupation of the dwelling by that person or a member of his family–
- (a) where the aggregate of any payments made in respect of any one week in respect of the occupation of the dwelling by that person or a member of his family, or by that person and a member of his family, is less than £20, the whole of that amount; or
 - (b) where the aggregate of any such payments is £20 or more per week, £20.
- 23.** (1) Where the applicant occupies a dwelling as his home and he provides in that dwelling board and lodging accommodation, an amount, in respect of each person for which such accommodation is provided for the whole or any part of a week, equal to–
- (a) where the aggregate of any payments made in respect of any one week in respect of such accommodation provided to such person does not exceed £20.00, 100 per cent. of such payments;
 - (b) where the aggregate of any such payments exceeds £20.00, £20.00 and 50 per cent. of the excess over £20.00.
- (2) In this paragraph, 'board and lodging accommodation' means accommodation provided to a person or, if he is a member of a family, to him or any other member of his family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises.
- 24.** (1) Any income in kind, except where regulation 30(11)(b) (provision of support under section 95 or 98 of the Immigration and Asylum Act in the calculation of income other than earnings) applies.
- (2) The reference in sub-paragraph (1) to 'income in kind' does not include a payment to a third party made in respect of the applicant which is used by the third party to provide benefits in kind to the applicant.
- 25.** Any income which is payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of that income.

- 26.** (1) Any payment made to the applicant in respect of a person who is a member of his family–
- (a) pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002 or in accordance or with a scheme approved by the Scottish Ministers under section 51A of the Adoption (Scotland) Act 1978(b) (schemes for payments of allowances to adopters); or in accordance with an Adoption Allowance Scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (Adoption Allowances Schemes)
 - (b) not used
 - (ba) which is a payment made by a local authority in pursuance of section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 (local authority contribution to a child’s maintenance where the child is living with a person as a result of a residence order) or in Scotland section 50 of the Children Act 1975 (payments towards maintenance of children);
 - (c) which is a payment made by an authority, as defined in Article 2 of the Children Order, in pursuance of Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child’s maintenance);
 - (d) in accordance with regulations made pursuant to section 14F of the Children Act 1989(c) (special guardianship support services);
- (2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
- 27.** Any payment made to the applicant with whom a person is accommodated by virtue of arrangements made
- (a) by a local authority under–
 - (i) section 23(2)(a) of the Children Act 1989 (provision of accommodation and maintenance for a child whom they are looking after),
 - (ii) section 26 of the Children (Scotland) Act 1995 (manner of provision of accommodation to child looked after by local authority), or
 - (iii) regulations 33 or 51 of the Looked After Children (Scotland) Regulations 2009 (fostering and kinship care allowances and fostering allowances); or
 - (b) by a voluntary organisation under section 59(1)(a) of the Children Act 1989 (provision of accommodation by voluntary organisations).
- 28.** Any payment made to the applicant or his partner for a person (‘the person concerned’), who is not normally a member of the applicant’s household but is temporarily in his care, by–
- (a) a health authority;
 - (b) a local authority but excluding payments of housing benefit made in respect of the person concerned;
 - (c) a voluntary organisation;
 - (d) the person concerned pursuant to section 26(3A) of the National Assistance Act 1948;
 - (e) a primary care trust established under section 16A of the National Health Service Act 1977 or established by an order made under section 18(2)(c) of the National Health Service Act 2006; or
 - (f) a Local Health Board established under section 16BA of the National Health Service Act 1977 or established by an order made under section 11 of the National Health Service (Wales) Act 2006
- 29.** Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or section 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
- 29A.** (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989(e) or section 29 of the Children (Scotland) Act 1995(local authorities’ duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person (‘A’) which A passes on

to the applicant.

- (2) Sub-paragraph (1) applies only where A;
- (a) was formerly in the applicant's care, and
 - (b) is aged 18 or over, and
 - (c) continues to live with the applicant.

- 30.** (1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments;
- (a) on a loan which is secured on the dwelling which the applicant occupies as his home; or
 - (b) under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974 or under a hire-purchase agreement or a conditional sale agreement as defined for the purposes of Part 3 of the Hire-Purchase Act 1964.
- (2) A payment referred to in sub-paragraph (1) shall only be disregarded to the extent that the payment received under that policy does not exceed the amounts, calculated on a weekly basis, which are used to—
- (a) maintain the repayments referred to in sub-paragraph (1)(a) or, as the case may be, (b); and
 - (b) meet any amount due by way of premiums on—
 - (i) that policy; or
 - (ii) in a case to which sub-paragraph(1)(a) applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied by the applicant as his home and which is required as a condition of the loan referred to in sub-paragraph (1)(a).
- 31.** Any payment of income which, by virtue of section 36 (income treated as capital) is to be treated as capital.
- 32.** Any social fund payment made pursuant to Part 8 of the Act (the Social Fund) or any local welfare fund provision
- 33.** Any payment under Part 10 of the Act (Christmas bonus for pensioners).
- 34.** Where a payment of income is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
- 35.** The total of an applicant's income or, if he is a member of a family, the family's income and the income of any person which he is treated as possessing under paragraph 15.2 (calculation of income and capital of members of applicant's family and of a polygamous marriage) to be disregarded under paragraph 47.2(b) and paragraph 48.1(d) (calculation of covenant income where a contribution assessed, covenant income where no grant income or no contribution is assessed), paragraph 51(2) (treatment of student loans), paragraph 52(3) (treatment of payments from access funds) and paragraphs 17 shall in no case exceed £20 per week.
- 36.** (1) Any payment made under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
- (2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—
- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
 - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
 - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of;

- (a) the person who is suffering from haemophilia or who is a qualifying person;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;

- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
- (b) the payment is made either;
 - (i) to that person's parent or step-parent, or
 - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,

but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;

- (a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who was or had been a member of his family; and
- (b) the payment is made either
 - (i) to that person's parent or step-parent, or
 - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,

but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any income which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation and the London Bombings Relief Charitable Fund.

37. Any housing benefit or council tax benefit.

38. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.

39. - 40. not used

41. Any payment to a juror or witness in respect of attendance at a court other than compensation

for loss of earnings or for the loss of a benefit payable under the benefit Acts.

42. Not used
43. Any payment in consequence of a reduction of council tax under section 13 or section 80 of the 1992 Act (reduction of liability for council tax).
44. Not used
45. (1) Any payment or repayment made—
(a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);
(b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);
(c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies).
(2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers, which is analogous to a payment or repayment, mentioned in sub-paragraph (1).
46. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins).
47. Any payment made by either the Secretary of State for Justice or by the Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody.
48. (1) Where, **but for the implementation of this scheme**, an applicant's applicable amount includes an amount by way of a family premium, £15 of any payment of maintenance, other than child maintenance, whether under a court order or not, which is made or due to be made by the applicant's former partner, or the applicant's partner's former partner.
(2) For the purpose of sub-paragraph (1) where more than one maintenance payment falls to be taken into account in any week, all such payments such be aggregated and treated as if they were a single payment.
(3) A payment made by the Secretary of State in lieu of maintenance shall, for the purpose of sub-paragraph (1), be treated as a payment of maintenance made by a person specified in sub-paragraph (1).
- 48A. (1) Any payment of child maintenance made or derived from a liable relative where the child or young person in respect of whom the payment is made is a member of the applicant's family, except where the person making the payment is the applicant or the applicant's partner.
(2) In paragraph (1)
'child maintenance' means any payment towards the maintenance of a child or young person, including any payment made voluntarily and payments made under;
(a) the Child Support Act 1991;
(b) the Child Support (Northern Ireland) Order 1991;
(c) a court order;
(d) a consent order;
(e) a maintenance agreement registered for execution in the Books of Council and Session or the sheriff court books;
'liable relative' means a person listed in regulation 54 (interpretation) of the Income Support (General) Regulations 1987, other than a person falling within sub-paragraph (d) of that definition.

- 49.** Not used
- 50.** Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
- 51.** Any guardian's allowance.
- 52.** (1) If the applicant is in receipt of any benefit under Parts 2, 3 or 5 of the Act, any increase in the rate of that benefit arising under Part 4 (increases for dependants) or section 106(a) (unemployability supplement) of the Act, where the dependant in respect of whom the increase is paid is not a member of the applicant's family.
- (2) If the applicant is in receipt of any pension or allowance under Part 2 or 3 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006, any increase in the rate of that pension or allowance under that Order, where the dependant in respect of whom the increase is paid is not a member of the applicant's family.
- 53.** Any supplementary pension under article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (pensions to surviving spouses and surviving civil partners) and any analogous payment made by the Secretary of State for Defence to any person who is not a person entitled under that Order.
- 54.** In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983(a) (pensions to widows, widowers or surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.
- 55** (1) Any payment which is
- (a) made under any of the Dispensing Instruments to a widow, widower or
- (b) surviving civil partner of a person;
- (i) whose death was attributable to service in a capacity analogous to service as a member of the armed forces of the Crown; and
- (ii) whose service in such capacity terminated before 31st March 1973; and equal to the amount specified in article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006.
- (2) In this paragraph 'the Dispensing Instruments' means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances).
- 55A.** Any council tax reduction or council tax benefit to which the applicant is entitled.
- 56.** Not used
- 57.** Any payment made under section 12B of the Social Work (Scotland) Act 1968, or under sections 12A to 12D of the National Health Service Act 2006 (direct payments for health care) or under regulations made under section 57 of the Health and Social Care Act 2001 (direct payments).
- 58.** (1) Subject to sub-paragraph (2), in respect of a person who is receiving, or who has received, assistance under the self-employment route, any payment to that person—
- (a) to meet expenses wholly and necessarily incurred whilst carrying on the commercial activity;
- (b) which is used or intended to be used to maintain repayments on a loan taken out by that person for the purpose of establishing or carrying on the commercial activity, in respect of which such assistance is or was received.
- (2) Sub-paragraph (1) shall apply only in respect of payments, which are paid to that person from the special account

- 59.** (1) Any payment of a sports award except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).
(2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
(3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
- 60.** Where the amount of subsistence allowance paid to a person in a reduction week exceeds the amount of income-based jobseeker's allowance that person would have received in that reduction week had it been payable to him, less 50p, that excess amount.
- 61.** In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise.
- 62.** Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 as amended by the Welfare Reform Act 2012 (Consequential Amendments) Regulations 2013.
- 63.** (1) Any payment made by a local authority or by the Welsh Ministers to or on behalf of the applicant or his partner relating to a service which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
(2) For the purposes of sub-paragraph (1) 'local authority' includes, in England, a county council.
- 64.** Any bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017
- 65.** Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments)
- 66.** Any payments made by the London Emergencies Trust" means the company of that name (number 09928465) incorporated on 23rd December 2015 and the registered charity of that name (number 1172307) established on 28th March 2017 or the We Love Manchester Emergency Fund" means the registered charity of that name (number 1173260) established on 30th May 2017
- 67.** Any payment of child benefit.
- 68.** Any Carer's Allowance
- 69.** Any support component of Employment and Support Allowance, or where there is an award of the Limited Capability for Work and Work-Related Activity element within Universal Credit, it's equivalent monetary value. The amount disregarded for the current year is £44.70 per week.
- 70.** Any payments disregarded for Housing Benefits under the Social Security (*Emergency Funds*) Amendment) *Regulations 2017*.
- 71.** Any payment made under the Energy Rebate Scheme 2022 is to be disregarded in determining:
(a) an applicant's entitlement to a reduction under the scheme; or
(b) the amount of any reduction to which the applicant is entitled.

“The Energy Rebate Scheme 2022” means the scheme to provide financial support in respect of energy bills which was announced in Parliament by the Chancellor of the Exchequer on 3rd February 2022

Schedule 5
Capital to be disregarded²⁵

²⁵ Any amounts shown in this schedule will be updated in line with the Housing Benefit Regulations 2006 as amended

1. The dwelling together with any garage, garden and outbuildings, normally occupied by the applicant as his home including any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated; but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of polygamous marriage), only one dwelling shall be disregarded under this paragraph.
- A2. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme but only for 52 weeks beginning with the date of receipt of the payment.
- A3. Any payment made to the applicant in respect of any travel or other expenses incurred or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme but only for 52 weeks beginning with the date of receipt of the payment but only for 52 weeks beginning with the date of receipt of payment.
2. Any premises acquired for occupation by the applicant, which he intends to occupy as his home within 26 weeks of the date of acquisition or such longer period as is reasonable in the circumstances to enable the applicant to obtain possession and commence occupation of the premises.
3. Any sum directly attributable to the proceeds of sale of any premises formerly occupied by the applicant as his home which is to be used for the purchase of other premises intended for such occupation within 26 weeks of the date of sale or such longer period as is reasonable in the circumstances to enable the applicant to complete the purchase.
4. Any premises occupied in whole or in part—
 - (a) by a partner or relative of a single applicant or any member of the family as his home where that person has attained the qualifying age for state pension credit or is incapacitated;
 - (b) by the former partner of the applicant as his home; but this provision shall not apply where the former partner is a person from whom the applicant is estranged or divorced or with whom he had formed a civil partnership that has been dissolved.
5. Where an applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, the whole of his capital.
6. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act 1995 and his partner is on income-based jobseeker's allowance, the whole of the applicant's capital.
7. Any future interest in property of any kind, other than land or premises in respect of which the applicant has granted a subsisting lease or tenancy, including sub-leases or sub-tenancies.
8. (1) The assets of any business owned in whole or in part by the applicant and for the purposes of which he is engaged as a self-employed earner, or if he has ceased to be so engaged, for such period as may be reasonable in the circumstances to allow for disposal of any such asset.
 (2) The assets of any business owned in whole or in part by the applicant where—
 - (a) he is not engaged as a self-employed earner in that business by reason of some disease or bodily or mental disablement; but
 - (b) he intends to become engaged or, as the case may be, re-engaged as a self-employed earner in that business as soon as he recovers or is able to become engaged or re-engaged in that business;

for a period of 26 weeks from the date on which the claim for council tax reduction is made, or is treated as made, or, if it is unreasonable to expect him to become engaged

or re-engaged in that business within that period, for such longer period as is reasonable in the circumstances to enable him to become so engaged or re-engaged.

(3) In the case of a person who is receiving assistance under the self-employment route, the assets acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is being received.

(4) In the case of a person who has ceased carrying on the commercial activity in respect of which assistance was received as specified in sub-paragraph (3), the assets relating to that activity for such period as may be reasonable in the circumstances to allow for disposal of any such asset.

9. (1) Subject to sub-paragraph (2), any arrears of, or any concessionary payment made to compensate for arrears due to the non-payment of;
- (a) any payment specified in paragraphs 7, 9 or 10 of Schedule 4;
 - (b) an income-related benefit under Part 7 of the Act;
 - (c) an income-based jobseeker's allowance;
 - (d) any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001;
 - (e) working tax credit and child tax credit
 - (f) an income-related employment and support allowance

but only for a period of 52 weeks from the date of the receipt of arrears or of the concessionary payment.

(2) In a case where the total of any arrears and, if appropriate, any concessionary payment referred to in sub-paragraph (1) relating to one of the specified payments, benefits or allowances amounts to £5,000 or more (referred to in this sub-paragraph and in sub-paragraph (3) as 'the relevant sum') and is

- (a) paid in order to rectify or to compensate for, an official error as defined in regulation 1(2) of the Decisions and Appeals Regulations; and
- (b) received by the applicant in full on or after 14th October 2001,

sub-paragraph (1) shall have effect in relation to such arrears or concessionary payment either for a period of 52 weeks from the date of receipt, or, if the relevant sum is received in its entirety during the award of council tax reduction, for the remainder of that award if that is a longer period.

- (3) For the purposes of sub-paragraph(2), 'the award of council tax reduction' means—
- (a) the award in which the relevant sum is first received (or the first part thereof where it is paid in more than one instalment); and
 - (b) where that award is followed by one or more further awards which, or each of which, begins immediately after the end of the previous award, such further award provided that for that further award the applicant;
 - (i) is the person who received the relevant sum; or
 - (ii) is the partner of the person who received the relevant sum, or was that person's partner at the date of his death.

10. Any sum
- (a) paid to the applicant in consequence of damage to, or loss of the home or any personal possession and intended for its repair or replacement; or
 - (b) acquired by the applicant (whether as a loan or otherwise) on the express condition that it is to be used for effecting essential repairs or improvement to the home, which is to be used for the intended purpose, for a period of 26 weeks from the date on which it was so paid or acquired or such longer period as is reasonable in the circumstances to effect the repairs, replacement or improvement.

- 11.** Any sum—
- (a) deposited with a housing association as defined in section 1(1) of the Housing Associations Act 1985 or section 338(1) of the Housing (Scotland) Act 1987 as a condition of occupying the home;
 - (b) which was so deposited and which is to be used for the purchase of another home, for the period of 26 weeks or such longer period as may be reasonable in the circumstances to enable the applicant to complete the purchase.
- 12.** Any personal possessions except those which have been acquired by the applicant with the intention of reducing his capital in order to secure entitlement to council tax reduction or to increase the amount of that support.
- 13.** The value of the right to receive any income under an annuity or the surrender value (if any) of such an annuity.
- 14.** Where the funds of a trust are derived from a payment made in consequence of any personal injury to the applicant or applicant's partner, the value of the trust fund and the value of the right to receive any payment under that trust.
- 14A.** (1) Any payment made to the applicant or the applicant's partner in consequence of any personal injury to the applicant or, as the case may be, the applicant's partner.
- (2) But sub-paragraph (1)
- (a) applies only for the period of 52 weeks beginning with the day on which the applicant first receives any payment in consequence of that personal injury;
 - (b) does not apply to any subsequent payment made to him in consequence of that injury (whether it is made by the same person or another);
 - (c) ceases to apply to the payment or any part of the payment from the day on which the applicant no longer possesses it;
 - (d) does not apply to any payment from a trust where the funds of the trust are derived from a payment made in consequence of any personal injury to the applicant.
- (3) For the purposes of sub-paragraph (2)(c), the circumstances in which an applicant no longer possesses a payment or a part of it include where the applicant has used a payment or part of it to purchase an asset.
- (4) References in sub-paragraphs (2) and (3) to the applicant are to be construed as including references to his partner (where applicable).
- 15.** The value of the right to receive any income under a life interest or from a life rent.
- 16.** The value of the right to receive any income, which is disregarded under paragraph 13 of Schedule 3 or paragraph 25 of Schedule 4.
- 17.** The surrender value of any policy of life insurance.
- 18.** Where any payment of capital falls to be made by instalments, the value of the right to receive any outstanding instalments.
- 19.** Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or sections 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
- 19A.** (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989 or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the

applicant.

(2) Sub-paragraph (1) applies only where A;

- (a) was formerly in the applicant's care, and
- (b) is aged 18 or over, and
- (c) continues to live with the applicant.

- 20.** Any social fund payment made pursuant to Part 8 of the Act.
- 21.** Any refund of tax which falls to be deducted under section 369 of the Income and Corporation Taxes Act 1988 (deduction of tax from certain loan interest) on a payment of relevant loan interest for the purpose of acquiring an interest in the home or carrying out repairs or improvements to the home.
- 22.** Any capital which, by virtue of sections 31 or 51 (capital treated as income, treatment of student loans) is to be treated as income.
- 23.** Where any payment of capital is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
- 24.** (1) Any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation or the Charitable Fund.

(2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) the person who is suffering from haemophilia or who is a qualifying person;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where—

- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
- (b) the payment is made either;

(i) to that person's parent or step-parent; or
(ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,
but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or any of the Trusts to which sub-paragraph (1) refers, where

(a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he had formed a civil partnership that had not been dissolved, nor any child or young person who was or had been a member of his family; and

(b) the payment is made either;

(i) to that person's parent or step-parent; or

(ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,

but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any capital resource which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited the Skipton Fund, the Caxton Foundation, and the London Bombings Relief Charitable Fund.

25. (1) Where an applicant has ceased to occupy what was formerly the dwelling occupied as the home following his estrangement or divorce from, or dissolution of his civil partnership with, his former partner, that dwelling for a period of 26 weeks from the date on which he ceased to occupy that dwelling or, where the dwelling is occupied as the home by the former partner who is a lone parent, for so long as it is so occupied.

(2) In this paragraph 'dwelling' includes any garage, garden and outbuildings, which were formerly occupied by the applicant as his home and any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated.

26. Any premises where the applicant is taking reasonable steps to dispose of those premises, for a period of 26 weeks from the date on which he first took such steps, or such longer period as is reasonable in the circumstances to enable him to dispose of those premises.

27. Any premises which the applicant intends to occupy as his home, and in respect of which he is taking steps to obtain possession and has sought legal advice, or has commenced legal proceedings, with a view to obtaining possession, for a period of 26 weeks from the date on which he first sought such advice or first commenced such proceedings whichever is the earlier, or such longer period as is reasonable in the circumstances to enable him to obtain possession and commence occupation of those premises.

28. Any premises which the applicant intends to occupy as his home to which essential repairs or alterations are required in order to render them fit for such occupation, for a period of 26 weeks from the date on which the applicant first takes steps to effect those repairs or alterations, or such longer period as is necessary to enable those repairs or alterations to be carried out.

29. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of

entitlement to housing benefit.

- 30.** Not used
- 31.** The value of the right to receive an occupational or personal pension.
- 32.** The value of any funds held under a personal pension scheme
- 33.** The value of the right to receive any rent except where the applicant has a reversionary interest in the property in respect of which rent is due.
- 34.** Any payment in kind made by a charity or under or by the Trusts, the Fund, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
- 35.** Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990, but only for the period of 52 weeks beginning on the date of receipt of the payment.
- 36.** Not used.
- 37.** Any payment in consequence of a reduction of council tax under section 13 or, as the case may be, section 80 of the Local Government Finance Act 1992 (reduction of liability for council tax), but only for a period of 52 weeks from the date of the receipt of the payment.
- 38.** Any grant made in accordance with a scheme made under section 129 of the Housing Act 1988 or section 66 of the Housing (Scotland) Act 1988 (schemes for payments to assist local housing authority and local authority tenants to obtain other accommodation) which is to be used—
- (a) to purchase premises intended for occupation as his home; or
 - (b) to carry out repairs or alterations which are required to render premises fit for occupation as his home,
- for a period of 26 weeks from the date on which he received such a grant or such longer period as is reasonable in the circumstances to enable the purchase, repairs or alterations to be completed and the applicant to commence occupation of those premises as his home.
- 39.** Any arrears of supplementary pension which is disregarded under paragraph 53 of Schedule 4 (sums to be disregarded in the calculation of income other than earnings) or of any amount which is disregarded under paragraph 54 or 55 of that Schedule, but only for a period of 52 weeks from the date of receipt of the arrears.
- 40.** (1) Any payment or repayment made—
- (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);
 - (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);
 - (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies),
- but only for a period of 52 weeks from the date of receipt of the payment or repayment.
- (2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers, which is analogous to a payment, or repayment mentioned in subparagraph (1), but only for a period of 52 weeks from the date of the receipt of the payment or repayment.
- 41.** Any payment made to such persons entitled to receive benefits as may be determined by or

under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins), but only for a period of 52 weeks from the date of receipt of the payment.

- 41A.** Any payment made under Part 8A of the Act (entitlement to health in pregnancy grant).
- 42.** Any payment made either by the Secretary of State for Justice or by Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody, but only for a period of 52 weeks from the date of the receipt of the payment.
- 43.** Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
- 44.** Not used
- 45.** Any payment made by a local authority under section 3 of the Disabled Persons (Employment) Act 1958 to homeworkers assisted under the Blind Homeworkers' Scheme.
- 46.** (1) Subject to sub-paragraph (2), where an applicant satisfies the conditions in section 131(3) and (6) of the Act (entitlement to alternative maximum council tax reduction), the whole of his capital.
(2) Where in addition to satisfying the conditions in section 131(3) and (6) of the Act the applicant also satisfies the conditions in section 131(4) and (5) of the Act (entitlement to the maximum council tax reduction), sub-paragraph (1) shall not have effect.
- 47.** (1) Any sum of capital to which sub-paragraph (2) applies and
(a) which is administered on behalf of a person by the High Court or the County Court under Rule 21.11(1) of the Civil Procedure Rules 1998 (as amended by the Civil Procedure (Amendment No. 7) Rule 2013) or by the Court of Protection;
(b) which can only be disposed of by order or direction of any such court; or
(c) where the person concerned is under the age of 18, which can only be disposed of by order or direction prior to that person attaining age 18.
(2) This sub-paragraph applies to a sum of capital which is derived from;
(a) an award of damages for a personal injury to that person; or
(b) compensation for the death of one or both parents where the person concerned is under the age of 18.
- 48.** Any sum of capital administered on behalf of a person in accordance with an order made under section 13 of the Children (Scotland) Act 1995, or under Rule 36.14 of the Ordinary Cause Rules 1993 or under Rule 128 of those Rules, where such sum derives from
(a) award of damages for a personal injury to that person; or
(b) compensation for the death of one or both parents where the person concerned is under the age of 18.
- 49.** Any payment to the applicant as holder of the Victoria Cross or George Cross.
- 50.** Not used
- 51.** In the case of a person who is receiving, or who has received, assistance under the self-employment route, any sum of capital which is acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is or was received but only for a period of 52 weeks from the date on which that sum was acquired.
- 52.** (1) Any payment of a sports award for a period of 26 weeks from the date of receipt of that payment except to the extent that it has been made in respect of any one or more of the items

specified in sub-paragraph (2).

(2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.

(3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.

- 53.** (1) Any payment;
- (a) by way of an education maintenance allowance made pursuant to—
 - (i) regulations made under section 518 of the Education Act 1996;
 - (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980;
 - (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992;
 - (b) corresponding to such an education maintenance allowance, made pursuant to;
 - (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
 - (ii) regulations made under section 181 of that Act ;

or in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.

- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
- (a) regulations made under section 518 of the Education Act 1996;
 - (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
 - (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).

53A.-53B. Not used

54. In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise, but only for the period of 52 weeks from the date of receipt of the payment.

55. Any arrears of subsistence allowance paid as a lump sum but only for the period of 52 weeks from the date of receipt of the payment.

56. Where an ex-gratia payment of £10,000 has been made by the Secretary of State on or after 1st February 2001 in consequence of the imprisonment or interment of—

- (a) the applicant;
- (b) the applicant's partner;
- (c) the applicant's deceased spouse or deceased civil partner; or
- (d) the applicant's partner's deceased spouse or deceased civil partner,

by the Japanese during the Second World War, £10,000.

- 57.** (1) Subject to sub-paragraph (2), the amount of any trust payment made to an applicant or a member of an applicant's family who is
- (a) a diagnosed person;
 - (b) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;

- (c) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
 - (d) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death.
- (2) Where a trust payment is made to;
- (a) a person referred to in sub-paragraph (1)(a) or (b), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph (1)(c), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending two years after that date;
 - (c) a person referred to in sub-paragraph (1)(d), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending—
 - (i) two years after that date; or
 - (ii) on the day before the day on which that person—
 - (aa) ceases receiving full-time education; or
 - (bb) attains the age of 20,
 whichever is the latest.
- (3) Subject to sub-paragraph (4), the amount of any payment by a person to whom a trust payment has been made or of any payment out of the estate of a person to whom a trust payment has been made, which is made to an applicant or a member of an applicant's family who is—
- (a) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
 - (b) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
 - (c) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death, but only to the extent that such payments do not exceed the total amount of any trust payments made to that person.
- (4) Where a payment as referred to in sub-paragraph (3) is made to—
- (a) a person referred to in sub-paragraph (3)(a), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph (3)(b), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending two years after that date; or
 - (c) person referred to in sub-paragraph (3)(c), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending—
 - (i) two years after that date; or
 - (ii) on the day before the day on which that person
 - (aa) ceases receiving full-time education; or
 - (bb) attains the age of 20,
 whichever is the latest.
- (5) In this paragraph, a reference to a person—
- (a) being the diagnosed person's partner;
 - (b) being a member of a diagnosed person's family;
 - (c) acting in place of the diagnosed person's parents,
- at the date of the diagnosed person's death shall include a person who would have been such a person or a person who would have been so acting, but for the diagnosed person residing in a care home, an Abbeyfield Home or an independent hospital on that date.

- (6) In this paragraph– ‘diagnosed person’ means a person who has been diagnosed as suffering from, or who, after his death, has been diagnosed as having suffered from, variant Creutzfeld- Jakob disease;
‘relevant trust’ means a trust established out of funds provided by the Secretary of State in respect of persons who suffered, or who are suffering, from variant Creutzfeld-Jakob disease for the benefit of persons eligible for payments in accordance with its provisions;
‘trust payment’ means a payment under a relevant trust.
- 58.** The amount of any payment, other than a war pension, to compensate for the fact that the applicant, the applicant’s partner, the applicant’s deceased spouse or deceased civil partner or the applicant’s partner’s deceased spouse or deceased civil partner
- (a) was a slave labourer or a forced labourer;
 - (b) had suffered property loss or had suffered personal injury; or
 - (c) was a parent of a child who had died,
- during the Second World War.
- 59** (1) Any payment made by a local authority, or by the Welsh Ministers, to or on behalf of the applicant or his partner relating to a service, which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
- (2) For the purposes of sub-paragraph (1) ‘local authority’ includes in England a county council.
- 60.** Any payment made under regulations made under section 57 of the Health and Social Care Act 2001 or under section 12B of the Social Work (Scotland) Act 1968, or under section 12A to 12D of the National Health Service Act 2006 (direct payments for health care).
- 61.** Any payment made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
- 62.** Any payment made to the applicant in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services).
- 63.** Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments)
- 64.** Any payments made by the London Emergencies Trust” means the company of that name (number 09928465) incorporated on 23rd December 2015 and the registered charity of that name (number 1172307) established on 28th March 2017 or the We Love Manchester Emergency Fund” means the registered charity of that name (number 1173260) established on 30th May 2017
- 65.** Any bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017
- 66.** Any payment made under the Energy Rebate Scheme 2022 is to be disregarded in determining:
- (a) an applicant’s entitlement to a reduction under the scheme; or
 - (b) the amount of any reduction to which the applicant is entitled.
- “The Energy Rebate Scheme 2022” means the scheme to provide financial support in respect of energy bills which was announced in Parliament by the Chancellor of the Exchequer on 3rd February 2022

Report to Council

21 February 2023

Subject:	Appointment to Committees/Boards and Other Bodies
Director:	Surjit Tour – Director of Law and Governance and Monitoring Officer
Contact Officer:	Trisha Newton Senior Democratic Services Officer Trisha_newton@sandwell.gov.uk

1 Recommendations







- 1.1 To receive and consider nominations for changes to appointments to committees, boards and other bodies established by the Council, as set out in Appendix A.
- 1.2 That subject to 1.1 above, the nominations received be approved and appointed to those bodies with immediate effect.

2 Reasons for Recommendations

- 2.1 Appointments to positions on committee/boards/other bodies is a matter for Council to determine.



3 How does this deliver objectives of the Corporate Plan?

		The Council's decision-making structures are designed to support the delivery of Sandwell's Vision 2030.
		
		

4 Context and Key Issues

4.1 The Council's Constitution sets out the executive, scrutiny and constitutional functions and the rules and procedures for how the Council operates, it also prescribes the issues that the Council should address at its Annual Meeting in identifying the person(s) or bodies it wishes to carry out its functions as a local authority and the portfolios and terms of reference for those persons and bodies.

5 Alternative Options

5.1 There is no alternative option. Appointment of elected members to committees and other/outside bodies can only be made by full Council.

6 Implications

Resources:	There are no direct resource implications arising from this report.
Legal and Governance:	Council can determine the making of non-executive appointments to committees and other fora. Council is under a legal and constitutional obligation to make appointments to its committees, boards and other fora to ensure the effective operation of the Council's functions and other obligations, duties and responsibilities.



Risk:	A risk assessment is not required.
Equality:	An equality impact assessment is not required.
Health and Wellbeing:	The proposals have no direct implications.
Social Value	The proposals have no direct implications.

7. Appendices

Appendix A – Appointment to Committees, Boards and Other Bodies

8. Background Papers

None.



Appendix A

Committee/Boards/Roles

Audit and Risk Assurance Committee	Councillor Lewis to replace Councillor Melia
Health and Adult Social Care Scrutiny Board	Councillor Taylor to replace Councillor Melia
Town Lead Member for West Bromwich	Councillor E A Giles to replace Councillor Melia

Other Bodies

Local Organisation	Term of Office	Current Representative(s)	Nomination(s)
Mackmillan Educational Foundation	4 years expiring annual meeting 2023 4 years expiring February 2027	Councillor Carmichael Councillor Mabena Mr P Webb	Councillor Carmichael Councillor Kalari Councillor Mayo Councillor Millard Councillor Smith Councillor Webb
River Trent Regional Flood and Coastal Committee	1 year expiring annual meeting 2023	Councillor Melia	Councillor Jalil
Standing Advisory Council on Religious Education (SACRE)	1 year expiring annual meeting 2023	Cabinet Member for Children and Education Councillor Melia Nominated representatives: Councillor Lewis and Bostan respectively	Cabinet Member for Children and Education Councillor Chidley Nominated representatives: Councillor Lewis and Bostan respectively
Akrill Trust	4 years expiring annual meeting 2025 4 years expiring February 2027	Councillor Melia	(Resigned) Councillor Randhawa



Minutes of Cabinet

**Wednesday 18 January 2023 at 3.30pm
at Council Chamber, Sandwell Council House**

Present: Councillor Piper (Chair);
Councillors Ahmed, Hackett, Hartwell, Hughes, Padda
and Rollins.

In attendance: Councillors Simms and Elaine Giles.

Also present: Surjit Tour (Director of Law and Governance and
Monitoring Officer), Gillian Douglas (Director of
Housing), Michael Jarrett (Director of Children's
Services), Lisa McNally (Director of Public Health),
Tony McGovern (Director of Regeneration and
Growth), Simone Hines (Director of Finance), Anthony
Lloyd (Democratic Services Officer) and Trisha Newton
(Deputy Democratic Services Manager).

1/23 **Apologies for Absence**

Apologies were received from Councillors Millard, Moore,
Taylor and Carmichael.

2/23 **Declarations of Interest**

There were no interests declared.

3/23 **Minutes**

The minutes of the meetings held on 7 December 2022 and
21 December 2022 were approved as a correct record.

4/23 **Additional Items of Business**

There were no additional items of business to consider as a matter of urgency.

5/23 **Determination of Admission Arrangements for Sandwell's Community and Voluntary Controlled Schools for 2024/25**

Approval was sought to authorise the Director of Children and Education, in accordance with the School Admissions Code 2021, to publish the Local Authority's Admission Arrangements for the 2024/25 academic year.

The Chair of the Health and Adult Social Care Scrutiny Board sought clarification on how many mainstream schools had the facilities to support special needs children with difficulties such as Dyslexia, Autism or Dyspraxia at an appropriate level.

In response, the Cabinet Member for Children and Education confirmed that all main schools were expected to provide additional support to children / young people with SEND needs through their own SEN notional budgets. The SEN notional budget was not ring fenced but identified for each school through a formula agreed by Schools forum (low attainment and deprivation). If a child's SEN needs were more complex and required more sustained provision over time, then schools could request an Education, Health and Care Needs Assessment, which would provide additional "top up" funding for the child / young person. Schools needed to evidence that they were spending more than £6000, which was the nationally prescribed amount, on provision for the child before they could consider an EHC Needs Assessment. Schools were additionally supported by a vast array of Inclusion Services staff and a range of partner agencies to ensure that the needs of all SEN pupils were met within mainstream schools.

Reason for Decision

The Local Authority (LA) must abide by the requirements of the School Admissions Code ('Admissions Code') and associated regulations and determine admission arrangements for community and voluntary controlled schools each year.

Alternative Options Considered

There is no alternative option open to the LA in relation to its responsibilities for agreeing and publishing oversubscription criteria for community and voluntary controlled schools. The LA must abide with the requirements of the Admissions Code.

Agreed that the Director of Children and Education, in accordance with the School Admissions Code 2021, be authorised to publish the Local Authority's Admission Arrangements for 2024/25 academic year for places in all community and voluntary controlled schools as set out in Appendix 1.

6/23

Asset Management Investment Programme for Housing 2023-24

Approval was sought to authorise the Director of Housing, in consultation with the Director of Finance, to prepare tendering documentation and to procure contractors, in accordance with The Public Contract Regulations 2015 and the Council's Procurement and Contract Procedure Rules, to work on behalf of the Council, to deliver refurbishment and maintenance works.

The Chair of the Economy, Skills, Transport and Environment Scrutiny Board requested clarification on whether the tender would only go to larger companies. Questions were also asked if smaller companies in Sandwell had the same opportunities to get work and how well was it publicised for local companies to get added onto the tendering mail list.

The Cabinet Member for Housing highlighted that wherever possible, local companies were encouraged to tender for housing works. Many large contractors also subcontracted to smaller, local businesses.

In the case of major projects such as the refurbishment of high rise blocks, it tended to be national construction companies that bid due to the highly specialised work requirements. However, the Council did build social value in to those tenders to ensure local labour was employed, including apprenticeships.

Reasons for recommendations

To procure, award and enter into contracts with the successful contractors to deliver the various contracts to continue the substantial investment in the Council's Housing Stock.

Alternative options considered

The alternative was to not invest in Council Housing Stock which in turn could lead to dissatisfaction from existing and potential new tenants as well as disrepair and additional burden on the Housing Revenue Account.

Current in-house provision did not have the capacity to maintain the pace of demand for delivering the required repairs to Council properties with regards to the electrical services and day to day repairs contracts and therefore support from external contractors was required.

Agreed:-

- (1) that the Director of Housing, in consultation with the Director of Finance, be authorised to prepare tendering documentation and to procure contractors, in accordance with The Public Contract Regulations 2015 and the Council's Procurement and Contract Procedure Rules, to work on behalf of the Council, to deliver the refurbishment and maintenance works detailed below: -

Contract	Value
Internal Improvement Programme 2023 – 2027	£6,000,000
Refurbishment of St Giles and Moorlands Court	£19,788,000
Lift Maintenance Services 2024 – 2028	£3,180,000
Electrical Services 2023 - 2027	£3,600,000
Day to Day Repairs to Housing 2024 – 2027	£2,400,000
Supply of Domestic Electrical Items 2023 – 2027	£2,300,000
Supply of Plumbing Parts 2023 – 2027	£6,000,000
Supply of Building Materials 2023 – 2027	£1,600,000
TOTAL	£44,868,000

- (2) that the Director of Housing be authorised to award the contracts, as referred to in Resolution (1) above, to the successful contractor(s);
- (3) that the Director – Law and Governance and Monitoring Officer be authorised to enter into or execute under seal any documentation in relation to the award of the contracts;
- (4) that any necessary exemption be made to the Council’s Procurement and Contract Procedure Rules to enable the course of action referred to in Resolution (1) above to proceed.

07/23 Rolfe Street Masterplan – Approval to consult

Approval was sought to begin the consultation on the Draft Rolfe Street Masterplan for six weeks between January to February 2023; with authorisation to make minor changes to the masterplan prior to consultation if required.

Reasons for Decision

Consultation with the wider public, businesses, community groups and other interested parties will enable the options being put forward to be further refined and developed into a final document that, once approved, will form the basis for future decision making that will assist in bringing forward regeneration benefits to the area.

Alternative Options Considered

Despite the area being allocated for residential use since 2008, no comprehensive redevelopment had taken place. Proposals had been discussed over the years, but they have not come to fruition. Piecemeal development has been refused as it would be inappropriate to promote development in an area predominantly occupied by industry.

Funding from the BCLEP had enabled the Council to prepare a more detailed masterplan which would assist in providing the housebuilders more clarity and certainty with regards the type of development the Council considers would be most appropriate. The Towns Fund project was funded for the Smethwick Enterprise Centre which will act as the catalyst for future developer interest. Having a Masterplan in place would assist in the decision-making process for future proposals.

Not progressing with a Masterplan for the area would not create a platform from which to promote development opportunities in this area or provide a strong base to bid for further funding. The continued regeneration envisioned for this area would not be achieved and it would prevent the potential development of up to 660 much needed homes, within one of the most deprived areas of Sandwell.

Agreed:-

- (1) that approval be given to the consultation on the Draft Rolfe Street Masterplan for six weeks between January to February 2023;

- (2) that the Director for Regeneration and Growth be authorised to make minor changes to the Masterplan prior to consultation commencing if required.

8/23

Schools Funding 2023-24

Approval was sought to adopt the minimum option for calculating schools funding in 2023-24.

In 2023-24, each local authority would be required to bring their own formulae closer to the schools direct National Funding Formula (NFF). There was an expectation that the full move to the NFF would be completed by 2027-28. The 10% movement was calculated such that local authorities are required to bring their local formula factor values 10% closer to the NFF, compared to the difference between the local factor value and the NFF value in 2022-23.

Reasons for decision

The Schools Revenue Funding 2023-24 Operational Guide requires the Council to engage in open and transparent consultation with maintained schools and academies in their area, as well as with their schools forum about any changes to the local funding formula, including the principles adopted and any movement of funds between blocks.

The Council was responsible for making the final decisions on the formula and for ensuring there is sufficient time to gain political approval before the schools funding model (Authority Proforma Tool – APT) deadline in January 2023.

Alternative options considered

There is an alternative option whereby cabinet can overrule schools' preferences and move the funding model immediately to that which moves closer or mirrors the National Funding Formula.

Agreed that in respect of the 2023/2024 schools funding formula for Sandwell schools and following consideration of the outcome of the consultation proposals following review by the Schools Forum, approval be given to:-

- (a) adopting the minimum transition option for calculating schools funding in 2023-24
- (b) setting the Growth Funding at £1.664m
- (c) the transfer of £0.455m funding from the Schools Block to the Central Schools Services Block (CSSB) to fund the attendance service
- (d) the CSSB, De-delegated and Education Function proposals.

9/23

Council Tax Base 2023/2024

Approval was sought to recommend the Council Tax Base 2023/24 to Council. The recommended Tax Base was set at 76,764.73

The Chair of the Health and Adult Social Care Scrutiny Board questioned what provisions were in place if the Council failed to reach the 98.5% Council Tax collection rate goal.

The Deputy Leader and Cabinet Member for Finance and Resources confirmed that the collection rate for 2023/24 had already been reduced from 99% to 98.5% to reflect caution around the impact of Cost of Living. The Council would continue to be proactive with council tax recovery and debts are only written off once all recovery options have been exhausted, even if that was in future years. The Council's Cost of Living initiatives and government schemes would also support Council Tax Collection. Ultimately, if the collection rate was not achieved and a higher provision for bad debts was needed at the end of the year then any shortfall in income would be rolled forward to the following year to be recovered through the budget setting process for 2024/25.

Reasons for Decision

The Council Tax Base must be calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012. It is used to determine the annual amount of collectable Council Tax. The regulations set out the methodology to be used by authorities when calculating their Council Tax Base. They further dictate that the Council Tax Base should be set between 01 December and 31 January prior to the financial year to which it refers.

Alternative Options Considered

There were no alternative options.

Agreed that the Council be recommended to:

- (1) approve the Council Tax Base for 2023/2024 be set at 76,764.73;
- (2) authorise the Section 151 Officer to adjust the Council Tax Base as required following approval of the 2023-2024 Council Tax Reduction Scheme by Council on 21 February 2023.

10/23

Treasury Management Mid-Year Review 2022/23

Approval was sought to recommend the Treasury Management Mid-Year Review 2022/23 and revised Minimum Revenue Provision Policy to Council for further approval.

Reasons for recommendations

To comply with the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management

To ensure the Council's Minimum Revenue Provision Policy is prudent.

Alternative options considered

If the Mid-Year Review report was not approved then the Council would not be compliant with the CIPFA Code. Cabinet could choose not to adopt the revised MRP Policy, but this will forgo savings of over £4m in 2022/23 and 2023/24 and savings for the next 25 years.

Agreed that the Council be recommended to approve the Treasury Management Mid-Year Review 2022/23 and revised Minimum Revenue Provision Policy.

11/23

Oracle Fusion ERP System Implementation Costs and Benefits Case

Approval was sought to authorise the Director of Finance to undertake all steps and actions necessary to implement the Oracle Fusion Enterprise Resource Planning (ERP) system.

Reasons for recommendations

To ensure the implementation of Oracle Fusion was delivered in a timely and efficient manner in order to bring transformation benefits to the way the Council currently works and to complete the actions from the Grant Thornton Governance Review.

Alternative options considered

The Council could choose to scale down the resource model to reduce costs but this would significantly reduce capacity to undertake the implementation on time and achieve transformational benefits of the system. The Directions issued by the Secretary of State are a statutory requirement and the council has a legal obligation to respond appropriately. Failure to do so would likely result in further intervention measures.

Agreed:-

- (1) that the current progress being made with the implementation of the Oracle Fusion Enterprise Resource Planning (ERP) system be received;
- (2) that the implementation budget for 2022/23-2024/25 be added to the Capital Programme in each respective year;
- (3) that additional implementation costs of £2.5m be funded from capital resources as part of the overall capital financing strategy;
- (4) that the Director of Finance be authorised to undertake all steps and actions necessary to implement the Oracle Fusion Enterprise Resource Planning (ERP) system.

Meeting ended at 4.43pm

Contact: democratic_services@sandwell.gov.uk

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21 February 2023

The following summary report relates to those minutes of the Cabinet which contain a recommendation to the Council.

Meeting Date	Subject
15 February 2023	Revenues and Benefits Policy Framework 2023/24 – Council Tax Award of Discount Policy 2023/24



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Report to Cabinet

15 February 2023

Subject:	Revenues and Benefits Policy Framework 2023/24
Cabinet Member:	Councillor Bob Piper - Cabinet Member for Finance and Resources
Director:	Simone Hines – Director of Finance
Key Decision:	Yes To approve Revenues and Benefits Policy Framework 2023/24
Contact Officer:	Ian Dunn ian_dunn@sandwell.gov.uk Carl Jones carl_jones@sandwell.gov.uk

1 Recommendations

1.1 That approval is given to the Revenues and Benefits policy framework for 2023-24 as follows:

- Appendix 1 - Corporate Debt Recovery Policy
- Appendix 2 - Council Tax Award of Discount Policy
- Appendix 3 - Council Tax Discretionary Reduction Policy
- Appendix 4 - Flood Relief Policy
- Appendix 5 - Discretionary Housing Payments Policy
- Appendix 6 - Local Welfare Provision Policy
- Appendix 7 - Non-Domestic Rate Hardship Relief Policy
- Appendix 8 - Non-Domestic Rates Discretionary Rate Relief Policy

1.2 That the Director of Finance - Section 151 Officer in consultation with the Cabinet Member for Finance and Resources be authorised to make




necessary changes to the policies during 2023-24 due to the Cost of Living crisis.

- 1.3 That Cabinet Recommend Council approve the Council Tax Award of Discount Policy as set out in appendix 2.

2 Reasons for Recommendations

- 2.1 To make recommendations for the Revenues and Benefits policy framework for 2023-24.

3 How does this deliver objectives of the Corporate Plan?

	The policies cover a wide range of functions carried out by the Revenues and Benefits Service. These policies in particular aim to support our most vulnerable residents and local businesses.
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4 Context and Key Issues

- 4.1 The existing Revenues and Benefits Policy Framework includes:

- Corporate Debt Recovery Policy
- Council Tax Award of Discount Policy
- Council Tax Discretionary Reduction Policy
- Flood Relief Policy
- Discretionary Housing Payments Policy
- Local Welfare Provision Policy
- Housing Benefit Overpayment Recovery Policy
- Non-Domestic Rate Hardship Relief Policy
- Non-Domestic Rates Discretionary Rate Relief Policy
- The Local Council Tax Reduction Scheme Policy

- 4.2 The Corporate Debt Recovery Policy has been amended to include the Housing Benefit overpayment recovery policy and additional information about recovery processes. The policy also confirms the Council is working towards a single view of debt.



- 4.3 The Council Tax Award of Discount Policy has been amended to charge an additional 100% for Council Tax where properties have remained empty and unfurnished for a period of 1 year or more (currently this is 2 years) This will be effective from 1 April 2024.
- 4.4 In addition, from April 2024 where a domestic dwelling is unoccupied but furnished and not treated as someone's sole or main residence the new regulations would allow us Local Authorities to charge an additional 100% immediately from the date on which these conditions exist.
- 4.5 There will be an opportunity for Cabinet to consider this further before a final decision to implement from April 2024 is made. Legislation is currently going through parliament via the Levelling Up and Regeneration Bill which will provide authorities with the discretion to levy these additional charges, guidance and this legislation contains a clause requiring the authority to make the determination at least one year before the start of the year to which it relates.
- 4.6 The Non-Domestic Rates Discretionary Rate Relief Policy has been amended to include additional reliefs awarded in 2022/23 and new reliefs which will be awarded in 2023/24 following the revaluation.
- 4.7 The Local Welfare Policy has been amended to introduce a £3k savings limit to be considered eligible for an award. The policy was also amended during 2022/23 using the Director of Finance's delegated authority to increase the number of awards that could be made from two to three.
- 4.8 The Local Council Tax Reduction Scheme Policy for 2023/24 is in a separate report for Cabinet and this will require full Council approval
- 4.9 There have been no changes to any of the other policy intentions except for some cosmetic changes.

5 Alternative Options

- 5.1 The council is required to set out its application of areas of the legislation which allow local application of rules. The policy framework



achieves this.

6 Implications

<p>Resources:</p>	<p>There is a direct cost to the local Council Taxpayers for any Discretionary Rate Relief granted. The Council cannot refuse any applications, which comply with its Discretionary Rate Relief policy, on the grounds of unavailable resources.</p> <p>There is a direct cost to the local Council Taxpayers of any relief granted under the provisions of Section 49 of the Local Government Finance Act 1988.</p> <p>The cost of any relief granted under Section 13A (Council Tax Discretionary Reduction Policy) is borne by the local Council Taxpayers.</p> <p>The cost of Discretionary Housing Payments in excess of the Government Contribution is borne by the local Council Taxpayers, unless we are able to claim part of this from the Housing Revenue Account.</p> <p>The Council Tax Award of Discounts Policy generates additional income for the council through Council Tax collection.</p>
<p>Legal and Governance:</p>	<p>The policy on Section 49 of the Local Government Finance Act 1988 Hardship Relief complies with appropriate legislation relating to the Council's powers with regard to awarding relief. The Council cannot refuse any applications which comply with its policy, on the grounds of unavailable resources.</p> <p>The policy on Discretionary Rate Relief, complies with appropriate legislation relating to the Council's powers with regard to awarding Discretionary Rate Relief to businesses. The Council cannot refuse any applications for Discretionary Rate Relief, which comply with its policy, on the grounds of unavailable resources.</p> <p>The policy on Discretionary Housing Payments complies with appropriate legislation.</p> <p>The Section 13A Council Tax Discretionary Reduction Policy complies with appropriate legislation. The Council cannot refuse any applications for relief, which comply with its policy, on the grounds of</p>



	<p>unavailable resources.</p> <p>The Council Tax Award of Discount Policy complies with appropriate legislation to allow the Council to set locally prescribed levels of discounts for empty domestic properties.</p>
Risk:	<p>Risk assessments, where required, have been previously undertaken.</p> <p>As these policies have been in place for several years no significant risks have been identified or have occurred.</p>
Equality:	<p>Equality impact assessments (EIA) have previously been completed on all of the policies.</p>
Health and Wellbeing:	<p>A number of the policies provide additional financial support to some of our most vulnerable residents.</p>
Social Value	<p>Sandwell's Revenues and Benefits Policy Framework is operating well and providing crucial support to vulnerable, low income households.</p>
Climate Change:	<p>No impact</p>

7. Appendices

Appendix 1	Corporate Debt Recovery Policy
Appendix 2	Council Tax Award of Discount Policy
Appendix 3	Council Tax Discretionary Reduction Policy
Appendix 4	Flood Relief Policy
Appendix 5	Discretionary Housing Payments Policy
Appendix 6	Local Welfare Provision Policy
Appendix 7	Non-Domestic Rate Hardship Relief Policy
Appendix 8	Non-Domestic Rates Discretionary Rate Relief Policy



8. Background Papers

None





Sandwell Metropolitan Borough Council

Revenues and Benefits Service Council Tax Award of Discount Policy

2023/24



Contents

Introduction and General Principles 1

The level of Council Tax discounts

Empty but furnished property 4

Empty & unfurnished property 5

Uninhabitable property 5

Long term empty property - 'Empty Homes Premium' 5

Appeals..... 6

1. INTRODUCTION

- 1.1 The Local Government Finance Act 1992 provides Local Authorities with the necessary powers to reduce Council Tax by awarding discounts where specific prescribed circumstances prevail.

Each Local Authority has the right to set the level of empty property discounts to be levied on Council Tax accounts in their area.

2. GENERAL PRINCIPALS/REGULATIONS

- 2.1 Section 11(A) of the Local Government Act 1992, introduced by Section 75(1) of the Local Government Act 2003 gives Local Authorities the flexibility to determine what, if any, discounts should be applied to empty properties.

- 2.2 Section 11B of the Local Government Finance Act 1992, introduced by Section 12 of the Local Government Finance Act 2012, allowed for Local Authorities to charge an amount for Council Tax where properties have remained empty and unfurnished for a period of 2 years or more.

The charges were further amended by the Rating (Properties in Common Occupation) and Council Tax (Empty Dwellings) Act 2018. This is known as an 'Empty Homes Premium' and the charges are shown in Section 3 below.

From 01 April 2024 based on the recent Levelling up and Regeneration Bill of 2022 a further amendment to this section of the Local Government Finance Act will allow for Local Authorities to charge an amount for Council Tax where properties have remained empty and unfurnished for a period of 1 year or more.

The Bill also recognises the impact that high levels of second home ownership can have in some areas and will introduce a new discretionary council tax premium on second homes of up to 100%. In

Sandwell we consider a second home to be a property which is empty and substantially furnished.

3. PROCESS FOR SERVICES / PROVIDERS

- 3.1 The purpose of this policy is to outline the level of discount that Sandwell has resolved to apply under the regulations highlighted in Section 2 above.
- 3.2 Discounts will be applied based on information received, Council Tax accounts will be updated, and revised bills issued accordingly.

3.4 The level of Council Tax discounts

Empty but furnished property

Properties which are unoccupied but furnished:

No discount is applied which means empty furnished property has a full 100% Council Tax charge levied.

100% council tax is payable from the date a property becomes empty but furnished, regardless of any change in ownership.

This 0% discount is known as a 'Prescribed Class B' (or 'PCLB') discount

From 01 April 2024:

Empty but furnished property

Properties which are unoccupied but furnished:

No discount is applied which means empty furnished property has a full 100% Council Tax charge levied.

A second home premium will also be applied to these properties and will therefore attract an additional 100% charge.

200% council tax is payable from the date a property becomes empty but furnished, regardless of any change in ownership.

Empty & unfurnished property current rules

Properties which are unoccupied and unfurnished:

No discount is applied which means empty & unfurnished property has a full 100% Council Tax charge levied.

100% council tax is payable from the date a property becomes empty and unfurnished, regardless of any change in ownership.

This 0% discount is known as a 'Prescribed Class C' (or 'PCLC') discount

After two years, additional premiums for long-term empty homes will apply. (See below)

Uninhabitable property current rules

Properties which are uninhabitable:

No discount is applied which means uninhabitable property has a full 100% Council Tax charge levied.

100% council tax is payable from the date a property becomes empty and uninhabitable, regardless of any change in ownership.

This 0% discount is known as a 'Prescribed Class D' (or 'PCLD') discount

The maximum length of this discount is one year, after which, if it is empty and unfurnished, it will change to a 0% Prescribed Class C discount (100% charge)

After two years, additional premiums for long-term empty homes will apply. (See below)

Long term empty property - 'Empty Homes Premium' current

Prior to 1st April 2019, properties which had been empty and unfurnished for two years or more were charged an additional 50% 'empty premium' which generated a Council Tax charge of 150%. During the period 1st April 2019 and 31st March 2024 properties which are empty and unfurnished for two years or more are charged an

additional 100% ‘empty premium’ which generates a Council Tax charge of 200%.

Changes from 1st April 2024

- From 1st April 2024 onwards, a 100% ‘premium’ will apply to homes empty over 1 year, generating a Council Tax charge of 200%.
- From 1st April 2020 onwards, a 200% ‘premium’ applies to homes empty for over 5 years, generating a Council Tax charge of 300%.
- From 1st April 2021 onwards, a 300% ‘premium’ applies to homes empty for over 10 years, generating a Council Tax charge of 400%.

The appropriate premium shall apply in all cases 2, 5 or 10 years from the date the premises first became empty.

There shall be no exceptions to the implementation of any premium.

3.5 Appeals

Liable parties can appeal under S16 of the Local Government Finance Act 1992) if they disagree with either:

- the decision to treat a property as empty and hence apply empty property charges on a particular account based upon facts of that *individual case*; and/or
- the levy of an Empty Homes Premium on a particular account based upon facts of that *individual case*

In the case of an individual appeal under S16 of the Local Government Finance Act 1992, appeals should initially be made in writing to Sandwell MBC. If still aggrieved, appeals may be made to the Valuation Tribunal Service.

However the principle itself of applying 0% discount on empty property and/or the levy of Empty Homes Premium charges in Sandwell is *not* open to general appeal as it is the resolution of the Council and as such can only be appealed via Judicial Review

4. POLICY REVIEW

- 4.1 This policy will be reviewed on an annual basis.

5. EQUALITIES

- 5.1 This policy has been produced in line with the Council's obligation to the Public Sector Equality Duty provided by the Equality Act 2010. No adverse impact on any protected characteristic has been identified as a result of this policy.

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