

<b>Subject:</b>	2023/24 Council Budget and Medium Term Financial Strategy	<b>Status:</b>	For Publication
<b>Report to:</b>	Council	<b>Date:</b>	28 February 2023
<b>Report of:</b>	Head of Finance	<b>Lead Member:</b>	Resources
<b>Key Decision:</b>	<input checked="" type="checkbox"/> Forward Plan <input checked="" type="checkbox"/>	<b>General Exception</b>	<input type="checkbox"/> <b>Special Urgency</b> <input type="checkbox"/>
<b>Equality Impact Assessment:</b>	Required:	No	Attached: No
<b>Biodiversity Impact Assessment</b>	Required:	No	Attached: No
<b>Contact Officer:</b>	Karen Spencer	<b>Telephone:</b>	01706 252409
<b>Email:</b>	karenspencer@rossendalebc.gov.uk		

## 1. RECOMMENDATIONS

Council approve:-

- 1.1. A revenue budget for 2023/24 of £10.256m, as detailed in this report.
- 1.2. A council tax increase of 2.99%, increasing the Council Tax rate for a Band D property from £290.80 to £299.49, an increase of £8.69 pa.
- 1.3. Use of £756k from the Transitional reserve to support the 2023/24 revenue budget.
- 1.4. The proposed fees and charges attached as Appendix 1.
- 1.5. The technical resolution necessary to give effect to these budget proposals attached as Appendix 4

## 2. PURPOSE OF REPORT

- 2.1 The purpose of the report is to enable the Cabinet to recommend to Council the proposed revenue budget and level of Council Tax for 2023/24, together with implications for the Council's Medium Term Financial Strategy.

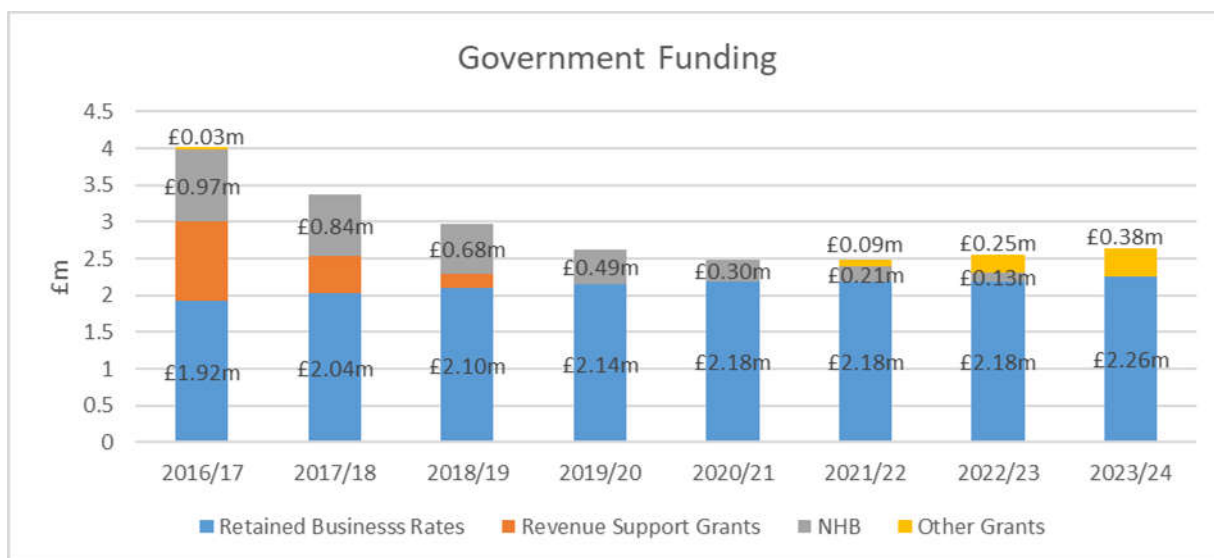
## 3. Background

- 3.1 The budget process is a key element of the council's strategic planning process. It is part of the service and financial planning approach adopted by the council, is a means of ensuring that resources are best placed to enable the council to deliver its corporate priorities expressed in the Corporate Plan.
- 3.2 Previous budget reports have set out the level of uncertainty associated with any forward projections with Government funding. This uncertainty remains given the one-year funding settlement for 2023/24. However Government has stated that the core settlement will continue in a similar manner for 2024/25, with the referendum principles and major grants, with the exception of New Homes Bonus, remaining at the levels set out in 2023/24. The Government will set out the future position of the New Homes Bonus ahead of the 2024/25 settlement. Business Rate pooling will also continue in to 2024/25. The Council can also expect to receive new income, subject to the Extended Producer Responsibility for Packaging (pEPR) coming into force during 2024/25, as currently planned. The Government has confirmed that the Review of Relative Needs and Resources (also known as the Fair

Funding Review) and the business rates reset will not be implemented in the current Parliament, although state that they remain committed to improving the local government finance landscape in the next Parliament.

3.3 For a number of years the council has continued to reduce its net revenue expenditure in line with its own efficiency agenda, and the Government’s changes to local government financing over both recent years and the changes proposed for the future. This has resulted in all borough councils now being heavily reliant on the income they generate from their own locality, be it from residents, visitors, property, and/or businesses. The graph below demonstrates how Government funding for Rossendale has reduced over the period 2016/17 to 2023/24, with the traditional Revenue Support Grant ceasing in 2018/19.

Table 1



**4. 2023/24 Provisional Finance Settlement**

4.1 The provisional Settlement Funding Assessment for 2023/24 was announced on 19<sup>th</sup> December 2022. The key messages arising from the settlement are:

- a. Up to 2.99% maximum annual increase for Council Tax without triggering a local referendum. It needs to be noted that the Governments ‘Core Spending Power’ calculations assume all council’s increase their Council Tax by the maximum allowed.
- b. The NNDR baseline funding has been increased for 2023/24.
- c. New Homes Bonus payments will be made in 2023/24 for one year only.
- d. The ‘Lower Tier Services Grant’ will be repurposed into a new one-off funding guarantee (included in ‘other grants’ in table 1 above), which ensures all councils will see at least a 3% increase in their ‘Core Spending Power’ before any decision is made about organisational efficiencies, use of reserves, and council tax.
- e. Extension of the ‘Services Grant’ in to 2023/24, albeit reduced to pay for other parts of the settlement.
- f. The Family Annexe Council Tax Discount grant and Local Council Tax Support Administration Subsidy (LCTS) grant will be ‘rolled in’ to the Revenue Support Grant (RSG). This is not new funding.
- g. The Lancashire Business Rates Pool is likely to continue in 2023/24.

4.2 The Government announcement indicates that Local Government Core Spending Power will rise by an average 9.2 per cent in 2023/24 However as a shire district, Rossendale will see

an increase in Core Spending Power of 3% before any changes in council tax levels are taken into account. Whilst this additional funding is welcomed, following years of austerity and with inflation running at 10.7% (November 2022), this still leaves this council with a significant funding gap.

## 5. The Medium Term Financial Strategy

5.1 Taking into account the impact of the finance settlement, including an annual increase in Council Tax of 2.99% per annum, the 2023/24 net budget estimates, resources and future forecasts are as follows:

Table 2

	2022-23	2023-24	2024-25	2025-26	2026-27
	£000	£000	£000	£000	£000
<b>Original Budget</b>	<b>8,991</b>	<b>10,395</b>	<b>10,641</b>	<b>10,752</b>	<b>11,004</b>
<b>Additional in year pressures</b>	<b>1,515</b>				
<b>Budget Proposals</b>		<b>(139)</b>	<b>(91)</b>	<b>20</b>	
<b>Revised Budget Estimates</b>	<b>10,506</b>	<b>10,256</b>	<b>10,550</b>	<b>10,772</b>	<b>11,004</b>
Estimated Funding:					
Council Tax (+2.99%)	5,985	6,238	6,425	6,617	6,749
Council Tax - growth in base                      0.75%			47	95	145
Collection Fund Surplus - Council Tax		40			
Retained Business Rates	2,180	2,261	2,261	2,261	2,261
Revenue Support Grant*		85	85	85	85
Funding Guarantee**	98	290	290	-	-
Services Grant	150	85	85	-	-
New Homes Bonus	132	1	-	-	-
NNDR Retained / Pooling	500	500	500	200	200
<b>Resources</b>	<b>9,045</b>	<b>9,500</b>	<b>9,693</b>	<b>9,258</b>	<b>9,440</b>
<b>Surplus / (further savings required)</b>	<b>(1,461)</b>	<b>(756)</b>	<b>(857)</b>	<b>(1,514)</b>	<b>(1,564)</b>

\*Rolled in Local Council Tax Support Admin and Family Annex Grants

\*\*Re-purposed Lower Tier Services Grant

5.2 Changes in the base budget costs between 2022/23 and 2023/24 are as follows:

Table 3

Forecast Changes	£000
<b>2022/23 Base Budget</b>	<b>8,991</b>
Employment Costs (Pay Award & Increments)	679
Inflation (Utilities)	274
Vehicle Fuel	130
NET Revenues & Benefits Contract Inflation	104
IT Software Inflation	67
Insurance Inflation	40
Audit Fees Increase	118
Bank Charges	35
Employer Pension Contribution Reduction	(156)
Interest Payable	115
Interest Receivable	(109)
Local Council Tax Support Grant	94
Reduction in Housing Benefit Admin Grant	12
Previous Years Budget Proposals	(67)
Various small technical adjustments	68
<b>2023/24 Original Budget</b>	<b>10,395</b>

The current economic situation is having a significant adverse impact on the council's overall financial position. Major issues are:-

- a. Pay inflation for 2022/23 was an average 6.63% 2022/23, this was against a budget of 2.5%. In addition, these pressures are compounded by the national recruitment challenges facing the local government sector. Like many authorities, a reducing pool of suitable candidates at all levels is being experienced. The balance between pay restraint, inflation, and maintaining vital services to our residents will continue to present a significant challenge.
- b. Goods and services are becoming more expensive to buy. General inflationary increases are being experienced across all contracts that are linked directly to RPI and CPI. The largest of which is the Revenues and Benefits contract with Capita, which is linked to CPI.
- c. Vehicle fuel and utility costs have increased significantly throughout 2022/23.
- d. Following the Public Sector Audit Appointments (PSAA) procurement exercise to appoint the Council's external auditor for the period 2023/24 to 2027/28. The PSAA advice is to estimate an increase of 150% on the total 2022/23 fees charged for 2023/24.
- e. Additional costs arising from the empty homes scheme and the ongoing legal claim.
- f. Rising inflation and interest rates is impacting on the capital programme. On average vehicle replacement costs are running c20% over and above the estimates included in the capital programme. Rising inflation is also having an impact on the construction industry - pushing up costs, increasing tender prices. In addition, as interest rates rise, so does the cost of borrowing which presents a longer-term risk.

5.3 The budget proposals for 2023/24 onwards are set out below:-

Table 4

<b>Budget Proposals</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b><u>Income/Efficiencies</u></b>				
Fees and charges: annual increase in line with inflation	(8)	(8)	(8)	(8)
Trade Waste net increased income	(21)	(21)	(21)	(21)
Garden Waste £4 increase	(25)	(25)	(25)	(25)
Increased Taxi Licence Fees (Subject to Taxi Licencing Committee Approval)	(2)	(2)	(2)	(2)
Promoting Rossendale Budget	(20)	(20)	(20)	(20)
Review of partner grant funding	(12)	(28)	(28)	(28)
Corporate Contingency	(10)	(10)	(10)	(10)
Increased Grant Income	(20)	(20)		
Management Savings Target	(65)	(130)	(130)	(130)
<b><u>Growth</u></b>				
Citizen Access - Customer Portal for Revs & Bens	34	34	34	34
Kings Coronation Community Grants	10			
<b>Total</b>	<b>(139)</b>	<b>(230)</b>	<b>(210)</b>	<b>(210)</b>
Future Annual budget movement		(91)	20	0

## 6. Impact on reserves

6.1 As shown in Table 2, after the implementation of the Cabinet proposals there is a funding gap of £756k in 2023/24. This is to be funded by the Transitional reserve as set out in the table below. The table also shows the potential impact on the Transitional reserve, the

General reserve and the un-ringfenced Directorate reserves if no further savings/increased income are generated:

Table 5

Use of Reserves if no further income/savings generated		2022/23	2023/24	2024/25	2025/26	2026/27
£000		£000	£000	£000	£000	£000
<b>Funding gap</b>	Adj	(1,461)	(756)	(857)	(1,514)	(1,564)
Use of Reserves	Opening Balance					
Transitional Reserve usage	2,559	(1,461)	(756)	(342)		
General Fund Reserve	1,000	0	0	(515)	(485)	
Directorate reserves	820	0	0	0	(820)	
<b>Reserve Balance</b>	<b>4,379</b>	<b>2,918</b>	<b>2,162</b>	<b>1,305</b>	<b>0</b>	<b>0</b>
<b>Remaining shortfall</b>					<b>(209)</b>	<b>(1,564)</b>

The table demonstrates an annual deficit from 2022/23 onwards. In 2022/23 and 2023/24 this can be funded through the use of the Transitional reserve and beyond that the General Fund reserve and Directorate reserves, however as shown if nothing else changes these will run out in 2025/26.

6.2 It must be noted the General Fund reserve of £1.0m is in reality the Council's Minimum Working Balance, this is a requirement of Sections 32 and 43 of the Local Government Finance Act 1992 which requires local authorities to consider the establishment and maintenance of reserves. These can be held for three main purposes:

- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves;
- a contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves;
- a means of building up funds, often referred to as earmarked reserves, to meet known or predicted requirements; earmarked reserves are accounted for separately but legally remain part of the General Fund

In support of this requirement, and as part of the development of the budget for 2023/24, an assessment has been carried out to establish the minimum level of the General Fund Working Balance for this Council. Based on this assessment it is recommended that the minimum working balance should remain at £1.0m. At this level it represents circa 3% of the council's gross revenue expenditure.

6.3 In addition to the above reserves the council also holds a Local Business Rate Retention reserve. The Business Rate Collection Fund annual surpluses and deficits are set aside in this earmarked reserve to smooth peaks and troughs in business rate receipts over the life of the forecast. At 31/03/2022 the balance of this reserve was £5.031m, with an estimated £2.816m being used in 2023/24. This balance still includes some of the additional S31 grant receipts during 2020/21, in respect of the extension of the Retail, Hospitality, Leisure and Nursery reliefs which were due to be released equally over the three years, commencing 2021/22, to fund Collection Fund deficits. 2023/24 being the final year. This is in accordance with amended legislation to fund the 'exceptional balance' incurred as a result of the Covid pandemic on the Collection Fund ('re-phasing the deficit'). Further information on reserves can be found in Appendix 2.

## 7. Council Tax for 2023/24

7.1 Cabinet will make its final recommendation for Full Council to approve on 28<sup>th</sup> February 2023. Other precepting authorities will announce their Council Tax changes as follows:

- Lancashire County Council – 9<sup>th</sup> February 2023
- Lancashire Fire & Rescue – 20<sup>th</sup> February 2023
- Lancashire Police & Crime Commissioner – Early February 2023
- Whitworth Town Council – 26<sup>th</sup> January 2023

7.2 The proposed Band D Council Tax for 2023/24 and the previous change across Rossendale is as follows:

Table 6

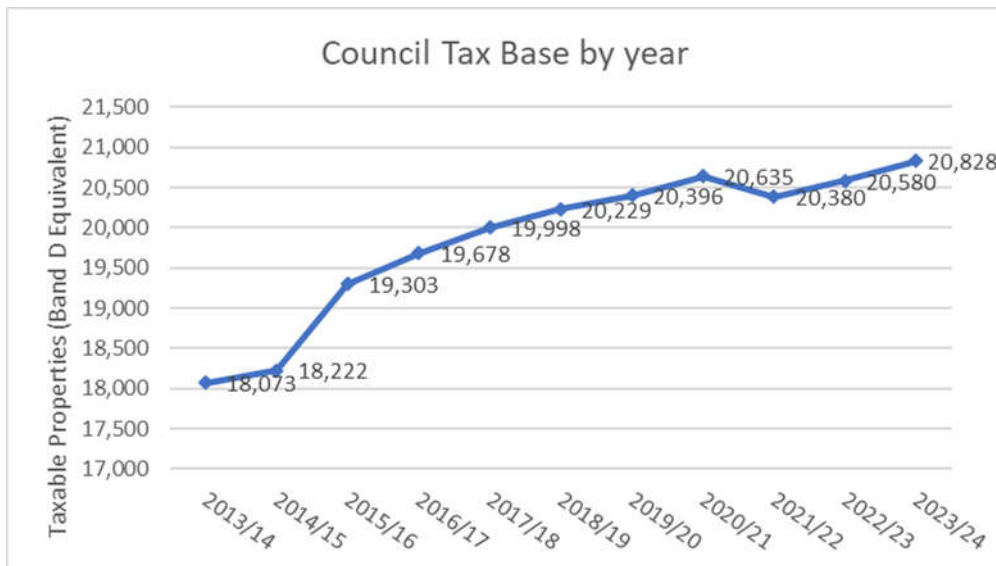
Precepting Body	% Increase	2022/23	2023/24	Increase £	% Share	2022/23	2023/24	Increase £
		Band D £	Band D £			Band A £	Band A £	
<b>Rossendale BC</b>	2.99%	<b>290.80</b>	<b>299.49</b>	8.69	13.6%	<b>193.87</b>	<b>199.66</b>	5.80
Lancashire County Council	1.99%	<b>1,334.53</b>	<b>1,364.66</b>	30.13	61.8%	<b>889.69</b>	<b>909.77</b>	20.09
LCC Adult Social Care	2.00%	<b>179.76</b>	<b>210.05</b>	30.29	9.5%	<b>119.84</b>	<b>140.03</b>	20.19
Combined Fire Authority *	6.47%	<b>77.27</b>	<b>82.27</b>	5.00	3.7%	<b>51.51</b>	<b>54.85</b>	3.33
Police & Crime Commissioner	6.34%	<b>236.45</b>	<b>251.45</b>	15.00	11.4%	<b>157.63</b>	<b>167.63</b>	10.00
<b>Total (Excl' Whitworth)</b>	<b>4.21%</b>	<b>2,118.81</b>	<b>2,207.92</b>	89.11	100.0%	<b>1,412.54</b>	<b>1,471.95</b>	59.41
Whitworth Parish Council	1.00%	<b>26.87</b>	<b>27.14</b>					
<b>Total Whitworth Parish</b>	<b>4.17%</b>	<b>2,145.68</b>	<b>2,235.06</b>					

\* At the time of publication the 2023/24 rates have not yet been approved.

## 8. Council Tax Base

8.1 For 2023/24 the Council Band D Tax base has increased by 248 properties – 1.21% to 20,828 Band D equivalents. As can be seen in table 7 below, 2021/22 saw a reduction in the Council Tax Base due to the increase in Local Council Tax Support claimants, resulting from the Covid pandemic. Across Rossendale as a whole, the level of Council Tax Support granted has now returned to pre Covid pandemic levels and that combined with the increase in new properties across the Borough has resulted in the increase.

Table 7



Any variation through actual billing will be reflected in the Collection Fund. Future estimated increases in the Council Tax have been assumed at 0.75% c154 Band D equivalents. The Local Plan target is now 185 pa (albeit there is no Band D equivalent published).

9. The draft **budget book** for 2022/23 (based on the above) is included at Appendix 3. The key assumptions are:

1. Budget estimates:

- a. Annual pay award 5% 2023/24 for all staff (as advised by National Employers), 2% pa 2025/24 onwards for all staff – (1% for all staff equates to c.£60k, inclusive of on costs).
- b. An annual staff vacancy saving of £200k pa
- c. General price inflation – a freeze on all general revenue expenditure with the exception of pay, utility budgets and contractual increases
- d. Employers Pension Contribution – the results of the triennial pension review for the period 2023/24 to 2025/26 have reduced the pension contribution to 14.6%. (17.6% 2022/23),
- e. Employer National Insurance Contributions –The increase of 1.25% to the Employers standard rate announced by Government for 2022/23 was reversed from November 2022, therefore the rate is reducing back to 13.8%. The average rate for the Council is 8.2% in 2022/23 and 7.7% in 2023/24
- f. Assumes a £500k pa pooling gain, based on current 2022/23 forecasts.

2. Council tax to increase by 2.99% (previously 1.99% in February 2022) with growth in the tax base of 0.75% pa included from 2024/25 onwards.

3. The Government's provisional settlement (December 2022) confirmed the NNDR baseline funding plus other one-off grants.

4. NNDR:

- a. The benefits of the 2022/23 pooling arrangement are currently forecast to contribute c£500k to reserves. Pooling gains reduced significantly during the pandemic due to the additional reliefs Government granted and the impact they had on the NNDR Collection Fund, if Government announce further reliefs to assist with the current economic crisis this could negatively affect the level of pooling gain.
- b. The Government has announced that business rate pools will continue into 2024/25. However beyond 2024/25 the outlook is very uncertain. The MTFs does assume a continued retained pooling gain of £200k pa, less than previous assumptions of £1m. Given the Government's previous consultation on business rates retention, this assumption continues to have some risk as the 2025/26 and future position could be that all or some greater proportion of growth will be taken away from council.

5. New Home Bonus legacy payments ceased being earned in 2018 and end in 2022/23.

## 10. Fees and charges

10.1 The annual budget requires that any changes to the council's fees and charges be approved by members. Unless there is commercial justification not to increase fees or an alternative statutory regulation, the proposal is to increase all fees and charges by a minimum of 10% having taken into consideration the consumer price index (CPI) impact on the service. The November 2022 CPI published annual inflation at 10.7%. A full list of fees (including previous year comparisons) are included at Appendix 1.

## 11. Bridging the council's future funding gap

11.1 The council continues to face a funding gap for the future. Therefore the council should continue to give consideration to:

- The future levels of Council Tax
- Maximising the returns from business rates revenue
- The council's ability to support non-statutory activities and partner/community organisations

- The future quality and standard of statutory service provision
- Any future efficiencies within services and ensuring support services are appropriate
- The council's ability to exploit new revenue generating opportunities
- Treasury management initiatives and maximising the strength of the council's balance sheet resources
- Ensuring any contract renewals are to the best advantage of the council

## 12. Section 25 report

As part of the final recommendations to Full Council Section 25 of the Local Government Act (2003) places a requirement on the Chief Financial Officer of each local authority to advise councillors during the budget process on “the robustness of the estimates made for the purposes of the budget calculations and the adequacy of the proposed financial reserves”, which includes a financial resilience statement. This provision is designed to ensure that members have information which will support responsible financial management over the longer term. The full section 25 report can be found at Appendix 2.

## 13. RISK

In managing the council's budget the council is seeking to manage the following larger scale risks.

- 13.1 **Council Tax:** In setting the 2023/24 budget members should continue to plan and give due regard to the continued financial challenges over the medium term. In particular, members should be aware of the future implications for the council's financial resources of any council tax freeze or any increase below the Governments' referendum trigger of the higher of £5.00 or 3%.
- 13.2 **Reserves:** The level of reserves is still an estimate until the external auditors sign off the proposed amendments to the previous years accounts and the 2021/22 year end process is finalised. Members should note that the 2023/24 budget proposals include the use of £756k from the Transitional reserve. The un-ringfenced reserves are the Transitional, General Fund and some Directorate reserves. An ongoing reliance on reserves to manage the medium term budget is unsustainable and this will require the council to seek future savings and income generation which members will need to support.
- 13.3 **Resources:** The Council faces significant financial pressures, with table 1 showing the continued real time reduction in Government funding. The financial settlement gives some indication as to the level of funding the Council can expect in 2024/25 and has also confirmed that the Review of Relative Needs and Resources (also known as the Fair Funding Review) and the business rates reset will not be implemented in the current Parliament.
- 13.4 **Funding gap:** The medium term financial forecast indicates the underlying deficit is increasing to c£1.5m by 2025/26 (subject to the assumptions noted above and before future savings initiatives). Members must continue to give due consideration as to how they are to bridge this annual deficit going forward, in order to produce legally balanced budgets for the future.
- 13.5 **NNDR arrangements for 2022/23:** The Government has announced that the Business Rates reset will not be implemented in the current Parliament. Therefore arrangements for 2023/24 are the same as 2022/23. The council remains a member of the Lancashire Business Rates Pool which means the council retains 40% of all business rates growth and avoids the direct payment of a 50% levy on any end of year surplus. This is beneficial for



the council's budget position and the council should continue to lobby for the retention of this model, however over recent years the impact of Covid and the economic crisis have significantly reduced the benefits achieved from the pool.

- 13.6 **Pay:** The 2022/23 pay award equated to an average 6.63% increase for this Council. National Employers have indicated the award is likely to be similar for 2023/24, therefore the budget assumes a 5% pay award in 2023/24 and 2% each year thereafter. The budget also assumes, as in previous years a saving as a result of natural staff turnover and the vacancy saving this creates, this is set at £200k pa. Whilst this is a challenging target, it is achievable and will be closely monitored.
- 13.7 **Capital:** Members need to be aware of the impact the increased number of capital schemes and expenditure will have on the MTFs in future years. Capital expenditure has to be paid for through the revenue budget spread across the life of the asset, this is called the Minimum Revenue Provision (MRP). The MRP charged to the revenue budget in 2023/24 based on the estimated capital expenditure is c£599k, however based on current schemes this rises to c£820k by 2026/27. This places additional pressure on the MTFs.
- 13.8 **Empty Homes Scheme:** The project continues to have a significant adverse impact on the council's financial position with the potential for legal claims ongoing. The project team continue to closely monitor the scheme, manage the project risks and challenge any potential claims where possible thereby reducing the scale of the liability, but the scale of this is very limited given the overall scale of both current works and the nature of the property leases. The scheme is due to end in December 2024.
- 13.9 **Rosendale Leisure Trust:** The key risk to the financial sustainability of the Trust is no longer Covid 19, but the cost of living crisis. Whilst the Leisure Trust is now trading normally the membership and income levels have not yet fully recovered to pre-pandemic levels. In addition the increase in the minimum wage, the increasing energy costs and the current economic climate are impacting adversely on the Trust. The Trust is estimating an income shortfall of c£650k in 2022/23. The Trust and the Council are trying to mitigate the risks as much as possible, however many of the factors are beyond the Trusts' and the council's control. The announcement in the Autumn Statement of a further 9.7% increase in the living wage from April 2023 will place further pressure on the Trust. The Trust and the council need to continue to work together to control the losses wherever possible. This is a significant risk for the council in that it provides the day-to-day cashflow for the Trust, and also in respect of the ongoing delivery of leisure services across the borough. It is critical that the Trust remains financially sustainable and financially independent of the council.
- 13.10 **Corporate Risk register:** The register includes risks around the MTFs, the County Council Budget, Sustainable Workforce and the Leisure Trust. The MTFs is currently a "red" risk, in light of this current MTFs update it is recommended that the current risk rating is retained.

## 14. FINANCE

14.1 The key financial matters are dealt with throughout this report. The decision to increase Council Tax is a Member decision. In making their decision Members should give consideration of the deficit facing the council over the medium term. Given the council's future deficit an increase of 2.99% in Council Tax is strongly recommended by the s.151 officer. Any change to Council Tax below the maximum allowed, has an ongoing and cumulative negative impact on future year resources.

14.2 The council continues to face a funding gap challenge despite the savings and income

generation work already completed this year and in previous years. The council has a statutory duty to produce annually a balanced budget and it is legally bound to find a solution to the future funding gap. There are also some higher risk assumptions in the forecast. Ultimately the use of reserves to balance the funding gap, although legal, is both finite and financially not a sustainable approach to managing the budget in the long-term.

14.3 Given the 2023/24 cost base and the financial gap over the longer term the council needs to continue to develop plans to reduce its net cost base in order to avoid reliance on limited reserves and to deal with the future resource deficit. The key messages for the medium term continue to be:

- Council must continue to increase Council Tax in line with the Government's maximum thresholds.
- Council must give further consideration to either reduce costs or increase revenue.
- The uncertainty of future funding levels given the Review of Relative Needs and Resources (also known as the Fair Funding Review) and the business rates reset will not be implemented in the current Parliament.

14.4 The MTFs includes the impact of the UK Shared Prosperity Fund investment Plan.

## **15. LEGAL**

15.1 The council must calculate and approve its Council Tax Requirement annually for the forthcoming financial year in accordance with s32 and s43 of the Local Government Finance Act 1992 (LGFA 1992). Section 25 of the Local Government Act (2003) also requires the officer having responsibility for the administration of the council's financial affairs, to report to the council on the robustness of the budget estimates and adequacy of financial reserves when determining its budget requirement under the Local Government Finance Act 1992. This report discharges this responsibility.

## **16. POLICY AND EQUALITIES IMPLICATIONS**

16.1 The Equality Act (2010) requires the council to have due regard in the exercising of its functions to eliminate discrimination, advance equality of opportunity and foster good relations between people who share a relevant protected characteristic and those who do not share it. Equality impact assessments will be carried out where necessary on any savings proposal. The duty to inform, consult or involve requires that the council must involve communities and those directly affected at the most appropriate and proportionate level in 'routine functions, in addition to one-off decisions.' Consultation took place with:

- Cabinet and Management Team – October and December 2022 and January 2023
- Members - January 2023
- Public (via the council's website) – January 2023
- Overview & Scrutiny - 1 February 2023

## **17. CONCLUSIONS**

17.1 The financial position for the council, like all local authorities, is challenging and subject to a high-level of risk regarding the current economic position. The council is proposing to set a revenue budget for 2023/24 of £10.256m.

17.2 There are a number of significant risks outside the council's control which remain a major concern including the current economic crisis and the uncertainty of future Government funding levels. Members will be kept updated on latest financial projections, local Government Finance announcements and risks as they transpire.

17.3 The Council carefully considers and monitors the MTFs and the risks as set out in this

report and in the Corporate Risk Register. The Council has a risk management strategy in place to identify and evaluate risks. Risks are identified, potential impacts are highlighted and controls and mitigations are set in place. The Council monitors and reports to Cabinet Members and Audit and Accounts Committee during the year.

- 17.4 The Council currently holds a number of earmarked reserves, these are funds set aside for funding future liabilities, however they are being used to fund the shortfall between how much the Council spends and how much funding the Council receives. Based on the estimates detailed in section 4 above, if no further savings/efficiencies or additional income is generated these reserves will be exhausted over the life of the current forecast.
- 17.5 As stated in 13.9 above the nature of the relationship with the Leisure Trust, in that the Council provides their day to day cashflow poses a significant risk for the Council. The Council has commissioned an independent assessment of the financial and legal risk which will make recommendations as to how this risk can be mitigated.
- 17.6 The council must remain focused on identifying and delivering further savings and income in order to ensure annual balanced budgets over the immediate and medium term. It must also ensure that all its budget resource allocations are directed to the core functions of the council and that the use of its resources drives the delivery of the council's Corporate Plan priorities.

<b>Background Papers</b>	
<b>Document</b>	<b>Place of Inspection</b>
Draft 2023/24 Budget & MTFS Papers Draft Capital Programme & Strategy	Presented to Overview & Scrutiny Committee 6 <sup>th</sup> February 2023
Previous updates to the MTFS	Rossendale Borough Council website
Government's Financial Settlement	DCLG website



# Rossendale Borough Council

## Fees and Charges for 2023/24

*Council may from time to time revise fees and charges partway through a financial year*

## Trade Waste

<b>Trade Waste</b>	
Cost per annum one pick up a week	
size of bin	<b>2022/23 Charge</b>
140ltr	£230.00
240ltr	£375.00
500ltr	£600.00
660ltr	£800.00
770ltr	£900.00
1100ltr	£998.00

	<b>2023/24 Charge</b>
	£280.00
	£425.00
	£660.00
	£880.00
	£990.00
	£1,050.00

<b>Schools/ Charities</b>	
Cost per annum one pick up a fortnight	
size of bin	<b>2022/23 Charge</b>
55 - 140ltr Bin, Bag or Box	£110.00
240ltr	£175.00
500ltr	£300.00
660ltr	£400.00
770ltr	£450.00
1100ltr	£499.00

	<b>2023/24 Charge</b>
	£140.00
	£212.50
	£330.00
	£440.00
	£495.00
	£525.00

<b>Trade Recycling</b>	
Cost per annum - fortnightly collection	
size of bin	<b>2022/23 Charge</b>
55 - 140ltr Bin, Bag or Box	£50.00
240ltr	£60.90
500ltr	£116.10
660ltr	£152.60
770ltr	£182.60
1100ltr	£204.70

	<b>2023/24 Charge</b>
	£65.00
	£80.00
	£140.00
	£180.00
	£200.00
	£240.00

<b>Sacks etc</b>	
	<b>2022/23 Charge</b>
Grey Sacks (includes VAT) (50 pack)	£200.00
Blue Sacks (50 pack)	£50.00
Aqua Sacks (50 pack)	£50.00

	<b>2023/24 Charge</b>
	£250.00
	£65.00
	£65.00

## Bulky Collections

<b><u>Bulky Collection Charges</u></b>	<b>2022/23</b>	<b>2023/24</b>
1 item (furniture and electrical items)	£17.50	£20.00
2 items (furniture and electrical items)	£24.50	£30.00
3 items (furniture and electrical items)	£31.50	£40.00
4 items (furniture and electrical items)	£38.50	£50.00
5 items (furniture and electrical items)	£45.50	£60.00
6 items (furniture and electrical items)	£52.50	£70.00
7 items (furniture and electrical items)	£59.50	£80.00
8 items (furniture and electrical items)	£66.50	£90.00
9 items (furniture and electrical items)	£73.50	£100.00
10 items (furniture and electrical items)	£80.50	£110.00
<b>Price per additional item</b>	<b>£7.00 per item thereafter</b>	<b>£10 per item thereafter</b>
<b><u>Bins &amp; Sacks</u></b>	<b>2022/23</b>	<b>2023/24</b>
New Bin Delivery	£33.50	£37.00
	<b>2022/23</b>	<b>2023/24</b>
Garden Waste (yearly fee)	£40.00	£44.00

### **No charges for the following Bins**

Blue - Glass, Cans & Plastics

Grey - Paper & Cardboard

## Parks and Playing Fields

	2022/23	2023/24
<b>Letting of Sites (Per Day)</b>		
Moorlands Park	218.00	240.00
Stubbylee Park	218.00	240.00
Victoria Park	218.00	240.00
Maden Recreation Ground	218.00	240.00
New Hall Hey Bacup Cricket Ground - Property Services	218.00	240.00
Fairview	218.00	240.00
All Other Playing Fields	112.00	125.00

## Parks and Playing Fields

	2022/23	2022/23
<b>Memorials / Dedications</b>		
<b>Trees</b>		
Standard option	212.00	235.00
Own selected species		
<b>Benches</b>		
Standard	885.00	975.00
Ornate	1,078.00	1,200.00

## Cemeteries

	2022/23 Charges	2023/24 Charges
Purchase of right of burial in numbered grave space	£1,130.00	£1,245.00
Purchase of right of burial in numbered grave space (outside of the Borough)	£1,342.00	£1,480.00
Transfer of Grant	£67.00	£74.00
<b>Right to fix a headstone or monument</b>		
Headstone	£206.00	£230.00
Kerb Stones	£0.00	£595.00
Inscriptions	£56.00	£62.00
Vase / Plinth and Tablets	£95.00	£105.00
<b>Interments</b>		
Earth Grave & Grave Dressing (resident of the Borough)	£911.00	£1,020.00
Earth Grave & Grave Dressing (non resident of the Borough)	£1,116.00	£1,530.00
Vault – Constructions costs + 5% (+ VAT)	£1,116.00	£1,230.00
Vault – Interments	£926.00	£1,120.00
Vault – Interments (non resident of the Borough)	£1,012.00	£1,620.00
Interment of Ashes	£215.00	£240.00
Interment of ashes (non resident of the borough)	£231.00	£310.00
Scattering of Ashes	£43.00	£48.00
Bricking of grave to coffin height (additional fee)	£186.00	£208.00
<b>Ashes Chambers (Rawtenstall, Bacup &amp; Haslingden)</b>		
Purchase of Exclusive Right of Burial in Chamber	£704.00	£780.00
Interment of ashes in chamber	£247.00	£275.00
<b>Miscellaneous Charges</b>		
Copy of Regulations and Charges	£8.00	£10.00
Search Fee	£38.00	£45.00
Duplicate Grave Deed	£64.00	£72.00
Use of Chapel	£155.00	£175.00
<b>Garden of Remembrance / Whitworth</b>		
Reserving Space	£33.00	£38.00
Interment of Ashes	£50.00	£60.00
Headstone in above.	£58.00	£65.00
Supply of Engraved Plaque (excluding VAT)	£150.00	£165.00
<b>Supply of Memorial Tree</b>	£370.00	£420.00
New Bench including Plaque	£1,088.00	£1,400.00



## Environmental Health

Item	2022/23 Charge	2023/24 Charge
<b>Food Safety</b>		
Export Certificate	£58.00	£60.00
Re-inspections of business operators for food hygiene rating	£175.00	£175.00
Private water supplies - Risk Assessment	£44 per hour or any part there of, plus £12 per invoiced Household	£48 per hour or any part there of, plus £12 per invoiced Household
Private water supplies - Sampling	£44 per hour or any part there of, plus £12 per invoiced Household	£48 per hour or any part there of, plus £12 per invoiced Household
Private water supplies - Investigation	£44 per hour or any part there of, plus £12 per invoiced Household	£48 per hour or any part there of, plus £12 per invoiced Household
Private water supplies - Granting Authorisation	£44 per hour or any part there of, plus £12 per invoiced Household	£48 per hour or any part there of, plus £12 per invoiced Household
Private water supplies - Analysing a sample under Regulation 10	£44 per hour or any part there of, plus £12 per invoiced Household	£48 per hour or any part there of, plus £12 per invoiced Household
Private water supplies - Analysing a check monitoring sample	£44 per hour or any part there of, plus £12 per invoiced Household	£48 per hour or any part there of, plus £12 per invoiced Household
Private water supplies - Analysing an audit monitoring sample	£44 per hour or any part there of, plus £12 per invoiced Household	£48 per hour or any part there of, plus £12 per invoiced Household
<b>Health &amp; Safety</b>		
Skin Piercing - premises	£200.00	£200.00
Skin Piercing - persons	£200.00	£200.00
Factual report to solicitors / injured person	£250.00	£300.00

## Environmental Health

Item	2022-23 Charge	2022-23 Charge
<b>Pollution Health &amp; Housing</b>		
LAPC & LAPPC Fees	<b>As Prescribed</b>	<b>As Prescribed</b>
Environmental Information Regulation enquires	£90 per hour (minimum 1 hour)	£90 per hour (minimum 1 hour)
List of permitted processes	£58.00	£58.00
Enquires related to public register of permitted processes	£90 per hour (minimum 1 hour)	£90 per hour (minimum 1 hour)
Contaminated Land Enquires	£90 (1st hour), £45 per additional half hour)	£99 (1st hour), £50 per additional half hour)
Any Default works	<b>Hourly rate of officer involved + 16.30% of external works costs</b> (min £15 and max £500 per household)	<b>Hourly rate of officer involved + 16.30% of external works costs</b> (min £15 and max £500 per household)
UK House inspections	£118.00	£130.00

HMO License	<b>New Application</b> <b>Part A £719.70</b> <b>Part B £279.50</b> <b>Renewal</b> <b>Part A £700.70</b> <b>Part B £279.50</b>	<b>New Application</b> <b>Part A £719.70</b> <b>Part B £279.50</b> <b>Renewal</b> <b>Part A £700.70</b> <b>Part B £279.50</b>
Housing Act 2004 Notices not including Variations and Revocations	<b>Up to Statutory Maximum of £500</b>	<b>Up to Statutory Maximum of £500</b>
Housing Act 2004 Revocation or Variation of Notice	Officer Time at £45 per hour	Officer Time at £48 per hour
The Smoke and Carbon Monoxide Alarm (England) Regulations 2016 Penalty Charge (not exceeding £5000) Reg 8	First offence £2,500 (reduced to £1,250 if paid early). Second offence £5,000 (reduced to £2,500 if paid early). Any other offence £5,000 with no reductions.	First offence £2,500 (reduced to £1,250 if paid early). Second offence £5,000 (reduced to £2,500 if paid early). Any other offence £5,000 with no reductions.
<b>Scrap Metal</b>		
Dealers 3 year Licence	<b>£414.00</b>	<b>£450.00</b>
Mobile Collections 3 year Licence	<b>£293.00</b>	<b>£350.00</b>
Variations	<b>£59.00</b>	<b>£65.00</b>
Replacement licences	<b>£47.00</b>	<b>£50.00</b>

**Animal Welfare**

Item	Application Fee	Licence Fee	2022/23 Charge	Application Fee	Licence Fee	2023/24 Charge	NOTES
Keeping or Training Animals for exhibition	£121.00	£274.00	£395.00	£121.00	£274.00	£395.00	
Selling animals as Pets	£121.00	£274.00	£395.00	£121.00	£274.00	£395.00	
Doggy Day Care	£121.00	£274.00	£395.00	£121.00	£274.00	£395.00	
Hiring out Horses	£153.00	£283.00	£436.00	£153.00	£283.00	£436.00	Additional vet fees apply and charged separately prior to issue of licence
Dog Breeding	£153.00	£283.00	£436.00	£153.00	£283.00	£436.00	Additional vet fees apply and charged separately prior to issue of licence
Dog Breeding	£184.00	£295.00	£479.00	£184.00	£295.00	£479.00	Additional vet fees apply and charged separately prior to issue of licence
Boarding for cats	£121.00	£274.00	£395.00	£121.00	£274.00	£395.00	
Boarding dogs in kennels	£121.00	£274.00	£395.00	£121.00	£274.00	£395.00	
Home Boarders (Single Dwelling)	£114.00	£285.00	£399.00	£114.00	£285.00	£399.00	
Arranging boarding/day care where agent not	£250.00	£289.00	£539.00	£250.00	£289.00	£539.00	
Additional fee for every 1 host	£55.00	£30.00	£85.00	£55.00	£30.00	£85.00	
Arranging boarding/day care where Host has	£308.00	£286.00	£594.00	£308.00	£286.00	£594.00	
Add additional activity to existing licence	£88.00		£88.00	£88.00		£88.00	
Licence issue (copy licence or following	£14.00		£14.00	£14.00		£14.00	
Appeal Fee	£82.00		£82.00	£82.00		£82.00	£43 refunded if appeal results in a higher star rating
Re-score Request	£62.00		£62.00	£62.00		£62.00	
Missed vet or inspector appointment fee	£52.00		£52.00	£52.00		£52.00	Where appointment arranged but inspection cannot be undertaken for any reason
Zoo Licence	£186.00	£186.00	£372.00	£186.00	£186.00	£372.00	Additional vet fees apply and charged separately prior to issue of licence
Dangerous Wild Animals Licence	£78.00	£77.00	£155.00	£78.00	£77.00	£155.00	Additional vet fees apply and charged separately prior to issue of licence

## Taxi Licensing

	2022-23 Charges	2023-24 Charges
Hackney Carriage Driver Licence (Renewal) 3 years	223.00	246.00
Hackney Carriage Driver New Licence (Renewal) 3 years	223.00	246.00
Hackney Carriage Vehicle Licences	178.00	201.00
Electric Hackney Carriage Vehicle Licences	0.00	0.00
Hackney Carriage Vehicle Licence (Renewal)	178.00	201.00
Private Hire Vehicle Licence	178.00	201.00
Electric Private Hire Vehicle Licence	0.00	0.00
Private Hire Vehicle Licence (Renewal)	178.00	201.00
Private Hire Driver Licence 3 years	223.00	246.00
Private Hire New Driver License 3 years	223.00	246.00
Private Hire Operators License 5 years	413.00	425.00
Private Hire Operators License 3 years	294.00	306.00
Private Hire Operators License 1 year	175.00	187.00
Driver/ Vehicle/ Operator License only	No charge	No charge
Copy documents	No charge	No charge
Re-booking Fee	35.00	35.00
Basic Skills Assessment / Policy Knowledge Test	70.00	70.00
Change of Vehicle	42.00	42.00
Replacement Door Stickers (each)	7.50	7.50
Replacement ID Plate	13.00	13.00
Replacememnt ID Badge	5.00	5.00
Lanyard	1.50	1.50

**Gambling Act Licences**

<b>Activity</b>	<b>2022-23 Charge</b>	<b>2023-24 Charge</b>
Bingo Hall – New Licence	1,885.00	1,885.00
Bingo Hall – Non Fast Track	1,540.00	1,540.00
Bingo Hall – Fast Track	274.00	274.00
Bingo Hall – Annual Fee	1,000.00	1,000.00
Bingo Hall – Variations	631.00	631.00
Bingo Hall – Reinstatement of Licence	1,110.00	1,110.00
Bingo Hall – Provisional statement	1,133.00	1,133.00
Bingo Hall – Transfer	567.00	567.00
Betting Shop – New Application	1,681.00	1,681.00
Betting Shop – Non Fast Track	1,485.00	1,485.00
Betting Shop – Fast Track	300.00	300.00
Betting Shop – Annual Fee	600.00	600.00
Betting Shop – Variations	631.00	631.00
Betting Shop – Reinstatement	1,100.00	1,100.00
Betting Shop – Provisional Statement	1,133.00	1,133.00
Betting Shop – Transfer	567.00	567.00
Adult Gaming Centre – New Application	1,335.00	1,335.00
Adult Gaming Centre – Non Fast Track	1,000.00	1,000.00
Adult Gaming Centre – Fast Track	274.00	274.00
Adult Gaming Centre – Annual Fee	1,000.00	1,000.00
Adult Gaming Centre – Variations	631.00	631.00
Adult Gaming Centre – reinstatement of licence	1,110.00	1,110.00
Adult Gaming Centre – provisional licence	1,133.00	1,133.00
Adult Gaming Centre – transfer	567.00	567.00
Family Entertainment Centre – New Application	1,327.00	1,327.00
Family Entertainment Centre – Non Fast Track	1,000.00	1,000.00
Family Entertainment Centre – Fast Track	300.00	300.00
Family Entertainment Centre – Annual Fee	750.00	750.00
Family Entertainment Centre – Variations	750.00	750.00
Family Entertainment Centre – reinstatement of licencer	950.00	950.00
Family Entertainment Centre – provisional statement	1,133.00	1,133.00
Family Entertainment Centre – Transfer	567.00	567.00

## Premises Liquor Licences

The cost premises licences are determined in accordance with the Licensing Act 2003 and the regulations made therein. Local Authorities have no discretion in this matter.

Rateable Value
Rateable < £4,300
£4,300 to £33,000
£33,001 to £87,000
£87,001 to £125,000
£125,001 and above

Band
A
B
C
D
E

Band
A
B
C
D
E

License	Description	2022-23 Charge	2022-23 Charge
Premises Licence - Alcohol Band A	New	100.00	100.00
Premises Licence - Alcohol Band B	New	190.00	190.00
Premises Licence - Alcohol Band C	New	315.00	315.00
Premises Licence - Alcohol Band D	New	450.00	450.00
Premises Licence - Alcohol Band E	New	635.00	635.00
Premises Licence - NO Alcohol Band A	New	100.00	100.00
Premises Licence - NO Alcohol Band B	New	190.00	190.00
Premises Licence - NO Alcohol Band C	New	315.00	315.00
Premises Licence - NO Alcohol Band D	New	450.00	450.00
Premises Licence - NO Alcohol Band E	New	635.00	635.00
Club Premiese Certificate - Alcohol Band A	New	100.00	100.00
Club Premiese Certificate - Alcohol Band B	New	190.00	190.00
Club Premiese Certificate - Alcohol Band C	New	315.00	315.00
Club Premiese Certificate - Alcohol Band D	New	450.00	450.00
Club Premiese Certificate - Alcohol Band E	New	635.00	635.00
Club Premiese Certificate - NO - Alcohol Band A	New	100.00	100.00
Club Premiese Certificate - NO - Alcohol Band B	New	190.00	190.00
Club Premiese Certificate - NO - Alcohol Band C	New	315.00	315.00
Club Premiese Certificate - NO - Alcohol Band D	New	450.00	450.00
Club Premiese Certificate - NO - Alcohol Band E	New	635.00	635.00
Premises Licence - Alcohol Band A	Annual Fee	70.00	70.00
Premises Licence - Alcohol Band B	Annual Fee	180.00	180.00
Premises Licence - Alcohol Band C	Annual Fee	295.00	295.00
Premises Licence - Alcohol Band D	Annual Fee	320.00	320.00
Premises Licence - Alcohol Band E	Annual Fee	350.00	350.00
Premises Licence - NO Alcohol Band A	Annual Fee	70.00	70.00
Premises Licence - NO Alcohol Band B	Annual Fee	180.00	180.00
Premises Licence - NO Alcohol Band C	Annual Fee	295.00	295.00
Premises Licence - NO Alcohol Band D	Annual Fee	320.00	320.00
Premises Licence - NO Alcohol Band E	Annual Fee	350.00	350.00
Copy premises license or summary	Section 25	10.50	10.50
Provisional Statement	Section 29	315.00	315.00
Notification of Change of Name or address - premise license	Section 33	10.50	10.50
Variation of DPS	Section 37	23.00	23.00
Transfer Premises License	Section 42	23.00	23.00
Interim Authority Notice	Section 47	23.00	23.00
Copy club premises certificate or summary	Section 79	10.50	10.50
Notification of Change of Name or alteration of rules	Section 82	10.50	10.50
Change of registered address of club	Section 83	10.50	10.50
Temporary Event Notice	Section 100	21.00	21.00
Copy Temporary Event Notice	Section 100	10.50	10.50
Personal Licence	New	37.00	37.00
Personal Licence	Renewal	37.00	37.00
Copy personal license	Section 126	10.50	10.50
Notification of change of name or address - personal license	Section 127	10.50	10.50
Notification of interest	Section 178	21.00	21.00

**Street Trading**

Licence	Details	2022-23 Charge	2023-24 Charge	Notes
Street Trading Consent - 12 mth consent	New	80.00	90.00	Application Fee. A further £275 will be charged for issue of consent (below)
Street Trading Consent - 12 mth consent	New	293.00	320.00	Issue fee
Street Trading Consent - 12 mth consent	Renewal	373.00	410.00	
Street Trading Consent - 14 day consent	New	80.00	90.00	Fee is not payable if the consent is a community event (as determined by the licencing manager)
Variation of Street Trading Consent	Variation	0.00	0.00	
Change of personal details		0.00	0.00	
Change in employee details		0.00	0.00	
Copy of street trading consent		0.00	0.00	

**Second Hand Goods Dealers Fees**

Licence	Details	2022-23 Charge	2023-24 Charge
Second hand Goods Dealer Registration	Registration	80.00	100.00
Copy registration certificate	Copy	0.00	0.00

**Other**

Licence	Details	2022-23 Charge	2023-24 Charge
Sex Shop	New	2,500.00	3,125.00

## Planning Applications

The planning application costs are determined in accordance with the Town and Country Planning Regulations 2012. Local Authorities have no discretion in this matter.

All Outline Applications		2022-23 Charges	20% fixing broken Hsg Mrkt element	2023-24 Charges	20% fixing broken Hsg Mrkt element
Site Area	Not more than 2.5 hectares	£462 per 0.1 hectare	£77	£462 per 0.1 hectare	£77
Site Area up to a maximum fee of £150,000	More than 2.5 hectares	£11,432 + £138 per 0.1 hectare	£1905 + £23	£11,432 + £138 per 0.1 hectare	£1905 + £23
Householder Applications		2022-23 Charges	20% fixing broken Hsg Mrkt element	2023-24 Charges	20% fixing broken Hsg Mrkt element
Alterations/extensions to a <b>single dwelling</b> , including works within boundary	Single dwelling (excluding flats)	£206	£34	£206	£34
Full Applications (and First Submissions of Reserved Matters)		2022-23 Charges	20% fixing broken Hsg Mrkt element	2023-24 Charges	20% fixing broken Hsg Mrkt element
Erection of dwellings					
Permission in Principle		£402 for each 0.1 hectare		£402 for each 0.1 hectare	
Alterations/extensions to <b>two or more dwellings</b> , including works within boundaries	Two or more dwellings (or one or more flats)	£407	£68	£407	£68
<b>New dwellings</b> (up to and including 50)	New dwellings (not more than 50)	£462 per dwelling	£77	£462 per dwelling	£77
<b>New dwellings</b> (for more than 50) up to a maximum fee of £300,000	New dwellings (more than 50)	£22,859 + £138 per additional dwelling	£3810 + £23	£22,859 + £138 per additional dwelling	£3810 + £23
Erection of buildings (not dwellings, agricultural, glasshouses, plant nor machinery):					
Increase of floor space	No increase in gross floor space or no more than 40m <sup>2</sup>	£234	£39	£234	£39
Increase of floor space	More than 40m <sup>2</sup> but no more than 75m <sup>2</sup>	£462	£77	£462	£77
Increase of floor space	More than 75m <sup>2</sup> but no more than 3,750m <sup>2</sup>	£462 for each 75m <sup>2</sup> or part thereof	£77	£462 for each 75m <sup>2</sup> or part thereof	£77
Increase of floor space	More than 3,750m <sup>2</sup>	£22,859 + £138 for each additional 75m <sup>2</sup> in excess of 3750 m <sup>2</sup> to a maximum of £300,000	£3810 + £23	£22,859 + £138 for each additional 75m <sup>2</sup> in excess of 3750 m <sup>2</sup> to a maximum of £300,000	£3810 + £23
The erection of buildings (on land used for agriculture for agricultural purposes)					
Site area	Not more than 465m <sup>2</sup>	£96	£16	£96	£16
Site area	More than 465m <sup>2</sup> but not more than 540m <sup>2</sup>	£462	£77	£462	£77
Site area	More than 540m <sup>2</sup> but not more than 4,215m <sup>2</sup>	£462 for first 540m <sup>2</sup> + £462 for each 75m <sup>2</sup> (or part thereof) in excess of 540m <sup>2</sup>	£77 + £77	£462 for first 540m <sup>2</sup> + £462 for each 75m <sup>2</sup> (or part thereof) in excess of 540m <sup>2</sup>	£77 + £77
Site area	More than 4,215m <sup>2</sup>	£22,859 + £138 for each 75m <sup>2</sup> (or part thereof) in excess of 4,215m <sup>2</sup> up to a maximum of £300,000	£3810 + £23	£22,859 + £138 for each 75m <sup>2</sup> (or part thereof) in excess of 4,215m <sup>2</sup> up to a maximum of £300,000	£3810 + £23
Erection of glasshouses (on land used for the purposes of agriculture)		2022-23 Charges	20% fixing broken Hsg Mrkt element	2023-24 Charges	20% fixing broken Hsg Mrkt element
Floor space	Not more than 465m <sup>2</sup>	£96	£16	£96	£16
Floor space	More than 465m <sup>2</sup>	£2,580	£430	£2,580	£430
Erection/alterations/replacement of plant and machinery					
Site area	Not more than 5 hectares	£462 for each 0.1 hectare (or part thereof)	£77	£462 for each 0.1 hectare (or part thereof)	£77
Site area	More than 5 hectares	£22,859 + additional £138 for each 0.1 hectare (or part thereof) in excess of 5 hectares to a maximum of £300,000	£3810 + £23	£22,859 + additional £138 for each 0.1 hectare (or part thereof) in excess of 5 hectares to a maximum of £300,000	£3810 + £23



**Planning Applications**

<b>Applications other than Building Works</b>		<b>2022-23 Charges</b>	<b>20% fixing broken Hsg Mrkt element</b>	<b>2023-24 Charges</b>	<b>20% fixing broken Hsg Mrkt element</b>
<b>Car parks, service roads or other accesses</b>	For existing uses	£234	£39	£234	£39
<b>Waste</b> (Use of land for disposal of refuse or waste materials or deposit of material remaining after extraction or storage of minerals)					
Site area	Not more than 15 hectares	£234 for each 0.1 hectare (or part	£39	£234 for each 0.1 hectare (or part	£39
Site area	More than 15 hectares	£34,934 + £138 for each 0.1 hectare (or part thereof) in excess of 15 hectares up to a maximum of £78,000	£5822+ £23	£34,934 + £138 for each 0.1 hectare (or part thereof) in excess of 15 hectares up to a maximum of £78,000	£5822+ £23
<b>Operations connected with exploratory drilling for oil or natural gas</b>					
Site area	Not more than 7.5 hectares	£508 for each 0.1 hectare (or part	£123	£508 for each 0.1 hectare (or part	£123
Site area	More than 7.5 hectares	£36,070 + additional £151 for each 0.1 hectare (or part thereof) in excess of 7.5 hectares up to a maximum of £200,000	£7320 + £36	£36,070 + additional £151 for each 0.1 hectare (or part thereof) in excess of 7.5 hectares up to a maximum of £200,000	£7320 + £36
<b>Other operations (winning and working of minerals)</b>					
Site area	Not more than 15 hectares	£234 for each 0.1 hectare (or part	£39	£234 for each 0.1 hectare (or part	£39
Site area	More than 15 hectares	£34,934 + additional £138 for each 0.1 in excess of 15 hectare up to a maximum of £78,000	£5822 + £23	£34,934 + additional £138 for each 0.1 in excess of 15 hectare up to a maximum of £78,000	£5822 + £23
<b>Other operations (not coming within any of the above categories)</b>					
Site area	Any site area	£234 for each 0.1 hectare (or part thereof) up to a maximum of £2,028	£39	£234 for each 0.1 hectare (or part thereof) up to a maximum of £2,028	£39
<b>Lawful Development Certificate</b>		<b>2022-23 Charges</b>	<b>20% fixing broken Hsg Mrkt element</b>	<b>2022-23 Charges</b>	<b>20% fixing broken Hsg Mrkt element</b>
LDC – Existing Use - in breach of a planning condition		Same as Full		Same as Full	
LDC – Existing Use LDC - lawful not to comply with a particular condition		£234	£39	£234	£39
LDC – Proposed Use		Half the normal planning fee.		Half the normal planning fee.	
<b>Reserved Matters</b>					
Application for approval of reserved matters following outline approval		Full fee due or if full fee already paid then £462 due	£77	Full fee due or if full fee already paid then £462 due	£77
<b>Approval/Variation/discharge of condition</b>					
Application for removal or variation of a condition following grant of planning permission		£234	£39	£234	£39
Application relates to planning permission for development already carried out (Section 73A)		£234	£39	£234	£39
Request for confirmation that one or more planning conditions have been complied with		£34 per request for Householder otherwise £116 per request	£6 and £19	£34 per request for Householder otherwise £116 per request	£6 and £19
<b>Change of Use</b> of a building to use as one or more separate dwellinghouses, or other cases					
Number of Dwellings	Not more than 50 dwellings	£462 for each	£77	£462 for each	£77
Number of Dwellings	More than 50 dwellings	£22,859 + £138 for each in excess of 50 up to a maximum of £300,000	£3810 + £23	£22,859 + £138 for each in excess of 50 up to a maximum of £300,000	£3810 + £23
<b>Other Changes of Use</b> of a building or land		£462	£77	£462	£77
<b>Advertising</b>					
Relating to the business on the premises		£132	£22	£132	£22
Advance signs which are not situated on or visible from the site, directing the public to business		£132	£22	£132	£22
Other advertisements		£462	£77	£462	£77
<b>Prior Approval</b>					

**Planning Applications**

Agricultural and Forestry buildings & operations or demolition of buildings		£96	£16	£96	£16
Telecommunications Code Systems Operators		£462	£77	£462	£77
Proposed Change of Use to State Funded School or Registered Nursery		£96	£16	£96	£16
Proposed Change of Use of Agricultural Building to a State-Funded School or Registered Nursery		£96	£16	£96	£16
Proposed Change of Use of Agricultural Building to a flexible use within Shops, Financial and Professional services, Restaurants and Cafes, Business, Storage or Distribution, Hotels, or Assembly or Leisure		£96	£16	£96	£16
Proposed Change of Use of a building from Office (Use Class B1) Use to a use falling within Use Class C3 (Dwellinghouse)		£96	£16	£96	£16
Proposed Change of Use of Agricultural Building to a Dwellinghouse (Use Class C3), where there are no Associated Building Operations		£96	£16	£96	£16
Proposed Change of Use of Agricultural Building to a Dwellinghouse (Use Class C3), and Associated Building Operations		£206	£34	£206	£34
Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (Dwellinghouse), where there are no Associated Building Operations		£96	£16	£96	£16
Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (Dwellinghouse), and Associated Building Operations		£206	£34	£206	£34
Notification for Prior Approval for a Change Of Use from Storage or Distribution Buildings (Class B8) and any land within its curtilage to Dwellinghouses (Class C3)		£96	£16	£96	£16
Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwellinghouses (Class C3)		£96	£16	£96	£16
Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwellinghouses (Class C3), and Associated Building Operations		£206	£34	£206	£34
Notification for Prior Approval for a Change of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Generis Uses) to Restaurants and Cafés (Class A3)		£96	£16	£96	£16
Notification for Prior Approval for a Change of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Generis Uses) to Restaurants and Cafés (Class A3), and Associated Building Operations		£206	£34	£206	£34
Notification for Prior Approval for a Change of Use from Shops (Class A1) and Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops (Sui Generis Uses) to Assembly and Leisure Uses (Class D2)		£96	£16	£96	£16
<b>Application for a Non-material Amendment Following a Grant of Planning Permission</b>					
Applications in respect of householder developments		£34	£6	£34	£6
Applications in respect of other developments		£234	£39	£234	£39
<b>Local Authority Involvement in High Hedge Complaints</b>					
High Hedge Complaint		£500	N/A	£500	N/A
<b>Pre-Application Advice Fees</b>					
Small scale- Householders		£90	N/A	£90	N/A
Medium Scale - 1-9 houses		£450		£450	
Majors		£2,000		£2,000	
Significant Majors		£3,000		£3,000	
Listed Building Consent & Conservation Works		£250		£250	
<b>Planning History Checks</b>					
		£72	N/A	£72	N/A
<b>Supplementary Planning Application Advice</b>					
		POA	N/A	POA	N/A

**S106 Fees****2023/24****Type of Obligation Monitoring Fee**

<b>Commuted Sum</b>	1% of each payment instalment	This will be included within each invoice requesting payment
<b>Land Contribution</b>	£1,100 per development site	This payment is to be made at the time that the land transfer takes place
<b>On-site Affordable Housing</b>	£1,100 per development site	Payment is to be made on the first occupation of the affordable units
<b>Other obligation</b>	£1,100 per obligation	This is to ensure compliance with obligations such as providing a woodland management strategy etc
<b>Overage Clause1</b>	At least £1,100 or 1% of any addit	This is to report on any commuted sum payments arising from greater profits.
<b>Commuted sum payments for open space / playing pitches contributions</b>	£2,262 per dwelling for housing schemes of 10 or more dwelling	This is to report on any commuted sum payments arising from greater profits.

**Building Control - Table A**

**New Build - Houses 2022/23**

**Standard Charge for New Housing (up to 300m2 Floor Area including flats and maisonettes but not conversions)**

No of Dwellings	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
1	£237.50	£47.50	<b>£285.00</b>	£663.33	£132.67	<b>£796.00</b>	£1,080.83	£216.17	<b>£1,297.00</b>
2	£314.17	£62.83	<b>£377.00</b>	£790.83	£158.17	<b>£949.00</b>	£1,325.83	£265.17	<b>£1,591.00</b>
3	£348.33	£69.67	<b>£418.00</b>	£928.33	£185.67	<b>£1,114.00</b>	£1,531.67	£306.33	<b>£1,838.00</b>
4	£416.67	£83.33	<b>£500.00</b>	£1,070.83	£214.17	<b>£1,285.00</b>	£1,785.00	£357.00	<b>£2,142.00</b>
5	£500.00	£100.00	<b>£600.00</b>	£1,225.00	£245.00	<b>£1,470.00</b>	£2,070.00	£414.00	<b>£2,484.00</b>

**Building Control - Table A**

**New Build - Houses 2023/24**

**Standard Charge for New Housing (up to 300m2 Floor Area including flats and maisonettes but not conversions)**

No of Dwellings	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
1	250.00	50.00	<b>£300.00</b>	695.83	139.17	<b>£835.00</b>	1,135.00	227.00	<b>£1,362.00</b>
2	329.17	65.83	<b>£395.00</b>	830.83	166.17	<b>£997.00</b>	1,392.50	278.50	<b>£1,671.00</b>
3	365.83	73.17	<b>£439.00</b>	974.17	194.83	<b>£1,169.00</b>	1,608.33	321.67	<b>£1,930.00</b>
4	437.50	87.50	<b>£525.00</b>	1,124.17	224.83	<b>£1,349.00</b>	1,874.17	374.83	<b>£2,249.00</b>
5	525.00	105.00	<b>£630.00</b>	1,286.67	257.33	<b>£1,544.00</b>	2,173.33	434.67	<b>£2,608.00</b>

**Standard Charge for New Housing (Floor Area between 301m2 and 700m2)**

	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
Single Dwelling with Floor Area between 301m2 and 500m2	£275.00	£55.00	<b>£330.00</b>	£750.00	£150.00	<b>£900.00</b>	£1,230.00	£246.00	<b>£1,476.00</b>
Single Dwelling with Floor Area between 501m2 and 700m2	£275.00	£55.00	<b>£330.00</b>	£966.67	£193.33	<b>£1,160.00</b>	£1,490.00	£298.00	<b>£1,788.00</b>

Please note for more than 5 Dwelling or if the floor area of a dwelling exceeds 700m2 the charge is individually determined

All the above charges are on the basis that any controlled electrical work is carried out by a person who is a member of a registered competent person scheme, if this is not the case an additional charge may apply

**Standard Charge for New Housing (Floor Area between 301m2 and 700m2)**

	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
Single Dwelling with Floor Area between 301m2 and 500m2	288.33	57.67	<b>£346.00</b>	787.50	157.50	<b>£945.00</b>	1,291.67	258.33	<b>£1,550.00</b>
Single Dwelling with Floor Area between 501m2 and 700m2	288.33	57.67	<b>£346.00</b>	1,015.00	203.00	<b>£1,218.00</b>	1,564.17	312.83	<b>£1,877.00</b>

Please note for more than 5 Dwelling or if the floor area of a dwelling exceeds 700m2 the charge is individually determined

All the above charges are on the basis that any controlled electrical work is carried out by a person who is a member of a registered competent person scheme, if this is not the case an additional charge may apply

**Building Control - Table B**

**Charges for small buildings, extensions and alterations to dwellings 2022-23**  
Valid for applications received between 01/04/2022 & 31/03/2023

Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
<b>Category 1: Extensions to Dwellings</b>									
Extension Internal Floor area not exceeding 10m2	£333.33	£66.67	<b>£400.00</b>	inc	inc	inc	£400.00	£80.00	<b>£480.00</b>
Extension Internal Floor Area over 10m2 but not exceeding 40m2	£166.67	£33.33	<b>£200.00</b>	£320.00	£64.00	<b>£384.00</b>	£584.00	£116.80	<b>£700.80</b>
Extension Internal Floor Area over 40m2 but not exceeding 60m2	£166.67	£33.33	<b>£200.00</b>	£455.83	£91.17	<b>£547.00</b>	£747.00	£149.40	<b>£896.40</b>
Extension - Internal Floor Area over 60m2 but not exceeding 80m2	£166.67	£33.33	<b>£200.00</b>	£591.67	£118.33	<b>£710.00</b>	£910.00	£182.00	<b>£1,092.00</b>
<b>Category 2 - Garages &amp; Carports</b>									
Erection or Extension of a detached or attached building or extension to a dwelling									
Which consists of a garage, carport or both; having a floor area not exceeding 40m2 in total and is intended to be used in common with an existing building	£256.67	£51.33	<b>£308.00</b>	inc	inc	inc	£308.00	£61.60	<b>£369.60</b>
The conversion of an attached garage into a habitable room	£226.67	£45.33	<b>£272.00</b>	inc	inc	inc	£272.00	£54.40	<b>£326.40</b>
Where the Garage extension exceeds a floor area of 40m2 but does not exceed 60m2	£369.17	£73.83	<b>£443.00</b>	inc	inc	inc	£443.00	£88.60	<b>£531.60</b>
<b>Category 3: Loft Conversion and Dormers</b>									
Formation of a room in a roof space, including means of access thereto. Fees for lofts greater than 40m2 are to be based on the cost of work. The Fee cannot be less than shown below									
Without a dormer but not exceeding 40m2 in floor area	£341.67	£68.33	<b>£410.00</b>	inc	inc	inc	£410.00	£82.00	<b>£492.00</b>
With a dormer but not exceeding 40m2 in floor area	£166.67	£33.33	<b>£200.00</b>	£285.83	£57.17	<b>£343.00</b>	£543.00	£108.60	<b>£651.60</b>

Where the extension to the dwelling exceeds 80m2 in floor area, the charge is based on the estimated cost in Table E, subject to the sum of the plan charge and inspection charge being not less than £761.67 (excluding VAT). The total estimated cost of the work must therefore be at least £50,001.

Note: All the above charges are on the basis that any controlled electrical work is carried out by a person who is a member of a registered Competent Person Scheme, if this is not the case an additional charge may apply.

**Building Control - Table B**

**Charges for small buildings, extensions and alterations to dwellings 2023/24**  
Valid for applications received between 01/04/2023 & 31/03/2024

Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
<b>Category 1: Extensions to Dwellings</b>									
Extension Internal Floor area not exceeding 10m2	350.00	70.00	<b>£420.00</b>	inc	inc	inc	420.00	84.00	<b>£504.00</b>
Extension Internal Floor Area over 10m2 but not exceeding 40m2	166.67	33.33	<b>£200.00</b>	344.17	68.83	<b>£413.00</b>	613.33	122.67	<b>£736.00</b>
Extension Internal Floor Area over 40m2 but not exceeding 60m2	166.67	33.33	<b>£200.00</b>	486.67	97.33	<b>£584.00</b>	750.83	150.17	<b>£901.00</b>
Extension - Internal Floor Area over 60m2 but not exceeding 80m2	166.67	33.33	<b>£200.00</b>	629.17	125.83	<b>£755.00</b>	955.00	191.00	<b>£1,146.00</b>
<b>Category 2 - Garages &amp; Carports</b>									
Erection or Extension of a detached or attached building or extension to a dwelling									
Which consists of a garage, carport or both; having a floor area not exceeding 40m2 in total and is intended to be used in common with an existing building	269.17	53.83	<b>£323.00</b>	inc	inc	inc	323.33	64.67	<b>£388.00</b>
The conversion of an attached garage into a habitable room	238.33	47.67	<b>£286.00</b>	inc	inc	inc	285.83	57.17	<b>£343.00</b>
Where the Garage extension exceeds a floor area of 40m2 but does not exceed 60m2	387.50	77.50	<b>£465.00</b>	inc	inc	inc	465.00	93.00	<b>£558.00</b>
<b>Category 3: Loft Conversion and Dormers</b>									
Formation of a room in a roof space, including means of access thereto. Fees for lofts greater than 40m2 are to be based on the cost of work. The Fee cannot be less than shown below									
Without a dormer but not exceeding 40m2 in floor area	358.33	71.67	<b>£430.00</b>	inc	inc	inc	430.00	86.00	<b>£516.00</b>
With a dormer but not exceeding 40m2 in floor area	166.67	33.33	<b>£200.00</b>	308.33	61.67	<b>£370.00</b>	570.00	114.00	<b>£684.00</b>

Where the extension to the dwelling exceeds 80m2 in floor area, the charge is based on the estimated cost in Table E, subject to the sum of the plan charge and inspection charge being not less than £1057.50 (excluding VAT). The total estimated cost of the work must therefore be at least £75,001.

Note: All the above charges are on the basis that any controlled electrical work is carried out by a person who is a member of a registered Competent Person Scheme, if this is not the case an additional charge may apply.

**Building Control - Table C**

**Standard Charges for Alterations to Dwellings 2022/23**

Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total	Regularisation
<b>1A Installation of Replacement windows and doors</b> in a dwelling where the number of windows / doors does not exceed 20							£70.83	£14.17	<b>£85.00</b>	
<b>1B Installation of Replacement windows and doors</b> in a dwelling where the number of windows / doors does not exceed 20 (retrospective)								£0.00		<b>£111.00</b>
<b>2 Underpinning</b> with a total cost not exceeding £30,000	£258.33	£51.67	<b>£310.00</b>	inc	inc	inc	£310.00	£62.00	<b>£372.00</b>	
<b>3 Controlled Electrical Work</b> to a single dwelling (not carried out in conjunction with work being undertaken that falls within Table B)	£229.17	£45.83	<b>£275.00</b>	inc	inc	inc	£275.00	£55.00	<b>£330.00</b>	
<b>4A Renovation of a thermal element</b> i.e. Work involving recovering of a roof, replacement of a floor or renovation of an external wall to which L 1b applies							£108.33	£21.67	<b>£130.00</b>	<b>£163.00</b>
<b>4B Renovation of a thermal element</b> Replacement conservatory Roof	POA						POA			<b>POA</b>
<b>5 Formation of a single en suite bathroom / shower room or cloakroom within an existing dwelling</b> (excluding electrical work)	£221.67	£44.33	<b>£266.00</b>	inc	inc	inc	£266.00	£53.20	<b>£319.20</b>	<b>£374.00</b>
<b>6 Removal or partial removal of chimney breast</b> (accompanied by Structural Engineering Details)	£139.17	£27.83	<b>£167.00</b>				£139.17	£27.83	<b>£167.00</b>	<b>£199.00</b>
<b>7 Installation of New or Replacement Sewage Treatment Plant and associated discharge</b>	£212.50	£42.50	<b>£255.00</b>				£233.33	£46.67	<b>£280.00</b>	<b>£337.00</b>
<b>8 Removal of wall and insertion of one or two steel beams maximum span 4 metres</b> (accompanied by Structural Engineering Details)	£139.17	£27.83	<b>£167.00</b>				£139.17	£27.83	<b>£167.00</b>	<b>£199.00</b>
<b>9 Structural Alterations not supported by Structural Calculations to be individually assessed (Calculations may still be required)</b>	POA						POA			<b>POA</b>
<b>10 The insertion of insulating material in a cavity wall of an existing property*</b>							£71.67	£14.33	<b>£86.00</b>	
<b>11 Installation of a multi fuel appliance including associated Flue liner and hearth*</b> to a single dwelling							£255.00	£51.00	<b>£306.00</b>	<b>£368.00</b>

\* Not carried out under a Competent Person Scheme

Where it is intended to carry out additional work internally within a dwelling at the same time as undertaking alterations as defined in Table C then the charge for all of the internal work (including work as defined in table C) may be assessed using the total estimated cost of work as set out in table E. All other work within dwellings will be charged as set out in Table E.

**Building Control - Table C**

**Standard Charges for Alterations to Dwellings 2023-24**

Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total	Regularisation
<b>1A. Installation of Replacement windows and doors</b> in a dwelling where the number of windows / doors does not exceed 20							74.17	14.83	<b>£89.00</b>	
<b>1B. Installation of Replacement windows and doors</b> in a dwelling where the number of windows / doors does not exceed 20 (retrospective)								0.00		<b>117.00</b>
<b>2. Underpinning</b> with a total cost not exceeding £30,000	270.83	54.17	<b>£325.00</b>	inc	inc	inc	325.00	65.00	<b>£390.00</b>	
<b>3. Controlled Electrical Work</b> to a single dwelling (not carried out in conjunction with work being undertaken that falls within Table B)	240.83	48.17	<b>£289.00</b>	inc	inc	inc	289.17	57.83	<b>£347.00</b>	
<b>4A. Renovation of a thermal element</b> i.e. Work involving recovering of a roof, replacement of a floor or renovation of an external wall to which L 1b applies. (retrospective)							113.33	22.67	<b>£136.00</b>	<b>171.00</b>
<b>4B. Renovation of a thermal element</b> Replacement Conservatory Roof	POA						POA			<b>POA</b>
<b>5. Formation of a single en suite bathroom / shower room or cloakroom within an existing dwelling</b> (excluding electrical work)	232.50	46.50	<b>£279.00</b>	inc	inc	inc	279.17	55.83	<b>£335.00</b>	<b>393.00</b>
<b>6. Removal or partial removal of chimney breast</b> (accompanied by Structural Engineering Details)	145.83	29.17	<b>£175.00</b>				145.83	29.17	<b>£175.00</b>	<b>210.00</b>
<b>7. Installation of New or Replacement Sewage Treatment Plant and associated discharge</b>	223.33	44.67	<b>£268.00</b>				268.33	53.67	<b>£322.00</b>	<b>386.00</b>
<b>8. Removal of wall and insertion of one or two steel beams maximum span 4 metres</b> (accompanied by Structural Engineering Details)	145.83	29.17	<b>£175.00</b>				145.83	29.17	<b>£175.00</b>	<b>210.00</b>
<b>9. Structural Alterations not supported by Structural Calculations to be individually assessed (Calculations may still be required)</b>	POA						POA			<b>POA</b>
<b>10. The insertion of insulating material in a cavity wall of an existing property*</b>							75.00	15.00	<b>£90.00</b>	
<b>11. Installation of a multi fuel appliance including associated Flue liner and hearth*</b> to a single dwelling							267.50	53.5	<b>£321.00</b>	<b>385.00</b>

\* Not carried out under a Competent Person Scheme

Where it is intended to carry out additional work internally within a dwelling at the same time as undertaking alterations as defined in Table C then the charge for all of the internal work (including work as defined in table C) may be assessed using the total estimated cost of work as set out in table E. All other work within dwellings will be charged as set out in Table E.

**Building Control - Table D****Extensions and New Build - Other than to Dwellings 2022/23**

(i.e. Shops, Offices, industrial, hotels, storage, assembly etc.)

Note - must be submitted as a full plans application (other than application for replacement windows)

Category of Work	Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total
1	Internal Floor Area not exceeding 6m <sup>2</sup>	£336.67	£67.33	<b>£404.00</b>	inc	inc	<b>inc</b>
2	Internal Floor Area over 6m <sup>2</sup> but not exceeding 40m <sup>2</sup>	£166.67	£33.33	<b>£200.00</b>	£320.00	£64.00	<b>£384.00</b>
3	Internal Floor Area over 40m <sup>2</sup> but not exceeding 80m <sup>2</sup>	£166.67	£33.33	<b>£200.00</b>	£503.33	£100.67	<b>£604.00</b>
4	<b>Shop fit</b> out not exceeding a value of £50,000	£326.67	£65.33	<b>£392.00</b>	inc	inc	<b>inc</b>
5	<b>Replacement Windows</b>						
	a - not exceeding 10 windows	£122.50	£24.50	<b>£147.00</b>	Inc	Inc	<b>inc</b>
	b - between 11 - 20 windows	£216.67	£43.33	<b>£260.00</b>	Inc	Inc	<b>inc</b>

**Building Control - Table D****Extensions and New Build - Other than to Dwellings 2023/24**

(i.e. Shops, Offices, industrial, hotels, storage, assembly etc.)

Note - must be submitted as a full plans application (other than application for replacement windows)

Category of Work	Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total
1	Internal Floor Area not exceeding 6m <sup>2</sup>	353.33	70.67	<b>£424.00</b>	inc	inc	<b>inc</b>
2	Internal Floor Area over 6m <sup>2</sup> but not exceeding 40m <sup>2</sup>	166.67	33.33	<b>£200.00</b>	345.00	69.00	<b>£414.00</b>
3	Internal Floor Area over 40m <sup>2</sup> but not exceeding 80m <sup>2</sup>	166.67	33.33	<b>£200.00</b>	536.67	107.33	<b>£644.00</b>
4	<b>Shop fit</b> out not exceeding a value of £50,000	343.33	68.67	<b>£412.00</b>	inc	inc	<b>inc</b>
5	<b>Replacement Windows</b>						
	a - not exceeding 10 windows	128.33	25.67	<b>£154.00</b>	Inc	Inc	<b>inc</b>
	b - between 11 - 20 windows	227.5	45.50	<b>£273.00</b>	Inc	Inc	<b>inc</b>

**Building Control - Table E**

**Standard Charges for all work not in Tables A,B,C & D for 2022/23**  
(excludes individually determined charges)

Estimated Cost		Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
From	To									
£0.00	£1,000.00	£115.83	£23.17	<b>£139.00</b>	inc	inc	inc	£139.17	£27.83	<b>£167.00</b>
£1,001.00	£2,000.00	£221.50	£44.30	<b>£265.80</b>	inc	inc	inc	£265.83	£53.17	<b>£319.00</b>
£2,001.00	£5,000.00	£240.00	£48.00	<b>£288.00</b>	inc	inc	inc	£288.33	£57.67	<b>£346.00</b>
£5,001.00	£7,000.00	£257.50	£51.50	<b>£309.00</b>	inc	inc	inc	£309.17	£61.83	<b>£371.00</b>
£7,001.00	£10,000.00	£297.50	£59.50	<b>£357.00</b>	inc	inc	inc	£356.67	£71.33	<b>£428.00</b>
£10,001.00	£20,000.00	£367.50	£73.50	<b>£441.00</b>	inc	inc	inc	£440.83	£88.17	<b>£529.00</b>
£20,001.00	£30,000.00	£166.67	£33.33	<b>£200.00</b>	£311.67	£62.33	<b>£374.00</b>	£574.17	£114.83	<b>£689.00</b>
£30,001.00	£40,000.00	£216.67	£43.33	<b>£260.00</b>	£353.33	£70.67	<b>£424.00</b>	£684.17	£136.83	<b>£821.00</b>
£40,001.00	£50,000.00	£263.33	£52.67	<b>£316.00</b>	£425.00	£85.00	<b>£510.00</b>	£825.83	£165.17	<b>£991.00</b>
£50,001.00	£75,000.00	£310.00	£62.00	<b>£372.00</b>	£518.33	£103.67	<b>£622.00</b>	£994.17	£198.83	<b>£1,193.00</b>
£75,001.00	£100,000.00	£353.33	£70.67	<b>£424.00</b>	£654.17	£130.83	<b>£785.00</b>	£1,209.17	£241.83	<b>£1,451.00</b>
£100,001.00	£150,000.00	£395.00	£79.00	<b>£474.00</b>	£752.50	£150.50	<b>£903.00</b>	£1,376.67	£275.33	<b>£1,652.00</b>

Where it is intended to carry out additional work on a dwelling at the same time as undertaking an extension within table B, then the charge for this additional work (as indicated in Table E) shall be discounted by 50%, subject to a maximum estimated cost of less than £10,000

Note: In respect of domestic work the above charges are on the basis that any controlled electrical work is carried out by a person who is a member of a registered Competent Person Scheme, if this is not the case an additional charge may apply.

Where the estimated cost of work exceeds £150,000 the charge will be individually assessed by Rossendale Borough Council Building Control Services.

**Building Control - Table E**

**Standard Charges for all work not in Tables A,B,C & D for 2023/24**  
(excludes individually determined charges)

Estimated Cost		Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
From	To									
0	1000	121.67	24.33	<b>£146.00</b>	inc	inc	inc	145.83	29.17	<b>£175.00</b>
1,001	2,000	232.50	46.50	<b>£279.00</b>	inc	inc	inc	279.17	55.83	<b>£335.00</b>
2,001	5,000	251.67	50.33	<b>£302.00</b>	inc	inc	inc	301.67	60.33	<b>£362.00</b>
5,001	7,000	257.50	51.50	<b>£309.00</b>	inc	inc	inc	309.17	61.83	<b>£371.00</b>
7,001	10,000	312.50	62.50	<b>£375.00</b>	inc	inc	inc	375.00	75.00	<b>£450.00</b>
10,001	20,000	385.83	77.17	<b>£463.00</b>	inc	inc	inc	463.33	92.67	<b>£556.00</b>
20,001	30,000	166.67	33.33	<b>£200.00</b>	335.83	67.17	<b>£403.00</b>	603.33	120.67	<b>£724.00</b>
30,001	40,000	227.50	45.50	<b>£273.00</b>	370.83	74.17	<b>£445.00</b>	718.33	143.67	<b>£862.00</b>
40,001	50,000	276.67	55.33	<b>£332.00</b>	446.67	89.33	<b>£536.00</b>	868.33	173.67	<b>£1,042.00</b>
50,001	75,000	325.00	65.00	<b>£390.00</b>	544.17	108.83	<b>£653.00</b>	1,048.33	209.67	<b>£1,258.00</b>
75,001	100,000	370.83	74.17	<b>£445.00</b>	686.67	137.33	<b>£824.00</b>	1,269.17	253.83	<b>£1,523.00</b>
100,001	150,000	415.00	83.00	<b>£498.00</b>	790.00	158.00	<b>£948.00</b>	1,445.83	289.17	<b>£1,735.00</b>
150,001	200,000	458.33	91.67	<b>£550.00</b>	893.33	178.67	<b>£1,072.00</b>	1,621.67	324.33	<b>£1,946.00</b>
200,001	250,000	502.50	100.50	<b>£603.00</b>	996.67	199.33	<b>£1,196.00</b>	1,799.17	359.83	<b>£2,159.00</b>

Where it is intended to carry out additional work on a dwelling at the same time as undertaking an extension within table B, then the charge for this additional work (as indicated in Table E) shall be discounted by 50%, subject to a maximum estimated cost of less than £10,000

Note: In respect of domestic work the above charges are on the basis that any controlled electrical work is carried out by a person who is a member of a registered Competent Person Scheme, if this is not the case an additional charge may apply.

Where the estimated cost of work exceeds £250,000 the charge will be individually assessed by Rossendale Borough Council Building Control Services.



**Building Control - Table F**

Demolition (2022/23)		
Category of Work	Proposal	VAT Exempt Fee
1	Application to demolish existing property under Section 80 of the Buildings Act 1984 & issuing the counter notice under Section 81 of the Building Act 1984.	FOC

**Building Control - Table F**

Demolition (2023/24)		
Category of Work	Proposal	VAT Exempt Fee
1	Application to demolish existing property under Section 80 of the Buildings Act 1984 & issuing the counter notice under Section 81 of the Building Act 1984.	FOC

**Building Control - Table G**

Other Charges (2022/23)				
Category of Work	Proposal	Net	VAT	Gross Fee
1	Copy of Decision Notice or Completion Certificates (within the past 3 years)	£24.17	£4.83	£29.00
2	Additional copy from same file.	£6.67	£1.33	£8.00
3	Re- opening of archived applications (Charge per Hour - minimum 1 hour £75) plus decision notice and completion certificate	£64.17	£12.83	£77.00
4	Re- opening of archived applications (Charge per Hour - minimum 1 hour £75) plus decision notice, completion certificate and site visit	£90.00	£18.00	£108.00
5	Withdrawal of an application and any associated charges (Charge per Hour - minimum 1 hour £75)	£64.17	£12.83	£77.00
6	Building Regulation Confirmation letter	£64.17	£12.83	£77.00
7	Change of applicants details on valid application (New)	£64.17	£12.83	£77.00
8	Supply of non-standard data and information, including responding to solicitors enquiries (Charge per Hour - minimum 1 hour £75)	£64.17	£12.83	£77.00
9	Pre Application site visit discountably against full application	£64.17	£12.83	£77.00
10	Exemption Certificate (Charged per Hour - minimum 1 hour £76.50) additional charges for site visits.	£64.17	£12.83	£77.00

**Building Control - Table G**

Other Charges (2023/24)				
Category of Work	Proposal	Net	VAT	Gross Fee
1	Copy of Decision Notice or Completion Certificates (within the past 3 years)	24.17	4.83	£29.00
2	Additional copy from same file.	6.25	1.25	£7.50
3	Re- opening of archived applications (Charge per Hour - minimum 1 hour £80.00) plus decision notice and completion certificate	66.67	13.33	£80.00
4	Re- opening of archived applications (Charge per Hour - minimum 1 hour £80.00) plus decision notice and completion certificate	93.33	18.67	£112.00
5	Withdrawal of an application and any associated charges (Charge per Hour - minimum 1 hour £80.00)	66.67	13.33	£80.00
6	Building Regulation Confirmation letter	66.67	13.33	£80.00
7	Change of applicants details on valid application (New)	66.67	13.33	£80.00
8	Supply of non-standard data and information, including responding to solicitors enquiries (Charge per Hour - minimum 1 hour £80.00)	66.67	13.33	£80.00
9	Pre Application site visit discountably against full application	66.67	13.33	£80.00
10	Exemption Certificate (Charged per Hour - minimum 1 hour £80.00) additional charges for site visits.	66.67	13.33	£80.00

## Street Naming & Numbering

### Existing Properties

Individual House Name / Individual House re-name or re-number

#### 2022/23 Charge

£75

#### 2023/24 Charge

£75

Conversions of existing Properties into multiples

£120 up to a maximum of 4 units; additional Units £26 per unit

£120 up to a maximum of 4 units; additional Units £26 per unit

### Newbuild / Conversion to a property

Development of 10 plots or less

£75 per plot up to a maximum of £300

£75 per plot up to a maximum of £300

Development of 11 plots or more

Charges individually assessed

Charges individually assessed

Additional charge, where this includes the naming of a street

£120

£120

Additional charge, where this includes the naming of a building (e.g. block of flats)

£120

£120

## Local Land Charges

Offical Search / Enquiries / Con29R form / LLC1
Con 29R - Each additional parcel of land
Offical Search - LLC1
Supplementary Questions Con 29O *
Supplementary Question Con 29O (Question 22) *
Each additional Enquiry

2022/23		
Fee	VAT	TOTAL
£65.00	£13.00	£103.00
£25.00	£0.00	£25.00
£20.00	£4.00	£24.00
£25.00	£0.00	£25.00
£15.00	£3.00	£18.00
£25.00	£5.00	£30.00
£20.00	£4.00	£24.00

2023/24		
Fee	VAT	TOTAL
£70.00	£14.00	£114.00
£30.00	£0.00	£30.00
£20.00	£4.00	£24.00
£25.00	£0.00	£25.00
£15.00	£3.00	£18.00
£25.00	£5.00	£30.00
£20.00	£4.00	£24.00

## Legal Services

	2022/23			2023/24		
	Net	VAT	Gross	Net	VAT	Gross
<b><u>Sales of land and property and freehold reversion</u></b>						
Up to £5,000			£560.00			£570.00
£5001 - £15,000			£765.00			£775.00
£15,001 - £100,000			£1,730.00			£1,750.00
over £100k			2% of sale price			2% of sale price
<b><u>Leases and Licences</u></b>						
Industrial Unit Lease		*min	£360.00		*min	£365.00
Industrial Unit Licence		*min	£205.00		*min	£210.00
Garden/Garage Tenancy		*min	£305.00		*min	£310.00
Wayleave/Easement		*min	£500.00		*min	£505.00
Commercial Lease		*min	£765.00		*min	£770.00
Notice of Assignment			£85.00		*min	£85.00
Agricultural Tenancy			£360.00		*min	£365.00
Agricultural Tenancy Renewal			£255.00		*min	£260.00
Lease Renewal		*min	£255.00		*min	£260.00
Deed of Variation/Surrender/Release		*min	£360.00		*min	£365.00
<b><u>§106 Agreements</u></b>						
Preparation		* min	£1,550.00		* min	£1,600.00
Checking Fee		* min	£510.00		* min	£550.00
Deed of Variations		* min	£765.00		* min	£775.00
<b>Footpath Diversions</b>			£2,800.00		* min	£2,850.00
+ any disbursements (assuming unopposed)						
<b>Commercial Road Closures under TPCA</b>			£100.00		* min	£110.00
<b>Commercial Event Licences</b>		* min	£250.00		* min	£275.00
<b>Misc' Commercial Licence</b>		* min	£250.00		* min	£300.00

Property Services

	2022/23		
	Net	VAT	Gross
Garage sites (adopted TH sites will be held at current rate for a period of 12 months)	£178.33	£35.67	£214.00
Departure Charge (Rawtenstall Bus Terminal, Bacup Road)	78.00 p		
Garden Licences (a garden must be formed of land adjoining Rental £1.50 per sq.m)			
Information regarding industrial units or managed offices have not been included due to the sensitivity of individual pricing			
Garage bond scheme to be introduced to all new and renewing tenancies from 01/04/20			

Property Services

	2023/24		
	Net	VAT	Gross
Garage sites (adopted TH sites will be held at current rate for a period of 12 months)	£182.50	£36.50	£219.00
Departure Charge (Rawtenstall Bus Terminal, Bacup Road)	78.00 p		
Garden Licences (a garden must be formed of land adjoining Rental £1.50 per sq.m)			
Information regarding industrial units or managed offices have not been included due to the sensitivity of individual pricing			
Garage bond scheme to be introduced to all new and renewing tenancies from 01/04/20			

Valuation Services Residential	2022/23		
	Net	VAT	Gross
Band A (£1,000 - £5,000)	280.00	56.00	336.00
Band B (£5001 - £15,000)	280.00	56.00	336.00
Band C (£15,001 - £25,000)	300.00	60.00	360.00
Band D (£5,001 - £50,000)	300.00	60.00	360.00
Band E (£50,001 - £100,000)	320.00	64.00	384.00
Band F (£100,001 +)	450.00	90.00	540.00
Minimum rental fee of £200 per annum. Minimum purchase value of £1000. Valuations on a price banding basis based on letterhead valuation for purchase.			

Valuation Services Residential	2023/24		
	Net	VAT	Gross
Band A (£1,000 - £5,000)	300.00	60.00	360.00
Band B (£5001 - £15,000)	300.00	60.00	360.00
Band C (£15,001 - £25,000)	320.00	64.00	384.00
Band D (£5,001 - £50,000)	320.00	64.00	384.00
Band E (£50,001 - £100,000)	345.00	69.00	414.00
Band F (£100,001 +)	460.00	92.00	552.00
Minimum rental fee of £200 per annum. Minimum purchase value of £1000. Valuations on a price banding basis based on letterhead valuation for purchase.			

Valuation Services Commercial	2022/23		
	Net	VAT	Gross
Band A (£1,000 - £5,000)	£250	£50	£300
Band B (£5001 - £15,000)	£250	£50	£300
Band C (£15,001 - £25,000)	£250	£50	£300
Band D (£5,001 - £50,000)	£250	£50	£300
Band E (£50,001 - £100,000)	£300	£60	£360
Band F (£100,001 +)	£300	£60	£360
Minimum rental fee of £200 per annum. Minimum purchase value of £1000. Valuations on a price banding basis based on			

Valuation Services Commercial	2023/24		
	Net	VAT	Gross
Band A (£1,000 - £5,000)	267.25	£53	£321
Band B (£5001 - £15,000)	267.25	£53	£321
Band C (£15,001 - £25,000)	267.25	£53	£321
Band D (£5,001 - £50,000)	267.25	£53	£321
Band E (£50,001 - £100,000)	320.70	£64	£385
Band F (£100,001 +)	320.70	£64	£385
Minimum rental fee of £200 per annum. Minimum purchase value of £1000. Valuations on a price banding basis based on			

	2022/23		
	Net	VAT	Gross
Application to Purchase/Lease/Rent	110.00	22.00	132.00
Charity / CIC Application to Purchase/Lease/Rent	10.00	2.00	12.00
Licence / Lease Instruction Fee	60.00	12.00	72.00
Charity Licence / Lease Instruction Fee	10.00	2.00	12.00
Estates Administration Fee	25.00	5.00	30.00
Allotments			
Tenancy agreement pr sq. m.	25.00	0.00	25.00
Minimum fee of £50 per annum	0.35	0.00	0.35

	2023/24		
	Net	VAT	Gross
Application to Purchase/Lease/Rent	120.00	24.00	144.00
Charity / CIC Application to Purchase/Lease/Rent	10.83	2.17	13.00
Licence / Lease Instruction Fee	65.00	13.00	78.00
Charity Licence / Lease Instruction Fee	10.83	2.17	13.00
Estates Administration Fee	27.50	5.50	33.00
Allotments			
Tenancy agreement pr sq. m.	25.00	0.00	25.00
Minimum fee of £50 per annum	0.35	0.00	0.35

**Draft - Rossendale Borough Council Budget 2023/24 Risk Analysis and Report Under s25 of the Local Government Act 2000**

1. This analysis is produced in order to:
  - a) Support the conclusions as to the robustness of the budget and adequacy of reserves set out in the Chief Finance Officers report under 25 of the Local Government Act 2003.
  - b) Inform members of the financial risks facing the Council for consideration as part of their debates around the setting of the budget and approving the Medium Term Financial Strategy.
  
2. Financial risks are clearly of various sorts but can broadly be characterised as follows:
  - The chance of overspending against budget
  - The chance of under spending against budget
  - The chance of an unforeseen event with a major financial impact (for example a flood or similar event)
  - The chance of a significant reduction in previously available financial resources (eg New Homes Bonus, National Non-Domestic Rates, Council Tax, Fees & Charges, etc)
  
3. Clearly such risks have either a positive or negative effect on the Council’s overall financial position. It is the purpose of the financial management process to allow the Council to both identify the risks it faces and the steps required to either mitigate them in the case of negative risks or exploit them in the case of positive risks.
  
4. The degree to which the Council is exposed to such risks is influenced by a number of factors:
  - The robustness of the budget estimates. In preparing the budget a line by line review of spending and income is carried out by finance staff and Managers to ensure that budgets reflect the reality of operations and Council policies. This process gives some assurance that underlying budget issues are identified and dealt with.
  - The achievability of major variations to spending plans such as growth or savings items. Where major change is undertaken it is always possible that there will be some delays in delivery, for example due to delays in filling posts or restructuring departments. These issues are dealt with in the costing of the business case for change which should tend to underestimate the achievement of savings and overestimate new costs thus presenting a prudent estimate for inclusion in the budget.
  - External factors such as: the economy, inflation, changes to local government financing, Brexit, the Covid-19 Pandemic and fluctuations in the property market,

<b>Responsible Section/Team</b>	Financial Services	<b>Page</b>	1
<b>Responsible Author</b>	Chief Finance Officer	<b>Version</b>	v1
<b>Date last amended</b>	January 2023	<b>Due for review</b>	January 2024

all of which have an influence on costs and income. These issues and how they can be managed are dealt with in the next section of this report.

- The budget reflects the ongoing cost of business previously approved by Members. Any policy changes which impact on the core financial budget requirement are always brought before Members for approval.

Turning to the specific risk areas within the Council's budget for 2023/24 and the medium term the following specific areas of risks have been identified:

**Table 1**

<b>Expenditure/ Income Heading</b>	<b>Impact</b>	<b>Likelihood</b>	<b>Comments</b>
<b>Employee Costs</b>			
Pay awards	Medium / High	Medium/High	The 2022/23 pay award resulted in a flat £1,925 increase for each scale point. This equated to an average increase in cost for the Council of 6.63%, with employees receiving an increase of between 1.75% - 10.5%. The budget included a 2.5% increase across all scale points, therefore in 2022/23 the cost of the pay award was c£260k over budget. National Employers have indicated that the 2023/24 pay award is likely to be similar to 2022/23, therefore based on their advice 5% has been included for the 2023/24 pay award.– from 2024/25 onwards the MTFS assumes a 2% pay award for all employees.
Vacancies / structures	Medium	High	Vacancies normally occur during the year generating savings - this has been the experience in recent years. The budgets include an estimate from the savings associated with natural turnover of staff during 2023/24 being £200k for the year. This is a challenging but achievable target in a normal year.
Pension Contributions	Medium	Low	The latest actuarial valuation published December 2022 for the period 2023/24 – 2025/26 no longer shows a deficit in the RBC pension fund. Therefore we are no longer required to make a deficit payment. This has also enabled the cost of future service contributions to be reduced from 17.6% to 14.6%.

<b>Responsible Section/Team</b>	Financial Services	<b>Page</b>	2
<b>Responsible Author</b>	Chief Finance Officer	<b>Version</b>	v1
<b>Date last amended</b>	January 2023	<b>Due for review</b>	January 2024

<b>Expenditure/ Income Heading</b>	<b>Impact</b>	<b>Likelihood</b>	<b>Comments</b>
<b>Running Costs</b>			
Energy and Fuel	Medium	High	Both energy and fuel prices have increased significantly during 2022/23. The 2023/24 budget has been uplifted to cover the known increased costs. We are in a fixed price contract for gas costs until Dec 2023, for our half hourly (HH) electricity until Oct 2024 and non half hourly (NHH) electricity until Oct 2023. If energy and vehicle fuel costs continue to rise this will place additional pressure on the revenue budget.
Repairs and maintenance	Medium	High	High risk/cost areas remain with. Amongst others, the many drainage culverts within RBC land ownership, uninsured malicious damage to property and resolution of potential public liability matters. Capital requirements continue to experience increasing demand.  The budget proposes to continue the £100k pa capital scheme (£500k over the life of the MTFs, funded from either capital receipts, internal or external borrowing. In addition a scheme to cover any potential future unknown legacy liabilities is now included.
Insurance	Medium	High	The Council's insurance portfolio was tendered during 14/15 with the potential for a new 7 year max'm relationship, due to the Covid pandemic this has been extended for a further two year period.  Sporadically we have in recent years experienced a number of occupational health claims in relation to past employment. Councils are often seen, mistakenly, as resource rich by the legal system as liability is deemed to be with the local government public sector even though working life could have been, in part, within the private sector.  MMI the Councils insurer in 1992 triggered the Creditors Scheme of

<b>Responsible Section/Team</b>	Financial Services	<b>Page</b>	3
<b>Responsible Author</b>	Chief Finance Officer	<b>Version</b>	v1
<b>Date last amended</b>	January 2023	<b>Due for review</b>	January 2024



<b>Expenditure/ Income Heading</b>	<b>Impact</b>	<b>Likelihood</b>	<b>Comments</b>
			<p>Arrangement, during 2013/14. MMI now require contribution rates of 25% per claim.</p> <p>Adequacy of provisions will be reviewed at the close of 2022/23. We haven't processed any MMI claims during 2022/23</p> <p>The Council has <u>not</u> been able to identify its insurance providers pre – 1971. Any financial claims pre-1971 will fall entirely on the Council – effectively self-insured for pre 1971 claims.</p>
<b>Contract Costs</b>			
ICT	Low/Medium	Low	The Civica Financial & Icon contracts were renewed during 2021/22 through a framework for a fixed fee for the life of the seven year contract.
Leisure	High	High	<p>Rosendale Leisure Trust has been self-financing in recent years, albeit supported by the Council's "back office" teams. Whilst the covid-19 pandemic has impacted significantly on the leisure industry the Trust fared better than originally expected due to the level of grant support provided from Central Government and RBC.</p> <p>However the impact of the current economic crisis has lead to predicted losses for 2022/23 of c£650k, which are mainly attributed to the increase in the living wage and energy costs. The living wage is set to increase by a further 9.7% in April 2023 and the Governments Energy Support scheme ends in 2023 both of which will place additional pressure on the Trust. It is also unknown as to how the current economic crisis will impact on the level of income the Trust can achieve.</p>

<b>Responsible Section/Team</b>	Financial Services	<b>Page</b>	4
<b>Responsible Author</b>	Chief Finance Officer	<b>Version</b>	v1
<b>Date last amended</b>	January 2023	<b>Due for review</b>	January 2024

<b>Expenditure/ Income Heading</b>	<b>Impact</b>	<b>Likelihood</b>	<b>Comments</b>
			As the Council provides the day to day cash flow for the Leisure Trust this is a significant risk to the Council. Therefore an independent study is being commissioned to fully assess the risk to the Council and suggest mitigating actions.
Revenues Benefits and Customer Contracts	Medium	Medium/High	The Council has a contract with Capita to deliver its Revenues, Benefits and One Stop Shop the contract commenced in December 2019 and is to run for 10 years with options to extend. The contract is subject to annual indexation increases.
Housing Benefits	High	Medium/High	Expenditure in this area is c. £19m and is the largest single item of expenditure in the Council's budget. Whilst this expenditure, is in the main, fully funded by grant there is an extremely complex system of rules that determine what is and what is not eligible for grant. Given that a 1% variance on this budget amounts to c.£190k and with some previous history of variances in this area, significant caution needs to be exercised.
Council Tax Support	High	High	<p>Since 2013/14 the council is now exposed to the cost of increased take up from claimants (be they of working age or pensioners). The Council and other precept authorities continue to be exposed to the risk of increased take up and the cost of non-collection from those who are not eligible to a maximum 80% benefit.</p> <p>The Covid Pandemic led to an increase in the number of Local Council Tax Support claimants, because this forms part of the Council Tax base calculations it adversely impacted on the Council Tax Base in 2021/22 and 2022/23. Whilst the level of claimants is now back to pre-pandemic levels, it is unknown as to how</p>

<b>Responsible Section/Team</b>	Financial Services	<b>Page</b>	5
<b>Responsible Author</b>	Chief Finance Officer	<b>Version</b>	v1
<b>Date last amended</b>	January 2023	<b>Due for review</b>	January 2024

<b>Expenditure/ Income Heading</b>	<b>Impact</b>	<b>Likelihood</b>	<b>Comments</b>
			much the current economic crisis will impact throughout 2023/24.
<b>Income</b>			
Property Related ( Planning Fee, Building Control, licencing & Land charges) and other income	Medium	Medium/High	A prudent view has been taken for all income streams based on recent experience plus an inflation uplift where appropriate.
Market Rents	Medium	High	Reflects the previous decisions by Members on: management, pricing and policy changes (eg Rawtenstall).
Waste Collection / Recycling income	Medium	Medium	The LCC Cost share agreement ended on 31 <sup>st</sup> March 2018.  The value of the recycling market remains negligible. Council is not currently budgeting for any recycling income for 2022/23 and beyond.
Capital Financing and Interest	High	Medium	Over recent years the Councils ability to make interest gains has significantly reduced as bank rates have remained low, however interest rates have increased during 2022/23 and the MTFS includes an increase in interest receivable.  The use of cash balances to support capital projects will reduce our balances to close to day to day working capital requirements.  Estimates of future interest rates can be seen in the Councils Treasury Management Strategy.
NNDR (Business Rates)	High	low	Estimating the Council's share of income from business rates for 2023/24 remains a challenge, not only due to the current economic climate and the impact of the business rate revaluations, but also due to the ongoing uncertainty on the timing and level of appeals.

<b>Responsible Section/Team</b>	Financial Services	<b>Page</b>	6
<b>Responsible Author</b>	Chief Finance Officer	<b>Version</b>	v1
<b>Date last amended</b>	January 2023	<b>Due for review</b>	January 2024

<b>Expenditure/ Income Heading</b>	<b>Impact</b>	<b>Likelihood</b>	<b>Comments</b>
			<p>Therefore it is prudent to earmark the Business Rates Reserve to provide a degree of contingency should income fall below projected levels. This is important given the Council remains a member of the Lancashire Business Rates Pool and by virtue of this does not benefit from any safety net protection under the current scheme of business rates retention. The Covid pandemic itself along with the reliefs given by Government as a result, combined to reduce the Council's 2021/22 pooling gain to c£500k from previous highs of up to £1m.</p> <p>Due to the reliefs from Central Government Covid-19 continues to have a significant impact on business rates income, with 2023/24 being the final year of the '3 year spread'.</p>
New Homes Bonus	Medium	High	<p>2018/19 was the final year for the 4 year NHB funding. There has been no similar replacement scheme. Funds due for 2023/24 are as per the Government's Finance Settlement.</p> <p>The Government has indicated that 2023/24 could be the final year for NHB.</p>
Housing	High	High	<p>During 2022/23 the Council has continued to face a significant capacity challenge as it continues to work through the Empty Homes Scheme.</p> <p>The Council is currently facing several legal claims and challenges.</p>
<b>Current Economic Outlook</b>	High	High	<p>Inflationary pressures, the easing of Covid restrictions in most developed economies, the Russian invasion of Ukraine, and a range of different UK Government policies have all had a significant impact on the economy. The Councils Treasury Management advisors are predicting that inflation has peaked at 11.1% in November 2022, with interest rates likely to reach a peak</p>

<b>Responsible Section/Team</b>	Financial Services	<b>Page</b>	7
<b>Responsible Author</b>	Chief Finance Officer	<b>Version</b>	v1
<b>Date last amended</b>	January 2023	<b>Due for review</b>	January 2024

<b>Expenditure/ Income Heading</b>	<b>Impact</b>	<b>Likelihood</b>	<b>Comments</b>
			of 4.5% in June 2023 before starting to reduce in 2024.
<b>Use of Transitional Reserves</b>	High	High	<p>The Council will continue to grow when and where possible this reserve in order to support and balance future in year budget deficits.</p> <p>2023/24 will require the use of £736k from the Transitional Reserve.</p> <p>The forecast balance for 31/03/23 is c£1.67m.</p>
<b>Level of Council Tax</b>	High	High	<p>This is the Council's most significant income source.</p> <p>As a district Council, Rossendale is able to increase its CTax by a maximum of 3% or £5 (whichever is the higher) in order to avoid the risk of a referendum. Each 1% increase is worth c£60k cumulative resources for each year</p> <p>With NHB coming to an end and share of future NNDR uncertain, the decision on the level of Council tax is fundamental to the Council's medium term resources, future financial planning and ability to set a legally balanced budget,</p>

## 5. Adequacy of Reserves

Having conducted a review of the Council's requirement for the minimum working balance, taking into consideration various matters including:-

- the Council's spending plans for 2023/24 and the medium term financial position;
- adequacy of estimates of inflation, interest rates;
- treatment of demand led pressures;
- impact of external partnerships;
- the need to respond to emergencies.
- Capital programme variations.

<b>Responsible Section/Team</b>	Financial Services	<b>Page</b>	8
<b>Responsible Author</b>	Chief Finance Officer	<b>Version</b>	v1
<b>Date last amended</b>	January 2023	<b>Due for review</b>	January 2024

I can confirm that an amount of £1.0m set aside in the General Reserve is considered adequate for this purpose. £1m equates to c3% of the Council's gross expenditure.

In relation to other financial reserves, a review has also been conducted to determine their adequacy. In addition to the matters referred to above, and taking into account the Medium Term Financial Plan, the review concluded that the level of such reserves is adequate based on current information in relation to anticipated risk, existing commitments and known future plans. That said, should there be a significant call on those reserves another review will need to be carried out.

However, it is important to note the proposed usage of reserves to support the General Fund Revenue Budget is not sustainable over the medium term without the need to align expenditure more closely with ongoing resources.

In particular, during the lifetime of the current Medium Term Financial Plan, it is projected that the entirety of the Transitional Reserve will be used. By that time, the Council will have had to take the necessary action to balance expenditure with ongoing resources. This statement is made on the understanding that any use of reserves and balances is undertaken in accordance with the Council's existing Financial Procedure Rules and that a further review of reserves and balances will be undertaken in September 2023 following the preparation of the Council's accounts for 2022/23.

The table below sets out the opening balances at 31/03/2022 of the Council's revenue reserves, planned usage during the year and the estimated balances at 31/03/2023.

**Table 2**

Revenue Earmarked Reserves	Opening balance 31/03/2022 £000	Estimated Net Contributions to/(from) £000	Estimated balance 31/03/2023 £000
General Reserve	1,000	-	1,000
Transitional Reserve	2,559	( 887)	1,672
Local Business Rates Retention Reserve	5,031	( 2,816)	2,215
Response & Recovery Reserve	659	( 445)	214
Other Earmarked Reserves	2,556	( 642)	1,914
<b>Total Reserves</b>	<b>11,806</b>	<b>( 4,791)</b>	<b>7,015</b>

## 6. Financial Assurance Statement

The Council must set a balanced budget each year. As the Council's designated Finance Officer, I have a legal duty to report to Full Council in February 2023 on the robustness of the Council's budget and the adequacy of reserves.

I have considered the major items of expenditure and income and their sensitivity to change, together with the budget proposals and assessed the impact on the Council's future forecasts and level of reserves. It is my opinion that the estimates have been prepared and reviewed utilising the most up to date and accurate information available

<b>Responsible Section/Team</b>	Financial Services	<b>Page</b>	9
<b>Responsible Author</b>	Chief Finance Officer	<b>Version</b>	v1
<b>Date last amended</b>	January 2023	<b>Due for review</b>	January 2024

and that all assumptions made are reasonable in the current uncertain economic climate.

I can confirm the recommendations contained in this report will provide the Council with a robust financial position in 2023/24.

I am of the view that the Council is pursuing a reasonable financial strategy in the context of the challenging financial position. However there is still a significant level of uncertainty from the major risks, e.g. the current economic climate, the ongoing impact of the empty homes project, Rossendale Leisure Trust and the level of future government funding from 2024/25 onwards. Also the uncertainty as to when a Business Rates reset will be implemented. Combined with this is the projected scale of savings required by the Council to ensure a balanced budget in future years which means I cannot comment on the robustness of the estimates beyond 2023/24.

7. Therefore, in conclusion for 2023/24, being the current year ahead, I am able to give positive assurance to Members as to:

- The adequacy of General and earmarked reserves to address the risks against which they are held and
- The robustness of the budget for 2023/24.

**Karen Spencer**  
**Chief Finance Officer**  
**February 2023**

<b>Responsible Section/Team</b>	Financial Services	<b>Page</b>	10
<b>Responsible Author</b>	Chief Finance Officer	<b>Version</b>	v1
<b>Date last amended</b>	January 2023	<b>Due for review</b>	January 2024

Rossendale  
Borough Council

**Revenue & Capital Budget Book 2023/24**

**To be presented to Full Council on 28th February 2023**



# Summary of Revenue Budget 2023/24

## General Fund Summary

Service	2022/23 Original Estimate £000	2022/23 Revised Estimate £000	In Year Virements £000	2022/23 Revised Baseline £000	Changes within 2022/23						2023/24 Original Budget £000	
					Inflation	Pay Award	Employee Increments	Other Inflation	Savings	Inter-service Virements		Volume/ Technical Changes
					£000	£000	£000	£000	£000	£000		£000
<b>Communities Directorate</b>												
Customer Services	1,334	1,344	0	1,344	18	(7)	225	24	0	56	1,661	
Operational Functions	1,877	2,195	0	2,195	88	35	67	(57)	0	(188)	2,140	
Parks & Open Spaces	663	698	0	698	35	(14)	(9)	(8)	0	40	741	
Communities	160	164	0	164	5	(10)	0	(32)	0	2	131	
Environmental Health / PPU unit	355	367	0	367	22	14	1	0	0	2	406	
Licensing & Enforcement	53	60	0	60	7	(6)	1	(2)	0	3	63	
	4,441	4,828	0	4,828	174	12	285	(75)	0	(84)	5,141	
<b>Economic Development Directorate</b>												
Planning Services	310	328	0	328	27	4	1	(5)	0	(4)	351	
Building Control Services	31	37	0	37	7	9	0	0	0	(37)	17	
Housing and Regeneration Service	397	410	0	410	34	195	(0)	(20)	0	(234)	385	
Property Services	306	440	0	440	5	(4)	173	0	0	(69)	545	
	1,045	1,216	0	1,216	72	204	174	(25)	0	(344)	1,299	
<b>Corporate Services</b>												
Legal Services	180	184	0	184	8	(4)	0	0	0	(1)	188	
Democratic Services	618	564	0	564	13	(6)	42	0	5	2	620	
Local Land Charges	(18)	(1)	0	(1)	2	(12)	0	0	0	(4)	(15)	
Corporate Management	716	718	0	718	19	(9)	1	(66)	(5)	(4)	653	
Financial Services	585	541	0	541	25	9	141	0	0	51	767	
People & Policy	686	713	0	713	31	(9)	1	0	0	(6)	730	
Non-Distributed Costs	132	132	0	132	0	0	19	(65)	0	45	131	
Capital Financing and Interest	669	736	0	736	0	0	0	0	0	6	742	
	3,569	3,587	0	3,587	98	(31)	203	(131)	0	89	3,816	
<b>Total General Fund</b>	<b>9,055</b>	<b>9,631</b>	<b>0</b>	<b>9,631</b>	<b>344</b>	<b>186</b>	<b>662</b>	<b>(231)</b>	<b>0</b>	<b>(338)</b>	<b>10,256</b>	
<b>Funded by</b>												
Revenue Support Grant	0	0									85	
NNDR (Business rates baseline share)	2,180	2,180									2,261	
New Homes Bonus	132	132									1	
Funding Guarantee	98	98									290	
Services Grant	150	150									85	
Use of Reserves	56	1,292									756	
Collection Fund Surplus - Council Tax	0	0									40	
Collection Fund Surplus - Business Rates	0	0									0	
Contribution (to)/from Business Rates Reserves	390	390									500	
<b>Council Tax Requirement</b>	<b>6,049</b>	<b>5,389</b>									<b>6,238</b>	
Number of Band D Equivalent Properties	20,580	20,580									20,828	
<b>Council Tax at Band D (excluding Whitworth)</b>	<b>£290.80</b>	<b>£290.80</b>							<b>2.99%</b>		<b>£299.49</b>	

£6,238

# Revenue Budget 2023/24

## Communities Directorate

Service	2022/23 Original Estimate £000	2022/23 Revised Estimate £000	In Year Virements £000	2022/23 Revised Baseline £000	Changes within 2022/23						2023/24 Original Budget £000	
					Inflation	Pay Award	Employee Increments	Other Inflation	Savings	Inter-service Virements		Volume/ Technical Changes
					£000	£000	£000	£000	£000	£000		£000
<b>Customer Services</b>												
Benefits Administration	(249)	(249)	0	(249)	0	0	14	0	0	106	(130)	
Benefits Granted	(24)	(24)	0	(24)	0	0	0	0	0	0	(24)	
Central Printing	4	4	0	4	0	0	2	0	0	0	5	
Concessionary Travel	0	0	0	0	0	0	0	0	0	0	0	
Customer Services Management	79	79	0	79	4	(0)	0	0	0	(1)	82	
E-Government (ICT Support)	772	777	0	777	7	(3)	69	24	0	(1)	873	
One Stop Shop / Switchboard (Capita)	6	6	0	6	0	0	1	0	0	0	6	
Revenues Collection	(379)	(379)	0	(379)	0	0	0	0	0	0	(379)	
Revs & Bens Partnership	988	988	0	988	0	0	140	0	0	(37)	1,091	
Service Assurance Team	137	142	0	142	7	(3)	0	0	0	(11)	134	
	1,334	1,344	0	1,344	18	(7)	225	24	0	56	1,661	
<b>Operational Functions</b>												
Operations & Fleet Management	349	361	0	361	18	17	(1)	0	0	(20)	374	
Refuse & Recycling	1,191	1,485	0	1,485	58	13	59	(57)	0	(53)	1,505	
Street Sweeping	338	350	0	350	11	5	9	0	0	(115)	261	
	1,877	2,195	0	2,195	88	35	67	(57)	0	(188)	2,140	
<b>Parks</b>												
Cemeteries	(232)	(232)	0	(232)	0	0	0	(8)	0	0	(239)	
Parks	73	73	0	73	0	0	5	0	0	0	78	
Parks & Open Spaces	818	854	0	854	35	(14)	(15)	0	0	32	891	
Playing Fields (Sports Facilities)	3	3	0	3	0	0	0	0	0	8	11	
	663	698	0	698	35	(14)	(9)	(8)	0	40	741	
<b>Communities</b>	160	164	0	164	5	(10)	0	(32)	0	4	131	
<b>Environmental Health</b>	355	367	0	367	22	14	1	0	0	2	406	
<b>Licensing and Enforcement</b>	53	60	0	60	7	(6)	1	(2)	0	3	63	
<b>Communities Directorate Total</b>	<b>4,441</b>	<b>4,828</b>	<b>0</b>	<b>4,828</b>	<b>174</b>	<b>12</b>	<b>285</b>	<b>(75)</b>	<b>0</b>	<b>(82)</b>	<b>5,141</b>	

# Revenue Budget 2023/24

## Economic Development Directorate

Service	2022/23 Original Estimate £000	2022/23 Revised Estimate £000	In Year Virements £000	2022/23 Revised Baseline £000	Changes within 2022/23						2023/24 Original Budget £000	
					Inflation	Pay Award	Employee Increments	Other Inflation	Savings	Inter-service Virements		Volume/ Technical Changes
					£000	£000	£000	£000	£000	£000		£000
<b>Planning</b>												
Development Control	157	170	0	170	20	16	1	(5)	0	(3)	198	
Forward Planning	154	159	0	159	7	(12)	0	0	0	(1)	153	
	310	328	0	328	27	4	1	(5)	0	(4)	351	
<b>Building Control</b>												
Fee Earning	(4)	1	0	1	6	11	0	0	0	(37)	(19)	
Statutory Function	33	34	0	34	1	(2)	0	0	0	(0)	33	
Street Signs	3	3	0	3	0	0	0	0	0	1	3	
	31	37	0	37	7	9	0	0	0	(37)	17	
<b>Regeneration</b>												
Economic Regeneration	217	220	0	220	16	145	(1)	(20)	0	(176)	184	
Museum	20	20	0	20	0	0	0	0	0	0	20	
	237	240	0	240	16	145	(1)	(20)	0	(176)	204	
<b>Property Services</b>												
Allotments	7	7	0	7	0	0	0	0	(3)	0	4	
Bus Shelters / Station	108	131	0	131	0	0	(8)	0	0	7	129	
Business Centre	154	154	0	154	0	0	81	0	0	0	235	
Car Parks	72	72	0	72	0	0	1	0	0	0	73	
Cemeteries - General	72	101	0	101	0	0	1	0	0	0	102	
Corporate Estates	(528)	(521)	0	(521)	5	(4)	14	0	0	(75)	(581)	
Council Offices	(38)	(44)	0	(44)	0	0	19	0	(0)	(0)	(25)	
Courier	4	4	0	4	0	0	0	0	0	0	4	
Depots	63	84	0	84	0	0	15	0	0	0	99	
Facilities Management	87	91	0	91	0	0	1	0	0	0	91	
Land Drainage	17	17	0	17	0	0	0	0	0	0	17	
Markets	47	47	0	47	0	0	2	0	(0)	0	49	
Museums	9	9	0	9	0	0	0	0	0	0	9	
Public Baths	35	35	0	35	0	0	3	0	0	0	38	
Public Clocks & Memorials	8	8	0	8	0	0	0	0	0	0	8	
Public Conveniences	17	22	0	22	0	0	1	0	0	0	23	
Public Halls	26	46	0	46	0	0	14	0	0	0	61	
Sports Facilities	43	45	0	45	0	0	3	0	0	0	49	
Sports Grounds	72	97	0	97	0	0	25	0	3	0	125	
Xmas Lights	33	34	0	34	0	0	0	0	0	0	34	
	306	440	0	440	5	(4)	173	0	0	(69)	545	
<b>Housing</b>												
Homelessness	105	109	0	109	6	(1)	0	0	0	1	116	
Housing Strategy	59	60	0	60	5	48	0	0	0	(51)	63	
Private Sector renewals	(4)	1	0	1	6	3	0	0	0	(8)	2	
	160	170	0	170	17	51	1	0	0	(59)	181	
<b>Economic Development Directorate Total</b>	<b>1,045</b>	<b>1,216</b>	<b>0</b>	<b>1,216</b>	<b>72</b>	<b>204</b>	<b>174</b>	<b>(25)</b>	<b>0</b>	<b>(344)</b>	<b>1,299</b>	

# Revenue Budget 2023/24

## Corporate Directorate

Service	2022/23 Original Estimate £000	2022/23 Revised Estimate £000	In Year Virements £000	2022/23 Revised Baseline £000	Changes within 2022/23						2023/24 Original Budget £000	
					Inflation	Pay Award	Employee Increments	Other Inflation	Savings	Inter-service Virements		Volume/ Technical Changes
					£000	£000	£000	£000	£000	£000		£000
<b>Legal Services</b>	180	184	0	184	8	(4)	0	0	0	(1)	188	
<b>Local Land Charges</b>	(18)	(1)	0	(1)	2	(12)	0	0	0	(4)	(15)	
<b>Democratic Services</b>												
Democratic Support	206	148	0	148	7	(3)	1	0	0	(2)	151	
Direct Member Costs (including allowances)	206	206	0	206	0	0	10	0	0	0	216	
Elections	75	76	0	76	2	(1)	26	0	0	(3)	101	
Elections IER	0	0	0	0	0	0	0	0	0	0	0	
Electoral Registration	73	74	0	74	2	(1)	4	0	0	7	86	
Mayoralty & Civic Events	56	58	0	58	2	(1)	1	0	5	(1)	64	
Town Twinning	3	3	0	3	0	0	0	0	0	0	3	
	618	564	0	564	13	(6)	42	0	5	2	620	
<b>Corporate Management</b>												
Corporate Contingency	65	65	0	65	0	0	0	(20)	(5)	0	40	
Executive Office	372	371	0	371	18	(6)	1	0	0	(3)	380	
Executive Support/Corporate Subscriptions	34	34	0	34	0	0	0	0	0	0	34	
Empty Homes	300	303	0	303	1	(3)	0	0	0	(1)	300	
Leisure Services	(55)	(55)	0	(55)	0	0	0	(46)	0	0	(101)	
	716	718	0	718	19	(9)	1	(66)	(5)	(4)	653	
<b>Finance</b>												
Accountancy	336	287	0	287	19	(4)	1	0	0	52	356	
Exchequer	103	108	0	108	6	12	0	0	0	(1)	126	
Insurance & Risk / Internal Audit	65	65	0	65	0	0	0	0	0	0	65	
Treasury Management	81	81	0	81	0	0	139	0	0	0	220	
	585	541	0	541	25	9	141	0	0	51	767	
<b>People &amp; Policy</b>												
Corporate Support	225	238	0	238	12	(4)	0	0	0	(1)	244	
People & Policy	457	471	0	471	19	(5)	1	0	0	(4)	482	
Publicity & Tourism	4	4	0	4	0	0	0	0	0	0	4	
	686	713	0	713	31	(9)	1	0	0	(6)	730	
<b>Non-Distributed Costs</b>												
Other Non Distributed costs	19	19	0	19	0	0	1	0	0	0	21	
Pension Costs	113	113	0	113	0	0	18	(65)	0	45	110	
	132	132	0	132	0	0	19	(65)	0	45	131	
<b>Capital Financing</b>												
Interest & Misc expenses	119	186	0	186	0	0	0	0	0	(44)	143	
Capital Financing	549	549	0	549	0	0	0	0	0	50	599	
Reversal of Capital Charges	0	0	0	0	0	0	0	0	0	0	0	
	669	736	0	736	0	0	0	0	0	6	742	
<b>Corporate Directorate Total</b>	<b>3,569</b>	<b>3,587</b>	<b>0</b>	<b>3,587</b>	<b>98</b>	<b>(31)</b>	<b>203</b>	<b>(131)</b>	<b>0</b>	<b>89</b>	<b>3,816</b>	

<b>Schemes in Progress</b>	<b>2022/23 £'000</b>	<b>2023/24 £'000</b>	<b>2024/25 £'000</b>	<b>2025/26 £'000</b>	<b>2026/27 £'000</b>	<b>Total 2022/23 - 2026/27 inc slippage £'000</b>
<b>Schemes</b>						
Vehicles / Equipment	1,353	329	655	465	361	3,163
Wheeled & Litter Bins	64	70	50	50	50	284
Playgrounds	10	10	10	-	-	30
Cemeteries	28	10	10	10	10	68
Pathways	71	20	20	-	-	111
CPO / Enforced Sales	5	-	-	-	-	5
Empty Homes Scheme	500	500	500	-	-	1,500
General Building Renovations & Maintenance	134	100	100	100	100	534
Whitworth Pool - Boilers	-	-	-	76	-	76
Carbon Reduction Fund	496	250	250	-	-	996
Digital Access	79	-	-	-	-	79
Various Digital Solutions	25	-	-	-	-	25
Stubbylee and Whitaker Parking	22	30	-	-	-	52
Henrietta Street Depot Improvements	132	-	-	-	-	132
Printer Replacement	30	-	-	-	-	30
Christmas Lighting Catenary	33	-	-	-	-	33
Stubbylee Skate Park	80	-	-	-	-	80
Victoria Park Improvements	45	40	-	-	-	85
Hareholme Viaduct	100	-	-	-	-	100
Car Parks General 22-26 MTFs	50	30	30	30	-	140
Rawtenstall Market Electrical Works	101	-	-	-	-	101
Edgeside Pump Track	34	-	-	-	-	34
Leisure Facilities upgrades	120	-	-	-	-	120
Legacy Liabilities	100	100	-	-	-	200
	<b>3,612</b>	<b>1,489</b>	<b>1,625</b>	<b>731</b>	<b>521</b>	<b>7,978</b>
<b>Schemes funded wholly/partly by External Finance or Government Grants</b>	<b>2022/23 £'000</b>	<b>2023/24 £'000</b>	<b>2024/25 £'000</b>	<b>2025/26 £'000</b>	<b>2026/27 £'000</b>	<b>Total 2022/23 - 2026/27 inc slippage £'000</b>
Sports Playing Fields	-	-	192	-	-	192
DFG'S - Mandatory Grants	3,211	1,000	1,000	1,000	1,000	7,211
Plot 1 Futures Park	80	-	-	-	-	80
Plot 5 Futures Park	132	-	-	-	-	132
Futures Park Infrastructure	341	-	-	-	-	341
Whitaker Park Museum Refurb	246	-	-	-	-	246
Town Square Public Realm	56	-	-	-	-	56
LERG Lancs Ec Rec Grant - Rawtenstall Bus Station	82	-	-	-	-	82
Bacup Historic England	431	285	-	-	-	716
Haslingden 2040 NLHF	1,300	725	-	-	-	2,025
EV Charge Point Installation	5	-	-	-	-	5
Supported Accommodation	100	280	-	-	-	380
UKSP	45	285	866	-	-	1,196
Edenfield Play Area & Rec Ground	45	-	-	-	-	45
Weir Play Area	150	-	-	-	-	150
Moller Ring Play Area	160	-	-	-	-	160
	<b>6,384</b>	<b>2,575</b>	<b>2,058</b>	<b>1,000</b>	<b>1,000</b>	<b>13,017</b>
<b>Total of Schemes in Progress</b>	<b>9,996</b>	<b>4,064</b>	<b>3,683</b>	<b>1,731</b>	<b>1,521</b>	<b>20,995</b>

<b>New Schemes or Schemes awaiting external funder approval</b>	<b>2022/23 £'000</b>	<b>2023/24 £'000</b>	<b>2024/25 £'000</b>	<b>2025/26 £'000</b>	<b>2026/27 £'000</b>	<b>Total 2022/23 - 2026/27 £'000</b>
LUF - Council Contribution	-	1,800	-	-	-	1,800
Citizens Access	-	14	-	-	-	14
Whitaker Park Improvements	25	85	-	-	-	110
Marl Pits Air Handling Unit	110	-	-	-	-	110
<b>Total New Schemes</b>	<b>135</b>	<b>1,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,034</b>
<b>Grand Total</b>	<b>10,131</b>	<b>5,963</b>	<b>3,683</b>	<b>1,731</b>	<b>1,521</b>	<b>23,029</b>
<b>Description</b>						
LUF	Council Contribution in anticipation of a successful outcome					
Citizen Access	Citizen Access will enable customers to access their council tax account online, They will be able to make changes, submit information online and view real time information about their account					
Whitaker Park Improvements	Renewal of the land drainage system at Whitaker Park					
Marl Pits Air Handling Unit	Replacement of the air handling unit at Marl Pits Swimming Pool, due to the existing unit being obsolete and beyond repair					

## MTFS Forecast 2023/24

### Rossendale Borough Council Capital Financing Statement

	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'0002	2026/27 £'00022	Total Estimate 2022/23 - 2026/27 £000
<b>Estimated Expenditure</b>						
Schemes in Progress	9,996	4,064	3,683	1,731	1,521	20,995
New Schemes	135	1,899	0	0	0	2,034
<b>Total Estimated Capital Payments</b>	<b>10,131</b>	<b>5,963</b>	<b>3,683</b>	<b>1,731</b>	<b>1,521</b>	<b>23,029</b>
<b>Estimated Resources</b>						
Direct Revenue Finance	0	0	0	0	0	0
Disabled Facilities Grant	3,211	1,000	1,000	1,000	1,000	7,211
Other External Finance (see below)	2,525	1,297	1,058	0	0	4,880
Prudential Borrowing	3,413	3,466	1,625	655	521	9,680
Earmarked Reserves	0	0	0	0	0	0
Capital Receipts	982	200	0	76	0	1,258
<b>Total Resources</b>	<b>10,131</b>	<b>5,963</b>	<b>3,683</b>	<b>1,731</b>	<b>1,521</b>	<b>23,029</b>
<b>Total surplus(-)/shortfall in year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Cumulative total surplus(-)/shortfall</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### ANALYSIS OF OTHER EXTERNAL FINANCE

	Funder	Estimate 2022/23 £'000	Estimate 2023/24 £'000	Estimate 2024/25 £'000	Estimate 2025/26 £'000	Estimate 2026/27 £'000
Sports Playing Fields	S106	-	-	192	-	-
Futures Park Infrastructure	Lancashire Enterprise Partnership	157	-	-	-	-
Whittaker Park Museum Refurb	NLHF	215	-	-	-	-
LERG Lancs Ec Rec Grant - Rawtenstall Bus Sta	Lancashire County Council	74	-	-	-	-
Bacup Historic England	Historic England	413	273	-	-	-
Haslingden 2040 NLHF	NLHF	1,181	659	-	-	-
UK Shared Prosperity	UKSP	45	85	866	-	-
Moller Ring	Various	160	-	-	-	-
Wier Play Area	Various	143	-	-	-	-
Edenfield Pump Track	Various	37	-	-	-	-
Supported Accomodation	S106	100	280	-	-	-
<b>Total External Funding :</b>		<b>2,525</b>	<b>1,297</b>	<b>1,058</b>	<b>-</b>	<b>-</b>
DFG's		3,211	1,000	1,000	1,000	1,000
		5,736	2,297	2,058	1,000	1,000

آپنی یقی اسب تآور سار سآئف بڈ ہرفرف آاپای، اڈیو کآاسےآے اآبوا ہآرےآی آاڈا  
انآ کون آابای پےآے آان آاہلے انؤآرہ کرفے آامآدرفکے آانآلے آامرا اآانسآ آوشی منے  
آار بآبمسآ کرفب۔

انؤآرہ کرفے 01706 217777 آہی نآمسآرے اآبوا کمییونیکیشن سেকشن، آاؤن سنآار  
اآفیس، رآسڈال بی.بی.8 ۹آل.آےڈ. آہی آیکانای یوآاآوآ کرفن۔

آآرہ آپ کون آملوآاآ کآآآسڈ سے آروف آس، آاؤج کآسٹ پرف، یڈآر آر آی کے آڈا آکی آورن ہن آس آرکآر ہتے۔ آامسے  
آمیریآی آیس آہی، آمہ آٹھی آپ کے آکے اس کآآم آری گے۔  
آاڈے آمیریآی 01706 217777 پرف آیلڈون آری، یا آرکیویڈی آیشن آیشن سے اس پڈرہ یڈا آم آری۔

Email: [general.enquiries@rossendalebc.gov.uk](mailto:general.enquiries@rossendalebc.gov.uk)

Tel: 01706 217777 or contact:  
Rossendale Borough Council  
PO BOX 74, Bacup, OL13 0WU

آرڈو آاآلا

A  
Large  
Print



Tape



CD



Braille



## Appendix 4

### Rossendale Borough Council

### Council Meeting – 28<sup>th</sup> February 2023

### Revenue Budget and Council Tax 2023-24

## RECOMMENDATIONS

### 1 – Budget Requirement

#### 1.1. Use of Earmarked Reserves:

<b>Description</b>	<b>£000</b>
Transitional Reserve	756
<b>Total</b>	<b>756</b>

#### 1.2. Reduction in expenditure:

<b>Description</b>	<b>£000</b>
No specific matters	Nil

1.3. That consequent upon resolutions 1.2, and the Chief Finance Officer opinion on the robustness of the 2023-24 Estimates and the level of balances (Appendix 2), the Council's Budget for 2023-24 is approved in the sum of £10,256,450 (before the use of reserves and Government grants).

### 2 – 2023-24 Precepts / 2022-23 Collection Fund Surplus

2.1 That the receipt, or anticipated receipt, of the following precepts for 2023-24 be noted:

	£
--	---

Lancashire Police & Crime Commissioner (General Expenses)	5,133,061
Lancashire County Council (General Expenses / Adult Social Care)	32,798,060
Lancashire Combined Fire Authority (General Expenses)	1,713,520
Rossendale Borough Council (General Expenses)	6,237,778
Whitworth Parish Council (Special Expenses)	60,387

- 2.2 That estimated amounts due in relation to collection fund surplus 2022-23 are noted:

	£
Lancashire Police & Crime Commissioner	32,594
Lancashire County Council	208,737
Lancashire Combined Fire Authority	10,660
Rossendale Borough Council	40,071

### 3 Council Tax Base

- 3.1 That it is noted that The Head of Finance calculated the following amounts for the year 2023-24 for the whole area of the Borough **20,828** "D" Band equivalent units [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended by the Localism Act 2011]
- 3.2 For that part of the Council's area being Whitworth Parish, the amount of **2,225** "D" Band equivalent units, being the amounts calculated by the Council in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax for the year for dwellings in that part of its area to which the Special Items relate.

### 4 Council Tax Declaration

The Council is recommended to resolve as follows:-

- 4.1 Calculate that the Council Tax Requirement for the Council's own purposes for 2023/24 (excluding Parish precepts) is £ 6,237,778;
- 4.2 That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-
- (a) **£32,886,698** Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act

taking into account all precepts issued to it by Parish Councils.

- (b) **£26,588,534** Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) **£6,298,164** Being the amount by which the aggregate at 4.2(a) above exceeds the aggregate at 4.2(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
- (d) **£302.39** Being the amount at 4.2(a) above less the amount at 4.2(b) above, divided by the amount at 3.1 above, calculated by the Council, in accordance with Section 31(B) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- (e) **£60,387** Being the aggregate amounts of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- (f) **£299.49** Being the amount at 4.2(d) above less the result given by dividing the amount at 3(e) above by Item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council tax for the year for dwellings in those parts of its area to which no Parish precept relates.
- (g) **£326.63** for part of the Council's area, Parish of Whitworth, being the amounts given by adding to the amount at 4.2(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 3.2 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.
- (h) Being the amounts shown below that are given by multiplying the amounts at 4.2(f) and 4.2(g) 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 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.

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Parish of Whitworth	217.75	254.05	290.33	326.63	399.21	471.8	544.38	653.26
All other parts of the Borough	199.66	232.94	266.21	299.49	366.04	432.6	499.15	598.98

- (i) That it be noted that for the year 2023-24 the Lancashire County Council have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the Categories of dwellings shown below:-

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Lancashire County Council General	909.78	1061.4	1213.03	1,364.66	1667.92	1971.17	2274.44	2729.32
LCC Social Care	140.03	163.37	186.71	210.05	256.73	303.41	350.08	420.10
<b>Total LCC</b>	<b>1,049.81</b>	<b>1,224.77</b>	<b>1,399.74</b>	<b>1,574.71</b>	<b>1,924.65</b>	<b>2,274.58</b>	<b>2,624.52</b>	<b>3,149.42</b>

- (j) That it be noted that for the year 2023-24 the Police and Crime Commissioner for Lancashire has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Police & Crime Commissioner for Lancashire	167.63	195.57	223.51	251.45	307.33	363.21	419.08	502.90

- (k) That it be noted that for the year 2023-24 the Lancashire Combined Fire Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Lancashire Combined Fire Authority	54.85	63.99	73.13	82.27	100.55	118.83	137.12	164.54

- (l) That, being calculated the aggregate in each case of the amounts at 4.2(h) above and 4.2(i), (j) and (k) above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as

the amounts of Council Tax for the year 2023-24 for each of the categories of dwellings show below:-

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Rosendale Borough Council	199.66	232.94	266.21	299.49	366.04	432.60	499.15	598.98
Lancashire County Council	1049.81	1224.77	1399.74	1,574.71	1924.65	2274.58	2624.52	3149.42
Police & Crime Commissioner for Lancashire	167.63	195.57	223.51	251.45	307.33	363.21	419.08	502.90
Lancashire Combined Fire Authority	54.85	63.99	73.13	82.27	100.55	118.83	137.12	164.54
<b>Total Non Parished Area</b>	<b>1,471.95</b>	<b>1,717.27</b>	<b>1,962.59</b>	<b>2,207.92</b>	<b>2,698.57</b>	<b>3,189.22</b>	<b>3,679.87</b>	<b>4,415.84</b>
Parish of Whitworth	1,490.04	1,738.38	1,986.71	2,235.06	2,731.74	3,228.42	3,725.10	4,470.12

**5** To determine in accordance with Section 52ZB of the Local Government Finance Act 1992 that the Council's basic amount of Council Tax for 2023/24 is not excessive in accordance with principles determined by the Secretary of State under Section 52ZC. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2022/23 is excessive and therefore the billing authority is not required to hold a referendum in accordance with section 52ZK of the Local Government Finance Act 1992.

**6 Council Tax**

Collection - That the Head of Customer Services and e-Government, officers and partners be authorised to take all necessary steps to ensure collection and recovery of the Council Tax and National Non-Domestic Rates (NNDR).

**7 NNDR1**

In accordance with Section 59A of The Local Government Finance Act 1988, as amended by The Local Government Finance Act 2012, the report informs members of the calculations carried out in estimating the level of National Non-Domestic Rates (the business rates tax base) the Council anticipates collecting in 2023-24. The business rates tax base, reported in the NNDR1 submission to the Department for Communities and Local Government (DCLG), is noted as £14,264,057 (Part 1a, line 11).

That estimated amounts due from each authority in relation to NNDR collection fund for 2022-23 are noted:

	£
Lancashire County Council	(107,856)
Lancashire Combined Fire Authority	(11,984)
Rosendale Borough Council	(479,361)