


Council



Title	Agenda
Date	Tuesday 20 February 2024
Time	7.00 pm
Venue	Conference Chamber West Suffolk House Western Way Bury St Edmunds
Membership	All Councillors You are hereby summoned to attend a meeting of the Council to transact the business on the agenda set out below.  Ian Gallin Chief Executive 12 February 2024
Interests – declaration and restriction on participation	Members are reminded of their responsibility to declare any disclosable pecuniary interest, other registerable or non-registerable 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.
Quorum	One third of the Council (22 members)
Committee administrator	Claire Skoyles Democratic Services Officer Telephone 01284 757176 Email democratic.services@westsuffolk.gov.uk

Venue	Conference Chamber, West Suffolk House, Bury St Edmunds, IP33 3YU
Contact information	Telephone: 01284 757176 Email: democratic.services@westsuffolk.gov.uk Website: www.westsuffolk.gov.uk
Access to agenda and reports before the meeting	<p>The agenda and reports will be available to view at least five clear days before the meeting on our website.</p> <p>It is intended that the meeting will be livestreamed. The link to join the livestream broadcast will be made available on the Council's website prior to the meeting.</p>
Attendance at meetings	<p>This meeting is being held in person in order to comply with the Local Government Act 1972. 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 inform Democratic Services in advance of the meeting.</p> <p>As a local authority, we have a corporate and social responsibility for the safety of our staff, our councillors and visiting members of the public. We therefore request that you exercise personal responsibility and do not attend the meeting if you feel at all unwell.</p> <p>West Suffolk Council continues to promote good hygiene practices with hand sanitiser and wipes being available in the meeting room. Attendees are also able to wear face coverings, should they wish to.</p>
Public participation	<p>Members of the public who live or work in the district may put questions 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 (subject to the Chair's discretion). 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 no later than midday on the Friday before the meeting is scheduled to take place.</p> <p>This can be done online by sending the request together with their statement or question in full and confirmation of their address or workplace to</p>

	<p>democratic.services@westsuffolk.gov.uk or telephoning 01284 757176 / 01638 719363.</p> <p>See section 6.8 of the Council Procedure Rules of the Constitution regarding the scope of questions/statements that may be asked/made.</p>
Accessibility	<p>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.</p>
Recording of meetings	<p>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> <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 - 18
To confirm the minutes of the meeting held on 19 December 2023 (copy attached).	
2. Chair's announcements	19 - 22
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 19 December 2023 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 disclosable pecuniary interest, other registerable or non-registerable 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. Public participation**
- Council Procedure Rules Section 6.** Members of the public who live or work in the district may put questions 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**. The Chair may use their discretion to extend or reduce the time allowed if they feel it appropriate. 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** (subject to the Chair's discretion).

The member to whom the question is directed may refer it to another member or may choose to give a written response. 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 **by no later than midday on Friday 16 February 2024**. This can be done online by sending the request together with their statement or question in full and confirmation of their address or workplace to democratic.services@westsuffolk.gov.uk or telephoning 01284 757176 / 01638 719363.

See section 6.8 of the [Council Procedure Rules](#) of the Constitution regarding the scope of questions/statements that may be asked/made.

6. Leader's statement

23 - 30

Paper number: **COU/WS/24/001**

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.

The Leader will introduce the statement and members may ask the Leader questions:

- a. On the Leader's statement
- b. On any Council matter

A total of 30 minutes will be allowed for all 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.

The Chair may use their discretion to extend or reduce the time allowed if they feel it appropriate.

7. Referrals report of recommendations from Cabinet

31 - 34

Report number: **COU/WS/24/002**

A. Referrals from Cabinet: 6 February 2024

1. Treasury management report (December 2023)
Portfolio holder: Councillor Diane Hind

2. Financial Resilience Strategy Statement 2024 to 2025 and Treasury Management Code of Practice
Portfolio holder: Councillor Diane Hind
3. Budget and Council Tax setting 2024 to 2025 and Medium Term Financial Strategy 2024 to 2028
Portfolio holder: Councillor Diane Hind

(The recommendations emanating from this item, together with Cabinet's approval of the recommendation contained in Report number: CAB/WS/24/007 'Recommendation of the Performance and Audit Scrutiny Committee: 25 January 2024 - 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 item 8. No decision is therefore required at this stage.)

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|------------|---|------------------|
| 8. | Budget and Council Tax setting 2024 to 2025 and Medium Term Financial Strategy 2024 to 2028 | 35 - 178 |
| | Report number: COU/WS/24/003 | |
| 9. | Calendar of meetings 2024 to 2025 | 179 - 186 |
| | Report number: COU/WS/24/004 | |
| 10. | Motion on notice - West Suffolk archives | 187 - 188 |
| | Councillor Cliff Waterman has given notice of a motion under section 9.3 of the Council Procedure Rules, as attached as Paper number: COU/WS/24/005. | |

Paragraphs 9.6 to 9.11 of the Council Procedure Rules states:

'Each member may put one motion on notice at each Council meeting. A maximum of three motions may be considered at each Council meeting unless the Chair agrees, by virtue of special urgency, that additional motions may be considered. Any motions that cannot be considered at the meeting will be deferred for consideration at a future meeting of Council.

The motion on notice can be moved and seconded at the meeting by any member. If the motion on notice is not moved, it will be treated as withdrawn and may not be moved without another notice in accordance with these rules. A motion may be withdrawn at any time by the proposer of the motion.

Once the motion has been moved and seconded, the Chair will invite members to debate the motion. Only five members, in addition to the proposer and seconder, may speak to the motion. Each member may speak only once, for a maximum of three minutes on the motion. The proposer has the right of reply at the conclusion of the debate for three minutes.

The Chair has the discretion to extend the time allowed and/or the number of speakers to discuss the motion, to allow for the proposer (with the agreement of the seconder) to amend the motion, or to allow for the proposer to respond to questions or points of clarification on the motion.

At the conclusion of the debate, the motion shall be put to a vote and determined by a simple majority of those present and voting.

Where an agreed motion on notice refers a matter to a committee for consideration, then a report shall be presented in due course to the Council on how the motion on notice was considered by that committee and any consequential outcomes as a result.'

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.

12. Exclusion of press and public

To consider whether the press and public should be excluded during the consideration of the following items because it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during the items, there would be disclosure to them of exempt categories of information as prescribed in Part 1 of Schedule 12A of the Local Government Act 1972, and indicated against each item and, in all circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

Part 2 – exempt

13. Exempt appendices: Budget and Council Tax setting 2024 to 2025 and Medium Term Financial Strategy 2024 to 2028 (paragraph 3)

189 - 224

Exempt Attachment D, Appendices 2d, 2e and 2f to Report number: **COU/WS/24/003 (exempt business cases to support new strategic capital projects)**

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Council



Minutes of a meeting of the **Council** held on **Tuesday 19 December 2023** at **7.00 pm** in the **Conference Chamber, West Suffolk House**, Western Way, Bury St Edmunds IP33 3YU

Present

Councillors

Chair Roger Dicker

Vice Chair Pat Hanlon

Richard Alecock	Beccy Hopfensperger	Marion Rushbrook
Peter Armitage	Ian Houlder	Jools Savage
John Augustine	Janne Jarvis	Marilyn Sayer
Sarah Broughton	Gerald Kelly	Ian Shipp
Tony Brown	Rowena Lindberg	Andrew Smith
Carol Bull	Jon London	David Smith
Mike Chester	Aaron Luccarini	Liz Smith
Patrick Chung	Victor Lukaniuk	Andrew Speed
Nick Clarke	Charlie Lynch	Sarah Stamp
Dawn Dicker	Birgitte Mager	Frank Stennett
Andy Drummond	Margaret Marks	David Taylor
Paul Firman	Sara Mildmay-White	Jim Thorndyke
Susan Glossop	Andy Neal	Julia Wakelam
John Griffiths	Richard O'Driscoll	Cliff Waterman
Luke Halpin	Sue Perry	Indy Wijenayaka
Donna Higgins	Sarah Pugh	Phil Wittam
Diane Hind	Karen Richardson	Kevin Yarrow
Rachel Hood	Richard Rout	

317. Minutes

The minutes of the meeting held on 26 September 2023 were confirmed as a correct record and signed by the Chair.

318. Chair's announcements

The Chair reported on the civic engagements and charity activities which he and the Vice-Chair had attended since the last ordinary meeting of Council on 26 September 2023.

The Chair specifically made reference to attending a recent event in Stowmarket where an array of over 300 Christmas trees were on display in the local church; and that he was pleased to be invited to attend a meeting of Great Barton Parish Council to formally recognise Parish Councillor Peter Fisk for 47 years' service on Great Barton Parish Council.

319. **Apologies for absence**

Apologies for absence were received from Councillors Michael Anderson, Mick Bradshaw, Andrew Martin, Joe Mason, Lora-Jane Miller-Jones, Joanna Rayner, Karen Soons and Don Waldron.

Tracy Whitehand was also unable to attend the meeting.

320. **Declarations of interests**

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

321. **Public participation**

Prior to the commencement of this item, the Chair welcomed the members of the public sitting in the public gallery. He explained the rationale for the recent changes made to the rules regarding public participation, as set out in the Council Procedure Rules in Part 4 of the Constitution.

The Chair then invited the following members of the public to speak under this agenda item:

1. **Jo Owen**, a resident in the district, asked a question in connection with an incident where the Council had been subject to a bank mandate fraud which had resulted in a loss of £52,000 to the Council and how the Council was intending to re-coup the loss so that it did not fall to local residents by raising the level of council tax.

In response, Councillor Diane Hind, Portfolio Holder for Resources, stated that the recent fraud was a reminder to us all that we must remain vigilant to the threat of such sophisticated fraudsters. As a result of the fraud, the Council's processes had been reviewed and strengthened.

The level of council tax had already been fixed for this year (2023 to 2024) and provision had been made in the forecast for this year's budget to address the pressure created by the fraud, which was an isolated incident. The level of council tax for next year (2024 to 2025) would be debated by Council in February 2024. Council tax accounted for around a fifth of the Council's total income budget and would continue to be an important local income stream to support the delivery of much valued local services.

2. **Terry Charles**, a resident in the district made a statement in connection with the sometimes limiting time allowance of five minutes allocated to public speakers during the Council agenda item 'public participation'. He continued to speak on issues relating to members' engagement with the public at Council meetings in general.

In response, Councillor Gerald Kelly, Portfolio Holder for Governance and Regulatory, stated that the Chair could exercise their discretion to alter the length of time each registered speaker had within the overall 30 minute time period allocated to the 'public participation' agenda item.

The current Chair was fully supportive of allowing sufficient time for a question or statement to be put and this approach was supported by the current Vice Chair, Leader of the Council and Group Leaders. If, however, several people had registered to speak then the Chair would try and ensure that each person was given a fair time allocation in which to put their question or statement in order to facilitate all speakers within the overall 30 minute time period.

3. In the absence of **Melanie Soanes**, a resident of Moreton Hall, Bury St Edmunds and Chair of the Moreton Hall Residents' Association, who was unable to attend the meeting, Councillor Birgitte Mager, one of the ward members for Moreton Hall read out a statement on Ms Soanes' behalf.

The statement was in connection with the perceived lack of lorry park facilities to accommodate the extensive increase in HGVs accessing the site at Suffolk Business Park, Bury St Edmunds. Concern was also expressed regarding the adverse impact caused by the amount of logistics and freight lorries accessing the Park via the residential area.

In response, Councillor Indy Wijenayaka, Portfolio Holder for Growth, explained that provision was made for lorry parking at Rougham Hill, which was within proximity of Suffolk Business Park and the A14. The Council had previously supported a Councillor Call for Action for Suffolk County Council (SCC), as Highways Authority to address the issues of HGVs travelling through the residential areas of Moreton Hall. Engagement with SCC would continue to be made regarding progress on this matter.

Engagement had also been held with SCC as Highways Authority to explore the need and demand for lorry park provision throughout the development of West Suffolk Council's new Local Plan. No additional need had been identified as yet, with two operational truck stops at nearby Rougham Hill and Risby, with further provision at Saxham Business Park which had not yet been implemented.

4. **Richard Gee**, Director of Sansovino Developments Limited, made a statement in connection with the West Suffolk Local Plan (Regulation 19) document.

Sansovino owned the 60 hectare Hatchfield Farm site in Newmarket. Mr Gee expressed concern that a further phase of mixed use development at Hatchfield Farm, as put forward in the Regulation 18 Draft Local Plan, had now been omitted. He considered the site offered a sustainable pattern of land uses to support future growth in Newmarket and West Suffolk.

Mr Gee explained that the document inaccurately stated that Hatchfield Farm 'has a planning permission but development has not yet commenced....' and that he considered Hatchfield Farm was one of Newmarket's and West Suffolk's leading development sites for a number of reasons provided in his statement.

He urged Council to re-introduce the second phase allocation at Hatchfield Farm into the Regulation 19 submission version of the Local Plan.

In response, Councillor Jim Thorndyke, Portfolio Holder for Planning, thanked Mr Gee for his statement, acknowledging the inaccuracy stating that the Local Plan had evolved over time and subject to approval when this agenda item was reached later this evening, this element would be corrected prior to consultation.

No further questions were asked or statements made. The Chair concluded this item and invited the members of the public present to remain in the meeting to observe the following agenda items should they wish to do so.

322. **Leader's statement (Paper number: COU/WS/23/018)**

Councillor Waterman, Leader of the Council, presented his Leader's Statement as outlined in paper number: COU/WS/23/018.

In his introductory remarks, Councillor Waterman:

- a. **Strategic Priorities and Medium Term Financial Strategy (MTFS) 2024 to 2028:** drew attention to setting the Council's strategic priorities and vision for West Suffolk together with the MTFS which underpinned the priorities. He thanked those that had contributed to the formation of the priorities which would help the Council to meet the challenges faced by the district and provide better support to communities and businesses both now and in the future. Councillor Waterman highlighted that through strengthened engagement, the voices of local people would be at the heart of shaping the Council's activities.
- b. **Grass cutting:** new proposals would come forward in the forthcoming budget to invest approximately £200,000 on additional skilled workforce within the grass cutting and grounds maintenance team and increasing equipment needs, as well as reducing commercial work to ensure the Council's resources kept up with demand. This action had arisen following a review of the current arrangements which was led by Councillor Ian Shipp and involved input from members and various key partners, parish and town councils and organisations.
- c. **West Suffolk Local Plan:** highlighted key policies of the Local Plan (Regulation 19) document which subject to approval later in the meeting, would go out to consultation in January 2024. Councillor Waterman thanked all who had contributed to this vital work.
- d. **Provincial House, Haverhill:** was pleased that Cabinet had approved up to £2 million investment in Haverhill for Provincial House. This provided opportunities to grow the local economy and support sustainable communities.
- e. **Local Council Tax Reduction Scheme:** expressed his support for the proposal to provide 100 percent council tax discount to eligible persons for another year.
- f. **Mildenhall pump track:** was pleased to hear that a brand new, free-to-use pump track was shortly to be opened at the Mildenhall Hub site.

The £112,000 facility had been built by West Suffolk Council and was delivered on time and within budget.

- g. **Councillor Sarah Pugh:** offered his congratulations to Councillor Pugh who had been voted on to the Executive of the Rural Services Network at its recent Annual General Meeting.
- h. **Achievements for the year:** explained that on behalf of all councillors, he had attended a staff event which included the opportunity to celebrate achievements made in the last year.

Part A: Questions on the Leader's statement

In accordance with the recently amended Council Procedure Rules, the Leader firstly responded to a range of questions relating to his statement itself:

- a. **Provincial House, Haverhill:** that investment in Provincial House was an integral, exciting part of the overall strategy to develop Haverhill. Councillor Margaret Marks asked a specific question regarding the reasons for borrowing approximately £2 million for the project and whether the Eastern Education Group (West Suffolk College) would be contributing; whether there was a fully costed business case, and if so, for it to be shared with members so the implications of the scheme, and particularly its impact on the town, could be considered. A written response would be provided following the meeting by Councillor Diane Hind, Portfolio Holder for Resources.
- b. **Barley Homes:** that although Barley Homes was a commercial operation, the company provided a blended return whereby it also aimed to achieve the Council's priorities, one of which was to address provision of affordable housing.
- c. **Comments from Councillor Nick Clarke, Leader of the Conservative Group:** These comments were in relation to the strategic priorities; Local Council Tax Reduction Scheme (LCTRS); West Suffolk Local Plan process; and external borrowing utilised for investment in Provincial House rather than internal borrowing. Councillor Waterman stated that he welcomed support from all members to the proposed strategic priorities that would be considered next on the agenda. Careful consideration had been given to them by the West Suffolk Working Partnership and examples were given on how they differed from the existing and where development of the priorities would evolve over time. He positively acknowledged Councillor Clarke's comments on the continuation of the 100 percent council tax discount for eligible persons for another year under the LCTRS; and the sterling work undertaken to develop the Local Plan over the past three years. In response to the issue regarding external borrowing, Councillor Hind, Portfolio Holder for Resources explained on behalf of the Leader that borrowing would only take place once the treasury management cash-flow required the Council to do so. The Council was not currently looking at further external borrowing, estimated, for another 12 to 18

months. This would be expanded on further in the written response referred to in (a) above.

- d. **Homelessness and rough sleepers:** Councillor Ian Houlder asked a question in connection with homelessness and rough sleepers.

He acknowledged that many people that had found themselves rough sleeping often presented with complex needs. Being mindful of sensitivity and confidentiality, Councillor Houlder asked whether information could be provided to highlight some of the specific issues being presented by rough sleepers; for example, the range of age groups; the different sorts of mental and social problems being experienced; and whether individuals were citizens of West Suffolk or from elsewhere. Councillor Houlder also welcomed news on the success stories had by the team. A written response would be provided following the meeting by Councillor Richard O'Driscoll, Portfolio Holder for Housing.

- e. **Local Council Tax Reduction Scheme:** The 100 percent council tax discount for eligible persons was proposed to be extended for another year and would be reviewed again for the 2025 to 2026 scheme.
- f. **Glyphosate:** In December 2022, and following the consideration of a motion on notice, the Council took the decision to cease the use of glyphosate as a chemical weedkiller. Suffolk County Council (SCC) had also stopped its use. This therefore presented an issue that if West Suffolk Council was to re-introduce glyphosate in some areas, it would need to work closely with SCC regarding a potential compromise for its use if both authorities were clearing weeds in the same area. A review would be undertaken on this matter in preparation for next year's weed control.
- g. **West Suffolk Working Partnership:** This partnership comprised members of the West Suffolk Progressive Alliance Grouping and the Independents who were working collaboratively on Council matters.
- h. **Affordable housing:** This referred to homes sold at 80 percent of the market rate. More social housing provision in the district was an aspiration; however, this was not under the Council's direct control.

Part B: Questions to the Leader on any Council matter

The Leader then responded to questions on other Council matters:

- a. **Corn Exchange, Haverhill:** Councillor Margaret Marks read out a written question on behalf of Councillor Joe Mason in his absence. The question was in connection with the possibility of, with support from partners such as Haverhill Town Council, securing the Corn Exchange as a community asset and thus safeguarding its future. In response, Councillor Waterman stated that as part of encouraging greater engagement in the district's five towns and surrounding areas, this may be an issue that could be raised as part of that; however, no

commitment could be given towards investing in the Corn Exchange by West Suffolk Council.

- b. **Bank mandate fraud matter:** Councillor Nick Clarke stated that he was yet to receive a response to the questions he had raised at the Performance and Audit Scrutiny Committee meeting on 23 November 2023 and the Cabinet meeting on 5 December 2023 regarding this matter. In response, Councillor Waterman stated that his questions would be answered and as stated at the Cabinet meeting, a report (with an exempt appendix containing sensitive information) would be presented to the next meeting of the Performance and Audit Scrutiny Committee on 25 January 2024, which would cover the issues he had raised.
- c. **Bury St Edmunds Leisure Centre:** on the Leader's behalf, Councillor Ian Shipp, Portfolio Holder for Leisure, stated that work was ongoing with the Council's partners, Abbeycroft Leisure, on preparing a potential scheme to refurbish Bury St Edmunds Leisure Centre. Assurance was given that critical works would be addressed as a priority. Further information would be shared with members in due course.

In connection with the written responses to questions outlined above and in accordance with the Council Procedure Rules, these would be circulated to all members and published on the Council's website.

(At this point and in accordance with Council Procedure Rule 2.3 of the Constitution, the Chair had previously agreed that the following items were to be considered in a different order to that set out in Council Procedure Rule 2.2.)

323. **West Suffolk Council Strategic Priorities and Medium Term Financial Strategy 2024 to 2028 (Report number: COU/WS/23/018)**

Council considered this report, which sought approval for the West Suffolk Council Strategic Priorities and Medium Term Financial Strategy 2024 to 2028.

The Strategic Priorities document (Appendix A) formed part of the Council's Policy Framework, as set out in the Constitution. The Medium Term Financial Strategy (MTFS) (Appendix B) would direct the resources available to West Suffolk to underpin delivery of the Council's services and priorities as part of the annual budget setting process. Together, the two documents set the high-level parameters governing the Council's overall direction.

The MTFS set the context against which the 2024 to 2025 budget and medium term financial plans (2024 to 2028) were proposed to be developed between now and the formal Budget and Council Tax adoption meeting of the Council in February 2024.

The Strategic Priorities document set out the high-level ambitions of West Suffolk Council over the next four years. The vision, priorities and values in the document had been developed over a period of months by Cabinet, in

consultation with West Suffolk Working Partnership. The document set the strategic direction for the Council, as well as providing a framework within which future decisions would be made, and setting the priorities that would govern the Council's performance management system.

The report provided further detail on how the strategic priorities had been produced, which included how the document also explained that West Suffolk's contribution was only part of the picture. West Suffolk's role was not to directly deliver everything referred to in the document but also to play a role in influencing, partnering with and working alongside other partners, not least residents and communities.

The West Suffolk Medium Term Financial Strategy 2024 to 2028 assessed and evaluated the financial resources the Council expected to have and the expenditure in order to deliver the strategic priorities.

West Suffolk's MTFS was based on six key themes, representing the Council's response to the ongoing financial challenges and opportunities surrounding local government. These key themes were summarised in paragraph 1.10 of the report.

West Suffolk Council in February 2024 would be asked to set a balanced budget for 2024 to 2025 (its statutory obligation), alongside a medium term financial plan for the period 2024 to 2028. A final and complete version of the document (alongside the West Suffolk Capital Strategy) would therefore be presented to Cabinet and Council in February 2024 alongside the main budget and council tax setting report.

Councillor Cliff Waterman, Leader of the Council, drew relevant issues to the attention of Council, which included reiterating that the new ambitious plans summarised in the Strategic Priorities document would help deliver affordable, available and decent homes; environmental resilience; sustainable growth; and thriving communities in West Suffolk. Emphasis was placed on engaging with communities, stakeholders and partners to support delivery of the aforementioned priorities. Upon moving the motion, this was duly seconded by Councillor Diane Hind, Portfolio Holder for Resources who proceeded to specifically highlight elements of the proposed MTFS and how she was looking forward to working with the Performance and Audit Scrutiny Committee to help shape a sustainable budget for the short and medium term.

On the motion of Councillor Waterman, seconded by Councillor Hind, it was put to the vote and with the vote being 54 for the motion, none against and one abstention, it was

Resolved: That

1. the West Suffolk Strategic Priorities, as set out in Appendix A to Report number: COU/WS/23/019, be adopted.
2. the Themes of the West Suffolk Medium Term Financial Strategy, be adopted as the strategic financial framework to apply from 1

April 2024, as set out in Appendix B to Report number: COU/WS/23/019.

3. Delegated authority be given to the Chief Executive and the Director (Resources and Property), in consultation with the Leader of the Council and the Portfolio Holder for Resources to make any minor typographical, grammatical, factual or contextual changes to the documents, provided they do not materially affect the meaning or substance of the documents.

324. Referrals report of recommendations from Cabinet (Report numbers: COU/WS/23/020 and COU/WS/23/021)

Council considered the referrals report of recommendations from Cabinet, as contained within report number: COU/WS/23/020. In addition to the overall summary of Cabinet referrals, Council also considered Report number: COU/WS/23/021, which contained the specific referral on the 'West Suffolk Local Plan Publication (Regulation 19) Consultation and Submission'.

A. Referrals from Cabinet: 14 November 2023

There were no referrals emanating from the last meetings of Cabinet held on 14 November 2023.

B. Referrals from Cabinet: 5 December 2023

1. Treasury Management Report (September 2023)

Approval was sought for the Treasury Management Report (September 2023).

Councillor Diane Hind, Portfolio Holder for Resources drew relevant issues to the attention of Council.

On the motion of Councillor Hind, seconded by Councillor Marilyn Sayer, it was put to the vote and with the vote being 53 for the motion, none against and two abstentions, it was

Resolved:

That the Treasury Management Report (September 2023), as contained in Report number FRS/WS/23/005, be approved.

2. West Suffolk Local Plan Publication (Regulation 19) Consultation and Submission (Report number: COU/WS/23/021)

(Councillor Broughton declared a Disclosable Pecuniary Interest as she and her husband owned a parcel of land within an area in Great Barton identified within the West Suffolk Local Plan (Regulation 19) consultation document. She left the meeting during the consideration of this item and did not return, and therefore, she did not take part in the debate or the vote.)

(Councillor Stennett declared a Disclosable Pecuniary Interest as he owned parcels of land (in a partnership); had land where he was a company director; and his parents and distant family owned parcels of land in the district. All of these parcels of land had been identified within the West Suffolk Local Plan (Regulation 19) consultation document. Councillor Stennett also declared in the interests of transparency that as director of development company, Ingham Developments, he had business relationships with numerous other companies that may have interests in land in the district which were included in the Regulation 19 Local Plan. Councillor Stennett left the meeting during the consideration of this item and did not return, and therefore, he did not take part in the debate or the vote.)

On 5 December 2023, the Cabinet had considered Report number: CAB/WS/23/056 'West Suffolk Local Plan Publication (Regulation 19) Consultation and Submission'.

The Cabinet had considered that the West Suffolk Local Plan Proposed Submission (Regulation 19) document was both final and sound and that, subject to the outcome of the independent examination, it had recommended to Council that it should approve the Local Plan and supporting documentation for public consultation and its subsequent submission to the Secretary of State for the purposes of independent examination. The Cabinet had made a minor amendment to Recommendation (3) which removed a potential time constraint and Appendix A (the West Suffolk Local Plan Proposed Submission (Regulation 19) document itself) had since been updated following the Cabinet meeting to include the Policies Map.

Members were therefore requested to consider Report number: COU/WS/23/021 attached to the referrals report, which provided an updated version of the Cabinet report (CAB/WS/23/056). For clarity, this captured the amended Recommendation (3) and provided a link to the West Suffolk Local Plan Proposed Submission (Regulation 19) document which included the Policies Map.

Council considered Report number: COU/WS/23/021, which sought approval of the West Suffolk Local Plan Proposed Submission (Regulation 19) document, together with supporting documents, for consultation.

Approval of the Proposed Submission Local Plan and Policies Map would allow the Local Plan to be subject to its final round of consultation (scheduled for 30 January 2024 to 5 March 2024); and if approved and following consultation, the Local Plan would be submitted to the Secretary of State for the purpose of independent examination.

The final West Suffolk Local Plan Regulation 19 consultation would be focused on the whether the plan was a 'legally compliant' and 'sound' document. This was a technical consultation which would ask the public and stakeholders specific questions required by the Planning Inspectorate and required that representations consider whether the tests of soundness had been met.

Councillor Jim Thorndyke, Portfolio Holder for Planning, drew relevant issues to the attention of Council, including paying tribute to the Local Plan Working Group for their contributions towards shaping the Plan. Upon moving the

recommendations, Councillor Thorndyke made an amendment to Recommendation (1), as indicated with emboldened text:

'The West Suffolk Local Plan Proposed Submission (Regulation 19) document (Appendix A to Report number: COU/WS/23/021), **as amended to replace the word 'required' with the word 'encouraged' in the third paragraph of Policy LP25, 'Custom and Self-Build Homes'**, together with supporting documents be approved for public consultation and its subsequent submission to the Secretary of State for the purposes of independent examination.

This amendment was made to ensure Policy LP25, 'Custom and Self-Build Homes' was sufficiently robust. It had been ascertained since the publication of the Local Plan (Regulation 19) document (Appendix A) that a requirement of ten percent self-build and custom build homes of large sites would impact the viability and deliverability of other policies, for example, affordable housing and climate change policy requirements. The third paragraph of Policy LP25 would now therefore read:

'All proposals for development of 100 homes or more will be encouraged to provide at least ten percent of the total homes as custom and/or self-build plots.'

This change was considered relatively small when compared to delivering the Council's strategic priorities which sought to achieve more affordable and sustainable homes.

The motion, to include the amended recommendation set out above, was duly seconded by Councillor David Smith.

The debate ensued with positive comments particularly made on the key policies set out in paragraph 2.7 of the report. The majority of members specifically supported the climate change policy which would require sustainable construction with a fabric first approach to achieve carbon reduction through energy efficiency and photovoltaic panels on all roofs where practically possible; the new health and wellbeing policy, which proposed that linking the design and delivery of homes to health and wellbeing set out the Council's intention to deliver growth for the benefit of people; and the policy which proposed an increase of the current requirement of 30 percent affordable homes to 40 percent affordable housing on greenfield sites to deliver much needed homes for West Suffolk's communities.

The majority of members commended the Local Plan, acknowledging approximately three years of work to reach this point. Recognition was given to the Local Plan Working Group, which comprised members from across the Council's political spectrum, for their thorough input and detailed discussion on the various elements of the Plan. This included placing thanks on record to former district Councillor David Roach, as former Portfolio Holder for Planning and Chair of the Local Plan Working Group prior to the May 2023 district council elections. Recognition was also given to the public and stakeholders who had made representations as part of previous consultations; and to officers for their sterling work in supporting the process.

Some reservations, however, were expressed regarding:

- The proposed amendment to Policy LP25, 'Custom and Self-Build Homes' as the change would effectively dilute the policy and this would result in insufficient numbers of homes being built in an alternative way.
- Policy SP6, 'Biodiversity Net Gain' (BNG), where it was proposed that new development proposals should achieve the legally required minimum of ten percent BNG. It was felt that this may be a missed opportunity and it was suggested that a minimum of 20 percent BNG should be achieved instead.
- That work should continue to press Suffolk County Council as Highways Authority and Local Education Authority to provide the required infrastructure and education provision for new developments, as appropriate.
- The robustness of the Local Plan upon submission for examination by the Planning Inspectorate.
- Limited growth proposals for Brandon; however, Councillor Victor Lukaniuk, Deputy Leader of the Council and one of the ward members for Brandon, was pleased that despite the environmental constraints which limited growth in the town, provision had been made in the Plan whereby the Council would use its best endeavours to achieve a solution to successfully deliver sustainable growth in Brandon whilst working within the current constraints.

In his right of reply, Councillor Thorndyke duly responded to the issues raised above. Reservations were acknowledged; however, he reiterated that working within legal parameters that could be constrictive, future developments also needed to remain viable and deliverable.

On the motion of Councillor Thorndyke, seconded by Councillor David Smith, it was put to the vote and with the vote being 48 for the motion, none against and two abstentions, it was

Resolved:

That

1. The West Suffolk Local Plan Proposed Submission (Regulation 19) document (Appendix A to Report number: COU/WS/23/021), as amended to replace the word 'required' with the word 'encouraged' in the third paragraph of Policy LP25, 'Custom and Self-Build Homes', together with supporting documents be approved for public consultation and its subsequent submission to the Secretary of State for the purposes of independent examination.
2. Delegated authority be given to the Director (Planning and Growth), in consultation with the Portfolio Holder for Planning to make any presentational improvements or minor non-material consequential changes to the document as necessary prior to the consultation commencing.
3. Delegated authority be given to the Director (Planning and Growth), in consultation with the Portfolio Holder for Planning to

agree and consult upon a set of proposed modifications during the examination process.

(Councillors Paul Firman, John Griffiths and Aaron Luccarini left the meeting during the consideration of this item and therefore did not vote on the item. Councillors Andy Drummond, Susan Glossop and Mildmay-White left the meeting at the conclusion of this item after the vote.)

3. West Suffolk Council Local Council Tax Reduction Scheme (LCTRS) 2024 to 2025

Approval was sought for West Suffolk Local Council Tax Reduction Scheme 2024 to 2025.

Each year the Council was required to review its Local Council Tax Reduction Scheme (LCTRS). Report number: CAB/WS/23/057 provided an annual review of the 2023 to 2024 scheme and proposed to make changes to the scheme for 2024 to 2025.

Councillor Diane Hind, Portfolio Holder for Resources, drew relevant issues to the attention of Council, including that it was being proposed to extend the maximum reduction on council tax paid of 100 percent for a further 12 months. This would take effect from 1 April 2024 (and last for one year only). This would be a means tested scheme and was designed to support low-income working age residents, in light of the current pressures on the cost of living. This proposal was set out further in paragraph 2.2 of the report.

A consultation on the proposals was held from 2 October to 30 October 2023. Major preceptors and stakeholders had responded and the responses received and the key points raised were covered in section 4 of the report. It was noted that 90.2 percent of the respondents agreed or strongly agreed with the proposal to extend the maximum discount on council tax.

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

Resolved:

That

1. The Local Council Tax Reduction (LCTRS) Scheme for 2023 to 2024 as outlined in Report number: CAB/WS/23/057, be reviewed.
2. The changes to the Scheme outlined in section 2 of Report number: CAB/WS/23/057 and that the maximum discount change only relates to 2024 to 2025 in line with the recent consultation, be agreed.

4. Council tax base for tax setting purposes 2024 to 2025

Approval was sought for the council tax base for tax setting purposes for 2024 to 2025.

Report number: CAB/WS/23/058 explained that 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 calculation of the tax base for council tax setting purposes consisted of three stages, details of which were set out in the report.

Councillor Diane Hind, Portfolio Holder for Resources, drew relevant issues to the attention of Council, and referred to paragraph 2.5 of Report number CAB/WS/23/058 which explained that the resulting tax base figure for council tax collection purposes, expressed in terms of the number of band D equivalent properties, was 58,684.97 for 2024 to 2025. This was an increase of 697.96 on the tax base for the current year of 57,987.01.

The tax base figure for West Suffolk, as outlined in paragraph 2.6 of the Cabinet report was analysed further across the individual town and parish councils to form their tax base figures for the purpose of budget setting and determining the parish band D tax levels in each of those areas. The town and parish tax base figures were set out in Appendix 3 of the Cabinet report.

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

Resolved:

That

1. The tax base for 2024 to 2025, for the whole of West Suffolk be 58,684.97 equivalent band D dwellings, as detailed in paragraph 2.3 of Report number: CAB/WS/23/058.
2. The tax base for 2024 to 2025 for the different parts of its area, as defined by parish or special expense area boundaries, be as shown in Appendix 3 to Report number: CAB/WS/23/058.

325. Report of the Independent Remuneration Panel: Members' Allowances Scheme (Report number: COU/WS/23/022)

Council considered this report, which sought approval for a new Members' Allowances Scheme, as recommended by the Independent Remuneration Panel.

In September 2023, an Independent Remuneration Panel (IRP) was appointed by West Suffolk Council in order to advise on the levels of remuneration that should be paid to members elected to West Suffolk Council.

The Panel met on several occasions throughout October and November 2023 and considered a range of material to support its deliberations for recommending a new Members' Allowances Scheme for potential adoption by the Council.

The following documents were attached to the report for consideration:

Annex A: A detailed report prepared by the Panel providing details on the rationale that supports their recommendations for the new scheme.

Appendix 1 to Annex A: A new Members' Allowances Scheme, proposed by the Independent Remuneration Panel for the Council to consider and adopt, as appropriate.

Appendix 2 to Annex A: Supporting material considered by the Independent Remuneration Panel to assist their work.

The Chair welcomed Sue Putters, Chair of the IRP, together with Tricia Bernard-Hector and David Irvine, two of her fellow panel members to the meeting. The fourth panel member, Sandra Cox was unable to attend.

Councillor Gerald Kelly, Portfolio Holder for Governance and Regulatory, drew relevant issues to the attention of Council, including thanking the IRP for its work and recognising that in making its recommendations, it often needed to make difficult decisions.

With consent of the Chair, Councillor Kelly duly invited Sue Putters to present the report of the IRP. She summarised the content and highlighted key issues that had been considered by the Panel which had resulted in the proposed Members' Allowances Scheme for adoption.

Councillor Kelly then moved the motion, which was duly seconded by Councillor Victor Lukaniuk.

The majority of members supported the new scheme, commending the IRP for the thorough piece of work undertaken and the rationale behind its recommendations.

Whilst also commending the IRP for its work and recognising the factors set out in 4.2 of the Report of the Independent Remuneration Panel (Annex A), other members were disappointed with elements of the proposed new scheme, in particular that no Special Responsibility Allowance (SRA) had been recommended for members appointed to the Development Control Committee. Given the significant time commitment that was considered to be far in excess to those members sitting on other committees, it was felt an SRA for these members was warranted. The rationale for not recommending an SRA for this post had been considered as set out in paragraph 7.25 of the IRP's report; however, it was felt that whilst the Committee was not short of members, some were discouraged from volunteering to sit on the Committee due to the amount of time involved; balancing their work commitments; and the potential financial implications if needing to take time off work. An SRA might have encouraged more members to come forward which would allow the political groups to have a wider pool of members from which to appoint.

On the motion of Councillor Kelly, seconded by Councillor Lukaniuk, it was put to the vote and with the vote being 28 for the motion, 5 against and 14 abstentions, it was

Resolved: That

1. The content of the Report of the Independent Remuneration Panel, as contained in Annex A to Report number: COU/WS/23/022, be noted.
2. The new West Suffolk Council Members' Allowances Scheme proposed by the Independent Remuneration Panel, as contained in Appendix 1 of Annex A to Report number: COU/WS/23/022, be adopted for implementation from 1 February 2024.

The Chair thanked the members of the Independent Remuneration Panel present for attending and invited them to remain in the meeting to observe the following agenda items should they wish to do so.

326. Polling district and polling place review (Report number: COU/WS/23/023)

Council considered this report, which principally sought approval for the amended scheme of polling districts and polling places within West Suffolk.

On 26 September 2023, Council agreed to undertake an interim review of polling places, as set out in section 2 of Report number: COU/WS/23/016.

The draft schedule of polling districts and polling places, which was included at Appendix A to Report COU/WS/23/016, detailed the current arrangements for polling districts and polling places and comments relating to areas which were considered as part of this review. The outcomes of the areas reviewed were detailed in section 2 of Report number: COU/WS/23/023 with the proposed recommendations and actions required to be taken to make any recommended changes, as appropriate, also detailed.

Councillor Gerald Kelly, Portfolio Holder for Governance and Regulatory, drew relevant issues to the attention of Council, including that the Council had a duty to divide its area into polling districts and to designate a polling place for each district. The Council was also required to seek to ensure that all electors had reasonable facilities for voting as were practicable in the circumstances; and to ensure that so far as was reasonable and practicable, every polling place was accessible to electors who had a disability. The review had sought to satisfactorily meet these obligations; however, it was ultimately the decision of the voter to choose the most convenient way for them to vote. If they did not wish to vote in person at a polling station, they could appoint a proxy to vote on their behalf or vote by post, which was a method actively promoted by West Suffolk Council.

The majority of members supported the outcomes of the review and the proposed amendments to the polling districts and polling places scheme, and the other recommendations proposed; however, some concern was expressed by Councillors Richard Rout and Ian Houlder regarding specific issues with polling places located within their respective wards.

On the motion of Councillor Kelly, seconded by Councillor Richard O’Driscoll, it was put to the vote and with the vote being 44 for the motion, none against and three abstentions, it was

Resolved: That

1. The amended scheme of polling districts and polling places as set out at Appendix A to Report number: COU/WS/23/023, be approved.
2. The Chief Executive be authorised to amend the scheme of polling districts and polling places for Moreton Hall Ward and Haverhill West Ward following completion of the necessary assessments, as detailed in the Report number: COU/WS/23/023, and in consultation with relevant ward members.
3. The Chief Executive be authorised, as Electoral Registration Officer, to take the necessary measures as soon as possible to give effect to parliamentary constituency changes, ensuring that the register reflects existing and new constituencies, until the boundaries are fully in force.
4. It be noted that power to designate polling places is delegated to the Chief Executive. It be agreed that such power be exercised where the decision is required at short notice and it is not possible to await a decision of Council.

327. Use of Chief Executive's urgency powers

Council considered a narrative item which reported on the use of the Chief Executive’s urgency powers.

Under Part 3, Section 5, Scheme of Delegation to Officers, paragraph 14 of the Council’s Constitution, it stated:

‘Where, in the opinion of the Chief Executive, by reason of limitation of time or urgency, a decision is required on any matter, after such consultation as they consider necessary (or as is required by the Council’s Budget and Policy Framework Procedure Rules in Part 4 of the Constitution), they shall have power to make a decision provided that any such decision shall be reported to the next meeting of the Cabinet, appropriate Committee or Council.....’

On 11 December 2023, the Chief Executive exercised his urgency powers to make some changes to the Council Procedure Rules contained in Part 4 of the Constitution.

These amendments related to the:

- Order of business on Council agendas so that public participation was considered before the Leader’s statement
- Procedure rules regarding public participation

- Procedure rules regarding questions to the Leader on the presentation of the Leader's statement

The Chair and Vice Chair of the Council, Leader of the Council and Group Leaders were consulted on this matter prior to the decision being made, for which all had expressed their support.

In accordance with the Constitution, Council duly noted the use of the Chief Executive's urgency powers in respect of making the decision outlined above.

328. Any other urgent business

There were no matters of urgent business considered on this occasion.

The meeting concluded at 9.32 pm

Signed by:

Chair

Civic communication for Council

19 December 2023 to 20 February 2024

Event	Venue	Date	Time	Attending
West Suffolk Council Meeting	Council Chamber, West Suffolk House	Tuesday 19 December 2023	7pm to 10pm	Chair and Vice Chair of Council
Nine Lessons and Carols	St Edmundsbury Cathedral	Saturday 23 December 2023	7pm to 9pm	Vice Chair of Council
Honington and Sapiston Parish Council meeting	Honington & Sapiston Village Hall Bardwell Road, Sapisto	Monday 8 January 2024	7pm to 9pm	Chair of Council
Barnham Parish Council meeting	Barnham Village Hall, Mill Lane, Barnham IP24 2NG	Tuesday 9 January 2024	7pm to 9pm	Chair of Council
West Suffolk Councillors Tour of Eastern Education Group	Abbeygate Sixth Form College	Friday 12 January 2024	2pm to 5pm	Chair of Council
West Suffolk Councillors Tour of Eastern Education Group	Abbeygate Sixth Form College	Monday 15 January 2024	2pm to 5pm	Vice-Chair of Council
Fornham All Saints Parish Council meeting	Community Centre, Bury Road, Fornham All Saints, Bury St Edmunds	Tuesday 16 January 2024	6.30pm to 8.30pm	Chair of Council
Former Chairman William (Bill) Bishop's Funeral Service	St Peter's Church, 8 Church End, Brandon	Wednesday 17 January 2024	2pm to 4pm	Chair of Council
RAF Mildenhall Masters of the Air Event	Base Movie Theatre, RAF Mildenhall	Friday 19 January 2024	5pm to 6.30pm	Chair of Council

Ipswich Mayor's Burns Supper	Ipswich Town Hall And Corn Exchange, King Street, Ipswich	Sunday 21 January 2024	7pm to 10pm	Chair of Council
Meeting with Susan Hughes DL and AVM David Murray DL	The Apex, Charter Square, Bury St Edmunds	Monday 22 January 2024	11am to 12pm	Chair of Council
Holocaust Memorial Service	Abbey Gardens, Holocaust Memorial Garden	Friday 26 January 2024	10.30am to 11am	Chair and Vice Chair
Dedication Service of Suffolks New Royal British Legion Standard	St Mary's Church Bury St Edmunds	Sunday 28 January 2024	11am to 1pm	Chair of Council
Babergh Chair's Burns Supper	The Crown Inn, Hall Street, Long Melford	Tuesday 30 January 2024	7pm to 10pm	Chair of Council
Apprentice's Charity Bakesale	West Suffolk House First floor breakout area	Tuesday 6 February 2024	9.30am to 10am	Chair of Council
Bardwell Parish Council Meeting	The Tithe Barn (Bardwell Village Hall), Up Street, Bardwell IP31 1AA	Tuesday 6 February 2024	7pm to 9pm	Chair of Council
Institution and Induction of Rev Canon Chris Childs	All Saints' Church, The Street, Gazeley, Newmarket	Wednesday 7 February 2024	7.30pm to 9.30pm	Chair of Council
Stanton Parish Council meeting	Stanton Village Hall, The Recreation Ground, Old Bury Road, Stanton	Thursday 8 February 2024	7pm to 9pm	Chair of Council
819th traditional opening ceremony of the King's Lynn Mart	Town Hall, Saturday Market Place, King's Lynn	Tuesday 14 February 2024	11.15am to 3.45pm	Chair of Council
Hepworth Parish Council meeting	Hepworth Pavilion Village Hall, Church Lane, Hepworth, Diss	Wednesday 15 February 2024	7.30pm to 9.30pm	Chair of Council

West Suffolk Council Meeting	Council Chamber, West Suffolk House	Tuesday 20 February 2024	7pm to 9pm	Chair and Vice Chair of Council
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Leader’s statement

Report number:	COU/WS/24/001	
Report to and date:	Council	20 February 2024
Documents attached:	None	

Leader’s Statement

1. As we are now well into February it seems very belated to say Happy New Year for our first Council of 2024. But what is still relevant is that New Year is a time to look forward and 2024 is an important year for shaping the future of West Suffolk with new strategic priorities to guide us as well as opportunities to seize, but also many challenges to face. Indeed, this Council meeting will be a time where we will, through the budget, be helping deliver on those new priorities and through the coming months see the fruition of the Local Plan which will shape the future of West Suffolk to come.
2. At the heart of this will be our communities and businesses helping shape our projects, policies and initiatives through improved engagement.

West Suffolk Council’s Budget

3. I will not dwell in this statement on the budget as I am sure we will all have much to say on it at our meeting.
4. However, I do want to thank everyone who has helped put this together, including the vital contribution the Performance and Audit Scrutiny Committee (PASC) has made in getting to this two-year balanced position as well as Cabinet colleagues and staff.
5. You only have to look at the national headlines and our own report to see the struggle Local Government and public services are having to balance the books. West Suffolk Council is no different in having a £5 million gap as well as facing historically low Government financial settlements, soaring inflation, increased costs and more demands for our services.
6. These proposals meet those financial challenges ahead and provides prudent steps towards long term sustainability. But the most significant factor is the uncertainty in Government funding levels and we will continue to lobby, with others, for this to be resolved and to gain certainty over longer term funding for West Suffolk. In the meantime, we have plans in place to make savings as well as generate and maximise our incomes while protecting and delivering efficient essential services for our communities. We continue to review the longer-term funding scenarios and plan for the various options that could

happen in the future in line with our medium term financial strategy themes. At the same time, we are ensuring our reserve levels are maintained to draw on should the worst case scenario materialise.

7. Importantly, the proposals include investment in improving essential services that people rely on while helping drive West Suffolk's strategic priorities that were agreed by Council in December. This includes supporting thriving communities, sustainable growth, the delivery of affordable, available and decent homes while also focusing on environmental resilience.
8. You will be aware that Government has given some last-minute additional funding to Local Government (primarily for counties and unitary councils). This announcement was only recently shared as they were finalising the actual settlements by local authority. Although this additional one per cent (one-off £194,000 in 2024 to 2025, included in these reports) is welcomed it is not continuous, it's also still not enough to cover the inflationary and demand pressures facing West Suffolk. This announcement also included more red tape. Local authorities now have to produce productivity plans setting out how they will improve service performance and ensure every area is making best use of taxpayers' money. The Government will monitor these plans, and funding settlements in future years will be informed by performance against these. We, like other authorities, are working through what this means in practice but for West Suffolk delivering efficient services isn't something new. We have had efficiency plans every year (that I can certainly remember) but now councils have to prepare and to report on it to central government. It's just going to create extra work and take capacity away from delivering local services.
9. In short, our budget invests in a fair, thriving and sustainable future for West Suffolk that is ready to meet the national challenges faced by Local Government while keeping charges low.

Suffolk County Council Budget

10. You will have seen the headlines and the massive cuts Suffolk County Council is making and how that not only affects our communities but our budgets too. The County Council has proposed £11 million in staffing costs cuts which will no doubt impact on local services. In addition, they will be cutting £500,000 - the funding to arts and museum organisations. This has a wider impact on the health and social life of our communities. The Theatre Royal in Bury St Edmunds is quoted as saying the £100,000 funding it received was used to run a number of weekly classes for "vulnerable people in our society", including a sensory youth theatre for disabled and neurodivergent children. This is at a time when the County Council's own reports show more investment is needed in helping SEND children not less.
11. As I am finalising my Leader's Statement for Council I am also agreeing a letter from all District and Borough Council Leaders to Suffolk County Council about their decision to cut Housing Related Support.
12. These cuts, if they go ahead, will be catastrophic to the lives of some of the most vulnerable in our communities including care leavers, teenage parents and adults with mental health conditions or disabilities. It will mean the loss of

more than 170 bed spaces in West Suffolk alone and 700 across the whole of the County. In addition to the devastating impact to people's lives, it won't actually save taxpayers money. The impact will be felt by district councils in terms of increased demand for temporary and emergency accommodation. Some of it will come back to the County Council in terms of their statutory duties to Children and Young People and Adult Care Services, increasing its costs. And it will also lead to increased housing and benefit costs not to mention extra pressure on the NHS.

13. Finally, I will touch on the decision to move the archives from Bury St Edmunds and indeed West Suffolk. When the County Council looked at relocating the archive in early 2023, they considered the option of moving to Western Way costing around £5 million or staying at Raingate Street at around £3 million. At no point was it said by the Council that if they did not move to Western Way they would move out of West Suffolk and indeed moving the archive out of Bury St Edmunds altogether was discounted by the County at this time for operational reasons. This is all explained in their own Cabinet report. After the Western Way project was cancelled West Suffolk Council offered to explore alternative options for the archive within the original capital budget for the Western Way scheme. And this offer still remains. Which is why I am pleased to see the below motion.

Archives Motion

14. Again, I will keep my powder dry for the debate that will be had on this motion to keep our historic archives local. But I would hope that this is something as West Suffolk Councillors we can all support. As I have already outlined, we understand the financial difficulties Suffolk County Council is under and that is recognised in the motion which seeks to find a practical solution to this problem. West Suffolk Council has continued and will continue to offer support to help find workable solutions and options to keep the archives local.

Supporting communities - Flooding Recovery Grant

15. Like other authorities in Suffolk, and with the assistance of ARP and Suffolk County Council, we have paid 32 of the Government's flood recovery grants to households badly affected by Storm Babet before the end of January deadline. The grant provides a cash payment of £500 each and an exemption from Council Tax for three months. Affected households and businesses may be eligible for further grants for flood prevention measures (see [Storm Babet - Suffolk County Council](#)).

Improving the way we engage

16. Creating a step change in how we engage is an important addition to our strategic priorities. The recent Cabinet tours of our West Suffolk towns are just the start of that wider process. It has been incredibly useful for I and colleagues to see and hear firsthand from local councillors about the assets West Suffolk has and the plans for these. However, this is just the beginning of the process and we will be back out again to talk to local groups and parish and town councils to understand even more about the issues and ambitions that are held locally. We will also be arranging to meet our rural colleagues as

well. Engagement is an ongoing process and this first round of visits means we have been able to get an improved understanding of the opportunities available. This will also enable us to work in a better and more effective way with partners when we visit again.

17. Below and later in my report you will see we have launched several consultations and engagement campaigns and I would ask you not only to have your say but encourage others to do so also.

Local Plan

18. The final consultation has started on the West Suffolk Local Plan, which will guide how and where new homes are built and allocate land for employment growth to the year 2040.
19. Hundreds of comments, evidence and feedback have already shaped the draft plan following the Issues and Options consultation in 2020 and a Preferred Options consultation in 2022.
20. This has also included much hard work from councillors across the district and I would like to pay tribute to their dedication. I also want to recognise the hard work of Councillor Thorndyke on this as well as the previous administration and staff in delivering to this stage an incredibly complex project that will set the future of development for decades to come.
21. This third consultation will test and check the plan with the public ahead of it being submitted to the Secretary of State. The Government will then appoint a planning inspector to hold an examination in public.
22. I would still urge you and our communities to engage in the process which has now reached a final, more technical stage.

Street Trading Policy

23. West Suffolk residents are being asked for their insight and input to help shape a new street trading policy for the district.
24. Street Trading covers a wide range of outdoor retail and catering activities undertaken in public streets. It includes flower sellers, ice-cream vendors, fancy goods, souvenir stalls and a variety of hot and cold catering activities such as burger vans.
25. West Suffolk Council is due to review its street trading licensing policy later this year. But before it does, it wants to hear from street traders, businesses, events organisers, town and parish councils, residents and other stakeholders on some of the issues which could potentially be covered and addressed in the new policy.
26. The policy will be formed with the new strategic priority of sustainable growth in mind.

Delivery of affordable, available and decent homes

New housing, homelessness reduction and rough sleeping strategy

27. Communities and councillors are being urged to have their say and help shape our new Housing, Homelessness Reduction and Rough Sleeping Strategy.
28. The consultation will inform the new West Suffolk strategy which in turn will help more people better afford a place to live, improve living conditions and reduce homelessness.
29. Residents are being asked for feedback on proposed actions to include in the new strategy which will direct our approach to housing over the next few years.
30. Part of that could see it lobby Government to tackle some of the factors that inflate prices and rents in the housing market in West Suffolk. Some of the planning constraints that prevent housing development and supply, extra demand for housing including from West Suffolk's proximity to Cambridge, and rental allowances given to USAF personnel at RAF Lakenheath and RAF Mildenhall, all mean higher private rents across West Suffolk.
31. The consultation runs from 6 February to 18 March. Take part at Smart Survey - Housing, Homelessness Reduction and Rough Sleeping Strategy.

Thriving Communities

Community Chest

32. I am pleased to report a Community Chest investment of over £450,000 to help people through the cost-of-living crisis and support residents' health and wellbeing, was agreed by Cabinet.
33. Thank you to the Cabinet's Grant Working Party, who I know debated long and hard before making the recommendations to Cabinet to give funding to 32 community groups, charities and voluntary organisations across West Suffolk.
34. The grants are in line with the council's new strategic priorities including helping support thriving communities.
35. It includes funds to support people struggling for food, to help them manage their money, tackle debts and get the benefits to which they are entitled. In addition, it provides funding to help people with the cost-of-living as well as supporting families and individuals including people who are vulnerable.
36. Cabinet agreed grants to a variety of projects to reduce loneliness and social isolation, and others which aim to empower people, teaching them life skills and building confidence and self-esteem. Specialist support for people that have suffered domestic abuse, sexual violence and for people who are struggling following bereavement is also being backed with Community Chest funds.
37. In total £466,733 of Community Chest grants will be paid to the organisations to support work taking place over the 12 months from April this year.

38. I know the grants were oversubscribed and the council, wherever possible, does offer information about funding to those groups who were not successful this time around.

Capital Sports Fund

39. Community sports clubs from across West Suffolk have been applying for a council grant to help increase participation and further enhance activity.
40. Organisations across West Suffolk took up the offer and applied for grants of between £200 and £1,000 under the council's Capital Sports Fund.
41. West Suffolk Council is using £14,700 from its UK Shared Prosperity Fund (UKSPF) allocation from Central Government to provide the grants. Applications are now being looked at and successful bids will be contacted shortly. All grants are subject to criteria in line with UKSPF.
42. In total, West Suffolk Council has been allocated £1,943,467 over three years through the UK Shared Prosperity Fund (UKSPF).
43. The UK Shared Prosperity Fund is a central pillar of the UK Government's Levelling Up agenda and provides £2.6 billion of funding for local investment by March 2025. The Fund aims to improve pride in place and increase life chances across the UK investing in communities and place, supporting local business, and people and skills. For more information, see the Government's UK Shared Prosperity Fund prospectus.

Sustainable Growth

Suffolk Chamber of Commerce

44. West Suffolk Council is partnering with Suffolk Chamber of Commerce with the aim of supporting sustainable growth across the district. This collaboration reflects the Council's Strategic Priorities.
45. At the heart of this partnership are several initiatives set to enhance local business growth and engagement, ranging from forums to campaigns. All with the aim of unlocking local business opportunities and solutions to challenges, fostering a collaborative environment for sustainable growth.
46. One of the key areas to be explored will see Suffolk Chamber of Commerce collaborating with Cambridgeshire Chamber of Commerce on a joint networking event. This will be aimed at forging robust business relationships spanning across West Suffolk and Cambridgeshire. Other areas of focus include business exhibitions and forums to discuss how West Suffolk businesses can not only reduce their own carbon footprints but take advantage of the opportunities that these actions will bring, as well as looking at prospects that the local supply chains and future tech may offer.
47. The Suffolk Chamber of Commerce will also champion West Suffolk in its lobbying role. This includes areas such as improving transport links including rail, (Ely and Haughley junction improvements to facilitate improved freight and passenger services, as well as improvements to the A14 and A11). It also

includes making sure residents and businesses have access to the right skills and training opportunities.

Happy Birthday West Suffolk Manufacturing Group

48. I am pleased to say the West Suffolk Manufacturing Group (WSMG) has celebrated its fifth anniversary.
49. The group, established in 2019, comprises of representatives from both the private and public sectors to champion and support the thriving Advanced Manufacturing and Engineering sector within the district.
50. Manufacturing leaders from across West Suffolk met at SEALEY HQ in Bury St Edmunds for a presentation and a tour of the site, led by Logistics Director, Rob Sealey. This was followed by presentations from: the Department of Work and Pensions on engaging with employers; Icanbea on the local labour market, information, and work opportunities for young people; and from The Institute for Manufacturing at the University of Cambridge on Shoestring, low-cost digitisation for manufacturers.
51. West Suffolk Council remains a strong supporter of the group which gives a voice for local businesses. By helping these companies network and forge new relationships the group has seen successes such as one business being able to access over £800,000 of support and others based in West Suffolk now working with Cambridge University.

Environmental Resilience

52. I am pleased to say West Suffolk has become the first council in the country to get behind an initiative to increase recycling and support local businesses.
53. The council has teamed up with Love Newmarket Business Improvement District (BID), The Guineas Shopping Centre, Abbeycroft Leisure, Eastern Education Group, Our Bury St Edmunds BID and Trovr to deliver four reverse vending machines.
54. Two of these in Newmarket and two in Bury St Edmunds. Trovr uses a smartphone app to incentivise recycling through points-based rewards which can then be spent in local businesses. The goal is to increase recycling rates and reduce litter.
55. The new reverse recycling machines can be found outside The Guineas Shopping Centre, Newmarket Leisure Centre, and West Suffolk College, Bury St Edmunds. A fourth machine will be installed in Bury St Edmunds town centre once a site has been secured.
56. This is part of our Strategic Priority for environmental resilience and if successful then more sites will be looked at across West Suffolk.

Councillor Cliff Waterman
Leader of West Suffolk Council

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Referrals report of recommendations from Cabinet

Report number:	COU/WS/24/002	
Report to and date:	Council	20 February 2024
Documents attached:	None	

A. Referrals from Cabinet: 6 February 2024

1. Treasury management report (December 2023)

<p>Portfolio holder: Councillor Diane Hind</p> <p>Cabinet Report number: CAB/WS/24/008</p> <p>Financial Resilience Sub-Committee Report number: FRS/WS/24/001</p> <p>Appendix 1 Treasury Management Prudential Indicators</p> <p>Appendix 2 Market Information</p>

<p>Recommended:</p> <p>That the Treasury management report (December 2023), as contained in Report number: FRS/WS/24/001, be approved.</p>
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1.1 Investment Activity: 1 April 2023 to 31 December 2023

Following the Financial Resilience Sub-Committee’s consideration of report number [FRS/WS/24/001](#) on 15 January 2024 the Committee received a verbal report on the Sub-Committee’s consideration of the report.

1.2 The Council held £55,750,000 of investments as of 31 December 2023. Interest receivable in the first nine months of the financial year amounted to £2,083,152.79 against a budget for the period of £536,250. This has created a budgetary surplus of £1,546,902.79 due to two main reasons:

- the Council holding higher levels of cash balances than anticipated; and
- the rising Bank of England base rate having a knock-on effect on investment returns.

- 1.3 External borrowing as of 31 December 2023 was £9,500,000, a reduction of £250,000 from 1 April 2023 which relates to the repayment plan for the recent PWLB £10m 40-year loan), with the Council’s level of internal borrowing being £47,604,200 as of 31 December 2023. The overall borrowing total of both external and internal is expected to increase over the full financial year.
- 1.4 The Sub-Committee scrutinised the investment activity for 1 April 2023 to 31 December 2023, at its meeting on 15 January 2024 and asked questions to which responses were provided.
- 1.5 The Performance and Audit Scrutiny Committee on 25 January 2024 considered the report, and in particular, discussed the detailed forecast for the Council’s Capital Financing Requirement over the next three years.
- 1.6 On 6 February 2024, the Cabinet considered the recommendation of the Performance and Audit Scrutiny Committee, as reproduced above and this is now referred to Council for final approval.

2. Financial Resilience Strategy Statement 2024 to 2025 and Treasury Management Code of Practice

Portfolio holder: Councillor Diane Hind

Cabinet Report number: [CAB/WS/24/009](#)

Financial Resilience Sub-Committee Report number: [FRS/WS/24/002](#)

Appendix 1 [Treasury Management Strategy 2024 to 2025](#)

Appendix 2 [Treasury Management Code of Practice](#)

Recommended: That

- 1. The Treasury Management Strategy Statement 2024 to 2025 as set out in Appendix 1 to Report number: FRS/WS/24/002, be approved.**
- 2. The Treasury Management Code of Practice, as set out in Appendix 2 to Report number: FRS/WS/24/002, be approved.**

2.1 Financial Resilience - Strategy Statement 2024 to 2025 and Treasury Management Code of Practice

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.

- 2.2 The Treasury Management Strategy Statement 2024 to 2025 is attached as [Appendix 1](#) to report number: [FRS/WS/24/002](#) and the Treasury Management Code of Practice attached as [Appendix 2](#). It was reported that the only significant change to the Treasury Management Strategy Statement for 2024 to 2025 is the addition of the UK Infrastructure Bank as a source of Borrowing. In relation to the Treasury Management Code of Practice for 2024 to 2025 there were not significant changes.
- 2.3 The report also included additional supporting information on treasury advisors; borrowing strategy; investment strategy counterparty ratings and interest rate projections.
- 2.4 The Financial Resilience Sub-Committee scrutinised the report in detail on 15 January 2024 and asked questions to which responses were provided.
- 2.5 The Performance and Audit Scrutiny Committee on 25 January 2024 considered the report and did not raise any issues.
- 2.6 On 6 February 2024, the Cabinet considered the recommendation of the Performance and Audit Scrutiny Committee, as reproduced above and this is now referred to Council for final approval.

3. Budget and Council Tax setting: 2024 to 2025 and Medium Term Financial Strategy 2024 to 2028

Portfolio holder: Councillor Diane Hind

Cabinet Report number: [CAB/WS/24/010](#)

(Note that due to extensive number of appendices attached to Report number CAB/WS/23/010, 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/24/007](#) 'Recommendation of the Performance and Audit Scrutiny Committee: 25 January 2024 - Delivering a sustainable medium-term budget' are contained within Report number: COU/WS/24/003 'Budget and Council Tax setting: 2024 to 2025 and Medium Term Financial Strategy 2024 to 2028', 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.

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Budget and Council Tax setting 2024 to 2025 and Medium Term Financial Strategy 2024 to 2028

Report number:	COU/WS/24/003	
Report to and date:	Council	20 February 2024
Cabinet member:	Councillor Diane Hind Portfolio Holder for Resources Email: diane.hind@westsuffolk.gov.uk	
Lead officer:	Rachael Mann Director (Resources and Property) Chief Financial Officer Tel: 01638 719245 Email: democratic.services@westsuffolk.gov.uk	

Decisions Plan: This matter has already been considered by Cabinet as referred to in Report number: COU/WS/24/002 and was included on the Decisions Plan as a referral to Council for a final decision.

Wards impacted: All wards

Recommendation: It is recommended that:

1. having taken into account the information received by Cabinet on 6 February 2024 (Report number: CAB/WS/24/010) 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/24/003, the level of West Suffolk Council's band D Council Tax for 2024 to 2025 be set at £197.82 (the level of Council Tax beyond 2024 to 2025 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 2024 to 2028, plus 2023 to 2024 capital projects that subsequently require to be carried forward at the year end, attached at Attachment A to Report number: COU/WS/24/003, and as detailed in Attachment D (Appendices 1 to 6), Attachment E and Attachment F, 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 I, 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 below, be noted.**
 - e. In accordance with Section 30(2) of the Local Government Finance Act 1992, the amounts shown in Schedule D of Attachment H be agreed as the amount of Council Tax for the year 2024 to 2025 for each of the categories of dwellings shown.**

- 3. The Director (Resources and Property), in consultation with the Portfolio Holder for Resources, 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 delegate authority to the Director (Resources and Property) in consultation with the Portfolio Holder for Resources to formulate and implement in full, Government grant, discount or relief schemes (examples include but not limited to those set out in paragraphs 3.14 to 3.16 and 4.7 to 4.10), so long as they are as a minimum, revenue cost neutral to the council.**
- 5. Approval be given to the change to the Second Home Premium set out in paragraphs 4.7 to 4.10.**
- 6. Approval be given to the Flexible Use of Capital Receipts Strategy (as set out in Attachment F).**

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 that all UK authorities continue to face. These include soaring inflation, cost of living and energy prices, global conflicts such as the wars in Ukraine and Palestine, and changes to the way communities spend which reduces income. National finances have also 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 to invest in West Suffolk's future, improve services and keeps charges low. It invests in a fair, thriving and sustainable future for West Suffolk and improve essential services while meeting significant national and local financial challenges.
- 1.4 It will support and help drive the delivery of the authority's ambitious strategic priorities. This includes investing in essential services that residents rely on, supporting thriving communities, sustainable growth, the delivery of affordable, available and decent homes while also focusing on environmental resilience.
Investment in these areas includes:
- Strengthening essential services such as improving grass cutting and grounds maintenance operation making tidier streets and better biodiversity.
 - Funding leisure improvements as well as protecting swimming pools from closing due to high utility costs, better equipment and investment in our leisure centres, play areas and open spaces.
 - Ways to bring more affordable homes to West Suffolk and reduce the risk of people becoming homeless.
 - Working alone and together with partners to improve and rent out property for businesses to create jobs and help our town centres as well as improve skills.
 - Funding commissioning work around Brandon and potential economic benefits on the A11, A1307 and A14 corridors.
 - Improving parking facilities across West Suffolk.
 - Supporting crucial groups and volunteers that are the backbone of society and provide vital support for local communities.
 - Topping up the Net Zero fund totalling now £11.75 million to support further investment in council assets, including the leisure portfolio and the authority's highly successful solar for business scheme.
- 1.5 The council will continue to invest in initiatives that generate income and wider benefits such as Solar for Business. In addition, £1 million will be made in savings or new local income over the next two years as part of the council's continuing service improvement and behaving commercially

programmes. This is on top of the £1 million already achieved in the current year's budget to make the council as efficient as possible.

- 1.6 West Suffolk Council is forecasting a two-year balanced budget despite an additional £5 million in pressures (around 7 per cent of the overall £69 million gross budget). This has been caused by increased inflation, cost of living and higher demand for services, additional demands from Government and traditional reduced funding.
- 1.7 This year Government has given a significantly below inflation settlement and expects in their calculations that all councils put up Council Tax to the maximum amount available (2.99 per cent). West Suffolk proposes to follow other local authorities and Government guidance with a rise of 11p a week extra (£5.76 a year increase) to £197.82 for the average Band D property. 70 per cent of properties in West Suffolk are with band A to C and will therefore pay less than this. Council Tax paid to West Suffolk Council is only around 11 per cent of the total bill and covers under a fifth of the cost of services. The council have also agreed to extend up to 100 per cent discount on Council Tax to many low income and vulnerable residents, including those in work.
- 1.8 The 2023 to 2024 budget approved in February 2023, included support for the introduction of a long term empty homes premium after twelve months of a property becoming vacant and this 2024 to 2025 budget includes proposals to implement additional powers given to local government to levy a second homes premium within the district from April 2025. These financial levers enable local councils to use council tax to achieve behavioural changes linked to bringing empty properties and second homes back into general use within the locality.
- 1.9 The budget process has also given the opportunity to listen to residents, businesses and car park users by simplifying some parking charges and abolishing others. This is part of a common sense review of charges and tariffs for services the council delivers to tailor them so they stay in line with their true costs, following high inflation and price rises but avoid blanket rises. Equally charges have been frozen in some areas, such as cost of market stalls, to help local traders and encourage markets and vitality of local town centres.

2. Context to this report

- 2.1 West Suffolk 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 Council's Strategic Priorities 2024 to 2028](#), 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 and the cost of living crisis on finances, the council can put forward a balanced budget for 2024 to 2025 and an indicative balanced budget for the following year 2025 to 2026.

- 2.3 Despite our successes the pressures on local government finances, with or without a cost of living crisis, 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 West Suffolk Council's ongoing robust and responsible financial management has meant we have been able to be in a strong position to face many of the challenges that have so deeply affected all local government authorities. However, as costs increase for our businesses and communities there is more demand, especially from the most vulnerable for our aid. At the same time the rising cost of goods, utilities and fuel that everyone is experiencing to deliver these services are also increasing for West Suffolk Council – further increasing the challenge to our budget setting.
- 2.5 The economic situation, therefore, continues to be hugely challenging, with rising costs and increased demand for services, in particular for housing support. Suffolk, and West Suffolk through its Families and Communities as well as economic growth work, is at the forefront nationally supporting its communities and businesses by working in partnership across the public, private and voluntary sectors. This partnership working brings benefits to communities and businesses alongside efficiencies and savings. However, the impact of the economic situation and wider income recovery challenges on our partners including Suffolk County Council is uncertain at this stage. Therefore, it is not clear what indirect cost impacts may be experienced locally and, on the partnership working.
- 2.6 The medium-term budget plans (beyond April 2025) are being prepared in the context of significant uncertainties around the current economic climate and Government policy, such as:
- the long-term financial impact of behavioural change following the COVID-19 pandemic and restrictions and current cost of living and inflationary challenges
 - Local Government Finance Settlement including the Fairer Funding Review, Business Rates Retention (BRR) Scheme Review (post April 2025)
 - commercial investment policy
 - potential major reforms such as Simpler Recycling (formally known as Resources and Waste Strategy - RAWS)

The council will continue to lobby Government over financial support and funding together with partners and other local authorities.

- 2.7 Councils nationally are expected to balance the budget through savings and producing local income to fund services due to reduced Government funding. Last year, to assist with the expected impact on demand for council services, the council saw an increase in funding from the Government and this has effectively been rolled forward to 2024 to 2025. However, this will not completely neutralise the challenges facing local government such as inflationary and demand pressures. 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.
- 2.8 Despite all of this, through prudent budgeting and financial planning, our commitment to our six financial themes, 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 2024 to 2025 and indicatively for 2025 to 2026 there are gaps to be met in later years – currently forecast at £5.71 million in 2026 to 2027 growing to £6.28 million in 2027 to 2028. 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.
- 2.9 Currently, Council Tax makes up under 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. Annual Council Tax increases go on the base budget, which means they have 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 receives around 11 per cent of a local council taxpayer's bill with the rest made up by the County Council, Police and Crime Commissioner, as well as the relevant 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 4 of this report.

Investing in our growth agenda

- 2.10 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, cost of living crisis aside, the single biggest challenge facing local government across the country.
- 2.11 Our emerging local plan also supports sustainable growth in our district and this budget also includes a commissioning pot of £500,000 to progress a

number of our sustainable growth objectives, including the economic potential of Brandon and the A1307, A11 and A14 corridors.

- 2.12 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.
- 2.13 Our medium-term financial plans continue to place 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 G for further details).
- 2.14 Over the last few years there have been some consultations and announcements that continue to 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 consultations and announcements 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.
- 2.15 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.
- 2.16 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.

- 2.17 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.

Innovation in service delivery

- 2.18 The council's change and service improvement programme, which will accelerate the delivery of a number of our financial strategy themes such as innovation in service delivery, supporting online access to council services and behaving commercially, will continue to feature as our key approach to delivering across our medium-term plans. Service reviews will ensure that demand is understood, and a continuous improvement approach ensures the delivery of innovative and efficient services. These will be reviewed through key performance indicators.

- 2.19 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. Our change and service improvement programme will go towards ensuring delivery of the outcomes of both financial and improved services across the medium term.

Net Zero Carbon Emissions by 2030

- 2.20 West Suffolk Council has set Environmental Resilience as one of its strategic priorities, building on the council's 2019 climate emergency declaration and 2020 Environment and Climate Change Taskforce report and action plan (updated 2023).
- 2.21 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. In response to a strengthened focus on the issue, including the need for more pace and involvement of communities and businesses, a new Environment and Sustainability Working Group was set up in 2023. Cabinet approved the Group's updated action plan, with a greater focus on support to communities and businesses as well as accelerating initiatives to meet the council's ambitions.
- 2.22 Work has been completed to decarbonise a number of buildings, with the council securing £1.4 million from the Government's Public Sector Decarbonisation Fund to add to its own investment. Improvements have ranged from lighting, new hand driers through to solar and roof insulation. The council invested in a range of renewable technologies at the new

Mildenhall Hub and is awaiting the outcome of the governments Swimming Pool Fund to make further improvements to its leisure estate.

- 2.23 The 2024 to 2025 budget continues the commitment to the £9 million investment facility in our Net Zero Emissions by 2030 journey and proposes an additional £2.75 million into the fund. Attachment G sets out more detail on the 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 planned to deliver a 31 per cent carbon saving on council operations, together with a return to the council of 2 per cent after allowing for borrowing costs.
- 2.24 This now £11.75 million fund is to be utilised across the following proposed projects:
- Council buildings: improve the energy efficiency and incorporating 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
- 2.25 In addition to this £11.75 million capital facility, the revenue budget 2023 to 2024 included a £100,000 per annum provision to support a planned switch to use Hydrotreated Vegetable Oil (HVO) derived fuel in the larger diesel-powered fleet once the fuel market prices settle. At this stage the switch has not been made as the market has remained volatile with latest price indications showing an additional 38p per litre for HVO. Reviewing forecast prices for April 2024 the cost of the switch would be around £230,000 per annum however officers will continue to review the market.
- 2.26 In total the projects completed have delivered 564.3tCo2e savings per annum once fully implemented. The pipeline for 2024 to 2025 and beyond is essential to ensure the council can 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 continue to be monitored and reported on as part of the council's annual Environmental Statement. The overall performance of the fund will be reviewed regularly and will help inform any further funding requirements for the third and fourth periods of the net zero plan.

Simpler Recycling (Resource and Waste Strategy – RAWs)

- 2.27 On 21 October 2023, the Government published details of its policy for 'Simpler Recycling' to improve recycling required by the Environment Act 2021. To comply with these requirements the council must:
1. Introduce a weekly separate collection of food waste from domestic households by 31 March 2026.

2. Increase the range of recyclable materials collected at the kerbside adding glass bottles and jars and cartons by 31 March 2026 and flexible plastics (for example, bread bags, crisp packets, plastic films, etc) by 31 March 2027.

This will require changes to the existing kerbside recycling collections service and the status quo is not an option.

- 2.28 As part of these requirements the Government have issued 'Statutory Guidance' that residual waste collection should be at least fortnightly. However, unlike the requirements at 1 and 2 above, this has not been made a legislated requirement.
- 2.29 These rules will also apply to business waste collections but from 31 March 2025. This presents a significant risk to our existing trade waste services and income as we will be unable to provide the enhanced service until domestic capacity is established in 2026. We, along with other councils and representative bodies are lobbying Government on this issue.
- 2.30 In terms of funding available to local authorities, Defra has committed to providing "reasonable funding" to cover the costs to local authorities arising from new duties placed on them. Funding for local authorities will be provided through a combination of new burdens funding for weekly food waste collections (capital, transitional and ongoing revenue) and payments through Extended Producer Responsibility (EPR) for packaging we collect and recycle which will come to us from tariffs imposed on companies that place packaging material on the market.
- 2.31 Details on funding are only now starting to emerge piecemeal, despite lobbying Government to provide the full financial implications to provide clarity and assist decision making. Allocations are formulaic meaning that it is not certain that all of our costs will be fully met, presenting further risk to the council. Clearly, we will work to establish new services within the funds allocated but this can't be guaranteed.
- 2.32 The introduction of a new food waste collection service to all of our residents within the timescales laid down represents further risk. Supply chains for equipment such as collection vehicles and bins have already been stretched in recent years with demand outstripping supply. The introduction of 'Simpler Recycling' will mean that a significant number of councils will move to procure vehicles, bins and material processing capacity concurrently causing a further significant spike in demand and upward pressure on costs. It is therefore important that Suffolk councils move quickly to secure capacity by March 2024 whilst holding risk on whether Government funding will completely cover all the costs involved to meet the legislated change.
- 2.33 There is a little more time for the implementation of the required recycling changes which will rely heavily on adapting existing collection and

processing capacity. Whilst decisions will not be required until the summer of 2024, these may be challenging in terms of their impact to our residents and the need to have uniformity of recycling service across the county.

3. Provisional local government finance settlement

- 3.1 The Government published the provisional local government finance settlement (details of what government funding, across the various headings as set out below, that will be available to individual councils to support the delivery of local services) for 2024 to 2025 on 18 December 2023. The announcement covered funding plans for 2024 to 2025 only. At this stage the settlement is essentially a rollover of the current funding principles with a 4.75 per cent core spending increase from that received in 2023 to 2024 (the government assumes in this the maximum 3 per cent Council Tax increase is utilised).
- 3.2 Subsequently, on 24 January 2024, the government announced a package of additional funding for local government. The measures included an increase in the Funding Guarantee and Rural Services Delivery Grant, both of which will affect West Suffolk. Allocations will not be confirmed until the final local government finance settlement which will be published in full early in February. However, estimates of the extra funds have been included in the council's budget plans for 2024 to 2025 and have been contributed to the Strategic Priorities and MTFs reserve. There is no assumption that these additional funds will be continued into 2025 to 2026 at this stage.
- 3.3 Any funding reforms or changes in funding distribution have been communicated as not being implemented until 2025 to 2026 at the earliest. This means a further delay to the Fair Funding Review and the Business Rates Retention Scheme (including the business rates baseline reset) – the assumption in our medium-term plans is that these reforms will be implemented now from April 2026 as, on a practical level, many believe these reforms are unlikely to be implemented until 2026 to 2027 due to the level of change and consultation that a new government is likely to need to go through. This position is reflected in the medium term budget assumptions (no significant funding reforms until April 2026) and will therefore be kept under regular review.
- 3.4 The settlement was significantly lower than expected from that assumed in the February 2023 budget report. And in real terms, the settlement still doesn't make up for the years of austerity and Government funding cuts, nor does it cover the additional pressure on councils' budgets linked to inflation and the current cost of living crisis.

Revenue Support Grant

- 3.5 Revenue Support Grant (RSG) allocations have been rolled forward for a further year. West Suffolk's allocation for 2024 to 2025 is £0.448 million and for 2025 to 2026 we have assumed the same amount. No further RSG allocations have been included in the MTFs from 2026 to 2027 onwards as it was always Government's intention to remove this grant.

Rural Services Delivery Grant

- 3.6 The Rural Services Delivery Grant has been rolled forward from 2023 to 2024 and updated to include an estimate of the additional income announced by the government as referenced in 3.2 above. £0.235 million has been included in 2024 to 2025 and £0.203 million in 2025 to 2026 budgets, with nothing assumed beyond this.

Services Grant

- 3.7 This was communicated as a one-off grant for 2022 to 2023 distributed to every authority to support all services delivered by councils and included the reimbursement of the National Insurance increase from April 2022. However, the Government rolled this forward to 2023 to 2024 albeit at a lower level to reflect the reversal of the National Insurance increase. It has been rolled forward again to 2024 to 2025, having been reduced further. West Suffolk's provisional allocation is £0.029 million for 2024 to 2025 and we have assumed the same for 2024 to 2025.

New Homes Bonus

- 3.8 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 round of NHB funding (year 1), and the Government will decide whether to continue this into 2025 to 2026 before next year's settlement. The total money available for NHB was cut in 2023 to 2024 partly to fund the new Funding Guarantee (see below) and will not attract any legacy payments. However, our funding guarantee grant (below) includes provision to replace the NHB lost between the 2022 to 2023 and 2024 to 2025 settlement. The NHB allocation for West Suffolk is £0.881 million for 2024 to 2025, along with £0.875 million included in the funding guarantee grant to maintain the £1.756 million received in 2022 to 2023 before the cut. The full allocation (£1.756 million in total) will be transferred to the Strategic Priorities and Medium Term Financial Strategy Reserve for future utilisation across the medium term plans towards the delivery of strategic priorities.

Funding Guarantee Grant

- 3.9 This grant originally ensured every authority has an increase in Core Spending Power (CSP) of 3 per cent before any Council Tax increases. Following the additional funding announcement explained in 3.2 above, this has been changed to 4 per cent. It is funded from the now discontinued Lower Tier Services Grant and the reduced cost of NHB. West Suffolk was given a provisional allocation of £1.281 million for 2024 to 2025 and we have estimated that the change to 4 per cent could result in a further £0.158 million (total of £1.436 million). We have assumed a similar allocation to the provisional settlement figure only for 2025 to 2026 (£1.281 million). As this allocation includes £0.875 million transferred from NHB, the net £0.406 million will benefit the 2024 to 2025 and 2025 to 2026 budgets. The additional £0.158 million for 2024 to 2025 has been transferred to the Strategic Priorities and MTFs reserve.
- 3.10 These Government funding assumptions will continue to be kept under constant review as part of future budget processes. This collection of assumptions has one of the biggest financial impacts on the council's budget in the medium term given the sums involved.

Business rates estimate for 2024 to 2025

- 3.11 It was announced in the Autumn Statement that the government would use new powers under the Non-Domestic Rating Act 2023, to set the small business and standard business rate multipliers separately from one another. Previously, these two multipliers had to be increased by the same percentage with the standard multiplier being fixed at 1.3p higher than the small multiplier. For 2024 to 2025 the small multiplier will be frozen at 49.9p. The standard multiplier (payable by businesses with rateable values more than £51,000) will increase from 51.2p to 54.6p, resulting in the difference between the two multipliers increasing to 4.7p.
- 3.12 The increase in the Business Rates Retention Scheme (including baseline funding and tariff levels) is linked to the increase in the multipliers. The government will pay a Section 31 Cap Compensation grant to councils to make up the difference between the weighted average increase in their multipliers and CPI at September 2023 (6.62 per cent).
- 3.13 Business Rates are set by government through the Valuation Office. West Suffolk is responsible for administering business rates as a billing authority, including its collection. Since 2013, local authorities can benefit financially from retaining locally a share of the growth in the total rates collected locally (they are also responsible for a share if the total rates decline). This means that if the government makes national decisions around business rates, including offering new reliefs or changing the multiplier applied, then the government will issue a compensatory payment (through a S31 grant) to local

authorities so they are not financially impacted by the business rate income they would have otherwise received a share of had a national policy decision not been made.

Retail, Hospitality and Leisure Relief

- 3.14 At the Autumn Statement on 22 November 2023 the Chancellor announced the extension of the business rates relief scheme at 75 per cent for retail, hospitality, and leisure (RHL) properties into the 2024 to 2025 financial year. 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.
- 3.15 RHL reliefs are automatically applied to accounts without the need for businesses to apply. RHL relief is applicable to occupied properties which fall within the definitions within the guidelines of being retail, hospitality or leisure premises. RHL relief is being maintained at 75 per cent with effect from 1 April 2024. The 75 per cent reduction is applied after Transitional and Small Business Rate reliefs have been applied to reduce the amount payable by the ratepayer and is limited to £110,000 per business.
- 3.16 RHL relief requires the granting of the council’s discretionary relief powers. Members are asked to approve the extension of this rate relief (which will be fully funded by the Government through section 31 grant) in order to support West Suffolk’s businesses through support of recommendation 4.

Council tax referendum limits

- 3.17 In 2024 to 2025 the core referendum threshold will remain at 3 per cent (with district councils able to increase by the higher of £5 or 3 per cent). Police and crime commissioners will be able to increase their precept by £13 in 2024 to 2025. Social care authorities will be able to apply a further 2 per cent increase in 2024 to 2025 (5 per cent in total). The medium-term budgets currently assume a 3 per cent increase in West Suffolk’s Council Tax in 2024 to 2025, followed by £4.95 annual band D increase across the remainder of the MTFs.

4. Council tax for 2024 to 2025

Council Tax level 2024 to 2025

- 4.1 The budget for Council Tax for 2024 to 2025 and future years is based on maximising our Council Tax receipts to protect services and to support our investment plans. For 2024 to 2025 the planned average Band D Council Tax level is proposed at £197.82, this represents an average band D weekly increase of just 11 pence.

Noting that just over 70 per cent of our residents are in bands A to C so will actually see a lower increase.

Local Council Tax Support Scheme 2024 to 2025

- 4.2 Council in December 2023 agreed to a further one year extension to the West Suffolk Local Council Tax Reduction Scheme (LCTRS). The maximum reduction on Council Tax paid by LCTRS claimants, from 1 April 2024, will therefore remain up to 100 per cent.
- 4.3 The proposal is highly targeted to reach those who are already on means-tested benefits, many of whom are working, and has low administrative cost. This could benefit around 4,700 residents and represents a one year only £500,000 investment by organisations that set Council Tax precepts in supporting those most in need that meet the criteria.
- 4.4 It is part of a range of ways the council is supporting communities including those with the highest risk of financial hardship as a result of the current cost of living crisis. The cost (our share is approximately £50,000) to the council has been worked through the 2024 to 2025 budget setting process and is reflected in a reduced tax base for 2024 to 2025.
- 4.5 By providing additional support to residents the aim is to help avoid crisis situations, for example, homelessness and fewer applications for Exceptional Hardship Payments from those in receipt of Council Tax support.
- 4.6 This is a short-term measure for the financial year 2024 to 2025 only. After this period West Suffolk Council's LCTRS would revert to the current minimum 8.5 per cent contribution rate.

Changes to the Long-Term Empty Property Premium and Second Homes

- 4.7 The Levelling Up and Regeneration Act 2023 introduced new powers for councils to implement Council Tax premiums in order to support councils in addressing the impact of empty properties and second homes. Under the new Act, councils now have discretion to charge the Long Term Empty (LTE) premium after one year rather than the current two years, and to impose up to a 100 per cent Council Tax premium on second homes (furnished properties which are unoccupied or occupied periodically).
- 4.8 To be able to charge the second home premiums the billing authority needs to make a determination at least one year before the beginning of the financial year to which the change relates. Approval for the LTE element was given as part of the budget setting process in February

2023, so provision is already in place for this to come into force from April 2024. Council is now being asked to support the implementation of the second home premium with effect from April 2025. It should also be noted that a decision to revoke this determination can be made at any point up to 31 March 2025.

- 4.9 The Act also enables councils to specify if they want any particular type of property to be excluded. At this stage, the categories of properties that can be exempted from the second homes premium have not been disclosed and are yet to be set out in further regulations.
- 4.10 This change in legislation provides councils with a financial lever to use Council Tax to achieve behavioural changes linked to bringing empty properties and second homes back into general use within the locality. So the long term empty property premium is to be seen as a deterrent for those home owners that continue to hold empty properties for a long period that could otherwise be available for housing. Similarly, the purpose of the second home premium is to encourage owners to bring them back into use to help relieve pressure on existing housing stock in the area.

5. Setting the budget - 2024 to 2025 and across the medium term to 2027 to 2028

- 5.1 On 21 February 2023 the council approved a budget for 2023 to 2024 and medium term financial plan for West Suffolk Council to 2027. This medium term financial plan was balanced for the first two years and then showed a budget gap of £2.67 million in 2025 to 2026, and £3.69 million in 2026 to 2027 (these are cumulative amounts). Since then the council has experienced significant cost and demand pressures as seen through our in year monitoring reports through Performance and Audit Scrutiny Committee and this proposed budget and medium term financial plan includes updated projections to reflect these alongside new saving and income initiatives to enable a sustainable budget for West Suffolk.
- 5.2 At its meeting on 23 November 2023 (Report number: PAS/WS/23/023 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 agreed in December 2023. Our opportunities include capturing and building on the learning and innovative ways of delivering our services, experienced during this time. Our six key financial strategy themes:

1. Aligning resources to the West Suffolk strategic priorities and the delivery of essential services.
2. Sharing services and innovation in service delivery.
3. Behaving commercially, delivering a return to our communities
4. Considering new funding models.
5. Supporting online access to council services.
6. 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 2024 to 2028. The total proposed revenue expenditure in 2024 to 2025 is £72.4 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

Inflationary changes	2024 to 2025	2025 to 2026	2026 to 2027	2027 to 2028
Pay inflation	4.0%	2.0%	2.0%	2.0%
Employers pension contribution	26.00%	26.00%	26.00%	26.00%
Pension take-up assumption	95.75%	95.75%	95.75%	95.75%
Vacancy savings	2.5%	2.5%	2.5%	2.5%
Drainage board precepts inflation	3.0%	3.0%	3.0%	3.0%
General inflation	0.0%	0.0%	0.0%	0.0%
ICT inflation	3.0%	3.0%	3.0%	3.0%
Business rates - CPI at Sept	4.48%	2.00%	2.00%	2.00%
Fees and charges	Varies	2.0%	2.0%	2.0%
Utilities	5.0%	5.0%	5.0%	5.0%
Electricity	7.5%	7.5%	7.5%	7.5%
Transport - fuel	5.0%	5.0%	5.0%	5.0%
Insurance premium increases	15.0%	10.0%	10.0%	10.0%

Further details around the assumptions used in the MTFS are set out in Attachment D – Medium Term Financial Strategy 2024 to 2028. Budget assumptions continue to be reviewed as more accurate information becomes available.

5.6 The PASC committee received one further 'delivering a sustainable budget' report during the 2024 to 2025 budget process. This report (reference PAS/WS/24/001) detailed a number of budget pressures, investments and saving proposals. These have all been worked through the 2024 to 2025 budget process and are detailed in Attachment B. Since the PASC committee meeting the following updates have also been included in the proposed budget:

- the government announcement for additional funding as set out in paragraph 3.2,
- the business rates estimates (NNDR1) has been completed

- the surplus for both the council tax and business rates collection funds have been updated with the most recent monitoring data

Fees and charges

5.7 As part of the budget setting process, and as reported to the Performance and Audit Scrutiny Committee (Report number: PAS/WS/24/001 refers) on 25 January 2024, the council has undertaken a review of its fees and charges pricing used in the budget and medium term. All fees and charges, including car parking, are reviewed annually. 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 are detailed in attachment D appendices 6 and 6a.

Delivering our sustainable future – beyond 2024 to 2025

5.8 There is a significant amount of uncertainty with the government grant and business rate retention scheme assumptions that underpin the indicative 2026 to 2028 budget projections contained in Appendix A and B. The current assumption within these projections is that government funding will be significantly reduced from the levels currently received, as detailed under each of the grant headings in section 3 above.

5.9 The following table sets out the potential range, as a best and worst case scenario depending on whether the current level of grants and business rate retention scheme growth continue across the longer term (best case scenario) or that all growth currently received through the business rates retention scheme is removed alongside no grant being provided (worst case). The assumption within the MTFs is that only 50 per cent of business rates retention growth is available. It is very unlikely that a new government would implement the worst-case scenario, so this should be seen as an illustration of impact and if that was to happen, it is envisaged that transitional funding would be made available to soften the reduction over a period of time so not to create such a cliff edge.

	2024 to 2025 £m	2025 to 2026 £m	2026 to 2027 £m	2027 to 2028 £m
Current budget gap as set out in 3.4 above	0.00	0.00	5.71	6.28
Best case scenario: Additional income to that currently assumed – retain the current level of grants and all business rate retention scheme growth from 2026/27	0.00	0.00	(5.22)	(5.30)
Revised budget gap – best case scenario	0.00	0.00	0.49	0.98
Worst case scenario: Reduced income – remove all business rate retention scheme growth from 2026/27 alongside no grant provided	0.00	0.00	3.27	3.34
Revised budget gap – worst case scenario	0.00	0.00	8.98	9.62

5.10 The above shows, for illustrative purposes, a budget gap range in 2027 to 2028 of £0.98 million to £9.62 million between the best and worst case scenario around government funding assumptions (assuming all other budget assumptions remain the same as detailed in the proposed 2024 to 2025 budget and medium term plans). This also illustrates our continued reliance of government funding to deliver local services.

5.11 In the absence of certainty from government over grant levels in the medium to longer term, work continues on developing annual saving, income and initiative plans (following the agreed MTFS themes) of £1 million per annum from April 2026 across the medium term to remain ahead of the curve and to address any longer-term financial challenges for West Suffolk Council. The Council also maintains the business rates equalisation reserve (current balance £7.4 million) to support any cliff edge reductions in business rates funding (including appeals) that might be created from future government funding announcements. This reserve covers this risk and would provide short to medium term funding (albeit one off), allowing certainty and time so further savings and income plans can be delivered to address reduced funding in the medium to longer term if that was to be the outcome of future funding settlements.

6. Capital Programme 2024 to 2028

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 income or savings but also has greater benefits such as 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 £60.31 million will be spent on investment through our capital schemes during 2024 to 2025 which are to be funded by a combination of grants and contributions (£5.29 million), earmarked revenue reserves (£6.72 million), our usable capital receipts reserve (£5.47 million) and borrowing (£42.83 million).
- 6.3 Included within the strategic capital projects are a number of previously agreed projects such as the AME Units Suffolk Park, Rougham Hill redevelopment, Barley Homes, Provincial House, alongside a number of proposed new capital projects that will be subject to Council approval as part of the budget reports. These include:
- A £1.2 million investment in the commercial unit at Anglian Lane site in Bury St Edmunds to regenerate the asset whilst increasing its rental income – exempt business case at Appendix 2d.
 - A £1.1 million investment in the commercial unit at 2 Hollands Road in Haverhill regenerate the asset whilst increasing its rental income – exempt business case at Appendix 2e.
 - A £30.0 million capital funding provision to support our Investment in our Growth Agenda Fund, which will be subject to separate business cases. This fund will be available to support projects such as the redevelopment of the Olding Road site (Business Case due in the coming months), temporary accommodation acquisitions and other capital project as they come forward in support of the new strategic priorities.
 - £2.75 million of investment to top up the Net Zero fund to support further investment in our assets, including our leisure portfolio and in our solar for business scheme.
 - An additional £3 million capital budget (£15.1 million in total) for the AME units, Suffolk Park, to reflect increased construction costs from the latest project gateway review, funded by prudential borrowing with the cost of borrowing to be funded by increasing the pot B business rate income share (subject to partners agreement).
 - A £6.2 million investment in Bury Leisure Centre, funded over 10 years by the one off £0.45 million AMP provision and the annual £0.724 million revenue budget to create a capital budget through prudential borrowing.
 - A £2.0 million investment towards a total £4.0 million capital project delivering a new sport and leisure provision at the St Felix site in Newmarket – exempt business case at Appendix 2f iii.

- £1.7 million for transitional costs associated with the introduction of weekly food waste collections, relating to the purchase of bins and new vehicles.

6.4 Looking ahead, the total value of the capital programme over the next four years is approximately £106 million, £131 million across ten years. Attachment D, Appendix 2 shows the planned capital expenditure in financial year 2024 to 2025 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 2027 to 2028

	2024 to 2025 millions	2025 to 2026 millions	2026 to 2027 millions	2027 to 2028 millions	Total millions
Gross capital expenditure	£60.31	£36.70	£5.18	£4.20	£106.39
Funded by:					
Grants and contributions	£5.29	£0.90	£0.90	£0.90	£7.99
Earmarked revenue reserves	£6.72	£3.73	£3.02	£3.29	£16.76
Capital receipts reserve	£5.47	£0.12	£0.01	£0.01	£5.61
External borrowing	£42.83	£31.95	£1.25	£0.00	£76.03
Total	£60.31	£36.70	£5.18	£4.20	£106.39

6.5 Subject to the year-end outturn position, any carry forwards from the 2023 to 2024 budget will be added to the 2024 to 2025 capital programme budget at the year-end.

Disposal of surplus assets

6.6 Part of the funding arrangements for the capital programme has been the disposal of surplus assets. Assets are regularly reviewed to identify those surplus to requirement. The following table is a summary estimate of the likely level of income from asset disposals over the period 2024 to 2028.

Estimated income from asset disposals 2024 to 2028

	2024 to 2025 millions	2025 to 2026 millions	2026 to 2027 millions	2027 to 2028 millions
Council share of right to buy receipts	£0.50	£0.50	£0.50	£0.50
Other asset disposals	£2.76	£0.17	£1.32	£0.06
Total	£3.26	£0.67	£1.82	£0.56

- 6.7 The above capital programme and asset disposals programme will, in the short to medium term, move the council's usable capital receipts reserves from £10.38 million to £7.44 million. This assumes that all borrowing included within current and future business cases will be drawn down. This balance doesn't currently take into account the £4 million capital receipt replenishment to be assumed in the Olding Road business case which is the working assumption for the site, the £4 million which was also assumed in the Western Way business case is to replenish the capital receipts used to support the West Suffolk Operational Hub project.
- 6.8 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.
- 6.9 Borrowing rates have been assumed in line with previous business case assumptions. A review of the total interest payable budget assumption has been carried out during the 2024 to 2025 budget process to assess the adequacy of the total annual budget given the increase in external borrowing rates. This review has considered the councils overall need to borrow based on its cash flow requirements (including the revised capital programme and assumed borrowing requirements) and the current and future external interest rate projections. The outcome of that review is that the current total interest payable budget, supported by any in year fluctuations from the capital financing reserve, is sufficient to cover the interest payable expected over the medium-term plans.
- 6.10 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 MTFS 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/24/009) 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 2024 to 2025.

8. General fund balance

- 8.1 The revenue budget, Attachment A, based on current budget projections, shows a balanced budget position for 2024 to 2025 and 2025 to 2026. However, many of the assumptions supporting the budget projections for 2024 to 2025 (and future years) are subject to significant uncertainty. This includes assumptions regarding:
- sustainability of income stream estimates (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 2024 to 2025 financial year the council will have an estimated £41.12 million in earmarked reserves. The current level of earmarked reserves and contributions during 2024 to 2025 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 2024 to 2028.

9.2 At the end of 2027 to 2028 these reserve balances are planned to fall to £38.54 million, in support of financing a number of key investment projects and day to day operations.

9.3 The council has a 5-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 5-year asset management plan is fully funded through an annual revenue contribution and use of the building maintenance reserve and includes provision for the short to medium term investments required in our leisure centres.

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 £2.59 million at the beginning of 2024 to 2025 up to £3.49 million by the end of 2027 to 2028, subject to the confirmation of a New Homes Bonus receipt in 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 receipts in both 2024 to 2025 and 2025 to 2026, as well as the NHB element of the Funding Guarantee Grant. 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 also budgeted 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 onwards the full grant allocation has been contributed to the reserve.

New homes bonus (including Funding Guarantee from 2023 to 2024) – 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
2023 to 2024	N/A	N/A	£1.756
2024 to 2025	N/A	N/A	£1.756
2025 to 2026 – estimated	N/A	N/A	£1.756

- 10.3 The 2024 to 2025 budget and MTFS includes a number of draws on this reserve as previously approved or under consideration through the democratic process. Attachment D Appendix 3a summarises the proposed draws on this reserve as part of the 2024 to 2025 budget and the medium term budgets. The proposed future of the New Homes Bonus scheme is set out in section 3 above.
- 10.4 This budget includes an additional investment of £1.0 million for 2024 to 2025, to support housing, sustainable growth and thriving community initiatives. This includes a commissioning pot of £500,000 to progress a number of sustainable growth objectives, including the economic potential of Brandon and the A1307, A11 and A14 corridors. A further £100,000 (£200,000 across two years) “thriving communities” fund is also proposed to develop and improve access to a programme of activities and advice for residents facing challenges as a result of the cost of living crisis.
- 10.5 The council also acknowledges the pressures experienced by its partners, and as such is also proposing £300,000 extraordinary utility support to Abbeycroft Leisure in order to protect against swimming

pool closures and other reductions in provision. A £100,000 provision has also been allocated to identify more ways in which the council can increase affordable, preferably social housing, across the district, including investigating the use of a Housing Revenue Account so that the council can build homes for social and affordable rent.

- 10.6 It is proposed that these initiatives set out at paragraph 10.4 and 10.5 be funded by a contribution from the council's Strategic Priorities and Medium-Term Financial Strategy Reserve.
- 10.7 The budget retains an annual allocation for Locality budgets for Councillors and Community Chest, funded through the Strategic Priorities and Medium-Term Financial Strategy Reserve. Cabinet will also be reviewing the process by which the Community Chest funds are allocated in the next few months to ensure that future funding continues to reflect the council's priorities, in particular supporting our communities with cost of living pressures.

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 20 February 2024. 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 2024 to 2025 budget plans.

12. Calculation of the council tax

- 12.1 At its meeting on 6 February 2024, Cabinet recommended that the band D council tax level for 2024 to 2025 is set at **£197.82**, which represents an increase of £5.76 (3 per cent) compared to 2023 to 2024.
- 12.2 This figure is within government expectations as set out in the Council Tax Referendum Principles 2024 to 2025, which set a cap for Shire District Councils of £5 or 3 per cent whichever is the higher.
- 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 2024 to 2025 is

58,684.97 (an increase of 697.96 over the 2023 to 2024 figure of 57,987.01).

- 12.4 Since the meeting of Cabinet on 6 February, the precepts of the other organisations have been received and these are detailed below and in the schedules at Attachment H and Attachment I.
- 12.5 The parish councils have set their own council tax requirements for 2024 to 2025. These are detailed at Attachment H, Schedule A. The total Parish and Town Council precepts for 2024 to 2025 amount to **£5,584,996** which result in an average West Suffolk Band D parish council tax of £95.17.
- 12.6 Suffolk County Council met on 15 February 2024 and set its precept at **£92,196,435.26** resulting in a band D council tax of £1,571.04, an increase of £74.61 (5 per cent including 2 per cent for the Adult Social Care precept).
- 12.7 The Office of the Police and Crime Commissioner (OPCC) for Suffolk set its precept of **£16,172,404.03** at the Police and Crime Panel (SCC) meeting on 26 January 2024, resulting in a band D council tax of £275.58, an increase of £12.96 (4.9 per cent) on the 2023 to 2024 figure.
- 12.8 There are a number of statutory calculations that follow from this budgetary decision, and these are detailed in Attachment I.
- 12.9 If the formal Council Tax Resolution (Attachment I) is approved, the total band D Council Tax will be as follows:

	2023 to 2024	2024 to 2025	Increase Per cent
West Suffolk Council	£192.06	£197.82	3.0
Suffolk County Council	£1,496.43	£1,571.04	5.0
Suffolk OPCC	£262.62	£275.58	4.9
Sub-Total	£1,951.11	£2,044.44	4.8
Town and Parish average	£90.39	£95.17	5.3
Total	£2,041.50	£2,139.61	4.8

- 12.10 Based on the figures above, the proportions of an average 2024 to 2025 council tax bill will be:

West Suffolk Council: 9.3 per cent
 Suffolk County Council: 73.4 per cent
 Suffolk OPCC: 12.9 per cent

Parish/Town Council: 4.4 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 2024 to 2025 budget plans. Cabinet and Council are advised to have regard to this report when making their decisions on the 2024 to 2025 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 20 February 2024. 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 2024 to 2028
- 17.5 **Attachment D Appendix 1** – 5 year revenue budget (MTFS)
- 17.6 **Attachment D Appendix 2** – Capital programme
- 17.7 **Attachment D Appendix 2a** - 2024 to 2025 Capital Programme - Property Asset Management Plan Breakdown
- 17.8 **Attachment D Appendix 2b** - 2024 to 2025 Capital Programme - Leisure Asset Management Plan Breakdown
- 17.9 **Attachment D Appendix 2c** - 2024 to 2025 Capital Programme - Car Parking Improvements Breakdown
- 17.10 **Attachment D Appendix 2d-f** - Exempt business cases to support new strategic capital projects (see agenda item 13.)
- 17.11 **Attachment D Appendix 3** – Earmarked revenue reserves
- 17.12 **Attachment D Appendix 3a** – Strategic Priorities and Medium Term Financial Strategy Reserve
- 17.13 **Attachment D Appendix 3b** - Investing in Our Growth Agenda reserve
- 17.14 **Attachment D Appendix 3c** - Business Rates Retention Pilot: Place-Based reserve
- 17.15 **Attachment D Appendix 3d** - Building Maintenance Reserve - Property
- 17.16 **Attachment D Appendix 4** – Prudential code for capital finance
- 17.17 **Attachment D Appendix 5** – Scenario planning and sensitivity analysis
- 17.18 **Attachment D Appendix 6** – Fees and charges changes
- 17.19 **Attachment D Appendix 6a** – Fees and charges prices increases
- 17.20 **Attachment E** – Capital Strategy
- 17.21 **Attachment F** – Flexible use of capital receipts strategy
- 17.22 **Attachment G** – Investing in the West Suffolk Council Net Zero 2030 Emissions Target
- 17.23 **Attachment H Schedule A** – Town and Parish Council Precepts
- 17.24 **Attachment H Schedule B** – Basic amount of tax in those parts of the council’s area to which special items relate

- 17.25 **Attachment H Schedule C** – Basic amount of tax for each precepting body across valuation bands
- 17.26 **Attachment H Schedule D** – Aggregate amount of tax across valuation bands
- 17.27 **Attachment I** – Council tax resolutions

18. Background documents associated with this report

- 18.1 Delivering a Sustainable Medium-Term Budget – report number: [PAS/WS/23/023](#) 23 November 2023
- 18.2 Delivering a Sustainable Medium-Term Budget – report number: [PAS/WS/24/001](#) 25 January 2024
- 18.3 2023-2024 Performance Report (Quarter 3) - report number: [PAS/WS/24/005](#) 25 January 2024
- 18.4 Financial Resilience – Strategy Statement 2023 to 2024 and Treasury Management Code of Practice – report number [CAB/WS/23/007](#)

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(Income) and expenditure:	2024 to 2025	2025 to 2026	2026 to 2027	2027 to 2028
	Total Budget £	Projected Budget £	Projected Budget £	Projected Budget £
Government grants outside Aggregate External Funding (AEF)	(26,505,556)	(25,732,883)	(24,983,389)	(24,256,381)
Transfer Payments, the cost of payments to individuals for which no goods or services are received (primarily Benefits)	27,042,976	26,258,536	25,497,629	24,759,550
Overpayments recovered	(300,000)	(300,000)	(300,000)	(300,000)
Total housing benefits:	237,420	225,653	214,240	203,169
Income from business rates through the current 50 per cent business rates retention scheme (excluding baseline funding)	(11,356,747)	(7,258,911)	(3,269,969)	(3,335,369)
Council Tax income	(11,750,627)	(12,018,547)	(12,435,062)	(12,858,705)
Grants:				
Baseline funding - Business Rate Retention scheme	(4,903,480)	(5,001,550)	(5,101,581)	(5,203,613)
New Homes Bonus grant	(880,800)	(880,800)	0	0
Other grants (for example, council tax / housing benefit / business rates administration grants, Revenue Support Grant, Rural Services Delivery grant, Funding Guarantee and homelessness grants)	(4,032,203)	(3,674,709)	(1,694,927)	(1,694,927)
	(32,923,857)	(28,834,517)	(22,501,539)	(23,092,614)
Contributions:				
Contributions - Suffolk County Council (for example, net recycling performance payments and highway grass verge maintenance contributions)	(225,023)	(225,023)	(225,023)	(225,023)
Contributions - other organisations (for example, housing benefit payments towards bed and breakfast accommodation and employee contributions for leased cars)	(430,390)	(1,403,134)	(1,404,123)	(1,405,162)
	(655,413)	(1,628,157)	(1,629,146)	(1,630,185)
Reimbursements:				
Service Level Agreement (SLA) income	(1,093,274)	(1,115,074)	(1,137,324)	(1,160,024)
Other reimbursements (for example, payments from Anglia Revenues Partnership, and Babergh and Mid Suffolk councils, towards partnership costs)	(4,427,029)	(4,396,027)	(4,376,183)	(4,376,733)
	(5,520,303)	(5,511,101)	(5,513,507)	(5,536,757)
Sales:				
Sales - tickets (for example, the Apex)	(1,559,598)	(1,590,798)	(1,622,598)	(1,655,048)
Fees - planning applications	(2,010,000)	(2,011,800)	(2,013,650)	(2,015,500)
Fees - building regulations	(381,890)	(389,540)	(397,340)	(405,290)
Fees - refuse collection and disposal	(4,863,636)	(5,066,311)	(5,167,611)	(5,270,811)
Fees - car parking	(8,046,832)	(8,046,832)	(8,046,832)	(8,046,832)
Other sales (for example, solar income, land charges, licencing)	(7,756,916)	(6,634,416)	(6,720,966)	(6,798,816)
	(24,618,872)	(23,739,697)	(23,968,997)	(24,192,297)
Rental:				
Rents - industrial units	(3,004,957)	(3,006,290)	(3,006,290)	(3,006,290)
Rents - shops	(1,977,527)	(1,977,527)	(1,977,527)	(1,977,527)
Rents - land	(1,117,480)	(1,117,480)	(1,117,480)	(1,117,480)
Other rentals (for example, other properties such as garages and desk space rental at council offices)	(1,107,783)	(1,107,783)	(1,107,783)	(1,107,783)
	(7,207,747)	(7,209,080)	(7,209,080)	(7,209,080)
Investment and loan interest, and dividends received	(1,530,275)	(795,275)	(1,005,275)	(1,005,275)
Total income (excluding benefits):	(72,456,467)	(67,717,827)	(61,827,544)	(62,666,208)
Expenditure:				
Total cost of employment	35,502,169	36,383,413	37,328,362	38,288,747
Premises costs	10,111,405	9,974,088	10,048,811	10,473,034
Transport costs	2,091,323	2,153,973	2,219,723	2,288,773
Supplies & services costs	10,194,364	9,014,914	9,095,214	9,392,314
Third party payments, for example provision of services by other organisations that could be performed in-house.	3,019,539	2,939,390	2,939,390	2,939,390
Capital costs (interest on borrowing, minimum revenue provision) including assumptions linked to the 'Investing in our growth agenda' fund	2,418,600	3,067,550	3,067,550	3,067,550
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	8,881,647	3,958,846	2,623,172	2,292,267
Total expenditure (excluding benefits):	72,219,047	67,492,174	67,322,222	68,742,075
Total budget gap:	0	0	5,708,918	6,279,036

Note: this attachment has been updated since the Cabinet meeting on 6 February 2024, to remove an adjustment between the amount of business rates income and the net contribution to reserves. This adjustment, which related to the deficit caused by COVID-19 business rates relief compensated through section 31 grants, is no longer relevant. As a result both lines have increased by £3 million in 2024 to 2025 only.

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Budget assumption changes pressures/improvements	2024 to 2025 £m	2025 to 2026 £m	2026 to 2027 £m	2027 to 2028 £m
Budget gap - February 2023 budget process	0.00	2.67	3.69	4.26
Inflation and demand changes:				
Pay Award - Impact of the 2023 to 2024 agreement of flat £1,925 to all points 2 to 43 and 3.88 per cent for points 44 and above plus increased assumption of 4 per cent for 2024 to 2025. 2 per cent assumed for future years. One off additional cost associated with previously assumed reserve funded posts now accommodated within the overall salary budget to ensure consistency of funding. The main remaining posts still funded from reserves relate to the Housing Options team linked to government funding. Pension contributions reduced in 2026 to 2027 to remain at current contribution 2023 to 2026 rates – see note below in financial planning section.	1.83	1.51	1.46	1.40
Increased External Audit Fees as set by Public Sector Audit Appointments (PSAA), relating to additional statutory audit work.	0.12	0.12	0.12	0.12
Insurance costs - retendering in 2024. Limited public sector insurance market. Assumed increase in premiums, subject to retendering. Budget assumption at this stage.	0.13	0.17	0.22	0.28
Waste Tipping Charges - Suffolk CC price increase due to inflationary pressures.	0.13	0.13	0.13	0.13
Refuse Collection - Suffolk CC Gate Fees for Black, Blue and Brown bins all increasing due to inflationary pressures.	0.14	0.14	0.14	0.14
Increase in Verse cleaning and security contract - driven by increase in National Living Wage and inflationary pressures.	0.09	0.09	0.09	0.09
Increased vacant property holding and security costs, projects in progress to reduce in the medium to longer term	0.05	0.05	0.05	0.05
Utilities - gas and water inflationary price increase	0.32	0.34	0.36	0.37
Other contractual inflationary increases	0.13	0.13	0.14	0.14
Other consumables price inflation	0.11	0.11	0.11	0.11

Budget assumption changes pressures/improvements	2024 to 2025 £m	2025 to 2026 £m	2026 to 2027 £m	2027 to 2028 £m
Other aggregated activity driven pressures	0.41	0.41	0.44	0.48
Inflation and demand changes:	3.46	3.20	3.26	3.31
Strategic Priorities and Statutory demands:				
Investment in additional Grounds Maintenance service - increased skilled workforce and additional investment in new equipment for operational efficiencies.	0.19	0.20	0.20	0.20
Brown Bins - additional bin truck round added to service, increase costs through staffing and additional vehicle	0.17	0.18	0.18	0.19
Brown Bins - additional round income linked to £3 increase charge for April 2024 to recover cost of service and further increase £3 charge for April 2026.	(0.11)	(0.22)	(0.22)	(0.22)
Building Control - structure changes to address legislative requirements linked to Grenfell Planning Policy additional specialist posts to support delivery of Local Plans policies and national requirements considered as part of planning applications in particular ecology and urban design capacity.	0.16	0.16	0.16	0.16
Planning Policy additional specialist posts to support delivery of Local Plans policies and national requirements considered as part of planning applications in particular ecology and urban design capacity.	0.26	0.26	0.26	0.26
Planning service fee income increase – fees set by government – introduced December 2023	(0.42)	(0.42)	(0.42)	(0.42)
Vehicle Workshop - additional resource and costs to support income and future resilience linked to simple recycling	0.07	0.08	0.08	0.08
Vehicle Workshop - additional income projection year 1, increases in medium term to reflect additional capacity and income generating opportunities	(0.05)	(0.06)	(0.07)	(0.07)
Increased regulatory services skilled workforce to address increased demands and regulation changes on private sector housing service	0.17	0.17	0.17	0.17
Parks and Open Space management investment to support increased ground maintenance requirements	0.04	0.04	0.04	0.04
Increased property capacity to support the additional investment in our assets, ensuring we maximise the value of our resources and are taking the right steps towards our net zero ambitions	0.11	0.11	0.11	0.11
Retention of capacity within our families and communities team to support our thriving communities priority	0.06	0.06	0.06	0.06

Budget assumption changes pressures/improvements	2024 to 2025 £m	2025 to 2026 £m	2026 to 2027 £m	2027 to 2028 £m
Establish a commissioning pot to progress a number of sustainable growth objectives including the economic potential of Brandon and the A1307, A11 and A14 corridors	0.50	0.00	0.00	0.00
Establish a fund to support the objective 'Develop and improve access to a programme of activities and advice for residents facing challenges as a result of the cost-of-living crisis', delivery model to be considered	0.10	0.10	0.00	0.00
Extraordinary utility support for Abbeycroft to protect against swimming pool closures and reduction in provision.	0.30	0.00	0.00	0.00
Provision to identify more ways in which the council can increase affordable, preferably social housing, across the district, including investigating the use of a Housing Revenue Account so that the council can build homes for social and affordable rent.	0.10	0.00	0.00	0.00
Above initiatives (above 4 lines) to be funded from the Strategic Priorities and MTFS Reserve	(1.00)	(0.10)	0.00	0.00
Strategic Priorities and Statutory demands:	0.65	0.56	0.55	0.56
Financial Planning impact:				
Asset Management Plan – increase in annual contribution to reflect increased contractor costs and programme of investment in council owned properties to generate additional rental income returns.	0.20	0.20	0.20	0.20
Vehicle Replacement Plan - increase in annual contribution to reflect increase in replacement costs for vehicles, plant and equipment	0.10	0.10	0.10	0.10
Revised Local Plan costs to reflect increased inspection volumes and associated costs with delivering a local plan.	0.21	0.15	0.15	0.15
Pension Contributions reduction in previously assumed rate increase from April 2026. Rate remains consistent within the medium to longer term plans	0.00	0.00	(0.49)	(0.50)
Other reserve funding contributions, including waste management reserve which covers the costs of waste bins, increases due to inflationary and demand pressures.	0.27	0.26	0.26	0.26
Financial Planning impact:	0.78	0.71	0.22	0.21

Budget assumption changes pressures/improvements	2024 to 2025 £m	2025 to 2026 £m	2026 to 2027 £m	2027 to 2028 £m
Income assumptions impact:				
Sustained Business Rates Growth income released to base budget forecast (inc Suffolk Pooling to 2026). Current year forecasting includes additional business rates growth, projecting that growth forward into the medium term. Assumption from April 2026 is only 50 per cent of business rate retention growth is retained under any government changes – assumption only at this stage. Subject to the government's NNDR1 return, due end of January 2024 - final update to be included in Cabinet and Council papers.	(4.72)	(5.54)	(1.50)	(1.53)
Contribution of one-off Suffolk Public Sector Leaders pool share benefit included within the above Business Rates Growth contributed to the Strategic Prioritises & Medium Term Financial Strategy Reserve to fund strategic projects.	1.10	0.00	0.00	0.00
Assume current Fair Funding Review (various grants from government) will roll forward into 2026 - assumption only at this stage.	0.00	(1.02)	0.00	0.00
Council Tax (increase in taxbase and 3 per cent maximisation)	(0.17)	(0.07)	(0.07)	(0.07)
Interest receivable - higher market rates and cash investments held – reflected in projections across the medium term from those assumed in February 2023	(0.68)	(0.27)	(0.18)	(0.18)
Contribute interest receivable to Capital Financing Reserve toward future interest rate variances	0.68	0.27	0.18	0.18
Utilities - electricity price/volume reduction in part linked to actuals and reduction in consumptions linked to decarbonisation investments	(0.25)	(0.25)	(0.25)	(0.26)
Increased Car Parking income based on current and future volume trends	(0.26)	(0.26)	(0.26)	(0.26)
Increased income from Civil Parking Enforcement (CPE) based on current trends	(0.11)	(0.11)	(0.11)	(0.11)
Reduced CCTV income as a result of reduced income contracts	0.09	0.09	0.09	0.09
Increased Trade Waste income (based on current volume trend)	(0.09)	(0.09)	(0.09)	(0.10)
Solar Farm income - revised pricing based on forecast market rates. Current rate is fixed to April 2025. Still projected to deliver significantly above original business case.	0.00	1.21	1.21	1.21
Market income - revised to reflect current occupancy levels	0.02	0.02	0.02	0.02
Impact of provisional finance settlement as detailed in the main report.	0.00	0.00	0.07	0.07

Budget assumption changes pressures/improvements	2024 to 2025 £m	2025 to 2026 £m	2026 to 2027 £m	2027 to 2028 £m
Additional funding announcement - expectation is that West Suffolk will receive further Rural Services Delivery Grant and Funding Guarantee income. Figures estimated at this stage - to be confirmed with final settlement	(0.19)	0.00	0.00	0.00
Contribute the above additional funding to the Strategic Priorities and MTFS reserve	0.19	0.00	0.00	0.00
Member allowances approved scheme in line with previous budget assumptions	0.00	0.00	0.00	0.00
Other income assumption changes	(0.07)	(0.09)	(0.09)	(0.09)
Income assumptions impact:	(4.46)	(6.11)	(0.98)	(1.03)
Budget delivery programme:				
Car parking fees and charges	(0.31)	(0.31)	(0.31)	(0.31)
Additional rent income from commercial estate through rent and lease renewals and asset investments improving rental values achieved	(0.12)	(0.12)	(0.12)	(0.12)
Review of asset portfolio to generate new/additional income through investment e.g. Rougham Hill, Provincial House, Anglian Lane, industrial units – net £200k after borrowing costs.	0.00	(0.20)	(0.20)	(0.20)
Change and Service Improvement Programme	0.00	(0.40)	(0.40)	(0.40)
Budget delivery programme:	(0.43)	(1.03)	(1.03)	(1.03)
Total budget assumption changes	0.00	(2.67)	2.02	2.02
Remaining budget gap as at January 2024	0.00	0.00	5.71	6.28

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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 20 February 2024.

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 (the budget delivery programme meets 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, and more recently in 2022 to 2023 the impacts of the cost of living crisis, enabling the council to focus its efforts on mobilising and supporting the response 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:
- taking into account the financial assumptions (through key income targets) 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 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 2023 to 2024 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 2024 to 2028 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 per cent 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.

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 award for staff from 1 April 2024 has not yet been agreed. However, a 4 per cent increase has been included in the estimates for 2024 to 2025. 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 and cost recovery principles where appropriate.
- 4.2 The average rate of return on council investments for 2024 to 2025 has been assumed at 4 per cent. Borrowing rates have been assumed in line with previous business case assumptions. A review of the total interest payable budget assumption has been carried out during the 2024 to 2025 budget process to assess the adequacy of the total annual budget given the increase in external borrowing rates. This review has considered the councils overall need to borrow based on its cash flow requirements (including the revised capital programme and assumed borrowing requirements) and the current and future external interest rate projections. The outcome of that review is that the current total interest payable budget, supported by any in year fluctuations from the capital financing reserve, is sufficient to cover the interest payable expected over the medium-term plans.

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 2024 to March 2026. 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.

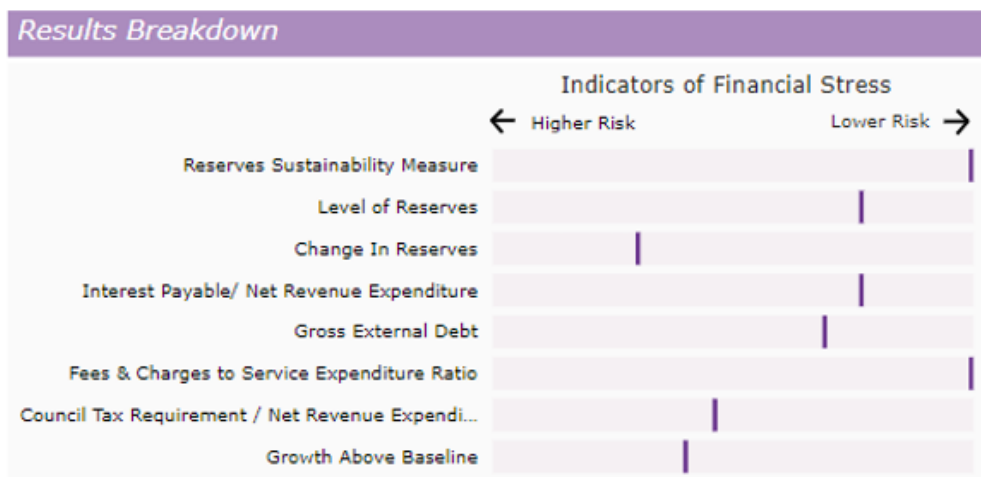
Adequacy of insurance and risk management

- 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 Priorities 2024 to 2028, 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 provide 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 indicators are that of Change in Reserves, Council Tax Requirement proportionate to our net revenue expenditure and Growth Above Baseline. Whilst Change in Reserves is showing as towards the higher risk end of the scale, this in itself is not an indicator of high risk. It needs to be considered alongside the Reserves Sustainability Measure and Level of Reserves both of which are very low risk. Council Tax Requirement 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 greater financial resilience the higher the council tax requirement is as a proportion of net expenditure. For Growth Above Baseline, there is a risk that a rebasing will result in reduced levels of Business Rates income retained by the council. However, the council has taken action to mitigate this risk by including a reduced level of growth beyond the April 2026 period.



For further details regarding the council's financial resilience, please see the council's Annual Treasury Management and Financial Resilience Sub-Committee report 2022 to 2023 dated 17 July 2023, FRS/WS/23/003.

5. Risk assessment

- 5.1 A risk assessment is included at Attachment D, Appendix 5 as part of the scenario and sensitivity analysis. The two most significant risks to the longer term budget projections for West Suffolk are set out below. All risk 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.

Local Authority Financial Settlements

- 5.2 This budget includes a higher proportion of business rates retention growth than has previously been the case. In the short-term this is positive as it reflects the economic growth in West Suffolk and also the benefits of being in the Suffolk pooling arrangement.
- 5.3 In the longer term, however, this represents a risk as the long awaited Fair Funding Review and Business Rate Retention Scheme (expected from April 2026) could change the amounts that West Suffolk are able to retain significantly.

Simpler Recycling (Resource and Waste Strategy – RAWs)

- 5.4 On 21 October 2023, the Government published details of its policy for 'Simpler Recycling' to improve recycling required by the Environment Act 2021. To comply with these requirements the Council must:
1. Introduce a weekly separate collection of food waste from domestic households by 31 March 2026.

2. Increase the range of recyclable materials collected at the kerbside adding glass bottles and jars and cartons by 31 March 2026 and flexible plastics (e.g. bread bags, crisp packets, plastic films, etc) by 31 March 2027.

5.5 Funding for these changes has yet to be clarified by central Government and the ability to procure equipment and resource the scheme appropriately within these timescales presents a significant risk. The impact on residents will also be considerable and will need to be managed carefully.

6. Conclusion

6.1 **Overall, the estimates are robust, taking into account known risks and mitigating strategies and the reserves are adequate for the 2024 to 2025 budget plans.**

6.2 **Cabinet and Council are asked to have regard to this report when making their decisions on the 2024 to 2025 budget.**

Rachael Mann
Director (Resources and Property)
February 2024

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**Medium Term
Financial Strategy
(MTFS)
2024 to 2028**

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For more information about this document, or to request a copy in an alternative format, please email finance@westsuffolk.gov.uk or call 01638 719000

Foreword from the Portfolio Holder for Resources

I am pleased to introduce our Medium Term Financial Strategy (MTFS), setting out our approach to bringing financial stability, meeting the significant funding challenges faced by all public services, whilst continuing to invest in our communities.

Our MTFS supports the delivery of the authority's ambitious strategic priorities. This includes investing in supporting thriving communities, sustainable growth, the delivery of affordable, available and decent homes while also focusing on environmental resilience.

Our strategy for managing the council's finances is based on our six themes:

1. Aligning resources to the West Suffolk strategic priorities and the delivery of essential services.
2. Sharing services and innovation in service delivery.
3. Behaving commercially, delivering a return to our communities
4. Considering new funding models.
5. Supporting online access to council services.
6. Taking advantage of new forms of local government finance.

West Suffolk continues to invest in initiatives that generate income and wider benefits while also driving efficiencies and value for money within the council.

It is clear that while the budget and direction of travel for the council will support local communities and businesses. Government needs to address nationally funding of Local Government for councils to be able to plan with certainty.

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 Diane Hind

Portfolio Holder for Resources
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 from 2024 to 2028 and its essential services. 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, key confirmed elements include:

- The main grant (Revenue Support Grant - RSG) to local government has been continued into 2024 to 2025. Our working assumption is that this will be rolled forward for one more year.
- The New Homes Bonus (NHB) will remain for 2024 to 2025 and we are making the assumption that it will be rolled forward into 2025 to 2026 before ceasing. The total money available for NHB has been cut partly to fund the new Funding Guarantee (see below) and will not attract any legacy payments.
- The Funding Guarantee grant that was introduced in November 2022 will continue in 2024 to 2025 and, we assume, into 2025 to 2026, but will cease thereafter. This grant ensures every authority has an increase in Core Spending Power of 4 per cent before any Council Tax increases. It is funded from the now discontinued Lower Tier Services Grant and the reduced cost of NHB.
- The Fairer Funding Review and a form of Business Rate Retention scheme resetting will take place at some point beyond April 2026.
- The Council Tax referendum level (the level at which Council Tax can be increased) will remain at 3 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'
- 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 receives funding from three main taxation or finance settlement sources; Council Tax, a share of business rates income and, to a

lesser extent, government general grants as set out above. Council Tax income continues to be the main source of funding, in total value, for local authorities. Council Tax income represents around a fifth of West Suffolk's annual income (excluding Housing Benefit Subsidy) which means in practice that it only funds 20 per cent of the cost of running a service. It is worth noting that as a whole these three main funding streams only provide 35 per cent of West Suffolk Council's total budget (excluding Housing Benefits) and, like the whole of Local Government, the rest has to be found from other sources such as income streams.

It is expected that each of these funding streams will continue in 2024 to 2026 however beyond this there is significant uncertainty over the basis and quantum of the business rates retention and government general grants.

The reform of the business rates retention scheme is now not expected to be any earlier than 2026 to 2027. It is assumed there will also be a full baseline reset in 2026 to 2027. 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. As a result, our longer term financial position remains uncertain.

The Fairer Funding review, which the Government has said will look at the overarching methodology that determines how much funding each authority receives each year is also now not expected to be any earlier than 2026 to 2027, creating further uncertainty over 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 is working 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 position' 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 the data and statistics on our About the area webpage [About the area \(westsuffolk.gov.uk\)](https://www.westsuffolk.gov.uk/about-the-area).

West Suffolk Council's Strategic Priorities 2024 to 2028 describes the local context to the district; data and information on the challenges and opportunities; and the council's priorities for housing, environment, growth and communities.

West Suffolk Council serves a population of 182,228 (mid-year estimate 2022) across a predominantly rural area in the heart of East Anglia. This is projected to increase by 2.6 per cent to 184,523 by 2027 (sub national population projections 2018 based).

The 2021 census showed that the percentage of over 65s in West Suffolk was 20.7 per cent; this is now above the England national average of 18.4 per cent and projected to increase to 23.3 per cent by 2027.

Challenges and opportunities within the changing local government financing regime

The Provisional Local Government Finance Settlement should provide more certainty on continued funding through Revenue Support Grant and New Homes Bonus for 2024 to 2025, and hopefully an indication of the funding methodology for 2025 to 2026.

The Fair Funding and Business Rates Retention reviews, when they happen, 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.

A sustainable future for West Suffolk in the face of funding cuts and spending pressures is dependent upon changing 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 further developed for the council and they represent an appropriate response to the ongoing financial situation:

1. Aligning resources to the West Suffolk strategic priorities and the delivery of essential services.
2. Sharing services and innovation in service delivery.
3. Behaving commercially, delivering a return to our communities
4. Considering new funding models.
5. Supporting online access to council services.
6. Taking advantage of new forms of local government finance.

1. Aligning resources to the West Suffolk strategic priorities and the delivery of essential services

At the heart of this MTFs, is the approach of allocating resources in line with the new priorities set out in the West Suffolk Strategic Priorities 2024-2028 and with getting the essentials right. This theme helps to ensure resources are focused on the priority areas of housing, sustainability, growth and communities, and to identify areas of West Suffolk's work which could either be scaled back or done differently. The budget-setting process focuses on these lower-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 provide value for money to Council Tax payers.

2. Sharing services and innovation in service delivery

The previous shared service agenda had already delivered in excess of £4 million each 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 Revenues Partnership and Legal and information governance support services with Babergh and Mid Suffolk councils and will explore further opportunity for sharing services where appropriate.

With demands increasing and uncertainty in local government funding beyond April 2026, it is critical that we drive change and stay ahead of the financial curve to enable us to protect valuable local services and to have the financial capacity to invest in communities.

This will mean:

- driving forward our approach to Change and Service Improvement, through which we are reviewing business processes to drive out efficiencies.
- building on our business partner model, whereby corporate or support services provide specialist support and expertise to all service areas and project teams.
- reviewing the responsibilities of the different tiers of local government in order to ensure the principles of subsidiarity are followed.
- working in a 'system-working' way with other public and voluntary sector partners in Suffolk, to maximise the benefits of integration of services.
- working with Suffolk partners on the implementation of the Suffolk 'County Deal' that was signed by the Leader of Suffolk County Council and the Parliamentary Under-Secretary of State for Local Government and Building Safety on 8 December 2022.

3. Behaving commercially, delivering a return to our communities

'Behaving commercially' summarises the council's approach to delivering the outcomes that local communities need, while ensuring that through 'business-like behaviours', the council acts as efficiently as possible. This includes making sure its investment decisions both secure better outcomes for communities and also a financial return that can be reinvested into council services. Achieving this 'double bottom-line' means that the council is able to make financially astute decisions, thereby ensuring it can protect essential services in the future. As discussed earlier the funding for any local authority requires the council to achieve an income to produce a balanced budget due to the shortfall from the three main taxation or finance settlement sources. Behaving commercially will therefore be a key theme running through the work needed to deliver our outcomes and a sustainable MTFS.

4. Considering new funding models

West Suffolk Council will be an 'investing authority' over the period 2024 to 2028. West Suffolk Council has had a long tradition of investing in its

communities in support of the delivery of its 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 its own reserves. Instead, focus is now on the optimum use of borrowing and the various options for accessing the capital that is available.

The financing of the chosen funding model itself is a challenge, with limited reserve balances available in the medium term. In order to generate new cash into the authority and to enable our ambition of being an 'investing authority' means that prudent borrowing or appropriate financing transactions, 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 however it is important the council continues to support any borrowing with robust business cases and due diligence.

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 seven per cent including 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. Supporting online access to council services

The 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 innovation. In addition, residents increasingly

want to and expect to engage with the council or carry out transactions through digital and online means.

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

There will always be some people 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 people 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. The aim is to put digital first, but not digital only with support available to those who need it.

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

6. Taking advantage of new forms of local government finance (for example 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 2026, to be the key sources of income for councils. West Suffolk will therefore take the opportunity, through its service delivery and other MTFS themes, to grow our own funding through a strong, and growing, local economy alongside the skills, infrastructure and housing to sustain it. At the same time we will lobby Government and other influential parties for the case for better funding or means of finance to meet the challenges faced by the council and local government.

Our approach to engagement and consultation

While our strategic priorities and MTFS set the framework for the next four years, it is vital that the detail of our spending decisions is shaped by input from councillors, residents, businesses, communities and partners.

Our approach to engagement and consultation is set out in our Strategic Priorities document.

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 2024 to 2028 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 both 2024 to 2025 and 2025 to 2026.

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	2024 to 2025 Total budget £000s	2025 to 2026 Projected budget £000s	2026 to 2027 Projected budget £000s	2027 to 2028 Projected budget £000s
Net service expenditure before interest	1	29,740	24,629	24,233	25,394
Interest received on investments	2	(1,075)	(535)	(445)	(445)
Dividends received	3	(40)	(40)	(340)	(340)
Interest on borrowing	4	1,581	1,747	1,726	1,704
Minimum Revenue Provision	5	837	1,321	1,342	1,364
Net expenditure after interest and capital for General Fund purposes	6	31,043	27,122	26,516	27,677
Transfer to/(from) General Fund	7	0	0	0	0
Net expenditure after interest and capital	8	31,043	27,122	26,516	27,677
Remaining budget gap	9	0	0	(5,709)	(6,278)
Budget Requirement (excluding parishes)	10	31,043	27,122	20,807	21,399
Collection Fund deficit/(surplus) - Council Tax	11	(142)	0	0	0
Collection Fund deficit/(surplus) - Business Rates	12	(3,123)	0	0	0
Business Rates Retention - Baseline funding	13	(4,903)	(5,002)	(5,102)	(5,204)
Business Rates Retention - Local share of growth/S31 grants	14	(5,117)	(5,202)	(2,653)	(2,706)
Business Rates Retention - Share of Suffolk Pooling	15	(1,931)	(847)	0	0
Business Rates Retention - Renewable Energy	16	(740)	(755)	(385)	(393)
Business Rates Retention - Enterprise Zones	17	(446)	(455)	(232)	(237)
Revenue Support Grant	18	(448)	(448)	0	0
Rural Services Delivery Grant	19	(235)	(203)	0	0
New Homes Bonus Grant	20	(881)	(881)	0	0
Services Grant	21	(29)	(29)	0	0
Funding Guarantee	22	(1,439)	(1,281)	0	0
Amount to be charged to council taxpayers	23	11,609	12,019	12,435	12,859
Council Tax Base	24	58,684.97	59,271.82	59,864.54	60,463.18
Council Tax at band D - West Suffolk Council	25	£197.82	£202.77	£207.72	£212.67
Total Council Tax generated (excluding parishes)	26	11,609	12,019	12,435	12,859
Town and parish council precepts	27	5,585	5,585	5,585	5,585
Total Council Tax generated (including parishes) – demand on the Council Tax Collection Fund	28	17,194	17,604	18,020	18,444

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

Inflationary changes	2024 to 2025	2025 to 2026	2026 to 2027	2027 to 2028
Pay inflation	4.0%	2.0%	2.0%	2.0%
Employers pension contribution	26.00%	26.00%	26.00%	26.00%
Pension take-up assumption	95.75%	95.75%	95.75%	95.75%
Vacancy savings	2.5%	2.5%	2.5%	2.5%
Drainage board precepts inflation	3.0%	3.0%	3.0%	3.0%
General inflation	0.0%	0.0%	0.0%	0.0%
ICT inflation	3.0%	3.0%	3.0%	3.0%
Business rates - CPI at Sept	4.48%	2.00%	2.00%	2.00%
Fees and charges	Varies	2.0%	2.0%	2.0%
Utilities	5.0%	5.0%	5.0%	5.0%
Electricity	7.5%	7.5%	7.5%	7.5%
Transport - fuel	5.0%	5.0%	5.0%	5.0%
Insurance premium increases	15.0%	10.0%	10.0%	10.0%

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 E) 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 2027 to 2028 is laid out in the following table:

Table 3

	2024 to 2025 millions	2025 to 2026 millions	2026 to 2027 millions	2027 to 2028 millions	Total millions
Gross capital expenditure	£60.31	£36.70	£5.18	£4.20	£106.39
Funded by:					
Grants and contributions	£5.29	£0.90	£0.90	£0.90	£7.99
Earmarked revenue reserves	£6.72	£3.73	£3.02	£3.29	£16.76
Capital receipts reserve	£5.47	£0.12	£0.01	£0.01	£5.61
External borrowing	£42.83	£31.95	£1.25	£0.00	£76.03
Total	£60.31	£36.70	£5.18	£4.20	£106.39

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 F – Flexible use of 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 20 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

	2023 to 2024 millions	2024 to 2025 millions	2025 to 2026 millions	2026 to 2027 millions	2027 to 2028 millions
Earmarked Reserves Closing Balance	£41.12	£42.41	£41.75	£40.46	£38.54

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 2026 at the earliest.

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 out 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 'Fairer 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
- 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 2026.

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 year 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 shire district authority in England wanting to raise council tax by more than 3 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 but this is expected to be phased out by April 2025.

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 financial 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 Subsidy.

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.

(Income) and expenditure:	Item	2024 to 2025 Total budget £000s	2025 to 2026 Projected budget £000s	2026 to 2027 Projected budget £000s	2027 to 2028 Projected budget £000s
Net service expenditure before interest	1	29,740	24,629	24,233	25,394
Interest received on investments	2	(1,075)	(535)	(445)	(445)
Dividends received	3	(40)	(40)	(340)	(340)
Interest on borrowing	4	1,581	1,747	1,726	1,704
Minimum Revenue Provision	5	837	1,321	1,342	1,364
Net expenditure after interest and capital for General Fund purposes	6	31,043	27,122	26,516	27,677
Transfer to/(from) General Fund	7	0	0	0	0
Net expenditure after interest and capital	8	31,043	27,122	26,516	27,677
Remaining budget gap	9	0	0	(5,709)	(6,278)
Budget Requirement (excluding parishes)	10	31,043	27,122	20,807	21,399
Collection Fund deficit/(surplus) - Council Tax	11	(142)	0	0	0
Collection Fund deficit/(surplus) - Business Rates	12	(3,123)	0	0	0
Business Rates Retention - Baseline funding	13	(4,903)	(5,002)	(5,102)	(5,204)
Business Rates Retention - Local share of growth/S31 grants	14	(5,117)	(5,202)	(2,653)	(2,706)
Business Rates Retention - Share of Suffolk Pooling	15	(1,931)	(847)	0	0
Business Rates Retention - Renewable Energy	16	(740)	(755)	(385)	(393)
Business Rates Retention - Enterprise Zones	17	(446)	(455)	(232)	(237)
Revenue Support Grant	18	(448)	(448)	0	0
Rural Services Delivery Grant	19	(235)	(203)	0	0
New Homes Bonus Grant	20	(881)	(881)	0	0
Services Grant	21	(29)	(29)	0	0
Funding Guarantee	22	(1,439)	(1,281)	0	0
Amount to be charged to council taxpayers	23	11,609	12,019	12,435	12,859
Council Tax Base	24	58,684.97	59,271.82	59,864.54	60,463.18
Council Tax at band D - West Suffolk Council	25	£197.82	£202.77	£207.72	£212.67
Total Council Tax generated (excluding parishes)	26	11,609	12,019	12,435	12,859
Town and parish council precepts	27	5,585	5,585	5,585	5,585
Total Council Tax generated (including parishes) - demand on the Council Tax Collection Fund	28	17,194	17,604	18,020	18,444

General Fund					
Balance as at 1 April	29	5,000	5,000	5,000	5,000
Transfer to / (from) reserve	30	0	0	0	0
Closing General Fund balance as at 31 March	31	5,000	5,000	5,000	5,000
Net expenditure for General Fund purposes	32	31,043	27,122	26,516	27,677
General Fund balance as percentage of net expenditure	33	16.11%	18.44%	18.86%	18.07%
Earmarked Reserves					
Balance as at 1 April	34	41,123	42,414	41,753	40,456
Contributions to / (from) reserves	35	1,291	(661)	(1,297)	(1,919)
Closing earmarked reserves balances as at 31 March	36	42,414	41,753	40,456	38,537

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Project Description	Project Funding	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	2032 to 2033 Total Budget	2033 to 2034 Total Budget	Total Budget (Over 10 Years)	Overall Total Project Cost
Resources & Property													
Provincial House - 2nd & 3rd Floor refurbishment - report number CAB/WS/23/062	Borrowing	2,000,000										2,000,000	2,000,000
Anglian Lane Warehouse	Borrowing	1,200,000										1,200,000	1,200,000
2 Hollands Road, Haverhill	Borrowing	1,100,000										1,100,000	1,100,000
Investing in our Commercial Asset Portfolio - CAB/WS/22/073	Borrowing / Car Park Reserve	3,000,000	8,447,120									11,447,120	12,000,000
Asset Management Plan - Property													
Property Asset Management Plan	Building Maintenance Reserve	2,615,000	1,732,000	1,687,500	1,500,000	1,562,500	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	14,097,000	
Net Zero Plan - Asset Management Investment	Borrowing	2,500,000	500,000									3,000,000	4,340,000
Human Resources, Governance and Regulatory Services													
Private Sector Disabled Facilities Grants	Grants	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	9,000,000	
Community Energy and Net Zero Plan	Borrowing	1,250,000	1,250,000	1,250,000								3,750,000	10,240,000
Operations													
Car Parking Improvements	Car Park Reserve	360,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	1,080,000	
Vehicle & Plant Purchases	Vehicle & Plant Reserve	1,008,000	1,281,000	958,000	1,417,000	1,069,000	3,431,000	3,259,000	888,000	888,000	888,000	15,087,000	
Net Zero Plan - Electric Vehicle Fleet Investment	Borrowing	510,000										510,000	1,160,000
St Felix Leisure Provision, Newmarket	£2m Contributions / £2m Reserves	4,000,000										4,000,000	4,000,000
Bury St Edmunds Leisure Centre	Borrowing	6,200,000										6,200,000	6,200,000
Transitional cost for the introduction of weekly food waste collections	Grants	1,697,717										1,697,717	1,697,717
Asset Management Plan - Leisure													
Leisure Asset Management Scheme	Leisure Building Repairs Reserve	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,000,000	
Planning and Growth													
Barley Homes Investment Facility - report number: CAB/WS/23/059	Capital Receipts / Borrowing	8,000,000	4,210,500									12,210,500	14,250,000
High Street Haverhill Improvements (under review for allocation to initiatives)	Grants	693,000										693,000	693,000
Investing in our Growth Agenda (Available for projects under the Investing in our Growth Agenda Strategy)	Borrowing	15,000,000	15,000,000									30,000,000	Originally a total fund of £40m - funding has subsequently been allocated to projects such as Barley Home
AME Units, Suffolk Business Park - report number: CAB/WS/21/052	Borrowing	7,976,417	3,000,000									10,976,417	15,100,000
Capital Totals:		60,310,134	36,700,620	5,175,500	4,197,000	3,911,500	5,711,000	5,539,000	3,168,000	3,168,000	3,168,000	131,048,754	73,980,717

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Summary of Capital Financing

Capital Receipts	5,470,500	120,000	10,000	10,000	0	0	0	0	0	0	0	5,610,500
Capital Borrowing	42,825,917	31,947,620	1,250,000	0	0	0	0	0	0	0	0	76,023,537
Earmarked Reserves	6,723,000	3,733,000	3,015,500	3,287,000	3,011,500	4,811,000	4,639,000	2,268,000	2,268,000	2,268,000	2,268,000	36,024,000
Grants & Contributions	5,290,717	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	13,390,717
Total Capital Financing:		60,310,134	36,700,620	5,175,500	4,197,000	3,911,500	5,711,000	5,539,000	3,168,000	3,168,000	3,168,000	131,048,754

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Project Description	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	2032 to 2033 Total Budget	2033 to 2034 Total Budget	Total Budget (Over 10 Years)
Property Asset Management Plan Breakdown											
Asset Management Plan						1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Operational											
Brandon Country Park - Baby Change and Toilet Refurbishment	30,000										30,000
The Apex - Replace dimmer control system and insulation	110,000										110,000
The Athenaeum - Platform Lift Replacement	30,000										30,000
Public Conveniences: Abbey Gardens	300,000										300,000
Public Conveniences: Jubilee Walk, Haverhill	30,000										30,000
Guineas Multi Storey Car Park, Newmarket - Lighting Renewal	15,000										15,000
Parkway Multi-Storey Car Park, Bury St Edmunds - Fire alarm replacement	50,000										50,000
The Athenaeum - Replace ballroom spring floor		50,000									50,000
Guineas Multi-Storey Car Park - Life Care Programme		300,000									300,000
Underground Car Park - Life Care Programme			300,000								300,000
West Stow Country Park - Museum and Café roof covering renewal				125,000							125,000
Housing - residential and temp accomodation											
Eastgate Street, BSE - Re-roofing and decoration	100,000										100,000
Fitzroy Street, Newmarket - Damp treatment and refurbishment	75,000										75,000
Eastgate Street, BSE - Thermal upgrade, removal of gas heating		50,000									50,000
Fitzroy Street, Newmarket - Thermal upgrade and refurbishment				250,000							250,000
Bury St Edmunds Cemetery House - Refurbishment and thermal upgrade			150,000								150,000
Wideham Cottages, West Stow - Thermal upgrade and refurbishment			450,000								450,000
Leisure											
Haverhill Leisure Centre - MUGA Lights and flumes		582,000									582,000

West Suffolk - 2024 to 2025 Capital Programme - Property Asset Management Plan Breakdown

Attachment D - Appendix 2a

Project Description	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	2032 to 2033 Total Budget	2033 to 2034 Total Budget	Total Budget (Over 10 Years)
Haverhill Leisure Centre - major plant replacement					700,000						700,000
Brandon Leisure Centre - MUGA replacement				300,000							300,000
Commercial estate (maximise rental levels, EPC upgardes, Asset management works)											
2 & 5 Craven Way, Newmarket - Re-roofing and refurbishment	500,000										500,000
20A Hampstead Avenue, Mildenhall - Re-roofing and refurbishment	200,000										200,000
57 Eastern Way, Bury St Edmunds - Re-roofing and LED lighting	200,000										200,000
Studlands Park Unit 6, Newmarket - Refurbishment	75,000										75,000
21 - 27 Hollands Road - Re-roofing and energy upgrades	300,000										300,000
Piperell Way industrial units - Overroof project	300,000										300,000
Severn Road, Enterprise Units - Re-roofing and fire alarm system	50,000										50,000
17-18 Cornhill (Former post office) - Partial fit out if required	100,000										100,000
Industrial and Business Units - works required		750,000	787,500	825,000	862,500						3,225,000
Redevelopment (increasing rentable space, maximising rent levels, EPC upgrades)											
33-35 High Street, Haverhill - Partial fit out if required	150,000										150,000
TOTAL	2,615,000	1,732,000	1,687,500	1,500,000	1,562,500	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	14,097,000

West Suffolk - 2024 to 2025 Capital Programme - Leisure Asset Management Plan Breakdown

Attachment D - Appendix 2b

Project Description	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	2032 to 2033 Total Budget	2033 to 2034 Total Budget	Total Budget (Over 10)
Leisure Asset Management Plan Breakdown											
Leisure Asset Management Scheme		300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	2,700,000
De-silt of Holywater Meadows, Bury St Edmunds	60,000										60,000
Puddlebrook Playing Fields, Haverhill - Football Changing Room	63,000										63,000
Alderton Close, Haverhill - Knee high railing replacement	12,000										12,000
Green Road, Newmarket - renewal of play area	35,000										35,000
Heasman Close, Newmarket - renewal of play area	35,000										35,000
Woodcock Rise, Brandon - renewal of play area	35,000										35,000
Lowry Close, Haverhill - renewal of play area	60,000										60,000
TOTAL	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,000,000

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West Suffolk - 2024 to 2025 Capital Programme - Car Parking Improvements Breakdown

Attachment D - Appendix 2c

	2024 to 2025	2025 to 2026	2026 to 2027	2027 to 2028	2028 to 2029	2029 to 2030	2030 to 2031	2031 to 2032	2032 to 2033	2033 to 2034	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	
Car Parks Improvements Breakdown											
Newmarket improvements - market place car park resurfacing works	80,000										80,000
Electric Vehicle Charging Points (across the district)		80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	720,000
Resurfacing Works	200,000										200,000
Bury Leisure Centre - Car Park Improvements	80,000										80,000
TOTAL	360,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	1,080,000

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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	2024 to 2025	2025 to 2026	2025 to 2026	2025 to 2026
	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 - see also appendix 3a	2,589,679	3,046,110	(2,301,700)	0	3,334,089	1,756,110	(601,700)	4,488,499
Investing in our growth agenda reserve - see also appendix 3b	524,901	0	0	0	524,901	0	0	524,901
Business rates retention pilot: place-based reserve - see also appendix 3c	1,542,541	0	(1,280,149)	0	262,392	0	0	262,392
Financial planning reserves								
Invest to save reserve	5,000,066	0	0	0	5,000,066	0	0	5,000,066
Business rates retention equalisation reserve	7,414,463	4,616,790	0	(3,500,000)	8,531,253	0	0	8,531,253
Housing benefits equalisation reserve	397,396	0	0	0	397,396	0	0	397,396
Anglia Revenues Partnership (ARP) reserve	726,084	4,129	0	0	730,213	6,059	0	736,272
Capital project financing and interest equalisation reserve	9,509,753	675,000	(1,000,000)	(250,000)	8,934,753	270,000	(720,000)	8,484,753
Self insured reserve	376,602	20,000	(20,000)	0	376,602	20,000	(20,000)	376,602
Election reserve	243,978	70,000	0	0	313,978	70,000	0	383,978
Planning reserve	206,609	356,000	(466,000)	0	96,609	300,000	(188,000)	208,609
Service delivery reserves								
Computer equipment reserve	89,354	180,290	(180,290)	0	89,354	180,290	(180,290)	89,354
Office equipment reserve	270,057	45,000	(20,000)	0	295,057	45,000	(20,000)	320,057
Vehicle, plant and equipment reserve	2,225,438	1,007,798	(998,000)	0	2,235,236	1,007,798	(1,161,000)	2,082,034
Waste management reserve	136,728	173,600	(128,600)	0	181,728	128,600	(128,600)	181,728
Car park development reserve	763,567	550,080	(360,000)	0	953,647	550,080	(540,000)	963,727
Building repairs reserve - property - see also appendix 3d	4,632,140	1,700,000	(4,492,350)	3,750,000	5,589,790	1,700,000	(3,135,705)	4,154,085
Industrial unit service charge reserve	120,477	0	0	0	120,477	0	0	120,477
Industrial rent reserve	268,149	0	0	0	268,149	0	0	268,149
Building repairs reserve - leisure	125,372	300,000	(300,000)	0	125,372	300,000	(300,000)	125,372
Abbey gardens donation reserve	29,016	0	0	0	29,016	0	0	29,016
Newmarket Stallion statue reserve	20,809	0	0	0	20,809	0	0	20,809
Housing options reserve	1,901,740	1,306,540	(1,154,765)	0	2,053,515	1,232,805	(1,173,446)	2,112,874
Section 106 reserves								
Commuted maintenance reserve	1,296,392	0	(60,569)	0	1,235,823	0	(60,569)	1,175,254
Public Service Village (PSV) reserve	42,446	0	0	0	42,446	0	0	42,446
S106 monitoring officer reserve	0	24,000	(24,000)	0	0	24,000	(24,000)	0
S106 revenue reserve	80,287	0	0	0	80,287	0	0	80,287
Other reserves								
Gershom Parkington reserve	588,934	8,300	(6,163)	0	591,071	8,300	(6,286)	593,085
Total budgeted reserves:	41,122,978	14,083,637	(12,792,586)	0	42,414,029	7,599,042	(8,259,596)	41,753,476

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.	2026 to 2027	2026 to 2027	2026 to 2027	2026 to 2027	2027 to 2028	2027 to 2028	2027 to 2028
	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 - see also appendix 3a	4,488,499	0	(501,700)	3,986,799	0	(501,700)	3,485,099
Investing in our growth agenda reserve - see also appendix 3b	524,901	0	0	524,901	0	0	524,901
Business rates retention pilot: place-based reserve - see also appendix 3c	262,392	0	0	262,392	0	0	262,392
Financial planning reserves							
Invest to save reserve	5,000,066	0	0	5,000,066	0	0	5,000,066
Business rates retention equalisation reserve	8,531,253	0	0	8,531,254	0	0	8,531,254
Housing benefits equalisation reserve	397,396	0	0	397,396	0	0	397,396
Anglia Revenues Partnership (ARP) reserve	736,272	1,100	0	737,372	1,100	0	738,472
Capital project financing and interest equalisation reserve	8,484,753	180,000	(120,000)	8,544,753	180,000	(120,000)	8,604,752
Self insured reserve	376,602	20,000	(20,000)	376,602	20,000	(20,000)	376,602
Election reserve	383,978	70,000	0	453,978	70,000	(240,000)	283,978
Planning reserve	208,609	300,000	(302,999)	205,610	300,000	(293,000)	212,610
Service delivery reserves							
Computer equipment reserve	89,354	180,290	(180,290)	89,354	180,290	(180,290)	89,354
Office equipment reserve	320,057	45,000	(20,000)	345,057	45,000	(20,000)	370,057
Vehicle, plant and equipment reserve	2,082,034	1,007,798	(948,000)	2,141,832	1,007,798	(1,407,000)	1,742,630
Waste management reserve	181,728	128,600	(128,600)	181,728	128,600	(128,600)	181,728
Car park development reserve	963,727	550,080	(80,000)	1,433,807	550,080	(80,000)	1,903,887
Building repairs reserve - property - see also appendix 3d	4,154,085	1,700,000	(3,160,810)	2,693,275	1,700,000	(3,074,215)	1,319,060
Industrial unit service charge reserve	120,477	0	0	120,477	0	0	120,477
Industrial rent reserve	268,149	0	0	268,149	0	0	268,149
Building repairs reserve - leisure	125,372	300,000	(300,000)	125,372	300,000	(300,000)	125,372
Abbey gardens donation reserve	29,016	0	0	29,016	0	0	29,016
Newmarket Stallion statue reserve	20,809	0	0	20,809	0	0	20,809
Housing options reserve	2,112,874	1,232,805	(1,192,127)	2,153,552	1,232,805	(1,210,808)	2,175,549
Section 106 reserves							
Commuted maintenance reserve	1,175,254	0	(60,569)	1,114,685	0	(60,569)	1,054,116
Public Service Village (PSV) reserve	42,446	0	0	42,446	0	0	42,446
S106 monitoring officer reserve	0	24,000	(24,000)	0	24,000	(24,000)	0
S106 revenue reserve	80,287	0	0	80,287	0	0	80,287
Other reserves							
Gershom Parkington reserve	593,085	8,300	(6,412)	594,973	8,300	(6,538)	596,735
Total budgeted reserves:	41,753,476	5,747,973	(7,045,507)	40,455,942	5,747,973	(7,666,720)	38,537,194

Please click the link below to access the council's Statement of accounts (westsuffolk.gov.uk)

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

This reserve was 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 has previously been the New Homes Bonus Grant.

The projections below currently assume a level of New Homes Bonus and Funding Guarantee contributions up to 2025 to 2026, 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	2024 to 2025 Total budget £	2025 to 2026 Projected budget £	2026 to 2027 Projected budget £	2027 to 2028 Projected budget £
Budgeted opening balance	2,589,679	3,334,089	4,488,499	3,986,799
Budgeted contributions to reserve				
Contribution to reserve from New Homes Bonus grant (see also attachment D appendix 1 - Medium Term Financial Strategy)	815,078	815,078	0	0
Element of New Homes Bonus reduction from the Funding Guarantee Grant	941,032	941,032	0	0
Additional funding announcement - Rural Services Delivery Grant and Funding Guarantee income. Figures to be confirmed with final settlement	190,000	0	0	0
Suffolk Public Sector Leaders redistributed share of Business Rate Pool income (2024 to 2025 only)	1,100,000	0	0	0
Total contributions to reserve:	3,046,110	1,756,110	0	0
Budgeted Contributions from Reserve				
Community chest and locality budget funding	(501,700)	(501,700)	(501,700)	(501,700)
St Felix, Newmarket, Leisure Provision (Capital Programme)	(800,000)	0	0	0
Establish a commissioning pot to progress a number of sustainable growth objectives including the economic potential of Brandon and the A1307, A11 and A14 corridors	(500,000)	0	0	0
Establish a fund to support the objective 'Develop and improve access to a programme of activities and advice for residents facing challenges as a result of the cost-of-living crisis', delivery model to be considered	(100,000)	(100,000)	0	0
Extraordinary utility support for Abbeycroft to protect against swimming pool closures and reduction in provision.	(300,000)	0	0	0
Provision to identify more ways in which the council can increase affordable, preferably social housing, across the district, including investigating the use of a Housing Revenue Account so that the council can build homes for social and affordable rent.	(100,000)	0	0	0
Total contributions from reserve:	(2,301,700)	(601,700)	(501,700)	(501,700)
Budgeted closing balance:	3,334,089	4,488,499	3,986,799	3,485,099

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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.

The balance on this remains earmarked towards support of the strategy and delivery of our growth priorities, alongside the balance of the "Investing in our Growth Agenda" capital fund (detailed in the capital programme).

Details	2024 to 2025 Total budget £	2025 to 2026 Projected budget £	2026 to 2027 Projected budget £	2027 to 2028 Projected budget £
Budgeted opening balance	524,901	524,901	524,901	524,901
Budget contributions from reserve				
Property Services Resourcing	0	0	0	0
Communications Team resourcing	0	0	0	0
Further 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:	524,901	524,901	524,901	524,901

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Business Rates Retention Pilot: Place-Based Reserve

Attachment D Appendix 3c

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 Actuals £	2022 to 2023 Actuals £	2023 to 2024 Forecast Spend £	2024 to 2025 Projected budget £	2025 to 2026 Projected budget £
Opening balance	0	2,588,514	3,128,848	3,057,796	2,146,604	1,633,053	1,542,541	262,392
Contributions to reserve								
Business rates pilot monies received	2,788,514	119,254	0	0	0	0	0	0
Additional agreed contribution from Suffolk public sector leaders	0	500,000	0	0	0	0	0	0
Total contributions to reserve:	2,788,514	619,254	0	0	0	0	0	0
Contributions from reserve								
Western Way feasibility	(200,000)	(78,920)	(37,387)	(611,097)	(330,972)	0	0	0
Youth unemployment/not in employment, education or training (NEET) scheme (West Suffolk College)	0	0	(27,000)	0	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)	(300,095)	(22,579)	(90,512)	(80,149)	0
Part funding for renovation of 17/18 Cornhill, Bury St Edmunds	0	0	0	0	(160,000)	0	0	0
Part funding for St Felix Leisure Provision, Newmarket	0	0	0	0	0	0	(1,200,000)	0
Total contributions from reserve:	(200,000)	(78,920)	(71,052)	(911,192)	(513,551)	(90,512)	(1,280,149)	0
Budgeted Closing Balance:	2,588,514	3,128,848	3,057,796	2,146,604	1,633,053	1,542,541	262,392	262,392

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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	2024 to 2025	2025 to 2026	2026 to 2027	2027 to 2028
	Total budget	Projected budget	Projected budget	Projected budget
	£	£	£	£
Budgeted opening balance	4,632,140	5,589,790	4,154,085	2,693,275
Budgeted contributions to reserve				
Revenue contributions from services	1,700,000	1,700,000	1,700,000	1,700,000
Transfer from Capital Financing Reserve	250,000			
Transfer from Business Rates Equalisation reserve	3,500,000	0	0	0
Total contributions from reserve:	5,450,000	1,700,000	1,700,000	1,700,000
Budget contributions from reserve				
Contributions toward revenue repair and maintenance spend	(1,427,350)	(1,403,705)	(1,473,310)	(1,574,215)
Capital Programme:				
Asset Management Plan (see also attachment D, appendix 2)	(3,065,000)	(1,732,000)	(1,687,500)	(1,500,000)
Total contributions from reserve:	(4,492,350)	(3,135,705)	(3,160,810)	(3,074,215)
Budgeted closing balance:	5,589,790	4,154,085	2,693,275	1,319,060

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West Suffolk Council Prudential Indicators and Minimum Revenue Provision (MRP) Policy 2024 to 2025

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, that risks are proportionate to their financial capacity 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, investment plans and debt 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 that responsibility for decision making and ongoing monitoring in respect of capital expenditure, investment and borrowing, including prudential indicators, remains with full council. Although detailed implementation and monitoring may be delegated to a committee, ultimate responsibility lies with full council. The chief finance officer, the Director (Resources and Property), are responsible for ensuring that matters required to be taken into account when setting or revising prudential indicators are reported to the decision-making body for consideration.
- 2.6 In setting the indicators due regard was paid to the following matters:
- service objectives, e.g. strategic planning for the authority
 - stewardship of assets, e.g. asset management planning
 - value for money, e.g. option appraisal
 - prudence and sustainability, e.g. risk, implications for external debt and whole life costing
 - affordability, e.g. implications for council tax/district rates
 - practicality, e.g. achievability of the forward plan.
- 2.7 Set out below are the indicators for 2024 to 2025 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 2021 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, borrowing and investment decisions are made and gives due consideration to both risk and reward and impact on the achievement of priority outcomes. Authorities should report on and clearly distinguish investments for treasury management, service and commercial purposes.

4 Prudential Indicators 2024 to 2025 – 2027 to 2028

Capital Expenditure

Estimates of Capital Expenditure and Actual Capital Expenditure 2024 to 2025

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.

	2024 to 2025 millions	2025 to 2026 millions	2026 to 2027 millions	2027 to 2028 millions	Total millions
Gross capital expenditure	£60.31	£36.70	£5.18	£4.20	£106.39
Funded by:					
Grants and contributions	£5.29	£0.90	£0.90	£0.90	£7.99
Earmarked revenue reserves	£6.72	£3.73	£3.02	£3.29	£16.76
Capital receipts reserve	£5.47	£0.12	£0.01	£0.01	£5.61
Borrowing	£42.83	£31.95	£1.25	£0.00	£76.03
Total	£60.31	£36.70	£5.18	£4.20	£106.39

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) & Actual CFR 2024 to 2025

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 23 Actual £million	31 March 24 Approved Budget £million	31 March 24 Forecast £million	31 March 25 Forecast £million	31 March 26 Forecast £million	31 March 27 Forecast £million
Capital Financing Requirement (CFR)	56.31	90.57	59.38	98.46	129.08	128.99

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, strategy 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 23 Actual £million	31 March 24 Approved Budget £million	31 March 24 Forecast £million	31 March 25 Forecast £million	31 March 26 Forecast £million	31 March 27 Forecast £million
Capital Financing Requirement (CFR)	56.31	90.57	59.38	98.46	129.08	128.99
External Debt Limit	62.56	95.34	65.97	108.52	140.19	141.16

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 gross external debt, excluding investments, separately identifying borrowing from other long term liabilities. This prudential indicator shall be referred to as the:

Operational Boundary for external debt = 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 23 Actual £million	31 March 24 Approved Budget £million	31 March 24 Forecast £million	31 March 25 Forecast £million	31 March 26 Forecast £million	31 March 27 Forecast £million
Capital Financing Requirement (CFR)	56.31	90.57	59.38	98.46	129.08	128.99
Operational Boundary	56.31	85.81	59.38	97.67	126.17	127.05

Gross debt and the capital financing requirement

4.12 The council ensures that total gross debt does not, except in the short term, exceed the total of capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years. If in any of these years there is a reduction in the capital financing requirement, this reduction is ignored in estimating the cumulative increase in the capital financing requirement, which is used for comparison with gross external debt. Where the gross debt is greater than the capital financing requirement the reasons for this are clearly stated in the annual treasury management strategy.

Actual External Debt

4.13 The council's actual external debt, borrowings, at 31 December 2023 was £9,500,000. There were no other long term liabilities.

Affordability

4.14 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.

4.15 In considering the affordability of its capital plans, the authority is required to consider its forecast financial position, including all of the resources currently available to it and estimated for the future, together with the totality of its capital, borrowing and investment plans, income and expenditure forecasts and risks.

Estimates of financing costs to net revenue stream & Actual financing costs to net revenue stream 2024 to 2025

4.16 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:

Estimates of the proportion of financing costs to net revenue stream = Estimate of financing costs ÷ estimate of net revenue stream x 100%

4.17 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	2022 to 2023 Actual	2023 to 2024 Forecast	2024 to 2025 Estimate	2025 to 2026 Estimate	2026 to 2027 Estimate
Ratio %	7.23%	4.20%	8.93%	12.46%	12.66%

Net income from commercial and service investments to net revenue stream

4.18 The local authority will estimate for the forthcoming financial year and the following two financial years the proportion of net income from commercial and service investments compared to the budgeted net revenue stream and shall be referred to as:

Estimates of net income from commercial and service investments to net revenue stream = Estimate of net income from commercial and service investments ÷ estimate of net revenue stream x 100%

4.19 This indicator is intended to show the financial exposure of the authority to the loss of these investment income channels. The indicator excludes treasury management investments which have their own indicators. For the purpose of this indicator, commercial investments are taken primarily for financial return. Service investments are taken for the delivery of public services.

Indicator	2022 to 2023 Actual	2023 to 2024 Forecast	2024 to 2025 Estimate	2025 to 2026 Estimate	2026 to 2027 Estimate
Ratio %	3.86%	3.48%	1.66%	1.04%	2.29%

Treasury Management

4.20 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

4.21 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

4.22 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+

- 4.23 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.
- 4.24 The proposed prudential limits are as follows:

Period (years)	Lower Limit	Upper Limit
Under 12 months	0%	90.00%
1 – 2 years	0%	20.00%
2 – 5 years	0%	50.00%
5 – 10 years	0%	50.00%
Over 10 years	0%	90.00%

- 4.25 The profiled limits set out above apply to the start of each financial year within the period 2023 to 2024 to 2026 to 2027.

Total Principal Sums invested for longer than 364 days

- 4.26 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
31/3/2025	40
31/3/2026	25
31/3/2027	25

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 2024 to 2025.

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 instatement 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	2023 to 2024 Forecast £'000	2024 to 2025 Budget £'000	2025 to 2026 Budget £'000	2026 to 2027 Budget £'000
MRP	919	837	1,321	1,342

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

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Risk Area	2024 to 2025 Budget Impact £000s	2024 to 2028 MTFS Impact £000s
<p>Car Park Income recovery</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 consequentlv car parking income.</p> <p>During 2023 to 2024 income has risen but not to pre-pandemic levels. For the purpose of setting the 2024 to 2025 budget it has been assumed that current behaviours around town centre shopping and hybrid working are embedded. However, the current worldwide economic situation may have an impact on shopping habits and business closures that could affect future car parking income.</p> <p>A 5 per cent fall in annual income assumptions could result in an additional pressure on the council's budgets of around £1,067,000.</p>	267	1,067
<p>Pay inflation</p> <p>The council's MTFS currently assumes a 4 per cent inflationary increase for 2024 to 2025 and a 2 per cent pay inflationary increase for 2025 to 2026 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 £1,172,000 pressure on the council's finances.</p>	280	1,172
<p>Employer's pensions - contribution rate</p> <p>The council's MTFS currently assumes a 26 per cent employer's pension contribution for 2024 to 2028.</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 £1,044,000 on the council's MTFS.</p>	253	1,044
<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 £567,000 across the MTFS.</p>	138	567
<p>Council tax collection</p> <p>The level of council tax receipts in the MTFS are based upon in year collection rates of 98.5 per cent.</p> <p>A fall of 1 per cent in this collection rate would have a detrimental effect of £480,000 across the council's MTFS.</p>	114	480

Risk Area	2024 to 2025 Budget Impact £000s	2024 to 2028 MTFS Impact £000s
<p>Housing benefit subsidy</p> <p>The MTFS currently assumes a 98.5 per cent subsidy rate for rent allowance payments and a 80 per cent subsidy rate for rent rebates (temporary accommodation) within the budgets.</p> <p>A 1 per cent reduction in the rent allowance subsidy rate and a 10 per cent reduction in the rent rebate subsidy rate for each year would result in an additional £1,290,000 pressure on the council’s MTFS position.</p>	334	1,290
<p>Interest receipt rates</p> <p>The council’s current assumption around interest receipts is 4 per cent for 2024 to 2025, 3 per cent for 2025 to 2026 and 2.50 per cent thereafter.</p> <p>A 0.5 per cent reduction would result in approximately £405,000 pressure on the council’s MTFS.</p>	135	405
<p>Borrowing costs - interest</p> <p>The MTFS includes borrowing costs (interest) amounting to £1,581,000 in 2024 to 2025 to fund the project agenda (£6,035,000 across the MTFS).</p> <p>If the interest rates assumed increase by 0.5 per cent, there will be an additional pressure of £1,097,000.</p>	288	1,097
<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. The reduction or discontinuation of either of these grants would result in additional financial pressures on the overall budget position.</p>	0	4,405
<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 £925,000 detrimental impact on the council’s MTFS.</p>	230	925
<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 £2,526,000 pressure on the MTFS.</p>	631	2,526

Risk Area	2024 to 2025 Budget Impact £000s	2024 to 2028 MTFS Impact £000s
<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 £276,000 per year.</p>	276	1,138
<p>Business rate retention - post 2026</p> <p>The future of the 50 per cent business rate retention scheme is uncertain. Plans to move to a 75 per cent scheme and rebaseline growth have been deferred until at least 2026 to 2027. Furthermore, the government has uncoupled the business rate multiplier and introduced a range of reliefs, compensating councils for the resulting lost income through complex Section 31 grants.</p> <p>The council's budgets for 2024 to 2026 assume continuation of the current scheme, including annual growth partially being contributed to the business rate equalisation reserve in 2024 to 2025. From 2025 to 2026 the contribution to reserves has been removed from the budget and from 2026 to 2027 the growth assumption has been halved. If the baseline funding levels are not reset and rebaselining resulted in a loss of all income above the funding baseline, this would have the impact of £6,605,000 across the MTFS.</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	6,605

Risk Area	2024 to 2025 Budget Impact £000s	2024 to 2028 MTFS Impact £000s
<p>Government funding settlement</p> <p>The future of government funding for councils remains very uncertain. The provisional settlement, announced in December 2023, was effectively the second year of a two year rollover settlement. No indication was given for the likely settlement for 2025 to 2026 or years beyond that. Nor was there any confirmation of when the Fairer Funding Review would take place, although realistically this will not be before 2026 to 2027 at the earliest. Furthermore, there is still uncertainty around the implementation of Simpler Recycling and whether any future revenue streams from this initiative will impact the settlement.</p> <p>The MTFS assumes that the funding settlement for 2025 to 2026 will be at the same level as the 2024 to 2025 provisional figures, then no grant fundina at all from 2026 to 2027.</p> <p>If the assumed level of grant income that has been built into the 2025 to 2026 budget (after allowing for transfers to reserves) is not received then there will be an additional pressure of £1,085,000 across the MTFS.</p>	N/A	1,085
TOTALS (£000s):	2,946	23,806

Fees and charges changes 2024 to 2025

1. Background and process

- 1.1 In line with the West Suffolk Council Fees and Charges Policy, the following principles are applied when reviewing fees and charges:
 - When the law allows
 - When charging is in line with the council's strategic framework and Medium Term Financial Strategy
 - For discretionary services (in line with the principle of 'user pays')
 - For services provided through a Service Level Agreement
 - When the receipt from charging outweighs the cost of administration
 - Fees and charges will not be applied where their use would have significant negative consequences in terms of the council's duty to promote equality of opportunity and protect groups who share a protected characteristic.
- 1.2 The principles governing what level the fees and charges should be considered at, are set out in the agreed policy and the review as part of the 2024 to 2025 budget process looked to ensure:
 - Ensure consistency of approach alongside the policy specifically against the principles such as cost recovery/user pay/behaving more commercially
 - Capture all proposed price changes within one review
 - Provide appropriate visibility for those pricing decisions that are likely to have significant public interest (including those over five percent annual increase - in line with the Constitution)
- 1.3 As part of the process of arriving at the budget and medium term income forecasts each of the individual fees and charges were reviewed with each service manager.

2 Changes in fees and charges for 2024 to 2025

- 2.1 The table in Attachment A(i) lays out the individual fees and charges that are changing with the 12 months of the annual budget for 2024 to 2025. They are split between the price increase of more than five percent and those that are less than five percent but still of public interest.

3 Fees and charges – out of scope

- 3.1 There are a number of fees and charges which are out of scope of this Appendix due to:
 - Being part of a specific review.
 - Charges set on a longer review timetable.

Attachment D Appendix 6

- Being statutorily set and therefore out of the control of West Suffolk Council
- Are event specific and therefore not standard.
- Commercial sensitivity.

3.2 These areas that are not included within the table at 3.1 are:

- Trade Waste – Not published due to commercial sensitivity.
- Apex Tickets – Event specific pricing.
- Fees and Charges that are not in the control (statutory) of West Suffolk i.e.
 - o Planning Fees
 - o Gambling Licences
 - o Environmental Licences
 - o Premises Licences
 - o Hazardous Waste Collection
 - o Rental costs which are not included as part of fees and charges.

Price Increase of Public Interest (increases of less than 5% included)

Service Area - Car Parking	Fee/Charge Description	2024/25 Fee/Charge Amount	2024/25 % increase	2023/24 Fee/Charge Amount
<p>The Council operates 30 town centre car parks across West Suffolk providing approximately 5,400 parking spaces. All the car parks are managed and enforced under the Traffic Management Act 2004, with Traffic Regulation Orders (TROs) in place which specify parking charges and time restrictions in each car park. The last major review to the TRO's was in 2021 following a Car Parking Review (agreed by Cabinet in February 2020) and mainly implemented after the COVID Pandemic.</p> <p>A number of options are available to maximise income or reduce expenditure in Off Street car parks, in support of the Council's budgetary pressures or feedback from businesses/users. Further supporting information is available on these options in the separate Car Parking Cabinet report.</p> <p>All options would require an amendment to Traffic Regulation Order's pertaining to all our car parks. A period of 3 months is needed to draft the Orders, advertise the changes for public consultation (a statutory period of 21 days) and seal the orders on completion. Given the nature of the changes, around a month is required to make the technical changes to the payment machines, Ringo phone payments and signage.</p>				
Car Parking	Introduce Evening Charging at 8pm (from 6pm) in BSE only.	Standard tariffs	0.00%	£1.00
Car Parking	Cattlemarket/School Yard Tariff Variations - 4 Hours Stay	£6.00	0.00%	3 Hours current max. @ £4
Car Parking	Reduction in number of coin payment machines	No change to tariffs		No change to tariffs

Fees and charges - price increases greater than 5 per cent

Service Area - Garden Waste	Fee/Charge Description	2024/25 Fee/Charge Amount	2024/25 % increase	2023/24 Fee/Charge Amount
The Garden Waste (Brown Bin) subscription fees are planned to increase by £3 in June 2024, followed by a further £3 increase from June 2025. This increase is to cover the increasing costs of supplying the services and is also benchmarked across other Garden Waste services supplied across Suffolk (East Suffolk £50 pa, Babergh £59 pa, Mid Suffolk £59 pa)				
Garden Waste	Annual subscription for garden waste	£50.00	6.38%	£47.00
Service Area - Bulky Waste	Fee/Charge Description	2024/25 Fee/Charge Amount	2024/25 % increase	2023/24 Fee/Charge Amount
Following the increase last year, service demand continues to be high. Charges have increased to reflect inflation (staff, vehicles, fuel etc.) and these charges are in line with other Suffolk councils (based on current year). Residents have a range of other options to dispose of unwanted items such as private selling, charity donation, drop off at the household recycling centre (disposal or reuse) and to contact third party collectors, including retailers supplying replacement goods. A discounted rate continues to be offered for those households in receipt of Council Tax Reduction.				
Bulky Waste	Collection of bulky waste - 5 items	£50.00	11.11%	£45.00
Bulky Waste	Collection of bulky waste - 10 items	£100.00	11.11%	£90.00
Bulky Waste	Collection of bulky waste - 15 items	£150.00	11.11%	£135.00
Bulky Waste	Collection of bulky waste (50% Discounted rate) annual	£25.00	11.11%	£22.50
Service Area - Hazardous Waste	Fee/Charge Description	2024/25 Fee/Charge Amount	2024/25 % increase	2023/24 Fee/Charge Amount
From December 2023, a new Suffolk-wide contract will be in place to enable households to dispose of their hazardous waste such as paint, solvents, pesticides etc. This is a more streamlined service and will continue to be a collection only service with a charge to the household. The full range of charging options is under review.				
Hazardous Waste	Standard 25 days	£53.00	11.30%	£47.62
Service Area - Waste Collection	Fee/Charge Description	2024/25 Fee/Charge Amount	2024/25 % increase	2023/24 Fee/Charge Amount
The new fees reflect the increase in the purchase price of bins (due to raw material price increases) and continuation of the policy agreed in 2022 regarding the charging for replacement bins e.g. if the household damages or loses their bin. The replacement bin charge does not reflect the full costs including bin delivery.				
The cost for the distribution of recycling sacks (postage) has increased and the price has been increased accordingly.				
Waste Collection	Provision of replacement bins - 240lt Black/blue	£33.00 + VAT	10.00%	£30.00 + VAT
Waste Collection	Provision of large bins (660lt/1100lt)	£140/£160 + VAT		
Waste Collection	Provision of larger recycling bin request (360lt)	£50.00	11.11%	£45.00
Waste Collection	Provision of recycling sacks - roll of 10	£4.00	33.33%	£3.00
Waste Collection	Single empty of one bin	£20.00	10.00%	£16.00
Waste Collection	Provision of new bins to developers (1 x 240 recycling; 1 x 240 residual)	£80.00 + VAT	33.33%	£60.00 +VAT

Service Area - Parks Service	Fee/Charge Description	2024/25 Fee/Charge Amount	2024/25 % increase	2023/24 Fee/Charge Amount
The setting of fees and charges for activities and facilities in West Suffolk's parks and open spaces are reviewed on an annual basis from a cost recovery perspective in terms of time and resource required to deliver the service. An annual review of fees and charges is an integral part of the annual service planning cycle and the anticipated income forms part of the councils base budget. The only items that come through with a greater than 5% price increase for 2024 to 2025 are listed below.				
Parks Service	Utilities - Water	£8.00	6.67%	£7.50
Parks Service	Sponsored Charity runs/rides/walks - 101 to 500 attendance	£176.50	5.06%	£168.00
Parks Service	Sponsored Charity runs/rides/walks - 501 to 1000 attendance	£320.00	5.09%	£304.50
Parks Service	Minor Events - <50 people	£27.50	5.77%	£26.00
Parks Service	Non Commercial Public Events - 1001-2500 people	£634.00	5.01%	£603.75
Parks Service	Non Commercial Public Events - 2501-5000 people	£865.50	5.00%	£824.29
Service Area - Cemeteries Service	Fee/Charge Description	2024/25 Fee/Charge Amount	2024/25 % increase	2023/24 Fee/Charge Amount
A benchmarking exercise has been undertaken to ensure that our charges are in line with other burial authorities in the region and continue to cover the costs of delivering the cemeteries service. This has resulted in some significant changes in the pricing structure.				
Cemeteries Service	Standard Lawn type grave including headstone base (where applicable) (50 years ERB)	£1,050.00	9.95%	£955.00
Cemeteries Service	Large lawn type grave including head stone base (where applicable) (50 years ERB)	£1,140.00	9.83%	£1,038.00
Cemeteries Service	Person 12 years plus standard lawn type grave (for depth 1,2	£851.00	9.95%	£774.00
Cemeteries Service	Person 12 years plus large lawn type grave (for depth 1,2 or 3)	£913.00	10.00%	£830.00
Cemeteries Service	Child up to the age of 12 years in a child grave only Please note: depth for one interment only	£105.00	5.00%	£100.00
Cemeteries Service	Still born babies and children up to three weeks old (including: NVE) Please note: depth for one interment only	£58.00	5.45%	£55.00
Cemeteries Service	Interment of cremated remains in an earthen grave (either loose or in a casket)	£240.00	5.26%	£228.00
Cemeteries Service	Interment of cremated remains in below ground vault	£240.00	5.26%	£228.00
Cemeteries Service	Interment of cremated remains in above ground vault	£240.00	5.26%	£228.00
Cemeteries Service	Permit for right to install a new memorial on any type of grave	£120.00	5.26%	£114.00
Cemeteries Service	Transfer of Exclusive Right of Burial/Production of Statutory Declaration for lost deed	£70.00	11.11%	£63.00
Cemeteries Service	Memorial trees (various) offering a 15 year lease including a dedication plaque. (interring of cremated remains under tree is not permitted)	£630.00	5.35%	£598.00

Service Area - Heritage Service	Fee/Charge Description	2024/25 Fee/Charge Amount	2024/25 % increase	2023/24 Fee/Charge Amount
The pricing for entrance to our heritage sites has been reviewed across the board with the removal of some charges alongside some price increases and the removal of some concessions. This is to retain a good value offering whilst ensuring income across the offering is sustained.				
Heritage Service	West Stow Day ticket - Adult	£7.00	0.00%	£7.00
Heritage Service	West Stow Day ticket - Concessions	Propose to remove concessions		£6.00
Heritage Service	West Stow Day ticket - Children	£4.00	0.00%	£4.00
Heritage Service	West Stow Day ticket - Family	£21.00	0.00%	£21.00
Heritage Service	West Stow Annual ticket - Adult	£16.00	14.29%	£14.00
Heritage Service	West Stow Annual ticket - Concessions	Propose to remove concessions		£12.00
Heritage Service	West Stow Annual ticket - Children	£8.00	0.00%	£8.00
Heritage Service	West Stow Annual ticket - Family	£46.00	9.52%	£42.00
Heritage Service	Moyes Hall Heritage ticket - Adult	£16.00	14.29%	£14.00
Heritage Service	Moyes Hall Heritage ticket - Concession	Propose to remove concessions		£12.00
Heritage Service	Moyes Hall Heritage ticket - Children	£10.00	25.00%	£8.00
Heritage Service	Moyes Hall Heritage ticket - Family	£46.00	9.52%	£42.00
Heritage Service	Moyes Hall Day ticket - Adult	£6.00	-14.29%	£7.00
Heritage Service	Moyes Hall Day ticket - Concession	Propose to remove concessions		£6.00
Heritage Service	Moyes Hall Day ticket - Children	£3.00	-40.00%	£5.00
Heritage Service	Moyes Hall Day ticket - Family	£20.00	0.00%	£20.00



Capital Strategy 2024 to 2025



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1 Introduction and Purpose

West Suffolk Council's main vision is to be ambitious in addressing the needs of our West Suffolk communities and of future generations, and that the voices of local people are at the heart of shaping what we do.

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

- Affordable, available, and decent homes
- Environmental resilience
- Sustainable growth
- Thriving communities

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 Priorities, Medium Term Financial Strategy and overall service delivery.

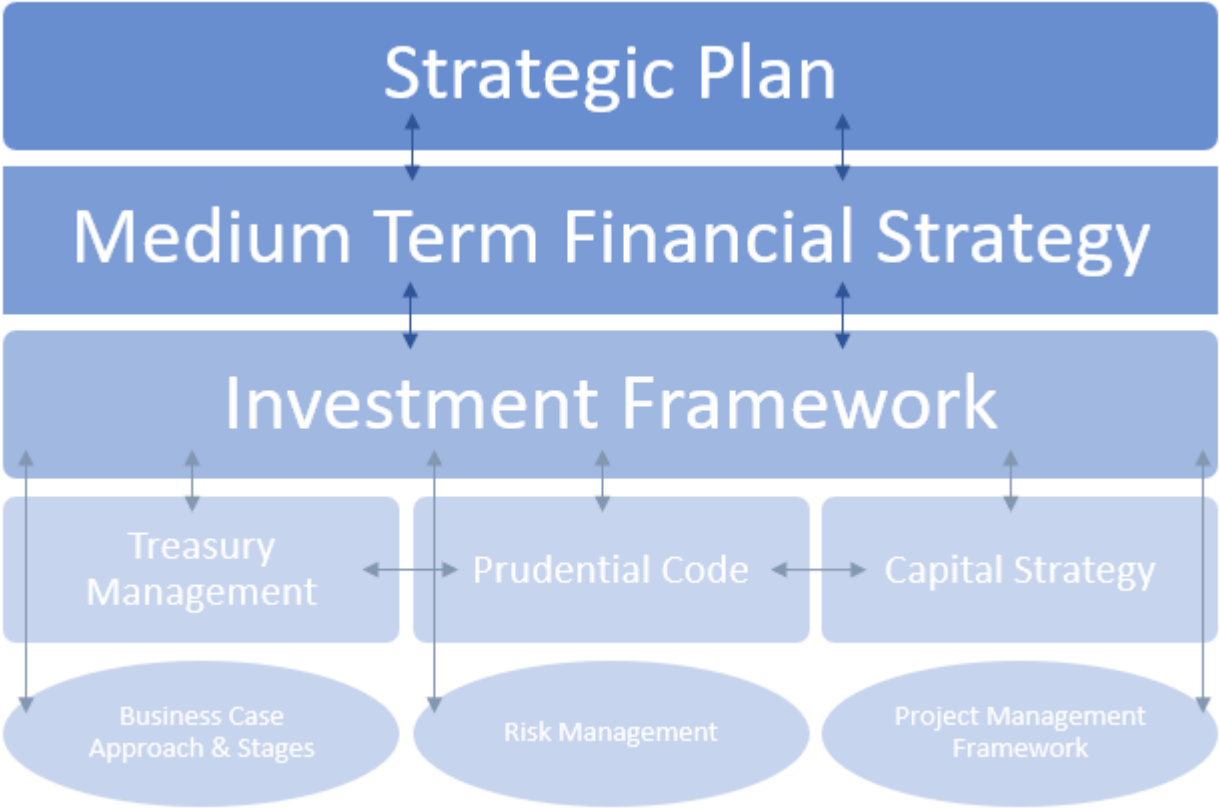
With our West Suffolk Strategic Priorities, statutory and discretionary responsibilities and increasingly complex demands on the Council's services, investment activity covers many areas over and above the normal treasury management of our cash balances and borrowing.

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. See diagram below.

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 Priorities and Medium Term Financial Strategy and take account of stewardship, value for money, prudence, sustainability, proportionality and affordability. This Capital Strategy has been written in conjunction with the Council's Treasury Management Policy Statement and Investment Strategy 2024 to 2025.

This Capital Strategy has been developed in line with the CIPFA Prudential Code for Capital Finance in Local Authorities 2021. This is a working document, which officers will keep under review.

Diagram of West Suffolk’s wider strategies and frameworks (non-exhaustive)



2 Capital Expenditure

2.1 Capital Programme

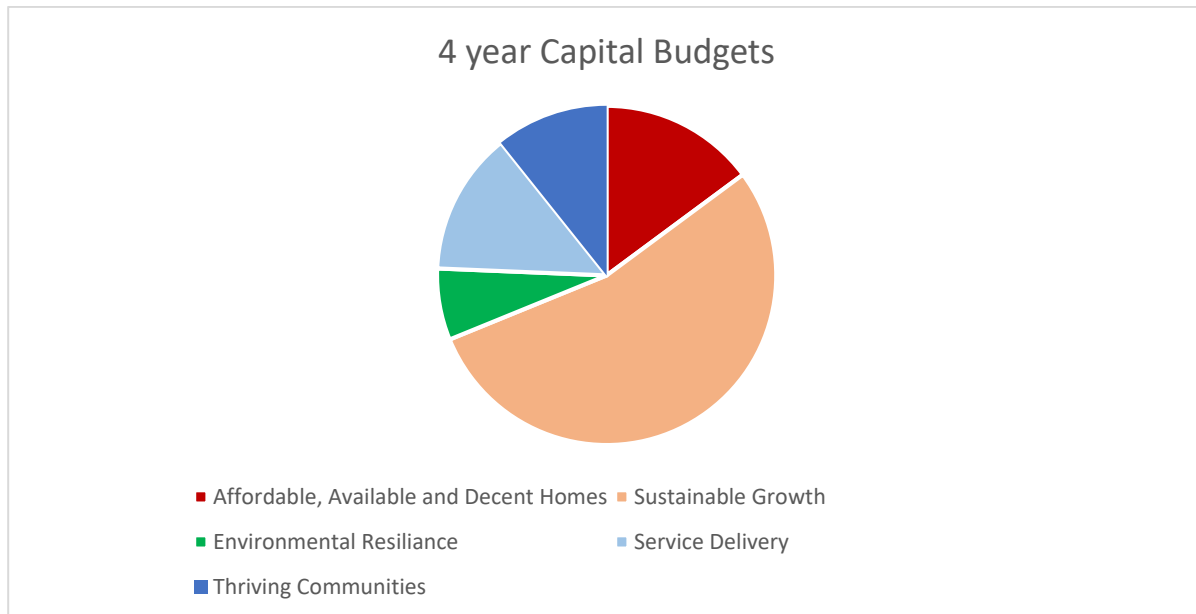
2.1.1 As part of the annual budget setting process, the Council sets its capital programme for the next ten years. This process is done in conjunction with service areas and takes into account both service plans and the overall council strategic plan.

2.1.2 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.

Project Description	Project Funding	2024 to 2025	2025 to 2026	2026 to 2027	2027 to 2028	Total Budget (Over 4 Years)
		Total Budget	Total Budget	Total Budget	Total Budget	
Resources & Property						
Provincial House - 2nd & 3rd Floor refurbishment - report number CAB/WS/23/062	Borrowing	2,000,000				2,000,000
Anglian Lane Warehouse	Borrowing	1,200,000				1,200,000
2 Hollands Road, Haverhill	Borrowing	1,100,000				1,100,000
Investing in our Commercial Asset Portfolio - CAB/WS/22/073	Borrowing / Car Park Reserve	3,000,000	8,447,120			11,447,120
Asset Management Plan - Property						
Property Asset Management Plan	Building Maintenance Reserve	2,615,000	1,732,000	1,687,500	1,500,000	7,534,500
Net Zero Plan - Asset Management Investment	Borrowing	2,500,000	500,000			3,000,000
Human Resources, Governance and Regulatory Services						
Private Sector Disabled Facilities Grants	Grants	900,000	900,000	900,000	900,000	3,600,000
Community Energy and Net Zero Plan	Borrowing	1,250,000	1,250,000	1,250,000		3,750,000
Operations						
Car Parking Improvements	Car Park Reserve	360,000	80,000	80,000	80,000	600,000
Vehicle & Plant Purchases	Vehicle & Plant Reserve	1,008,000	1,281,000	958,000	1,417,000	4,664,000
Net Zero Plan - Electric Vehicle Fleet Investment	Borrowing	510,000				510,000
St Felix Leisure Provision, Newmarket	£2m Contributions / £2m Reserves	4,000,000				4,000,000
Bury St Edmunds Leisure Centre	Borrowing	6,200,000				6,200,000
Transitional cost for the introduction of weekly food waste collections	Grants	1,697,717				1,697,717
Asset Management Plan - Leisure						
Leisure Asset Management Scheme	Leisure Building Repairs Reserve	300,000	300,000	300,000	300,000	1,200,000
Planning and Growth						
Barley Homes Investment Facility - report number: CAB/WS/23/059	Capital Receipts / Borrowing	8,000,000	4,210,500			12,210,500
High Street Haverhill Improvements (under review for allocation to initiatives)	Grants	693,000				693,000
Investing in our Growth Agenda (Available for projects under the Investing in our Growth Agenda Strategy)	Borrowing	15,000,000	15,000,000			30,000,000
AME Units, Suffolk Business Park - report number: CAB/WS/21/052	Borrowing	7,976,417	3,000,000			10,976,417
Capital Totals:		60,310,134	36,700,620	5,175,500	4,197,000	106,383,254

2.1.3 The budget presented for approval for the years 2024 to 2025 to 2027 to 2028 totals £106.38 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.

- 2.1.4 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.
- 2.1.5 The chart below details the areas of capital budget over the next four years. Sustainable Growth is the largest area due to the inclusion of the Investing in Growth Agenda.



2.2 Main Items of Capital Expenditure

Barley Homes

- 2.2.1 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

- 2.2.2 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.

Investing in our Growth Agenda

- 2.2.3 A fund to support our Investing in our Growth Agenda, which will be subject to separate business cases. This fund will be available to support projects such as the redevelopment of the Olding Road site, temporary accommodation acquisitions and other capital projects as they come forward in support of the new strategic priorities.

Net Zero Fund

2.2.4 A fund which supports the Council's net zero ambitions by investing in our own assets, including our leisure portfolio, purchasing electric vehicles to replace diesel as and when they become due for replacement, and continuing to expand our solar for business scheme.

Investment in Leisure Centres

2.2.5 The capital programme includes a number of leisure investments including in the existing Bury, Haverhill and Brandon Leisure Centres and provision to deliver a new sport and leisure provision at the St Felix site in Newmarket.

2.3 Financing of Capital Expenditure

2.3.1 The total value of the capital programme over the next four years is approximately £106.38 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.

	2024 to 2025 millions	2025 to 2026 millions	2026 to 2027 millions	2027 to 2028 millions	Total millions
Gross capital expenditure	£60.31	£36.70	£5.18	£4.20	£106.39
Funded by:					
Grants and contributions	£5.29	£0.90	£0.90	£0.90	£7.99
Earmarked revenue reserves	£6.72	£3.73	£3.02	£3.29	£16.76
Capital receipts reserve	£5.47	£0.12	£0.01	£0.01	£5.61
Borrowing	£42.83	£31.95	£1.25	£0.00	£76.03
Total	£60.31	£36.70	£5.18	£4.20	£106.39

2.3.2 Subject to the year-end outturn position, any carry forwards from the 2023 to 2024 budget will be added to the 2024 to 2025 capital programme budget at the year end.

2.3.3 Actual borrowing requirements may be lower compared to the business cases in the capital programme. This is because it is not prudent for the Council to borrow until the cashflow is required. The borrowing process is a matter for the Treasury Management team to manage in line with the agreed Treasury Management and Investment Strategies.

2.4 Capital Receipts

2.4.1 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 new capital receipts over the next four years.

	2024 to 2025 millions	2025 to 2026 millions	2026 to 2027 millions	2027 to 2028 millions
Council share of right to buy receipts	£0.50	£0.50	£0.50	£0.50
Barley Home loan repayments to be made available through agreed loan facility	£0.50	£0.45	£0.00	£0.00
Other asset disposals	£2.76	£0.17	£1.32	£0.06
Total	£3.76	£1.12	£1.82	£0.56

2.4.2 In the short to medium term, the council's useable capital receipts reserves move from £10.38 million to £7.44 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, so £6.9 million of the total balance will be reserved for this purpose.

2.5 The Prudential Code

2.5.1 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.

2.5.2 The Prudential Code has the following key objectives:

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

2.5.3 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).

2.6 Capital Expenditure Governance For Projects

- 2.6.1 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.
- 2.6.2 Each project will be subject to a highly competent professional business case. Evidencing the strategic case, economic case, commercial case, financial case and management case.
- 2.6.3 Each project will need to demonstrate that it positively contributes towards the delivery and desired outcomes set out in our strategic priorities, unless investment is required to maintain our statutory obligations.
- 2.6.4 Each project will be assessed for the opportunity for innovative delivery and financing solutions, exploring where appropriate investments away from the traditional local government funding models.
- 2.6.5 Each project and potential partner will be considered against the general ethos and values of local government and the wider public sector.
- 2.6.6 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.
- 2.6.7 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.
- 2.6.8 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.
- 2.6.9 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.

2.6.10 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.

2.7 Affordability

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

2.7.2 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.

2.7.3 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.

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

	Actuals 31 March 2023 millions	Forecast 31 March 2024 millions	Budget 31 March 2025 millions	Budget 31 March 2026 millions	Budget 31 March 2027 millions
Annual Interest payable	£0.41	£0.18	£1.58	£1.75	£1.73
Annual repayment cost (MRP)	£0.84	£0.92	£0.84	£1.32	£1.34
Annual Interest payable as % of gross revenue income budget	0.94%	0.4%	3.83%	4.26%	4.18%
Annual repayment cost as % of gross revenue income budget	1.91%	2.03%	2.03%	3.22%	3.25%

The table above does not include the borrowing costs associated with some of the larger projects on the capital programme that are still progressing through relevant gateways. These include the AME units on Suffolk Business Park, Investing in Growth Agenda and Investing in our Commercial Asset portfolio. If all these projects progressed through their relevant gateways, then the annual interest payable in the year to 31 March 2026 could increase by £2.68 million, and the annual MRP could increase by £0.97 million. These increased costs would be offset by savings and increased income generated by these projects which are also not currently included within the budget figures. The costs will be

included within the base budget when there is greater certainty that the projects will come to fruition and will be reviewed and updated as part of future budget setting processes.

2.8 Proportionality

- 2.8.1 The concept of proportionality, alongside that of affordability, is a key consideration when considering funding projects through borrowing.
- 2.8.2 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.
- 2.8.3 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.

2.9 Risk Management

- 2.9.1 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.
- 2.9.2 In addition our Investment Framework requires that projects are assigned an overall investment risk, based on an assessment of the individual business cases including risk and likelihood of returns, (high, medium or low) in order to manage the Council's overall investment portfolio and exposure.
- 2.9.3 It also requires that projects are assessed against the Council's wider capital programme commitments, aspirations and asset management plans to ensure that the overall capital programme is affordable, prudent and sustainable.
- 2.9.4 Project management risk is identified and monitored in West Suffolk's Risk Register. Controls and actions are in place to mitigate this risk. Ensuring this risk is monitored and within an acceptable residual range. Staff training is acknowledged as a control. Therefore part of our wider risk management process and proportional to our risk appetite.

2.10 Statement of Accounts

- 2.10.1 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.
- 2.10.2 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.

2.11 Procurement Strategy

- 2.11.1 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.

3 Debt, Borrowing and Treasury Management

- 3.1.1 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."

- 3.1.2 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.

- 3.1.3 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.

- 3.1.4 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.

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

4 Investments for service or commercial purposes

4.1.1 The Council (not its wholly owned companies) 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.

4.1.2 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. That is, investments which are purely for financial returns.

4.1.3 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.

4.1.4 This strategy ensures compliance with paragraphs 51 to 53 of the Prudential Code in relation to investments for commercial purposes.

4.1.5 The council makes investments for service delivery purposes, with details of these below:

4.2 Service Investments - Loans

4.2.1 The Council can lend money to a variety of organisations, but will only do this where the loan furthers the Council's statutory duties or supports its Strategic objectives.

4.2.2 The service loans the Council have provided have supported the following:

- Building of a number of new affordable and open market homes in the area through its wholly owned housing company, Barley Homes.
- Building of a new innovation centre on one of the designated Enterprise Zones in the area.
- Support for the leisure provider who runs the Council's leisure centres.

4.2.3 The main risk when making service loans is that the borrower will be unable to repay the principal lent and / or the interest due. In order to limit this risk an assessment is made of the creditworthiness of the borrower, including the use of external credit reports where available. Security is also sought for each loan if

possible. Loans are generally only granted in exceptional circumstances, with the approval following the Investing in our Growth Agenda Fund delegations.

4.2.4 The portfolio of loans (£3.71 million at the end of December 2023) can be categorised as follows:

- Service loans to support leisure providers £0.80 million
- Service loans to support economic development £2.91 million

4.3 Service Investments – Shares

4.3.1 The Council has invested in shares of its subsidiary company, Barley Homes, whose aim is to provide housing within the district that meets local needs and complies with all relevant policies. The Council also holds a small number of tradable shares that relate to some of the heritage collections that have been bequeathed to it in the past – these shares are not considered service investments for these purposes.

4.3.2 One of the risks of investing in shares is that they could fall in value meaning that the initial outlay may not be recovered. In order to limit this risk the Council has not itself invested in traded shares and will only invest in new shares for companies it has formed directly. Currently the value of shares the Council holds in its subsidiary companies is £600,100 with Barley Homes (Group) Limited.

4.3.3 The Council's direct share investment is limited to its subsidiaries with the intention that they will provide services over the foreseeable future. With this in mind, the Council has not set a maximum period for which such shares should be held. The Council does not have set procedures for ensuring liquidity in the market as it intends to hold the shares indefinitely.

4.3.4 Shares are the only type of investment that the Council has identified that meets the definition of a non-specified investment in the government guidance. The Council's upper limits on non-specified investments will therefore continue to be limited by the Council's holdings in subsidiaries. This is not currently expected to be in excess of the £0.6 million it currently holds with Barley Homes. The Council has not adopted any procedures for determining further categories of non-specified investments since none are likely to meet the definition.

4.4 Commercial Investments: Property

4.4.1 The Council invests in local property with the primary intention of promoting economic development and regeneration. It does not currently hold property for investment purposes.

4.4.2 It is unlikely that the Council will look to invest in commercial property with the primary aim of generating yield, as this goes against the latest update of the Prudential Code, and will also restrict access to borrowing from the Public Work Loans Board for the years that spend is incurred on such assets within the Capital Programme.

4.5 Growth Investment Strategy

4.5.1 This strategy covers investments in projects that support our West Suffolk Strategic Priorities, particularly around our sustainable growth priority and fall outside of standard treasury management activities.

4.5.2 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 West Suffolk Strategic Priorities for 2024 to 2028;
- 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 commercially – financial returns for investment in our communities; and
- Seeking blended returns across social, economic and financial investments.



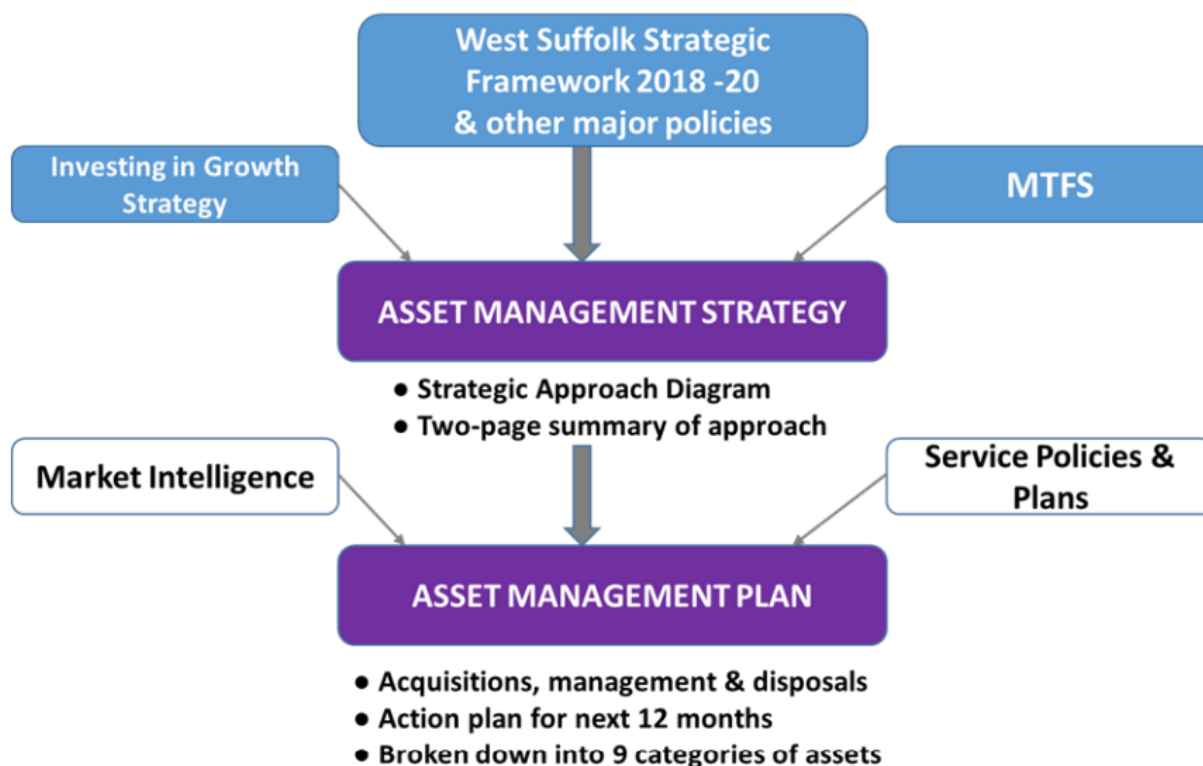
4.6 Asset Management

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

4.6.2 The West Suffolk Asset Management Strategy and Plan supports our behaving 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.

- 4.6.3 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:



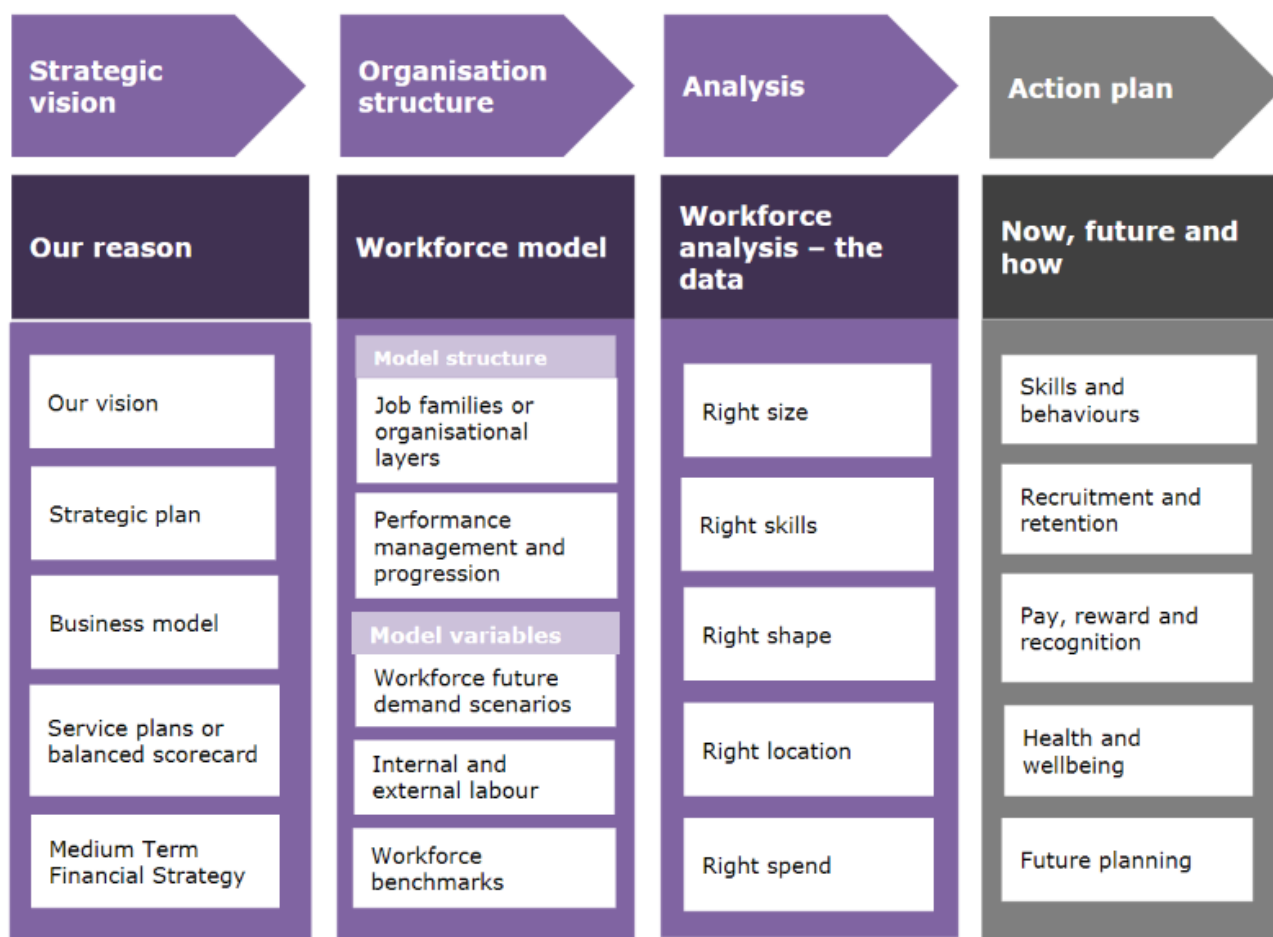
5 Knowledge and Skills

- 5.1.1 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.
- 5.1.2 We recognise that certain key projects due to their nature, complexity, scale or overall capacity will likely require appointment of external skills or resource. External services may also need to be appointed where there are a number of partners involved, when it is considered appropriate to appoint independent skill such as a property valuer.
- 5.1.3 The West Suffolk Workforce Strategy links to the Capital Strategy with the first focus being Skills and Behaviours. The Workforce Strategy is our vision for our people and identifies the areas we need to focus on to achieve our ambitions. It seeks to create the best conditions to influence capacity, capability, cost, culture and customer service; thus increasing productivity and effectiveness.
- 5.1.4 It aims to look at the composition of the workforce and the current skills set but also to look beyond today and consider the skills sets needed for the future in

order to ensure our people are resilient and resourceful and able to meet the challenges ahead.

5.1.5 It identifies skills and behaviours as a property because our ability to lead and manage through a changing agenda, with our focus on a wide range of challenging projects is essential. It is therefore critical that our learning and development programme focuses on skills which are responsive to the needs and demands on our staff.

5.1.6 West Suffolk Workforce Strategy:



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**West Suffolk Council
Flexible Use of Capital Receipts Strategy 2024 to 2025**

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, totalling £500,000. There have been no further capital receipts used as part of this flexibility strategy.
- 2.2. The savings generated by the expenditure of moving to a single council totalled £300,000 per annum.
- 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 service and change 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 service and change 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:

	2024 to 2025	2025 to 2026	2026 to 2027	2027 to 2028
Projected Budget Gap	£0	£0	£5.71 million	£6.28 million

- 2.6. No budget has currently been allocated to assist with the service and change 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 Councils' 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.

Net Zero Decarbonisation Fund – January 2024 Update

Background

As part of its 2022 to 2023 budget, West Suffolk Council committed to an additional £9 million Capital Investment facility to support its net zero ambitions. There is an additional £2.75 million proposed with the 2024 to 2025 to take this fund to £11.75 million. This investment fund sits within the Investing in Our Growth Agenda Fund (funded in the main by external borrowing), in the capital programme to deliver environmental projects. Overall, this is 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.

The Decarbonisation fund is being utilised across the following projects:

- **Council Buildings:** Improve the energy efficiency and incorporate renewable energy (electricity and/or heat) into buildings
- **Electric Vehicle fleet (EV) and associated infrastructure investment:** replace small vehicles on fleet with EVs when replacement falls due
- **Expansion of our West Suffolk Solar for Business scheme**
- **Use of Hydrotreated Vegetable Oil (HVO)** instead of diesel in fleet

Further benefits of this work include adding insulation to homes, lowering ongoing costs, and reducing risk of mould for tenants, and energy cost savings for businesses that help protect against utilities market volatility.

This report provides an update on progress of the fund to end of the 2023 to 2024 financial year and includes a summary of the pipeline.

External Factors

Since creating the fund, there have been several external developments that have impacted the work of the council in this space. Globally, inflation has risen significantly – with the UK experiencing an increase of over 10 percent. While this trend began during the pandemic, the war in Ukraine, since 24 February 2022, has injected additional uncertainty into the global economy, impacting on energy and food, and causing added inflationary factor.

Wholesale energy prices, as well as the cost of borrowing, have increased significantly since the second half of 2021. West Suffolk Council's efforts to reduce emissions and improve the environment are increasingly framed against the need to help meet the challenge of inflationary costs.

In terms of measures that impact the Council's carbon budget, the most significant area of investment is focused on building improvements, which ranges from the 'quick wins' (such as low energy lighting, hand driers) to more substantial investment (such as roof insulation). The buildings where improvements have been made are:

- The Apex
- The Avenue
- The Athenaeum
- Brandon country park bungalow and toilets
- Bury St Edmunds Bus Station

- East Town Park toilets
- Heldhaw Road Changing Rooms
- James Carter Road, Mildenhall
- Lake Avenue Housing
- Bury St Edmunds Leisure Centre
- Moyses Hall
- Nowton Park Lodge Cottage and toilets
- Provincial House
- Rangers Flat, Hardwick Heath
- The Severn Road Enterprise Units
- The Elms, Brandon Housing
- Jubilee Walk toilets
- Ram Meadow toilets
- Recreation Ground toilets
- West Stow Country Park toilets
- West Suffolk House

Expansion of West Suffolk Solar for Business scheme

The solar for business scheme has seen its greatest level of installations since the scheme was set up. Since April 2023, £1.68 million (from additional net zero fund allocation) has been invested in roof mounted solar installations at Suffolk business and community sites, with West Suffolk College being the biggest beneficiary. The college now has 1.5MW of solar installed across its sites, saving 250 tonnes of CO2 per year.

In total, 2MW of solar has been installed across West Suffolk this financial year, generating annual CO2 savings of 466 tonnes. This brings the total investment into roof mounted solar to over 8.7MW with a capital outlay of £7.5 million since the first installations in 2012. The total CO2 savings are 1,800 tonnes per year.

The council continues to explore the potential for further large-scale floor mounted solar investment (a solar farm). A number of sites have been evaluated, but to date none have been suitable. 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.

Summary of performance fund to date

The table below shows the performance of the Net Zero fund in regard to both finance and carbon. To date it has saved a total of **564.3tCO2e**. The spend shown is net of any grants we have been able to apply to these investments, and in the case of the electric vehicle purchases, net of the amount it would have cost to buy an equivalent diesel vehicle.

Intervention	Capital cost		Annual tonnes of CO ₂ e saved		Total annual savings, after borrowing, once capital fully invested	
	Budget	Actual to date	Budget	Actual to date	Budget	Actual to date
Council Buildings	£4,340,000	£372,171	381	94.485	£85,000	£19,250
Solar for business	£6,250,000	£1,535,226	1,414	466	£270,000	£80,250
Fleet	£1,160,000	£149,622	85	3.781	-£155,000	£13,900
HVO	£120,000	0	398 ¹	0	0	0

Table G1: Net Zero Fund performance.

The carbon savings from fleet investment are based on the standard Government methodology that assumes certain level of grid emissions thus providing standard reporting across authorities. In practice the savings achieved from the Council's EV fleet transition are higher as power is sourced via Urban Chain which uses the Council's solar farm (when producing) and has a lower grid intensity.

The savings are currently showing a return after borrowing in excess of the 2 percent target. This is mainly due to higher returning investments being carried out first, such as lighting, hand drier and radiator upgrades, as well as a significant amount of solar PV Rent a Roof schemes.

Monitoring and Evaluation

The monitoring and overall programme management of this fund is undertaken by the officer Environment Management Group, which reports to the Environment and Sustainability Reference Group and Cabinet on a quarterly basis. The activities support West Suffolk's Climate Action Plan, and the outputs are included in the council's annual environmental statement that forms part of the council's Annual Report.

¹ 398 represents total CO₂e saved across 1, 3 and out of scope. Having regard to Scope 1 only saving is higher at 1659; this is offset by production carbon

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PARISH	2023 to 2024			2024 to 2025			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	-	50.35	-	-	49.71	-	-
Bardwell	16,005	315.42	50.74	17,448	317.05	55.03	8.45%
Barnardiston	-	59.19	-	-	59.59	-	-
Barnham	8,555	236.44	36.18	9,944	238.25	41.74	15.37%
Barningham	34,758	350.01	99.31	40,000	350.11	114.25	15.04%
Barrow cum Denham	28,243	783.74	36.04	28,583	777.47	36.76	2.00%
Barton Mills	27,920	425.36	65.64	30,500	445.00	68.54	4.42%
Beck Row	53,530	1,213.19	44.12	53,850	1,220.63	44.12	0.00%
Bradfield Combust with Stanningfield	14,559	226.23	64.35	15,245	229.82	66.33	3.08%
Bradfield St Clare	3,335	71.00	46.97	4,100	71.66	57.21	21.80%
Bradfield St George	5,500	159.65	34.45	5,500	159.38	34.51	0.17%
Brandon (and Wangford)	327,956	2,543.72	128.93	389,480	2,538.02	153.46	19.03%
Brockley	8,866	131.19	67.58	9,308	133.70	69.62	3.02%
Bury St Edmunds	603,029	14,256.01	42.30	609,059	14,518.34	41.95	-0.83%
Cavendish	27,500	426.00	64.55	29,650	434.37	68.26	5.75%
Cavenham	800	63.60	12.58	840	65.94	12.74	1.27%
Chedburgh	11,000	264.86	41.53	11,500	268.15	42.89	3.27%
Chevington	7,808	270.59	28.86	8,050	275.52	29.22	1.25%
Clare	116,490	873.76	133.32	122,315	875.24	139.75	4.82%
Coney Weston	9,710	172.19	56.39	10,676	171.60	62.21	10.32%
Cowlinge	15,000	135.44	110.75	13,000	133.99	97.02	-12.40%
Culford West Stow and Wordwell	11,200	270.55	41.40	11,200	269.94	41.49	0.22%
Dalham	7,579	118.42	64.00	7,580	120.01	63.16	-1.31%
Denston	100	49.98	2.00	400	51.42	7.78	289.00%
Depden	2,800	87.04	32.17	2,900	88.51	32.76	1.83%
Elveden	1,300	106.88	12.16	1,300	96.07	13.53	11.27%
Eriswell	14,549	292.83	49.68	15,127	292.80	51.66	3.99%
Euston	1,780	59.89	29.72	1,780	59.22	30.06	1.14%
Exning	82,524	886.53	93.09	94,950	908.84	104.47	12.22%
Fakenham Magna	4,333	62.35	69.49	4,541	61.05	74.38	7.04%
Flempton-cum-Hengrave	7,500	150.46	49.85	10,000	152.70	65.49	31.37%
Fornham All Saints	25,109	279.71	89.77	25,109	286.43	87.66	-2.35%
Fornham St Martin-cum-St Genevieve	29,605	495.07	59.80	32,331	494.68	65.36	9.30%
Freckenham	14,906	145.09	102.74	15,800	146.46	107.88	5.00%
Gazeley	20,500	278.50	73.61	20,500	283.55	72.30	-1.78%
Great & Little Whelnetham	12,920	384.60	33.59	13,953	386.13	36.14	7.59%
Great Barton	33,570	953.62	35.20	32,578	954.00	34.15	-2.98%
Great Bradley	13,960	157.62	88.57	14,968	162.50	92.11	4.00%
Great Livermere	8,239	81.64	100.92	9,365	82.87	113.01	11.98%
Great Thurlow	6,900	83.12	83.01	6,900	91.43	75.47	-9.08%
Great Wratting	7,000	88.44	79.15	7,280	86.56	84.10	6.25%
Hargrave	5,200	118.91	43.73	5,500	119.90	45.87	4.89%
Haverhill	1,364,232	7,780.90	175.33	1,445,073	7,925.59	182.33	3.99%
Hawkedon	751	66.32	11.32	751	66.77	11.25	-0.62%
Hawstead	7,400	129.89	56.97	7,400	128.40	57.63	1.16%
Hepworth	7,855	218.77	35.91	7,855	221.31	35.49	-1.17%
Herringswell	7,890	145.09	54.38	8,129	149.48	54.38	0.00%
Higham	-	75.24	-	-	75.20	-	-
Honington-cum-Sapiston	21,930	311.66	70.37	22,259	312.61	71.20	1.18%
Hopton cum Knettishall	8,316	262.18	31.72	8,587	254.25	33.77	6.46%
Horringer	20,696	413.92	50.00	20,696	414.66	49.91	-0.18%
Hundon	23,060	442.91	52.06	25,220	448.99	56.17	7.89%
Icklingham	9,651	152.37	63.34	11,452	149.48	76.61	20.95%
Ickworth	304	8.62	35.27	304	8.67	35.06	-0.60%
Ingham	5,500	167.11	32.91	6,000	165.70	36.21	10.03%
Ixworth cum Ixworth Thorpe	47,115	782.85	60.18	49,735	787.63	63.15	4.94%
Kedington	85,576	684.09	125.09	88,746	688.77	128.85	3.01%
Kentford	18,000	433.47	41.53	18,000	458.48	39.26	-5.47%
Lackford	5,727	104.42	54.85	5,947	103.51	57.45	4.74%
Lakenheath	177,800	1,453.42	122.33	177,500	1,416.21	125.33	2.45%
Lidgate	8,921	100.36	88.89	9,500	100.96	94.10	5.86%
Little Bradley	-	18.80	-	-	18.91	-	-
Little Thurlow	10,651	105.17	101.27	10,951	108.48	100.95	-0.32%
Little Wratting	-	65.30	-	-	65.24	-	-
Market Weston	8,500	102.12	83.24	9,100	104.31	87.24	4.81%
Mildenhall High Town	339,029	2,259.91	150.02	339,029	2,304.14	147.14	-1.92%
Moulton	35,043	429.15	81.66	36,665	432.13	84.85	3.91%
Newmarket	823,069	5,655.60	145.53	923,030	5,716.10	161.48	10.96%
Nowton	3,769	67.60	55.75	4,514	66.13	68.26	22.44%
Ousden	9,583	129.22	74.16	10,115	130.46	77.53	4.54%
Pakenham	11,965	345.28	34.65	11,958	344.87	34.67	0.06%
Poslingford	4,174	94.31	44.26	4,400	94.38	46.62	5.33%
Red Lodge	202,135	1,824.45	110.79	225,650	1,851.78	121.86	9.99%
Rede	1,463	55.41	26.40	1,463	57.52	25.43	-3.67%
Risby	15,847	299.46	52.92	16,755	302.04	55.47	4.82%
Rushbrooke with Rougham	28,211	416.29	67.77	21,000	428.63	48.99	-27.71%
Santon Downham	7,698	91.52	84.11	8,140	92.17	88.32	5.01%
Stansfield	8,182	93.24	87.75	8,851	100.87	87.75	0.00%
Stanton	71,010	934.47	75.99	71,010	942.74	75.32	-0.88%
Stoke By Clare	18,822	223.53	84.20	23,648	223.65	105.74	25.58%
Stradishall	9,644	175.09	55.08	12,327	173.56	71.02	28.94%
The Saxhams	6,500	123.36	52.69	6,500	129.09	50.35	-4.44%

PARISH	2023 to 2024			2024 to 2025			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	100.98	17.83	1,800	100.75	17.87	0.22%
Troston	14,000	272.43	51.39	17,500	280.74	62.34	21.31%
Tuddenham St Mary	14,310	169.18	84.58	15,070	173.09	87.06	2.93%
West Row	60,941	568.26	107.24	61,535	573.80	107.24	0.00%
Westley	2,180	92.57	23.55	2,180	98.08	22.23	-5.61%
Whepstead	9,560	219.13	43.63	10,000	220.57	45.34	3.92%
Wickhambrook	42,739	528.38	80.89	46,341	527.43	87.86	8.62%
Withersfield	9,440	327.66	28.81	10,100	329.25	30.68	6.49%
Wixoe	800	63.09	12.68	800	65.66	12.18	-3.94%
Worlington	17,758	223.27	79.54	18,300	223.12	82.02	3.12%
Total Parish Precepts	5,241,685			5,584,996			
Total Tax Base		57,987.01			58,684.97		
Average Band D Parish Tax			90.39			95.17	5.29%

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

**Attachment H
Schedule B**

Part of the Council's Area	Valuation Band D
	£ p
Bardwell	252.85
Barnham	239.56
Barningham	312.07
Barrow cum Denham	234.58
Barton Mills	266.36
Beck Row	241.94
Bradfield Combust with Stanningfield	264.15
Bradfield St Clare	255.03
Bradfield St George	232.33
Brandon (and Wangford)	351.28
Brockley	267.44
Bury St Edmunds	239.77
Cavendish	266.08
Cavenham	210.56
Chedburgh	240.71
Chevington	227.04
Clare	337.57
Coney Weston	260.03
Cowlinge	294.84
Culford West Stow and Wordwell	239.31
Dalham	260.98
Denston	205.60
Depden	230.58
Elveden	211.35
Eriswell	249.48
Euston	227.88
Exning	302.29
Fakenham Magna	272.20
Flempton-cum-Hengrave	263.31
Fornham All Saints	285.48
Fornham St Martin-cum-St Genevieve	263.18
Freckenham	305.70
Gazeley	270.12
Great & Little Whelnetham	233.96
Great Barton	231.97
Great Bradley	289.93
Great Livermere	310.83
Great Thurlow	273.29
Great Wratting	281.92
Hargrave	243.69
Haverhill	380.15
Hawkedon	209.07
Hawstead	255.40
Hepworth	233.31

Part of the Council's Area	Valuation Band D
	£ p
Herringswell	252.20
Honington-cum-Sapiston	269.02
Hopton cum Knettishall	231.59
Horringer	247.73
Hundon	253.99
Icklingham	274.43
Ickworth	232.88
Ingham	234.03
Ixworth cum Ixworth Thorpe	260.97
Kedington	326.67
Kentford	237.08
Lackford	255.27
Lakenheath	323.15
Lidgate	291.92
Little Thurlow	298.77
Market Weston	285.06
Mildenhall High Town	344.96
Moulton	282.67
Newmarket	359.30
Nowton	266.08
Ousden	275.35
Pakenham	232.49
Poslingford	244.44
Red Lodge	319.68
Rede	223.25
Risby	253.29
Rushbrooke with Rougham	246.81
Santon Downham	286.14
Stansfield	285.57
Stanton	273.14
Stoke by Clare	303.56
Stradishall	268.84
The Saxhams	248.17
Thelnetham	215.69
Troston	260.16
Tuddenham St Mary	284.88
West Row	305.06
Westley	220.05
Whepstead	243.16
Wickhambrook	285.68
Withersfield	228.50
Wixoe	210.00
Worlington	279.84

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Basic amounts of council tax in respect of different valuation bands

**Attachment H
Schedule C**

Authority	Valuation Bands							
	A £ p	B £ p	C £ p	D £ p	E £ p	F £ p	G £ p	H £ p
Suffolk County Council	1,047.36	1,221.92	1,396.48	1,571.04	1,920.16	2,269.28	2,618.40	3,142.08
Suffolk OPCC	183.72	214.34	244.96	275.58	336.82	398.06	459.30	551.16
West Suffolk Council	131.88	153.86	175.84	197.82	241.78	285.74	329.70	395.64
Ampton, Timworth & Livermere	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bardwell	36.69	42.80	48.92	55.03	67.26	79.49	91.72	110.06
Barnardiston	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Barnham	27.83	32.46	37.10	41.74	51.02	60.29	69.57	83.48
Barningham	76.17	88.86	101.56	114.25	139.64	165.03	190.42	228.50
Barrow cum Denham	24.51	28.59	32.68	36.76	44.93	53.10	61.27	73.52
Barton Mills	45.69	53.31	60.92	68.54	83.77	99.00	114.23	137.08
Beck Row	29.41	34.32	39.22	44.12	53.92	63.73	73.53	88.24
Bradfield Combust with Stanningfield	44.22	51.59	58.96	66.33	81.07	95.81	110.55	132.66
Bradfield St Clare	38.14	44.50	50.85	57.21	69.92	82.64	95.35	114.42
Bradfield St George	23.01	26.84	30.68	34.51	42.18	49.85	57.52	69.02
Brandon (and Wangford)	102.31	119.36	136.41	153.46	187.56	221.66	255.77	306.92
Brockley	46.41	54.15	61.88	69.62	85.09	100.56	116.03	139.24
Bury St Edmunds	27.97	32.63	37.29	41.95	51.27	60.59	69.92	83.90
Cavendish	45.51	53.09	60.68	68.26	83.43	98.60	113.77	136.52
Cavenham	8.49	9.91	11.32	12.74	15.57	18.40	21.23	25.48
Chedburgh	28.59	33.36	38.12	42.89	52.42	61.95	71.48	85.78
Chevington	19.48	22.73	25.97	29.22	35.71	42.21	48.70	58.44
Clare	93.17	108.69	124.22	139.75	170.81	201.86	232.92	279.50
Coney Weston	41.47	48.39	55.30	62.21	76.03	89.86	103.68	124.42
Cowlinge	64.68	75.46	86.24	97.02	118.58	140.14	161.70	194.04
Culford West Stow and Wordwell	27.66	32.27	36.88	41.49	50.71	59.93	69.15	82.98
Dalham	42.11	49.12	56.14	63.16	77.20	91.23	105.27	126.32
Denston	5.19	6.05	6.92	7.78	9.51	11.24	12.97	15.56
Depden	21.84	25.48	29.12	32.76	40.04	47.32	54.60	65.52
Elveden	9.02	10.52	12.03	13.53	16.54	19.54	22.55	27.06
Eriswell	34.44	40.18	45.92	51.66	63.14	74.62	86.10	103.32
Euston	20.04	23.38	26.72	30.06	36.74	43.42	50.10	60.12
Exning	69.65	81.25	92.86	104.47	127.69	150.90	174.12	208.94
Fakenham Magna	49.59	57.85	66.12	74.38	90.91	107.44	123.97	148.76
Flempton-cum-Hengrave	43.66	50.94	58.21	65.49	80.04	94.60	109.15	130.98
Fornham All Saints	58.44	68.18	77.92	87.66	107.14	126.62	146.10	175.32
Fornham St Martin-cum-St Genevieve	43.57	50.84	58.10	65.36	79.88	94.41	108.93	130.72
Freckenham	71.92	83.91	95.89	107.88	131.85	155.83	179.80	215.76
Gazeley	48.20	56.23	64.27	72.30	88.37	104.43	120.50	144.60
Great & Little Whelnetham	24.09	28.11	32.12	36.14	44.17	52.20	60.23	72.28
Great Barton	22.77	26.56	30.36	34.15	41.74	49.33	56.92	68.30
Great Bradley	61.41	71.64	81.88	92.11	112.58	133.05	153.52	184.22
Great Livermere	75.34	87.90	100.45	113.01	138.12	163.24	188.35	226.02
Great Thurlow	50.31	58.70	67.08	75.47	92.24	109.01	125.78	150.94
Great Wratting	56.07	65.41	74.76	84.10	102.79	121.48	140.17	168.20
Hargrave	30.58	35.68	40.77	45.87	56.06	66.26	76.45	91.74
Haverhill	121.55	141.81	162.07	182.33	222.85	263.37	303.88	364.66
Hawkedon	7.50	8.75	10.00	11.25	13.75	16.25	18.75	22.50
Hawstead	38.42	44.82	51.23	57.63	70.44	83.24	96.05	115.26
Hepworth	23.66	27.60	31.55	35.49	43.38	51.26	59.15	70.98
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	47.47	55.38	63.29	71.20	87.02	102.84	118.67	142.40
Hopton cum Knettishall	22.51	26.27	30.02	33.77	41.27	48.78	56.28	67.54
Horringer	33.27	38.82	44.36	49.91	61.00	72.09	83.18	99.82
Hundon	37.45	43.69	49.93	56.17	68.65	81.13	93.62	112.34
Icklingham	51.07	59.59	68.10	76.61	93.63	110.66	127.68	153.22
Ickworth	23.37	27.27	31.16	35.06	42.85	50.64	58.43	70.12
Ingham	24.14	28.16	32.19	36.21	44.26	52.30	60.35	72.42
Ixworth cum Ixworth Thorpe	42.10	49.12	56.13	63.15	77.18	91.22	105.25	126.30
Kedington	85.90	100.22	114.53	128.85	157.48	186.12	214.75	257.70
Kentford	26.17	30.54	34.90	39.26	47.98	56.71	65.43	78.52
Lackford	38.30	44.68	51.07	57.45	70.22	82.98	95.75	114.90
Lakenheath	83.55	97.48	111.40	125.33	153.18	181.03	208.88	250.66
Lidgate	62.73	73.19	83.64	94.10	115.01	135.92	156.83	188.20
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	67.30	78.52	89.73	100.95	123.38	145.82	168.25	201.90
Little Wrating	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Market Weston	58.16	67.85	77.55	87.24	106.63	126.01	145.40	174.48
Mildenhall High Town	98.09	114.44	130.79	147.14	179.84	212.54	245.23	294.28
Moulton	56.57	65.99	75.42	84.85	103.71	122.56	141.42	169.70
Newmarket	107.65	125.60	143.54	161.48	197.36	233.25	269.13	322.96
Nowton	45.51	53.09	60.68	68.26	83.43	98.60	113.77	136.52
Ousden	51.69	60.30	68.92	77.53	94.76	111.99	129.22	155.06
Pakenham	23.11	26.97	30.82	34.67	42.37	50.08	57.78	69.34
Poslingford	31.08	36.26	41.44	46.62	56.98	67.34	77.70	93.24
Red Lodge	81.24	94.78	108.32	121.86	148.94	176.02	203.10	243.72
Rede	16.95	19.78	22.60	25.43	31.08	36.73	42.38	50.86
Risby	36.98	43.14	49.31	55.47	67.80	80.12	92.45	110.94
Rushbrooke with Rougham	32.66	38.10	43.55	48.99	59.88	70.76	81.65	97.98
Santon Downham	58.88	68.69	78.51	88.32	107.95	127.57	147.20	176.64
Stansfield	58.50	68.25	78.00	87.75	107.25	126.75	146.25	175.50
Stanton	50.21	58.58	66.95	75.32	92.06	108.80	125.53	150.64
Stoke by Clare	70.49	82.24	93.99	105.74	129.24	152.74	176.23	211.48
Stradishall	47.35	55.24	63.13	71.02	86.80	102.58	118.37	142.04
The Saxhams	33.57	39.16	44.76	50.35	61.54	72.73	83.92	100.70
Thelnetham	11.91	13.90	15.88	17.87	21.84	25.81	29.78	35.74
Troston	41.56	48.49	55.41	62.34	76.19	90.05	103.90	124.68
Tuddenham St Mary	58.04	67.71	77.39	87.06	106.41	125.75	145.10	174.12
West Row	71.49	83.41	95.32	107.24	131.07	154.90	178.73	214.48
Westley	14.82	17.29	19.76	22.23	27.17	32.11	37.05	44.46
Whepstead	30.23	35.26	40.30	45.34	55.42	65.49	75.57	90.68
Wickhambrook	58.57	68.34	78.10	87.86	107.38	126.91	146.43	175.72
Withersfield	20.45	23.86	27.27	30.68	37.50	44.32	51.13	61.36
Wixoe	8.12	9.47	10.83	12.18	14.89	17.59	20.30	24.36
Worlington	54.68	63.79	72.91	82.02	100.25	118.47	136.70	164.04

Amount of aggregate council tax for the year for each category of dwellings

**Attachment H
Schedule D**

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	1,362.96	1,590.12	1,817.28	2,044.44	2,498.76	2,953.08	3,407.40	4,088.88
Bardwell	1,399.65	1,632.92	1,866.20	2,099.47	2,566.02	3,032.57	3,499.12	4,198.94
Barnardiston	1,362.96	1,590.12	1,817.28	2,044.44	2,498.76	2,953.08	3,407.40	4,088.88
Barnham	1,390.79	1,622.58	1,854.38	2,086.18	2,549.78	3,013.37	3,476.97	4,172.36
Barningham	1,439.13	1,678.98	1,918.84	2,158.69	2,638.40	3,118.11	3,597.82	4,317.38
Barrow cum Denham	1,387.47	1,618.71	1,849.96	2,081.20	2,543.69	3,006.18	3,468.67	4,162.40
Barton Mills	1,408.65	1,643.43	1,878.20	2,112.98	2,582.53	3,052.08	3,521.63	4,225.96
Beck Row	1,392.37	1,624.44	1,856.50	2,088.56	2,552.68	3,016.81	3,480.93	4,177.12
Bradfield Combust with Stanningfield	1,407.18	1,641.71	1,876.24	2,110.77	2,579.83	3,048.89	3,517.95	4,221.54
Bradfield St Clare	1,401.10	1,634.62	1,868.13	2,101.65	2,568.68	3,035.72	3,502.75	4,203.30
Bradfield St George	1,385.97	1,616.96	1,847.96	2,078.95	2,540.94	3,002.93	3,464.92	4,157.90
Brandon (and Wangford)	1,465.27	1,709.48	1,953.69	2,197.90	2,686.32	3,174.74	3,663.17	4,395.80
Brockley	1,409.37	1,644.27	1,879.16	2,114.06	2,583.85	3,053.64	3,523.43	4,228.12
Bury St Edmunds	1,390.93	1,622.75	1,854.57	2,086.39	2,550.03	3,013.67	3,477.32	4,172.78
Cavendish	1,408.47	1,643.21	1,877.96	2,112.70	2,582.19	3,051.68	3,521.17	4,225.40
Cavenham	1,371.45	1,600.03	1,828.60	2,057.18	2,514.33	2,971.48	3,428.63	4,114.36
Chedburgh	1,391.55	1,623.48	1,855.40	2,087.33	2,551.18	3,015.03	3,478.88	4,174.66
Chevington	1,382.44	1,612.85	1,843.25	2,073.66	2,534.47	2,995.29	3,456.10	4,147.32
Clare	1,456.13	1,698.81	1,941.50	2,184.19	2,669.57	3,154.94	3,640.32	4,368.38
Coney Weston	1,404.43	1,638.51	1,872.58	2,106.65	2,574.79	3,042.94	3,511.08	4,213.30
Cowlinge	1,427.64	1,665.58	1,903.52	2,141.46	2,617.34	3,093.22	3,569.10	4,282.92
Culford West Stow and Wordwell	1,390.62	1,622.39	1,854.16	2,085.93	2,549.47	3,013.01	3,476.55	4,171.86
Dalham	1,405.07	1,639.24	1,873.42	2,107.60	2,575.96	3,044.31	3,512.67	4,215.20
Denston	1,368.15	1,596.17	1,824.20	2,052.22	2,508.27	2,964.32	3,420.37	4,104.44
Depden	1,384.80	1,615.60	1,846.40	2,077.20	2,538.80	3,000.40	3,462.00	4,154.40
Elveden	1,371.98	1,600.64	1,829.31	2,057.97	2,515.30	2,972.62	3,429.95	4,115.94
Eriswell	1,397.40	1,630.30	1,863.20	2,096.10	2,561.90	3,027.70	3,493.50	4,192.20
Euston	1,383.00	1,613.50	1,844.00	2,074.50	2,535.50	2,996.50	3,457.50	4,149.00
Exning	1,432.61	1,671.37	1,910.14	2,148.91	2,626.45	3,103.98	3,581.52	4,297.82
Fakenham Magna	1,412.55	1,647.97	1,883.40	2,118.82	2,589.67	3,060.52	3,531.37	4,237.64
Flempton-cum-Hengrave	1,406.62	1,641.06	1,875.49	2,109.93	2,578.80	3,047.68	3,516.55	4,219.86
Fornham All Saints	1,421.40	1,658.30	1,895.20	2,132.10	2,605.90	3,079.70	3,553.50	4,264.20
Fornham St Martin-cum-St Genevieve	1,406.53	1,640.96	1,875.38	2,109.80	2,578.64	3,047.49	3,516.33	4,219.60
Freckenham	1,434.88	1,674.03	1,913.17	2,152.32	2,630.61	3,108.91	3,587.20	4,304.64
Gazeley	1,411.16	1,646.35	1,881.55	2,116.74	2,587.13	3,057.51	3,527.90	4,233.48
Great & Little Whelnetham	1,387.05	1,618.23	1,849.40	2,080.58	2,542.93	3,005.28	3,467.63	4,161.16
Great Barton	1,385.73	1,616.68	1,847.64	2,078.59	2,540.50	3,002.41	3,464.32	4,157.18
Great Bradley	1,424.37	1,661.76	1,899.16	2,136.55	2,611.34	3,086.13	3,560.92	4,273.10
Great Livermere	1,438.30	1,678.02	1,917.73	2,157.45	2,636.88	3,116.32	3,595.75	4,314.90
Great Thurlow	1,413.27	1,648.82	1,884.36	2,119.91	2,591.00	3,062.09	3,533.18	4,239.82
Great Wratting	1,419.03	1,655.53	1,892.04	2,128.54	2,601.55	3,074.56	3,547.57	4,257.08
Hargrave	1,393.54	1,625.80	1,858.05	2,090.31	2,554.82	3,019.34	3,483.85	4,180.62
Haverhill	1,484.51	1,731.93	1,979.35	2,226.77	2,721.61	3,216.45	3,711.28	4,453.54
Hawkedon	1,370.46	1,598.87	1,827.28	2,055.69	2,512.51	2,969.33	3,426.15	4,111.38
Hawstead	1,401.38	1,634.94	1,868.51	2,102.07	2,569.20	3,036.32	3,503.45	4,204.14
Hepworth	1,386.62	1,617.72	1,848.83	2,079.93	2,542.14	3,004.34	3,466.55	4,159.86
Herringswell	1,399.21	1,632.42	1,865.62	2,098.82	2,565.22	3,031.63	3,498.03	4,197.64
Higham	1,362.96	1,590.12	1,817.28	2,044.44	2,498.76	2,953.08	3,407.40	4,088.88
Honington-cum-Sapiston	1,410.43	1,645.50	1,880.57	2,115.64	2,585.78	3,055.92	3,526.07	4,231.28
Hopton cum Knettishall	1,385.47	1,616.39	1,847.30	2,078.21	2,540.03	3,001.86	3,463.68	4,156.42
Horringer	1,396.23	1,628.94	1,861.64	2,094.35	2,559.76	3,025.17	3,490.58	4,188.70
Hundon	1,400.41	1,633.81	1,867.21	2,100.61	2,567.41	3,034.21	3,501.02	4,201.22
Icklingham	1,414.03	1,649.71	1,885.38	2,121.05	2,592.39	3,063.74	3,535.08	4,242.10
Ickworth	1,386.33	1,617.39	1,848.44	2,079.50	2,541.61	3,003.72	3,465.83	4,159.00
Ingham	1,387.10	1,618.28	1,849.47	2,080.65	2,543.02	3,005.38	3,467.75	4,161.30
Ixworth cum Ixworth Thorpe	1,405.06	1,639.24	1,873.41	2,107.59	2,575.94	3,044.30	3,512.65	4,215.18
Kedington	1,448.86	1,690.34	1,931.81	2,173.29	2,656.24	3,139.20	3,622.15	4,346.58
Kentford	1,389.13	1,620.66	1,852.18	2,083.70	2,546.74	3,009.79	3,472.83	4,167.40
Lackford	1,401.26	1,634.80	1,868.35	2,101.89	2,568.98	3,036.06	3,503.15	4,203.78
Lakenheath	1,446.51	1,687.60	1,928.68	2,169.77	2,651.94	3,134.11	3,616.28	4,339.54
Lidgate	1,425.69	1,663.31	1,900.92	2,138.54	2,613.77	3,089.00	3,564.23	4,277.08
Little Bradley	1,362.96	1,590.12	1,817.28	2,044.44	2,498.76	2,953.08	3,407.40	4,088.88
Little Thurlow	1,430.26	1,668.64	1,907.01	2,145.39	2,622.14	3,098.90	3,575.65	4,290.78
Little Wratting	1,362.96	1,590.12	1,817.28	2,044.44	2,498.76	2,953.08	3,407.40	4,088.88
Market Weston	1,421.12	1,657.97	1,894.83	2,131.68	2,605.39	3,079.09	3,552.80	4,263.36
Mildenhall High Town	1,461.05	1,704.56	1,948.07	2,191.58	2,678.60	3,165.62	3,652.63	4,383.16
Moulton	1,419.53	1,656.11	1,892.70	2,129.29	2,602.47	3,075.64	3,548.82	4,258.58
Newmarket	1,470.61	1,715.72	1,960.82	2,205.92	2,696.12	3,186.33	3,676.53	4,411.84
Nowton	1,408.47	1,643.21	1,877.96	2,112.70	2,582.19	3,051.68	3,521.17	4,225.40

Parish/Town Area	Valuation Bands							
	A £ p	B £ p	C £ p	D £ p	E £ p	F £ p	G £ p	H £ p
Ousden	1,414.65	1,650.42	1,886.20	2,121.97	2,593.52	3,065.07	3,536.62	4,243.94
Pakenham	1,386.07	1,617.09	1,848.10	2,079.11	2,541.13	3,003.16	3,465.18	4,158.22
Poslingford	1,394.04	1,626.38	1,858.72	2,091.06	2,555.74	3,020.42	3,485.10	4,182.12
Red Lodge	1,444.20	1,684.90	1,925.60	2,166.30	2,647.70	3,129.10	3,610.50	4,332.60
Rede	1,379.91	1,609.90	1,839.88	2,069.87	2,529.84	2,989.81	3,449.78	4,139.74
Risby	1,399.94	1,633.26	1,866.59	2,099.91	2,566.56	3,033.20	3,499.85	4,199.82
Rushbrooke with Rougham	1,395.62	1,628.22	1,860.83	2,093.43	2,558.64	3,023.84	3,489.05	4,186.86
Santon Downham	1,421.84	1,658.81	1,895.79	2,132.76	2,606.71	3,080.65	3,554.60	4,265.52
Stansfield	1,421.46	1,658.37	1,895.28	2,132.19	2,606.01	3,079.83	3,553.65	4,264.38
Stanton	1,413.17	1,648.70	1,884.23	2,119.76	2,590.82	3,061.88	3,532.93	4,239.52
Stoke by Clare	1,433.45	1,672.36	1,911.27	2,150.18	2,628.00	3,105.82	3,583.63	4,300.36
Stradishall	1,410.31	1,645.36	1,880.41	2,115.46	2,585.56	3,055.66	3,525.77	4,230.92
The Saxhams	1,396.53	1,629.28	1,862.04	2,094.79	2,560.30	3,025.81	3,491.32	4,189.58
Thelnetham	1,374.87	1,604.02	1,833.16	2,062.31	2,520.60	2,978.89	3,437.18	4,124.62
Troston	1,404.52	1,638.61	1,872.69	2,106.78	2,574.95	3,043.13	3,511.30	4,213.56
Tuddenham St Mary	1,421.00	1,657.83	1,894.67	2,131.50	2,605.17	3,078.83	3,552.50	4,263.00
West Row	1,434.45	1,673.53	1,912.60	2,151.68	2,629.83	3,107.98	3,586.13	4,303.36
Westley	1,377.78	1,607.41	1,837.04	2,066.67	2,525.93	2,985.19	3,444.45	4,133.34
Whepstead	1,393.19	1,625.38	1,857.58	2,089.78	2,554.18	3,018.57	3,482.97	4,179.56
Wickhambrook	1,421.53	1,658.46	1,895.38	2,132.30	2,606.14	3,079.99	3,553.83	4,264.60
Withersfield	1,383.41	1,613.98	1,844.55	2,075.12	2,536.26	2,997.40	3,458.53	4,150.24
Wixoe	1,371.08	1,599.59	1,828.11	2,056.62	2,513.65	2,970.67	3,427.70	4,113.24
Worlington	1,417.64	1,653.91	1,890.19	2,126.46	2,599.01	3,071.55	3,544.10	4,252.92

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 H shows the council's band D equivalent council tax figure inclusive of the relevant parish precept.

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

Schedule D of Attachment H 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 2024 to 2025:
 - a. for the whole council area as **58,684.97** - 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 H.
2. That the council tax requirement for the council's own purposes for 2024 to 2025 (excluding town and parish precepts) is **£11,609,061**
3. The following amounts be now calculated by the council for the year 2024 to 2025 in accordance with Sections 31 to 36 of the Act:
 - a. **£110,898,714**, 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. **£74,271,611**, being the aggregate of the amounts which the council estimates for the items set out in Section 31A(3) of the Act.
 - c. **£36,627,103**, 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. **£19,433,046**, 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. **£17,194,057** 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 **£292.99**
 - g. **£5,584,996** 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 **£197.82**

- i. The figures in Schedule B of Attachment H, 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 H, 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 2024 to 2025, of **£197.82**, is not excessive in accordance with principles approved under Section 54(2) of the Act.

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Calendar of meetings 2024 to 2025

Report number:	COU/WS/24/004	
Report to and date:	Council	20 February 2024
Cabinet member:	Councillor Gerald Kelly Portfolio Holder for Governance and Regulatory Tel: 07968 396389 Email: gerald.kelly@westsuffolk.gov.uk	
Lead officer:	Jen Eves Director (HR, Governance and Regulatory) Tel: 01284 757015 Email: democratic.services@westsuffolk.gov.uk	

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

Wards impacted: **Not applicable**

Recommendation: **It is recommended that the Calendar of Meetings 2024 to 2025, as attached at Appendix A to Report number: COU/WS/24/004, be approved.**

1. Context to this report

- 1.1 Each year, the Council adopts a calendar of meetings for the forthcoming municipal year (May 2024 to May 2025).

2. Proposals within this report

- 2.1 The proposed calendar is attached at Appendix A. The calendar takes into account known events which could have a widespread impact on attendance such as school holidays.
- 2.2 No venues are stipulated on the calendar as this allows for meetings to be held at West Suffolk House, Mildenhall Hub or other venues as appropriate and in liaison with the relevant Chair. Under current legislation some meetings are also able to be operated entirely virtually (for example, Staff Consultative Panel, Financial Resilience Sub-Committee) and it is envisaged that will continue and will be at the discretion of the Chair of the meeting.
- 2.3 The practice of scheduling two additional reserve meetings of Council and three additional reserve meetings of Cabinet has been continued and those meetings will be held if needed. The meetings will continue to be publicised as normal, and Members will 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 The provisional dates of Council, Cabinet and committee meetings have been shared with the Clerks of all town councils in the district, to provide early engagement on this matter and to avoid clashes where possible. The majority of town councils are yet to have set their meetings beyond May 2024, and these will be added to the calendar once known.
- 4.2 Scheduled meetings of Suffolk County Council have been taken into consideration when drafting the calendar.

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 2024 to 2025

8. Background documents associated with this report

8.1 None.

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West Suffolk Council Meeting Timetable May 2024 to May 2025



	Normal Day	Time	2024								2025				
			May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Council, Cabinet & Committees															
Cabinet	Tues	6.00pm	21	25	23*		17	22*	12	10		4	11	8*	20
Council	Tues	7.00pm	14(i)	11	16*		24		19*	17		25	18		13(i)
Overview & Scrutiny Committee	Thur	5.00pm		13	18		12		7		16		6		
Performance & Audit Scrutiny Committee	Thur	5.00pm	30		25		26		28		30				29
Development Control Committee (iii)	Wed	10.00am		5	10	7	4	2	6	4	8	5	5	2, 30	
DC Committee Site Inspections	Mon	Various (am)		3	1	5	2, 30		4	2	6	3	3, 31	28	
Licensing & Regulatory Committee - Default as all informal virtual sessions	Mon	6.00pm			8			7			27			14	
Standards Committee	Mon	6.00pm		17					25						
Officer Appointments Committee (iv)	Various	Various													
Officer Appeals Committee (iv)	Various	Various													

Notes

- (i) Annual Meeting of Council
- (ii) Budget setting meeting
- (iii) No meetings in May 2024 or May 2025 due to elections, two in each of the Aprils instead / July 2024 meeting scheduled for second Wed of month to avoid LGA Conference
- (iv) Meetings arranged as and when required

*Reserve date which will only be used if necessary

Cont/d

West Suffolk Council Meeting Timetable May 2024 to May 2025

	Normal Day	Time	2024									2025				
			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 Scrutiny Committee																
Financial Resilience Sub-Committee	Mon	10.30am			15				18		20					
Health & Safety Sub-Committee	Mon	4.00pm		24				14				24				
Formal Panels & Groups																
Staff Consultative Panel	Mon	3.00pm			1				11			10				
Constitution Review Group	Wed	6.00pm		19			11		13		22	26				
Local Plan Working Group	Various	5.00pm														
Independent Remuneration Panel	Various	Various														
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 and when required

Cont/d

West Suffolk Council Meeting Timetable May 2024 to May 2025

	Normal Day	Time	2024								2025				
			May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Other Notable Meetings - Internal															
West Suffolk Working Partnership	Various	6.00pm													
West Suffolk Working Partnership pre-Council Briefing	Tues	5.30pm	14	11	16*		24		19*	17		25	18	13(i)	
Progressive Alliance Grouping	Various	6.00pm	2												
Conservative Group	Various	6.00pm													
Conservative Group pre-Council Briefing	Tues	5.30pm	14	11	16*		24		19*	17		25	18	13(i)	
Member Development Sessions	Various	Various	20	26	30		18	10	27		14	13	12	3 21	
Other Notable Meetings - External															
Brandon Town Council (full Council)	Mon	7.00pm													
Bury St Eds Town Council (full Council)	Wed	7.00pm													
Haverhill Town Council (full Council)	Mon	7.00pm													
Mildenhall High Town Council (full Council)	Thurs	7.00pm													
Newmarket Town Council (full Council)	Mon	6.00pm													
Clare Town Council (full Council)	Thurs	7.00pm													
Suffolk County Council (full Council)	Thurs	2.00pm	23		11			17		12		13	13	22	

Notes

**Reserve date which will only be used if reserve Council meeting goes ahead*

Cont/d

West Suffolk Council Meeting Timetable May 2024 to May 2025

Additional Notes

Elections:

Police and Crime Commissioner	Thursday 2 May 2024
UK Parliamentary	2024 - To be confirmed
Suffolk County Council	Thursday 1 May 2025

Bank/Public Holidays:

Monday 6 May 2024	Early May Bank Holiday
Monday 27 May 2024	Spring Bank Holiday
Monday 26 August 2024	August Bank Holiday
Wednesday 25 December 2024	Christmas Day
Thursday 26 December 2024	Boxing Day
Wednesday 1 January 2025	New Year's Day
Friday 18 April 2025	Good Friday
Monday April 21 2025	Easter Monday
Monday 5 May 2025	Early May Bank Holiday
Monday 26 May 2025	Spring Bank Holiday

Motion On Notice – West Suffolk Archives

- As part of its budget proposals for 2024/25, Suffolk County Council has recently suggested the closure of local archive branches in Bury St Edmunds and Lowestoft and the centralisation of the service to Ipswich.
- In June 2022, as part of its long-term planning for the service, the County Council's stated position on the future of an archive in West Suffolk was as follows:

"We need to ensure that our archives service is fit for the future, operates efficiently and provides value for money for our residents. It also needs to be accessible to all our visitors, whether that is at our existing branch in Raingate Street or elsewhere in Bury St Edmunds.... We are committed to continuing to provide an archives branch in Bury St Edmunds, as well as preserving and storing archive documents from the area going back centuries, safely for future generations. Our archives branches are open to everyone, and we want to share the Suffolk stories and histories we hold spanning more than 900 years of history, with as many local people as possible."

- In February 2023, the County Council reiterated this commitment in the context of its Cabinet considering options for the archive either remaining at its current location in Raingate Street or moving to the planned new Western Way Development (and adopting the latter as its preferred position).
- This same review identified that closing the West Suffolk branch and consolidating the Ipswich Branch at the Hold was considered to be the least desirable option because:
 - the County Council had already made a commitment to retain a full archive service in West Suffolk;
 - there would be practical implications for the wider service because there was insufficient space to accommodate the Bury archive at the Hold;
 - any such move would reduce the County's accrual capacity to eight years, which is below the 20-year minimum standard specified by the National Archive and agreed with the National Lottery; and
 - an alternative solution would also have to be found to accommodate Bury St Edmund's local studies collection as there is no additional shelving space available in the public search room in Ipswich.
- For these reasons, the option of closing the Bury St Edmunds branch, with consolidation to the Hold, was discounted by the County Council in its 2022/23 review. The County Council has not yet identified to stakeholders how these operational issues would be overcome or what it might cost in capital and revenue terms to incorporate and then manage the West Suffolk archives from Ipswich.
- Furthermore, when the Western Way project was cancelled in September 2023, West Suffolk Council agreed to work with the County Council under the One Public Estate (OPE) Programme to support alternative delivery options for

the archive and proposed pre-school, including examining whether they could still form a part of any new project for the Olding Road site. This offer was subsequently made to the County Council in the latter part of 2023, alongside a suggestion that the two councils might also consider an adaptation of West Suffolk House to incorporate an archive facility in some form.

- It is recognised that the County Council is facing unprecedented financial pressures and has not taken this decision lightly. Differing political views may also be expressed about how the proposal arose. Nonetheless, given all of the above, and in the interests of full transparency and engagement with stakeholders, it is felt that every effort should be taken to explore alternative options before any irreversible change is put into effect. Not least to examine what could be achieved within the capital and revenue budgets which the County Council will still need to identify to implement any proposed changes and/or if any alternative external funding could be found.
- For that reason, it is proposed to Council that:
 1. recognising the severe financial pressure faced by Suffolk County Council, West Suffolk Council nonetheless expresses its sadness at the County Council's proposal to close the West Suffolk archive and centralise this service to Ipswich; and therefore
 2. calls upon Suffolk County Council to suspend the implementation of this change until such time as it has worked with all local stakeholders, including West Suffolk Council and Bury St Edmunds Town Council, to explore all alternative options within the County Council's available capital and revenue budgets for keeping access to local historical records within West Suffolk.

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

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