

Council



Title	Agenda
Date	Tuesday 22 February 2022
Time	6.30 pm
Venue	<p>Conference Chamber West Suffolk House Western Way Bury St Edmunds</p> <p>**For the health and safety for all persons present and in order to reduce the risk of the spread of coronavirus, appropriate mitigation measures will be applied**</p>
Membership	<p>All Councillors</p> <p>You are hereby summoned to attend a meeting of the Council to transact the business on the agenda set out below.</p>  <p>Ian Gallin Chief Executive 14 February 2022</p>
Interests – declaration and restriction on participation	<p>Members are reminded of their responsibility to declare any disclosable pecuniary interest not entered in the authority's register or local non pecuniary interest which they have in any item of business on the agenda (subject to the exception for sensitive information) and to leave the meeting prior to discussion and voting on an item in which they have a disclosable pecuniary interest.</p>
Quorum	One third of the Council (22 members)
Committee administrator	<p>Claire Skoyles Democratic Services Officer Telephone 01284 757176 / 07776 254986 Email claire.skoyles@westsuffolk.gov.uk</p>

Venue	Conference Chamber, West Suffolk House, Bury St Edmunds
Contact information	Telephone: 01284 757176 / 07776 254986 Email: democratic.services@westsuffolk.gov.uk Website: www.westsuffolk.gov.uk
Access to agenda and reports before the meeting	The agenda and reports will be available to view at least five clear days before the meeting on our website.
Attendance at meetings	This meeting is being held in person in order to comply with the Local Government Act 1972. Measures will be applied to ensure the health and safety for all persons present is maintained. We may be required to restrict the number of members of the public able to attend in accordance with the room capacity. If you consider it is necessary for you to attend, please let Democratic Services know in advance of the meeting so they can endeavour to accommodate you and advise you of the necessary health and safety precautions.
Public participation	<p>Members of the public who live or work in the district may put questions about the work of the Council or make statements on items on the agenda to members of the Cabinet or any committee. A total of 30 minutes will be set aside for this with each person limited to asking one question or making one statement within a maximum time allocation of five minutes. 30 minutes will also be set aside for questions at extraordinary meetings of the Council, but must be limited to the business to be transacted at that meeting.</p> <p>The Constitution allows that a person who wishes to speak must register at least 15 minutes before the time the meeting is scheduled to start. Due to applying coronavirus health and safety measures, precautions taken will apply to members of the public in attendance and registered to speak, and would therefore, strongly urge anyone who wishes to register to speak to notify Democratic Services by 9am on the day of the meeting so that advice can be given on the arrangements in place.</p>
Accessibility	If you have any difficulties in accessing the meeting, the agenda and accompanying reports, including for reasons of a disability or a protected characteristic, please contact Democratic Services at the earliest opportunity using the contact details provided above in order that we may assist you.
Recording of meetings	The Council may record this meeting and permits members of the public and media to record or broadcast it as well (when the media and public are not lawfully excluded).

	<p>Any member of the public who attends a meeting and objects to being filmed should advise the Committee Administrator who will instruct that they are not included in the filming.</p>
Personal information	<p>Any personal information processed by West Suffolk Council arising from a request to speak at a public meeting under the Localism Act 2011, will be protected in accordance with the Data Protection Act 2018. For more information on how we do this and your rights in regards to your personal information and how to access it, visit our website: https://www.westsuffolk.gov.uk/Council/Data_and_information/howweuseinformation.cfm or call Customer Services: 01284 763233 and ask to speak to the Information Governance Officer.</p>

Agenda

Procedural matters

	Pages
1. Minutes	1 - 14
To confirm the minutes of the meeting held on 14 December 2021 (copy attached).	
2. Chair's announcements	15 - 16
To receive announcements (if any) from the Chair.	
A list of civic events/engagements attended by the Chair and Vice-Chair since the last ordinary meeting of Council held on 14 December 2021 are attached .	
3. Apologies for absence	
To receive announcements (if any) from the officer advising the Chair (including apologies for absence).	
4. Declarations of interests	
Members are reminded of their responsibility to declare any pecuniary or local non pecuniary interest which they have in any item of business on the agenda no later than when that item is reached and, when appropriate, to leave the meeting prior to discussion and voting on the item.	

Part 1 – public

5. Leader's statement	17 - 20
Paper number: COU/WS/22/001	
Council Procedure Rules 8.1 to 8.3. The Leader will submit a report (the Leader's Statement) summarising important developments and activities since the preceding meeting of the Council.	
On behalf of the Leader, members may ask the Deputy Leader questions on the content of both her introductory remarks and the Leader's written statement itself.	
A total of 30 minutes will be allowed for questions and responses. There will be a limit of five minutes for each question to be asked and answered. A supplementary question arising from the reply may be asked so long as the five minute limit is not exceeded.	

6. Public participation

Council Procedure Rules Section 6. Members of the public who live or work in the district may put questions about the work of the council or make statements on items on the agenda to members of the Cabinet or any committee.

(Note: The maximum time to be set aside for this item is 30 minutes, but if all questions/statements are dealt with sooner, or if there are no questions/statements, the Council will proceed to the next business.)

Each person may ask **one** question or make **one** statement only. A total of **five minutes will be allowed for the question to be put and answered or the statement made.** If a question is raised, one supplementary question will be allowed provided that it **arises directly from the reply and the overall time limit of five minutes is not exceeded.**

If a statement is made, then the Chair may allow the Leader of the Council, or other member to whom they refer the matter, a right of reply.

The Constitution allows that a person who wishes to speak must register at least 15 minutes before the time the meeting is scheduled to start. Due to applying coronavirus health and safety measures, precautions taken will apply to members of the public in attendance and registered to speak, and **would therefore, strongly urge anyone who wishes to register to speak to notify Democratic Services by 9am on the day of the meeting so that advice can be given on the arrangements in place.**

As an alternative to addressing the meeting in person, **written questions** may be submitted by members of the public to the Monitoring Officer **no later than 10am on Monday 21 February 2022.** The written notification should **detail the full question** to be asked at the meeting of the Council.

7. Referrals report of recommendations from Cabinet

21 - 24

Report number: **COU/WS/22/002**

A. Referrals from Cabinet: 8 February 2022

1. Financial Resilience - Strategy Statement 2022 to 2023 and Treasury Management Code of Practice

Portfolio holder: Councillor Sarah Broughton

2. Treasury Management Report (December 2021)

Portfolio holder: Councillor Sarah Broughton

3. Budget and Council Tax Setting 2022 to 2023 and Medium Term Financial Strategy 2022 to 2026

Portfolio holder: Councillor Sarah Broughton

(The recommendations emanating from this item, together with Cabinet's approval of the recommendation contained in Report number: CAB/WS/22/005 'Recommendation of the Performance and Audit Scrutiny Committee: 27 January 2022 - Delivering a Sustainable Medium-Term Budget' have been incorporated into the main budget setting report due to be considered later on this Council agenda at Agenda Item 8. No decision is therefore required at this stage.)

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|---|------------------|
| 8. Budget and Council Tax Setting 2022 to 2023 and Medium Term Financial Strategy 2022 to 2026 | 25 - 152 |
| Report number: COU/WS/22/003 | |
| 9. Amendments to the Constitution | 153 - 158 |
| Report number: COU/WS/22/004 | |
| 10. Calendar of Meetings: 2022 to 2023 | 159 - 166 |
| Report number: COU/WS/22/005 | |
| 11. Any other urgent business | |
| To consider any business, which by reason of special circumstances, should in the opinion of the Chair be considered at the meeting as a matter of urgency. | |

Part 2 – exempt

None

Council



Minutes of a meeting of the **Council** held on **Tuesday 14 December 2021** at **6.30 pm** in the **Conference Chamber, West Suffolk House**, Western Way, Bury St Edmunds IP33 3YU

Present **Councillors**

Chair Margaret Marks
Vice Chair Mike Chester

Richard Alecock	Susan Glossop	Sarah Pugh
Michael Anderson	John Griffiths	Joanna Rayner
Mick Bradshaw	Brian Harvey	David Roach
Sarah Broughton	Diane Hind	Ian Shipp
Carol Bull	Rachel Hood	David Smith
Patrick Chung	Victor Lukaniuk	Sarah Stamp
Simon Cole	Birgitte Mager	Lance Stanbury
Dawn Dicker	Joe Mason	Peter Stevens
Roger Dicker	Elaine McManus	Julia Wakelam
Andy Drummond	Sara Mildmay-White	Don Waldron
Robert Everitt	Andy Neal	Cliff Waterman
Stephen Frost	Colin Noble	Nick Wiseman
	David Palmer	

166. Welcome and introduction

The Chair opened the meeting and welcomed all persons present in the Conference Chamber. She explained the rationale behind the precautionary health and safety measures that remained in operation for this meeting which aimed to reduce and restrict the transmission of the COVID-19 virus.

The Chair welcomed Councillors Lance Stanbury and Nick Wiseman to their first meetings of Council since their elections to The Rows ward and to Horringer ward in September and November 2021 respectively.

167. Minutes

The minutes of the meeting held on 28 September 2021 were confirmed as a correct record and signed by the Chair.

(Councillor Joe Mason joined the meeting during the consideration of this item.)

168. **Chair's announcements**

The Chair reported on the civic engagements and charity activities which she and the Vice-Chair had attended since the last ordinary meeting of Council on 28 September 2021.

Attention was specifically drawn to representatives of HMS Vengeance, who had assisted at very short notice twice in the last three years with moving the Haverhill foodbank to new premises. This had not only saved the foodbank much needed funds, but enabled them to remain operational, which had been particularly crucial during the COVID-19 crisis. The Chair placed her sincere thanks on record to HMS Vengeance, and also to Councillor Elaine McManus, who had helped to facilitate the move.

The Chair then paid tribute to Joy Childs, former Mayor's Secretary of St Edmundsbury Borough Council, who had sadly died recently. Mrs Childs had supported Mayors and Deputy Mayors for an exemplary 22 years before retiring around the year of 2003.

169. **Apologies for absence**

Apologies for absence were received from Councillors John Augustine, Trevor Beckwith, Simon Brown, Tony Brown, John Burns, Max Clarke, Nick Clarke, Jason Crooks, Pat Hanlon, Beccy Hopfensperger, Paul Hopfensperger, Ian Houlder, James Lay, Aaron Luccarini, David Nettleton, Robert Nobbs, Karen Richardson, Richard Rout, Marion Rushbrook, Andrew Smith, Clive Springett, Karen Soons, Peter Thompson, Jim Thorndyke and Phil Wittam.

Due to the onset of the new Omicron variant of COVID-19, which had resulted in a rapid increase in the virus' infection rate and the implications associated with this, this was a contributory reason for many of the apologies for absence received for this meeting.

The Chair welcomed Councillor Mick Bradshaw to the meeting, who had been unable to attend meetings for some time due to a recent spell of ill health.

170. **Declarations of interests**

Members' declarations of interest are recorded under the item to which the declaration relates.

171. **Leader's statement (Paper number: COU/WS/21/015)**

Councillor John Griffiths, Leader of the Council, presented his Leader's Statement as outlined in paper number: COU/WS/21/015.

In his introductory remarks, Councillor Griffiths:

- a. **Personal remarks:** expressed his condolences to the family of Joy Childs and welcomed Councillors Lance Stanbury and Nick Wiseman to West Suffolk Council.

- b. **Staff Awards:** recommended viewing the recording of the West Suffolk Council Staff Awards that had been held virtually via Teams that afternoon.
- c. **COVID-19:** encouraged members and staff to get vaccinated and have the booster in light of the rapid increase in the infection rate of COVID-19 which appeared to be due to the new highly contagious Omicron variant. The potential implications associated with this, including ensuring the delivery of essential services was maintained, was highlighted. Such services included refuse collection, for which revised rounds for the festive season had been issued. Members were encouraged to cascade the temporary arrangements throughout their various communication outlets accordingly.
- d. **Barley Homes:** stated that in respect of reference to paragraph 36. of his Statement, following delivery of Barley Homes' properties at Stonemill Park, this would amount to a combined total of 63 homes delivered at Westmill Place and Stonemill Park in Haverhill.
- e. **Housing priorities:** stated that the Council's housing priorities were debated by Cabinet on 7 December 2021 (Report number: CAB/WS/21/059 refers). Decisions included extending the life of the Housing Strategy to 2024 and approving revisions to the associated Implementation Plan.
- f. **Energy and environment:** stated that the Council continued with its drive to be carbon neutral by 2030, which included facilitating the implementation of the Solar for Business grant scheme. This initiative was operating extremely well and included the biggest installation to date, which would commence in Newmarket in the new year.
- g. **Proposed incubation units:** stated that Council would be debating the proposed provision of incubation units at Suffolk Business Park later in the meeting (COU/WS/21/016 refers). Councillor Griffiths considered this proposal was an excellent example of an economic growth initiative that would bring investment, jobs and skills to enhance future certainty and prosperity for West Suffolk. The scheme was designed to be cost neutral, providing a valuable asset whilst supporting the growth of local businesses. An opportunity had been seized for investment in appropriate infrastructure that accorded with the Council's priorities.

The Leader responded to a range of questions relating to:

- a. **West Suffolk Council:** that since the creation of West Suffolk Council in 2019, it had achieved far more than it could have as the separate predecessors of Forest Heath and St Edmundsbury councils, which not only had delivered savings but supported families and communities; built new homes and the Mildenhall Hub as well as refurbishing Brandon Leisure Centre; invested in growth and green energy, to name a few. This was not only due to the Conservative administration but a combined, stronger, better cross-party effort of members working

collaboratively to achieve its aims for the residents of the entire district of West Suffolk.

- b. **Barley Homes:** that a number of environmentally beneficial initiatives had already been successfully incorporated into the new homes built by Barley Homes and an aspiration to achieve zero carbon homes in the future was a consideration. However, together with other considerations, cost implications needed to be taken into account before a commitment could be made to this.
- c. **Housing delivery in Brandon:** that Natural England's position regarding the protection of the stone curlew in The Brecks, which significantly impacted potential housing growth in Brandon, was recognised. As part of the development of the new West Suffolk Local Plan, work was being undertaken to try and overcome the complexities associated with this issue. Engagement with neighbouring authorities who were also affected by Natural England's stance on this matter, ward members and other partners was key to this work.
- d. **Street lighting:** the operation of street lighting was largely transferred to Suffolk County Council several years ago; however, due to a variety of reasons, which were mainly historical, the ownership and maintenance of some street lights remained with some town and parish councils, including in the former Forest Heath area. This would be investigated to ascertain whether the situation could become equitable across the entire district.

(Councillors Mick Bradshaw, Dawn Dicker and Roger Dicker left the meeting during the consideration of this item.)

172. **Public participation**

No members of the public in attendance had registered to speak.

173. **Referrals report of recommendations from Cabinet (Report number: COU/WS/21/016)**

Council considered the referrals report of recommendations from Cabinet, as contained within report number: COU/WS/21/016.

A. Referrals from Cabinet: 9 November 2021

1. West Suffolk Gambling Act 2005: Statement of Policy 2022 to 2025

Approval was sought for the West Suffolk Statement of Gambling Policy 2022 to 2025, which had been revised following a period of consultation with key stakeholders. If approved, this statement of policy was anticipated to remain current until its next review in 2024 for re-adoption by 31 January 2025.

Councillor Andy Drummond, Portfolio Holder for Regulatory and Environment, drew relevant issues to the attention of Council, including that the West Suffolk Statement of Gambling Policy set out how the Council, in its role as

licensing authority, would carry out its functions under the Gambling Act 2005. It recognised the importance of responsible gambling within the entertainment industry, while seeking to balance this with the key objectives of the Act. The objectives were:

- Preventing gambling from being a source of crime and disorder, being associated with crime or disorder or being used to support crime
- Ensuring that gambling was conducted in a fair and open way
- Protecting children and other vulnerable persons from being harmed or exploited by gambling.

Members noted the purpose and content of the Statement of Gambling Policy and the proposed minor revisions which had been subject to consultation and had broadly been supported. One further minor alteration had been made following consultation.

The policy's associated Local Area Profile (LAP) had also been updated. A LAP was an assessment of the key characteristics of West Suffolk in the context of gambling-related harm. The Council's approach was based on the possible risk to gambling-related harm, in adherence to the objectives set out in the Act. Some or many of these matters, many of which were summarised in the report, would have been considered and addressed by existing premises.

On the motion of Councillor Drummond, seconded by Councillor Mike Chester, it was put to the vote and with the vote being unanimous, it was

Resolved: That

1. the revised West Suffolk Gambling Act 2005: Statement of Policy for the period 2022 to 2025, as contained in Appendix B to Report number CAB/WS/21/048, be agreed.
2. The revised West Suffolk Local Area Profile, as contained in Appendix C to Report number CAB/WS/21/048, be agreed.

2. Council Tax Base for Tax Setting Purposes 2022 to 2023

Approval was sought for the council tax base for tax setting purposes for the 2022 to 2023 financial year.

The council tax base was the total taxable value at a point in time of all the domestic properties in the council's area. It was a yearly calculation and represented the estimated number of chargeable dwellings after allowing for exemptions and discounts, projected changes in the property base and after applying an estimated collection rate. The council tax base was used in the calculation of council tax, further details regarding which was set out in Report number: CAB/WS/21/050.

Councillor Sarah Broughton, Portfolio Holder for Resources and Property, drew relevant issues to the attention of Council.

On the motion of Councillor Broughton, seconded by Councillor David Roach, it was put to the vote and with the vote being unanimous, it was

Resolved: That

1. The tax base for 2022 to 2023, for the whole of West Suffolk be 57,406.34 equivalent band D dwellings and for each of the predecessor areas be: Forest Heath 19,455.81 and St Edmundsbury 37,950.53, as detailed in paragraph 2.6 of Report number CAB/WS/21/050.
2. The tax base for 2022 to 2023 for the different parts of its area, as defined by parish or special expense area boundaries, be as shown in Appendix 3 of Report number CAB/WS/21/050.
3. The Director (Resources and Property) be given delegated responsibility to make changes to the tax base figures, as a result of any government announcements pertaining to local council tax support or any data updates relating to significant claimant increases, as detailed in paragraph 2.5 of Report number CAB/WS/21/050.

3. Proposed Incubation Units, Suffolk Business Park, Bury St Edmunds

Approval was sought for a number of recommendations in connection with the proposed provision of incubation units on land at Suffolk Business Park, Bury St Edmunds.

The West Suffolk Strategic Framework 2020 to 2024 set out three strategic priorities, including the Council's commitment to focus its energies and resources on the "Growth in West Suffolk's economy for the benefit of all our residents and UK plc". This proposed project was a key example of how the Council could support and invest in its communities and businesses as it provided incubation space for new and developing companies that would not otherwise be provided.

Councillor Susan Glossop, Portfolio Holder for Growth, drew relevant issues to the attention of Council, including that authority was sought for the development of 40,000 square feet of start-up/incubation space, as phase one, for companies mainly in the advanced manufacturing and engineering (AME) sector and its supply chain. The costs of borrowing to fund this development through prudential borrowing, would be covered by the business rates that were forecasted to be retained locally, as a result of the Enterprise Zone at Suffolk Park, Bury St Edmunds.

A full business case for phase one was attached as Appendix A to the Cabinet report (CAB/WS/21/052), which included Exempt Appendix 2, which for ease of reference, had been attached to the Council referral report (COU/WS/21/016). The business case was supported by a risk register (Appendix 1) and a high-level project plan (Appendix 3). Additional business case(s) would be required to bring forward phase two.

The Phase One Business Case set out the strategic, economic, commercial, financial and management cases for this development. It detailed the project

objectives and concluded that the case was made for the proposal to be supported and delivered in line with the high-level programme. The project required the allocation of approximately £12.1 million of capital funding which was assumed to be funded through prudential borrowing from the Public Works Loan Board (PWLB). The financial case explained the assumptions that had been made to determine the capital cost, revenue implications, cash flow projections and the unique arrangement for financing the debt over 17 years, along with the retention of the 'Pot B' business rates received from the Enterprise Zone on Suffolk Business Park which would be used to pay for the costs of borrowing, with support from the New Anglia Local Enterprise Partnership (LEP) and Suffolk County Council (SCC).

This project provided the opportunity to deliver on the Council's original vision for the employment allocation at Suffolk Business Park. It built on the commitment shown by the Council, New Anglia LEP and SCC to funding/developing the Eastern Relief Road (now Rougham Tower Avenue) and also reflected the intent behind establishing the Enterprise Zone on Suffolk Park. The intention was that, once built, the centre would be run by a leading provider of business support to the AME sector. This would be a first for West Suffolk and a significant achievement. The aim was to provide space for start-up or growing businesses in a supported/flexible environment, with access to high quality business advice and networking opportunities.

A detailed discussion was held and whilst being mindful of the risks involved but acknowledging the proposed mitigation measures and safeguards in place, members considered this was an extremely exciting and positive scheme, which accorded with the Council's vision for the economic growth and prosperity of the district.

Councillor Glossop placed her sincere thanks on record to members, officers and partners involved for enabling the proposal to come forward.

On the motion of Councillor Glossop, seconded by Councillor John Griffiths, it was put to the vote and with the vote being unanimous, it was

Resolved: That

1. The business case (Incubation Units at Suffolk Business Park), attached as Appendix A to Report number CAB/WS/21/052, be approved and the project objectives be endorsed.
2. The purchase of 6.8 acres of net developable land to enable the project to be delivered, be approved.
3. The development of 40,000 square feet employment space (phase one) on Zone 3 of Suffolk Business Park in accordance with the details contained in the business case, be approved.
4. A £12.1 million capital budget for phase one only, funded through the Investing in our Growth Fund through prudential borrowing, with the revenue impact in line with the financial case section of Appendix A to Report number CAB/WS/21/052, be approved.

5. It be agreed for officers to proceed in line with the Council's agreed Scheme of Delegation. However, where necessary agreement, be sought for delegation to the Director (Resources and Property) and the Director (Planning and Growth), in consultation with the Portfolio Holder for Resources and Property and with the Portfolio Holder for Growth, to make changes to the proposal to reflect the need for the project to evolve as time moves forward and to enable the project to be delivered in accordance with the finance case and the programme.
6. It be agreed for the Council's Section 151 Officer to make the necessary changes to the Council's prudential indicators, as a result of recommendation 4. above.

(Councillor Simon Cole left the meeting during the consideration of this item.)

B. Referrals from Cabinet: 7 December 2021

Following the publication of the agenda and papers for this meeting which took place before the Cabinet meeting was convened, confirmation was given that the Cabinet made no changes to the recommendations contained in the referral report provided.

1. Arrangements for Appointment of External Auditors

Approval was sought for the appointing process for external auditors, which would take effect from the 2023 to 2024 financial year.

At the conclusion of the transitional arrangements for the appointment of external auditors, as explained in the Council referral report, the Council had agreed to continue to use the Public Sector Audit Appointments Limited (PSAA) (Report number: COU/SA/18/010 - Appointment of External Auditors) as its route to select its external auditors Ernst and Young for the remaining term of the five years from 1 April 2019 (ending the financial year 2022 to 2023).

The Performance and Audit Scrutiny Committee had considered three options for the appointment of external auditors, which would commence with responsibilities for the financial year 2023 to 2024, as summarised in the Council referral report.

Councillor Sarah Broughton, Portfolio Holder for Resources and Property, drew relevant issues to the attention of Council, including thanking the Performance and Audit Scrutiny Committee for their thorough consideration of the advantages and disadvantages of each of the three options available, as set out in Report number: PAS/WS/21/021.

The Cabinet had supported the recommendation of the Performance and Audit Scrutiny Committee and agreed to recommend to full Council that the Council should continue to 'opt-in' to the sector led body (Public Sector Audit Appointments Limited (PSAA)) for the independent appointment of the Council's external auditor.

Council was also supportive of the approach.

On the motion of Councillor Broughton, seconded by Councillor Carol Bull, it was put to the vote and with the vote being unanimous, it was

Resolved:

That it be agreed to continue to 'opt-in' to the sector led body (Public Sector Audit Appointments Limited (PSAA)) for the independent appointment of the Council's external auditor, beginning with responsibilities for the financial year 2023 to 2024.

2. Delivering a Sustainable Medium-Term Budget

Approval was sought for proposals for inclusion in the medium-term financial plans.

On 18 November 2021, the Performance and Audit Scrutiny Committee (PASC) considered proposals for delivering a sustainable balanced budget for 2022 to 2023 and for developing the medium-term plans. This included a number of key budget assumptions proposed and the rationale behind those assumptions, as set out in section 2 and Table 1 of paragraph 3.6 of Report number: PAS/WS/21/024.

The recommendations, which had been endorsed by Cabinet on 7 December 2021, were now presented for approval by Council. These, together with any further recommendations emanating from PASC and Cabinet in the coming weeks, would be incorporated into the budget setting process, the composite report for which would be considered by Cabinet and Council in February 2022.

Councillor Sarah Broughton, Portfolio Holder for Resources and Property, drew relevant issues to the attention of Council.

Having considered the process and approach to setting the Council's 2022 to 2023 budget and the principles and challenges faced in achieving this, Council supported the recommendation of the Performance and Audit Scrutiny Committee and subsequently Cabinet.

On the motion of Councillor Broughton, seconded by Councillor Patrick Chung, it was put to the vote and with the vote being unanimous, it was

Resolved:

That the proposals as detailed in Section 2 and Table 1 at paragraph 3.6 of Report number: PAS/WS/21/024, be included in the medium-term financial plans to 2026.

3. Treasury Management Report (September 2021)

Approval was sought for the Treasury Management Report for the first half of the 2021 financial year.

Councillor Sarah Broughton, Portfolio Holder for Resources and Property, drew relevant issues to the attention of Council.

On the motion of Councillor Broughton, seconded by Councillor Diane Hind, it was put to the vote and with the vote being unanimous, it was

Resolved:

That the Treasury Management Report (September 2021), as contained in Report number: FRS/WS/21/005, be approved.

4. West Suffolk Local Council Tax Reduction Scheme (LCTRS) 2022 to 2023

Approval was sought for proposed changes to the West Suffolk Local Council Tax Reduction Scheme.

Each year the Council was required to review its Local Council Tax Reduction Scheme (LCTRS). Cabinet Report number: CAB/WS/21/058 provided an annual review of the 2021 to 2022 scheme and proposed to make changes to the scheme for 2022 to 2023, having been subject to preceptor, stakeholder and public consultation, as required by the relevant regulations when amendments to the scheme were proposed.

Councillor Sarah Broughton, Portfolio Holder for Resources and Property, drew relevant issues to the attention of Council, including that the proposed changes to take effect from 1 April 2022, were as follows:

If implemented, these changes would affect:

1. the threshold for how much capital a customer could own (for example, savings) and still be entitled to a council tax reduction
2. the impact that living with non-dependent adult friends or family members had on the council tax reduction that a customer received
3. the relationship between the application processes for Universal Credit and for Local Council Tax Reduction
4. the way in which fluctuations in a customer's earnings were taken into account in the LCTRS

Each of the proposed changes were detailed in turn within section 2 of the Cabinet report.

In response to a question, Council was informed that the proposal to lower the 'capital threshold' for council tax reduction from £16,000 to £10,000 and to remove the requirement to pay a tariff on savings over £6,000 (as summarised in paragraph 4.9.2 of Report number: COU/WS/21/016), was not a central government initiative and had been proposed locally for implementation under the West Suffolk LCTRS. The proposed changes had been formulated to ensure the scheme benefitted those most in need and consultation had been undertaken on all proposals prior to their presentation for approval.

Having considered the proposed revisions, their potential impact and the outcomes of the consultation, the majority of members were supportive of the amended scheme, agreeing that the proposals were pragmatic and proportionate.

On the motion of Councillor Broughton, seconded by Councillor Sara Mildmay-White, it was put to the vote and with the vote being 33 for the motion, two against and no abstentions, it was

Resolved: That

1. the Local Council Tax Reduction (LCTRS) Scheme for 2022 to 2023, as outlined in Report number: CAB/WS/21/058, be reviewed.
2. The changes to the scheme outlined in section 2 of Report number: CAB/WS/21/058, and as detailed in Appendix C, be agreed.

174. Consolidation of byelaws for skin piercing activities (Report number: COU/WS/21/017)

Council considered this report, which sought approval and adoption of new consolidated West Suffolk byelaws in respect of licensing skin piercing practices following the revocation of the current byelaws relating to this matter.

Members noted that this item had been deferred from the last meeting of Council held on 28 September 2021 and the report had been amended to reflect the issues raised at that meeting.

In preparation for the creation of a single West Suffolk Council, it had been agreed to retain separate byelaws in the former Forest Heath and St Edmundsbury areas with regards to the licensing of skin piercing practices.

Together with other related matters as set out in paragraphs 1.2 to 1.4 of the report, it was now proposed that these be consolidated into one set of byelaws covering all activities, which would ensure that all skin piercing licensing was legally enforceable in a consistent way across the district.

The legal position was set out in the report, and it was proposed that the model byelaws previously adopted by St Edmundsbury Borough Council and as set out in Appendix A, would be adopted by the entire district for the reasons set out in paragraphs 1.5 to 1.7 of the paper.

In addition, it was recommended that the Council updated its hygiene guidance and the relevant page on its website, to ensure that licensees and applicants were fully cognisant of the proposed requirements and felt supported in understanding appropriate practice.

Councillor Andy Drummond, Portfolio Holder for Regulatory and Environment, drew relevant issues to the attention of Council, including that following the discussion held at the meeting on 28 September 2021, a minor amendment

was proposed to clarify the model byelaws, as shown in Appendix A, to remove the words 'by means of a hygienic piercing instrument' from section 3.1.a(iii). This would ensure that all cosmetic jewellery was provided in a sterile condition to the customer during skin piercing activities.

Members considered the amendment satisfactorily addressed the matter previously raised and supported the proposals.

On the motion of Councillor Drummond, seconded by Councillor Julia Wakelam, it was put to the vote and with the vote being unanimous, it was

Resolved: That

1. All current skin piercing byelaws be revoked.
2. The new consolidated West Suffolk byelaws, as contained in Appendix A to Report number: COU/WS/21/017, be adopted; and the updating of guidance and webpages so that applicants are fully cognisant of appropriate requirements and practices, be supported.

175. Community Governance Review (Report number: COU/WS/21/018)

Council considered this report, which sought approval to commence a Community Governance Review (CGR) of all parish and town councils in the West Suffolk area.

CGRs provided councils with an opportunity to make changes to community governance arrangements to ensure that parish and town councils provided for cohesive communities, improved community engagement, better local democracy and resulted in improved effective and convenient delivery of local services.

Whilst a full review was not required at this time for the reasons set out in the report, it was proposed to carry out an interim review on the consequential impact on parish warding arrangements in Bury St Edmunds, Haverhill and Newmarket from the new division boundaries for Suffolk County Council. It also provided an opportunity to look at a specific issue which was deferred by the review carried out by St Edmundsbury in 2016 and to resolve any small anomalies to existing community governance arrangements.

Councillor Carol Bull, Portfolio Holder for Governance, drew relevant issues to the attention of Council, which included making reference to the proposed Terms of Reference for the CGR that were attached to the report as Appendix A. These set out the purpose and objectives of the review and how it would be undertaken and also included proposing the creation of a Task and Finish Group, which would be appointed by Council and Chaired by the Portfolio Holder for Governance. The Group would oversee the review process and make recommendations to Council for approval at various stages of the review. Approval of the final recommendations would be implemented by the making of a Community Governance Order.

The proposed Terms of Reference for the Community Governance Review Task and Finish Group were attached as Appendix B. Upon approval for its establishment, Group Leaders would be asked to make their nominations for appointment by the Monitoring Officer.

On the motion of Councillor Bull, seconded by Councillor Julia Wakelam, it was put to the vote and with the vote being unanimous, it was

Resolved: That

1. The commencement from 17 December 2021 of a district-wide Community Governance Review (CGR), be agreed.
2. The Terms of Reference for the CGR attached at Appendix A to Report number: COU/WS/21/018, be approved.
3. A Community Governance Review Task and Finish Group as set out at Appendix B, be established.
4. Group Leaders be requested to notify the Monitoring Officer of their respective nominations for appointment to places on the Task and Finish Group.

176. Any other urgent business

In accordance with section 2.2(q) of the Council Procedure Rules contained in Part 4(a) of the Constitution, with the agreement of the Chair, the following item of business was considered as a matter of urgency by reason of special circumstances, as set out below:

Section 85(1) of the Local Government Act 1972 required councillors to attend at least one meeting of the Council or act as an appointed representative of the Council every six-month period, unless the failure to attend was due to a reason pre-approved by the authority.

Councillor Max Clarke last attended a meeting of Council on 22 June 2021. As the Council meeting in November was cancelled due to lack of substantive business, he was planning on attending the meeting on 14 December 2021 to ensure he did not face automatic disqualification from West Suffolk Council on 22 December 2021.

Unfortunately, under current COVID-19 legislation, Councillor Clarke was needing to self-isolate and therefore could not be present at the meeting. Council was therefore asked to consider granting a dispensation to Councillor Clarke due his current situation and the requirement to abide by COVID-19 legislation.

On the motion of Councillor Margaret Marks, seconded by Councillor John Griffiths, it was put to the vote and with the vote being unanimous, it was

Resolved:

That, in accordance with Section 85(1) of the Local Government Act 1972, a dispensation be granted to Councillor Max Clarke for non-attendance at meetings for a period in excess of six consecutive months by reason of self-isolation requirements under current COVID-19 legislation, and that the situation be reviewed at the next ordinary meeting of Council.

177. Exclusion of press and public

See minute 178. below.

178. Exempt Appendix: Referrals of recommendations from Cabinet (paragraph 3) (Report number: COU/WS/21/016)

Council considered Exempt Appendix 2 attached to Report number: COU/WS/21/016; however, no reference was made to specific detail and, therefore, this item was not held in private session.

The meeting concluded at 7.45 pm

Signed by:

Chair

Civic communication for Council 14 December 2021 to 22 February 2022

Chair attended 5 engagements

Vice Chair attended 4 engagements

Event	Venue	Date	Time	Attending
Full Council	West Suffolk House	Tuesday 14 December	6.30pm	Chair and Vice Chair of Council
USAFE OMRS Holiday Party	Eagles Landing, RAF Lakenheath	Friday 17 December	6pm	Chair of Council
Nine Lessons and Carols Service	St Edmundsbury Cathedral	Thursday 23 December	7pm	Chair of Council
Holocaust Memorial Service	Abbey Gardens Holocaust Memorial Peace Garden	Thursday 27 January	10.30am	Chair and Vice Chair of Council
New Bury Community Centre Official Opening	St Olaves Road, Bury St Edmunds	Saturday 12 February	2 to 4pm	Vice Chair of Council
Unveiling of a Memorial Plaque to commemorate civilian victims of the Newmarket bombing on 18 February 1941	King Edward VII Memorial Hall, High Street, Newmarket	Friday 18 February	6.30 to 8.30pm	Vice Chair of Council
Haverhill Mayor's Charity Dance	Haverhill Arts Centre, High Street, Haverhill	Friday 18 February	7pm to 10pm	Chair of Council
Full Council	West Suffolk House	Tuesday 22 February	6.30pm	Chair and Vice Chair of Council

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Leader’s statement

Report number:	COU/WS/22/001	
Report to and date:	Council	22 February 2022
Documents attached:	None	

Leader’s Statement: February 2022

1. This is the first full Council meeting of 2022 and while we are now well into February, I do wish all of you a somewhat belated, but none the less, Happy New Year.
2. As I write this Her Majesty The Queen and indeed the nation are beginning to celebrate and mark Her Majesty’s Platinum Jubilee. Her Royal Highness is and hopefully will continue to be, a regular and very welcome visitor to West Suffolk. I am sure all of you will join with me in reflecting on the dedication and unparalleled public service she has shown over the last 70 years. We, like other councils, will be doing our bit as part of the national programme to help mark this momentous occasion, including the Queen’s Green Canopy initiative.
3. With the New Year we are developing a new way to help keep everyone informed about what we have been doing; and have initiated a new monthly newsletter sent to you all which you can share with your Parish and Town Councils, as well as on social media. You will have had one of these in the last week and so I don’t propose to go back over what is on there in this Leader’s Statement – which probably thankfully for you should make it shorter. Please feel free to use the contents included in the newsletter to help keep the communities you represent informed and send any suggestions on how we can improve it to our communications team.
4. That said, there are a few things I would like to address in slightly more detail in my update.

The Future

5. Before Christmas I highlighted much of the great work and many initiatives we have delivered for our communities and businesses. Tonight’s meeting will look at how we can continue this excellent work and, in particular, setting a fair and balanced budget to carry this forward.
6. A budget is of course not just a set of numbers on a balance sheet. It contains within it the thousands of ways we deliver services and improvements to the lives of our residents every day. It is also the means we can deliver our vision

and the ambition West Suffolk has to, put simply, help to continue to deliver a healthier, more prosperous, and greener West Suffolk.

7. One of the first things I did as Leader was to create a task force to assist us to more than do our bit to help tackle climate change. I am pleased to see that this year we are proposing to invest £9 million in a range of green initiatives that will help us reach our ambition of carbon neutral by 2030. But importantly this investment will also pay for itself, not only in the environmental benefits it will bring but also financially. It is another great example of how we in West Suffolk are a forward-thinking authority while at the same time delivering financial security and certainty for our taxpayers.
8. This budget also supports our continuing economic growth work to encourage and support new and existing businesses in West Suffolk – and connecting to our colleges and other business support organisations to make sure people have the right skills and training. We are investing ourselves as well as creating the right environment for business and the growth of the local economy to help provide people the opportunities for better and more employment and skills. In addition, we continue to invest very significantly in other areas - from car parks to our parks - helping our towns and villages and bringing more people to our area.
9. The health of our communities is also vital. If the pandemic has taught us anything it is not only the importance of the wellbeing of our residents but also the ways the public, private and volunteer sectors can work together to improve outcomes for people. We are already at the forefront of this work with LifeLink and the creation of our hubs, bringing health and leisure services together with education and better access to services. We have already invested millions of pounds into this work and this budget illustrates how we will continue this, while continuing to provide the many day-to-day services we do. We continue to invest in our award-winning parks and open spaces, which people turned to through the pandemic for their physical and mental wellbeing. Equally we are making sure we support and protect the most vulnerable, building on the successes we have already had in reducing rough sleeping and homelessness. We are thus proposing a budget that will strengthen our work and make sure the health wellbeing, and future prosperity of our communities is at the heart of what we do.
10. We will also continue this strengthened partnership working by engaging with our Parish and Town Councils in tailoring our services, so they are delivered to have the best effect locally. One of the reasons West Suffolk Council was created was not only to be large enough to champion our communities but small enough to find local solutions to issues. We recognise one size does not fit all and I look forward to moving this work on and extending our already successful families and communities work.
11. This is of course not an easy balancing act. The pandemic has had a financial impact both on our income and the need to continue to support our residents and businesses through this challenging time. In addition, like all local authorities, we have to deal with the historic reduction in national funding. Government policy requires that councils meet any funding gap through income and other means such as Council Tax; and I am sure I have no need

to remind you that Council Tax only pays for 20 percent of our cost of delivering services and that we get just 11 percent of people's overall Council Tax bill. It is also perhaps worth noting that we have been harmonising Council Tax for the two former areas of Forest Heath and St Edmundsbury since West Suffolk Council was created, and this is the final year of that process. We will continue to invest in our area to bring financial and other benefits but also lobby Government with partners for better funding.

12. In short, this budget invests in the future of the whole of West Suffolk and all our communities and businesses. Not only does it deliver the services people deserve and need every day, but it builds on our work to help people to have better opportunities and live in an area that helps them be more prosperous, healthier, and kinder to the planet.

County Deal

13. It is good to see that our efforts around fairer funding and our arguments for decision making and powers to be held more locally has been listened to by the Government. I welcome the newly announced County Deal offer for Suffolk which hopefully gives us the opportunity across the County and in particularly in West Suffolk to gain more funding and drive decision making more locally rather than from central Government. This is a recognition of the 'Suffolk System' which is already in place and can for example be seen working in practice in our hubs across West Suffolk.....and there is no suggestion of the need for a mayor or to change the existing governance arrangements. I look forward to our being part of these negotiations and helping to secure the maximum benefits we can for our communities.

Business Grants Update

14. You have had an update on the various national Omicron business grants we are helping local traders to access, and I urge you to join with the Council and help make sure companies are aware of what is on offer. I am pleased to see that once again we have been quick off the mark to help businesses access this money. West Suffolk Council has already paid out over £760,000 so far to more than 200 eligible local businesses under the Government's Omicron Hospitality and Leisure Grant (OHLG) scheme, and the amount is increasing daily.
15. We were given an allocation of £1.74 million to pay out OHLG grants (including fixed amounts of up to £6,000 based on rateable value).
16. The Government grant scheme is open to hospitality, leisure and accommodation businesses that are in the business rates system and meet the Government criteria; and thanks to changes in Government guidance, we have been able to extend the deadline for applications for this grant by 10 days to 28 February 2022.
17. The application deadline for the separate Omicron Additional Restrictions Grant (ARG) is 18 February 2022. In this case the Council has been given £310,000 to help support other businesses including those not in the business

rates system, but who have been severely impacted by the Omicron variant and do not qualify for OHLG.

18. We continue to advise, that with all previous allocations of ARG already paid out to businesses, and with limited funding for the scheme, grants may be somewhat smaller than those received under previous ARG schemes.
19. Unlike with previous grant schemes, we are unable to say how much the Omicron ARG grants will be at this stage. With limited funding, the Council will review and decide on grant amounts for different categories of business once applications have closed on 18 February 2022. Those decisions will be based on evidence of the scale of impact on trade and other criteria such as the type of business. Based on previous numbers of applicants received, the levels of payment may therefore be somewhat smaller compared to those paid previously, because of the smaller allocation from Government.

Environment

20. We know we can do more to build on the good work we are doing to tackle climate change and indeed that is why we are proposing to invest £9 million in measures to help us reach carbon neutral by 2030. However, it is pleasing to see we are already making positive inroads as highlighted by Climate Emergency UK which scored 325 local authority plans according to 28 questions grouped into nine categories. This includes how well councils' plans would mitigate the impact of climate change locally, whether climate and ecological emergency was integrated into existing policies, community engagement, climate education, scale of emissions targets and commitments to tackle the ecological emergency. With 64 percent we had the top score of all Suffolk Councils, were in the top 15 of all district councils (average score was 43 percent for district councils) and top 50 of all councils nationally. While I am unsure of the scientific way this may have been assessed it shows we are moving once again front runners, regionally and nationally. Not only can we do more but we have plans and funding to improve upon this great foundation.
21. I regret that I will be unable to join you in person at this full Council meeting but thank you all for what you are doing and hope that we can all work together (irrespective of any party political or personal interests) to not only approve the proposed budget but continue to move forward together in the best interests of the people and this lovely area which we all serve.

With best wishes,

Councillor John Griffiths
Leader of West Suffolk Council

Referrals report of recommendations from Cabinet

Report number:	COU/WS/22/002	
Report to and date:	Council	22 February 2022
Documents attached:	None	

A. Referrals from Cabinet: 8 February 2022

1. Financial Resilience - Strategy Statement 2022 to 2023 and Treasury Management Code of Practice

<p>Portfolio holder: Councillor Sarah Broughton</p> <p>Cabinet Report number: CAB/WS/22/006</p> <p>Financial Resilience Sub-Committee Report number: FRS/WS/22/002</p> <p>Appendix 1 to Report number: FRS/WS/22/002</p> <p>Appendix 2 to Report number: FRS/WS/22/002</p>

<p>Recommended, that:</p> <ol style="list-style-type: none"> 1. The Treasury Management Strategy Statement 2022 to 2023 as set out in Appendix 1 to Report number: FRS/WS/22/002, be approved. 2. The Treasury Management Code of Practice, as set out in Appendix 2 to Report number: FRS/WS/22/002, be approved, subject to an amendment within the section of the Code of Practice entitled 'Use of External Brokers / Advisors / Fund Managers', with the removal of the word 'will', to be replaced with the word 'may', to ensure that the Council has the flexibility on the use of services of other organisations.
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- 1.1 The Chartered Institute of Public Finance and Accountancy's (CIPFA) Treasury Management Code of Practice requires that, prior to the start of the financial year that Council formally approves a Treasury Management Policy Statement and Investment Strategy, setting out the Council's treasury management policy and strategy for the forthcoming year.

- 1.2 The Treasury Management Strategy Statement 2022 to 2023 was attached as Appendix 1 to Report number: FRS/WS/22/002 and the Treasury Management Code of Practice attached as Appendix 2. The Sub-Committee was advised that no significant changes had been made to the Treasury Management Code of Practice from that presented last year.
- 1.3 The report also included additional supporting information on treasury advisors; borrowing strategy; investment strategy counterparty ratings and interest rate projections.
- 1.4 The Financial Resilience Sub-Committee scrutinised the report on 17 January 2022 and asked questions to which responses were provided. In particular, discussions were held on the borrowing strategy and authorised limits, and the value of the Mildenhall Hub.
- 1.5 On 27 January 2022, the Performance and Audit Scrutiny Committee considered the report and asked various questions relating to the setting of net costs, capital and revenue limits and the borrowing strategy, to which responses were provided. In particular, the Committee discussed the Treasury Management Code of Practice (Appendix 2) and referred to page 24 of the Code and the section which related to **'Use of External Brokers/Advisors/Fund Managers'**. The Committee expressed some reservations around the wording used within that section, in that the Council *'will'* employ the services of other organisations to assist it in the field of treasury management. The Committee recommended that this word be replaced with *'may'*, so that the Council had the flexibility around the use of services of other organisations.
- 1.6 Cabinet endorsed the recommendations of the Performance and Audit Scrutiny Committee, as set out above.

2. Treasury Management Report (December 2021)

Portfolio holder: Councillor Sarah Broughton

Cabinet Report number: [CAB/WS/22/007](#)

Financial Resilience Sub-Committee Report number: [FRS/WS/22/001](#)

Appendix 1 to Report number: [FRS/WS/22/001](#)

Recommended:

That, the Treasury Management Report (December 2021), as contained in Report number: FRS/WS/22/001, be approved.

2.1 Investment Activity 1 April 2021 to 31 December 2021

Following the Financial Resilience Sub-Committee's consideration of Report number: [FRS/WS/22/001](#) on 17 January 2022, the Service Manager (Finance and

Performance) verbally reported on the Sub-Committee's consideration of the report.

- 2.2 The Council held investments of £76,500,000 as of 31 December 2021. Interest achieved in the first nine months of the financial year amounted to £53,087 against a budget for the period of £33,750.
- 2.3 External borrowing as of 31 December 2021 increased to £14,000,000 from £4 million at 30 September 2021. Correspondingly, the Council's level of internal borrowing reduced to £37,675,406 as at 31 December 2021. Overall borrowing, both external and internal was expected to increase over the full financial year, but not by as much as was originally budgeted for. Borrowing costs (interest payable and MRP) for the year were forecast to be £1,026,452 against an approved budget of £3,135,850, although this could change if more external borrowing was undertaken than was currently forecast. The difference would be placed in the capital financing reserve to use towards future interest rate fluctuation.
- 2.4 The 2021 to 2022 Annual Treasury Management and Investment Strategy sets out the Council's projections for the current financial year. The budget for investment income in 2021 to 2022 was £45,000, which is based on a 0.25 percent target average interest rate of return on investments.
- 2.5 The report also included a summary of the borrowing activity during the period; borrowing strategy and sources of borrowing; borrowing and capital costs – affordability; borrowing and income – proportionality; borrowing and asset yields; Prudential Code, Treasury Management Code and Minimum Revenue Provision (MRP) consultation and market information.
- 2.6 The Sub-Committee scrutinised the investment activity for 1 April 2021 to 31 December 2021, and asked questions to which responses were provided. In particular, detailed discussions were held on the recent £10 million loan secured by the council in December 2021; what happens to any interest payable "underspend"; sort clarification on the meaning of the "certainty rate", and whether the council regularly reviewed looking at paying off the long standing £4 million loan.
- 2.7 The Performance and Audit Scrutiny Committee on 27 January 2022 scrutinised the report. In particular, discussions were held on borrowing activity, asset yields and held investments. The proposed Government changes to capital finance regulations were also discussed, in respect of Minimum Revenue Provision (MRP), which was due to take effect from the 2023/2024 financial year. The Director (Resources and Property) further explained that these proposed changes were currently out to consultation and the closing date for responses was 8 February 2022, to which the Council would be submitting a response. Further detail around these potential changes would also be provided to Members as part of the forthcoming finance briefings.

- 2.8 The Performance and Audit Scrutiny Committee supported its Sub-Committee's recommendation and this was subsequently put forward and endorsed by Cabinet.

3. **Budget and Council Tax Setting: 2022 to 2023 and Medium Term Financial Strategy 2022 to 2026**

Portfolio holder: Councillor Sarah Broughton

Cabinet Report number: [CAB/WS/22/008](#)

(Note that due to extensive number of appendices attached to Report number CAB/WS/22/008, the above link applies to the Cabinet agenda papers page on the Council's website)

- 3.1 The recommendations emanating from the Cabinet's consideration of this report, together with its approval of the recommendation contained in Report number: [CAB/WS/22/005](#) 'Recommendation of the Performance and Audit Scrutiny Committee: 27 January 2022 - Delivering a Sustainable Medium-Term Budget' are contained within Report number: COU/WS/22/003 'Budget and Council Tax Setting: 2022 to 2026 and Medium Term Financial Strategy 2022 to 2026', for consideration as Agenda Item 8 on this Council agenda.
- 3.2 Members are therefore requested to **note** that no decision is required at this stage.

Budget and Council Tax Setting: 2022 to 2023 and Medium Term Financial Strategy 2022 to 2026

Report number:	COU/WS/22/003	
Report to and date:	Council	22 February 2022
Cabinet member:	Councillor Sarah Broughton Portfolio Holder for Resources and Property Tel: 07929 305787 Email: sarah.broughton@westsuffolk.gov.uk	
Lead officer:	Rachael Mann Director (Resources and Property) Chief Financial Officer Tel: 01638 719245 Email: rachael.mann@westsuffolk.gov.uk	

Decisions Plan: This matter has already been considered by Cabinet as referred to in Report number: COU/WS/22/002, and was included on the Decisions Plan as a referral to Council for a final decision.

Wards impacted: All wards

Recommendations: It is recommended that:

1. Having taken into account the information received by Cabinet on 8 February 2022 (Report number: CAB/WS/22/008)

including the report by the Director (Resources and Property) (Section 151 Officer) set out in Attachment C, together with the up to date information and advice contained in Report number: COU/WS/22/003, the level of West Suffolk Council's band D council tax for 2022 to 2023 be set at £187.11. The level of council tax beyond 2022 to 2023 will be set in accordance with the annual budget process for the relevant financial year.

- 2. Subject to recommendation 1. above, the following formal council tax resolutions be adopted:**
 - a. the revenue and capital budget for 2022 to 2026, attached at Attachment A to Report number: COU/WS/22/003, and as detailed in Attachment D (Appendices 1 to 5), Attachment E (Appendices 1 to 4), Attachment F and Attachment H to, be approved.**
 - b. A general fund balance of £5 million be agreed to be maintained, as detailed in paragraph 8.2.**
 - c. The statutory calculations under Section 30 to 36 of the Local Government Finance Act 1992, attached at Attachment J, be noted.**
 - d. The Suffolk County Council and Office of the Police and Crime Commissioner for Suffolk precepts issued to West Suffolk Council, in accordance with Section 40 of the Local Government Finance Act 1992 and outlined at paragraphs 12.6 and 12.7, be noted.**
 - e. In accordance with Section 30(2) of the Local Government Finance Act 1992, the amounts shown in Schedule D of Attachment I be agreed as the amount of Council Tax for the year 2022 to 2023 for each of the categories of dwellings shown.**

Continued.....

- 3. The Director (Resources and Property), in consultation with the Portfolio Holder for Resources and Property, be authorised to vire funds between existing Earmarked Reserves (as set out at Attachment D, Appendix 3) as deemed appropriate throughout the medium term financial planning period.**
- 4. Approval be given to the extension of the business rate reliefs set out in paragraphs 3.12 to 3.15, in support of West Suffolk’s business community.**
- 5. Approval be given to the Flexible Use of Capital Receipts Strategy as set out in Attachment G.**
- 6. The Director (Resources and Property), in consultation with the Portfolio Holder for Resources and Property, be authorised to implement the council tax energy rebate scheme and discretionary fund, as set out in paragraphs 3.18 to 3.23.**

1. Summary

- 1.1 West Suffolk Council has an exemplary track record in robust financial management which has meant it has continued to deliver high quality services as well as meeting the strategic vision of the authority.
- 1.2 This is despite a series of challenges. For example, the COVID-19 pandemic which has not only reduced income (Government policy has been that councils create income to supplement reduction in national funding) but also costs to the council in playing its role to support communities and businesses. National finances have been reduced significantly over the last decade for local councils and added burdens have been placed on authorities too during this time.
- 1.3 This budget has been created not only to be balanced and sustainable but as an investment in the priorities of our residents and businesses. It is designed to make the communities of West Suffolk greener, healthier and more prosperous.
- 1.4 This budget has been created to meet the needs of the council's strategic framework and benefit all West Suffolk. It will see new investments of £9 million for a range of initiatives to meet priorities such as meeting zero carbon emissions by 2030 following the authority declaring both climate and environmental emergencies. This investment builds on years of carbon reduction initiatives by West Suffolk and its predecessor councils. Not only will this reduce the impact the council has on the climate but also actually produce a net income towards the cost of running much valued council services – a win-win for taxpayers and the environment.
- 1.5 The council will continue to concentrate, with councillors, on its health and wellbeing agenda, including investing in its hubs, LifeLink, housing and families and communities work – as well as the hub network across West Suffolk, investing in new and better ways to work with our partners on the wellbeing of our residents.
- 1.6 In addition, the budget includes £1.3 million (2022 to 2026) for the upkeep of our open spaces and parks as well as our popular museums and attractions that are vital to the wellbeing and health of residents as well as doing their part to protect and improve the local environment.

2. Context to this report

- 2.1 West Suffolk Council (and its predecessor councils Forest Heath District Council and St Edmundsbury Borough Council) has a good track record of delivering high quality services that our communities demand and value. It also has a strong vision and programme to deliver, through our West

Suffolk Strategic Framework 2021 to 2024, to bring greater prosperity for our communities and businesses.

- 2.2 This has been underpinned by robust financial planning and management enabling the council to deliver both services and the strategic aims of West Suffolk. This can be seen in year-on-year savings and income generation, alongside the £5 million in annual savings made from shared services and the creation of a single council in April 2019, to put the council on a stronger financial footing as well as the right size to better champion West Suffolk communities. Due to this financial management, and despite previous reductions in national funding as well as the severe impact of COVID-19 on finances, the council can put forward a balanced budget for 2022 to 2023.
- 2.3 Despite our successes the pressures on local government finances, with or without a pandemic, still require local authorities nationally to continue to deliver more with less. So, we must continue to transform the way we work and the way we are funded in response to these challenges to meet future savings.
- 2.4 The 2022 to 2023 budget is prepared in the context of not only the significant challenges facing local government, such as reductions in national funding streams planned now from 2023 to 2024, but also a national and worldwide COVID-19 pandemic. Since the outbreak of COVID-19 in the UK in March 2020, a number of events have occurred which have had a significant impact on local government, including West Suffolk Council's financial position in the current financial year, and are expected to continue to some extent into 2022 to 2023. Some of these events have been restrictions imposed by Government that have and will continue to affect West Suffolk Council's investments, assets and services; and others have been announcements of Government financial support.
- 2.5 The council has played a vital role in responding to COVID-19, in supporting businesses (including over £120 million in business rates relief and business grants distribution) and the most vulnerable in our communities, including the homeless (including support through our home but not alone service), as well as running essential services during challenging conditions. This comes at an expected net cost of £3.1 million in total, covering both to date (£1.4 million in 2020 to 2021, £1.2 million estimated in the current year 2021 to 2022) and the £0.5 million estimated for the financial year 2022 to 2023. This cost has had an impact on the council reserves; however, a significant element was funded from in-year efficiencies and cost savings.
- 2.6 We will not understand the true and full impact of COVID-19 on the financial position of the council for a long time, especially as we are still in the pandemic, with new variants still possible and with the period of recovery unknown. Through the 2022 to 2023 budget process, we have

established a £0.5 million COVID-19 provision to support the foundations of our financial projections, in particular our income projections.

- 2.7 This pressure comes, not only because of the vital role the council continues to play in supporting our businesses and communities through both the response and recovery stages of the COVID-19 pandemic, but also the negative effect on income to the council the pandemic has had (£8.6 million in 2020 to 2021, with forecasted impacts of £2.5 million projected in the current 2021 to 2022 financial year and £0.5 million for 2022 to 2023). Nationally councils are expected by Government to generate income to help pay for services, but with it comes uncertainty. Our approach needs to be flexible and reactive to the COVID-19 response and recovery demands. Therefore, we will constantly review our £0.5 million COVID provision, in the light of further data and intelligence to feed into the quarterly 2022 to 2023 monitoring reports.
- 2.8 The medium term plans have also been prepared in the context of significant uncertainties around Government policy in terms of future Comprehensive Spending Reviews, Local Government Finance Settlements, the Fairer Funding review, Business Rates, commercial policy, the Resource and Waste Strategy, and potentially major reforms with green papers on Social Care and the white paper on Planning reform. The economic situation is hugely challenging, and we continue to be faced with rising demand for services, in particular housing support. Suffolk is at the forefront nationally supporting its communities and businesses by working in partnership across the public, private and voluntary sectors. The direct and indirect impacts on our partners such as Suffolk County Council, as a result of the challenges presented by the COVID-19 pandemic, are also both unknown and uncertain at this stage.
- 2.9 Councils nationally are expected to balance the budget through savings and producing local income to fund services due to reduced Government funding. This year, to assist with the expected continued impact of COVID-19, the council will see an increase in funding from the Government. However, this will not completely neutralise the impact expected from the pandemic or that of previous Government tax announcements such as the national insurance increase from April 2022. Nor will it address the financial challenges that already existed for local government following a decade of funding reductions and increases in the demand for our services such as housing and homelessness support.
- 2.10 Despite this and the additional pressures presented by COVID-19, through prudent budgeting, a review of our vacant posts, investment as well as transformation, West Suffolk Council is in a good financial position. However, while this means a balanced budget can be set for 2022 to 2023 there are gaps to be met in later years – currently forecast at £1.16 million in 2023 to 2024 growing to £2.98 million in 2025 to 2026. Government has made it clear that budgets have to be balanced by councils through reducing the cost of delivery, investment, income generation and local taxation.

- 2.11 Whilst the 2022 to 2023 budget includes previously committed income proposals, cost certainty has played a particular focus in this year's budget process (the detail being shown in Attachment B) to enable, where possible, greater certainty in the council's financial plans given the volatility of income streams and the uncertainty around the continued impact of COVID-19.
- 2.12 Currently council tax makes up approximately one fifth of the authority's budget (exclusive of housing benefit) and therefore only goes a fifth of the way to actually paying for services. Council tax goes on the base budget, which means it has a cumulative effect and a greater impact in future years. It is recognised that any increase provides an extra burden on taxpayers but does mean the protection of vital services which would otherwise possibly have to be considered for reductions. West Suffolk Council is around 11 percent of a local council taxpayer's bill with the rest made up by the County Council, Police and Crime Commissioner, as well as Parish or Town Council. Councillors are asked and expected by Government to look at local taxation levels to meet the authority's financial needs to support its communities and help future proof from financial uncertainty. Council tax levels are considered further in Section 3 of this report.

Investing in our growth agenda

- 2.13 National policy also encourages councils to grow their local, and therefore the UK, economy by supporting business, investment and housing to bring in local income, including consideration of new income streams. Bridging the gap between income and demand remains, COVID-19 aside, the single biggest challenge facing local government across the country.
- 2.14 The financial challenges and national funding policies means that councils can no longer rely on Government grants but must look at more innovative ways to finance the current services and create financial capacity to invest and meet the needs of our communities and businesses. West Suffolk Council recognises this and continues to take a proactive investment role through our Investing in our Growth Agenda Strategy and fund, not only to meet the challenges brought by funding for councils, but also importantly to manage growth, reduce our carbon footprint and ensure prosperity for our communities. We must, therefore, maintain and where appropriate grow the local income we receive now (and reduce the cost of delivering services) but also deliver our investment projects, enable the building of homes, through Barley Homes and increase our investment base so that we deliver new income streams to replace those lost. This will enable us to continue delivering the services and wider community support which people value and make West Suffolk an attractive place to live, work and invest.
- 2.15 Our medium-term financial plans see greater reliance on delivery of our strategic projects as set out in our capital programme at Attachment D Appendix 2, such as Barley Homes, the Innovation Units at Suffolk Park and our Net Zero Carbon investment plans (see Attachment H for further

details). As we have started to gain more certainty around our anticipated returns (through a dividend) from the council's wholly owned Housing Company - Barley Homes - we now see these returns coming through the current budget process, smoothed out at an estimated £200,000 across the medium term, to support the delivery of future years' budgets.

- 2.16 Over recent months there have been some consultations and announcements that indicate the Government's wish to ensure that local government focuses on its core functions rather than expanding into what are seen as more 'commercial' type activities. These include:
- Changes to the Public Works Loan Board (PWLB) lending criteria to exclude the ability to borrow to invest in commercial property to generate income.
 - Consultations on the CIPFA Treasury Management and Prudential Codes to strengthen the intention around commercial investments and provide clarity about borrowing and investments.
 - Current Government consultation about minimum revenue provision and use of capital receipts from commercial activity.
- 2.17 There has been no need to change our outcome-based investment approach to date. However, as we continue to shape our investing in our growth agenda projects, focusing in and around recovery and our growth and climate agendas, we will continue to review and have regard to any changes and the new operating parameters when considering future activity under our capital programme and investment plans.
- 2.18 Some of our projects will need considerable investment, both in money - including creating new funds where needed through borrowing (supported by robust business cases) – and resources and time. But that investment will build a more financially resilient and self-sufficient council, with less reliance on uncertain national or other funding streams. That focus on projects that are also income-generating, which may span several years before they deliver a return, means we no longer look simply to balance a budget for one year.
- 2.19 Importantly these economic growth projects will bring wider long-term benefits to our areas than purely being a financially robust council, such as jobs, reducing our carbon footprint, better health outcomes and investment in working with communities and place-based initiatives.

Transforming West Suffolk Council

- 2.20 It is important now more than ever, with the uncertainties around income generation during a pandemic, that we balance growth in existing and new income streams with controlling our cost base and delivering an efficient council. We have transformed what we do and will continue to do so – examples being the sharing of services and the most recent creation of a new single West Suffolk council, achieving and protecting annual savings in excess of £5 million a year. Our Families and Communities work is making

real changes in people’s lives, delivering locally alongside our elected members.

- 2.21 The partnership work that we started through the Families and Communities work has been invaluable during the pandemic in strengthening the community response that has been vital to supporting the vulnerable. This has led to partners both in the public, private and voluntary sectors working in new ways to find local solutions. The council and community have also, through the pandemic, adapted to using online and digital solutions and the benefits that brings alongside more traditional methods. The council recognises the vital role that our communities play in the COVID-19 response and in the future recovery.
- 2.22 The council’s transformation programme, which will accelerate the delivery of a number of our financial strategy themes such as transformation of service delivery, encouraging the use of digital forms for customer access and behaving more commercially, will feature as our key approach to delivering across our medium term plans. Our opportunities include capturing and building on the learning and innovative ways of delivering our services experienced during this time.
- 2.23 The role that digital will play in our future state, alongside the role of our partners (public, private and voluntary), including the relationships across the tiers of local government within West Suffolk, will be critical in ensuring a system approach for our residents and businesses that is valued and sustainable. This transformational plan, which will go towards ensuring delivery of the outcomes of both financial and improved services, will take shape to contribute towards our financial challenges in 2022 to 2023 and across the medium term.

Net zero carbon emissions by 2030

- 2.24 In September 2019, West Suffolk Council declared a climate emergency, and in 2020 Cabinet approved the council’s Environment and Climate Change Taskforce report and action plan. This work built on years of significant focus and investment by West Suffolk Council and its predecessor councils on this important matter. The Taskforce made a series of recommendations on the council’s future role in protecting and enhancing the environment and tackling climate change, both in the way in which it carries out its operations and through specific initiatives.
- 2.25 The Taskforce developed a broad Action Plan and Trajectory to achieve Net Zero Emissions by 2030. The plan focused on the greenhouse gas emissions arising from the council’s operations. Work has already been undertaken to decarbonise a number of buildings, with the council securing £1.4 million from the Government’s Public Sector Decarbonisation Fund as well as its own investment. The council has also invested in a range of renewable technologies at the new Mildenhall Hub.

- 2.26 The 2022 to 2023 budget includes the creation of a new £9 million investment facility in our Net Zero Emissions by 2030 journey. Attachment H sets out more detail on the additional facility, created within the Investing in Our Growth Agenda Fund (funded in the main by external borrowing, £650,000 from revenue), specifically allocated within the capital programme to deliver environmental projects which are anticipated to deliver a 31 per cent carbon saving on council operations, together with a return to the council of two per cent after allowing for borrowing costs.
- 2.27 This £9 million fund is to be utilised across the following proposed projects:
- Council Buildings: improve the energy efficiency and incorporate renewable energy (electricity and/or heat) into buildings
 - Electric Vehicle fleet (EV) investment: replace small vehicles on fleet with EVs when replacement falls due
 - Expansion of our West Suffolk Solar for Business scheme.
- 2.28 In addition to this new £9 million capital facility, the revenue budget 2022 to 2023 includes a £100,000 per annum provision to support the proposed switch to use Hydrotreated Vegetable Oil (HVO) derived fuel in the larger diesel-powered fleet. No vehicle modifications would be required, and this would achieve carbon savings of nearly 400 tonnes Co2e per annum, having regard to emissions resulting from production as well as use. It will also deliver air quality improvements.
- 2.29 In total the projects proposed would deliver 2,279 tCo2e savings per annum once fully implemented. This should mean that the council would meet its Carbon Budget target for 2026 putting the council on the right path to meet its net zero ambition. The carbon performance of the fund will be monitored and reported on as part of the council's annual Environmental Statement. The overall performance of the fund will be reviewed annually and will help inform any further funding requirements for the third and fourth periods of the net zero plan.

3. Provisional local government finance settlement

- 3.1 The Government published the provisional local government finance settlement for 2022 to 2023 on 16 December 2021. The announcement was for a one year settlement and did not include any indication of funding for the remainder of the spending review period which runs to 2025. There have been signals around more fundamental changes in local government funding from 2023 to 2024, which makes this settlement appear to be more of a rollover from 2021 to 2022.
- 3.2 The impact of this has now been received through our provisional financial settlement for 2022 to 2023. The financial implications of the provisional settlement for West Suffolk are generally positive and an additional £0.39 million net benefit (after the agreed transfer of the New Homes Bonus to the Strategic Priority and MTFs reserve) compared to

the previous settlement assumptions for 2022 to 2023 is included in the proposed budget.

Revenue Support Grant and Rural Services Delivery Grant

- 3.3 The 2021 to 2022 Local Finance Settlement will now effectively roll forward into 2022 to 2023 which means that the council can expect Revenue Support Grant and Rural Services Delivery Grant of around £0.207 million and £0.181 million respectively. These grants have been included in the 2022 to 2023 proposed budget. It is assumed that both these grants will cease, as previously planned, from April 2023.

Lower Tier Services Grant

- 3.4 This grant, which was introduced in 2021 to 2022 through the use of the £111 million of the New Homes Bonus returned surplus nationally, is continued into 2022 to 2023. Its purpose is to help minimise the range of increases in core spending powers, and particularly to ensure that no authority receives a reduction in core spending powers. The provisional allocation for West Suffolk is £0.203 million for 2022 to 2023. This has been communicated as a one-off grant and therefore does not appear in our assumptions beyond April 2023.

2022 to 2023 Services Grant

- 3.5 This is a new, one-off grant for 2022 to 2023 and is being distributed to every authority to support all services delivered by councils. It is understood that this grant includes the reimbursement of the National Insurance increase from April 2022. West Suffolk's provisional allocation is £0.312 million for 2022 to 2023.

New Homes Bonus

- 3.6 There has been considerable uncertainty regarding New Homes Bonus (NHB) as the consultation on the future of NHB and potential alternative incentives for the provision of new housing has been postponed. However, there will now be a further one-year only round of NHB funding (year 12), so the total payments of NHB to be received in 2022 to 2023 will be a legacy payment in respect of year eight, and one payment in respect of year 12. The allocation for West Suffolk is £1.756 million for the one-year round, which is £1.269 million higher than the £0.49 million year eight legacy payment originally budgeted. The full allocation will be transferred to the Strategic Priorities and Medium Term Financial Strategy Reserve for future utilisation across the medium term plans.

Sales, fees and charges lost income reimbursement scheme

- 3.7 This scheme was introduced in 2020 to 2021 and continued into 2021 to 2022 and involved a five percent deductible rate, whereby councils will pay the first five percent of all lost planned sales, fees and charges income, with the Government compensating them for 75 pence in every

pound of loss thereafter. This scheme is not planned to continue into 2022 to 2023.

Business rates and business rates reliefs

- 3.8 The Government has confirmed that there will be no reset of the Business Rates Retention system and implementation of the Fair Funding Review in 2022 to 2023. It is anticipated that some form of reset or review will take place in 2023 to 2024. There is a commitment from Government that they will work closely with the sector on the challenges and opportunities before consulting on any potential changes. Part of this work is expected to look at options to support local authorities through transitional protection.
- 3.9 It is very difficult to predict the ongoing impact of COVID-19 on businesses within the district and the impact this may have on the level of business rates income collected. In 2020 to 2021 the Government announced significant retail reliefs to support businesses through the pandemic. They continued that support, in part, during the current year 2021 to 2022.
- 3.10 We have recently received guidance around the COVID-19 Additional Relief Fund (CARF) to help businesses that have not previously been eligible for rate relief during the pandemic. Our funding allocation is £4 million of the national £1.5 billion CARF fund created for 2021 to 2022. At the time of writing this report Officers are reviewing the guidance and undertaking modelling with Anglia Revenues Partnership.
- 3.11 The Spending Review 2021 on 27 October 2021 did include some changes to business rates for the next three years, with a commitment that councils will be fully reimbursed under the current Business Retention Scheme through Section 31 grants, these are included in the 2022 to 2023 assumptions:
- The planned increase in the business rates multiplier has been cancelled. The multiplier was due to be increased by 3.1 per cent, in line with the September increase in the Consumer Price Index (CPI). Local authorities will receive 'cap compensation' funding to offset this.
 - 50 per cent discount for retail, hospitality and leisure sectors (up to a maximum of £110,000).
 - Other reforms, including more frequent revaluations (from 2023), and investment reliefs to encourage green investment and premises improvements (any increase in rates payable delayed for 12 months). These changes will affect uplift in valuations, which will be handled administratively by the Valuation Office Agency (VOA) – but will also affect local government because growth in rates will take longer to be recognised.

Transitional Relief and Supporting Small Business Relief

- 3.12 The Government announced in November 2021 that the statutory schemes for Transitional Relief and Supporting Small Business (SSB) Relief are to be extended into the 2022 to 2023 financial years. Local Authorities are expected to use their discretionary relief powers (section 47 of the Local Government Act 1988, as amended) to grant these reliefs in line with the relevant eligibility criteria set out in guidelines. However, the full cost of granting this relief will be compensated through a section 31 grant from Government.
- 3.13 Transitional and SSB reliefs are automatically applied to accounts without the need for businesses to apply. Transitional relief is granted when there is a revaluation of non-domestic properties (the last revaluation came into effect in 2017). Where rateable values increase as a result of the revaluation, the transitional relief scheme restricts the increase in rates payable for the property to pre-determined limits set by the Government. The previous transitional relief scheme was prescribed to last only four years, hence the need for the council to extend the use of its discretionary relief powers to 2022 to 2023 following the Government's decision to extend the scheme.
- 3.14 SSB relief is similar, and in addition to, transitional relief. Any business that was in receipt of Small Business Rate Relief prior to 2017, and who lost part or all of that relief following the 2017 revaluation, would have their rates bill increase limited to a maximum of £600 per annum. The remainder of any increase would be subject to SSB relief. Again, this relief was due to end in 2021 to 2022 but has been extended into 2022 to 2023, requiring the granting of the council's discretionary relief powers.
- 3.15 Members are asked to approve the extension of these rate reliefs (which will be fully funded by the Government through section 31 grants) in order to support West Suffolk's businesses.

Collection Fund Deficits

- 3.16 Detailed proposals for changing the accounting treatment of the 2020 to 2021 Collection Fund deficits were previously confirmed in regulations, and Collection Fund deficits in relation to 2020 to 2021 will be spread over three years (2021 to 2024), as reflected in the medium-term budgets.

Council tax referendum limits

- 3.17 In 2022 to 2023, local authorities will be given greater council tax flexibility. The core referendum threshold will remain at two per cent (with district councils able to increase by the higher of £5 or two per cent). Police and crime commissioners will be able to increase their precept by £10 in each of the next three years. Social care authorities will be able to apply a further one per cent increase (three per cent in total).

There is no change for district councils and for West Suffolk’s harmonisation plans. The medium-term budgets assume no change to the current agreed four-year council tax plan for harmonisation between the predecessor areas of St Edmundsbury and Forest Heath.

Support for energy prices – the council tax energy rebate

- 3.18 On 3 February 2022 the Government announced measures to help protect households from rising energy costs. These measures include a £150 council tax energy rebate.
- 3.19 The Government will provide funding to billing authorities to give all households in England whose primary residence is valued in council tax bands A to D a one-off council tax energy rebate payment of £150. This payment will operate outside of the council tax system, using council tax lists to identify eligible households.
- 3.20 In addition, the Government will also provide funding for billing authorities to operate a discretionary fund for households in need who would not otherwise be eligible – for example, individuals on low incomes who live in properties valued in bands E to H.
- 3.21 Although the calculation of council tax bills and the presentation of charges will not be impacted, regulations will be made to require the addition of a reference to the scheme on the face of the council tax demand notice for 2022 to 2023 and in the accompanying council tax leaflet.
- 3.22 Further regulations will also be laid to require that council tax energy rebate payments must be disregarded as income for the purposes of calculating eligibility for both working age and pensioner local council tax support schemes in 2022 to 2023.
- 3.23 Officers will be working through the details of this scheme (which is to be fully funded by the Government) as more information becomes available over the coming weeks. Members are asked to give approval for the Director (Resources and Property), in consultation with the Portfolio Holder for Resources and Property, to implement the rebate and the discretionary scheme.

4. Council tax for 2022 to 2023

- 4.1 As part of the creation of a single West Suffolk Council (alongside others), the Ministry of Housing, Communities and Local Government laid down specific referendum principles for the setting of council tax for those areas that underwent local government reorganisation on 1 April 2019 and where harmonisation of council tax was not deliverable within the first year of the newly formed authorities.

- 4.2 The specific West Suffolk referendum principles set out a requirement on the new single council to harmonise council tax across the predecessor areas within seven years, not specifically at year seven. It is for West Suffolk Council to determine the level of council tax across its area on an annual basis as part of the budget setting process, including the scale and speed to which harmonisation is to take place (in any given year – but ensuring that harmonisation has/can take place within the required seven years from April 2019).
- 4.3 West Suffolk Council is still subject to the national referendum principles. However, the two per cent or £5 (whichever is higher) is flexible in any given year between the predecessor area's element or the average band D rate across both predecessor areas (the average across all of West Suffolk). The average band D rate across West Suffolk in the current year 2021 to 2022 was £182.11, allowing for an increase of £5 to £187.11 in 2022 to 2023 within these referendum principles.
- 4.4 The budget for council tax for 2022 to 2023 is based on the option to harmonise the two predecessor areas (St Edmundsbury and Forest Heath) using the average band D rate across both predecessor areas, harmonising the council tax bills by 2022 to 2023 whilst maximising our council tax receipts to protect services and to support our investment plans. For 2022 to 2023 this represents an average band D weekly increase of 22 pence and three pence for the predecessor areas of Forest Heath and St Edmundsbury respectively. Noting that just over 70 per cent of our residents are in bands A to C so will actually see a lower increase.

5. Setting the budget - 2022 to 2023 and across the medium term to 2025 to 2026

- 5.1 On 23 February 2021 the council approved a budget for 2021 to 2022 and medium term financial plan for West Suffolk Council to 2025. This medium term financial plan was balanced for the first year and then showed a budget gap of £0.97 million in 2022 to 2023, £1.62 million in 2023 to 2024 and £2.21 million in 2024 to 2025 (these are cumulative amounts).
- 5.2 At its meeting on 30 September 2021, (Report number: PAS/WS/21/016 refers), the Performance and Audit Scrutiny Committee (PASC) supported Cabinet with the next steps and principles for future financial planning across the medium term. Our approach is designed to enable the council to respond effectively to changing circumstances while maintaining a medium-term focus on the council's financial sustainability.
- 5.3 West Suffolk Council's response to the financial challenges and opportunities will continue to follow our six key themes. Our opportunities include capturing and building on the learning and innovative ways of

delivering our services, experienced during this time. These themes are considered to still represent an appropriate response to the ongoing financial situation:

- Aligning resources to West Suffolk’s strategic framework and essential services.
- Sharing services and transformation of service delivery.
- Behaving more commercially.
- Considering new funding models.
- Encouraging the use of digital forms for customer access.
- Taking advantage of new forms of local government finance.

5.4 Attachment A is the revenue budget summary, which provides an overview of the proposed income and expenditure for 2022 to 2026. The total proposed revenue expenditure in 2022 to 2023 is £57.9 million (excluding housing benefits).

5.5 This revenue forecast includes several inflation assumptions as detailed in the following table.

Inflation assumptions assumed in the MTFS

Inflation Assumptions	2023 to 2024 Per cent	2024 to 2025 Per cent	2025 to 2026 Per cent
Salaries Increase	2.0	2.0	2.0
General Inflation	0.0	0.0	0.0
ICT Inflation	3.0	3.0	3.0
Fees & Charges	2.0	2.0	2.0
Utilities	5.0	5.0	5.0
Electricity	7.5	7.5	7.5
Transport - Fuel	5.0	5.0	5.0

Further details around the assumptions used in the MTFS are set out in Attachment D – Medium Term Financial Strategy 2022 to 2026. Budget assumptions continue to be reviewed as more accurate information becomes available.

5.6 The PASC committee received two further ‘delivering a sustainable budget’ reports during the 2022 to 2023 budget process. These reports (reference PAS/WS/21/024 and PAS/WS/22/002) detailed a number of budget pressures, investments and saving proposals. These have all been worked through the 2022 to 2023 budget process and are detailed in Attachment B.

Fees and charges

5.7 As part of the budget setting process, and as reported to the Performance and Audit Scrutiny Committee PAS/WS/22/002 on 27 January 2022, the council has undertaken a review of its fees and charges pricing used in the budget and medium term. This is to ensure:

- That we are recovering the cost of delivering discretionary services on a user pays basis (taking into account charging levels made by other local authorities)
- Consistency of approach in line with the new fees and charges policy
- Appropriate visibility for those pricing decisions that are likely to have significant public interest (including those over 5 per cent annual increase – in line with the council’s constitution).

The fees and charges that are changing and meet the reporting requirements were agreed and approved by Cabinet on 8 February 2022. Further details are available in report [CAB/WS/22/008](#).

Delivering our sustainable future – beyond 2022 to 2023

- 5.8 With demands increasing and uncertainty in local government funding beyond April 2023, it is critical that we continue to drive change and stay ahead of the financial curve to enable us to protect valuable local services and to continue to have the financial capacity to continue to invest in our communities. In order to provide greater certainty to our budget and to not over rely on income until such time we understand the true impact of the current pandemic, our biggest savings focus must be on the continual review and transformation in the way we deliver our services through our emerging Transformation programme (paragraphs 2.20 to 2.23).
- 5.9 The financial impact of the COVID-19 pandemic has also introduced considerable uncertainty (on top of what was already uncertain times) in predicting the Government’s approach to financial resources for local government in future years. Therefore, the resource assumptions from April 2023 should be treated with caution and will be updated as we go through future budget setting processes and further Government announcements are made.

6. Capital Programme 2022 to 2026

- 6.1 The capital expenditure of the council through its investment approach has an impact on the revenue budget and is part of the overall preparation of the revenue proposals for the coming year. Its overall capital expenditure is not just about creating a return income but also has greater benefits such as much needed new leisure, health facilities; providing infrastructure for businesses, our high streets and rural areas; reducing our carbon footprint; protecting jobs, helping prevent homelessness and improving access to services.
- 6.2 It is estimated that £38.22 million will be spent on investment through our capital schemes during 2022 to 2023 which are to be funded by a combination of grants and contributions (£2.64 million), earmarked revenue reserves (£4.42 million), our usable capital receipts reserve (£4.77 million) and borrowing (£26.39 million).

- 6.3 Looking ahead, the total value of the capital programme over the next four years is approximately £141 million. Attachment D, Appendix 2 shows the planned capital expenditure in financial year 2022 to 2023 and future years, together with information on the funding of that expenditure (that is, grants and contributions, use of earmarked revenue reserves, useable capital receipts reserve and external borrowing) and is summarised in the table below.

Planned capital expenditure over four years to 2024 to 2025

	2022 to 2023 millions	2023 to 2024 millions	2024 to 2025 millions	2025 to 2026 millions	Total millions
Gross capital expenditure	£38.22	£41.85	£45.46	£15.69	£141.22
Funded by:					
Grants and contributions	£2.64	£0.90	£0.90	£0.90	£5.34
Earmarked revenue reserves	£4.42	£2.70	£2.50	£1.67	£11.28
Capital receipts reserve	£4.77	£0.00	£0.00	£0.00	£4.77
External borrowing	£26.39	£38.25	£42.06	£13.12	£119.83
Total	£38.22	£41.85	£45.46	£15.69	£141.22

- 6.4 Subject to the year-end outturn position, any carry forwards from the 2021 to 2022 budget will be added to the 2022 to 2023 capital programme budget at the year end.

Disposal of surplus assets

- 6.5 Part of the funding arrangements for the capital programme has been the disposal of surplus assets. The council has plans to review its programme of asset disposals as part of the development of its Asset Management Strategy. The following table is a summary estimate of the likely level of income from asset disposals over the period 2022 to 2026.

Estimated income from asset disposals 2022 to 2026

	2022 to 2023 millions	2023 to 2024 millions	2024 to 2025 millions	2025 to 2026 millions
Council share of right to buy receipts	£0.25	£0.25	£0.25	£1.25
Barley Home loan repayments to be made available through agreed loan facility	£2.50	£0.00	£0.00	£0.00
Sale of flats from 17 to 18 Cornhill redevelopment	£3.98	£0.00	£0.00	£0.00
Other asset disposals	£1.93	£0.88	£0.05	£0.05
Total	£8.66	£1.13	£0.30	£0.30

- 6.6 The above capital programme and asset disposals programme will, in the short to medium term, move the council's usable capital receipts reserves from £3.23 million to £4.37 million. This assumes that all borrowing included within current and future business cases will be drawn down. Note that the Barley Homes repayments are likely to be reinvested in the delivery of further housing sites as subsequent business plans are agreed.
- 6.7 The calculation of interest income used in the medium-term plans is based on the use of existing and anticipated capital expenditure and receipts, and external borrowing where the business cases assumed funding would come from borrowing. Changes in the level and timing of these cash flows have a direct impact on investment returns and revenue funding requirements. However, the capital financing and interest equalisation reserve does allow for some change in the budgeted levels of income from interest to be accommodated. The Prudential Code for Capital Finance and matters relating to the affordability of the capital programme are addressed in Attachment D, Appendix 4. The revenue cost of the capital programme is achievable across the medium term provided the savings and income streams indicated in the Medium Term Financial Strategy are implemented.

7. Minimum revenue provision (MRP)

- 7.1 The Treasury Management and Annual Investment Strategy included elsewhere on this agenda (Report number: CAB/WS/22/006 and Cabinet Referral Report number: COU/WS/22/002) and the Prudential Indicators (Attachment D Appendix 4), provide a framework within which borrowing limits for the council are established and will confirm our MRP policy for 2022 to 2023.

8. General fund balance

- 8.1 The revenue budget, Attachment A, based on current budget projections, shows a balanced budget position for 2022 to 2023. However, many of the assumptions supporting the budget projections for 2022 to 2023 (and future years) are subject to significant uncertainty. This includes assumptions regarding:
- impact of COVID-19 both in terms of cost and income reductions
 - sustainability of income stream estimates generally (including commercial property rental, car parking, trade waste and planning income)
 - impact of business rates retention scheme and Suffolk pooling arrangements
 - pay inflation and employer's pension liabilities.
- 8.2 The council holds general fund balances as a contingency to cover the cost of unexpected expenditure during the year. As outlined in Attachment C (Adequacy of Reserves and Robustness of Budget Estimates) the council's general fund balance is set at a minimum of £5 million.
- 8.3 The recommended level of general fund balance has been established by taking into account the following:
- allowance for a working balance to cushion the impact of any unexpected events or emergencies
 - the new risks placed at a local level under the new business rates retention scheme, such as appeals
 - the addition of greater income targets and project returns linked to being more commercial and the selling of council services
 - other risks detailed in the Scenario Planning and Sensitivity Analysis provided at Attachment D, Appendix 5.

9. Earmarked reserves

- 9.1 At the beginning of the 2022 to 2023 financial year the council will have an estimated £40.9 million in earmarked reserves. The current level of earmarked reserves and contributions during 2022 to 2023 has been reviewed and where appropriate annual contributions have been adjusted. Attachment D, Appendix 3, provides details of the proposed contributions to, and projected expenditure from, earmarked reserves during 2022 to 2026.
- 9.2 At the end of 2025 to 2026 these reserve balances are estimated to fall to £31.5 million, in support of financing a number of key investment projects. It should be noted that the closing balance at Attachment D, Appendix 3 includes around £1.3 million contributed to reserves a year for the three years 2023 to 2026 in respect of business rates retention of growth at present. This is likely to be rebased going forward as part of

Government reforms to the scheme, and as such has not been included in the £31.5 million closing balance as referenced in this paragraph.

- 9.3 The council has a five-year asset management plan that is included within the proposed revenue and capital budgets. The capital element is detailed in Attachment D, Appendix 2a. The five-year asset management plan is fully funded through an annual revenue contribution and use of the building maintenance reserve with the exception of an historical paths liability in the former Forest Heath area - estimated to be in the region of £500,000 to £1 million. Work is scheduled on urgent repairs and maintenance for these works; however, a longer term management plan is being prepared along with funding options. Work will take place during 2022 to 2023 to establish the council's full liability and to consider options for the 2023 to 2024 budget process.

10. Strategic priorities and MTFS reserve

- 10.1 This reserve acts as a one-off fund to provide the financial capacity, either through direct investment (revenue and/or capital) or through servicing external borrowing, for the council to drive forward the delivery of a sustainable Medium Term Financial Strategy (MTFS) and the West Suffolk Strategic Plan priorities. This reserve is forecast to move from £2.2 million at the beginning of 2022 to 2023 down to £1.9 million by the end of 2025 to 2026.
- 10.2 The following table shows the total New Homes Bonus (NHB) grant payments made to the predecessor councils since the scheme began in 2011 to 2012, including the expected West Suffolk Council receipt in 2022 to 2023. These NHB allocations were all put into this Strategic Priorities and MTFS reserve up to the financial year 2019 to 2020. In 2020 to 2021 £1.2 million of the grant was utilised towards the overall budget pressures which arose as a result of the COVID-19 pandemic. The council is also budgeting to utilise £0.7 million of the 2021 to 2022 grant as part of its budget position and the continued impact of COVID-19. For 2022 to 2023 the full grant allocation has been contributed to the reserve.

New homes bonus – grant receipts

Year	Forest Heath millions	St Edmundsbury millions	West Suffolk millions
2011 to 2012	£0.562	£0.268	£0.830
2012 to 2013	£1.436	£0.559	£1.995
2013 to 2014	£1.679	£0.757	£2.436
2014 to 2015	£2.166	£0.886	£3.052
2015 to 2016	£2.437	£1.219	£3.656
2016 to 2017	£2.644	£1.754	£4.398
2017 to 2018	£1.278	£1.553	£2.831
2018 to 2019	£0.718	£1.272	£1.990
2019 to 2020	N/A	N/A	£1.848
2020 to 2021	N/A	N/A	£1.811
2021 to 2022	N/A	N/A	£1.320
2022 to 2023	N/A	N/A	£1.756

- 10.3 The 2022 to 2023 budget and MTF5 includes a number of draws on this reserve as previously approved or under consideration through the democratic process. Attachment E summarises the proposed draws on this reserve as part of the 2022 to 2023 budget and the medium term budgets. The proposed future of the New Homes Bonus scheme is set out in section 2 above.

11. Adequacy of reserves

- 11.1 Section 25 of the Local Government Act 2003 requires the Section 151 Officer (Director (Resources and Property)) to report to council, as part of the tax setting report, her view of the robustness of estimates and the adequacy of reserves. The council is required to take these views into account when setting the council tax at its meeting on 22 February 2022. The full statement is set out in Attachment C.
- 11.2 In summary, the Section 151 Officer’s overall assessment is that the estimates are robust (taking into account known risks and mitigating strategies) and reserves are adequate for the 2022 to 2023 budget plans.

12. Calculation of the council tax

- 12.1 The Local Government (Structural Boundary Changes) (Finance) (Amendment) Regulations 2018 set out the rules for the harmonisation of council tax from the predecessor authorities of West Suffolk Council. At

its meeting on 8 February 2022, Cabinet recommended that the band D council tax level for 2022 to 2023 is harmonised at **£187.11**, which represents an increase of £5.00 (2.75 per cent) compared to the West Suffolk average rate for 2021 to 2022.

- 12.2 This figure is in line with the regulations and also reflects the approved business case for a single West Suffolk council, with council tax harmonisation planned within seven years, as explained in section 4 above.
- 12.3 The council tax is set for a band D property and then adjusted for the other council tax valuation bands. The number of band D equivalent properties (the Tax Base) is the national benchmark and for West Suffolk, the number of band D equivalents for 2022 to 2023 is **57,406.34** (an increase of 2,066.37 over the 2021 to 2022 figure of 55,339.97).
- 12.4 Since the meeting of Cabinet on 8 February, the precepts of the other organisations have been received and these are detailed below and in the schedules at Attachment I and Attachment J.
- 12.5 The parish councils have set their own council tax requirements for 2022 to 2023. These are detailed at Attachment I, Schedule A. The total Parish and Town Council precepts for 2022 to 2023 amount to **£4,734,719** which result in an average West Suffolk Band D parish council tax of £82.48.
- 12.6 Suffolk County Council met on 17 February 2022 and set its precept at **£82,603,130.75** resulting in a band D council tax of £1,438.92, a three per cent increase (including one per cent increase for the Adult Social Care precept).
- 12.7 The Office of the Police and Crime Commissioner (OPCC) for Suffolk set its precept of **£14,218,402.29** at the Police and Crime Panel (SCC) meeting on 28 January 2022, resulting in a band D council tax of £247.68, a 4.2 per cent increase on the 2021 to 2022 figure of £237.69.
- 12.8 There are a number of statutory calculations that follow from this budgetary decision, and these are detailed in Attachment J.
- 12.9 If the formal Council Tax Resolution (Attachment J) is approved, the total band D council tax will be as follows:

	2021 to 2022	2022 to 2023	Increase Per cent
West Suffolk Council*	£182.11	£187.11	2.8
Suffolk County Council	£1,397.16	£1,438.92	3.0
Suffolk OPCC	£237.69	£247.68	4.2
Sub-Total	£1,816.96	£1,873.71	3.1
Town and Parish average	£78.76	£82.48	4.7
Total	£1,895.72	£1,956.19	3.2

* For 2021 to 2022 the council tax level shown is the average of the predecessor councils Forest Heath District Council and St Edmundsbury Borough Council.

- 12.10 Based on the figures above, the proportions of an average 2022 to 2023 council tax bill will be:

West Suffolk Council: 9.6 per cent
 Suffolk County Council: 73.5 per cent
 Suffolk OPCC: 12.7 per cent
 Parish/Town Council: 4.2 per cent

13. Alternative options that have been considered

- 13.1 The council is required by statute to set a balanced budget and therefore there are no alternative options.

14. Consultation and engagement undertaken

- 14.1 All budget changes have been reviewed by and discussed with Leadership Team, Service Managers and Members.

15. Risks associated with the proposals

- 15.1 A risk assessment is included at Attachment C as part of the report by the Director (Resources and Property) (Section 151 Officer). Her conclusion is that overall, the estimates are robust, taking into account known risks and mitigating strategies and the reserves are adequate for the 2022 to 2023 budget plans. Cabinet and Council are advised to have regard to this report when making their decisions on the 2022 to 2023 budget.

16. Legal implications arising from the proposals

- 16.1 The Local Government Act 2003 imposed duties on local authorities in relation to financial management which covers the following areas:
- a. A power for the Secretary of State to determine a minimum reserve level for local authorities by regulations. The Government has indicated that their preference is to keep this power in reserve.
 - b. Section 25 of the Act places a requirement on the S151 Officer to report on the adequacy of reserves and robustness of budget estimates as part of the authority's annual budget setting process. The council is required to take these views into account when setting the council tax at its meeting on 23 February 2021. This is included as Attachment C of the report.
 - c. Sections 28 and 29 of the Act place a statutory duty on local authorities to monitor their budgets and take such action as considered necessary in the case of overspends and shortfalls of income.
- 16.2 Section 30 of the Act relates to the provisions preventing local authorities entering into agreements following a Section 114 Report which a S151 Officer must produce when it appears that expenditure of the authority in a financial year is likely to exceed the resources available to meet the expenditure. No such report has been produced for West Suffolk this year.

17. Appendices referenced in this report

- 17.1 **Attachment A** – Revenue budget summary
- 17.2 **Attachment B** – Summary of major budget changes
- 17.3 **Attachment C** – Report by the Director (Resources and Property)
- 17.4 **Attachment D** – Medium Term Financial Strategy 2022 to 2026
- 17.5 **Attachment D Appendix 1** – five year revenue budget (MTFS)
- 17.6 **Attachment D Appendix 2** – Capital programme
- 17.7 **Attachment D Appendix 2a** – 2022 to 2023 Capital Programme - Property Asset Management Plan Breakdown
- 17.8 **Attachment D Appendix 2b** - 2022 to 2023 Capital Programme - Leisure Asset Management Plan Breakdown
- 17.9 **Attachment D Appendix 2c** - 2022 to 2023 Capital Programme - Car Parking Improvements Breakdown
- 17.10 **Attachment D Appendix 3** – Earmarked revenue reserves
- 17.11 **Attachment D Appendix 4** – Prudential code for capital finance
- 17.12 **Attachment D Appendix 5** – Scenario planning and sensitivity analysis

- 17.13 **Attachment E Appendix 1** – Strategic Priorities and Medium Term Financial Strategy (MTFS) reserve
- 17.14 **Attachment E Appendix 2** – Investing in Our Growth Agenda reserve
- 17.15 **Attachment E Appendix 3** – Business Rates Retention Pilot: Place-Based reserve
- 17.16 **Attachment E Appendix 4** – Building Maintenance Reserve - Property
- 17.17 **Attachment F** – Capital strategy
- 17.18 **Attachment G** – Flexible use of capital receipts strategy
- 17.19 **Attachment H** – Investing in the West Suffolk Council Net Zero 2030 Emissions Target
- 17.20 **Attachment I Schedule A** – Town and Parish Council Precepts
- 17.21 **Attachment I Schedule B** – Basic amount of tax in those parts of the council’s area to which special items relate
- 17.22 **Attachment I Schedule C** – Basic amount of tax for each precepting body across valuation bands
- 17.23 **Attachment I Schedule D** – Aggregate amount of tax across valuation bands
- 17.24 **Attachment J** – Council tax resolutions

18. Background documents associated with this report

- 17.1 Delivering a Sustainable Medium-Term Budget – report number: [PAS/WS/21/016](#) 30 September 2021
- 17.2 Delivering a Sustainable Medium-Term Budget – report number: [PAS/WS/21/024](#) 18 November 2021
- 17.3 Delivering a Sustainable Medium-Term Budget – report number: [PAS/WS/22/002](#) 27 January 2022
- 17.4 2021-2022 Performance Report (Quarter 3) - report number: [PAS/WS/22/004](#) 27 January 2022
- 17.5 Financial Resilience – Strategy Statement 2022 to 2023 and Treasury Management Code of Practice – report number [CAB/WS/22/006](#) 8 February 2022

(Income) and expenditure:	2022 to 2023	2023 to 2024	2024 to 2025	2025 to 2026
	Total Budget £	Projected Budget £	Projected Budget £	Projected Budget £
Government grants outside Aggregate External Funding (AEF)	(27,503,860)	(26,478,998)	(25,427,313)	(24,419,402)
Transfer Payments, the cost of payments to individuals for which no goods or services are received (primarily Benefits)	28,068,211	26,983,192	25,942,420	24,944,148
Overpayments recovered	(300,000)	(300,000)	(300,000)	(300,000)
Total housing benefits:	264,351	204,194	215,107	224,746
Income from business rates through the current 50 per cent business rates retention scheme (excluding baseline funding)	(3,870,192)	(3,215,079)	(3,231,112)	(3,247,233)
Council Tax income	(11,200,439)	(11,105,433)	(11,536,947)	(11,945,087)
Grants:				
Baseline funding - Business Rate Retention scheme	(4,523,743)	(4,548,624)	(4,573,641)	(4,598,796)
New Homes Bonus grant	(1,756,110)	0	0	0
Other grants (for example, council tax / housing benefit / business rates administration grants, Revenue Support Grant, Rural Services Delivery grant and homelessness grants)	(2,865,527)	(1,933,181)	(1,933,181)	(1,933,181)
	(24,216,011)	(20,802,317)	(21,274,881)	(21,724,297)
Contributions:				
Contributions - Suffolk County Council (for example, net recycling performance payments and highway grass verge maintenance contributions)	(323,508)	(323,508)	(323,508)	(323,508)
Contributions - other organisations (for example, housing benefit payments towards bed and breakfast accommodation and employee contributions for leased cars)	(283,164)	(270,407)	(270,545)	(270,684)
	(606,672)	(593,915)	(594,053)	(594,192)
Reimbursements:				
Service Level Agreement (SLA) income	(900,633)	(918,633)	(936,983)	(955,733)
Other reimbursements (for example, payments from Anglia Revenues Partnership, and Babergh and Mid Suffolk councils, towards partnership costs)	(3,416,491)	(3,372,961)	(3,351,204)	(3,351,204)
	(4,317,124)	(4,291,594)	(4,288,187)	(4,306,937)
Sales:				
Sales - tickets (for example, the Apex and Bury Festival)	(1,477,202)	(1,506,752)	(1,536,902)	(1,567,652)
Fees - planning applications	(1,622,039)	(1,624,489)	(1,626,989)	(1,629,539)
Fees - building regulations	(367,050)	(374,400)	(381,900)	(389,550)
Fees - refuse collection and disposal	(4,494,120)	(4,583,020)	(4,674,670)	(4,768,170)
Fees - car parking	(8,404,042)	(8,404,042)	(8,404,042)	(8,404,042)
Growth income through the 'Investing in our growth agenda' fund	0	0	0	(120,000)
Other sales (for example, solar income, land charges, licencing)	(5,762,921)	(6,042,850)	(6,107,800)	(6,184,250)
	(22,127,374)	(22,535,553)	(22,732,303)	(23,063,203)
Rental:				
Rents - industrial units	(2,613,550)	(2,613,550)	(2,613,550)	(2,613,550)
Rents - shops	(2,005,705)	(2,005,705)	(2,005,705)	(2,005,705)
Rents - land	(1,005,293)	(1,005,293)	(1,005,293)	(1,005,293)
Other rentals (for example, other properties such as garages and desk space rental at council offices)	(536,016)	(536,016)	(536,016)	(536,016)
	(6,160,564)	(6,160,564)	(6,160,564)	(6,160,564)
Investment and loan interest, and dividends received	(695,275)	(695,275)	(695,275)	(500,275)
Total income (excluding benefits):	(58,123,020)	(55,079,218)	(55,745,263)	(56,349,468)
Expenditure:				
Total cost of employment	30,687,449	31,067,241	32,099,258	33,051,452
Premises costs	7,281,414	7,084,854	7,131,454	7,255,554
Transport costs	1,573,740	1,612,540	1,653,290	1,696,090
Supplies & services costs	8,045,360	7,921,214	7,647,708	8,375,308
Third party payments, for example provision of services by other organisations that could be performed in-house.	2,554,744	2,579,693	2,602,693	2,602,693
Capital costs (interest on borrowing, minimum revenue provision) including assumptions linked to the 'Investing in our growth agenda' fund	2,268,350	2,268,900	2,269,450	2,194,450
Net contribution to reserves (excluding employee-related contributions which are included under the total cost of employment) - see attachment D appendix 3 for further details.	5,447,612	3,496,747	3,837,512	3,932,512
Total expenditure (excluding benefits):	57,858,669	56,031,189	57,241,364	59,108,058
Total budget gap:	0	1,156,165	1,711,208	2,983,336

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	2022 to 2023 £m	2023 to 2024 £m	2024 to 2025 £m	2025 to 2026 £m
Savings requirement - February 2020 budget process	0.97	1.62	2.21	2.65
Assumption changes/pressures - as reported to Performance and Audit Scrutiny Committee (PASC) at November 2021 (PAS/WS/21/024) and January 2022 (PAS/WS/22/002)				
Pressures/Investments:				
Review of the Council's establishment and overall cost of employment assumptions (Includes the announced National Insurance increase for Employers)	0.28	0.23	0.24	0.25
Housing Benefits: Reduce rent allowances subsidy rate (amount recovered from Government for administering the scheme) across medium term to reflect transfer of 100% subsidy cases to Universal Credit	0.00	0.04	0.04	0.05
Insurance Premiums (Arts, Culture & Heritage assets + new solar panels)	0.04	0.05	0.05	0.05
Provisional increase in Audit Fees (to be confirmed by PSAA)	0.02	0.02	0.02	0.02
Environmental Health, Licensing & Regulatory restructure changes. As part of the wider review of resourcing in regulatory services that has been underway over the last 6 months, the Licensing Team has been reviewed. The structure was previously set up in 2014 and since this time demands on the service have increased, owing to new statutory guidance and changing local demands. As part of a 3 year plan across regulatory services, the team has been reconfigured to enable the competent and effective delivery of the licensing service.	0.13	0.13	0.13	0.14
Assumptions around Street Trading and Vending licence income reduction forecast to October 2022 as Pavement Licenses at nil cost are in place, as a result of continued business recovery support. If Pavement Licenses continue beyond October 2022 these will be charged at £100 per annum to recover the cost of the service.	0.01	0.00	0.00	0.00
Additional contribution to Vehicle and Plant reserve (to recognise the incremental cost) in respect of the move towards Net Zero electric vehicle purchases and to reduce our carbon impact	0.65	0.00	0.00	0.00
Revenue cost impact of moving vehicle fleet to Hydrogenated Vegetable Oil (HVO) fuel to reduce our carbon impact	0.10	0.10	0.10	0.10
New Bury Leisure Centre investment as part of Western Way Development as per Business Case, report reference COU/WS/21/007	0.00	0.00	0.00	0.72
Provision arising from potential income pressures from continued COVID-19 impacts, assuming full income recovery from 2023 to 2024	0.50	0.00	0.00	0.00
Fund COVID-19 provision from General Fund	(0.50)	0.00	0.00	0.00
Improvements/Savings:				
Review of Electricity Budgets (driven by reduced usage, price fixed for 18 months)	(0.14)	(0.15)	(0.16)	(0.17)
Solar Farm - increased income assumptions after sale. 2022/23 prices fixed. Longer term prices based on market estimates	(0.44)	(0.07)	(0.06)	(0.06)
Ongoing savings relating to Public Access (See report CAB/WS/21/026)	(0.10)	(0.10)	(0.10)	(0.10)

	2022 to 2023 £m	2023 to 2024 £m	2024 to 2025 £m	2025 to 2026 £m
Increased shop rent income – linked to securing tenant beyond previous lease renewal date	(0.07)	(0.07)	(0.07)	0.03
Revised Public Sector Decarbonisation Savings and income generation from £2.2m capital investment, linked to CO2 reduction plan	(0.06)	(0.06)	(0.05)	(0.05)
Industrial Units: increased income assumption linked to improved performance of portfolio- linked to market rent levels and expectations	(0.04)	(0.04)	(0.04)	(0.04)
Updated council tax base, report reference CAB/WS/21/050	(0.28)	(0.29)	(0.30)	(0.31)
Change to estimated for Council Tax Surplus (one off)	(0.49)	0.00	0.00	0.00
Provisional finance settlement - details set out in section 3 of the report	(2.15)	0.03	0.03	0.03
Contribute 2022 to 2023 New Homes Bonus to Strategic Priorities and MTFS reserve, see also previous sustainable budget report, reference PAS/WS/21/024 paragraph 3.6	1.76	0.00	0.00	0.00
Provisional Barley Homes Dividend (awaiting confirmation of amount and timing, set up reserve and release annually to support the delivery of Council services)	(0.20)	(0.20)	(0.20)	(0.20)
Revenue return/savings from Net Zero initiatives	0.00	(0.10)	(0.15)	(0.20)
Other minor budget changes	(0.01)	0.01	0.02	0.07
Net Balance	0.00	1.16	1.71	2.98

Adequacy of reserves and robustness of budget estimates report by the Director (Resources and Property) (Section 151 Officer)

1. Introduction

- 1.1 Section 25 of the Local Government Act 2003 requires the Section 151 Officer/Chief Financial Officer (Director (Resources and Property)) to formally report to council as part of the tax setting report her view of the robustness of estimates and the adequacy of reserves. The council is required to take these views into account when setting the council tax at its meeting on 22 February 2022.

2. Financial controls

- 2.1 West Suffolk Council operates a comprehensive and effective range of financial management policies. These are contained in the Financial Procedure Rules, which form part of the council's Constitution. This Constitution is available on the council's internet and intranet.
- 2.2 The council conducts an annual review of the effectiveness of the system of internal control and reports on this in the Annual Governance Statement.
- 2.3 The council continues to implement effective risk management policies, identifying corporate, operational and budget risks and mitigating strategies. Capital projects are subject to our project management framework, a comprehensive work plan which includes detailed risk management strategies. The council operates a bi-monthly projects review through Leadership Team reporting by exception on corporate projects (transformational programmes meet monthly), which include capital and revenue projects.
- 2.4 The internal and external audit functions play a key role in ensuring that the council's financial controls and governance arrangements are operating satisfactorily.
- 2.5 This is backed up by the review processes of Cabinet, with the Performance and Audit Scrutiny Committee undertaking the role of the council's audit committee.

3. Adequacy of reserves

Unallocated general fund reserve

- 3.1 This statement focuses upon the unallocated general fund reserve. The minimum prudent level of reserves that the council should maintain is a matter of judgement and cannot be judged merely against the current risks facing the council as these can and will change over time.
- 3.2 The consequences of not keeping a prudent minimum level of reserves can be serious. In the event of a major problem or a series of events, the council would run a serious risk of a deficit or of being forced to cut spending during the year in a damaging and arbitrary way. The council's general fund balance played a significant role in managing the in-year (2020 to 2021 and 2021 to 2022) financial impact of the COVID-19 pandemic, enabling the council to focus its efforts on mobilising and supporting the response phase to our communities.
- 3.3 The Chartered Institute of Public Finance and Accountancy (CIPFA) have issued a notification from the Local Authority Accounting Panel stating that there should be no imposed limit on level or nature of balances required to be held by an individual council (except under section 26 where this has been imposed by ministers).
- 3.4 When setting the minimum level of reserves, the Section 151 Officer has taken into account strategic, operational and financial risks when recommending the minimum level of unallocated general fund reserves. These include:
- Specific risks such as the continued impact of the COVID-19 pandemic, taking into account the financial provisions already set out in the general fund budget
 - economy measures and service reductions always contain some degree of uncertainty as to whether their full effects will be achieved
 - the effect of the macro-economy on West Suffolk Council, and subsequent loss of income from council tax, business rates and from fees and charges
 - the delivery of all savings, projects and income targets
 - the risks placed at a local level under the 50 per cent business rates retention scheme, such as appeals
 - the addition of greater income targets linked to behaving more commercially and the selling of council services
 - unforeseeable events such as major inclement weather (for example floods) which may require urgent, material spending to be incurred
 - risks in relation to litigation

- risks of grants being introduced or removed mid-year, requiring authority contributions
- the need to retain a general contingency to provide for unforeseen circumstances
- other earmarked reserves, specific to managing the financial planning risks associated with the West Suffolk medium term plans, such as the business rates equalisation reserve
- other risks detailed in the scenario planning and sensitivity analysis provided at Attachment D, Appendix 5.

3.5 **As a consequence, it is recommended that the general fund reserve is set at a minimum of £5 million.**

3.6 If an event occurs that is so serious, as with COVID, that it depletes the council reserves to below the limit of £5 million, then the council will take appropriate measures to raise the general fund reserve to the desired level as soon as possible, as it has done in the 2021 to 2022 budget, without undermining service provision.

Other reserves

- 3.7 The council has a variety of other reserves which are earmarked for specific purposes. The significant items to be drawn out as part of the 2022 to 2026 budget setting process are:
- Reserves expected to be utilised/committed to support the strategic objectives and medium-term financial strategy (MTFS) of the council:
 - Strategic priorities and MTFS reserve
 - Investing in our growth agenda reserve.
 - Business rates pilot: place-based reserve – to hold the benefit of the Suffolk 100% business rates retention pilot in 2018 to 2019. To be utilised against projects as agreed by the West Suffolk Leaders (County/Districts).
 - Business rates equalisation reserve – available to assist with significant impacts of the business rates retention scheme and appeals.
 - Housing benefits equalisation reserve – available to assist with significant impacts of housing benefit subsidy rates/overpayment income fluctuations.
 - Capital project financing and interest equalisation reserve – available to assist with significant impacts of interest rate and borrowing cost fluctuations.
 - Invest to save reserve - to be utilised/committed to support the delivery of saving and efficiency requirements of the council.
 - Building Maintenance Reserve: Property – utilised to fund the council's asset management plan.
 - Vehicle, plant and equipment reserve - utilised to fund the council's replacement plan for these assets.
 - Further professional fees associated with the Western Way Development, required to get to a position of being able to sign a

construction contract are expected to be £5.2 million. Of this, £287,000 will be funded from the Business rates pilot fund. £3 million will be underwritten from the Capital Project Financing reserve, with the remaining being underwritten by project partners through abortive cost agreements.

- 3.8 With reference to the Investment Framework all business cases will be assessed on the basis of borrowing as capital receipts are reducing in the medium term. Assessment of reserves balances will also be considered as part of any business case.

4. Robustness of estimates

The treatment of inflation, interest and borrowing rates

- 4.1 At the time of writing the pay awards for staff from 1 April 2021 and 1 April 2022 have not yet been agreed, however a two per cent increase has been included in the estimates for both years. Non pay related budgets have not been inflated unless there is a contractually committed rate of inflation where services can demonstrate a requirement to do so to maintain service delivery levels. Increases for fees and charges have been set in line with inflation where appropriate.
- 4.2 The average rate of return on council investments for 2022 to 2023 has been assumed at 0.25 per cent. Borrowing rates have been assumed in line with business case assumptions.

Budget and financial management

- 4.3 West Suffolk has a good record of budget and financial management and is expecting a balanced position for April 2022 to March 2023. All relevant reports to Cabinet and Committee have their financial effects identified and the Leadership Team keeps any emerging budget pressures under review during the year. Monthly reports are received by the Leadership Team and quarterly reports to the Performance and Audit Scrutiny Committee detail both budgetary and performance indicators.
- 4.4 The council has a number of demand led budgets and historically it has been able to manage changes in demand to ensure a sound financial standing at the end of the financial year.

Adequacy of insurance and risk management

- 4.5 Strategic risk management is embedded throughout the council to ensure that all risks are identified, mitigated and managed appropriately. The council's insurance arrangements are in the form of external insurance premiums and internal funds to self-insure some items.

4.6 Projects will be subject to business case challenge on financial and risk matters and, to reflect their importance in the achievement of the balanced MTFS.

4.7 Income assumptions will be continually subject to review through project monitoring and regular finance reviews and reporting.

Overall financial standing of the council

4.8 The council has a strong vision and programme to deliver through our West Suffolk Strategic Framework 2021 to 2024, underpinned by robust financial planning and management. This enables us to deliver both our services and strategic aims.

4.9 As part of the consideration of the financial standing of the council, CIPFA have released a financial resilience index. This is a comparative analytical tool that may be used by Chief Financial Officers to support good financial management.

4.10 The index shows a council’s position on a range of measures associated with financial risk, compared with similar authorities across a range of factors.

4.11 The overall picture for West Suffolk as set out below is one of average or lower risk across the indicators. The only higher risk indicator is that of council tax requirement proportionate to our net revenue expenditure. This reflects the council’s lower level of council tax and its approach to diversifying its income streams through fees and charges to support its net revenue requirement. As council tax is a statutory charge, councils are seen to have a great financial resilience the higher the council tax requirement is as a proportion of net expenditure.



For further details regarding the council’s financial resilience, please see the council’s Financial Resilience Sub-Committee report dated 12 July 2021, FRS/WS/21/003.

5. Risk assessment

- 5.1 A risk assessment is included at Attachment D, Appendix 5 as part of the scenario and sensitivity analysis. All areas will be monitored by the Director (Resources and Property), but they are the culmination of individual managers' responsibilities and combine to establish overall corporate responsibility.
- 5.2 A significant risk to the council that, if crystallises, could significantly impact the council's reserves and financial standing is further variants of COVID-19 and reduced financial support for the continuing local implications of a lockdown or tiering system due to the pandemic. This risk will be monitored carefully over the coming months, however is currently deemed low risk given the progress to date on the immunisation programme.

6. Conclusion

- 6.1 **Overall, the estimates are robust, taking into account known risks and mitigating strategies and the reserves are adequate for the 2022 to 2023 budget plans.**
- 6.2 **Cabinet and Council are asked to have regard to this report when making their decisions on the 2022 to 2023 budget.**

Rachael Mann
Director (Resources and Property)
February 2022



Medium Term Financial Strategy (MTFS) 2022 to 2026

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Foreword from the Portfolio Holder for Resources and Property of the council

I am delighted to introduce the West Suffolk Medium Term Financial Strategy (MTFS) for 2022 to 2026. Working more efficiently, through transforming services, moving to digital forms of communication, behaving more commercially and a range of other initiatives will continue to be at the heart of West Suffolk's approach over the next few years.

This approach is designed with the aim to drive growth in our local areas and increase locally generated funding. This is, and will be, increasingly important as 2023 to 2024 will see fundamental changes to the local government finance system with a national review of funding needs and funding allocation methods.

The wider economy is also extremely difficult to predict and as we move to having local responsibility for the majority of our funding any downturn will have a proportionally larger impact.

However, I welcome this opportunity to take control of our financial future in this way and we will be working with Government and other councils to ensure that the necessary checks and balances remain in place so that we can continue to support local families and communities.

Our strategy for managing the council's finances from 1 April 2022 will continue to be based on the six principles we adopted under the previous MTFS which have served us well and are set out within this document.

The aim in all of this is to continue to support and invest in our West Suffolk communities and businesses to encourage and manage ambitious growth in prosperity and quality of life for all – the vision we have set out in our West Suffolk Strategic Framework for 2020 to 2024.

Working towards this vision, and achieving the priorities and actions that support it, will need to be done in partnership with a wide range of other organisations, communities, families and individuals.

To achieve these aims will require new funding arrangements and approaches to borrowing and investment, but I am confident that we can build on our strong track record of sound financial management in the past to meet the new, ever more demanding, challenges of the future.

Councillor Sarah Broughton

Portfolio Holder for Resources & Property
West Suffolk Council

Purpose of this document

The Medium Term Financial Strategy (MTFS) provides a high-level assessment of the financial resources required to deliver West Suffolk's strategic priorities and essential services over the next few years. It considers how the council can provide these resources within the anticipated financial context.

Like all local authorities, West Suffolk Council's MTFS is influenced by national government policy, funding and spending announcements. The government's spending plans continue to evolve, at the time of publication of the MTFS, highlights include:

- The main grant (Revenue Support Grant - RSG) to local government has been continued into 2022 to 2023. This is a one year only extension of the grant which was due to be phased out by this year.
- Government's treatment of eliminating 'negative' RSG through foregone business rates will continue for one more year into 2022 to 2023.
- The New Homes Bonus will be retained into 2022 to 2023 but for one year only without any further legacy payments. The baseline has been confirmed at 0.4 per cent.
- A new, one-off services grant in respect of 2022 to 2023 only has been announced. This has been awarded to all tiers of local government in recognition of the vital services they provide.
- Consultation will continue in 2022 on changes to the local government finance system. This is including a review of local authorities' needs and resources (fairer funding review) to enable a new funding system to be devised.
- The current 50 per cent Business Rates Retention scheme is undergoing a full review and is expected to be replaced by a new scheme, accompanied by a full reset of the growth baseline, in April 2023.
- The government allows local authorities to spend up to 100 per cent of their fixed asset/capital receipts on the revenue costs of reform projects.
- The council tax referendum level (the level at which council tax can be increased) is currently set at 2 per cent or £5, whichever is the higher amount. In addition, local authorities with responsibility for social care (such as Suffolk County Council) may levy a precept to spend exclusively on adult social care.

The latest local government spending announcements can be found at the following link: <https://www.gov.uk/government/policies/local-government-spending>

Changes to Local Government Financing

Over the last decade, a number of local government financing mechanisms have become embedded in the council's overall funding framework. For example:

- a share of business rates growth is now retained locally by the council, and by a Suffolk 'pool'
- the councils set council tax discounts locally, rather than eligible residents receiving council tax benefit
- the New Homes Bonus
- the funding of Disabled Facilities Grants from the Better Care Fund.

Local government is now funded from three main taxation/finance settlement sources; council tax, new homes bonus and a share of business rates income (revenue support grant will be phased out from April 2023). Council tax income continues to be the main source of funding, in total value, for local authorities. Council tax income represents just under 22 per cent of West Suffolk's annual income (excluding Housing Benefit Subsidy).

It is expected that each of these funding streams will continue in 2022 to 2023 however beyond the one year spending round, there is significant uncertainty in the basis and quantum of the business rates retention and new homes bonus schemes.

The reform of the business rates retention scheme is now due for 2023 to 2024. It is assumed there will also be a full baseline reset in 2023 to 2024 (as previously suggested by Government). For authorities who have business rate growth and are significantly above their current funding baseline, such as West Suffolk, this will have a significant impact, subject perhaps to any damping arrangements, on our existing funding levels through the business rates retention scheme.

The Fairer funding review, which looks at the overarching methodology that determines how much funding each authority receives each year is also now scheduled for 2023 to 2024, creating further uncertainty to the council's funding assessment from central government.

The changes to local government finance form part of the government's devolution agenda, by reducing local authorities' reliance on central government, and encouraging greater self-sufficiency. West Suffolk continues to work with other authorities in East Anglia to consider the longer term implications of these changes for the future shape of local government and economic growth in the region.

Local context

West Suffolk Council's financial position is based on our financial circumstances, local demand and opportunities. The 'summary of our financial positions' section of this document details our financial standing. The following section provides an overview of the local context in which the council operates. For more information, please see West Suffolk Council's Strategic Framework.

The local economy

1) Economic growth

Our geographical position means while we are very much part of the county of Suffolk, we are also part of the wider Cambridge economy and the A14 and A11 transport links tie us into the wider geography of East Anglia for key issues. We play a significant part in the Cambridge Housing Sub-Region as well as the New Anglia Local Enterprise Partnership (LEP) and the Greater Cambridge, Greater Peterborough LEP. Councillors recognise the opportunities this creates and are committed to maximising them but there is also recognition that this proximity brings challenges as well, including high house prices and rental levels alongside demand for housing that is not being supplied within the Cambridge area.

2) Better housing

West Suffolk is facing increasing demands for housing both in the public and private sectors. There is a need to ensure housing is affordable whether to rent or buy, which is challenging in an area with historically low wages and pressures on house rental prices. We recognise the need not only for more homes but also a range of different types of housing suitable for the varying needs for our growing and ageing population as well as homes to suit local demand from first time buyers, those that are retiring, and sites for Gypsies and Travellers.

3) Families and communities

When measured at the local authority level, the population of West Suffolk appear to be relatively affluent and experiencing lower levels of deprivation and social upheaval than many other parts of the country. However, this overall picture masks pockets of real deprivation in certain wards and a wider lack of social mobility.

Increase in service demands

West Suffolk serves a population of 177,302 (mid-year estimate 2020) across a predominantly rural area in the heart of East Anglia. This is projected to increase by 4.1 per cent to 184,556 by 2026 (sub national population projections 2018 based).

The mid-year estimates 2020 showed that the percentage of over 65s in West Suffolk had risen to 21.7 per cent; this is now above the England national average of 18.6 per cent and projected to increase to 22.9 per cent by 2026.

Many older people bring a wealth of experience and skills that they are willing to share voluntarily throughout their retirement, and these opportunities need to be developed. Some older people need extensive support to continue living independent lives and this inevitably creates pressures on all public sector services.

West Suffolk has experienced a period of sustained increase in demand for some of the key services it provides to the most vulnerable members of the community, particularly within housing and our homelessness service.

West Suffolk faces challenges around closing the gaps in educational attainment across the area. While some schools are performing well, some still face challenges in raising educational attainment.

Education is just one element of the complex social issues which have significant rural deprivation impacts on how we fund and deliver council services. As well as individual families, there are a number of neighbourhoods in West Suffolk where communities are experiencing real difficulties on a day-to-day basis. Many of the issues facing our residents today are not picked up in statistical analyses, such as loneliness and isolation, a lack of practical support, or mental health problems.

At the same time, our residents expect the public sector to match, or exceed, service levels delivered by the private sector. Council tax is the only visible tax – others are hidden, for example, in VAT on purchases or through pay as you earn (PAYE) deductions from salaries. People expect value for their council tax and prompt, professional and seamless services. The new customer service arrangements are transforming our delivery but need resourcing for support systems, such as an efficient, easily accessible and transactional website where people can access services any time of day.

Challenges and opportunities within the changing local government financing regime

The Provisional Local Government Finance Settlement (December 2021), whilst giving certainty on continued funding through Revenue Support Grant and New Homes Bonus for 2022 to 2023, gives no indication of funding beyond one year.

The Fair Funding and Business Rates Retention Reviews will bring new approaches and challenges in how West Suffolk Council will fund its services. We will fully engage in these reviews and consultations to ensure our perspective is heard.

West Suffolk has already faced significant cuts in Government funding with revenue support grant (£4.3 million in 2014 to 2015) being phased out completely by 2023.

A sustainable future for West Suffolk in the face of funding cuts and spending pressures is dependent upon continuing to change the way we think about funding local government and how we manage the system.

Responding to the financial challenges and opportunities

West Suffolk Council's response to the financial challenges and opportunities are based on six key themes. These themes have been developed for the new Council and they represent an appropriate response to the ongoing financial situation:

1. Aligning resources to West Suffolk's strategic framework and essential services.
2. Sharing services and transformation of service delivery.
3. Behaving more commercially.
4. Considering new funding models.
5. Encouraging the use of digital forms for customer access.
6. Taking advantage of new forms of local government finance.

1. Aligning resources to the West Suffolk strategic framework and essential services

Continuing in this MTF, is the approach of allocating resources in line with the priorities set out in the West Suffolk Strategic framework 2020-2024 and essential services. This theme helps to identify areas of West Suffolk's work which could either be scaled back or where (either individually or together) further opportunities for the generation of income could be pursued. The budget-setting process focuses on these non-priority areas, and challenges whether West Suffolk should continue with the activities either at all, or in their current form, in order to ensure they provided value for money to council taxpayers.

The links to the changing role of local government from direct provision and reaction to enabling and preventing, as part our Families and Communities Strategy for West Suffolk, will also start to inform the allocation of the individual council's available resources.

The strategy builds from two key assumptions:

- Changing needs – challenging definitions of poverty and deprivation and also the presumption of public services’ role as meeting needs rather than developing and working with the assets within communities.
- Preventing and reducing demand – there are fewer resources and a history of rising demands on public services; we cannot resolve this challenge by trying to do the same things with less money.

2. **Sharing services and transformation of service delivery**

The previous shared service agenda had already delivered in excess of £4 million per year in savings for West Suffolk which is in addition to other local savings. The creation of a single West Suffolk Council added a further £850,000 per year savings and efficiencies to this success.

West Suffolk shares a number of services with neighbouring councils including Human Resources and ICT support to the Anglia Revenue Partnership and legal support services with Babergh and Mid Suffolk Councils and will continue to explore further opportunity for sharing services where appropriate.

With demands increasing and uncertainty in local government funding beyond April 2023, it is critical that we continue to drive change and stay ahead of the financial curve to enable us to protect valuable local services and to continue to have the financial capacity to continue to invest in our communities. The growth in new and existing income streams will play a key role in our medium term sustainable and self-sufficient future, however our biggest focus must be on the continual review and transformation in the way we delivery our services.

The role that digital will play in our future state, alongside the role of our partners (public, private and voluntary) including the relationships across the tiers of local government within West Suffolk, will be critical in ensuring a system approach for our residents and businesses that is valued and sustainable. This transformational plan, which will include a series of service delivery reviews, began to take shape during the first quarter of 2021 to 2022. The resulting outcomes, both financial and improved services, will continue to contribute towards our financial challenges in 2022 to 2023.

The Business Partner model will continue to be operated through the MTFs period, whereby corporate or support services provide specialist support and expertise to all service areas and project teams.

West Suffolk is involved in a programme of Suffolk-wide working, supported by funding from central Government, through the Transformation Challenge Award. This work aims to integrate work by public sector partners across the Suffolk “system” so as to improve the lives of Suffolk residents and achieve savings for council taxpayers. As well as working with those within the public sector

“system”, we are also continuing to work in partnership with local communities, enabling them to support themselves.

The Councils are also working with partners to maximise the opportunities offered by the Government’s devolution agenda for example by working in partnership with the Greater Cambridge Greater Peterborough Local Enterprise Partnership and considering where responsibilities best sit within the Suffolk “system”.

3. Behaving more commercially

Over the last few years more commercial behaviours have been embedded in key parts of the councils’ work, with implications for the councils’ finances. On the one hand, a number of savings have been achieved as a result of more business-like behaviours, and on the other hand, significant additional income has been generated in some service areas. Behaving more commercially will therefore continue to be a key theme running through the work needed to deliver our outcomes and a sustainable MTFs.

4. Considering new funding models

The West Suffolk council will continue its work on being an “investing authority” over the period 2022 to 2026. The West Suffolk councils have had a long tradition of investing in their communities in support of the delivery of their strategic priorities, in particular to aid economic growth across West Suffolk.

Depleting capital and revenue reserves and increased pressure on external funding mean that the council will need to consider investing away from the traditional funding models such as using their own reserves. Instead, focus is now on the optimum use of borrowing and the various options for accessing that capital that are available.

The financing of the chosen funding model itself is a challenge, with limited reserve balances available in the short to medium term. In order to generate new cash into the authorities and to enable our continued ambition of being an ‘investing authority’ means that borrowing or appropriate financing transactions, in order to create new cash, is something that West Suffolk will have to embrace in order to deliver on its ambitious capital and investment programme.

There are ample precedents which demonstrate that prudential borrowing has become a valuable tool for local government to achieve its strategic objectives. The use of unsupported borrowing (no security to a particular council asset) is both flexible and relatively straightforward.

With this in mind and as borrowing is required over the medium to long term for the authority, it is considered prudent to assess each investment

opportunity/project on the basis of borrowing and its cost, assessing each project on an equal playing field regardless of their timings within the MTFS or the funding model used.

There are two annual costs associated with borrowing:

- servicing the debt – the interest payable on the loan; and
- repayment of the loan/capital – effectively through a minimum revenue provision (MRP) into the revenue account.

At the time of writing this plan, these costs would be in the region of 2.75 per cent interest (based on a Public Works Loan Board, PWLB, rate over 40 years). MRP is calculated to ensure that the capital is fully repaid over the economic life of the asset. In order to assess each project on a level playing field these costs will be included in each business case. Naturally a change in interest rate or MRP rate would change the rates used in each potential project.

The choice of funding model for each investment opportunity/project will be based on its individual merits, financial return/costs including the overall risk exposure, considered as part of each business case. Any decision to invest or borrow would be subject to full scrutiny by councillors, through the usual democratic process.

5. Encouraging the use of digital forms for customer access

The ongoing implementation of our Customer Access Strategy is also an important part of our next phase of development and is inextricably linked to the need for commercial thinking and wider transformation programme.

The customer support team continues to embed the benefits of both integrated first-point-of-contact support and promoting channel shift.

There will always be some customers who cannot or do not want to access our services online – whether because they have limited access to the internet, or because they are unfamiliar with this technology. These customers will always be able to reach us in the traditional way. Our goal, though, is to encourage those people who can do their business with us online to do so.

In addition to making customer contact easier to handle, this solution can automate many of the duplicated tasks council employees normally perform when handling customer contact, thereby reducing call times and improving the quality of service.

6. Taking advantage of new forms of local government finance (e.g. business rate retention)

During the period covered by the MTFS, the new forms of local government finance will continue, in whatever guise it lands from April 2023, to be the key sources of income for councils. West Suffolk will therefore take the opportunity, through its service delivery and other MTFS themes mainly 'behaving more

commercially' and being an 'investing authority', to grow our own funding through a strong, and growing, local economy alongside the skills, infrastructure and housing to sustain it.

Our approach to engagement and consultation

The council regularly engages with residents, businesses, community groups and interest groups through a range of consultation mechanisms. Sometimes these are formal exercises, for example, public consultations or public meetings, and sometimes they are more informal, for example, focus groups, community engagement within localities and stakeholder liaison on a topic by topic basis. Our overall aim is to carry out timely and proportionate consultation that is available in an accessible format for everyone who wants to give us their views on a particular matter. Details of current and closed consultations by the councils are available here:

<http://www.westsuffolk.gov.uk/council/consultations/>

Summary of our financial position

The Medium Term Financial Strategy developed using the six themes laid out above gives rise to a financial plan containing forecasts for the revenue, capital and reserves position from 2022 to 2026 for West Suffolk Council.

The uncertain nature of local government funding and the volatile nature of locally generated funding streams means that there are limitations on the degree to which West Suffolk can identify all of the potential changes within these medium term financial projections.

However, these plans have been developed within insight and challenge from across the organisation to be as robust as possible given the current information available.

There is a legal requirement for a local authority to deliver an annual balanced budget position for the following year. West Suffolk Council has a balanced budget for 2022 to 2023 and is on track to deliver a balanced result for 2023 to 2024.

Revenue Position

This is a statement of all the income and expenditure required to deliver the services of West Suffolk Council in each year. A summary statement is laid out in Table 1 below:

Table 1

(Income) and expenditure:	Item	2022 to 2023	2023 to 2024	2024 to 2025	2025 to 2026
		Total budget £000s	Projected budget £000s	Projected budget £000s	Projected budget £000s
Net service expenditure before interest	1	20,739	18,036	19,064	20,859
Interest received on investments	2	(40)	(40)	(40)	(40)
Dividends received	3	(240)	(240)	(240)	(240)
External interest paid	4	170	170	170	170
Interest on borrowing	5	1,360	1,340	1,317	1,220
Minimum Revenue Provision	6	739	760	783	805
Net expenditure after interest & capital for General Fund Purposes	7	22,728	20,026	21,054	22,774
Contribution from reserves in respect of Business Rates deficit funding (see item 14)	8	(5,696)	(782)	0	0
Transfer to/(from) General Fund	9	(475)	0	0	0
Net expenditure after interest & capital	10	16,557	19,244	21,054	22,774
Remaining budget gap	11	0	(1,156)	(1,711)	(2,982)
Budget Requirement (excluding parishes)	12	16,557	18,088	19,343	19,792
Collection Fund deficit/(surplus) - Council Tax	13	(459)	30	0	0
Collection Fund deficit/(surplus) - Business Rates	14	5,696	782	0	0
Business Rates Retention - Baseline funding	15	(4,524)	(4,549)	(4,574)	(4,599)
Business Rates Retention - Local Share of Growth/S31 Grants	16	(2,803)	(2,158)	(2,170)	(2,182)
Business Rates Retention - Share of Suffolk Pooling	17	(300)	(300)	(300)	(300)
Business Rates Retention - Renewable Energy	18	(581)	(518)	(521)	(524)
Business Rates Retention - Enterprise Zones	19	(186)	(239)	(241)	(242)
Revenue Support Grant	20	(207)	0	0	0
Rural Services Delivery Grant	21	(181)	0	0	0
New Homes Bonus Grant	22	(1,756)	0	0	0
Lower Tier Services Grant	23	(203)	0	0	0
Services Grant 2022 to 2023	24	(312)	0	0	0
Amount to be charged to council taxpayers	25	10,741	11,136	11,537	11,945
Council Tax Base	26	57,406.34	57,980.40	58,560.21	59,145.81
Council Tax at band D - West Suffolk Council	27	£187.11	£192.06	£197.01	£201.96
Total Council Tax generated (excluding parishes)	28	10,741	11,136	11,537	11,945
Town and parish council precepts	29	4,359	4,359	4,359	4,359
Total Council Tax generated (including Parishes) - demand on the Council Tax Collection Fund	30	15,100	15,495	15,896	16,304

This revenue forecast includes several key assumptions, detailed in Table 2 below. Budget assumptions continue to be reviewed as more accurate information becomes available.

Table 2

MTFS ASS.	DETAILS	2022 to 2023	2023 to 2024	2024 to 2025	2025 to 2026
	INFLATIONARY CHANGES				
SAL	Salaries Increase	2.0%	2.0%	2.0%	2.0%
INC	Incremental Progression	£240,000	£240,000	£240,000	£240,000
ERS	Employers Pension Contribution	32.30%	32.30%	32.30%	32.30%
	Pension Take-Up Assumption	97.00%	97.00%	97.00%	97.00%
VAC	Vacancy Savings	2.5%	2.5%	2.5%	2.5%
CPI	CPI Inflation	3.0%	3.0%	3.0%	3.0%
GEN	General Inflation	0.0%	0.0%	0.0%	0.0%
ICT	ICT Inflation	3.0%	3.0%	3.0%	3.0%
BR1	Business Rates Inflation - CPI at Sept	0.00%	0.55%	0.55%	0.55%
BR2	Business Rates Inflation - 0%	0.0%	0.0%	0.0%	0.0%
FEES	Fees & Charges	2.0%	2.0%	2.0%	2.0%
UTIL	Utilities	5.0%	5.0%	5.0%	5.0%
ELEC	Electricity	7.5%	7.5%	7.5%	7.5%
FUEL	Transport - Fuel	5.0%	5.0%	5.0%	5.0%
INS	Insurance Premium Increases	8.3%	8.3%	8.3%	8.3%
ZERO	Zero Inflation	0.0%	0.0%	0.0%	0.0%
	INTEREST ON INVESTMENTS	(45,000)	(45,000)	(45,000)	(45,000)
	Projected average interest rate	0.25%	0.25%	0.25%	0.25%
	Borrowing Rate (per KPI)	2.81%	2.81%	2.81%	2.81%

Capital Position

The Capital Programme is a statement of planned investment in the creation, purchase or improvement of West Suffolk Council's assets and how this investment will be funded.

There is significant investment planned within this medium term financial projection to support the key strategic priorities and the six key themes.

The Capital Strategy (Attachment F) sets out West Suffolk Council's approach to the allocation of capital resources and how future investment is evaluated and assessed and how it will be funded.

The planned capital expenditure and the source of funding out to 2025 to 2026 is laid out in the following table:

Table 3

	2022 to 2023	2023 to 2024	2024 to 2025	2025 to 2026	Total
	millions	millions	millions	millions	millions
Gross capital expenditure	£38.37	£49.25	£53.46	£18.02	£159.10
Funded by:					
Grants and contributions	£2.64	£0.90	£0.90	£0.90	£5.34
Earmarked revenue reserves	£4.42	£2.70	£2.50	£1.67	£11.29
Capital receipts reserve	£4.91	£0.00	£0.00	£0.00	£4.91
External borrowing	£26.40	£45.65	£50.06	£15.45	£137.56
Total	£38.37	£49.25	£53.46	£18.02	£159.10

The revenue forecast in Table 1 includes the cost of servicing the planned external borrowing included in Table 3.

Capital receipts are generated through the sale of assets. This income can only be used for future capital expenditure (with one exception – see Attachment G – Flexible Capital Receipts Strategy).

Reserves Position

West Suffolk is required to maintain adequate financial reserves to meet the needs of the authority. The reserves that are held are classified as either working balances (known as the general fund balance) or as specific reserves which are defined with a particular purpose (known as earmarked reserves).

The general fund balance is held as a contingency to meet the cost of unexpected expenditure or events during the year. The West Suffolk policy is to hold a balance of £5 million at all times. This equates to around 25 per cent of annual net expenditure.

Earmarked reserves are set aside to meet a known or predicted future expenditure. The planned movement in the balances of these reserves is laid out in the following table:

Table 4

	2021 to 2022 millions	2022 to 2023 millions	2023 to 2024 millions	2024 to 2025 millions	2025 to 2026 millions
Earmarked Reserves Closing Balance	£40.9	£35.3	£34.0	£34.2	£35.4

The revenue position in Table 1 includes prudent budget provisions for the replacement of key service delivery assets. The full schedule showing all the earmarked reserves and the annual forecast movements is in Attachment D Appendix 3.

Glossary of terms

Actuarial valuation

An independent report of the financial position of the Pension Fund that is carried out by an actuary every three years. Reviews the Pension Fund assets and liabilities as at the date of the valuation and the results of which, including recommended employer's contribution rates, the Actuary reports to the Council.

Baseline funding level

The amount of a local authority's start-up funding allocation which is provided through the local share of the estimated business rates aggregate (England) at the outset of the scheme as forecast by the Government. It forms the baseline against which tariffs and top-ups will be calculated.

Budget Requirement

The Council's revenue budget on general fund services after deducting funding streams such as fees and charges and any funding from reserves. (Excluding Council Tax, Revenue Support Grant, New Homes Bonus and Business Rates).

Business rate retention scheme

The Business Rates Retention Scheme introduced by Government from April 2013 is intended to provide incentives for local authorities to drive economic growth, as the authorities will be able to retain a share of the growth that is generated in business rates revenue in their areas, as opposed to the previous system where all business rates revenues are held centrally.

Under the scheme local authorities were also allowed to form pools for the purposes of business rates retention. West Suffolk along with the other Suffolk Authorities and the County Council have been designated as a Suffolk pool from April 2013.

In 2018 the Government announced the new 100% business rate pilot schemes, the Suffolk authorities were successful in being one of those pilots during 2018 to 2019.

The planned 75 per cent business rates retention scheme and re-baselining as part of the fairer funding review will be postponed until April 2023.

Capital expenditure

Spending on assets that have a lasting value, for example, land, buildings and large items of equipment such as vehicles. Can also be indirect expenditure in the form of grants to other persons or bodies.

Capital Programme

Council's plan of future spending on capital projects such as buying land, buildings, vehicles and equipment.

Capital Receipts

The proceeds from the disposal of land or other assets. Capital receipts can be used to finance new capital expenditure but cannot be used to finance revenue expenditure.

CIPFA

Chartered Institute of Public Finance and Accountancy. One of the UK accountancy institutes. Uniquely, CIPFA specialise in the public sector. Consequently, CIPFA holds the responsibility for setting accounting standards for local government.

Collection fund

A statutory account maintained by the council recording the amounts collected from council tax and business rates and from which it pays the precept to the major precepting authorities.

Collection Fund surplus (or deficit)

If the council collects more or less than it expected at the start of the financial year, the surplus or deficit is shared with the major precepting authorities - Suffolk County Council and Suffolk Police Authority.

Contingency

Money set-aside centrally in the council's base budget to meet the cost of unforeseen items of expenditure, such as higher than expected inflation or new responsibilities.

Council Tax Base

The Council Tax base for a council is used in the calculation of council tax and is equal to the number of Band D equivalent properties. To work this out, the council counts the number of properties in each band and works what this equates to in terms of Band D equivalent properties. The band proportions are expressed in ninths and are specified in the Local Government Finance Act 1992.

Fairer Funding Review

Central government funding for local authorities is currently based on an assessment of its relative needs and resources. The overarching methodology that determines how much funding each authority receives each year was introduced over ten years ago and has not been updated since funding baselines were set at the start of the 50 per cent business rates retention scheme in 2013 to 2014.

The government is undertaking a 'Fair Funding Review'. This is aimed at designing a new system for allocating funding between councils, the review will:

- set new baseline funding allocations for local authorities,

- deliver an up-to-date assessment of the relative needs of local authorities,
- examine the relative resources of local authorities,
- focus initially on the services currently funded through the local government finance settlement, and
- be developed through close collaboration with local government to seek views on the right approach

The Fairer funding review is expected to come into force from April 2023.

General Fund Balance

The main unallocated reserve of the council, set aside to meet any unforeseen pressures.

Gross Domestic Product (GDP)

GDP is defined as the value of all goods and services produced within the overall economy.

Gross expenditure

The total cost of providing the council's services, before deducting income from Government grants, or fees and charges for services.

Individual authority business rates baseline

Derived by apportioning the billing authority business rates baseline between billing and major precepting authorities on the basis of major precepting authority shares.

Local share of Business rates

This is the percentage share of locally collected business rates that will be retained by local government. This is currently set at 50 per cent. At the outset, the local share of the estimated business rates aggregate is divided between billing authorities on the basis of their proportionate shares.

Net expenditure

Gross expenditure less services income, but before deduction of government grant.

National Non Domestic Rates (NNDR)

Also known as 'business rates', Non-Domestic Rates are collected by billing authorities such as West Suffolk Council and, up until 31 March 2013, paid into a central national pool, then redistributed to authorities according to resident population. From 2013 to 2014 local authorities will retain 50 per cent of the value of any increase in business rates. The aim is to provide an incentive to help businesses set up and grow.

New Homes Bonus

Under this scheme councils receive a new homes bonus (NHB) per property for the first four years following completion. Payments are based on match funding the council tax raised on each property with an additional amount for affordable homes. It is paid in the form of an unringfenced grant.

Precept

The precepting authority's council tax, which billing authorities collect on behalf of the major preceptor

Prudential Borrowing

Set of rules governing local authority borrowing for funding capital projects under a professional code of practice developed by CIPFA to ensure councils' capital investment plans are affordable, prudent and sustainable.

Referendum

Power under which the Government may limit the level of council tax increase year on year. Any major precepting authority in England wanting to raise council tax by more than 2 per cent or £5 whichever is the higher amount, must consult the public in a referendum. Councils losing a referendum would have to revert to a lower increase in bills.

Revenue Expenditure

The day-to-day running expenses on services provided by the council.

Revenue Support Grant (RSG)

All authorities receive Revenue Support Grant from central government.

Risk Management

We define risk as being uncertainty of outcome, whether relating to 'positive' opportunities or 'negative' threats / hazards. Our new, positive approach to risk is based on context, proportionality, judgement and evidence-based decision making that considers risk on a case by case basis and is documented at all stages. We will be joined-up in our decisions, and will draw on one another's skills and experience to take responsibility for sound and reasonable decisions about the use of public funds, avoiding a blame culture when things go wrong. <http://westsuffolkintranet/howto/risk-management.cfm>

Section 151 officer (or Chief Financial Officer)

Legally Councils must appoint under section 151 of the Local Government Act 1972 a named chief finance officer to give them financial advice, for West Suffolk Council this role is held by the post holder of Director (Resources and Property).

Specific Grants

Funding through a specific grant is provided for a specific purpose and cannot be spent on anything else, for example: Housing Benefits.

Spending Review

The Spending Review is an internal Government process in which the Treasury negotiates budgets for each government department.

Suffolk Business Rate Pool

All district/borough councils in Suffolk, along with Suffolk County Council have created the Suffolk Business Rates Pool. The pooling of business rates across Suffolk will:

- through its governance arrangement ensure no individual council is financially any worse off for being in the Suffolk pool
- maximise the proportion of business rates that are retained in Suffolk
- benefit the wider communities within the county led by the Suffolk Leaders' collective vision for a 'Better Suffolk'
- provide incentives for councils to work together to improve outcomes for Suffolk.

Tariffs and top-ups

Calculated by comparing an individual authority business rates baseline against its baseline funding level. Tariffs and top-ups are fixed at the start of the scheme and index linked to the Consumer Price Index (CPI) in future years. West Suffolk is a 'tariff' authority.

Treasury Management

Managing the council's cash flows, borrowing and investments to support the council's finances. Details are set out in the Treasury Management Strategy which will be considered and approved by Cabinet and Council in February each year.

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(Income) and expenditure:	Item	2022 to 2023 Total budget £000s	2023 to 2024 Projected budget £000s	2024 to 2025 Projected budget £000s	2025 to 2026 Projected budget £000s
Net service expenditure before interest	1	20,739	18,036	19,064	20,859
Interest received on investments	2	(40)	(40)	(40)	(40)
Dividends received	3	(240)	(240)	(240)	(240)
External interest paid	4	170	170	170	170
Interest on borrowing	5	1,360	1,340	1,317	1,220
Minimum Revenue Provision	6	739	760	783	805
Net expenditure after interest & capital for General Fund Purposes	7	22,728	20,026	21,054	22,774
Contribution from reserves in respect of Business Rates deficit funding (see item 14)	8	(5,696)	(782)	0	0
Transfer to/(from) General Fund	9	(475)	0	0	0
Net expenditure after interest & capital	10	16,557	19,244	21,054	22,774
Remaining budget gap	11	0	(1,156)	(1,711)	(2,982)
Budget Requirement (excluding parishes)	12	16,557	18,088	19,343	19,792
Collection Fund deficit/(surplus) - Council Tax	13	(459)	30	0	0
Collection Fund deficit/(surplus) - Business Rates	14	5,696	782	0	0
Business Rates Retention - Baseline funding	15	(4,524)	(4,549)	(4,574)	(4,599)
Business Rates Retention - Local Share of Growth/S31 Grants	16	(2,803)	(2,158)	(2,170)	(2,182)
Business Rates Retention - Share of Suffolk Pooling	17	(300)	(300)	(300)	(300)
Business Rates Retention - Renewable Energy	18	(581)	(518)	(521)	(524)
Business Rates Retention - Enterprise Zones	19	(186)	(239)	(241)	(242)
Revenue Support Grant	20	(207)	0	0	0
Rural Services Delivery Grant	21	(181)	0	0	0
New Homes Bonus Grant	22	(1,756)	0	0	0
Lower Tier Services Grant	23	(203)	0	0	0
Services Grant 2022 to 2023	24	(312)	0	0	0
Amount to be charged to council taxpayers	25	10,741	11,136	11,537	11,945
Council Tax Base	26	57,406.34	57,980.40	58,560.21	59,145.81
Council Tax at band D - West Suffolk Council	27	£187.11	£192.06	£197.01	£201.96
Total Council Tax generated (excluding parishes)	28	10,741	11,136	11,537	11,945
Town and parish council precepts	29	4,735	4,735	4,735	4,735
Total Council Tax generated (including Parishes) – demand on the Council Tax Collection Fund	30	15,476	15,871	16,272	16,680

General Fund					
Balance as at 1 April	31	5,975	5,500	5,500	5,500
Transfer to / (from) reserve	32	(475)	0	0	0
Closing General Fund balance as at 31 March	33	5,500	5,500	5,500	5,500
Net expenditure for General Fund purposes	34	22,728	20,026	21,054	22,774
General Fund balance as percentage of net expenditure	35	24.20%	27.46%	26.12%	24.15%
Earmarked Reserves					
Balance as at 1 April	36	40,867	35,255	34,048	34,223
Contributions to / (from) reserves	37	(5,612)	(1,207)	175	1,166
Closing earmarked reserves balances as at 31 March	38	35,255	34,048	34,223	35,389

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Project Description	2022 to 2023 Total Budget	2023 to 2024 Total Budget	2024 to 2025 Total Budget	2025 to 2026 Total Budget	2026 to 2027 Total Budget	2027 to 2028 Total Budget	2028 to 2029 Total Budget	2029 to 2030 Total Budget	2030 to 2031 Total Budget	2031 to 2032 Total Budget	Total Budget (Over 10 Years)	Overall Total Project Cost
Resources & Property												
Western Way Development - report number: COU/WS/21/007	4,000,000	35,500,000	38,800,000	11,375,000							89,675,000	91,275,000
This is the last modelling sum for a phase 1 scheme (£91.275m - £1.6m of this is in 2021 to 2022) reported to Council in June 2021. However, staying within the agreed overall cap of £139.9m, the actual capital sum may vary depending on the scale of the final scheme and the outturn of market testing because the final approval of the business case by Council required a break-even position in the revenue model over the whole life of the scheme.												
Asset Management Plan - Property												
Property Asset Management Plan (see Appendix i for further breakdown)	1,543,000	1,118,500	1,612,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	11,273,500	
Net Zero Plan - Asset Management Investment	340,000	1,000,000	1,000,000	500,000							2,840,000	2,840,000
Planning & Regulatory												
Private Sector Disabled Facilities Grants	1,947,044	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	10,047,044	
Net Zero Plan / Community Energy Solar Investment	1,750,000	1,750,000	1,750,000	1,250,000							6,500,000	10,240,000
Operations												
Car Parking Improvements (see Appendix ii for further breakdown)	960,000	50,000	50,000								1,060,000	
Vehicle & Plant Purchases	1,388,000	882,000	535,000	370,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	9,295,000	
Net Zero Plan - Electric Vehicle Fleet Investment	325,000	325,000	510,000								1,160,000	1,160,000
Asset Management Plan - Leisure												
Leisure Asset Management Scheme (see Appendix iii for further breakdown)	402,811	320,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,122,811	
Growth												
Barley Homes Investment Facility - report number: CAB/WS/20/079	9,980,500										9,980,500	14,250,000
High Street Haverhill Improvements (under review for allocation to initiatives)	693,000										693,000	693,000
Investing in our Growth Agenda (Available for projects under the Investing in our Growth Agenda Strategy), Originally a total fund of £40 million - funding has subsequently been allocated to projects such as Barley Homes	4,319,027										4,319,027	Originally a total fund of £40m - funding has subsequently been allocated to projects such as Barley Homes
Haverhill Research Park - Loan Facility Balance - report number: CAB/JT/19/007	586,818										586,818	3,500,000
Renovation of 17/18 Cornhill, Bury St Edmunds - report number: CAB/SE/18/027	1,335,758										1,335,758	9,800,000
Incubation Units, Suffolk Business Park - report number: CAB/WS/21/052	8,650,000										8,650,000	12,100,000
Capital Totals:	38,220,958	41,845,500	45,457,000	15,695,000	3,220,000	3,220,000	3,220,000	3,220,000	3,220,000	3,220,000	160,538,458	145,858,000

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Summary of Capital Financing

Capital Receipts	4,766,258	0	0	0	0	0	0	0	0	0	0	4,766,258
Capital Borrowing	26,395,845	38,250,000	42,060,000	13,125,000	0	0	0	0	0	0	0	119,830,845
Earmarked Reserves	4,418,811	2,695,500	2,497,000	1,670,000	2,320,000	2,320,000	2,320,000	2,320,000	2,320,000	2,320,000	2,320,000	25,201,311
Grants & Contributions	2,640,044	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	10,740,044
Total Capital Financing:	38,220,958	41,845,500	45,457,000	15,695,000	3,220,000	160,538,458						

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	2022 to 2023	2023 to 2024	2024 to 2025	2025 to 2026	2026 to 2027	2027 to 2028	2028 to 2029	2029 to 2030	2030 to 2031	2031 to 2032	Total Budget (Over 10 Years)
Project Description	Total Budget	Total Budget (Over 10 Years)									
Property Asset Management Plan Breakdown											
Properties											
Asset Management Plan				1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,000,000
West Suffolk House (Total Costs £30,000 but split with Suffolk County Council)	15,000										15,000
George Lambton Pavilion, Newmarket	25,000										25,000
West Stow Country Park - Roofing Work to Visitor Centre	100,000										100,000
West Stow Country Park - Sewage Treatment Plant	50,000										50,000
West Front / St Mary's Churchyard, Bury St Edmunds	100,000										100,000
Leisure Centre, Haverhill											0
Athenaeum, Bury St Edmunds	250,000										250,000
Guineas Public Toilets, Newmarket	200,000										200,000
Haverhill House - Roof		250,000									250,000
West Stow Country Park - Roofing Work to Museum		100,000									100,000
Abbey Gardens Toilets		160,000									160,000
Jubilee Walk Toilets		30,000									30,000
Recreation Ground Toilets		30,000									30,000
Bury Bus Station		75,000									75,000
Fitzroy Street Housing, Newmarket		41,000									41,000
Hollands Road Industrial Units - unit refurbishment		50,000	50,000								100,000
Severn Road Enterprise Units - new roof		77,000									77,000
Chiswick Avenue Industrial Units, Mildenhall - unit refurbishment		65,000									65,000
Craven Way Industrial Units, Newmarket - unit refurbishment		98,000									98,000
Haverhill House - boiler replacement			60,000								60,000
Leisure Centre Bury St Edmunds - track lighting replacement			200,000								200,000
Leisure Centre Bury St Edmunds - Leisure pool plant (to be linked to Western Way Development)			250,000								250,000
Leisure Centre Bury St Edmunds - replacement glazing (to be linked to Western Way Development)			200,000								200,000
Leisure Centre Haverhill - flume replacement			582,000								582,000
Highbury Road Industrial Units, Brandon - unit refurbishment			150,000								150,000
For EPC Rating Changes - industrial units											
Bunting Road, Bury St Edmunds	100,000	142,500									242,500
Highbury Road, Brandon	300,000										300,000
Putney Close, Brandon - Roofing	78,000										78,000
Chiswick Avenue, Mildenhall	35,000										35,000
Gregory Road, Mildenhall	22,000										22,000
Hampstead Avenue, Mildenhall	90,000										90,000
James Carter Road, Mildenhall	80,000										80,000
Craven Way, Newmarket	98,000										98,000
57 Eastern Way, Bury St Edmunds			120,000								120,000
TOTAL	1,543,000.00	1,118,500.00	1,612,000.00	1,000,000.00	11,273,500.00						

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	2022 to 2023	2023 to 2024	2024 to 2025	2025 to 2026	2026 to 2027	2027 to 2028	2028 to 2029	2029 to 2030	2030 to 2031	2031 to 2032	Total Budget (Over 10 Years)
Project Description	Total Budget	Total Budget (Over 10 Years)									
Leisure Asset Management Plan Breakdown											
Leisure Asset Management Scheme				300,000	300,000	300,000	300,000	300,000	300,000	300,000	2,100,000
Mildenhall Pump Track - replacement for former facility removed from Mildenhall Woods (Football Club owned site)	49,740										49,740
Newmarket Yellow Brick Road - complete access route	20,000										20,000
Abbey Gardens, Bury St Edmunds - works to improve Health and Safety in the gardeners' compound	75,000										75,000
Abbey Gardens, Bury St Edmunds - accessibility improvements	20,000										20,000
Hardwick Heath Play Area, Bury St Edmunds - relocation & renewal	80,880										80,880
New Cheveley Road, Newmarket - renewal of play area	60,000										60,000
St Johns Close, Mildenhall (Multi Use Games Area) - renewal	50,000										50,000
Henry Close, Haverhill - renewal of play area	47,191										47,191
West Stow Country Park - Car Park resurfacing		100,000									100,000
Hopton Rise, Haverhill - renewal of play area		60,000									60,000
Warren Close, Brandon - renewal of play area		50,000									50,000
Manderston Road, Newmarket - renewal of play area		50,000									50,000
Sandpits, Briscoe Way, Lakenheath - renewal of play area		60,000									60,000
Motts Field (East Town Park) Haverhill - refurbish Multi Use Games Area and remove play area			20,000								20,000
Gainsborough Recreation Ground, Bury St Edmunds - renewal of play area			60,000								60,000
Woodcock Rise, Brandon - renewal of play area			40,000								40,000
St James Park, Bury St Edmunds - renewal of play area			60,000								60,000
Peterhouse Close, Mildenhall - renewal of play area			60,000								60,000
Hepworth Avenue, Bury St Edmunds - renewal of play area			60,000								60,000
TOTAL	402,811.00	320,000.00	300,000.00	3,122,811.00							

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West Suffolk - 2022 to 2023 Capital Programme - Car Parking Improvements Breakdown

Attachment D Appendix 2c

	2022 to 2023	2023 to 2024	2024 to 2025	2025 to 2026	2026 to 2027	2027 to 2028	2028 to 2029	2029 to 2030	2030 to 2031	2031 to 2032	Total Budget (Over 10 Years)
Project Description	Total Budget	Total Budget	Total Budget	Total Budget	Total Budget	Total Budget	Total Budget	Total Budget	Total Budget	Total Budget	Total Budget (Over 10 Years)
Car Parks Improvements Breakdown											
Multi-Storey Car Park, Bury St Edmunds - Improvements (linked to the Asset Management Plan provision)	400,000										400,000
Vehicle Management System (VMS) signage	140,000										140,000
Newmarket improvements	80,000										80,000
Ram Meadow improvements	100,000										100,000
Moreton Hall Parking improvements	60,000										60,000
Electric Vehicle Charging Points (across the district)	80,000	50,000	50,000								180,000
Car Park in Clare (subject to business case)	100,000										100,000
TOTAL	960,000.00	50,000.00	50,000.00	-	-	-	-	-	-	-	1,060,000.00

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Reserve details - see councils statement of accounts (link below) for further details on reserve descriptions.	2022 to 2023	2022 to 2023	2022 to 2023	2022 to 2023	2022 to 2023	2023 to 2024	2023 to 2024	2023 to 2024
	Forecast opening balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted reserve transfers £	Budgeted closing balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted closing balance £
Strategic reserves								
Strategic priorities and Medium Term Financial Strategy (MTFS) reserve	2,188,457	1,756,110	(528,281)	0	3,416,286	0	(501,700)	2,914,586
Investing in our growth agenda reserve	727,163	0	0	0	727,163	0	0	727,163
Business rates retention pilot: place-based reserve	1,935,184	0	(480,722)	0	1,454,462	0	0	1,454,462
Financial planning reserves								
Invest to save reserve	4,082,988	0	(114,961)	0	3,968,027	0	(117,260)	3,850,767
COVID-19 reserve	0	0	0	0	0	0	0	0
Business rates retention equalisation reserve	15,612,060	2,094,015	(5,695,558)	(3,325,000)	8,685,517	1,369,569	(781,851)	9,273,235
Housing benefits equalisation reserve	307,863	0	(282,892)	0	24,971	0	(24,971)	0
Anglia Revenues Partnership (ARP) reserve	681,937	5,935	0	0	687,872	5,935	0	693,807
Capital project financing and interest equalisation reserve	4,718,348	0	0	0	4,718,348	0	0	4,718,348
Self insured reserve	397,088	20,000	(20,000)	0	397,088	20,000	(20,000)	397,088
Election reserve	223,531	60,000	0	0	283,531	60,000	(200,000)	143,531
Planning reserve	263,768	150,000	(186,020)	0	227,748	150,000	(215,051)	162,697
Service delivery reserves								
Computer equipment reserve	207,776	135,000	(161,202)	0	181,574	135,000	(135,000)	181,574
Office equipment reserve	326,005	69,000	(21,000)	0	374,005	69,000	(21,000)	422,005
Vehicle, plant and equipment reserve	480,510	1,528,350	(1,513,000)	0	495,860	878,350	(1,207,000)	167,210
Waste management reserve	219,769	118,600	(153,450)	0	184,919	118,600	(153,450)	150,069
Car park development reserve	863,075	715,904	(960,000)	0	618,979	715,904	(50,000)	1,284,883
Building repairs reserve - property	2,889,700	1,425,002	(3,386,709)	3,325,000	4,252,993	1,425,002	(2,657,079)	3,020,916
Industrial unit service charge reserve	103,805	0	0	0	103,805	0	0	103,805
Industrial rent reserve	315,000	0	(110,000)	0	205,000	0	(110,000)	95,000
Building repairs reserve - leisure	576,869	300,000	(402,811)	0	474,058	300,000	(320,000)	454,058
Abbey gardens donation reserve	38,766	0	0	0	38,766	0	0	38,766
Newmarket Stallion statue reserve	20,809	0	0	0	20,809	0	0	20,809
Housing options reserve	1,526,137	1,163,478	(1,047,294)	0	1,642,321	1,150,302	(996,800)	1,795,823
Section 106 reserves								
Commuted maintenance reserve	1,354,375	0	(82,930)	0	1,271,445	0	(82,930)	1,188,515
Public Service Village (PSV) reserve	79,699	0	0	0	79,699	0	0	79,699
S106 monitoring officer reserve	62,692	60,000	(67,844)	0	54,848	60,000	(71,855)	42,993
S106 revenue reserve	80,287	0	0	0	80,287	0	0	80,287
Other reserves								
Gershom Parkington reserve	583,158	8,300	(6,640)	0	584,818	8,300	(7,140)	585,978
Total budgeted reserves:	40,866,819	9,609,694	(15,221,314)	0	35,255,199	6,465,962	(7,673,087)	34,048,074

Please click the link below to access the council's Statement of Accounts webpage where further explanations of the purposes of these reserves can be found

[Statement of accounts \(westsuffolk.gov.uk\)](https://www.westsuffolk.gov.uk/statement-of-accounts)

Reserve details - see councils statement of accounts (link below) for further details on reserve descriptions.	2024 to 2025	2024 to 2025	2024 to 2025	2024 to 2025	2025 to 2026	2025 to 2026	2025 to 2026
	Budgeted opening balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted closing balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted closing balance £
Strategic reserves							
Strategic priorities and Medium Term Financial Strategy (MTFS) reserve	2,914,586	0	(501,700)	2,412,886	0	(501,700)	1,911,186
Investing in our growth agenda reserve	727,163	0	0	727,163	0	0	727,163
Business rates retention pilot: place-based reserve	1,454,462	0	0	1,454,462	0	0	1,454,462
Financial planning reserves							
Invest to save reserve	3,850,767	0	(60,989)	3,789,778	0	(1)	3,789,777
COVID-19 reserve	0	0	0	0	0	0	0
Business rates retention equalisation reserve	9,273,235	1,332,162	0	10,605,397	1,332,162	0	11,937,559
Housing benefits equalisation reserve	0	0	(0)	0	0	(0)	0
Anglia Revenues Partnership (ARP) reserve	693,807	5,935	0	699,742	5,935	0	705,677
Capital project financing and interest equalisation reserve	4,718,348	0	0	4,718,348	0	0	4,718,348
Self insured reserve	397,088	20,000	(20,000)	397,088	20,000	(20,000)	397,088
Election reserve	143,531	60,000	0	203,531	60,000	0	263,531
Planning reserve	162,697	150,000	(149,999)	162,698	150,000	(150,000)	162,698
Service delivery reserves							
Computer equipment reserve	181,574	135,000	(135,000)	181,574	135,000	(135,000)	181,574
Office equipment reserve	422,005	69,000	(21,000)	470,005	69,000	(21,000)	518,005
Vehicle, plant and equipment reserve	167,210	878,350	(535,000)	510,560	878,350	(370,000)	1,018,910
Waste management reserve	150,069	118,600	(153,450)	115,219	118,600	(153,450)	80,369
Car park development reserve	1,284,883	715,904	(50,000)	1,950,787	715,904	0	2,666,691
Building repairs reserve - property	3,020,916	1,425,002	(3,052,160)	1,393,758	1,425,002	(2,413,912)	404,848
Industrial unit service charge reserve	103,805	0	0	103,805	0	0	103,805
Industrial rent reserve	95,000	0	(95,000)	0	0	0	0
Building repairs reserve - leisure	454,058	300,000	(300,000)	454,058	300,000	(300,000)	454,058
Abbey gardens donation reserve	38,766	0	0	38,766	0	0	38,766
Newmarket Stallion statue reserve	20,809	0	0	20,809	0	0	20,809
Housing options reserve	1,795,823	1,150,302	(1,015,130)	1,930,995	1,150,302	(1,033,811)	2,047,486
Section 106 reserves							
Commuted maintenance reserve	1,188,515	0	(82,930)	1,105,585	0	(82,930)	1,022,655
Public Service Village (PSV) reserve	79,699	0	0	79,699	0	0	79,699
S106 monitoring officer reserve	42,993	60,000	(74,010)	28,983	60,000	(74,010)	14,973
S106 revenue reserve	80,287	0	0	80,287	0	0	80,287
Other reserves							
Gershom Parkington reserve	585,978	8,300	(7,140)	587,138	8,300	(7,140)	588,298
Total budgeted reserves:	34,048,074	6,428,555	(6,253,508)	34,223,121	6,428,555	(5,262,954)	35,388,722

Please click the link below to access the council's Statem

[Statement of accounts \(westsuffolk.gov.uk\)](https://www.westsuffolk.gov.uk)

West Suffolk Council Prudential Indicators and Minimum Revenue Provision (MRP) Policy 2022 to 2023

1. Background

- 1.1 Each year the council sets an annual budget, which details the revenue and capital resources required to meet its priorities for service delivery. Under the provisions of The Local Government Act 2003, local authorities are able to make their own decisions about capital expenditure plans providing they assess the financing of this to be affordable, prudent and sustainable. The council must also ensure treasury management decisions are made in accordance with good professional practice and understanding the risks involved while managing the risks to levels acceptable by the council. In addition to complying with the Act they must comply with:
 - a. the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003; and
 - b. the Chartered Institute of Public Finance and Accountancy's (CIPFA's) Prudential Code for Capital Finance in Local Authorities.
- 1.2 The Prudential Code was developed by the Chartered Institute of Public Finance and Accounting (CIPFA) to assist local authorities in taking their decisions.
- 1.3 The Local Authorities (Capital Finance and Accounting)(England)(Amendment) Regulations 2008 (SI 2008/414) place a duty on local authorities to make a prudent provision for debt redemption. The Secretary of State has issued guidance on Minimum Revenue Provision and local authorities are required to "have regard" to such Guidance under section 21(1A) of the Local Government Act 2003.

2. Objectives

- 2.1 The key objectives are to ensure, within a clear framework, that the capital expenditure plans of local authorities are affordable, prudent and sustainable, and that treasury management decisions are taken in accordance with good professional practice and in full understanding of the risks involved and how these risks will be managed to levels that are acceptable to the organisation.
- 2.2 The Prudential Code requires authorities to look at capital expenditure and investment plans in the light of overall organisational strategy and resources and ensure that decisions are being made with sufficient regard to the long run financing implications and potential risks to the authority. Effective financial planning, option appraisal, risk management and governance processes are essential in achieving a prudential approach to capital expenditure, investment and debt.

- 2.3 To demonstrate that local authorities have fulfilled these objectives, the Prudential Code sets the indicators that must be used, and the factors that must be taken into account.
- 2.4 These targets are known as the “Prudential Indicators” and particular indicators will be used to separately assess:
- Capital Expenditure
 - External Debt
 - Affordability
 - Treasury Management

Process and Governance

- 2.5 The Prudential Code sets out a clear governance procedure for the setting and revising of a capital strategy and prudential indicators. This is done by the same body that takes the decisions for the local authority’s budget – Full Council. The chief finance officer, the Director (Resources and Property), is responsible for ensuring that all matters required to be taken into account are reported to full Council for consideration, and for establishing procedures to monitor performance.
- 2.6 In setting the indicators due regard was paid to the following matters:
- service objectives: for example, strategic planning for the authority
 - stewardship of assets: for example, asset management planning
 - value for money: for example, option appraisal
 - prudence and sustainability: for example, risk, implications for external debt and whole life costing
 - affordability: for example, implications for council tax/district rates
 - practicality: for example, achievability of the forward plan.
- 2.7 Set out below are the indicators for 2022 to 2023 and beyond. For each indicator, the CIPFA requirements of the code are set out in bold italics. An explanation is provided, unless the indicator and limits are completely self-explanatory.
- 2.8 The figures used to compile the indicators which are detailed in this report are based on the latest five year capital programme and medium term financial strategy (MTFS).

3 Capital Strategy

- 3.1 In accordance with the CIPFA Prudential Code 2017 and in order to demonstrate the council takes capital expenditure and investment decisions in line with service objectives and properly takes account of stewardship, value for money, prudence, sustainability and affordability the council has in place a capital strategy that sets out the long term context in which capital expenditure and investment decisions are made and gives due

consideration to both risk and reward and impact on the achievement of priority outcomes.

4 Prudential Indicators 2022 to 2023 – 2025 to 2026

Capital Expenditure

Estimates of Capital Expenditure and Actual Capital Expenditure 2022 to 2023

4.1 The local authority will make reasonable estimates of the total of capital expenditure that it plans to incur during the forthcoming financial year and at least the following two financial years. These prudential indicators shall be referred to as:

'Estimate of total capital expenditure to be incurred in years 1, 2 and 3.'

4.2 This indicator is set to ensure that the level of proposed capital expenditure remains within sustainable and affordable limits.

	2022 to 2023 millions	2023 to 2024 millions	2024 to 2025 millions	2025 to 2026 millions	Total millions
Gross capital expenditure	£38.22	£41.85	£45.46	£15.69	£141.22
Funded by:					
Grants and contributions	£2.64	£0.90	£0.90	£0.90	£5.34
Earmarked revenue reserves	£4.42	£2.70	£2.50	£1.67	£11.28
Capital receipts reserve	£4.77	£0.00	£0.00	£0.00	£4.77
Borrowing	£26.39	£38.25	£42.06	£13.12	£119.83
Total	£38.22	£41.85	£45.46	£15.69	£141.22

These figures may decrease/increase if the S151 Officer uses her delegated authority under the MRP Policy to use greater amounts of usable capital receipts instead of borrowing. The total capital expenditure will remain the same.

Estimates of Capital Financing Requirement (CFR) and Actual CFR 2022 to 2023

4.3 The local authority will make reasonable estimates of the total capital financing requirement at the end of the forthcoming financial year and the following two years. These prudential indicators shall be referred to as:

'Estimate of capital financing requirement as at the end of years 1, 2 and 3'

- 4.4 The capital financing requirement can simply be understood as the Council's underlying need to borrow money long term. It does not necessarily mean that borrowing will be undertaken. The calculation of the CFR is taken from the amounts held in the Balance Sheet relating to capital expenditure and its financing. It is an aggregation of the amounts shown for Investment Property, Non-Current and Intangible assets, the Revaluation Reserve, the Capital Adjustment Account and any other balances treated as capital expenditure. The indicator takes account of the borrowing requirement and the minimum revenue provision.

	31 March 21 Actual £million	31 March 22 Approved Budget £million	31 March 22 Forecast £million	31 March 23 Forecast £million	31 March 24 Forecast £million	31 March 25 Forecast £million
Capital Financing Requirement (CFR)	49.41	93.06	55.41	81.07	118.56	159.84

These figures may increase/decrease if the S151 Officer uses her delegated authority under the MRP Policy to use greater amounts of usable capital receipts instead of borrowing. The total capital expenditure will remain the same.

- 4.5 The forecast capital financing requirement reflects the changes to the overall capital programme, including pending projects.

External Debt

Authorised Limit

- 4.6 The local authority will set for the forthcoming financial year and the following two financial years an authorised limit for its total gross external debt, separately identifying borrowing from other long term liabilities. This prudential indicator shall be referred to as:

Authorised limit for external debt = authorised limit for borrowing + authorised limit for other long term liabilities for years 1, 2 and 3.'

- 4.7 This limit represents the maximum amount the council may borrow at any point in the year. It has to be at a level the council considers is 'prudent'. It is ultra vires to exceed the authorised limit, and therefore the limits are set so as to avoid circumstances in which the council would need to borrow more money than this limit.
- 4.8 It is consistent with the council's existing commitments, its proposals for capital expenditure and financing and its approved treasury management policy statement and practices.

- 4.9 Other long term liabilities include items that would appear on the balance sheet of the council that are related to borrowing. For example, the capital cost of leases would be included.

	31 March 21 Actual £million	31 March 22 Approved Budget £million	31 March 22 Forecast £million	31 March 23 Forecast £million	31 March 24 Forecast £million	31 March 25 Forecast £million
Capital Financing Requirement (CFR)	49.41	93.06	55.41	81.07	118.56	159.84
External Debt Limit	54.89	99.67	60.81	87.21	125.46	167.52

Operational Boundary

- 4.10 The local authority will also set for the forthcoming financial year and the following two years an operational boundary for its total external debt, excluding investments, separately identifying borrowing from other long term liabilities. This prudential indicator shall be referred to as the:

Operational Boundary = operational boundary for borrowing + operational boundary for other long term liabilities for years 1, 2 and 3'

- 4.11 The operational boundary is a measure of the most money the Council would normally borrow at any time during the year. The code recognises that circumstances might arise when the boundary might be exceeded temporarily, but suggest a sustained or regular pattern of borrowing above this level ought to be investigated, as a potential symptom of a more serious financial problem. Any movement between these separate limits will be reported to the next available council.

	31 March 21 Actual £million	31 March 22 Approved Budget £million	31 March 22 Forecast £million	31 March 23 Forecast £million	31 March 24 Forecast £million	31 March 25 Forecast £million
Capital Financing Requirement (CFR)	49.41	93.06	55.41	81.07	118.56	159.84
Operational Boundary	49.41	89.67	54.73	78.49	112.92	150.77

Actual External Debt

4.12 The council's actual external debt, borrowings, at 31 December 2021 was £14,000,000. There were no other long term liabilities.

Affordability

4.13 The fundamental objective in the consideration of the affordability of the authority's capital plans is to ensure that the level of investment in capital assets proposed means that the total capital investment of the authority remains within sustainable limits.

4.14 In considering the affordability of its capital plans, the authority is required to consider all of the resources currently available to it / estimated for the future, together with the totality of its capital plans, income and expenditure forecasts.

Estimates of financing costs to net revenue stream and Actual financing costs to net revenue stream 2022 to 2023

4.15 The local authority will estimate for the forthcoming financial year and following two financial years the proportion of financing costs to net revenue stream. This prudential indicator shall be referred to as estimates of the proportion of financing costs to net revenue stream and shall be expressed in the following manner:

Estimate of financing costs ÷ estimate of net revenue stream x 100%

4.16 This is an indicator of affordability and highlights the revenue implications of existing and proposed capital expenditure by identifying the proportion of the revenue budget required to meet borrowing costs.

Indicator	2020 to 2021 Actual	2021 to 2022 Estimate	2022 to 2023 Estimate	2023 to 2024 Estimate	2024 to 2025 Estimate
Ratio %	1.59%	2.05%	15.98%	12.29%	11.50%

Treasury Management

4.17 The council has adopted the CIPFA Code of Practice for Treasury Management in the Public Services. Treasury Management Practices (TMPs) have been established by the Director (Resources and Property) and are kept up to date.

Prudential limits for the maturity structure of borrowing

4.18 The local authority will set for the forthcoming year both upper and lower limits with respect to the maturity structure of its borrowing, calculated as follows:

- Amount of projected borrowing that is fixed rate maturing in each period

- 4.19 Expressed as a percentage of total projected borrowing that is fixed rate at the start of the period where the periods in question are:
- Under 12 months.
 - 12 months and within 24 months.
 - 24 months and within 5 years.
 - 5 years and within 10 years.
 - 10 years+

4.20 All councils undertaking borrowing need to ensure that the maturity structure of its borrowing is both prudent and affordable. This indicator highlights the existence of any large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates, and is designed to protect against excessive exposure to interest rate changes in any one period, in particular in the course of the next ten years.

4.21 The proposed prudential limits are as follows:

Period (years)	Lower Limit	Upper Limit
Under 12 months	0%	100.00%
1 – 2 years	0%	20.00%
2 – 5 years	0%	20.00%
5 – 10 years	0%	20.00%
Over 10 years	0%	100.00%

4.22 The profiled limits set out above apply to the start of each financial year within the period 2022 to 2023 to 2025 to 2026.

Total Principal Sums invested for longer than 364 days

4.23 Where a local authority invests, or plans to invest, for periods longer than 364 days, the local authority will set an upper limit for each financial year period for the maturing of such investments. The prudential indicators will be referred to as prudential limits for principal sums invested for periods longer than 364 days.

Period (years)	Upper limit £million
31/3/2019	30
31/3/2020	30
31/3/2021	30
31/3/2022	30
31/3/2023	30

5. Minimum Revenue Policy – Annual Policy Statement

5.1 This system for establishing the Minimum Revenue Provision has been radically revised by the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2008 [SI 2008/414], (“the 2008 Regulations”) in conjunction with the publication by the Department for Communities and Local Government of detailed MRP guidance.

- 5.2 All local authorities are required to establish annually their policy regarding Minimum Revenue Provision for the forthcoming year.
- 5.3 This is the limit on the statutory requirements for MRP. However, the requirements are supported by Guidance on Minimum Revenue Provision, issued by the Department for Communities and Local Government in February 2012. The status of the Guidance is established by section 21(1B) of the Local Government Act 2003: a local authority must have regard to guidance issued by the Secretary of State about accounting practices.
- 5.4 This is normally taken to mean guidance must be considered when taking accounting decisions but can be disregarded where an authority can make a reasonable case for doing so. The onus is on the authority to demonstrate that it can better meet its statutory duties by acting differently.
- 5.5 For MRP, this sets up a situation where an authority has a basic duty to determine a prudent level for MRP each year and is not constrained in the methodology that it applies. However, where this methodology is different from that recommended in the Guidance, the authority must be able to demonstrate that the outcome is as prudent as would have been arrived at applying the Guidance:

Method	Explanation
Supported debt	
Option 1	MRP is equal to the amount determined in accordance with the former regulations 28 and 29 of the 2003 Regulations, as if they had not been revoked by the 2008 Regulations.
Option 2	The CFR method MRP is equal to 4% of the non-housing CFR at the end of the preceding financial year.
Unsupported debt	
Option 3	Where capital expenditure on an asset is financed wholly or partly by borrowing or credit arrangements, MRP is to be determined by reference to the life of the asset.
a)	Equal instalment method MRP is the amount given by the following formula: (Capital expenditure in respect of the asset less total provision made before the current financial year), divided by the estimated life of the asset.
b)	Annuity Method MRP is the principal element for the year of the annuity required to repay over the asset life the amount of capital expenditure financed by borrowing or credit arrangements.
Option 4	Depreciation method Charging MRP in accordance with the standard rules for depreciation accounting. (If only part of the expenditure on the asset was financed by debt, the depreciation provision is proportionately reduced.)

- 5.6 It is proposed that the Minimum Revenue Provision Policy Statement for West Suffolk Council is set as follows for 2022 to 2023.

Application of capital receipts or other sources

- The MHCLG Guidance only applies to expenditure that has not been financed from other sources, primarily capital receipts and grant funding. Where the Council has usable capital receipts that are not needed for other purposes in that year, it can at the discretion of the Section 151 Officer to apply where prudent to do so some or all of it to meet capital expenditure incurred in the current year or previous years under paragraph 23 of the 2003 Regulations to reduce or eliminate any MRP that might need to be set aside.

Loans

- In circumstances where a loan to a third party to fund capital expenditure is secured and there is no risk of default, the Council will not charge MRP because the principal sum of such a loan will have no consequences for the Council's revenue expenditure and it would be over-prudent to provide for the loan¹.
- In circumstances where a loan to a third party to fund capital expenditure is unsecured and there is no risk of default, the Council will not charge MRP because the principal sum of such a loan will have no consequences for the Council's revenue expenditure and it would be over-prudent to provide for the loan. However the Council will access these on a case by case basis.

Equity Share Capital

- In circumstances where the Council purchases Equity Share Capital in a company, MRP will be charged over a maximum period of 20 years.

Capital Investment with a Defined Life

- To apply Option 3 to projects as a 4% reducing balance amount would under-recover the expenditure over its useful life. The basis for projects over £250,000 (i.e. equal instalment or annuity basis) to be determined as part of each projects financing considerations. Projects under £250,000 will be grouped and a weighted average life across an equal instalment basis will be used.

Other elements of remaining debt

- That, in accordance with the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2008 the council continues to use the CFR method for calculating the Minimum Revenue Provision for supported capital expenditure.

¹ The council may make loans to other parties to fund their capital expenditure. Government guidance is that MRP should be charged on the outstanding amount of any loan, based on amortising the loan principal over the estimated life of the assets in relation to which the other parties' expenditure is incurred. This is because lending to other parties has the same impact on the underlying need for an authority to borrow as expenditure on acquiring property.

5.7 The MRP included in the revenue estimates is as follows:

MRP estimates	2021 to 2022 Forecast £'000	2022 to 2023 Budget £'000	2023 to 2024 Budget £'000	2024 to 2025 Budget £'000
MRP	796	739	760	783

5.8 Members' attention is drawn to the fact that notwithstanding the MRP policy loan repayments continue to be made when they fall due.

Risk Area	2022 to 2023 Budget Impact £000s	2023 to 2026 MTFS Impact £000s
<p>COVID-19</p> <p>The council's budget for 2022 to 2023 includes a provision for lost income as a result of the impact of COVID-19 continuing beyond 31 March 2022, totalling £500,000. This provision, which will be funded from the council's General Fund, equates to around 1.6% of the total fees and charges budget for 2022 to 2023.</p> <p>However, at this stage it is not known what the impact of COVID-19 will be in 2022 to 2023, or how long that impact is likely to last. If the impact were to increase by a further 1 per cent of the fees and charges budget, this would result in an additional pressure of £298,000 in 2022 to 2023.</p>	298	N/A
<p>COVID-19 Car Park Income</p> <p>The lockdowns experienced as a result of the COVID-19 pandemic during 2020 and 2021 have understandably had an adverse effect on town centre footfall and consequently car parking income.</p> <p>A 5 per cent fall in annual income could result in an additional pressure on the council's income budgets of around £326,000.</p>	326	N/A
<p>COVID-19 Operational Income</p> <p>The council's budgets include a number of assumptions around operational income from the Workshop and tree maintenance services. These were significantly affected by the COVID-19 pandemic in the 2021 to 2022 financial year.</p> <p>Should these income streams not recover, the council could experience an additional gross pressure of £149,000 on its operational income budgets during 2022 to 2023.</p>	149	N/A
<p>Pay inflation</p> <p>The council's MTFS currently assumes a 2 per cent pay inflationary increase for 2022 to 2023 onwards.</p> <p>An annual 1 per cent increase in pay inflation over what is already assumed in the MTFS would result in an additional £1,001,000 pressure on the council's finances.</p>	245	1,001
<p>Employer's pensions - contribution rate</p> <p>The council's MTFS currently assumes a 32.3 per cent employer's pension contribution for all years.</p> <p>An increase of 1 per cent to the contribution rate on top of that already budgeted would result in an additional pressure of £893,000 on the council's MTFS.</p>	217	893
<p>Employer's pensions - take-up</p> <p>Pension costs budgeted in the MTFS reflect the actual level of staff currently opting into the superannuation scheme.</p> <p>An increase in opt-in levels of 2 per cent would result in an additional pressure of £600,000 across the MTFS.</p>	147	600

Risk Area	2022 to 2023 Budget Impact £000s	2023 to 2026 MTFS Impact £000s
<p>Council tax collection</p> <p>The level of council tax receipts in the MTFS are based upon collection rates of 98 per cent for council tax and 83 per cent for the additional income generated from changes to the discounts scheme.</p> <p>A fall of 1 per cent in each of these collection rates would have a detrimental effect of £436,000 across the council’s MTFS.</p>	109	436
<p>Housing benefit subsidy</p> <p>The MTFS currently assumes a 98.5 per cent subsidy rate for rent allowance payments and a 62 per cent subsidy rate for rent rebates within the budgets.</p> <p>A 1 per cent reduction in these subsidy rates for the council for each year would result in an additional £1,050,000 pressure on the council’s MTFS position.</p>	278	1,050
<p>Interest receipt rates</p> <p>The council’s current assumption around interest receipts is 0.25 per cent for each year of the MTFS.</p> <p>A 0.25 per cent reduction would result in approximately £180,000 pressure on the council’s MTFS.</p>	45	180
<p>Homeless Prevention and Rough Sleeping Grants</p> <p>The council’s budgets currently assume a continuation of the Homeless Prevention and Rough Sleeping Initiative Grants across the term of its MTFS. These grants provide a significant source of funding as part of the council’s approach to homelessness and rough sleeping, and the reduction or discontinuation of either of these would result in additional financial pressures on the overall budget position.</p> <p>At the time of writing the Homeless Prevention Grant has been confirmed for 2022 to 2023, and assumptions totalling just under £2 million are included from 2022 to 2026. The council is yet to receive confirmation of the Rough Sleeping Grant, and has assumed £1.8 million for the full term of the MTFS.</p>	0	3,769
<p>Borrowing costs - interest</p> <p>The MTFS includes borrowing costs (interest) amounting to £1,359,800 in 2022 to 2023 to fund the ambitious project agenda (£5,236,250 across the MTFS).</p> <p>If the interest rates assumed increase by 0.5 per cent from the business case assumptions, there will be an additional pressure of £1,075,000.</p>	278	1,075

Risk Area	2022 to 2023 Budget Impact £000s	2023 to 2026 MTFS Impact £000s
<p>Operational capacity - waste and street scene</p> <p>The MTFS currently assumes consistent assumptions around inflation on current levels of operational staffing and equipment. To date the Waste and Street Scene team have been able to absorb growth requirements within current capacity, however this will become more challenging in the future as the population and businesses increase.</p> <p>An additional 5,000 households in the district would necessitate the requirement for an additional household waste and recycling round, plus associated street cleansing and grounds maintenance. The revenue implication of this is around £216,000 a year for staffing and associated supplies and services, plus around £250,000 one-off capital requirements for vehicles.</p> <p>It is anticipated that the service will reach capacity in the district during 2022 to 2023, so the potential MTFS impact has been assessed based on 2023 to 2026, that is, for 3 years. This is alongside assessing the impact of <small>PAW/C</small></p>	0	648
<p>Planning income</p> <p>The council’s building control and planning application fees have been set to reflect actual levels currently being achieved. There is, however, a risk that the desired levels of income may not be achieved.</p> <p>If planning income levels were to drop by 10 per cent, this would have a £751,000 detrimental impact on the council’s MTFS.</p>	187	751
<p>Energy price rises</p> <p>The council’s electricity and gas costs have been set to reflect current energy prices with an annual inflation assumption of 7.5 per cent for electricity and 5 per cent for gas.</p> <p>An increase in the cost of wholesale gas has put pressure on the energy industry and some forecasters are predicting gas and electricity increases of up to 50 per cent by April 2022.</p> <p>A 50 per cent increase in energy costs for 2022 to 2023 would result in an additional pressure of £341,000 for the year, with a total impact of £1,349,000 across the MTFS.</p>	341	1,349

Risk Area	2022 to 2023 Budget Impact £000s	2023 to 2026 MTFS Impact £000s
<p>Rental income</p> <p>The council's MTFS currently allows for no inflationary increase in industrial unit, shop and other rental income.</p> <p>If income from rents falls by 10% this would put an additional £2,380,000 pressure on the MTFS.</p>	595	2,380
<p>Business rate retention - amount collectable</p> <p>The business rates retention scheme commenced from 1 April 2013. Under the scheme, the council benefits from a proportion of the additional business rates generated through economic growth in its area. Conversely the risks inherent in such a scheme have now been passed down to local authorities and as such the council could suffer from an economic decline or the cessation of business from one of its major business ratepayers.</p> <p>A 1 per cent decrease in the business rates collectable across the district would result in additional pressure on the MTFS of around £298,000 per year.</p>	298	1,249
<p>Business rate retention - multiplier</p> <p>The business rate retention multiplier is set centrally and is increased annually by the September CPI figures (3.1 per cent as at September 2021). For both 2021 to 2022 and 2022 to 2023 the government froze the multiplier as part of its COVID-19 measures. However, the MTFS assumption for 2023 to 2026 has been set at the September 2021 CPI rate.</p> <p>A 0.5 per cent reduction in the CPI below the rates assumed would result in an additional pressure of £224,000 for the period 2023 to 2026.</p>	0	231
<p>Business rate retention - post 2023</p> <p>The MTFS currently assumes a cost neutral position in 2023 to 2024 when local government is expected to be given 75 per cent retention of business rates. However, this is untested and will continue to be monitored. If the rebaselining and 75 per cent retention resulted in a loss of all business rate income above funding baseline, this would have the impact of around £1,650,000 in 2023 to 2024 and each year thereafter.</p> <p>The council has created a business rate equalisation reserve to assist with significant impacts of business rate retention and appeals. This reserve would be potentially available to support a short term drop in business rate income. However, medium term plans would have to be reviewed.</p>	N/A	4,950
<p>TOTALS (£000s):</p>	3,513	20,562

This reserve has been set up in order to provide the financial capacity, either through direct investment - revenue and/or capital - or through servicing external borrowing, for West Suffolk Council to drive forward the delivery of a sustainable Medium Term Financial Strategy (MTFS) and the delivery of the Strategic Plan.

The primary source for the funding of this reserve is the New Homes Bonus Grant.

The projections below currently assume a level of New Homes Bonus contributions up to 2022 to 2023, however this will be reviewed annually in line with the revised grant determinations and the overall budget position.

The table below summarises the proposed contributions to and from this reserve for the term of the MTFS.

Details	2022 to 2023 Total budget £	2023 to 2024 Projected budget £	2024 to 2025 Projected budget £	2025 to 2026 Projected budget £
Budgeted opening balance	2,188,457	3,416,286	2,914,586	2,412,886
Budgeted contributions to reserve				
Contribution to reserve from New Homes Bonus grant (see also attachment D appendix 1 - Medium Term Financial Strategy)	1,756,110	0	0	0
Total contributions to reserve:	1,756,110	0	0	0
Budget Contributions from Reserve				
Community chest and locality budget funding	(501,700)	(501,700)	(501,700)	(501,700)
Social prescribing project (part funding, balance to be funded from the business rates pilot reserve, see attachment E appendix iii)	(1,351)	0	0	0
Families and Communities: part year funding for COVID-19 Vaccination post and Families and Communities Officer, funded from 2020 to 2021 underspend and external grant	(25,230)	0	0	0
Total contributions from reserve:	(528,281)	(501,700)	(501,700)	(501,700)
Budgeted closing balance:	3,416,286	2,914,586	2,412,886	1,911,186

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This reserve has been set up in order to support the delivery of the council's growth agenda.

The table below shows the current balance on this reserve over the term of the Medium Term Financial Strategy (MTFS). The 2018 to 2019 budget setting process included a four year funding agreement for additional resourcing capacity to deliver the "Investing in our Growth Agenda" Strategy. These resources had a four year funding agreement from this reserve. Following a review in 2020, those resources that were still deemed necessary to continue the delivery of the council's ambitions under this strategy were included in the base budget from April 2022.

There is no current planned utilisation of this reserve, however the balance remains earmarked towards support of the strategy and delivery of our growth priorities, alongside the residual balance of the £40 million capital fund (detailed in the capital programme).

Details	2022 to 2023 Total budget £	2023 to 2024 Projected budget £	2024 to 2025 Projected budget £	2025 to 2026 Projected budget £
Budgeted opening balance	727,163	727,163	727,163	727,163
Budget contributions from reserve				
Utilisation of this reserve will be considered as and when further projects and opportunities are identified.				
Total contributions from reserve:	0	0	0	0
Budgeted closing balance:	727,163	727,163	727,163	727,163

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Business Rates Retention Pilot: Place-Based Reserve

Attachment E Appendix 3

This reserve has been set up in order to hold the benefit from the Suffolk 100 per cent Business Rate retention Pilot in 2018 to 2019. It will be utilised against projects as agreed by the district and county leaders in West Suffolk.

The table below summarises the proposed contributions from this reserve for the term of the Medium Term Financial Strategy.

Details	2018 to 2019 Actuals £	2019 to 2020 Actuals £	2020 to 2021 Actuals £	2021 to 2022 Forecast spend £	2022 to 2023 Projected budget £	2023 to 2024 Projected budget £	2024 to 2025 Projected budget £
Opening balance	0	2,588,514	3,128,848	3,057,796	1,935,183	1,454,461	1,454,461
Contributions to reserve							
Business rates pilot monies received	2,788,514	119,254	0	0	0	0	0
Additional agreed contribution from Suffolk public sector leaders	0	500,000	0	0	0	0	0
Total contributions to reserve:	2,788,514	619,254	0	0	0	0	0
Contributions from reserve							
Western Way feasibility	(200,000)	(78,920)	(37,387)	(662,613)	(287,387)	0	0
Youth unemployment/not in employment, education or training (NEET) scheme (West Suffolk College)	0	0	(27,000)	0	0	0	0
Social prescribing project - £500,000 maximum funding from 2021 to 2023 (see also attachment E appendix I - Strategic Priorities and MTFS reserve)	0	0	(6,665)	(300,000)	(193,335)	0	0
Part funding for renovation of 17/18 Cornhill, Bury St Edmunds	0	0	0	(160,000)	0	0	0
Total contributions from reserve:	(200,000)	(78,920)	(71,052)	(1,122,613)	(480,722)	0	0
Budgeted Closing Balance:	2,588,514	3,128,848	3,057,796	1,935,183	1,454,461	1,454,461	1,454,461

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This reserve has been set up in order to support the delivery of the council's asset management plan.

The table below summarises the proposed contributions from this reserve for the term of the Medium Term Financial Strategy.

Details	2022 to 2023 Total budget £	2023 to 2024 Projected budget £	2024 to 2025 Projected budget £	2025 to 2026 Projected budget £
Budgeted opening balance	2,889,700	4,252,993	3,020,916	1,393,758
Budgeted contributions to reserve				
Revenue contributions from services	1,425,002	1,425,002	1,425,002	1,425,002
Transfer from Business Rates Equalisation reserve	3,325,000	0	0	0
Total contributions from reserve:	4,750,002	1,425,002	1,425,002	1,425,002
Budget contributions from reserve				
Contributions toward revenue repair and maintenance spend	(1,843,709)	(1,538,579)	(1,440,160)	(1,413,912)
Capital Programme:				
Asset Management Plan (see also attachment D, appendix 2)	(1,543,000)	(1,118,500)	(1,612,000)	(1,000,000)
Total contributions from reserve:	(3,386,709)	(2,657,079)	(3,052,160)	(2,413,912)
Budgeted closing balance:	4,252,993	3,020,916	1,393,758	404,848

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Capital Strategy 2022 to 2023



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INTRODUCTION AND PURPOSE

West Suffolk Council's main vision is to be ambitious in supporting and investing in our West Suffolk communities, business and the environment, to encourage and manage growth in prosperity and quality of life for all.

Our energies and resources will therefore be continued to be focused on the following strategic priorities:

- Growth in West Suffolk's economy for the benefit of all out residents and UK plc
- Resilient families and communities that are healthy and active
- Increased and improved provision of appropriate housing in West Suffolk in both our towns and rural areas

This Capital Strategy is intended to give a high-level overview of how capital expenditure and financing plans are decided upon and how they contribute to the delivery of the Council's Strategic Framework, Medium Term Financial Strategy and overall service delivery.

With our West Suffolk Strategic Priorities, statutory and discretionary responsibilities and increasingly complex demands on the Council's services, investment activity covers many areas over and above the normal treasury management of our cash balances and borrowing.

West Suffolk has a number of agreed strategies, frameworks, policies and guidance to support its capital and investment decisions. This strategy seeks to reference these from a single document.

Adherence to the principles of this Capital Strategy should ensure that capital expenditure and investment decisions are taken in line with the West Suffolk Strategic Framework and Medium Term Financial Strategy and take account of stewardship, value for money, prudence, sustainability and affordability. This Capital Strategy has been written in conjunction with the Council's Treasury Management Policy Statement and Investment Strategy 2022 to 2023.

This Capital Strategy has been developed in line with the CIPFA Prudential Code for Capital Finance in Local Authorities 2017. This is a working document, which officers will keep under review. An update of the CIPFA Prudential Code was released in December 2021, and this will be worked through with any changes required to the Capital Strategy to be added in during the course of the 2022 to 2023.

Capital Expenditure

Capital Programme

As part of the annual budget setting process, the Council sets its capital programme for the next ten years. This process is done in conjunction with service areas and takes into account both service plans and the overall council strategic plan.

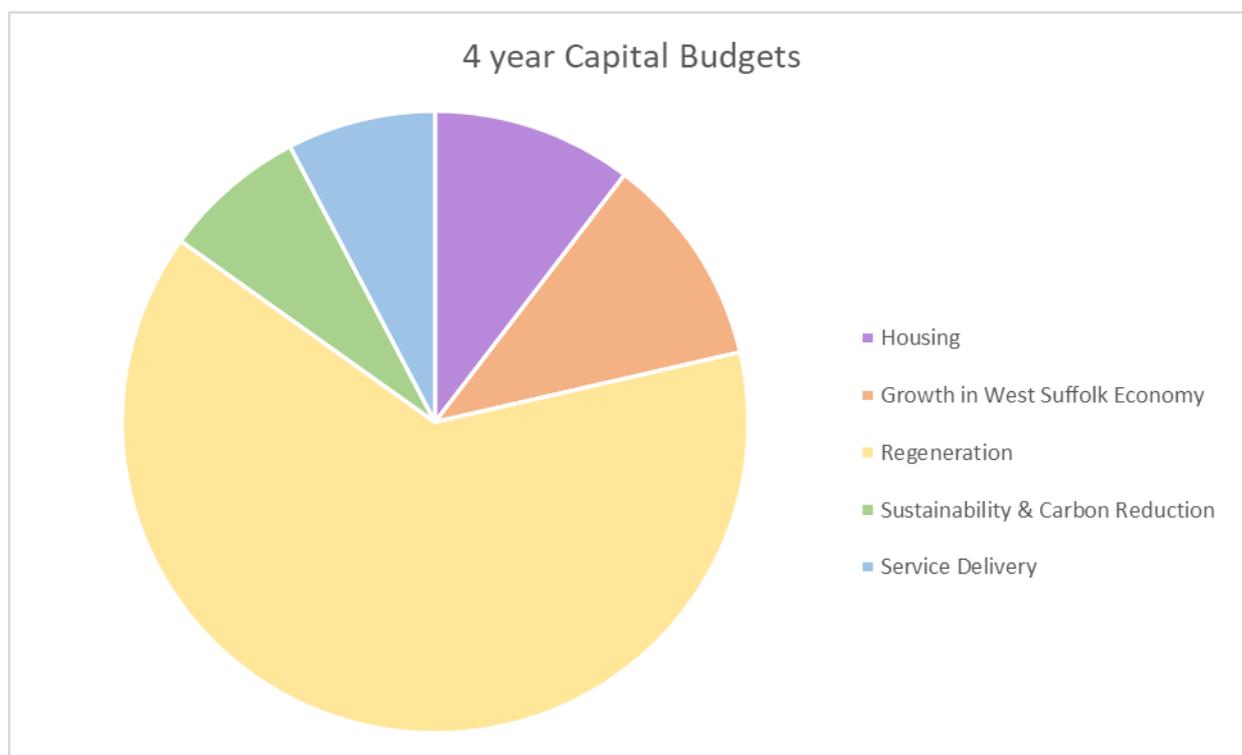
The detail of planned capital expenditure for West Suffolk Council over the next ten years is set out within the West Suffolk Medium Term Financial Strategy (Attachment D, Appendix 2). The below table gives details of planned capital expenditure over the next four years.

	2022 to 2023	2023 to 2024	2024 to 2025	2025 to 2026	Total Budget (Over 4 Years)
Project Description	Total Budget	Total Budget	Total Budget	Total Budget	
Resources & Property					
Western Way Development - Report no: COU/WS/21/007	4,000,000	35,500,000	38,800,000	11,375,000	89,675,000
This is the last modelling sum for a phase 1 scheme (£91.275m - £1.6m of this is in 2021 to 2022) reported to Council in June 2021. However, staying within the agreed overall cap of £139.9m, the actual capital sum may vary depending on the scale of the final scheme and the outturn of market testing because the final approval of the business case by Council required a break-even position in the revenue model over the whole life of the scheme.					
Asset Management Plan - Property					
Property Asset Management Plan	1,543,000	1,118,500	1,612,000	1,000,000	5,273,500
Net Zero Plan - Asset Management Investment	340,000	1,000,000	1,000,000	500,000	2,840,000
Planning & Regulatory					
Private Sector Disabled Facilities Grants	1,947,044	900,000	900,000	900,000	4,647,044
Net Zero Plan / Community Energy Solar Investment	1,750,000	1,750,000	1,750,000	1,250,000	6,500,000
Operations					
Car Parking Improvements	960,000	50,000	50,000		1,060,000
Vehicle & Plant Purchases	1,388,000	882,000	535,000	370,000	3,175,000
Net Zero Plan - Electric Vehicle Fleet Investment	325,000	325,000	510,000		1,160,000
Asset Management Plan - Leisure					
Leisure Asset Management Scheme	402,811	320,000	300,000	300,000	1,322,811
Growth					
Barley Homes Investment Facility - Report no: CAB/WS/20/079	9,980,500				9,980,500
High Street Haverhill Improvements (under review for allocation to initiatives)	693,000				693,000
Investing in our Growth Agenda (Available for projects under the Investing in our Growth Agenda Strategy), Originally a total fund of £40 million - funding has subsequently been allocated to projects such as Barley Homes	4,319,027				4,319,027
Haverhill Research Park - Loan Facility Balance - Report no: CAB/JT/19/007	586,818				586,818
Renovation of 17/18 Cornhill, Bury St Edmunds - Report no: CAB/SE/18/027	1,335,758				1,335,758
Incubation Units, Suffolk Business Park - Report no: CAB/WS/21/052	8,650,000				8,650,000
CAPITAL TOTALS:	38,220,958	41,845,500	45,457,000	15,695,000	141,218,458

The budget presented for approval for the years 2022 to 2023 to 2025 to 2026 totals £141 million. This also sets out the annual corporate investment being sponsored by each directorate within West Suffolk. This shows where organisational leadership and accountability for delivering our capital investment portfolio are located across the Council.

The rolling nature of our capital programme allows the Council the opportunity to consider new and additional investment into new projects which deliver it's organisational and political objectives.

The chart below details the areas of capital budget over the next four years. Regeneration is the largest area due to the inclusion of the Western Way Development. Details of the main capital expenditure items are below.



Western Way Development

The Western Way Development (WWD) is part of a network of existing or planned community hub projects across the whole West Suffolk area being delivered by partners in the public, charity and community sectors. As well as delivering new employment space, it aims to integrate council and government services, the NHS, leisure facilities, an advice centre, third sector organisations and both community and education services on a single site to create better outcomes and save money. The project also offers a significant opportunity to deliver the Council's decarbonisation objectives.

17/18 Cornhill

The redevelopment of 17/18 Cornhill in Bury St Edmunds is improving one of the main thoroughfares in the town centre whilst also providing new retail opportunities and residential units.

Barley Homes

Barley Homes Ltd is the Council's wholly owned Housing Company, which aims to develop housing for sale in the West Suffolk area. As a principle, it is expected that the sites Barley Homes develop should seek to be compliant with the Council's planning policies in ensuring affordable housing is delivered and commitments to the wider public sector (such as education contributions) are met.

Incubation Units, Suffolk Business Park

The development of 40,000 sq ft of start-up / incubation space for companies mainly in the advanced manufacturing and engineering (AME) sector and its supply chain. This will deliver on the Council's original vision for the employment allocation at Suffolk Business Park.

Financing of Capital Expenditure

The total value of the capital programme over the next four years is approximately £141.22 million. The table below details how this expenditure will be funded, through a combination of grants and contributions, earmarked revenue reserves, useable capital receipts and external borrowing.

	2022 to 2023 millions	2023 to 2024 millions	2024 to 2025 millions	2025 to 2026 millions	Total millions
Gross capital expenditure	£38.22	£41.85	£45.46	£15.69	£141.22
Funded by:					
Grants and contributions	£2.64	£0.90	£0.90	£0.90	£5.34
Earmarked revenue reserves	£4.42	£2.70	£2.50	£1.67	£11.28
Capital receipts reserve	£4.77	£0.00	£0.00	£0.00	£4.77
Borrowing	£26.39	£38.25	£42.06	£13.12	£119.83
Total	£38.22	£41.85	£45.46	£15.69	£141.22

Subject to the year-end outturn position, any carry forwards from the 2021 to 2022 budget will be added to the 2022 to 2023 capital programme budget at the year end.

Capital Receipts

Part of the funding arrangements for the capital programme is the use of useable capital receipts. Capital receipts can only be replenished through the disposal of surplus assets and repayment of capital loans. The table below is a summary estimate of the likely level of capital receipts over the next four years.

	2022 to 2023 millions	2023 to 2024 millions	2024 to 2025 millions	2025 to 2026 millions
Council share of right to buy receipts	£0.25	£0.25	£0.25	£1.25
Barley Home loan repayments to be made available through agreed loan facility	£2.50	£0.00	£0.00	£0.00
Sale of flats from 17 to 18 Cornhill redevelopment	£3.98	£0.00	£0.00	£0.00
Other asset disposals	£1.93	£0.88	£0.05	£0.05
Total	£8.66	£1.13	£0.30	£0.30

In the short to medium term, the council's useable capital receipts reserves move from £3.23 million to £4.37 million. Note that the Barley Homes repayments are likely to be reinvested in the delivery of further housing sites as subsequent business plans are agreed.

The Prudential Code

This Capital Strategy draws together the framework for capital investment decisions. The strategy for funding this investment portfolio is underpinned by the Prudential Code for Local Authority Investment, which was introduced by the Local Government Act 2003.

The Prudential Code has the following key objectives:

- That capital investment plans are affordable, prudent and sustainable;
- That treasury management decisions are taken in accordance with good professional practice; and
- That local strategic planning, asset management and proper option appraisal are supported.

To demonstrate that these objectives have been fulfilled, the Prudential Code details the indicators that must be set and monitored. These are designed to support and record local decision-making, and not to be comparative performance indicators. The Prudential Indicators are approved annually as part of the budget setting process by Council (Attachment D, Appendix 4).

Capital Expenditure Governance For Projects

Projects that are identified, that will support our Strategic Priorities and Medium Term Financial Strategy, are assessed against our approved Investment Framework and are required to go through an approval process prior to accessing any capital funding. This approval is subject to the Council's democratic decision making process. However, each proposal is required to go through a rigorous process of evaluation and scrutiny prior to reaching a formal council report.

The project evaluation, assessment framework and business case development stages will focus on the following areas for each proposal:

- strategic fit;
- deliverability within existing resource commitments;
- risk profile;
- added value; and
- financial return.

An opportunity will be rejected at any stage if it is not appraised by members as an appropriate investment decision. For example, it doesn't have a sufficient strategic fit or bears an imbalance between investment, risk and returns.

As projects are developed, they require production of:

- Project Initiation Document;
- Stakeholder engagement analysis;
- Risk log;
- Issues log;
- Lessons learned log; and
- Detailed project plan including delivery and decision timetable and resource requirements.

During implementation, project plans, risk registers and financial schedules are reviewed monthly, and a Project Status Report (PSR) is submitted to the Programme Office Support Team each month. Any significant variance from any component of the plan is elevated for Leadership Team review.

The overall capital programme is monitored monthly by the Leadership Team and reported to the Performance and Audit Scrutiny Committee on a quarterly basis, highlighting forecast variances to plan in terms of investment.

Affordability

Affordability is critical in applying the Capital Strategy and assisting the decision making process when considering projects for inclusion into the Capital Programme.

All projects need to have a clear funding source with commitment for the entirety of the projects. Funding can come from:

- Capital receipts;
- Borrowing;
- Revenue Reserves;
- External Grants; or
- S106 funding.

Where external borrowing is to be used, the affordability is of greater importance as the interest costs and capital repayment of that borrowing need to be considered and included in the evaluation.

The current and projected affordability position of West Suffolk Council is shown below.

	Forecast 31 March 2022 millions	Budget 31 March 2023 millions	Budget 31 March 2024 millions	Budget 31 March 2025 millions
Annual Interest payable	£0.23	£1.53	£1.51	£1.49
Annual repayment cost (MRP)	£0.80	£0.74	£0.76	£0.78
Annual Interest payable as % of gross revenue income budget	0.61%	4.00%	4.61%	4.69%
Annual repayment cost as % of gross revenue income budget	2.11%	1.94%	2.32%	2.45%

Proportionality

The concept of proportionality, alongside that of affordability, is a key consideration when considering funding projects through borrowing.

The costs and risks associated with that borrowing should be looked at as part of the whole financial position of the council. Awareness of the scale and relationship with the asset base and revenue delivery is essential to informed decision making.

This relationship and trend between borrowing, asset base and yield from the investments that the council has made will be monitored on a regular basis and referred to when any new projects that require borrowing are proposed. This will provide key insight on the proportionality and affordability of each new project within the context of the whole portfolio and financial position of the council.

Risk Management

Our approach to risk, as set out in our approved risk management framework, is based on context, proportionality, judgement and evidence-based decision making that considers each capital investment project on a case by case basis and is documented at all stages, following the core principles below:

- a positive approach;
- contextual decision making;
- informed risk-taking;
- proportionality;
- decision risk vs delivery risk;
- documented decision; and
- continuous improvement.

Statement of Accounts

The capital expenditure carried out in the year is reflected in the Balance Sheet of the Statement of Accounts ensuring stewardship of assets is demonstrated.

The accurate monitoring and recording of capital expenditure ensures that this document is free from material error. The Statement of Accounts is externally audited at the end of each financial year to certify that it presents a true and fair view of the financial position of the Council.

Procurement Strategy

The manner in which capital monies are spent is determined by the Procurement Strategy which, along with the Contract Procedure Rules and Financial Regulations, set the framework for the supply of goods and services to the Council, and how these goods and services should best be obtained to secure value for money.

Debt, Borrowing and Treasury Management

For the purposes of this document, "Treasury Management Activities" are defined as:-

"The management of the Local Authority's 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 the optimum performance consistent with those risks."

The West Suffolk approved Annual Treasury Management and Investment Strategy links to the Capital Strategy and programme in determining the Council's approach to borrowing and investment, including borrowing to fund capital expenditure. The Treasury Management Strategy is closely related to the Prudential Code and Prudential Indicators discussed above.

The Council has an integrated Treasury Management Strategy, and has adopted the CIPFA Code of Practice for Treasury Management in Public Services. The Treasury Management Strategy deals with borrowing and investment arising as a consequence of all the financial transactions of the authority, not exclusively those arising from capital spending.

The Treasury Management Code of Practice lays out the Treasury Management Practices (TMPs) that have been adopted by the Council and the indicators that will be used to ensure that the correct approach is taken to:

- Risk management;
- Performance measurement;
- Decision making and analysis;
- Approved instruments, methods and techniques;
- Organisation, clarity and segregation of responsibilities and dealing arrangements;
- Reporting requirements and management information arrangements;
- Budgeting, accounting and audit arrangements;
- Cash and cash flow management;
- Money laundering;
- Training and qualifications;
- Use of external service providers; and
- Corporate governance.

The detail behind each of these can be found within the Council's approved Treasury Management Code of Practice.

Commercial Activity

The Council does not embark on capital projects / investments where the outcome is purely to generate a financial return. Project outcomes are always assessed with an eye to the social and economic outcomes, as well as the financial returns that could be generated.

This is even more in focus with the recent changes to the PWLB lending criteria, which will mean that access to the PWLB is restricted if authorities undertake debt for yield investments i.e. investments which are purely for financial returns.

The Council has developed strategies which detail how it will go about investing in both our communities (through the Investing in our Growth Agenda) and our own property estate (through the Asset Management Strategy and Plan). More information on these strategies is detailed below.

Growth Investment Strategy

This strategy covers investments in projects that support our Strategic Framework priorities and objectives, particularly around our growth priority and fall outside of standard treasury management activities.

This strategy has been devised in order to meet the following aims:

- Ambitious vision for the towns and rural communities of West Suffolk, set out in the Strategic Framework 2020-2025;
- Delivery on capital and revenue investment to deliver our Growth Agenda;
- All our activities and duties are investments in our communities and our places, seeking to create positive returns from all we do;
- Behaving more commercially – seeking financial returns to invest in our communities; and
- Seeking blended returns across social, economic and financial investments.

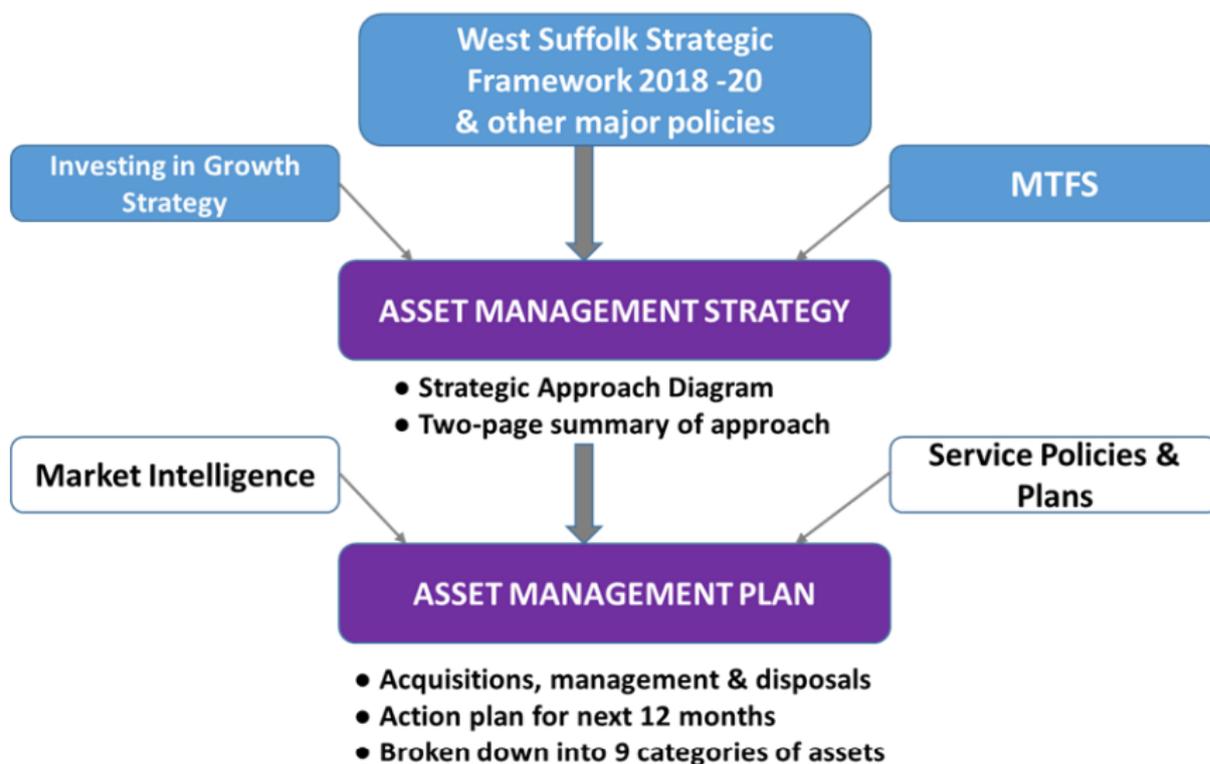


Asset Management

The Capital Strategy is supported by the Council’s Corporate Asset Management Strategy and Plan (AMSaP) which was approved by Council in December 2019.

The West Suffolk Asset Management Strategy and Plan supports our behaving more commercially approach and provides the framework to both enable the Council to maximise the value of its existing assets. Plus through potential future acquisitions ensure we continue to achieve the management of an overall balanced (risk/return) asset portfolio whilst generating a blended return of economic development outcomes and additional revenue income streams to support the delivery of council services. The AMSaP therefore sets out a clear strategic and planned approach to how we acquire, manage, dispose, develop and maximise the potential of the Council’s portfolio of land and property assets and interests.

The AMSaP does not sit on its own, but with a clear strategic and contextual link with other policies and documents across the Council. The following diagram demonstrates how these link together:



Knowledge and Skills

The Council's utilises a matrix approach to management of capital projects. We are able to utilise the skills and knowledge from across the organisation including our in house legal, estates and surveying teams. We are also able to source internal and external project management and quantity surveying where appropriate to the size and scale of the project.

West Suffolk Council Flexible Use of Capital Receipts Strategy 2022 to 2023

1. Background

- 1.1 As part of the November 2015 Spending Review, the Government announced that it would introduce flexibility for the period of the Spending Review for local authorities to use capital receipts from the sale of non-housing assets to fund the revenue costs of service reform and transformation. Guidance on the use of this flexibility was issued in March 2016 which applied to the financial years 2016 to 2017 through to 2019 to 2020.
- 1.2 As part of the final government settlement announced on 6 February 2018 this timeframe for flexible use of capital receipts was extended for a further three years out to 2022 to 2023. Another extension for a further three years was announced in the 2021 to 2022 Final Finance Settlement on 4 February 2021
- 1.3 In order to comply with this Direction, the Council must consider the Statutory Guidance issued by the Secretary of State. This Guidance requires authorities to prepare, publish and maintain a Flexible Use of Capital Receipts Strategy with the initial strategy being effective from 1 April 2016 with future Strategies included within future Annual Budget documents.
- 1.4 Government has provided a definition of expenditure which qualifies to be funded from capital receipts. This is:

“Qualifying expenditure is expenditure on any project that is designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners. Within this definition, it is for individual local authorities to decide whether or not a project qualifies for the flexibility.”

2. Flexible Use of Capital Receipts Strategy

- 2.1. In 2018 to 2019 and 2019 to 2020 West Suffolk Council used capital receipts to fund the transition costs resulting from the move to a single council.

	2018 to 2019	2019 to 2020	2020 to 2021	2021 to 2022
Transition costs – Single Council	£367,790	£132,210	£0	£0

- 2.2. The savings that would be generated by this expenditure as set out in the table below.

	2019 to 2020	2020 to 2021	2021 to 2022	2022 to 2023
Transition costs – Single Council	£300,000	£300,000	£300,000	£300,000

- 2.3. The Council is continuing with the transformation programme which has led to achieving annual savings in excess of £5 million a year through initiatives such as sharing of services and the most recent creation of a new single West Suffolk Council.
- 2.4. The transformation programme, which will accelerate the delivery of a number of our financial strategy themes such as transformation of service delivery, encouraging the use of digital forms for customer access and behaving more commercially, will feature as our key approach to delivering across our medium term plans.
- 2.5. This transformational plan, which will include a series of service delivery reviews, will take shape during the financial year to ensure delivery of the outcomes both financial and improved services, can start taking shape to contribute towards our financial challenges over the course of the MTFS. The projected budget gaps over across the MTFS are as follows:

	2022 to 2023	2023 to 2024	2024 to 2025	2025 to 2026
Projected Budget Gap	£0	£1,156,000	£1,711,000	£2,982,000

- 2.6. No budget has currently been allocated to assist with the transformation programme, however any budget required could be funded through the flexible use of capital receipts, in line with this strategy.
- 2.7. There are allowable capital receipts that have not been earmarked as funding for any other proposed capital expenditure which could be used to fund expenditure from the transformation programme. This would mean that any additional budget utilising the flexible use of capital receipts will not have any impact on the Council's prudential indicators as set out in the Council's Treasury Management Strategy.
- 2.8. This strategy will be monitored throughout the financial year and may be updated as proposals are developed and expenditure is finalised.

Investing in the West Suffolk Council Net Zero 2030 Emissions Target

Executive Summary

- 1.1 In September 2019, West Suffolk Council declared a climate emergency, and in 2020 Cabinet approved the Council's Environment and Climate Change Taskforce report and action plan. The Taskforce made a series of recommendations on the council's future role in protecting and enhancing the environment and tackling climate change, both in the way in which it carries out its operations and through specific initiatives.
- 1.2 The Taskforce developed a broad Action Plan and Trajectory to achieve Net-Zero Emissions by 2030. The plan focused on the greenhouse gas emissions arising from the Council's operations. Work has already been undertaken to decarbonise a number of buildings, with the council securing £1.4m from the Government's Public Sector Decarbonisation Fund as well as its own investment. The council has also invested in a range of renewable technologies at the new Mildenhall Hub. Further work has now been undertaken to develop specific projects that support the Net Zero ambition that can be delivered over the next 3 years.
- 1.3 This appendix sets out more detail on the additional **£9 million Capital Investment** facility within the Investing in Our Growth Agenda Fund (funded in the main by external borrowing), specifically allocated within the capital programme to deliver environmental projects which are anticipated to deliver a **31 percent carbon saving on council operations**, together with **a return to the council of 2 percent after allowing for borrowing costs**. This £9 million fund is to be utilised across the following proposed projects:
 - **Council Buildings:** Improve the energy efficiency and incorporate renewable energy (electricity and/or heat) into buildings
 - **Electric Vehicle fleet (EV) investment:** replace small vehicles on fleet with EVs when replacement falls due
 - **Expansion of our West Suffolk Solar for Business scheme**
- 1.4 The [West Suffolk Energy Framework-\(Adopted-June-2018\)](#) provides a framework for such investment decisions linked to the [West Suffolk Growth Investment Strategy](#) by utilising the delegations and governance arrangements described within.
- 1.5 This appendix explains how the programme of investment, when considered as a package, would generate **around £200,000** net revenue per annum after allowing for borrowing costs (not including the one-off

charging infrastructure costs) by 2025 (the medium-term financial plans assume a profile to the capital spend and associated net revenue return).

- 1.6 In addition, it sets out the additional annual revenue costs anticipated on the proposed switch to use **Hydrotreated Vegetable Oil (HVO)** derived fuel in the remaining diesel-powered fleet. No vehicle modifications would be required. This would achieve carbon savings of nearly 400 tonnes Co2e per annum, having regard to emissions resulting from production as well as use. It will also deliver air quality improvements. Given the fluctuating market cost of this fuel (and comparative diesel cost) annual revenue costs have been modelled on high and low-cost estimates showing an additional annual cost to the council of between **£53,600 and £120,600**. A £100,000 annual revenue cost has been assumed within the 2022 to 2023 budget and this assumption will be monitored.
- 1.7 The council remains fully committed and continues to explore the potential for further large-scale floor mounted solar investment. However, at this stage the proposed £9 million capital fund does not include any financial provision for such large-scale solar investment. Any such project would be the subject of a separate full business case. The allocation assumes the council will capitalise any council costs including project management and legal where possible.

The West Suffolk Carbon Budget

- 1.8 The council has adopted a Carbon budget to frame its journey to net zero.
- 1.9 **Table 1 shows the carbon budget periods set out in West Suffolk Council’s Environment and Climate Emergency Declaration**

Budget period	Period	Annual emissions at end of period	Emissions budget for the period
First	April 2020 to March 2023	4,675 tCO ₂ e per year	18,700 tCO ₂ e
Second	April 2023 to March 2026	2,484 tCO ₂ e per year	8,292 tCO ₂ e
Third	April 2026 to March 2030	840 tCO ₂ e per year	2,520 tCO ₂ e
Fourth	2030-31	Net zero emissions	

- 1.10 In 2020-2021 the annual emissions achieved were **4093 tCO₂e**, ahead of budget, but noted that this was an exceptional year impacted significantly by Covid.
- 1.11 In total the projects proposed would deliver **2279 tCo₂e** savings per annum once fully implemented. This should mean that the council would meet its Carbon Budget target for 2026 putting the council on the right path to meet its net zero ambition. The carbon performance of the fund will be monitored and reported on as part of the Council’s annual

Environmental Statement. The overall performance of the fund will be reviewed annually and will help inform any further funding requirements for the third and fourth periods of the net zero plan.

West Suffolk's Net Zero Projects:

1.12 Council Buildings

Significant improvements are already underway to the Council's estate as a result of Government Decarbonisation funding, supported by the council's own investment (total £1.4 million). Air source heat pumps, Solar PV, glazing and battery storage are being installed to a number of council buildings. Further opportunities exist to improve energy efficiency and incorporate renewable energy (electricity and/or heat) into all owned buildings within five years.

1.13 The detail and timing of the projects would be the subject of separate business cases in line with the Investing in our Growth Agenda Fund delegation limits, but the modelling has show that:

1.14 Table 1: Buildings' investment proposal

Capital cost Buildings' Investment	Annual tonnes of CO₂e saved	Cost per tonne of CO₂e saved (based individual project lifespan)	Total annual savings, after borrowing, once capital fully invested
£2.58m	381	£677	£81K

This element will deliver a return of 3.1 percent after allowing for borrowing costs.

1.15 Electric Vehicle fleet (EV) investment

The council's fleet accounts for 63 percent of the council's emissions, from 185 vehicles – everything from ride on mowers to large waste collection vehicles. Investment in EV is more expensive cost per tonne of CO₂e saved. However, it is one of the areas where councils are expected to be green and indeed where investment is essential to achieve a net zero position.

1.16 Investment in fleet electrification will not provide a financial return, instead a -13 percent on investment after borrowing costs. This is why this investment is, in part, funded through a revenue provision in the 2022 to 2023 budget to cover the first two year programmed replacements with the remainder of the funding to come from returns from the other two net zero projects. The net zero investment plan have been assumed to accommodate this impact, resulting in a net £200,000 return across the programme.

- 1.17 The existing fleet renewal plan has been reviewed to identify opportunities to decarbonise over the next 4 years which will also deliver air quality benefits.

At this stage, technological limitations and uncertainty in regard to the Government's Resource and Waste Strategy (RAWS) mean officers continue to review the opportunities around E- refuse collection vehicles (RCV) and they are not included in this proposal. The carbon budget the savings for RCV fuel replacement has been weighted towards years 2028-2030. Skip lorries will also be replaced later in programme for similar reasons.

- 1.18 This proposal focusses on the smaller vehicles in the fleet that are due for renewal up to 2025 and has been split into 2 phases to allow for review of cost and performance and review of overall fund performance. This is a significant change for the fleet and the market is constantly evolving. There are options in regard to the replacing the rest of the fleet where EV options are commercially available, and the plan will be kept under review. The Committee for Climate Change projects that the combined purchase price and lifetime running costs of an electric car will be lower than for a fossil-fuel one by 2025, and cheaper in terms of purchase price alone from 2030.
- 1.19 There will be additional costs to allow for charging infrastructure est. £60,000 for phases 1 and 2 (assuming no cabling upgrade), funded from the £9 million facility. The vehicle investment proposals are summarised in table 2 below:

1.20 **Table 2: Electric vehicle investment proposals**

Phase	Option	Capital cost	Annual tonnes of CO ₂ e saved	Cost per tonne of CO ₂ e saved 8-year life	Total annual fuel savings for all vehicles Exc. Maintenance, 10k miles/year
1	14 oldest small vans, transits & 1 sweeper on fleet due for renewal in next 2 years	£535,000	39	£1,715	£10,940
1	Upgrade small vans and transit renewals for 23/24	£115,000	12	£1,198	£3,620
	TOTAL PHASE 1	£650,000	52	£1,563	
2	Upgrade small vans and transit renewals for 24/25	£390,000	30	£1,625	£8,900
2	Upgrade Road-sweepers due for renewal 24/25	£120,000	4	£3,750	£1,120
	TOTAL PHASE 2	£510,000	34	£1,875	

1.21 The total **annual cost** across both EV phases, after assuming the full investment was funded from borrowing would have been **£155,000** per annum. However, the first two years have been funded within the 2022 to 2023 revenue budget which reduces the borrowing costs and over all its anticipated that the fund will be able to accommodate residue revenue impact within the overall programme and achieve the net £200,000 return on the fund.

Expansion of our West Suffolk Solar for Business: Roof Mounted Solar Scheme

- 1.22 The council runs a [Solar for Business \(westsuffolk.gov.uk\)](https://westsuffolk.gov.uk) scheme that has a track record of success. To date it has delivered more than 10,000 panels at 63 businesses saving them a collective £125k on energy bills and cutting carbon by 900 tonnes per year. There is an opportunity to expand the existing solar for business fund and programme to deliver both return to council and an emission's saving the council can include in its annual carbon reporting. Each installation goes through legal and financial due diligence and a recent marketing exercise showed there is significant interest in this scheme as West Suffolk businesses seek to improve their own environmental performance.
- 1.23 Providing an additional investment of **£5 million** into this scheme will deliver a return of **5.4 percent after allowing for borrowing costs**. Table 3 below provides further detail:

Table 3: Solar for business investment proposal

Capital cost	Annual tonnes of CO₂e saved	Cost per tonne of CO₂e saved (based individual project lifespan)	Total annual savings, after borrowing, once capital fully invested
£5m	1414	£141	£270k

Hydrotreated Vegetable Oil (HVO) derived fuel option

- 1.24 Given the challenges that exist with regards to RCV replacement, use of Low Carbon Fuel for the councils' vehicle fleet has been explored which would be an additional revenue cost. A switch to HVO derived fuel will achieve carbon savings and air quality improvements, even after allowing for production emissions HVO fuel price is fluctuating, and a new Crown Commercial Services Framework will be available in April 2022.
- 1.25 Modelling has been undertaken based on the council's current fleet diesel costs; these costs will reduce as EV vehicles come onto the fleet but it should be noted that 78 percent of fleet fuel costs are for HGvs which will not be replaced with EVs as part of this programme as they relate to the large waste vehicles where the EV technology is still developing and therefore will be considered in a future Net Zero programme. Table 4 below models costs and savings based on current prices (8 p/l differential and higher estimate assuming 18p/l differential (May 21 prices)).

Table 4: HVO fuel annual revenue costs

	Additional revenue cost pa (based on 670,000 litres)	Annual tonnes of CO₂e saved (Scope 1)	Annual tonnes of CO₂e saved (Scope 1, 3 & out of scopes)	Cost per tonne of CO₂e saved (Scope 1, 3 & out of scopes)
Current cost	£53,600	1,659	398	£134.67
High estimate	£120,600			£303.02

Staffing and Governance- investment in our growth agenda fund

1.26 The investment facility would be managed in accordance with the principles agreed for the Investing in our Growth Agenda Fund. [Growth Investment Delegations and Governance](#) Each of the project areas will have a project team to manage and govern the development and implementation of the workstream. Each project must be able to clearly demonstrate its carbon reduction credentials and budget implications. This will be overseen by one of the council's Strategic Directors and the Director of Resources and Property. Environmental performance will be tracked through the council's performance reporting framework and annual environmental management statement.

Risks and Opportunities

1.27 Costs are estimated and there have been some significant price changes in recent months. This has impacted fuel, fleet and building costs. Future costs have been estimated and will be impacted by inflation/supply costs. The facility sought includes a buffer of 3 percent to provide some comfort and costs will be continually reviewed. Supply chain challenges continue in some areas.

1.28 One of the announcements from the UK's Net Zero Strategy was the confirmation of funding arrangements for future decarbonisation work. The council has a strong record of success and will continue to monitor funding announcements and apply to relevant funds.

1.29 A communications plan will be developed to make the most of the council's leadership and action.

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PARISH	2021 to 2022			2022 to 2023			Increase in Band D Parish Council Tax %
	Parish Precept £	Tax Base	Band D Parish Council Tax £	Parish Precept £	Tax Base	Band D Parish Council Tax £	
Ampton, Timworth & Livermere	-	49.87	-	-	48.69	-	-
Bardwell	15,306	301.64	50.74	15,828	311.96	50.74	0.00%
Barnardiston	-	58.58	-	-	58.31	-	-
Barnham	8,345	229.18	36.41	8,545	232.28	36.79	1.04%
Barningham	34,350	342.93	100.17	34,758	350.38	99.20	-0.97%
Barrow cum Denham	25,240	728.41	34.65	26,692	755.50	35.33	1.96%
Barton Mills	25,736	410.71	62.66	27,350	424.27	64.46	2.87%
Beck Row	48,249	1,140.70	42.30	52,000	1,206.01	43.12	1.94%
Bradfield Combust with Stanningfield	13,528	221.27	61.14	14,559	226.76	64.20	5.00%
Bradfield St Clare	2,660	69.08	38.51	3,184	71.04	44.82	16.39%
Bradfield St George	5,434	154.99	35.06	5,500	159.39	34.51	-1.57%
Brandon (and Wangford)	286,136	2,407.97	118.83	303,819	2,553.24	118.99	0.13%
Brockley	8,828	131.81	66.98	8,866	132.49	66.92	-0.09%
Bury St Edmunds	560,695	13,255.21	42.30	579,974	13,710.95	42.30	0.00%
Cavendish	26,734	416.25	64.23	27,450	424.99	64.59	0.56%
Cavenham	800	60.18	13.29	800	63.31	12.64	-4.89%
Chedburgh	10,496	261.64	40.12	10,872	260.44	41.74	4.04%
Chevington	7,349	271.19	27.10	7,377	273.18	27.00	-0.37%
Clare	96,924	840.77	115.28	105,900	875.29	120.99	4.95%
Coney Weston	8,709	169.69	51.32	8,740	172.15	50.77	-1.07%
Cowlinge	16,300	138.23	117.92	16,822	137.48	122.36	3.77%
Culford West Stow and Wordwell	9,604	269.94	35.58	10,087	274.10	36.80	3.43%
Dalham	6,832	133.72	51.09	7,029	131.89	53.29	4.31%
Denston	400	60.75	6.58	600	56.74	10.57	60.64%
Depden	2,700	87.33	30.92	2,700	89.34	30.22	-2.26%
Elveden	1,200	113.21	10.60	1,200	118.73	10.11	-4.62%
Eriswell	14,141	326.57	43.30	14,549	316.97	45.90	6.00%
Euston	1,780	59.74	29.80	1,780	62.79	28.35	-4.87%
Exning	68,268	844.34	80.85	79,350	870.64	91.14	12.73%
Fakenham Magna	3,711	59.31	62.57	3,974	61.63	64.48	3.05%
Flempton-cum-Hengrave	9,997	149.38	66.92	7,500	147.95	50.69	-24.25%
Fornham All Saints	23,550	273.92	85.97	24,175	274.67	88.01	2.37%
Fornham St Martin-cum-St Genevieve	28,651	479.13	59.80	29,285	489.70	59.80	0.00%
Freckenham	13,712	135.35	101.31	14,385	140.01	102.74	1.41%
Gazeley	15,672	277.81	56.41	16,600	282.61	58.74	4.13%
Great & Little Whelnetham	11,606	364.33	31.86	12,035	388.72	30.96	-2.82%
Great Barton	33,587	940.01	35.73	33,587	953.97	35.21	-1.46%
Great Bradley	12,237	158.68	77.12	13,000	161.48	80.51	4.40%
Great Livermere	7,000	80.99	86.43	7,500	83.26	90.08	4.22%
Great Thurlow	6,900	92.59	74.52	6,900	87.89	78.51	5.35%
Great Wratting	5,500	87.88	62.59	6,500	88.29	73.62	17.62%
Hargrave	5,000	116.35	42.97	5,002	116.41	42.97	0.00%
Haverhill	1,042,834	7,272.34	143.40	1,139,918	7,671.05	148.60	3.63%
Hawkedon	217	66.07	3.28	696	66.04	10.54	221.34%
Hawstead	7,400	133.58	55.40	7,400	131.59	56.24	1.52%
Hepworth	7,138	213.33	33.46	7,561	216.89	34.86	4.18%
Herringswell	7,173	123.53	58.07	7,220	132.77	54.38	-6.35%
Higham	-	76.27	-	-	73.30	-	-
Honington-cum-Sapiston	20,930	300.24	69.71	21,300	305.74	69.67	-0.06%
Hopton cum Knettishall	7,736	252.70	30.61	8,043	256.94	31.30	2.25%
Horringer	23,545	404.13	58.26	29,566	411.92	71.78	23.21%
Hundon	18,569	431.63	43.02	20,905	440.58	47.45	10.30%
Icklingham	8,780	149.37	58.78	8,900	153.67	57.92	-1.46%
Ickworth	347	8.82	39.34	434	8.33	52.10	32.44%
Ingham	5,000	163.83	30.52	5,500	166.09	33.11	8.49%
Ixworth cum Ixworth Thorpe	46,254	767.30	60.28	48,465	782.15	61.96	2.79%
Kedington	83,548	675.61	123.66	81,570	680.30	119.90	-3.04%
Kentford	9,500	365.63	25.98	11,502	407.49	28.23	8.66%
Lackford	5,274	104.79	50.33	5,385	105.23	51.17	1.67%
Lakenheath	148,413	1,349.09	110.01	170,400	1,427.61	119.36	8.50%
Lidgate	6,579	100.11	65.72	7,166	98.76	72.56	10.41%
Little Bradley	-	20.48	-	-	18.42	-	-
Little Thurlow	10,959	108.41	101.09	10,969	106.71	102.79	1.68%
Little Wratting	-	61.13	-	-	65.64	-	-
Market Weston	6,500	102.56	63.38	8,000	100.25	79.80	25.91%
Mildenhall High Town	231,250	2,165.91	106.77	293,702	2,253.29	130.34	22.08%
Moulton	31,890	428.19	74.48	32,384	431.54	75.04	0.75%
Newmarket	655,380	5,386.18	121.68	715,210	5,611.06	127.46	4.75%
Nowton	2,439	64.68	37.71	3,984	64.57	61.70	63.62%
Ousden	8,347	123.00	67.86	8,504	122.66	69.33	2.17%
Pakenham	11,789	332.30	35.48	12,180	342.17	35.60	0.34%
Poslingford	4,105	91.94	44.65	4,174	94.44	44.20	-1.01%
Red Lodge	161,740	1,622.75	99.67	186,415	1,771.65	105.22	5.57%
Rede	1,463	53.37	27.41	1,463	53.70	27.24	-0.62%
Risby	10,686	295.50	36.16	11,405	300.23	37.99	5.06%
Rushbrooke with Rougham	19,117	581.27	32.89	19,380	644.10	30.09	-8.51%
Santon Downham	7,256	93.02	78.00	7,402	89.85	82.38	5.62%
Stansfield	5,564	92.79	59.96	5,768	91.10	63.32	5.60%
Stanton	68,320	920.07	74.26	73,710	937.35	78.64	5.90%
Stoke By Clare	17,938	223.61	80.22	18,822	223.81	84.10	4.84%
Stradishall	7,812	169.01	46.22	8,395	172.40	48.69	5.34%
The Saxhams	6,000	128.05	46.86	6,000	123.07	48.75	4.03%

PARISH	2021 to 2022			2022 to 2023			Increase in Band D Parish Council Tax %
	Parish Precept £	Tax Base	Band D Parish Council Tax £	Parish Precept £	Tax Base	Band D Parish Council Tax £	
Thelnetham	1,800	99.14	18.16	1,800	99.95	18.01	-0.83%
Troston	12,386	290.92	42.58	14,000	289.81	48.31	13.46%
Tuddenham St Mary	12,225	165.74	73.76	14,310	164.39	87.05	18.02%
West Row	58,333	557.49	104.64	59,451	568.13	104.64	0.00%
Westley	2,245	95.73	23.45	2,180	93.00	23.44	-0.04%
Whepstead	9,256	217.84	42.49	9,560	224.84	42.52	0.07%
Wickhambrook	35,610	491.71	72.42	38,413	509.33	75.42	4.14%
Withersfield	9,280	321.65	28.85	9,440	327.21	28.85	0.00%
Wixoe	1,100	66.70	16.49	1,100	65.94	16.68	1.15%
Worlington	14,749	238.83	61.76	17,893	263.38	67.94	10.01%
Total Parish Precepts	4,358,643	55,339.97	78.76	4,734,719	57,406.34	82.48	4.72%

Basic amount of council tax in those parts of the council's area to which special items relate

**Attachment I
Schedule B**

Part of the Council's Area	Valuation Band D
	£ p
Bardwell	237.85
Barnham	223.90
Barningham	286.31
Barrow cum Denham	222.44
Barton Mills	251.57
Beck Row	230.23
Bradfield Combust with Stanningfield	251.31
Bradfield St Clare	231.93
Bradfield St George	221.62
Brandon (and Wangford)	306.10
Brockley	254.03
Bury St Edmunds	229.41
Cavendish	251.70
Cavenham	199.75
Chedburgh	228.85
Chevington	214.11
Clare	308.10
Coney Weston	237.88
Cowlinge	309.47
Culford West Stow and Wordwell	223.91
Dalham	240.40
Denston	197.68
Depden	217.33
Elveden	197.22
Eriswell	233.01
Euston	215.46
Exning	278.25
Fakenham Magna	251.59
Flempton-cum-Hengrave	237.80
Fornham All Saints	275.12
Fornham St Martin-cum-St Genevieve	246.91
Freckenham	289.85
Gazeley	245.85
Great & Little Whelnetnam	218.07
Great Barton	222.32
Great Bradley	267.62
Great Livermere	277.19
Great Thurlow	265.62
Great Wrating	260.73
Hargrave	230.08
Haverhill	335.71
Hawkedon	197.65
Hawstead	243.33
Hepworth	221.97

Part of the Council's Area	Valuation Band D
	£ p
Herringswell	241.49
Honington-cum-Sapiston	256.78
Hopton cum Knettishall	218.41
Horringer	258.89
Hundon	234.56
Icklingham	245.03
Ickworth	239.21
Ingham	220.22
Ixworth cum Ixworth Thorpe	249.07
Kedington	307.01
Kentford	215.34
Lackford	238.28
Lakenheath	306.47
Lidgate	259.67
Little Thurlow	289.90
Market Weston	266.91
Mildenhall High Town	317.45
Moulton	262.15
Newmarket	314.57
Nowton	248.81
Ousden	256.44
Pakenham	222.71
Poslingford	231.31
Red Lodge	292.33
Rede	214.35
Risby	225.10
Rushbrooke with Rougham	217.20
Santon Downham	269.49
Stansfield	250.43
Stanton	265.75
Stoke by Clare	271.21
Stradishall	235.80
The Saxhams	235.86
Thelnetnam	205.12
Troston	235.42
Tuddenham St Mary	274.16
West Row	291.75
Westley	210.55
Whepstead	229.63
Wickhambrook	262.53
Withersfield	215.96
Wixoe	203.79
Wolington	255.05

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Basic amounts of council tax in respect of different valuation bands

**Attachment I
Schedule C**

Authority	Valuation Bands							
	A £ p	B £ p	C £ p	D £ p	E £ p	F £ p	G £ p	H £ p
Suffolk County Council	959.28	1,119.16	1,279.04	1,438.92	1,758.68	2,078.44	2,398.20	2,877.84
Suffolk OPCC	165.12	192.64	220.16	247.68	302.72	357.76	412.80	495.36
West Suffolk Council	124.74	145.53	166.32	187.11	228.69	270.27	311.85	374.22
Ampton, Timworth & Livermere	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bardwell	33.83	39.46	45.10	50.74	62.02	73.29	84.57	101.48
Barnardiston	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Barnham	24.53	28.61	32.70	36.79	44.97	53.14	61.32	73.58
Barningham	66.13	77.16	88.18	99.20	121.24	143.29	165.33	198.40
Barrow cum Denham	23.55	27.48	31.40	35.33	43.18	51.03	58.88	70.66
Barton Mills	42.97	50.14	57.30	64.46	78.78	93.11	107.43	128.92
Beck Row	28.75	33.54	38.33	43.12	52.70	62.28	71.87	86.24
Bradfield Combust with Stanningfield	42.80	49.93	57.07	64.20	78.47	92.73	107.00	128.40
Bradfield St Clare	29.88	34.86	39.84	44.82	54.78	64.74	74.70	89.64
Bradfield St George	23.01	26.84	30.68	34.51	42.18	49.85	57.52	69.02
Brandon (and Wangford)	79.33	92.55	105.77	118.99	145.43	171.87	198.32	237.98
Brockley	44.61	52.05	59.48	66.92	81.79	96.66	111.53	133.84
Bury St Edmunds	28.20	32.90	37.60	42.30	51.70	61.10	70.50	84.60
Cavendish	43.06	50.24	57.41	64.59	78.94	93.30	107.65	129.18
Cavenham	8.43	9.83	11.24	12.64	15.45	18.26	21.07	25.28
Chedburgh	27.83	32.46	37.10	41.74	51.02	60.29	69.57	83.48
Chevington	18.00	21.00	24.00	27.00	33.00	39.00	45.00	54.00
Clare	80.66	94.10	107.55	120.99	147.88	174.76	201.65	241.98
Coney Weston	33.85	39.49	45.13	50.77	62.05	73.33	84.62	101.54
Cowlinge	81.57	95.17	108.76	122.36	149.55	176.74	203.93	244.72
Culford West Stow and Wordwell	24.53	28.62	32.71	36.80	44.98	53.16	61.33	73.60
Dalham	35.53	41.45	47.37	53.29	65.13	76.97	88.82	106.58
Denston	7.05	8.22	9.40	10.57	12.92	15.27	17.62	21.14
Depden	20.15	23.50	26.86	30.22	36.94	43.65	50.37	60.44
Elveden	6.74	7.86	8.99	10.11	12.36	14.60	16.85	20.22
Eriswell	30.60	35.70	40.80	45.90	56.10	66.30	76.50	91.80
Euston	18.90	22.05	25.20	28.35	34.65	40.95	47.25	56.70
Exning	60.76	70.89	81.01	91.14	111.39	131.65	151.90	182.28
Fakenham Magna	42.99	50.15	57.32	64.48	78.81	93.14	107.47	128.96
Flempton-cum-Hengrave	33.79	39.43	45.06	50.69	61.95	73.22	84.48	101.38
Fornham All Saints	58.67	68.45	78.23	88.01	107.57	127.13	146.68	176.02
Fornham St Martin-cum-St Genevieve	39.87	46.51	53.16	59.80	73.09	86.38	99.67	119.60
Freckenham	68.49	79.91	91.32	102.74	125.57	148.40	171.23	205.48
Gazeley	39.16	45.69	52.21	58.74	71.79	84.85	97.90	117.48
Great & Little Whelnetham	20.64	24.08	27.52	30.96	37.84	44.72	51.60	61.92
Great Barton	23.47	27.39	31.30	35.21	43.03	50.86	58.68	70.42
Great Bradley	53.67	62.62	71.56	80.51	98.40	116.29	134.18	161.02
Great Livermere	60.05	70.06	80.07	90.08	110.10	130.12	150.13	180.16
Great Thurlow	52.34	61.06	69.79	78.51	95.96	113.40	130.85	157.02
Great Wratting	49.08	57.26	65.44	73.62	89.98	106.34	122.70	147.24
Hargrave	28.65	33.42	38.20	42.97	52.52	62.07	71.62	85.94
Haverhill	99.07	115.58	132.09	148.60	181.62	214.64	247.67	297.20
Hawkedon	7.03	8.20	9.37	10.54	12.88	15.22	17.57	21.08
Hawstead	37.49	43.74	49.99	56.24	68.74	81.24	93.73	112.48
Hepworth	23.24	27.11	30.99	34.86	42.61	50.35	58.10	69.72
Herringswell	36.25	42.30	48.34	54.38	66.46	78.55	90.63	108.76
Higham	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Honington-cum-Sapiston	46.45	54.19	61.93	69.67	85.15	100.63	116.12	139.34
Hopton cum Knettishall	20.87	24.34	27.82	31.30	38.26	45.21	52.17	62.60
Horringer	47.85	55.83	63.80	71.78	87.73	103.68	119.63	143.56
Hundon	31.63	36.91	42.18	47.45	57.99	68.54	79.08	94.90
Icklingham	38.61	45.05	51.48	57.92	70.79	83.66	96.53	115.84
Ickworth	34.73	40.52	46.31	52.10	63.68	75.26	86.83	104.20
Ingham	22.07	25.75	29.43	33.11	40.47	47.83	55.18	66.22
Ixworth cum Ixworth Thorpe	41.31	48.19	55.08	61.96	75.73	89.50	103.27	123.92
Kedington	79.93	93.26	106.58	119.90	146.54	173.19	199.83	239.80
Kentford	18.82	21.96	25.09	28.23	34.50	40.78	47.05	56.46
Lackford	34.11	39.80	45.48	51.17	62.54	73.91	85.28	102.34
Lakenheath	79.57	92.84	106.10	119.36	145.88	172.41	198.93	238.72
Lidgate	48.37	56.44	64.50	72.56	88.68	104.81	120.93	145.12
Little Bradley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Authority	Valuation Bands							
	A £ p	B £ p	C £ p	D £ p	E £ p	F £ p	G £ p	H £ p
Little Thurlow	68.53	79.95	91.37	102.79	125.63	148.47	171.32	205.58
Little Wrattling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Market Weston	53.20	62.07	70.93	79.80	97.53	115.27	133.00	159.60
Mildenhall High Town	86.89	101.38	115.86	130.34	159.30	188.27	217.23	260.68
Moulton	50.03	58.36	66.70	75.04	91.72	108.39	125.07	150.08
Newmarket	84.97	99.14	113.30	127.46	155.78	184.11	212.43	254.92
Nowton	41.13	47.99	54.84	61.70	75.41	89.12	102.83	123.40
Ousden	46.22	53.92	61.63	69.33	84.74	100.14	115.55	138.66
Pakenham	23.73	27.69	31.64	35.60	43.51	51.42	59.33	71.20
Poslingford	29.47	34.38	39.29	44.20	54.02	63.84	73.67	88.40
Red Lodge	70.15	81.84	93.53	105.22	128.60	151.98	175.37	210.44
Rede	18.16	21.19	24.21	27.24	33.29	39.35	45.40	54.48
Risby	25.33	29.55	33.77	37.99	46.43	54.87	63.32	75.98
Rushbrooke with Rougham	20.06	23.40	26.75	30.09	36.78	43.46	50.15	60.18
Santon Downham	54.92	64.07	73.23	82.38	100.69	118.99	137.30	164.76
Stansfield	42.21	49.25	56.28	63.32	77.39	91.46	105.53	126.64
Stanton	52.43	61.16	69.90	78.64	96.12	113.59	131.07	157.28
Stoke by Clare	56.07	65.41	74.76	84.10	102.79	121.48	140.17	168.20
Stradishall	32.46	37.87	43.28	48.69	59.51	70.33	81.15	97.38
The Saxhams	32.50	37.92	43.33	48.75	59.58	70.42	81.25	97.50
Thelnetham	12.01	14.01	16.01	18.01	22.01	26.01	30.02	36.02
Troston	32.21	37.57	42.94	48.31	59.05	69.78	80.52	96.62
Tuddenham St Mary	58.03	67.71	77.38	87.05	106.39	125.74	145.08	174.10
West Row	69.76	81.39	93.01	104.64	127.89	151.15	174.40	209.28
Westley	15.63	18.23	20.84	23.44	28.65	33.86	39.07	46.88
Whepstead	28.35	33.07	37.80	42.52	51.97	61.42	70.87	85.04
Wickhambrook	50.28	58.66	67.04	75.42	92.18	108.94	125.70	150.84
Withersfield	19.23	22.44	25.64	28.85	35.26	41.67	48.08	57.70
Wixoe	11.12	12.97	14.83	16.68	20.39	24.09	27.80	33.36
Worlington	45.29	52.84	60.39	67.94	83.04	98.14	113.23	135.88

Parish/Town Area	Valuation Bands							
	A £ p	B £ p	C £ p	D £ p	E £ p	F £ p	G £ p	H £ p
Ampton, Timworth and Livermere	1,249.14	1,457.33	1,665.52	1,873.71	2,290.09	2,706.47	3,122.85	3,747.42
Bardwell	1,282.97	1,496.79	1,710.62	1,924.45	2,352.11	2,779.76	3,207.42	3,848.90
Barnardiston	1,249.14	1,457.33	1,665.52	1,873.71	2,290.09	2,706.47	3,122.85	3,747.42
Barnham	1,273.67	1,485.94	1,698.22	1,910.50	2,335.06	2,759.61	3,184.17	3,821.00
Barningham	1,315.27	1,534.49	1,753.70	1,972.91	2,411.33	2,849.76	3,288.18	3,945.82
Barrow cum Denham	1,272.69	1,484.81	1,696.92	1,909.04	2,333.27	2,757.50	3,181.73	3,818.08
Barton Mills	1,292.11	1,507.47	1,722.82	1,938.17	2,368.87	2,799.58	3,230.28	3,876.34
Beck Row	1,277.89	1,490.87	1,703.85	1,916.83	2,342.79	2,768.75	3,194.72	3,833.66
Bradfield Combust with Stanningfield	1,291.94	1,507.26	1,722.59	1,937.91	2,368.56	2,799.20	3,229.85	3,875.82
Bradfield St Clare	1,279.02	1,492.19	1,705.36	1,918.53	2,344.87	2,771.21	3,197.55	3,837.06
Bradfield St George	1,272.15	1,484.17	1,696.20	1,908.22	2,332.27	2,756.32	3,180.37	3,816.44
Brandon (and Wangford)	1,328.47	1,549.88	1,771.29	1,992.70	2,435.52	2,878.34	3,321.17	3,985.40
Brockley	1,293.75	1,509.38	1,725.00	1,940.63	2,371.88	2,803.13	3,234.38	3,881.26
Bury St Edmunds	1,277.34	1,490.23	1,703.12	1,916.01	2,341.79	2,767.57	3,193.35	3,832.02
Cavendish	1,292.20	1,507.57	1,722.93	1,938.30	2,369.03	2,799.77	3,230.50	3,876.60
Cavenham	1,257.57	1,467.16	1,676.76	1,886.35	2,305.54	2,724.73	3,143.92	3,772.70
Chedburgh	1,276.97	1,489.79	1,702.62	1,915.45	2,341.11	2,766.76	3,192.42	3,830.90
Chevington	1,267.14	1,478.33	1,689.52	1,900.71	2,323.09	2,745.47	3,167.85	3,801.42
Clare	1,329.80	1,551.43	1,773.07	1,994.70	2,437.97	2,881.23	3,324.50	3,989.40
Coney Weston	1,282.99	1,496.82	1,710.65	1,924.48	2,352.14	2,779.80	3,207.47	3,848.96
Cowlinge	1,330.71	1,552.50	1,774.28	1,996.07	2,439.64	2,883.21	3,326.78	3,992.14
Culford West Stow and Wordwell	1,273.67	1,485.95	1,698.23	1,910.51	2,335.07	2,759.63	3,184.18	3,821.02
Dalham	1,284.67	1,498.78	1,712.89	1,927.00	2,355.22	2,783.44	3,211.67	3,854.00
Denston	1,256.19	1,465.55	1,674.92	1,884.28	2,303.01	2,721.74	3,140.47	3,768.56
Depden	1,269.29	1,480.83	1,692.38	1,903.93	2,327.03	2,750.12	3,173.22	3,807.86
Elveden	1,255.88	1,465.19	1,674.51	1,883.82	2,302.45	2,721.07	3,139.70	3,767.64
Eriswell	1,279.74	1,493.03	1,706.32	1,919.61	2,346.19	2,772.77	3,199.35	3,839.22
Euston	1,268.04	1,479.38	1,690.72	1,902.06	2,324.74	2,747.42	3,170.10	3,804.12
Exning	1,309.90	1,528.22	1,746.53	1,964.85	2,401.48	2,838.12	3,274.75	3,929.70
Fakenham Magna	1,292.13	1,507.48	1,722.84	1,938.19	2,368.90	2,799.61	3,230.32	3,876.38
Flempton-cum-Hengrave	1,282.93	1,496.76	1,710.58	1,924.40	2,352.04	2,779.69	3,207.33	3,848.80
Fornham All Saints	1,307.81	1,525.78	1,743.75	1,961.72	2,397.66	2,833.60	3,269.53	3,923.44
Fornham St Martin-cum-St Genevieve	1,289.01	1,503.84	1,718.68	1,933.51	2,363.18	2,792.85	3,222.52	3,867.02
Freckenham	1,317.63	1,537.24	1,756.84	1,976.45	2,415.66	2,854.87	3,294.08	3,952.90
Gazeley	1,288.30	1,503.02	1,717.73	1,932.45	2,361.88	2,791.32	3,220.75	3,864.90
Great & Little Whelnetham	1,269.78	1,481.41	1,693.04	1,904.67	2,327.93	2,751.19	3,174.45	3,809.34
Great Barton	1,272.61	1,484.72	1,696.82	1,908.92	2,333.12	2,757.33	3,181.53	3,817.84
Great Bradley	1,302.81	1,519.95	1,737.08	1,954.22	2,388.49	2,822.76	3,257.03	3,908.44
Great Livermere	1,309.19	1,527.39	1,745.59	1,963.79	2,400.19	2,836.59	3,272.98	3,927.58
Great Thurlow	1,301.48	1,518.39	1,735.31	1,952.22	2,386.05	2,819.87	3,253.70	3,904.44
Great Wrating	1,298.22	1,514.59	1,730.96	1,947.33	2,380.07	2,812.81	3,245.55	3,894.66
Hargrave	1,277.79	1,490.75	1,703.72	1,916.68	2,342.61	2,768.54	3,194.47	3,833.36
Haverhill	1,348.21	1,572.91	1,797.61	2,022.31	2,471.71	2,921.11	3,370.52	4,044.62
Hawkedon	1,256.17	1,465.53	1,674.89	1,884.25	2,302.97	2,721.69	3,140.42	3,768.50
Hawstead	1,286.63	1,501.07	1,715.51	1,929.95	2,358.83	2,787.71	3,216.58	3,859.90
Hepworth	1,272.38	1,484.44	1,696.51	1,908.57	2,332.70	2,756.82	3,180.95	3,817.14
Herringswell	1,285.39	1,499.63	1,713.86	1,928.09	2,356.55	2,785.02	3,213.48	3,856.18
Higham	1,249.14	1,457.33	1,665.52	1,873.71	2,290.09	2,706.47	3,122.85	3,747.42
Honington-cum-Sapiston	1,295.59	1,511.52	1,727.45	1,943.38	2,375.24	2,807.10	3,238.97	3,886.76
Hopton cum Knettishall	1,270.01	1,481.67	1,693.34	1,905.01	2,328.35	2,751.68	3,175.02	3,810.02
Horringer	1,296.99	1,513.16	1,729.32	1,945.49	2,377.82	2,810.15	3,242.48	3,890.98
Hundon	1,280.77	1,494.24	1,707.70	1,921.16	2,348.08	2,775.01	3,201.93	3,842.32
Icklingham	1,287.75	1,502.38	1,717.00	1,931.63	2,360.88	2,790.13	3,219.38	3,863.26
Ickworth	1,283.87	1,497.85	1,711.83	1,925.81	2,353.77	2,781.73	3,209.68	3,851.62
Ingham	1,271.21	1,483.08	1,694.95	1,906.82	2,330.56	2,754.30	3,178.03	3,813.64
Ixworth cum Ixworth Thorpe	1,290.45	1,505.52	1,720.60	1,935.67	2,365.82	2,795.97	3,226.12	3,871.34
Kedington	1,329.07	1,550.59	1,772.10	1,993.61	2,436.63	2,879.66	3,322.68	3,987.22
Kentford	1,267.96	1,479.29	1,690.61	1,901.94	2,324.59	2,747.25	3,169.90	3,803.88
Lackford	1,283.25	1,497.13	1,711.00	1,924.88	2,352.63	2,780.38	3,208.13	3,849.76
Lakenheath	1,328.71	1,550.17	1,771.62	1,993.07	2,435.97	2,878.88	3,321.78	3,986.14
Lidgate	1,297.51	1,513.77	1,730.02	1,946.27	2,378.77	2,811.28	3,243.78	3,892.54
Little Bradley	1,249.14	1,457.33	1,665.52	1,873.71	2,290.09	2,706.47	3,122.85	3,747.42
Little Thurlow	1,317.67	1,537.28	1,756.89	1,976.50	2,415.72	2,854.94	3,294.17	3,953.00
Little Wrating	1,249.14	1,457.33	1,665.52	1,873.71	2,290.09	2,706.47	3,122.85	3,747.42
Market Weston	1,302.34	1,519.40	1,736.45	1,953.51	2,387.62	2,821.74	3,255.85	3,907.02
Mildenhall High Town	1,336.03	1,558.71	1,781.38	2,004.05	2,449.39	2,894.74	3,340.08	4,008.10
Moulton	1,299.17	1,515.69	1,732.22	1,948.75	2,381.81	2,814.86	3,247.92	3,897.50
Newmarket	1,334.11	1,556.47	1,778.82	2,001.17	2,445.87	2,890.58	3,335.28	4,002.34
Nowton	1,290.27	1,505.32	1,720.36	1,935.41	2,365.50	2,795.59	3,225.68	3,870.82

Parish/Town Area	Valuation Bands							
	A £ p	B £ p	C £ p	D £ p	E £ p	F £ p	G £ p	H £ p
Ousden	1,295.36	1,511.25	1,727.15	1,943.04	2,374.83	2,806.61	3,238.40	3,886.08
Pakenham	1,272.87	1,485.02	1,697.16	1,909.31	2,333.60	2,757.89	3,182.18	3,818.62
Poslingford	1,278.61	1,491.71	1,704.81	1,917.91	2,344.11	2,770.31	3,196.52	3,835.82
Red Lodge	1,319.29	1,539.17	1,759.05	1,978.93	2,418.69	2,858.45	3,298.22	3,957.86
Rede	1,267.30	1,478.52	1,689.73	1,900.95	2,323.38	2,745.82	3,168.25	3,801.90
Risby	1,274.47	1,486.88	1,699.29	1,911.70	2,336.52	2,761.34	3,186.17	3,823.40
Rushbrooke with Rougham	1,269.20	1,480.73	1,692.27	1,903.80	2,326.87	2,749.93	3,173.00	3,807.60
Santon Downham	1,304.06	1,521.40	1,738.75	1,956.09	2,390.78	2,825.46	3,260.15	3,912.18
Stansfield	1,291.35	1,506.58	1,721.80	1,937.03	2,367.48	2,797.93	3,228.38	3,874.06
Stanton	1,301.57	1,518.49	1,735.42	1,952.35	2,386.21	2,820.06	3,253.92	3,904.70
Stoke by Clare	1,305.21	1,522.74	1,740.28	1,957.81	2,392.88	2,827.95	3,263.02	3,915.62
Stradishall	1,281.60	1,495.20	1,708.80	1,922.40	2,349.60	2,776.80	3,204.00	3,844.80
The Saxhams	1,281.64	1,495.25	1,708.85	1,922.46	2,349.67	2,776.89	3,204.10	3,844.92
Thelnetham	1,261.15	1,471.34	1,681.53	1,891.72	2,312.10	2,732.48	3,152.87	3,783.44
Troston	1,281.35	1,494.90	1,708.46	1,922.02	2,349.14	2,776.25	3,203.37	3,844.04
Tuddenham St Mary	1,307.17	1,525.04	1,742.90	1,960.76	2,396.48	2,832.21	3,267.93	3,921.52
West Row	1,318.90	1,538.72	1,758.53	1,978.35	2,417.98	2,857.62	3,297.25	3,956.70
Westley	1,264.77	1,475.56	1,686.36	1,897.15	2,318.74	2,740.33	3,161.92	3,794.30
Whepstead	1,277.49	1,490.40	1,703.32	1,916.23	2,342.06	2,767.89	3,193.72	3,832.46
Wickhambrook	1,299.42	1,515.99	1,732.56	1,949.13	2,382.27	2,815.41	3,248.55	3,898.26
Withersfield	1,268.37	1,479.77	1,691.16	1,902.56	2,325.35	2,748.14	3,170.93	3,805.12
Wixoe	1,260.26	1,470.30	1,680.35	1,890.39	2,310.48	2,730.56	3,150.65	3,780.78
Worlington	1,294.43	1,510.17	1,725.91	1,941.65	2,373.13	2,804.61	3,236.08	3,883.30

Council tax resolution

Explanation

The council tax resolution has to be very precise legally and so has to quote the sections of the appropriate Acts of Parliament. The following is a simplified explanation of each of the significant parts of the resolution:

1. The number of band D equivalent properties to be used in the calculation of the council tax.
2. The council tax requirement of West Suffolk Council, excluding parish precepts.
3. West Suffolk Council's:
 - a. budgeted gross expenditure including parish precepts and special expenses
 - b. budgeted income
 - c. budget requirement including parish precepts and special expenses
 - d. budgeted income from business rates, revenue support grant, other non-service specific grants and collection fund surpluses/deficits
 - e. council tax requirement including parish precepts and special expenses
 - f. average band D council tax being levied in the district, for the council and all the parishes
 - g. total amount of parish precepts and special expenses
 - h. headline council tax amount excluding parish precepts and special expenses – this is the amount required to fund this council's general expense services that cover the whole district.

For those areas that raise a town or parish precept, the figure in Schedule B of Attachment I shows the council's band D equivalent council tax figure inclusive of the relevant parish precept.

The figures in Schedule C of Attachment I shows the amount of the council tax for each of the valuation bands by County, Police, District and Parish.

Schedule D of Attachment I shows the total aggregate council tax for each of the valuation bands inclusive of County, Police, District and Parish precepts.

The council is recommended to resolve as follows:

1. It be noted that the council calculated the council tax base for 2022 to 2023:
 - a. for the whole council area as **57,406.34** - item T in the formula in Section 31B of the Local Government Finance Act 1992 as amended (the Act)
 - b. for dwellings in those parts of its area to which one of more special items relate as shown in the attached Schedule A of Attachment I.
2. That the council tax requirement for the council's own purposes for 2022 to 2023 (excluding town and parish precepts) is **£10,741,300**
3. The following amounts be now calculated by the council for the year 2022 to 2023 in accordance with Sections 31 to 36 of the Act:
 - a. **£96,211,931**, being the aggregate of the amounts which the council estimates for the items set out in Section 31A (2) of the Act taking into account all precepts issued to it by town and parish councils.
 - b. **£74,919,252**, being the aggregate of the amounts which the council estimates for the items set out in Section 31A (3) of the Act.
 - c. **£21,292,679**, being the amount by which the aggregate at 3a above exceeds the aggregate at 3b above, calculated by the council in accordance with Section 31A (4) of the Act as its budget requirement for the year. (Item R in the formula in Section 31B of the Act).
 - d. **£5,816,660**, being the aggregate of the sums which the council estimates will be payable for the year into its general fund in respect of business rates, revenue support grant or additional grant, increased or reduced by the amount of the sums which the council estimates will be transferred in the year from its collection fund to its general fund, in accordance with Section 97(3) and 98(4) of the Local Government Finance Act 1988. (Item P in the formula in Section 31B of the Act.)
 - e. **£15,476,019** being the amount at 3c above less the amount at 3d above.
 - f. The amount at 3e above, divided by item T (1a above), calculated by the council, in accordance with Section 31B of the Act, as the basic amount of its council tax for the year (including town and parish precepts) being **£269.59**
 - g. **£4,734,719** being the aggregate amount of all special items (town and parish precepts) referred to in Section 34(1) of the Act (as per the attached Schedule A of Attachment H).
 - h. The amount at 3f above less the result given by dividing the amount at 3g above by item T (1a above), calculated by the council, in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year

for dwellings in those parts of its area to which no town or parish precept relates being **£187.11**.

- i. The figures in Schedule B of Attachment I, being the amounts given by adding to the amount at 3h above the amounts of the special item relating to dwellings in those parts of the council's area mentioned above divided, in each case, by the amount at 1a above, calculated by the council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate.
 - j. The figures in Schedule C of Attachment I, being the amounts given by multiplying the amounts at 3h and 3i 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.
4. The council's average basic amount of council tax across the district for 2022 to 2023, of £187.11, is not excessive in accordance with principles approved under Section 54(2) of the Act.

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Amendments to the Constitution

Report number:	COU/WS/22/004	
Report to and date:	Council	22 February 2022
Cabinet member:	Councillor Carol Bull Portfolio Holder for Governance Telephone: 01953 681513 Email: carol.bull@westsuffolk.gov.uk	
Lead officers:	Jen Eves Director (HR, Governance and Regulatory) Telephone: 01284 757015 Email: jennifer.eves@westsuffolk.gov.uk Teresa Halliday Service Manager (Legal and Governance) and Monitoring Officer Telephone: 07572 144124 Email: teresa.halliday@westsuffolk.gov.uk	

Decisions Plan: **Not applicable as this is not an executive matter**

Wards impacted: **None**

Recommendations: **With immediate implementation of the emanating decisions, it is recommended that Council:**

- 1. approves the revised wording to paragraph 4.2 of Section 3 (Functions and Responsibilities) Section 2 – Responsibility for Council (Non-Executive) Functions – Development Control Committee as set out in paragraph 2.1 of Report number: COU/WS/22/004.**

Continued....

- 2. Agrees for Council meetings to start at 7.00pm, effective from the Annual Meeting of Council in May 2022, as set out in paragraph 2.2.**

1. Context to this report

- 1.1 The Constitution Review Group periodically meets to review the effectiveness of the Constitution, identifying any areas that could be developed further to improve the way the Council makes decisions, ensuring that processes are efficient and transparent.

2. Proposals within this report

- 2.1 The Constitution Review Group met on the 8 December 2021 to consider two proposals to amend the Constitution:

Formalisation of Procedure at Development Control Committee meetings

A request was received with regards to the formalisation of allowing adjacent Ward Members to be able to attend to speak on applications at the Development Control Committee, on behalf of and with the approval of the Ward Member(s).

This provision for allowing adjacent Ward Members to attend/speak on behalf of and with the approval of the Ward Member(s), is formally allowed under the procedures for the operation of the Delegation Panel, but not for the Development Control Committee itself, which has caused some confusion for Members. Therefore, it was considered that this formalisation would be consistent with the Delegation Panel.

The Constitution Review Group supported this request and agreed for the following proposed amended wording to be made to the West Suffolk Council Constitution, (as set out in bold italics below):

Section 3 (Functions and Responsibilities)

Section 2 - Responsibility for Council (Non-Executive) Functions – Development Control Committee (as set out within the West Suffolk Council Constitution)

4 – Procedure at meetings

- 4.1 Procedure at meetings shall be in accordance with the Committee Procedure Rules, except as provided in 4.2 below.
- 4.2 The Committee shall have authority to determine from time to time its own arrangements for public speaking on applications, and which matters are to be included within those arrangements. ***An adjacent Ward Member may act on behalf of and with the approval of the Ward Member.***

Section 5 (Codes and Protocols)

West Suffolk Planning Code of Practice (as set out within the West Suffolk Council Constitution)

Acting as a member of the Development Control Committee where you are also the Ward Member

As above, members of the Development Control Committee must seek to retain an open mind up to the point where a decision is made.

This can be challenging when you are the local Ward Member. Ahead of the meeting, it is important that you make clear your role on the Committee to local residents and the need to avoid predetermining yourself. You can still inform individuals and groups as to how they can put forward their own views.

At the Committee, you are entitled to speak as local member in the specified slot. This is intended to allow you to articulate the views from across your communities and your local insight, whether that represents your own views or not. As long as you remain open minded on the application, you may take part in the main Committee debating and voting on the application.

An adjacent Ward Member may act on behalf of and with the approval of the Ward Member. If acting in this capacity as an adjacent Ward Member, whilst also being a member of the Committee, members must equally demonstrate an open mind during the debate.

2.2 **Commencement time for Council meetings**

Currently Council meetings commence at 6.30pm and a proposal was made to the Constitution Review Group that this makes it difficult for some working members to attend on time. A proposal was therefore made that the commencement time for Council meetings be moved by half an hour to 7.00pm, which the Constitution Review Group considered to be acceptable. If agreed by Council, the Council Procedure Rules, contained in Part 4 of the Constitution will be updated to reflect the change.

3. **Alternative options that have been considered**

- 3.1 No specific other options have been considered other than not to make the changes.

4. **Consultation and engagement undertaken**

- 4.1 The recommendations have been developed by the Constitution Review Group.

5. Risks associated with the proposals

5.1 There are no specific risks arising from this report

6. Implications arising from the proposals

6.1 None

7. Appendices referenced in this report

6.1 None

8. Background documents associated with this report

7.1 None

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Calendar of Meetings: 2022 to 2023

Report number:	COU/WS/22/005	
Report to and date:	Council	22 February 2022
Cabinet member:	Councillor Carol Bull Portfolio Holder for Governance Telephone: 01953 681513 Email: carol.bull@westsuffolk.gov.uk	
Lead officer:	Jen Eves Director (HR, Governance and Regulatory) Telephone: 01284 757015 Email: jennifer.eves@westsuffolk.gov.uk	

Decisions Plan: **Not applicable as this is not an executive matter**

Wards impacted: **None**

Recommendation: **It is recommended that the Calendar of Meetings 2022 to 2023, as attached at Appendix A to Report number: COU/WS/22/005, be approved.**

1. Context to this report

- 1.1 Each year, the Council adopts a calendar of meetings for the forthcoming municipal year (May 2022-May 2023).

2. Proposals within this report

- 2.1 The proposed calendar is attached at Appendix A. Where possible, the calendar takes into account known events such as school holidays.
- 2.2 No venues have been stipulated on the calendar at present and will be reviewed throughout the course of the year. This is due in part to the current COVID-19 situation and, at the time of writing, the conference room at Mildenhall Hub is not yet fully equipped with the appropriate furniture and AV equipment for a public in-person meeting to be held.
- 2.3 Furthermore, a corporate hybrid meeting project is currently still ongoing. The outcome of which will influence future meeting operation, being mindful of current legislation which requires meetings to be held in person, but noting that the Government is considering a longer-term decision about whether to make provision for councils to be able to meet remotely on a permanent basis.
- 2.4 As in previous calendars, the Development Control Chair is supportive that the Committee has two meetings in April 2023, principally to ensure Member and Officer availability over the election period and to avoid potential room clashes, hence there is no meeting of the Committee in May 2023 but there is one scheduled for May 2022 as there is no election to be held this year.
- 2.5 Members may have noted that there appears to be an increasing number of meetings being cancelled due to no items requiring decision. This was particularly noticeable for full Council meetings. This has partly been a result of the creation of the single West Suffolk Council, which necessitated several extraordinary meetings being diarised and then, post the formation of the new council, a need to find the right pattern for scheduling business across the calendar year. This has therefore unfortunately resulted in some of the previously added meetings subsequently being cancelled.
- 2.6 In response to this, for this forthcoming year, to try and avoid meetings being cancelled, Democratic Services have reviewed data in respect of meeting figures over several years and have also carried out a comparison exercise with other neighbouring authorities in drafting up the proposed calendar of meetings.
- 2.7 The relevant Chairs have been consulted on the proposals where changes were suggested to previous arrangements.

2.8 Members are asked to note those meetings marked as reserve dates which will only be utilised for a formal meeting if required.

2.9 Those meetings that are scheduled on an “as required” basis will continue to be scheduled and publicised as normal and Members will continue to receive notification of these in accordance with current processes.

3. Alternative options that have been considered

3.1 None.

4. Consultation and engagement undertaken

4.1 See paragraphs 2.6 and 2.7 above.

5. Risks associated with the proposals

5.1 Publication of the calendar of meetings ensures that members and the public are aware of forthcoming meeting dates, minimising the risk that they cannot attend and participate in the work of the Council.

6. Implications arising from the proposals

6.1 None

7. Appendices referenced in this report

7.1 Appendix A: Calendar of Meetings 2022 to 2023

8. Background documents associated with this report

8.1 None

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West Suffolk Council Calendar of Meetings: May 2022 to May 2023



	Normal Day	Time	2022									2023				
			May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
Council, Cabinet & Committees																
Cabinet	Tues	6.00pm	24	21	19		20	18**	8	6	10**	7	14	11**	30	
Council	Tues	7.00pm	17(i)	14			27		22**	13		21(ii)	21		23(i)	
Overview & Scrutiny Committee	Thur	5.00pm		9	14		8		10		12		9			
Performance & Audit Scrutiny Committee	Thur	5.00pm	26		28		29		17		26				01-Jun	
Development Control Committee (iii)	Wed	10.00am	4	1	6	3	7	5	2	7	4	1	1	5, 26		
DC Committee Site Inspections	Mon	Various (am)	3*, 30		4	1	5	3, 31		5	3*, 30	27		3, 24		
Licensing & Regulatory Committee - <small>default as informal virtual sessions, can be utilised for a formal meeting if required</small>	Mon	5.30pm			11			17			23			17		
Standards Committee	Mon	5.00pm		27					28							
Officer Appointments Committee (iv)	Various	Various														
Officer Appeals Committee (iv)	Various	Various														

Notes

- (i) Annual Meeting of Council
- (ii) Budget setting meeting
- (iii) No meeting in May 2023 due to elections, two in April instead
- (iv) Meetings arranged as & when required

*On a Tuesday rather than the usual Monday to avoid the Bank Holiday

**Reserve date which will only be used if necessary

***Will revert back to the usual Tuesday if the reserve Council is not required

Cont/d

West Suffolk Council Calendar of Meetings: May 2022 to May 2023

	Normal Day	Time	2022									2023				
			May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
Sub-Committee of Licensing & Regulatory Committee																
Licensing & Regulatory Sub-Cttee (v)	Various	Various														
Sub-Committee of Performance & Audit Committee																
Financial Resilience Sub-Committee	Mon	10.30am			11					7		16				
Health & Safety Sub-Committee	Mon	4.00pm		20					10				13			
Formal Panels & Groups																
Staff Consultative Panel	Mon	3.00pm			18					14		16		27		
Constitution Review Group	Wed	4.00pm						14		30			8			
Local Plan Working Group (v)	Various	5.00pm														
Joint Committee between West Suffolk Council, East Suffolk Council, Breckland Council, East Cambs DC & Fenland DC																
Anglia Rev & Ben Partnership Joint Cttee (hosted & administered by Breckland Council)	Tues	11.00am														

Notes

(v) Meetings arranged as & when required

Cont/d

West Suffolk Council Calendar of Meetings: May 2022 to May 2023

	Normal Day	Time	2022								2023				
			May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Other Notable Meetings - Internal															
Conservative Group	Various	6.00pm		6				21	31		8	17	14	16	
Conservative Group pre-Council Briefing	Tues	5.30pm	17	14				27		22*	13		21	21	23
Other Group Meetings	TBC	TBC													
Member Development Sessions	Various	Various													
Other Notable Meetings - External															
Brandon Town Council (full Council)	Mon	7.00pm	9												
Bury St Eds Town Council (full Council)	Wed	7.00pm	11												
Haverhill Town Council (full Council)	Tues	7.00pm													
Widenhall High Town Council (full Council)	Thurs	7.00pm	26												
Newmarket Town Council (full Council)	Mon	6.00pm													
Great Gare Town Council (full Council)	Thurs	7.00pm													
Suffolk County Council (full Council)	Thurs	2.00pm	19												

Notes

* Will not be required if the reserve date of Council does not go ahead

West Suffolk Council Calendar of Meetings: May 2022 to May 2023

Additional Notes

Bank/Public Holidays:

Monday 2 May 2022	Early May Bank Holiday
Thursday 2 June 2022	Spring Bank Holiday (moved to commemorate Platinum Jubilee)
Friday 3 June 2022	Platinum Jubilee (extra) Bank Holiday
Monday 29 August 2022	August Bank Holiday
Monday 26 December 2022	Boxing Day
Tuesday 27 December 2022	In lieu of Christmas Day
Monday 2 January 2023	In lieu of New Years Day
Friday 7 April 2023	Good Friday
Monday 10 April 2023	Easter Monday
Monday 1 May 2023	Early May Bank Holiday
Monday 29 May 2023	Spring Bank Holiday