

Council



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13 February 2024

A meeting of the **Council** of North Norfolk District Council will be held in the Council Chamber - Council Offices on **Wednesday, 21 February 2024 at 6.00 pm.**

At the discretion of the Chairman, a short break will be taken after the meeting has been running for approximately one and a half hours

Members of the public who wish to ask a question or speak on an agenda item are requested to arrive at least 15 minutes before the start of the meeting. It will not always be possible to accommodate requests after that time. This is to allow time for the Committee Chair to rearrange the order of items on the agenda for the convenience of members of the public. Further information on the procedure for public speaking can be obtained from Democratic Services, Tel:01263 516010, Email:Emma.Denny@north-norfolk.gov.uk.

Anyone attending this meeting may take photographs, film or audio-record the proceedings and report on the meeting. Anyone wishing to do so should inform the Chairman. If you are a member of the public and you wish to speak on an item on the agenda, please be aware that you may be filmed or photographed. This meeting is livestreamed: [NNDC eDemocracy - YouTube](#)

Emma Denny
Democratic Services Manager

To: Cllr T Adams, Cllr P Bailey, Cllr M Batey, Cllr K Bayes, Cllr D Birch, Cllr H Blathwayt, Cllr J Boyle, Cllr A Brown, Cllr G Bull, Cllr S Bütikofer, Cllr C Cushing, Cllr N Dixon, Cllr P Fisher, Cllr A Fitch-Tillett, Cllr T FitzPatrick, Cllr W Fredericks, Cllr M Hankins, Cllr C Heinink, Cllr P Heinrich, Cllr V Holliday, Cllr N Housden, Cllr R Macdonald, Cllr G Mancini-Boyle, Cllr P Neatherway, Cllr L Paterson, Cllr S Penfold, Cllr P Porter, Cllr J Punchard, Cllr C Ringer, Cllr L Shires, Cllr R Sims, Cllr E Spagnola, Cllr M Taylor, Cllr J Toye, Cllr K Toye, Cllr E Vardy, Cllr A Varley, Cllr L Vickers and Cllr L Withington

All other Members of the Council for information.

Members of the Management Team, appropriate Officers, Press and Public



If you have any special requirements in order to attend this meeting, please let us know in advance
If you would like any document in large print, audio, Braille, alternative format or in a different language please contact us

A G E N D A

1. APOLOGIES FOR ABSENCE

To receive apologies for absence, if any.

2. MINUTES

1 - 12

To confirm the minutes of the meeting of the Council held on 20 December 2023.

3. TO RECEIVE DECLARATIONS OF INTERESTS FROM MEMBERS

13 - 18

Members are asked at this stage to declare any interests that they may have in any of the following items on the agenda. The Code of Conduct for Members requires that declarations include the nature of the interest and whether it is a disclosable pecuniary interest (see attached guidance and flowchart)

4. ITEMS OF URGENT BUSINESS

To determine any other items of business which the Chairman decides should be considered as a matter of urgency pursuant to Section 100B (4)(b) of the Local Government Act 1972.

5. CHAIRMAN'S COMMUNICATIONS

To receive the Chairman's communications.

6. LEADER'S ANNOUNCEMENTS

To receive announcements from the Leader.

7. PUBLIC QUESTIONS AND STATEMENTS

To consider any questions or statements received from members of the public.

8. PAY POLICY STATEMENT 2024 – 2025

19 - 34

Summary: Section 38 of the Localism Act 2011 ("the Act") requires the Council to produce an annual pay policy statement ("the statement") for the start of each financial year. The attached statement is drawn up in compliance with the Act to cover the period 2024/2025. It is a legal requirement that Full Council formally signs off this statement and the responsibility cannot be devolved to any other person or committee.

Options considered: There are no options to consider as part of this paper.

Conclusions: The attached statement sets out current

remuneration arrangements for officers.

Recommendations: To adopt the attached Pay Policy Statement and to publish the statement for 2024/2025 on the Council’s website.

Reasons for Recommendations: To comply with the requirements of the Localism Act.

9. NON-DOMESTIC (BUSINESS) RATES POLICY 2024-25 35 - 64

Executive Summary	The Non-Domestic (Business) Rates Policy 2024-25 has been revised to reflect the new and extended schemes announced by government and includes guidelines as to how the schemes are to be implemented and the financial implications on the authority.
Options considered.	The policy is discretionary, so members can decide not to agree to the recommendations.
Consultation(s)	<p>The Government expects local authorities to use their discretionary relief powers to grant these reliefs.</p> <p>The Retail Hospitality and Leisure Relief, Supporting Small Business Relief, the scheme for local newspaper discount, scheme for low-carbon heat networks, Hardship Relief, Rural Rate Relief and Flood Relief. All of these (except the Hardship Policy) will be compensated in full for our loss of rates income because of these changes. This compensation will be paid by section 31 grant and calculated based on the returns that the council makes under the rates retention scheme.</p> <p>The Council’s Discretionary Rate Relief Policy has been revised to reflect these changes.</p>
Recommendations	<p>1. It is agreed by Full Council that the Revenues Manager continues to have delegated authority to make decisions up to the NNDC cost value of £4k as indicated in Appendix A.</p> <p>2. It is agreed by Full Council that the Revenues Manager has delegated authority to make Hardship Relief decisions up to the NNDC cost value of £4k as indicated in Appendix C.</p> <p>3. It is agreed by Full Council that the Rate Relief Policy is revised as indicated in Appendix A, B and C.</p>
Reasons for recommendations	The new policy will enable the Retail Hospitality and Leisure Relief, Supporting Small Business Relief, the scheme for local newspaper discount, scheme for low-carbon heat networks, Hardship Relief, Rural Rate Relief and Flood Relief to be awarded discretionary reliefs.

Background papers	<p>1. In the Budget on 22 November 2023 the Chancellor announced the Government would extend the award of 75% Retail, Hospitality and Leisure Relief for properties up to a cash limit of £110,000 per business for the 2024/25 financial year.</p> <p>2. In the Budget on 17 November 2022 the Chancellor announced a new Supporting Small Business (SSB) Relief scheme which will cap bill increases at £600 per year for any businesses that had a Rateable Value (RV) increase from 1 April 2023 caused by the revaluation and consequently lost Small Business Rates Relief or Rural Rate Relief.</p> <p>3. In the Spring Statement on 23 March 2022 the government announced it would bring forward to 1 April 2022 100% relief for low-carbon heat networks.</p> <p>4. On 27 January 2020, the Financial Secretary to the Treasury made a Written Ministerial Statement announcing additional business rates measures that will apply from 1 April 2020 including the extension of the £1,500 business rates discount for office space occupied by local newspapers that will apply for an additional 5 years until 31 March 2025. The scheme will be available to local newspapers that occupy office space. Under the scheme, eligible local newspaper businesses will continue to receive up to a £1,500 discount on their bill for the 2022/23 financial year.</p> <p>5. The 2016 Autumn Statement confirmed the doubling of rural rate relief available to eligible businesses from 50% to 100%. The Government subsequently set out their intention to amend the relevant primary legislation to require local authorities to grant 100% mandatory rural rate relief. Following the decision not to reintroduce the Local Government Finance Bill, for 2018/19 the Government expects local authorities to continue to use their discretionary relief powers to grant 100% rural rate relief to eligible ratepayers in 2022/23, as they have done previously. From 1 April 2024 the discretionary 50% rural rate relief top up has been replaced so local authorities can grant 100% mandatory rural rate relief instead.</p> <p>6. Under section 49 of the Local Government Act 1988 businesses can apply for Hardship Relief. This scheme has now been incorporated within this rate relief policy. The cost of this scheme is funded in accordance with the Non-Domestic Rates financial retention rules.</p> <p>7. Under the government's flood recovery framework, businesses can apply for Flood Relief. This scheme has now been incorporated within this rate relief policy. Businesses can receive a minimum of 3 months rate</p>
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	relief. The cost of this scheme is fully funded by government.
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Wards affected	All
Cabinet member(s)	Cllr Lucy Shires
Contact Officer	Sean Knight Revenues Manger Sean.Knight@north-norfolk.gov.uk

Links to key documents:	
Corporate Plan:	Strong Responsible & Accountable Council.
Medium Term Financial Strategy (MTFS)	The NNDR Discretionary Rate Reliefs approved by Members will be used for calculating the NNDR1 which feeds into the budget setting process and is part of the Medium-Term Finance Strategy.
Council Policies & Strategies	Budget Setting & Medium-Term Finance Strategy.

10. RECOMMENDATIONS FROM CABINET 08 JANUARY 2024 AND 05 FEBRUARY 2024 65 - 136

1. Cabinet – 08 January 2024

Agenda item 11 – Fees & Charges 2024 -2025

Resolved to recommend to Full Council:

- The fees and charges from 1st April 2024 as included in Appendix A.
- That delegated authority be given to the Section 151 Officer, in consultation with the Portfolio Holder for Finance and relevant Directors/Assistant Director to agree the fees and charges not included within Appendix A as required (outlined within the report).

2. Cabinet 05 February 2024

Agenda Item 10 – Treasury Management Strategy 2024 -2025

To recommend to Full Council that the Treasury Management Strategy 2024/25 is approved.

11. RECOMMENDATIONS FROM THE OVERVIEW & SCRUTINY COMMITTEE 14 FEBRUARY 2024

To consider any recommendations from the Overview & Scrutiny Committee meeting held on 14th February.

Please note the Full Council agenda was published before the Overview

& Scrutiny Committee meeting took place. The Chairman will provide an oral update at the meeting.

12. BUDGET AND COUNCIL TAX 2024 – 2025

137 - 334

Executive Summary	This report presents for approval the budget for 2024/25 and to make statutory calculations in accordance with the Local Government Finance Act 1992 to set the Council Tax for 2024/25. The report also includes the Chief Finance Officer's report on the robustness of the estimates and adequacy of reserves.
Options considered	It is a statutory requirement to set the budget each year, whilst there are options around the content of the budget presented for approval, the budget now recommended reflects the recommendations made by Cabinet at its meeting on 5 February 2024.
Consultation(s)	The proposed budget has been presented to the Overview and Scrutiny Committee for pre-scrutiny at its meeting on 24 January and again at its meeting for post-scrutiny at its meeting on 14 February. A business engagement event took place on 30 January and the businesses that attended were consulted about the proposed budget for 2024/25. Public consultation has also taken place on the Council's website and on all the Council's other social media platforms.
Recommendations	<p>That having considered the Chief Finance Officer's report on the robustness of the estimates and the adequacy of the proposed financial reserves, the following be approved:</p> <ol style="list-style-type: none"> 1) The 2024/25 revenue budget as outlined at Appendix A; 2) The statement of identified savings as detailed in Appendix B, 3) The statement of and movement in the reserves as detailed at Appendix C; 4) The updated Capital Programme and financing for 2023/24 to 2027/28 as shown in Appendix D; 5) The new capital bids recommended for approval as detailed at Appendix E; 6) That Members note the current financial projections for the period 2025/26 to 2027/28 that form the Medium Term Financial Strategy and as detailed in paragraphs 3.10 to 3.14 and Appendix A. 7) That Members note and consider the results of the

	<p>Budget Consultation exercise which are contained in the paper circulated to Members and which will be included as an Appendix to the meeting's minutes when published.</p> <p>8) The Policy Framework for the Earmarked Reserves and the Optimum Level of the General Fund Reserve of £2.1m for 2024/25 to 2026/27 as detailed in paragraphs 3.35 to 3.72 and in Appendix G;</p> <p>9) The Local Council Tax Support Scheme (LCTS) for 2024/25 as set out in paragraphs 3.16 to 3.23;</p> <p>10) That Members undertake the Council Tax and statutory calculations set out at Appendix F, and set the Council Tax for 2024/25;</p> <p>11) The demand on the Collection Fund for 2024/25 is as follows:</p> <ul style="list-style-type: none"> a. £6,995,942 for District purposes b. £3,129,194 for Parish/Town Precepts; <p>This reflects the recommended Council Tax increase of £4.95 for the district element for a Band D equivalent property.</p> <p>To approve the 2024/25 budget for revenue and capital and to make the statutory calculations in respect of the 2024/25 Council Tax.</p>
Reasons for recommendations	It is a statutory requirement to set the budget each year. To enable the Council to set a balanced budget.
Background papers	Budget reports and briefings, precepts (NCC, Police and Parishes) Draft Revenue Budget Report for 2024/25 presented to Cabinet on 5 February 2024

Wards affected	All
Cabinet member(s)	All
Contact Officer	Tina Stankley Director of Resources and s151 Officer tina.stankley@north-norfolk.gov.uk

Links to key documents:	
Corporate Plan:	Strong Responsible & Accountable Council.
Medium Term Financial Strategy (MTFS)	The setting of a balanced budget for 2024/25 provides the base position for reviewing the following years of the Medium-Term Finance Plan.
Council Policies & Strategies	Budget Setting & Medium-Term Finance Strategy

13. PORTFOLIO REPORTS

335 - 390

Members are reminded that they may ask questions of the Cabinet Member on their reports and portfolio areas but should note that it is not a debate.

No member may ask more than one question plus a supplementary question, unless the time taken by members' questions does not exceed 30 minutes in total, in which case, second questions will be taken in the order that they are received (Constitution, Chapter 2, part 2, section 12.2)

To receive reports from Cabinet Members on their portfolios.

Cllr T Adams - Executive Support & Legal Services

Cllr H Blathwayt – Coast

Cllr A Brown – Planning & Enforcement

Cllr W Fredericks – Housing and People Services

Cllr P Heinrich – Sustainable Growth

Cllr C Ringer – IT, Environmental & Waste Services

Cllr L Shires – Finance, Estates & Assets

Cllr A Varley – Climate Change & Net Zero

Cllr L Withington – Community, Leisure & Outreach (Including Health & Wellbeing)

14. EXCLUSION OF PRESS AND PUBLIC

To pass the following resolution – if necessary:

“That under Section 100A(4) of the Local Government Act 1972 the press and public be excluded from the meeting for the following item(s) of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph(s) _ of Part 1 of Schedule 12A (as amended) to the Act.”

15. PRIVATE BUSINESS

COUNCIL

Minutes of the meeting of the Council held on Wednesday, 20 December 2023 in the Council Chamber - Council Offices at 6.00 pm

Members Present:

Cllr T Adams	Cllr P Bailey
Cllr M Batey	Cllr D Birch
Cllr H Blathwayt	Cllr J Boyle
Cllr A Brown	Cllr G Bull
Cllr S Bütikofer	Cllr N Dixon
Cllr P Fisher	Cllr A Fitch-Tillett
Cllr T FitzPatrick	Cllr W Fredericks
Cllr M Hankins	Cllr P Heinrich
Cllr V Holliday	Cllr N Housden
Cllr R Macdonald	Cllr G Mancini-Boyle
Cllr P Neatherway	Cllr S Penfold
Cllr P Porter	Cllr J Punchard
Cllr L Shires	Cllr R Sims
Cllr E Spagnola	Cllr M Taylor
Cllr J Toye	Cllr K Toye
Cllr A Varley	Cllr L Vickers
Cllr L Withington	

Officers in attendance: The Chief Executive, the S151 Officer, the Monitoring Officer, the Democratic Services Manager, the Director for Communities

91 APOLOGIES FOR ABSENCE

Apologies were received from Cllr K Bayes, Cllr C Cushing, Cllr C Heinink, Cllr L Paterson, Cllr C Ringer and Cllr E Vardy

92 MINUTES

The minutes of the meeting of Full Council held on 22 November were approved as a correct record subject to the following amendment: Page 4, reference should be to Cllr K Toye not Cllr J Toye.

93 TO RECEIVE DECLARATIONS OF INTERESTS FROM MEMBERS

None received.

94 ITEMS OF URGENT BUSINESS

None.

95 CHAIRMAN'S COMMUNICATIONS

The Chairman and Vice-Chairman spoke about recent civic events they had attended:

25 November – Cromer Pier Christmas Show

07 December – At Home Reception, Mayor of Kings Lynn

12 December – Thursford Christmas Spectacular
13 December – Civic Carol Service, Mayor of Great Yarmouth and High Sheriff of Norfolk
17 December – Memorial Screening of Seaside Special film
20 December – Festive Carols in the NNDC Foyer
The Chairman thanked the Corporate PA team for all their support in arranging the carol service and the raffle for the chairman’s charity. She reminded members that there would be a collection for her charity at the end of the meeting and encouraged them all to donate generously.

96 LEADER'S ANNOUNCEMENTS

The Leader began by congratulating Cllr A Fletcher on his recent election as member for Briston Ward and he welcomed him to the Council. He thanked the Elections team for their hard work in supporting the process. He then thanked the Council’s Property and Coastal teams for their quick response to the storm on 24th November.

The Leader then updated members on growing interest in Fakenham and the new leisure and sports facilities for the town. There was also interest more widely in the town from businesses which was very encouraging.

Regarding the recent announcement for the Local Government settlement, the Leader said that the sector as a whole felt it was not enough. The Council would respond to the consultation in due course. He concluded by wishing everyone a merry Christmas.

97 PUBLIC QUESTIONS AND STATEMENTS

None received.

98 APPOINTMENTS TO COMMITTEES, SUB-COMMITTEES, WORKING PARTIES AND OUTSIDE BODIES

The Leader informed members that Cllr M Batey would replace Cllr W Fredericks on the Norfolk Community Safety Partnership sub panel.

99 REPORT OF THE INDEPENDENT REMUNERATION PANEL ON THE REVIEW OF THE SCHEME OF MEMBERS' ALLOWANCES 2024

The Chairman invited Mr I Holden, Chair of the Independent Remuneration Panel to introduce this item. Mr Holden explained that purpose of the report was to recommend to Full Council the allowances and expenses to be paid to Members to take effect from 01 May 2024. In accordance with the requirements of the Local Authorities (Members’ Allowances) (England) Regulations 2003, the Council had set up an Independent Remuneration Panel at the meeting of Full Council held on 20 September 2023. Mr Holden thanked his fellow panel members, Ms S Cox and Mr D Blake for their input and support. He said that the previous panel had met in 2020, following a boundary review which had reduced the number of councillors from 48 to 40 and consequently, this was the first opportunity to review the impact of the changes on members and their workload.

Mr Holden said that the panel had met with two of the Group Leaders to obtain their views on various aspects of council-related work. In addition, a questionnaire had been sent out to all members to assess the impact of the ward boundary changes,

travel and committee commitments as well as the cost of living crisis. The Panel had looked at a considerable amount of comparative data to ensure that their recommendations were in-line with neighbouring authorities.

In conclusion, Mr Holden reminded members that the next review of members' allowances was likely to be in 2027/28 and that if members did not approve an increase now, it would be 12 years between increases, causing NNDC to lag behind neighbouring authorities.

The Chairman invited members to speak:

The Leader, Cllr T Adams, thanked the Panel for engaging with members throughout the process and for sharing the comparative data with the Group Leaders. He said that he was of the view that a national scale of members' allowances should be introduced to ensure a consistent approach across local authorities and to take the decision away from members. He said that he felt the Panel had come to the correct conclusion, following a thorough process.

Cllr N Dixon, Deputy Leader of the Conservative Group, thanked the Independent Remuneration Panel for their hard work. Group members would vote according to their views on the proposals.

It was proposed by Cllr T Adams, seconded by Cllr J Toye and

RESOLVED

That Members consider the recommendations of the Independent Remuneration Panel, adopt a scheme of allowances and amend the Constitution accordingly.

Specifically, it is recommended that:

- a) the Basic Allowance should increase to £6,491 pa (to include £180 Broadband Allowance);
- b) the Scheme should remain index linked to officers' pay awards
- c) the Special Responsibility Allowance (SRA) for the Leader of the Council should remain calculated by way of a multiplier of x2 the basic allowance;
- d) A new SRA for the Deputy Leader should be introduced, calculated by way of a multiplier of x1.6 the basic allowance
- e) the SRA for Cabinet Members with Portfolio should remain calculated by way of a multiplier of x1.33 the basic allowance;
- f) the SRA for Chairmen of Committees of the Council (except Development Committee, Licensing Committee and Standards Committee) should remain calculated by way of a multiplier of x0.67 the basic allowance;
- g) the SRA for the Chairman of Development Committee to remain at x0.75 of the basic allowance, with the SRA for the Vice-chairman of Development Committee remaining at x0.25 of the basic allowance.
- h) Payments for the Chairmen of Standards Committee and Licensing Committee should be based on a per meeting payment of 2% of the Basic Allowance
- i) A new payment for Chairmen of Planning Policy & Built Heritage Working Party to be introduced based on a per meeting payment of 2% of the basic

Allowance or £129.82.

- j) SRA payments to leaders of the opposition groups should move to a flat SRA rather than being based on the number within the group.
- k) The SRA for the Leader of the main opposition group should be calculated by a way of a multiplier of x0.4
- l) The SRA for the Leader of the smaller opposition group should be calculated by means of a multiplier of x0.15
- m) The SRA for the Chairman of the Council should remain the same and be calculated by means of a multiplier of x0.5, with the Vice-Chairman of the Council remaining on the multiplier of x0.25
- n) Member champion roles should not receive an SRA but should be eligible for travel and subsistence payments
- o) A role description should be produced for member champions and should be published on the Council's website
- p) A new 'family and friends' rate for carer's allowance of up to £10 per hour should be introduced, to support councillors in their role and ensure no-one is disadvantaged by caring responsibilities.
- q) The Democratic Services Manager to have delegation to consider payments for carers' allowance on a case by case basis, allowing a higher rate in exceptional circumstances.
- r) Travel and subsistence rates to remain the same.
- s) Any temporary increases to staff mileage rates will also apply to members.

100 FAKENHAM LEISURE AND SPORTS HUB

The Leader, Cllr T Adams, introduced this item. He said he welcomed this initiative and the work that would be carried out by officers at the Council. There was a lot of work to do before the site could be developed and the report set out how this would be carried out. NNDC had met with Fakenham Town Council and residents were very excited about the project and the benefits it would bring to the town.

Cllr L Vickers spoke on behalf of Cllr C Cushing, member for Lancaster North, who was unable to attend Full Council due to family illness. She said that he was fully supportive of the proposals and had been pushing for swimming facilities in Fakenham since the closure of the previous swimming pool in 2014. New swimming facilities would bring immeasurable benefits for the town and it was ideally located for the new urban extension and a 3G pitch supported youngster in the area. She concluded by thanking all members and officers for their help in drafting the bid and Jerome Mayhew MP for his hard work and support. Cllr Vickers said that she would second the proposal.

Cllr J Punchard echoed Cllr Vickers sentiments and said that the new facilities were much needed in the western part of the district.

Cllr T FitzPatrick said that he was pleased to support the proposals. Currently, the only way that residents could currently learn to swim in the Fakenham areas was to pay for lessons in small private pools. He said that over the years lots of work had been done to try and progress with a new swimming pool and he welcomed the

boost in funding. He said that the new facilities would provide a real benefit for the whole area, swimming was a vital skill for young people, especially in a coastal area.

It was proposed by Cllr T Adams, seconded by Cllr L Vickers and

RESOLVED that

1. Full Council welcomed the Government funding of £9.856million awarded towards the cost of the Fakenham Leisure and Sports Hub project. The Council further recognised that confirmation of the Government funding would allow plans for the new facility to be taken forward in the coming months.
2. Council approved the establishment of a Capital Budget of £11million for the Fakenham Leisure and Sports Hub project within the Capital Programme.
3. Council approved the funding of this project made up of £9.856million of Levelling Up Fund (central government) monies, £0.408million Section 106 monies, £0.575million from the Football Foundation and the value of the land contributed by Fakenham Town Council. Any shortfall in this funding would need to be funded by the Council, for which borrowing will be taken.
4. Council approved the project management and governance arrangements for the project as outlined in Section 3 of the report.
5. A traditional procurement process would disadvantage the Council due to the timescales involved and supports an exemption under the Contract Procedure rules to appoint the consultants, FMG Consulting, who have previously worked on this project, as principal advisors to the Council in the development and delivery of the Fakenham Leisure and Sports Hub proposal.
6. Subject to recommendation 3 above, delegated authority is given to the Director of Communities to appoint FMG Consulting to advise the Council on the detailed design, construction and tender processes for the project including the submission of a planning application for the development.
7. Tender prices received to be reported to Council for approval before any construction contract is awarded as a key "gate" point in the delivery of the project.

101 DRAFT PROGRAMME OF MEETINGS 2024 - 2025

Cllr T Adams introduced this item. He thanked officers for their support in working out a complex schedule.

Cllr Shires thanked members appointed to Development Committee for their dedication in attending an increasing number of meetings.

It was proposed by Cllr T Adams, seconded by Cllr L Shires and

RESOLVED

To adopt the Programme of Meetings for 2024-25.

Cllr J Punchard voted against.

102 PORTFOLIO REPORTS

The Chairman invited members to ask questions:

Cllr N Dixon asked Cllr A Brown, Portfolio Holder for Planning and Enforcement about the introduction of the requirement for 'Biodiversity Net Gain' in 2024. He said that he welcomed the announcement but asked whether there was an agreed methodology to accurately determine baseline biodiversity levels so that the 10% gain could be confidently measured and when members would be trained on this so that they could understand this during planning application assessment and in monitoring delivery. Cllr Brown replied that details regarding how baseline biodiversity levels would be calculated was prescribed by Government and was yet to be announced. He said once the Council knew what the proposals were, it would provide a response. In reply to the question regarding briefing and training members, he said that in-house training would be provided by senior planning officers at the Council.

Cllr T FitzPatrick asked Cllr P Heinrich, Portfolio Holder for Sustainable Growth, about the details of grants allocated from the Rural Prosperity Fund and he asked whether it was possible to have additional detail on how it was spent. Cllr Heinrich confirmed that funding had been allocated across the district and he could provide a further breakdown if required, although it would not include company / business names.

Cllr J Toye asked Cllr Brown how the proposed changes to the National Planning Policy Framework could affect housing delivery in the district. Cllr Brown replied that the Government had published an update on 19th December and the Council needed time to properly assess the implications. He added that he would like to reassure members that the new guidance would not impact on the Council's draft Local Plan or delay its implementation. Cllr Brown said that an Ofsted style league table was being established to set out the time taken to reach planning decisions. In response to a further question from Cllr Toye as to whether NNDC remained a Plan-led authority, Cllr Brown confirmed that it did.

Cllr G Mancini-Boyle asked Cllr W Fredericks, Portfolio Holder for Housing about the temporary accommodation situation in the district. He wanted to know the current position and the Council's strategy for addressing the issue. Cllr Fredericks replied that there were currently 65 households in temporary accommodation, mainly bed and breakfast (B&Bs) and the majority of these were not suitable for families. The Council owned 23 homes and this had helped but it was very challenging not being able to anticipate the cost of housing people. Previously it had been between £600k to £700k a year but it was closer to £1.2m next year.

Cllr M Taylor asked Cllr P Heinrich to set out the actions that he had taken to relieve the stress caused to Stalham business owners by the closure of the high street. He acknowledged that it was a Norfolk County Council led project but said that local authorities should work together to ensure that businesses in the town were thriving. Cllr Heinrich replied that the schedule of works had not yet been published and that the Council would assess the likely impact once it was available.

Cllr P Bailey asked Cllr A Varley, Portfolio Holder for Climate Change and Net Zero about the new solar car port at the Reef Leisure Centre in Sheringham and whether a cost benefit analysis would be undertaken after a year. Cllr Varley confirmed that he was supportive of an analysis of the cost benefits and said that energy input was already being monitored in real time. The data would be analysed and reported back

to members once the scheme had been up and running for a year.

Cllr P Porter asked Cllr H Blathwayt, Portfolio Holder for Coast about the decision not to place rock armour at Bacton and Walcott due to the potential negative impact it could cause at Happisburgh. She queried whether there was potential damage to Bacton and Walcott due to the proposed placement of rock armour at Mundesley and Cromer. She also asked whether any studies had been undertaken on the impact on people who lost their homes due to coastal erosion. Cllr Blathwayt replied that modelling had shown that there would be no detrimental effect of the rock armour placed at Cromer and Mundesley on other coastal areas. Regarding the impact on homeowners, he said that he had met with the Chief Executive of the Environment Agency recently and he was fully appraised of the issues and had visited sites that had been impacted. He added that there was no compensation for residents other than support provided via the Coastwise project. The Council continued to lobby for assistance for affected households.

Cllr L Vickers referred to the dilapidated building at 9 Norwich Street, Fakenham and said that the Council had indicated that it would take a clear position as to how it would be dealt with by the end of the year. She asked Cllr Brown, Portfolio Holder for Planning & Enforcement, whether he could provide an update. Cllr Brown replied that he had a pecuniary interest in this matter and asked the Leader, Cllr Adams to reply. Cllr Adams said that this was an important issue for Fakenham and discussions had taken place recently with the landowner to try and resolve the matter. He said that he was confident that there was a solution in sight. Cllr Vickers said that she was disappointed to hear that the matter had not progressed as quickly as she hoped but acknowledged that it was a complex case.

Cllr V Holliday asked Cllr W Fredericks, Portfolio Holder for Housing what actions the Council was taking to address the three main drivers of homelessness in the District. Cllr Fredericks replied that the main fact was poor human behaviour. Since the pandemic, domestic abuse cases had increased significantly. She said that it was very hard to tackle them and she did not have an answer other than people needed to be more kind and tolerant towards each other.

Cllr S Penfold asked Cllr L Withington, Portfolio Holder for Community, Leisure & Outreach, whether she would be willing to invite the Head of Norfolk Museums Service to attend a meeting to discuss how the Council could work better with the County Council to support the museums sector in the District. Cllr Withington confirmed that this was already underway.

Cllr P Neatherway asked Cllr Varley about the Council's focus on achieving Net Zero by 2030 and where green waste was going now following the closure of the Marsham site. Cllr Varley replied that the response to this question sat with Cllr Ringer, Portfolio Holder for Environmental & Waste Services. As he was not in attendance, a written reply would be provided.

103 RECOMMENDATIONS FROM CABINET

Due to the cancellation of the December meeting of Cabinet, there were no recommendations to Full Council.

104 RECOMMENDATIONS FROM THE OVERVIEW & SCRUTINY COMMITTEE 13 DECEMBER 2023

The Chairman of the Overview & Scrutiny Committee, Cllr N Dixon, said that there

were no recommendations to this meeting of Full Council.

105 QUESTIONS RECEIVED FROM MEMBERS

None received.

106 OPPOSITION BUSINESS

None received.

107 NOTICE(S) OF MOTION

The following Notice of Motion had been proposed by Cllr H Blathwayt and seconded by Cllr A Varley:

'North Norfolk District Council is concerned about the water quality and pollution of our beaches and waterways. This Council cares about ensuring the highest levels of water quality and seeks to hold Anglian Water and the Environment Agency (EA) to account.

We therefore recommend the following

- 1) That the Leader writes to the Chief Executive of Anglia Water requesting:
 - a) Confirmation of when all combined sewage outflows (CSO) in North Norfolk will have working monitoring equipment in place
 - b) The reporting of CSO discharges on a quarterly basis to the Council
 - c) A detailed investment allocation plan for North Norfolk
- 2) That the Leader writes to the Environment Agency (EA) requesting:
 - a) Greater transparency on their water quality readings
 - b) A guarantee that regular E. Coli testing will be undertaken & increased.
 - c) A guarantee that reactive DNA testing be undertaken
 - d) Information relating to collaborative works with agriculture partners
- 3) That the Council undertakes discussions with Anglian Water and the Environment Agency to ensure that there is a review of the actions taken following the 19th March incident in Mundesley
- 4) That the Leader writes to the Secretary of State for the Environment requesting that funding to the EA is increased.'

The Chairman invited Cllr Blathwayt to introduce the motion. He began by saying that he welcomed the following amendment proposed by Cllr N Dixon, seconded by Cllr V Holliday:

'The Leader of the Council to write to the relevant Secretary of State to request a Minister for the Coast to be appointed, who will help tackle the environmental challenges of water pollution for our coastal communities'.

Cllr Blathwayt said that the amendment supported the ongoing drive for a Ministry for the Coast and added that since the original motion had been submitted there had been a meeting of the LGA Coastal Special Interest Group (SIG) Water Quality working group. This was a country-wide group and all of the members of this SIG supported the aims of the motion. He thanked Sally-Ann Hind MP for her efforts and lobbying for a Ministry for the Coast and local MPs for their support.

Cllr Blathwayt said that the motion was important for the District's tourism sector and the shellfish industry. Good water quality was imperative and he hoped all members would support the motion. The seconder of the motion, Cllr Varley, reserved his right to speak.

The Chairman opened the debate:

Cllr A Fitch-Tillett said that she wished to propose a further amendment that Norfolk County Council should also be included as the body responsible for surface water drainage. She said that a written request should be made to NCC that they should liaise with Anglian Water on working together to address the issues presented by surface water drainage mixing with sewage following storm events. Cllr Blathwayt and Cllr Varley confirmed that they would accept the amendment.

Cllr N Housden said that Anglian Water had a poor record for water pollution and he raised concerns about the impact of such pollution on rivers, in particular the Wensum, which was a chalk stream. He suggested that any monitoring reports on water quality should include the River Wensum. He added that Item 1 (c) was not definitive enough. The request for a detailed investment allocation plan for AW should be more specific.

Cllr Blathwayt said that the River Wensum was a separate subject and this motion focussed on coastal waters. He acknowledged that AW were facing financial challenges at the moment and were currently struggling to address some of the issues highlighted in the motion. Consequently, the Coastal SIG had supported the view that fines imposed on water companies for causing pollution should be higher than the cost of the project so that there was a clear disincentive to continue to pollute waters.

The Chairman advised members that amendments should be submitted in advance of the meeting in future

Cllr K Toye said that, as a coastal member, she welcomed the motion. Water quality was a continual problem and she was regularly contacted by residents about their concerns. Local people and tourists needed to be assured that sea water was safe. Cllr N Dixon began by expressing his gratitude to the proposer and seconder for accepting the amendment. He said that he believed it added value to a sound motion. He welcomed a joined-up approach between national and local government on an issue.

Cllr S Penfold said that he supported the substantive motion and it was important to work across authorities and with other councils. He said that NCC had recently unanimously supported the creation of a Ministry for the Coast.

The Leader, Cllr Adams, said that there was a bigger picture here in terms of climate change and there was a need to understand what was happening regarding increased rainfall. In addition, the testing regime had been decimated in recent years and the proposals for increased funding would help support this. He said that it was

possible that the Blue Flag at East Runton may be regained in the future but this relied on regular, reliable testing. He added that the EA were still unable to determine the cause of the pollution at Mundesley and this was a key issue if pollution was to be addressed effectively.

Cllr M Taylor said that he supported the motion and said that it was an important issue for many residents and business owners. He said that Duncan Baker MP was continuing to press for the reinstatement of the District's blue flags.

Cllr L Withington asked whether DNA testing was necessary to establish the cause of any pollution. This was confirmed. She then referred to the request for a detailed allocation plan for North Norfolk and said that water companies were allocated a certain amount of investment that they could spend up to. Many companies, including AW, often spent well below this amount and she said that it would be beneficial to understand how much of the official allocation AW was spending.

Cllr W Fredericks said that she echoed what had already been said about the Blue Flags, adding that the water that had been tested had been collected almost a year after the incident so any diagnosis was just conjecture. She said that she would support the motion.

Cllr P Heinrich agreed that it was important to know the level of investment allocated and spent by AW. He referred to the impact in North Walsham on the pumping station.

Cllr J Toye commented that the information that was requested was shared with the appropriate committee.

Cllr A Brown thanked members for working together on the motion. He said he had some concerns about EA and AW being 'grouped' together within the motion, citing a substantial increase in pollution incidents by AW from 14% in 2016 to 29% in 2021. He went on to say that the EA had been subject to quite severe funding cuts in recent years and he was concerned about their capacity to carry out additional assessments.

Cllr N Housden commented on Cllr Withington's point and said that it would be helpful to have clarification on the capping process when written contact was made with AW.

Cllr N Dixon sought clarification on the meaning of 'reactive DNA testing'. Cllr Adams confirmed that it was considered to be reactive when an adverse result was achieved.

Cllr A Varley then spoke as seconded of the motion. He thanked all members for their contributions and opposition members for engaging fully and in a positive way. He said that it was imperative that AW put fundamental measures in place to address the concerns of local residents and tourists about the safety of the water. He said that AW needed to put fundamental measures in place to effectively monitor combined sewage outflows (CSOs). He went on to say that it was fundamental that AW provided a detailed allocation investment plan for North Norfolk. In conclusion, Cllr Varley said that the key was the need to lobby Government to ensure that sufficient funding was provided to EA to ensure that they could undertake their work effectively and enable them to address the increasing number of significant events that were being caused by climate change.

Cllr Blathwayt said that he had nothing further to add.

It was proposed by Cllr H Blathwayt, seconded by Cllr A Varley and

RESOLVED unanimously

- 1) Request the Leader of the Council write to the Chief Executive of Anglia Water and request the following:
 - d) Confirmation of when all combined sewage outflows (CSO) in North Norfolk will have monitoring equipment in place and in operation
 - e) The reporting of CSO discharges on a quarterly basis to the Council.
 - f) A detailed investment allocation plan for North Norfolk
- 2) Request the Leader of the Council write to the Environment Agency and request the following:
 - e) Greater transparency on their water quality readings
 - f) A guarantee that regular E. Coli testing will be undertaken & increased.
 - g) A guarantee that reactive DNA testing be undertaken
 - h) Information relating to collaborative works with agriculture partners
- 3) Request the Council undertake discussions with both Anglian Water and the Environment Agency to ensure that there is a review of the actions undertaken from the 19th March incident.
- 4) The Leader of the Council to write to the Secretary of State for the Environment to request that funding to the Environment Agency is increased.
- 5) The Leader of the Council to write to the relevant Secretary of State to request a Minister for the Coast to be appointed, who will help tackle the environmental challenges of water pollution for our coastal communities.
- 6) The Leader of the Council to write to Norfolk County Council to request that they liaise with Anglian Water on working together to address the issues presented by surface water drainage mixing with sewage following storm events

108 EXCLUSION OF PRESS AND PUBLIC

None.

109 PRIVATE BUSINESS

The meeting ended at 7.25 pm.

Chairman

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Registering interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in "The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012". You should also register details of your other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

"Disclosable Pecuniary Interest" means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

"Partner" means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.
2. A 'sensitive interest' is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a 'sensitive interest' you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.
5. Where you have a disclosable pecuniary interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it

Disclosure of Other Registerable Interests

6. Where a matter arises at a meeting which **directly relates** to one of your Other Registerable Interests (as set out in **Table 2**), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

Disclosure of Non-Registerable Interests

7. Where a matter arises at a meeting which **directly relates** to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
8. Where a matter arises at a meeting which **affects** –
 - a. your own financial interest or well-being;
 - b. a financial interest or well-being of a relative, close associate; or
 - c. a body included in those you need to disclose under Other Registrable Interests as set out in **Table 2**

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied

9. Where a matter **affects** your financial interest or well-being:
 - a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
 - b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

10. Where you have a personal interest in any business of your authority and you have made an executive decision in relation to that business, you must make sure that any written statement of that decision records the existence and nature of your interest.

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the [Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012](#).

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain. [Any unpaid directorship.]
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the

	<p>councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council —</p> <p>(a) under which goods or services are to be provided or works are to be executed; and</p> <p>(b) which has not been fully discharged.</p>
Land and Property	<p>Any beneficial interest in land which is within the area of the council.</p> <p>'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (alone or jointly with another) a right to occupy or to receive income.</p>
Licenses	<p>Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer</p>
Corporate tenancies	<p>Any tenancy where (to the councillor's knowledge)—</p> <p>(a) the landlord is the council; and</p> <p>(b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.</p>
Securities	<p>Any beneficial interest in securities* of a body where—</p> <p>(a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and</p> <p>(b) either—</p> <p>(i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or</p> <p>(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were</p>

	spouses/civil partners has a beneficial interest exceeds one hundredth of the total issued share capital of that class.
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* 'director' includes a member of the committee of management of an industrial and provident society.

* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Table 2: Other Registrable Interests

You have a personal interest in any business of your authority where it relates to or is likely to affect:

- a) any body of which you are in general control or management and to which you are nominated or appointed by your authority
- b) any body
 - (i) exercising functions of a public nature
 - (ii) any body directed to charitable purposes or
 - (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)



PAY POLICY STATEMENT 2024/2025

- Summary: Section 38 of the Localism Act 2011 (“the Act”) requires the Council to produce an annual pay policy statement (“the statement”) for the start of each financial year. The attached statement is drawn up in compliance with the Act to cover the period 2024/2025. It is a legal requirement that Full Council formally signs off this statement and the responsibility cannot be devolved to any other person or committee.
- Options considered: There are no options to consider as part of this paper.
- Conclusions: The attached statement sets out current remuneration arrangements for officers.
- Recommendations: **To adopt the attached Pay Policy Statement and to publish the statement for 2024/2025 on the Council’s website.**
- Reasons for Recommendations: To comply with the requirements of the Localism Act.

Cabinet Member(s) Cllr Tim Adams	Ward(s) affected
Contact Officer, telephone number and email: James Claxton, Human Resources Manager james.claxton@north-norfolk.gov.uk (01263) 516352	

1. Introduction

- 1.1 Section 38 (1) of the Localism Act 2011 (“the Act”) requires English and Welsh local authorities to produce a pay policy statement (“the statement”) for each financial year. The statement is signed off by Full Council immediately before the commencement of the year to which it relates.

2. The Statement (Appendix A)

- 2.1 The statement must set out:
- A local authority’s policy on the level and elements of remuneration for each Chief Officer
 - A local authority’s policy on the remuneration of its lowest-paid employees (together with its definition of “lowest-paid employees” and its reasons for adopting that definition)
 - A local authority’s policy on the relationship between the remuneration of its chief officers and other officers

- A local authority's policy on other specific aspects of chief officers' remuneration: remuneration on recruitment, increases and additions to remuneration, use of performance related pay and bonuses, termination payments, and transparency.

2.2 With regard to the process for approving the statement, it must:

- Be approved formally by Full Council and cannot be delegated to any sub-committee. This includes any amendments in each financial year
- Be approved by the end of March each year
- Be published on the authority's website and in any other manner that the Council thinks appropriate as soon as it is reasonably practicable after it is approved or amended
- Be complied with when the authority sets the terms and conditions for a Chief Officer.

2.3 For the purpose of the statement the term 'Chief Officer' in a local authority context is defined as set out in the Local Government and Housing Act 1989 as:

- The Head of Paid Service (Chief Executive Officer)
- The Monitoring Officer
- A statutory Chief Officer and non-statutory Chief Officer (section 2 of that Act)
- A deputy Chief Officer (section 2 of that Act)

2.4 This definition of Chief Officer is wider than that contained within the Constitution where the term 'chief officer' indicates the senior posts which sit on Corporate Leadership Team i.e. the Director of Resources (S151), Director for Place and Climate change, and Director for Communities.

3. Living Wage Supplement

3.1 The Council has paid a Living Wage as a supplement to affected posts since 1st January 2015 and the Joint Staff Consultative Committee recommended reviewing this payment on an annual basis. The supplement currently paid reflects the latest published rate for the 'real' living wage.

4. Travel Policy

4.1. The Travel Policy is attached at Appendix A. No permanent changes have been made since the last update, which was reviewed in August 2023.

5. Conclusion

The statement meets the statutory requirements of the Localism Act and it is therefore recommended that the statement be approved.

6. Financial Implications and Risks

- 6.1. There are no increased risks as a result of setting and publishing the Pay Policy Statement. The report and the statement outline arrangements for 2024/2025, subject to any national pay award.

7. Sustainability

There are no environmental sustainability implications arising from the report.

8. Equality and Diversity

The Equality act 2010 places requirements upon all public sector bodies to ensure that its policies and procedures promote equality, this document supports that requirement.

9. Section 17 Crime and Disorder considerations

There are no Section 17 implications arising from the report.

Appendix A

TRAVEL POLICY

INTRODUCTION

The purpose of this policy is to set out North Norfolk District Council's (NNDC) policy on travel arrangements that employees are eligible to claim in reimbursement for journeys made in carrying out their duties.

GENERAL TRAVEL PRINCIPLES

Employees will be required to ensure that:

- the choice of travel mode should always be the most cost effective to the Authority, taking into account both claim costs and staff time
- they ensure that journeys are planned to do the least number of miles possible, through good route planning and car sharing
- a full record of their journey is kept including the reason for travelling and the names of official passengers carried
- they do not use their own vehicle on journeys where there is room in the car of another officer making the same journey on the same business. In this situation, an essential car user should drive in preference to a casual user, if possible
- they have included and maintain in their policy of insurance a clause indemnifying the Authority against all third party claims (including those concerning passengers) arising out of the use of the vehicle on official business
- all claims must be submitted electronically through MyView within 3 months of the journey
- VAT receipts are should be obtained and scanned to file for the line manager to review
- they are familiar with and comply with the Driver Policy.

Mobile workers can claim from their first and last visits in both mileage and time. In addition if their first/last journey exceeds normal home to work mileage, the excess mileage can be claimed.

Examples:

- Sandy lives in North Walsham and is based at Cromer which is 10 miles from her home, she is asked to visit a site in Hickling on her way to work. North Walsham to Hickling is 14 miles and Hickling to Cromer 22 miles total journey 36 miles. Her claim will be from her first visit in Hickling to Cromer – 22 miles - plus 4 excess miles – total 26 miles.
- Ken lives in Roughton which is 4 miles from his base at Cromer. He has to travel to a meeting in Cambridge. The total return journey from his home to Cambridge

is 175 miles. His claim will be for 167 miles (Total miles 175 less normal commuting 8).

- Jim lives in Norwich and is based in Cromer and normally has a journey of 25 miles to work. He is required to visit Fakenham area office for a meeting on his way into work before continuing his journey to Cromer later in the day. His total journey is 47 miles.
His claim will be for 22 miles (first visit in Fakenham to Cromer).
- Jane lives in Gresham and is based in Cromer, which is 5 miles from her home. She has to visit a site in Felbrigg one morning and travels direct from home to Felbrigg 3 miles away before continuing to the Cromer Office a journey of 2 miles. Her claim will be from her first visit in Felbrigg to Cromer, 2 miles.

CAR ALLOWANCES

NNDC recognises that employees will be required to use their own motor vehicle for the efficient performance of their duties and that it is appropriate to reimburse for additional authorised expenditure. All employees are designated as casual users unless their post attracts an essential car user allowance.

ESSENTIAL USER ALLOWANCES

Essential users are those whose duties are of such a nature that it is essential for them to have a motor car at their disposal whenever required. If the employee uses a private car in carrying out those official duties then they shall be entitled to receive the lump sum allowance and mileage rates set out in this policy.

- Heads of Service may, in consultation with HR, offer post holders (upon appointment to role) an essential car user allowance dependent on the following criteria:
 - Where the role is customer facing and demands the use of a vehicle and demands regular, short notice, reactive response to deliver to customers the standard of service expected; or
 - Where inadequate or no public transport is available and the employee frequently and regularly has no option but to use their car and it is not reasonably practicable to use a pool or hire car/van; or
 - Where there is a demonstrable and serious risk to personal safety if the employee's car is not available as part of their normal duties; or
 - A vehicle will need to be always available; or
 - The employee is required to carry heavy equipment on a frequent and regular basis and it is not reasonably practicable to cycle, use public transport or a pool car.
- Essential car user eligibility will be reviewed annually by HR in liaison with Heads of Service. UNISON will be consulted if it is proposed that an essential car user allowance is withdrawn.
- Employees not fitting the criteria in that period will be issued with one calendar month's notice of the allowance ceasing.

- If an employee wishes to appeal against the decision to withdraw their allowance they must do so in writing to the Corporate Directors/Head of Paid Service within 10 days of their notice being issued. The eligibility will be reviewed and the decision will be confirmed by the Director in consultation with HR and UNISON. The Director's decision will be final.
- The Essential Car User Allowance is set at £963 per annum. This will be paid monthly and is subject to tax and national insurance deductions.
- Staff on maternity leave will continue to receive the essential car user allowance.
- For staff on long term sickness absence, the essential car user lump sum payments will be paid at 100% for the remainder of the month in which the absence commenced, and for a further 3 months thereafter. For the following three months, payment will be reduced to 50%. The payments will cease after the 3 months at 50%. This is in line with the Green Book provisions. The payments will be reinstated upon the return to work.
- Where a role has changed and no longer requires an essential user allowance, one calendar month's notice will be given to the post-holder, at which point the allowance will cease.
- In cases of secondment, any essential car user allowance will cease where the new role does not qualify for the allowance. The allowance will normally be re-instated once the employee returns to their substantive role.
- In cases of extended absence such as career breaks or sabbaticals, the essential car user allowance will cease for the period of absence.
- Drivers are able to claim for additional business passengers at the rate detailed in the Travel Policy.
- Staff who are not designated as essential users will automatically be considered as casual users.

CASUAL USER ALLOWANCES

Casual users are those for whom it is desirable that a car should be made available when required and as such are eligible to receive the appropriate mileage rate set out in this policy.

ALLOWANCES AND MILEAGE RATES (Essential and Casual User)

Casual User Rate

Mileage:-

Per mile first 10,000 52.2p

Per mile after 10,000 25p

Essential User

Lump sum £963 per annum (paid pro-rata on a monthly basis)

Mileage:-
Per mile first 10,000 45p
Per mile after 10,000 25p

Other rates (per mile)

Motorcycle	24p
Cycle	20p
Car sharing	5p (per mile not per passenger)

CAR LOAN SCHEME

Employees may apply to the Authority for a loan to purchase a vehicle. Details of the scheme can be obtained from the Payroll Officer.

MILEAGE CLAIMS

All claims must be submitted via My View within 3 months of undertaking the journey/expenditure. All claims are to be authorised by the appropriate authorised line manager. VAT receipts should be obtained and scanned to file for the line manager to review.

Failure to submit a claim within 3 months of undertaking the journey would mean that, except under exceptional circumstances, the claim would not be met.

OTHER

ALLOWANCES

SUBSISTENCE

Subsistence will be paid to employees who necessarily incur additional expense in the course of their work. Reimbursement will be on the actual cost incurred up to the maximum amount shown below. This is subject to producing a receipt which shows the actual cost of the meal. Maximums are:-

Breakfast	-	£6.88 (Where work/travel commences before 7.30 am)
Lunch	-	£9.50 (When away for entire lunch period 12.00 - 14.00)
Tea	-	£3.76
Evening meal	-	£11.77 (When work/absence extends beyond 7.30 pm)

OVERNIGHT ALLOWANCES

Overnight	-	£3.63
Max per week	-	£14.55

Any exceptions to the above (subsistence and overnight allowances) would need to be agreed in advance with the HR Manager.

RELEVANT POLICIES

Driver Policy and Handbook - employees are required to comply with the requirements of this policy.

MONITORING

This policy, allowances and rates will be reviewed, updated if appropriate and published on an annual basis by the HR Manager in line with the national agreement or as required by the Authority.

Last reviewed: August 2023

Pay Policy Statement 2024/25

1. Context

1.1 This policy statement has been produced in accordance with Sections 38 to 43 of the Localism Act 2011 ("the Act"), which, from 2012 onwards, requires all local authorities to publish an annual statement of their policy for the relevant financial year in relation to:

- The remuneration of their most senior employees, which the Act defines as:
 - The Head of Paid Service (Chief Executive),
 - The Monitoring Officer,
 - The Chief Officers (or Directors), and
 - The Deputy Chief Officers (i.e. managers who report directly to a Chief Officer);
- The remuneration of their lowest-paid employees; and
- The relationship between the remuneration of their most senior employees and that of other employees.

1.2 The Secretary of State has produced guidance on the provisions in the Act relating to transparency and accountability in local pay, which local authorities must have regard to in preparing and approving their annual pay policy statements. This Pay Policy Statement takes full account of this guidance as well as the provisions of the Act.

1.3 The policy statement also refers to information which the Council already publishes under other legislation:

- Information on the level of remuneration paid to senior managers, as required by the Accounts and Audit (England) Regulations 2011 (Statutory Instrument 2011/817).
- Policy on the exercise of its discretions over payments upon termination of employment under the Local Government Pension Scheme, as required by Regulation 66 of the Local Government Pension Scheme (Administration) Regulations 2008
- Policy on the exercise of its discretions over payments upon termination of employment under the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006, as required by Regulation 7 of those regulations.

1.4 This Pay Policy Statement must be reviewed on an annual basis and a new version of the policy will be submitted to Full Council for approval by 31 March immediately preceding the financial year to which it relates.

1.5 The Pay Policy statement can also be amended during the course of the financial year, but only by a resolution of the Full Council. If it is amended during the year to which it relates, the revised version of the statement must be published as soon as possible after the amendment is approved by Full Council.

1.6 This policy statement was considered by Full Council on 21st February 2024. It is available on the Council's website. The Council's website also includes separately published data on salary information relating to Senior Officers and this can be viewed on our website.

1.7 For the purpose of the pay policy statement the term 'Chief Officer' in a local authority context is defined as set out in the Local Government and Housing Act 1989:

- a) The Head of Paid Service (i.e. the Chief Executive) as designated under section 4 of that Act;
- b) The Monitoring Officer designated under section 5(1) of that Act;

- c) A statutory Chief Officer and non-statutory Chief Officer under section 2 of that Act;
- d) A deputy Chief Officer mentioned in section 2 of that Act.

2. Remunerating Chief Officers/Deputy Chief Officers

- 2.1 The remuneration for Chief Officers/Deputy Chief Officers within the Council can be found at Appendices A and B.

3. Remunerating the Lowest Paid in the Workforce

- 3.1 The Council applies terms and conditions of employment that have been negotiated and agreed through appropriate collective bargaining mechanisms (national or local) or as a consequence of Council decisions, these are then incorporated into contracts of employment. The lowest pay point in use by the Council for employees on the council's pay scale is spinal column point (SCP) 2. This relates to an annual salary of £22,366 (full time equivalent (FTE) and can be expressed as an hourly rate of pay of £11.5929. This rate was effective from 1 April 2023 and remains in place at the date of this statement. Employees on this pay point are defined as our lowest paid employees. This pay point and salary has been determined by the National Joint Council (NJC). Full Council agreed to pay a Living Wage supplement where rates of pay were below the 'real living wage'. The 'real living wage' is currently £12.00 per hour and should any employee be paid below this rate the supplement would be received. See Appendix C for pay scales for staff on grades 5-12. Continuation of the Living Wage supplement will be reviewed and determined annually.
- 3.2 The Council employs a number of apprentices and the salary for these staff complies with the National Minimum Wage.

4. The Relationship between Chief Officer Remuneration and that of other employees

- 4.1 The highest paid salary point in the Council is that of the Chief Executive and Head of Paid Service at £118,576 as at 1 April 2023. The median for Chief Officers is £65,155 and for non-Chief Officers is £33,945. This gives a ratio of 1:1.92. The Council does not have a policy on maintaining, reaching or applying a specific pay multiple. However, the Council is conscious that remuneration at all levels needs to be adequate to secure and retain high quality employees but not be seen as excessive.

5. Other Aspects of Chief Officer Remuneration

- 5.1 Other aspects of Chief Officer remuneration are appropriate to be covered by this policy statement. These other aspects are defined as remuneration on recruitment, pay increases, additions to pay, performance related pay, earn back, enhancements of pension entitlements and termination payments. These elements are shown in Appendix A.

6. Pay Awards

- 6.1 Pay awards are determined nationally in accordance with the Joint Negotiating Committee (JNC) for Chief Executives, the Joint Negotiating Committee (JNC) for Chief/Deputy Chief Officers and the National Joint Committee (NJC) for staff paid under the national spinal column points covered by internal grades 5-12.

7. Tax Avoidance

7.1 The Council is committed to tackling all forms of tax avoidance and therefore encourages the direct employment of staff and pays them via the payroll system. In a few circumstances where it is more appropriate to engage people on a self-employed basis, the Council will utilise the procurement policy and the Employment Status for Tax guidelines to ensure that the correct employment status is identified before being engaged. When a need arises for an 'interim' appointment, the Council may consider the use of an agency.

8. Re-engagement of ex North Norfolk District Council staff within the scope of this policy

8.1 All permanent / fixed term posts are advertised in accordance with the Council's recruitment practices and procedures and appointment is made on merit. Interim management appointments are made in accordance with the Council's procurement policy.

9. Review

9.1 The Localism Act 2011 requires relevant authorities to prepare a Pay Policy Statement for each subsequent financial year. The next statement will be submitted to Full Council for approval by 31 March 2025.

9.2 As necessary, the Council may by resolution amend the pay policy statement at times other than that of the prescribed annual statement.

Appendix A – Other aspects of Chief Officer Remuneration as at 1 April 2023

Post	Salary grade	Expenses / car allowances	Bonuses / PRP / Earn Back	Honoraria / Acting Up	Market/Salary Supplements	Election Fees	Severance Arrangements
Chief Executive Officer	1	Travel and other expenses are reimbursed through normal Council procedures. Car allowances are paid in accordance with the rates set out in Council's Travel Policy (see Appendix D)	The current terms and conditions of employment do not provide for any of the above elements	Honoraria and acting up payments do not apply	None	Returning Officer fees for national elections are set by Central Government. Local election fees are paid in accordance with a scale of fees which is based on national election rates and agreed locally. Election fees are paid separately.	The Council's normal policies regarding redundancy and early/flexible retirement apply to the postholder
Director for Resources – S151 Officer	2	As above	As above	As above	None	As above (where applicable)	As above
Director for Place and Climate Change	2	As above	As above	As above	None	As above (where applicable)	As above
Director for Communities	2	As above	As above	As above	None	As above (where applicable)	As above
Monitoring Officer (Assistant Director for Finance, Assets, Legal)	4	As above	As above	As above	£5,428 per annum, pro rata (Monitoring Officer responsibilities)	As above (where applicable)	As above
Data Protection Officer	6	As above	As above	As above	£3,219 per annum, pro rata (deputy DPO responsibilities)	As above (where applicable)	As above
Deputy Data Protection Officer	6	As above	As above	As above	£2,146 per annum, pro rata (deputy DPO responsibilities)	As above (where applicable)	As above

Aspect of Chief Officer Remuneration	Council Policy
Recruitment and Retention	<p>All posts in the Council are evaluated using the Council's job evaluation scheme. Each grade comprises a range of pay points (spinal column points). Employees will receive an annual increment (and in some cases, 6 months after starting work with the Council), subject to the top of their grade not being exceeded.</p> <p>The post will be advertised and appointed to at the appropriate approved salary for the post in question and individuals will be placed on the appropriate SCP within the pay grade for the post that they are appointed to.</p> <p>Where the Council is unable to recruit to a post at its designated grade, it will consider the use of temporary market supplements or 'Golden Hello's'. Golden Hello's are re-payable in whole or in part in certain circumstances should the officer leave before an agreed period has been served.</p> <p>In areas of skills shortages (locally or nationally) the Council will consider the use of retention payments.</p> <p>Access to appropriate elements of the Council's relocation scheme may also be granted in line with the policy when new starters move to the area.</p> <p>All staff are covered by the Council's appraisal scheme.</p> <p>The above applies to all employees.</p> <p>The rules regarding appointment to a Chief Officer role are set out in the Constitution.</p>
Pay Increases	<p>The Council will apply any pay increases that are agreed by the relevant national negotiating bodies. The Council will also apply any pay increases that are as a result of Council decisions to significantly increase the duties and responsibilities of the post in question beyond the normal flexing of duties and responsibilities that are expected in senior posts.</p> <p>This applies to all employees.</p>
Additions to Pay	<p>The Council would not make additional payments beyond those specified in the terms and conditions of employment and this policy statement.</p> <p>This applies to all employees.</p>
Professional Subscriptions	<p>These are payable where they are required for the post and should be limited to one subscription per Officer.</p> <p>This applies to all employees.</p>
Employee Assistance Programme (EAP)	<p>Access to the EAP scheme is available to all employees and elected Members.</p>
Contract for Services	<p>Where the Council remains unable to appoint Chief Officers on recruitment, or there is a need to provide interim support to cover for a vacant substantive Chief Officer post, the Council may, where necessary, consider engaging individuals under 'contracts for service'. These will be sourced through a relevant procurement process ensuring the Council is able to demonstrate value for money from competition in securing the relevant service.</p>
Redundancy and payments on termination	<p>The Council has a single policy statement on discretionary payments which applies to all employees.</p> <p>Where termination of employment is subject to a settlement agreement, that agreement may include a negotiated payment in exchange for which the employee undertakes not to pursue claims against the Council. This is always subject to the completion of a business case and appropriate authorisation as laid out in the above policy.</p>
Pension contribution rates	<p>Staff who opt to join the Local Government Pension Scheme (LGPS) pay current contribution rates between 5.5% to 12.5%. The employer contribution rate is currently 14.5% and this is the same rate for all staff.</p>

Appendix B
Salary grades for Chief Officers and Deputy Chief Officers (1 April 2023)

Grade	SCP	Annual Salary	Monthly Amount	Hrly Rate	Wkly Rate
4	331	£56,217.00	£4,684.75	£29.1388	£1,078.14
	332	£57,630.00	£4,802.50	£29.8712	£1,105.23
	333	£59,053.00	£4,921.08	£30.6087	£1,132.52
	334	£63,699.00	£5,308.25	£33.0169	£1,221.63
	335	£65,155.00	£5,429.58	£33.7716	£1,249.55

3	321	£67,102.00	£5,591.83	£34.7807	£1,286.89
	322	£68,914.00	£5,742.83	£35.7200	£1,321.64
	323	£75,454.00	£6,287.83	£39.1098	£1,447.06
	324	£77,111.00	£6,425.92	£39.9687	£1,478.84
	325	£79,716.00	£6,643.00	£41.3189	£1,528.80

2	311	£81,674.00	£6,806.17	£42.3338	£1,566.35
	312	£87,658.00	£7,304.83	£45.4355	£1,681.11
	313	£89,856.00	£7,488.00	£46.5748	£1,723.27
	314	£92,327.00	£7,693.92	£47.8555	£1,770.65
	315	£94,893.00	£7,907.75	£49.1856	£1,819.87

1	300	£116,132.00	£9,677.67	£60.1943	£2,227.19
	301	£118,576.00	£9,881.33	£61.4611	£2,274.06

Appendix C
Salary grades 5-12 (1 November 2023)*

Grade	SCP	Salary	Hrly Rate	Wkly Rate
Grade 12	1	Not used		
	2	22,366	11.5929	428.94
	3	22,737	11.7852	436.05
	4	23,114	11.9806	443.28
Grade 11	5	23,500	12.1807	450.69
	6	23,893	12.3844	458.22
	7	24,294	12.5922	465.91
Grade 10	8	24,702	12.8037	473.74
	9	25,119	13.0198	481.73
	10	25,545	13.2407	489.91
	11	25,979	13.4656	498.23
	12	26,421	13.6947	506.70
Grade 9	13	26,873	13.9290	515.37
	14	27,334	14.1679	524.21
	15	27,803	14.4110	533.21
	16	Not used		
	17	28,770	14.9123	551.76
	18	Not used		
	19	29,777	15.4342	571.07
Grade 8	20	30,296	15.7032	581.02
	21	Not used		
	22	Not used		
	23	32,076	16.6258	615.15
	24	33,024	17.1172	633.34
	25	33,945	17.5946	651.00
	26	34,834	18.0554	668.05
Grade 7	27	35,745	18.5276	685.52
	28	Not used		
	29	37,336	19.3522	716.03
	30	38,223	19.8120	733.04
	31	39,186	20.3111	751.51
	32	40,221	20.8476	771.36
Grade 6	33	41,418	21.4680	794.32
	34	42,403	21.9786	813.21
	35	43,421	22.5063	832.73
	36	44,428	23.0282	852.04
	37	45,441	23.5533	871.47
Grade 5	38	46,464	24.0835	891.09
	39	Not used		
	40	48,474	25.1254	929.64
	41	49,498	25.6561	949.28
	42	50,512	26.1817	968.72
	43	Not used		
	44	52,520	27.2225	1007.23
45	53,611	27.788	1028.16	

REAL LIVING WAGE
£12.00 per hour
£23,151.43
to be paid as a salary supplement to any employee on SCP4 or below

APPRENTICE RATES	
Under 18's	£10,187.00
18 - 20	£14,451.00
21 - 22	£19,641.00
23 +	£20,104.00

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Non-Domestic (Business) Rates Policy 2024-25	
Executive Summary	The Non-Domestic (Business) Rates Policy 2024-25 has been revised to reflect the new and extended schemes announced by government and includes guidelines as to how the schemes are to be implemented and the financial implications on the authority.
Options considered.	The policy is discretionary, so members can decide not to agree to the recommendations.
Consultation(s)	<p>The Government expects local authorities to use their discretionary relief powers to grant these reliefs.</p> <p>The Retail Hospitality and Leisure Relief, Supporting Small Business Relief, the scheme for local newspaper discount, scheme for low-carbon heat networks, Hardship Relief, Rural Rate Relief and Flood Relief. All of these (except the Hardship Policy) will be compensated in full for our loss of rates income because of these changes. This compensation will be paid by section 31 grant and calculated based on the returns that the council makes under the rates retention scheme.</p> <p>The Council's Discretionary Rate Relief Policy has been revised to reflect these changes.</p>
Recommendations	<ol style="list-style-type: none"> 1. It is agreed by Full Council that the Revenues Manager continues to have delegated authority to make decisions up to the NNDC cost value of £4k as indicated in Appendix A. 2. It is agreed by Full Council that the Revenues Manager has delegated authority to make Hardship Relief decisions up to the NNDC cost value of £4k as indicated in Appendix C. 3. It is agreed by Full Council that the Rate Relief Policy is revised as indicated in Appendix A, B and C.
Reasons for recommendations	The new policy will enable the Retail Hospitality and Leisure Relief, Supporting Small Business Relief, the scheme for local newspaper discount, scheme for low-carbon heat networks, Hardship Relief, Rural Rate Relief and Flood Relief to be awarded discretionary reliefs.
Background papers	<ol style="list-style-type: none"> 1. In the Budget on 22 November 2023 the Chancellor announced the Government would extend the award of 75% Retail, Hospitality and Leisure Relief for properties up to a cash limit of £110,000 per business for the 2024/25 financial year. 2. In the Budget on 17 November 2022 the Chancellor announced a new Supporting Small Business (SSB) Relief scheme which will cap bill increases at £600 per year for any businesses that had a Rateable Value (RV) increase from 1 April 2023 caused by the revaluation and

	<p>consequently lost Small Business Rates Relief or Rural Rate Relief.</p> <p>3. In the Spring Statement on 23 March 2022 the government announced it would bring forward to 1 April 2022 100% relief for low-carbon heat networks.</p> <p>4. On 27 January 2020, the Financial Secretary to the Treasury made a Written Ministerial Statement announcing additional business rates measures that will apply from 1 April 2020 including the extension of the £1,500 business rates discount for office space occupied by local newspapers that will apply for an additional 5 years until 31 March 2025. The scheme will be available to local newspapers that occupy office space. Under the scheme, eligible local newspaper businesses will continue to receive up to a £1,500 discount on their bill for the 2022/23 financial year.</p> <p>5. The 2016 Autumn Statement confirmed the doubling of rural rate relief available to eligible businesses from 50% to 100%. The Government subsequently set out their intention to amend the relevant primary legislation to require local authorities to grant 100% mandatory rural rate relief. Following the decision not to reintroduce the Local Government Finance Bill, for 2018/19 the Government expects local authorities to continue to use their discretionary relief powers to grant 100% rural rate relief to eligible ratepayers in 2022/23, as they have done previously. From 1 April 2024 the discretionary 50% rural rate relief top up has been replaced so local authorities can grant 100% mandatory rural rate relief instead.</p> <p>6. Under section 49 of the Local Government Act 1988 businesses can apply for Hardship Relief. This scheme has now been incorporated within this rate relief policy. The cost of this scheme is funded in accordance with the Non-Domestic Rates financial retention rules.</p> <p>8. Under the government's flood recovery framework, businesses can apply for Flood Relief. This scheme has now been incorporated within this rate relief policy. Businesses can receive a minimum of 3 months rate relief. The cost of this scheme is fully funded by government.</p>
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Wards affected	All
Cabinet member(s)	Cllr Lucy Shires
Contact Officer	Sean Knight Revenues Manger Sean.Knight@north-norfolk.gov.uk

Links to key documents:	
Corporate Plan:	Strong Responsible & Accountable Council.
Medium Term Financial Strategy (MTFS)	The NNDR Discretionary Rate Reliefs approved by Members will be used for calculating the NNDR1 which feeds into the budget setting process and is part of the Medium-Term Finance Strategy.
Council Policies & Strategies	Budget Setting & Medium-Term Finance Strategy.

Corporate Governance:	
Is this a key decision	
Has the public interest test been applied	
Details of any previous decision(s) on this matter	22 February 2022, Non-Domestic (Business) Rates Policy 2024-25.

1. Purpose of the report

The Non-Domestic (Business) Rates Policy 2024-25 has been revised to reflect the new and extended schemes announced by government and includes guidelines as to how the schemes are to be implemented and the financial implications on the authority.

2. Introduction & Background

- 2.1 National Non-Domestic Rates (NNDR) are paid by those occupying non-domestic property and collected by the local authorities. Under the business rate retention scheme introduced from April 2013, 50% of the business rates paid is kept locally, 40% by North Norfolk District Council (NNDC) and 10% Norfolk County Council and the balance is paid back to government, an element of which is then paid back to local authorities through the Formula Grant System. As part is retained by local authorities, they are incentivised to increase their NNDR yield as they now benefit directly from it.
- 2.2 There are currently several different reductions available to businesses. Empty properties – Business rates will not be payable in the first three months that a property is empty (six months for certain industrial properties). After this period empty rate is payable at the full charge. There are a few exemptions such as listed buildings and land used as storage.
- 2.3 Small business rate relief (SBRR) – the relief supports small businesses who generally occupy only one property. SBRR was available at 100% for eligible properties up to £6,000 rateable value (RV) and was tapered for properties with a RV up to £12,000. The 100% relief was extended until 31 March 2017 and if a ratepayer receiving small business rate relief took on an additional property, they continued to receive their existing relief for 12 months (previously if they

had taken on a second property they would have been disqualified from the relief).

- 2.4 At Budget 2016, the Government confirmed that the doubling of the SBRR from 50% to 100% would be made permanent from 1 April 2017.
- 2.5 The relief has been increased from 2017/18 to 100% for eligible properties up to £12,000 rateable value (RV) and is tapered for properties with a RV up to £15,000 and if a ratepayer receiving SBRR takes on an additional property or properties within the threshold RV they will continue to receive their existing relief for 12 months.
- 2.6 Charity and discretionary reliefs – Charities are entitled to an 80% reduction in their bills. The Council has discretion to grant reliefs in other circumstances and the report covers these areas of discretion.

3. Discretionary Rate Relief

- 3.1 Under Section 47 of the Local Government Finance Act 1988 billing authorities have discretion to grant relief to certain ratepayers (certain types of charitable and non –profit organisations) from all or part of their non-domestic rates payable. The Localism Act 2011 amended section 47 of the Local Government Finance Act 1988 to enable local authorities to grant relief in a wider range of circumstances.
- 3.2 The cost of granting discretionary relief varies according to the circumstances. Full details of the circumstances are in the policy and guidelines within Appendix A.
- 3.3 The table below details the existing types of relief and the funding according to the government’s rate retention rules.

Type of Relief	% Funded by the Council	% Funded by central government
Mandatory Relief for charities and community amateur sports clubs (CASCS) (80%)	40%	50%
Up to 20% discretionary relief to top up mandatory	40%	50%
Up to 100% discretionary relief for other eligible organisations	40%	50%

- 3.4 Should a local authority choose to award discretionary rate relief under the Localism Act powers to a business or profit organisation the Council will bear the full 100% cost.
- 3.5 **New Schemes**
- 3.6 In the budget statements since 2016 onwards the government announced new schemes of discretionary rate reliefs to assist and encourage the development and occupation of business premises.
- 3.7 The new schemes are all fully funded by central government.

3.8 **Conclusion**

- 3.9 The Rate Relief Policy and guidelines have been amended to reflect the changes introduced by central government.

4. **Corporate Priorities**

- 4.1 Financial Sustainability and Growth - Awarding businesses rate relief helps the Council to support their financial sustainability which can lead to commercial growth.

5. **Financial and Resource Implications**

- 5.1 The new schemes are fully funded by central government and are used in the budget setting and is part of the Medium-Term Finance Strategy.
- 5.2 The other discretionary and mandatory relief schemes are funded as indicated in paragraph 2.3 through the business rate retention scheme.

Comments from the S151 Officer:

The new schemes are fully funded by central government and are used in the budget setting and is part of the Medium-Term Finance Strategy.

6. **Legal Implications**

- 6.1 This report does not raise any new legal implications.

Comments from the Monitoring Officer

The Council has the power to make discretionary rate relief awards to Non-Domestic (Business) Rates accounts and needs to approve such for each financial year.

7. **Risks**

- 7.1 It is important that the Council's policy and guidelines are clear about the criteria under which it will make an award as all potential applicants need to be aware of the grounds for eligibility for discretionary relief, what their own responsibilities are and why their application has either been accepted or refused.

8. **Net Zero Target**

- 8.1 This report does not raise any issues relating to Climate change.

9. **Equality, Diversity & Inclusion**

- 9.1 On considering this policy against the categories looked at within the Equality Impact Assessment process – age, disability, gender, race, religion or belief, sex, sexual orientation, the policy has no adverse impact.

10. **Community Safety issues**

- 10.1 There are no crime and disorder implications arising from the policy.

11. **Conclusion and Recommendations**

- 11.1 The policy has been updated to reflect the new and extended discretionary rate relief schemes announced and includes guidelines as to how the schemes are to be implemented and the financial implications on the authority.

Recommend to Full Council that the following recommendations are agreed:

It is agreed by Full Council that the Revenues Manager continues to have delegated authority to make decisions up to the NNDC cost value of £4k as indicated in Appendix A.

It is agreed by Full Council that the Revenues Manager has delegated authority to make Hardship Relief decisions up to the NNDC cost value of £4k as indicated in Appendix C.

It is agreed by Full Council that the Rate Relief Policy is revised as indicated in Appendix A, B and C.

Appendix A

Discretionary Rate Relief Policy

1 Introduction

If an organisation occupies a property on which it pays National Non-Domestic Rates (NNDR) it may be eligible for up to 100% Discretionary Rate Relief if it is operated within some or all of the following guidelines appropriate to the particular organisation.

The guidelines for determining relief are not intended to be a rigid set of rules; neither are all the guidelines applicable to every organisation. Each case will be judged on its merits taking into account the contribution which each organisation/business makes to the district's amenities and its resident's lifestyles and wellbeing.

2 Eligibility Criteria

Eligibility Criteria for Rate Relief	Rate Relief	Amount of Relief
Property wholly or mainly used for charitable purposes which is occupied by a registered charity, charity shop or registered Community Amateur Sports Club (CASC)	Mandatory (Charity) Discretionary	80% 20% (maximum)
Property, all, or part of which is occupied for the purposes of a non-profit making: a) Institution or other organisation whose main objects are philanthropic or religious or concerned with social welfare, science, literature, or the fine arts. b) Club, society or other organisation and is used for the purposes of recreation	Discretionary	100%(maximum)
Property is a qualifying: Food Shop General Store Post Office Sole Public House Sole Petrol Filling Station	Mandatory (Rural Rate Relief) Discretionary (Rural Rate Relief)	50% 50% (maximum) up until 1 April 2024.

3 Scope

The policy will be adhered to by all staff and members involved with consideration of Discretionary Rate Relief applications.

4 Applications

Applications must be supported by the organisation's constitution, main purposes, and objectives e.g., written constitution, memorandum of association, membership rules etc.

A full set of audited accounts for the latest financial year at the application date.

Details of how organisations/ businesses meet the criteria within the guidelines.

Applications from excepted businesses/organisations can not be considered. These are properties which are occupied by a billing or precepting authority e.g., District Council and County Council.

5 Factors to be taken into account

North Norfolk District Council is keen to ensure that any relief awarded is justified and directed to those organisations making a valuable contribution to the well-being of local residents. The following factors will therefore be considered:

- a. The organisation should provide facilities that indirectly relieve the authority of the need to do so, or enhance or supplement those that it does provide
- b. The organisation should provide training or education for its members, with schemes for particular groups to develop skills
- c. It should have facilities provided by self-help or grant aid. Use of self-help and / or grant aid is an indicator that the club is more deserving of relief
- d. The organisation should be able to demonstrate a major local contribution.
- e. The organisation should have a clear policy on equal opportunity, freedom of access and membership.
- f. It should be clear as to which members of the community benefit from the work of the organisation.
- g. Membership should be open to all sections of the community and the majority of members should be NNDC residents.
- h. If there is a licensed bar as part of the premises, this must not be the principal activity undertaken and should be a minor function in relation to the services provided by the organisation.
- i. The organisation must be properly run and be able to produce a copy of their constitution and fully audited accounts.
- j. Those organisations applying for relief, whose work involves young children, young people or vulnerable adults must be able to demonstrate that appropriate checks have been carried out on staff and volunteers, and that sound child protection policies are in place.
- k. The organisation must not have any unauthorised indebtedness to NNDC.

Rates are due and payable until a claim for discretionary rate relief is agreed.

6 Period of Relief

Relief will be granted for one year at a time.

The granting of relief will be reviewed annually and those in receipt of relief will be asked to supply or confirm relevant information for the purposes of the review.

7 Approval

Approval of discretionary rate relief applications up to £4,000 cost to NNDC will be approved by the Revenues Manager under delegated authority shown below.

Initial recommendations are to be made by the Revenues Manager to the Discretionary Relief Panel for all other cases with a cost to NNDC of £4,000 and above, plus any new cases which the policy does not cover and needs further discussion.

The Discretionary NDR Relief Panel will consist of the following:

Revenues Manager
Section 151 Officer and
Portfolio Member for Revenues and Finance.

Decisions on discretionary relief for financial years 2022/23 and earlier must have been made no later than 6 months after the end of the financial year that they relate to, and any determination after that time is rendered invalid.

Starting from financial year 2023/24 there is no restriction on when a decision has to be made, so decisions can now be made to award relief for any period backdated to 1st April 2023.

8 No Right of Appeal

Once the application has been processed, the ratepayer will be notified in writing of the decision. As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief, it will be applied to the account and an adjusted bill will be sent.

9 Notification of Change of Circumstances

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

10 Withdrawal of relief

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

11 Costs to the Council

The Local Government Finance Act 2012 introduced the Business Rate Retention Scheme in England from 1 April 2013. The Business Rate Retention Scheme currently provides for 50% of rate revenue to be retained by local authorities (40% NNDC and 10% NCC) and 50% by central government. As a result of this most discretionary reliefs are paid for by the local authority and central government, in these proportions.

Enterprise Zone Discount

The District Council, alongside other Local Authorities, was invited by the Anglia Local Enterprise Partnership (LEP) in 2015 to submit applications for sites within the district area to be included in a New Anglia 'Space to Innovate' multi-site Enterprise Zone programme.

Two Sites have been agreed within North Norfolk District Council commencing 1 April 2016. Egmore Business Zone and Scottow Enterprise Park are geographically defined areas, hosted by Local Enterprise Partnerships in which commercial and industrial businesses can receive incentives.

Businesses that started up or relocating to the enterprise zone and were occupied by 31 March 2021 could qualify for business rates relief. This relief is applied if the hereditament is within the Enterprise Zone.

Up to 100% business rate discount can be awarded subject to subsidy controls.

Eligibility criteria

The discount is for businesses occupied within the Enterprise Zone defined area from 1 April 2016 up to 31 March 2021.

Amount of Relief

The Enterprise Discount is awarded at 100% of the rates liability.

Rural Rate Relief

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to this relief (see the current list of rural settlements in Appendix B). To qualify the property must be the only general store, the only post office or a food shop and have a rateable value of less than £8,500, or the only public house or the only petrol station and have a rateable value of less than £12,500. The property must be occupied to receive this relief.

From 1st April 2017 this relief was awarded at 50% under mandatory provisions with the Government expecting Councils to award the remaining 50% under discretionary powers, being fully funded by the Government using a Section 31 grant.

From 1st April 2024 these properties receive 100% mandatory relief with no need for the Council to use its discretionary powers. (Schedule 4ZA (8) Local Government Finance Act 1988)

Time Limited Relief – Relief for Local Newspapers

In the March 2016 Budget Statement, the government announced a new scheme of discretionary rate reliefs to assist and encourage the development and occupation of business premises.

Relief for Local Newspapers

This relief is government funded to local authorities so that they can provide a rates discount for office space occupied by local newspapers worth up to £1,500 a year.

This was originally for two years only from 1st April 2017 however the Government extended this in the 2018 Autumn Budget to include 2019/20. On 27 January 2020, the Financial Secretary to the Treasury made a Written Ministerial Statement announcing additional business rates measures that will apply from 1 April 2020 including the extension of the £1,500 business rates discount for office space occupied by local newspapers that will apply for an additional five years until 31 March 2025.

This is up to a maximum of one discount per local newspaper title and per hereditament, and up to subsidy controls. The relief will be delivered through local authority discretionary discount powers (under section 47 of the Local Government Finance Act 1988 as amended).

This relief will be fully funded by government through a Section 31 Grant.

Eligibility criteria

The relief will provide £1,500 relief for office space occupied by local newspapers up to a maximum of one discount per local newspaper title and per hereditament.

Local Newspapers

The relief is to be specifically for local newspapers and by that we mean what would be considered to be a “traditional local newspaper.” The relief will not be available to magazines.

Office Space

The hereditament must be occupied by a local newspaper and wholly or mainly used as office premises for journalists and reporters.

Amount of Relief

The amount of relief is limited to a maximum of one discount per newspaper title (e.g., per newspaper name) and per hereditament.

The case for a business rates relief for local newspapers, can be obtained at www.gov.uk/government/consultations/the-case-for-a-business-rates-relief-for-local-newspapers

No Right of Appeal

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief, it will be applied to the account and an adjusted bill will be sent.

Notification of Change of Circumstances

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

Withdrawal of relief

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

Time Limited Relief – Supporting Small Businesses Relief

At the Budget on 8 March 2017 the Chancellor announced the Government would make available the following business rate reliefs at the Spring Budget 2017. At the Budget on 27 October 2021 the Chancellor announced the Government would extend this by another year until 31 March 2023.

At the Autumn Statement on 17 November 2022 the Chancellor announced the Government would extend Supporting Small Business Relief for another year until 31 March 2024 and a new Supporting Small Business Relief scheme from 1 April 2023 caused by the revaluation and consequently lost Small Business Rates Relief or Rural Rate Relief.

The Supporting Small Businesses Relief

This relief is government funded to local authorities so that they can provide relief for businesses that had a Rateable Value (RV) increase from 1 April 2023 caused by the 2023 NDR revaluation and as a consequence lost Small Business Rates Relief or Rural Rate Relief. This relief will limit any increase to £600 per year subject to subsidy control rules.

This relief is extended for another year until 31 March 2024 for businesses who were eligible for the 2022/23 relief on 31 March 2023 and were facing large increases in rates for 2023/24.

There is also a new Supporting Small Business Relief scheme which will cap bill increases at £600 per year for any businesses that had a Rateable Value (RV) increase from 1 April 2023 caused by the revaluation and consequently lost Small Business Rates Relief or Rural Rate Relief.

The relief will be delivered through local authority discretionary discount powers (under section 47 of the Local Government Finance Act 1988 as amended). Eligibility criteria for this relief are set out below.

This relief will be fully funded by government through a Section 31 Grant.

Eligibility criteria

This relief will limit any increase to £600 per year subject to subsidy control rules until 31 March 2025.

Amount of Relief

The amount of relief will limit these rate increases to £600 per year.

No Right of Appeal

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief, it will be applied to the account and an adjusted bill will be sent.

Notification of Change of Circumstances

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

Withdrawal of relief

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

Time Limited Relief – Retail, Hospitality and Leisure Relief

At the Budget on 27 October 2021 the Chancellor announced the introduction of a new business rates relief called Retail, Leisure and Hospitality Discount for properties in 2022/23 to provide eligible retail, hospitality, and leisure properties with a 50% relief, up to a cash cap limit of £110,000 per business.

At the Budget on 17 November 2022 the Chancellor announced the Government would award a 75% Retail, Hospitality and Leisure Relief for properties for the 2023/24 financial year up to a cash limit of £110,000 per business.

At the Budget on 22 November 2023 the Chancellor announced the 2024/25 Retail, Hospitality and Leisure (RHL) scheme will be extended for a fifth year into 2024-25, retaining the existing scope and providing eligible properties with 75% relief, up to a cap of £110,000 per business.

The relief will be delivered through local authority discretionary discount powers (under section 47 of the Local Government Finance Act 1988 as amended). Eligibility criteria for this relief are set out below.

This relief will be fully funded by government through a Section 31 Grant.

Eligibility criteria

To qualify for retail, Leisure and Hospitality discount the business must meet the following conditions:

- be an occupied property and

- it is wholly or mainly
 - i. as shops, restaurants, cafes, drinking establishments, cinemas, or live music venues
 - ii. for assembly and leisure; or
 - iii. as hotels, guest & boarding premises, or self-catering accommodation

For more information regarding the above types of properties and what we consider them to mean, please visit the government's guidance <https://www.gov.uk/guidance/business-rates-relief-202425-retail-hospitality-and-leisure-scheme>

Amount of Relief

If eligible, the business could get:

- 75% off the business rates bills for the period 1 April 2024 to 31 March 2025.

The above amounts have a cash cap up to up to £110,000 per business.

No Right of Appeal

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief it will be applied to the account and an amended bill will be sent.

Notification of Change of Circumstances

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

Withdrawal of relief

The business may refuse this relief for each eligible property anytime up to 30 April 2025. The ratepayer cannot withdraw their refusal for either all or part of the financial year.

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

Time-Limited Relief – Flood Relief

If the Government notifies North Norfolk District Council that it has been activated under the Flood Recovery Framework for a period of extensive flooding, then the Council will consider applications to award 100% Business Rate Relief for either:

- A minimum of 3 months, or
- Until the business is able to resume trading from the flooded premises if longer

In order to qualify for this relief:

- the hereditament was directly impacted by the relevant severe weather event– for instance flood damage to the property, equipment, and/or stock; or; the business could not function due to lack of access to premises, equipment and/or stock as a result of flooding, restricted access for customers, suppliers and/or staff, and no alternatives were available, and
- on that day business activity undertaken at the hereditament was adversely affected as a result; and
- on that day the rateable value of the hereditament was less than £10 million

No relief can be awarded for flooding occurring outside of periods designated by Central Government.

Time Limited Relief – Low-Carbon Heat Networks

At the Spring Statement on 23 March 2022 the government announced it would bring forward to 1 April 2022 two measures to support investment in green energy efficiency including the new 100% relief for low-carbon heat networks.

Relief for Low-Carbon Heat Networks

There are two measures to support investment in green energy.

The first measure was an exemption for eligible plant and machinery used in onsite renewable energy generation and storage. Plant and machinery such as rooftop solar panels, wind turbines, and battery storage will be exempt along with storage used with electric vehicle storage points. This will be the responsibility of the Valuation Office Agency (VOA). The regulations exempting relevant plant and machinery have now come into force and can be found at;
<https://www.legislation.gov.uk/ukSI/2022/405/contents/made>.

The second measure was a 100% relief for eligible low-carbon heat networks which have their own rates bill.

From 1 April 2023 the government intends that the relief should be provided through a mandatory relief which will require primary legislation. The business rates heat network relief guidance sets out for local authorities the criteria for the heat network relief scheme for 2022/23. The guidance applies to England only and does not replace existing legislation.

The heat network relief will be delivered using existing local government discretionary relief powers funded by the government.

Eligibility criteria

The relief will provide 100% relief for eligible low-carbon heat networks which have their own rates bill.

The guidance for this scheme can be found at:

<https://www.gov.uk/government/publications/business-rates-heat-network-relief1local-authority-guidance/business-rates-heat-network-relief-local-authority-guidance>.

Amount of Relief

If eligible, the business could get 100% off the business rates bill for the period 1 April 2022 to 31 March 2023.

No Right of Appeal

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief, it will be applied to the account and an adjusted bill will be sent.

Notification of Change of Circumstances

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

Withdrawal of relief

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

Hardship Relief

The relief will be delivered through local authority discretionary powers (under section 49 of the Local Government Finance Act 1988 as amended).

The eligibility criteria for this relief is set out in Appendix C.

Unlike reliefs that fall under section 47 which are fully funded by government through a Section 31 Grant, the Hardship Relief is funded through the Non-Domestic (business) Rate Retention Scheme.

Discretionary Rate Relief - Guidelines

There are two ways in which Discretionary rate relief is granted

- a) To 'top-up' mandatory relief already awarded
- b) To award up to 100% based on various criteria

Mandatory Relief is granted where: -

- the ratepayer of a property is a charity or the trustees of a charity and
- the property is wholly/mainly used for charitable purposes (including charity shops, where the goods sold are mainly donated and the proceeds are used for the purposes of the charity)
- the ratepayer of a property is registered with Her Majesty's Revenues and Customs (HMRC) as a Community Amateur Sports Club (CASC)

or

in the case of Mandatory Rural Rate Relief, the property is a qualifying: -

- food shop

- general store
- post office
- public house
- petrol filling station

Registration under the Charities Act 1993 as amended is conclusive evidence of charitable status. Bodies which, under the 1993 Act, are excepted from registration or are exempt charities are also eligible for mandatory relief. Providing the above criteria are met 80% mandatory relief will be granted.

Discretionary Rate Relief

When deciding whether to award discretionary rate relief consideration should be given to the interests of the taxpayers of North Norfolk District Council. The factors outlined in the policy should be taken into account when considering any application for relief.

The guidelines for determining relief are not intended to be a rigid set of rules; neither are all the guidelines applicable to every organisation. Each case will be judged on its merits taking into account the contribution which each organisation/business makes to the district's amenities and its resident's lifestyles and wellbeing.

Discretionary Rate Relief Criteria 'Top –Up'

The Council has the discretion to award up to a further 20% additional rate relief to reduce the liability still further and the policies detailed below are to be followed when dealing with an application.

Up to 20% Discretionary Rate Relief may be given.

Charity Shops

Mandatory relief will be granted where the ratepayer for a property is

- a charity or the trustees of a charity and
- donated goods relate to more than 50% of total sales and
- the proceeds of goods (after any deductions for expenses) are applied for the purpose of the charity

Providing the above criteria are met 80% mandatory relief will be granted.

Up to 20% Discretionary Rate Relief may be given in exceptional circumstances. Generally, relief will be limited to the 80% mandatory entitlement.

1	Meets local needs in the district and benefits local people	<ul style="list-style-type: none"> • if the premises are used for the purposes of a national organisation or a semi-national (or county-wide) organisation the Council will not normally grant any discretionary relief • if the premises are used for a local organisation the extent to which the district and its residents benefit from the organisation will be taken into
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		account.
2	As a guide does not have more than 12 months spending available as “free reserves” (not legally restricted)	<ul style="list-style-type: none"> unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community

Non-Profit Organisations, Clubs and Societies

The Council has the discretion to award up to 100% Discretionary Rate Relief to organisations whose main objects are charitable or philanthropic, or concerned with education, social welfare, science, literature or fine arts or recreation. The determination of charitable status largely relies on case law which has established 4 main divisions of charity: -

- relief of poverty
- advancement of religion
- advancement of education and
- other trusts beneficial to the community and not falling under the other headings.

Criteria

Discretionary relief can only be awarded if the organisation is not excepted (a billing authority or precepting authority) and: -

1	The main objects of the organisation are concerned with	<ul style="list-style-type: none"> • relief of poverty • advancement of religion • advancement of education • social welfare • science • literature • fine arts or • recreation or • in other ways are beneficial to the community
2	Meets local needs in the district and benefits local people	<ul style="list-style-type: none"> • if the premises are used for the purposes of a national organisation or a semi-national (or county-wide) organisation the Council will not normally grant any discretionary relief • if the premises are used for a local organisation the extent to which the district and its residents benefit from the organisation will be taken into account.
3	Provides a valuable service to the community	<ul style="list-style-type: none"> • which is complimentary to those services provided by or supported by the Council or • which relieves the need for the Council to provide such services
4	Is open to all sections of the	<ul style="list-style-type: none"> • or access is restricted by

	community	providing a service for a specific sector of the community for justifiable reasons such as addressing inequality
6	Is non-profit making	<ul style="list-style-type: none"> as a guide, no more than 12 months expenditure in unrestricted reserves unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community

Sports Clubs

There are additional considerations in the case of sports clubs.

If a club effectively discriminates by only accepting members who have already reached a certain standard, rather than seeking to promote the attainment of excellence by enhancing access and the development of sporting aptitude, then it does not have an open membership policy. So, a club selecting members based on existing attainment would not come within the requirements.

Although clubs should be open to all without discrimination, single sex clubs may be permitted where such restrictions are not discriminatory in intent but a genuine result of physical restraints (such as changing room facilities) or the requirements of the sport

(2) Organisations with Licensed Bar Facilities

Sports Clubs/Other Organisations

Any Discretionary Rate Relief award will be aimed at the sporting activity of the club.

- If the bar income aids the overall operation and development of the organisation this would be allowable if the sporting activity remains the overall objective of the organisation. This will be particularly relevant where the organisation is the only such one in the Parish.

(3) Membership and Entry Fees

If the organisation requires a membership or entry fee the Council will give regard as to whether: -

- The subscription or fees are set at a high level which excludes the general community
- Fee reductions are offered for certain groups such as under 18s or over 60s
- Membership is encouraged from groups such as young people, older age groups, persons with disabilities or ethnic minorities
- Facilities are available to people other than members, e.g., schools, public sessions

Where the Council gives relief practice has been to award up to 80% to Clubs and organisations and up to 50% where organisations operate bar facilities.

Community Amateur Sports Clubs (CASC)

If a sport's club is registered with HM Revenues and Customs (HMRC) as a CASC it will be entitled to 80% mandatory relief. The club may also be awarded 20% discretionary rate relief.

Normally sports clubs that can register with HM Revenues & Customs as a CASC and have not done so will not be awarded discretionary rate relief. Details can be found on the HMRC website <https://www.gov.uk/register-a-community-amateur-sports-club>

Discretionary Rural Rate Relief

Rural Rate Relief applies to certain properties which are situated in a rural settlement (see Appendix B). A rural settlement is one which appears to have a population of not more than 3,000 on the 31st of December preceding the financial year in question, which is wholly or partly within a designated area. The Rural Settlement list is published each year. If a business meets the criteria for mandatory relief (50%) under the Rural Rate Relief legislation up to 31 March 2024, then an application for discretionary rate relief can be considered.

Up to 50% Discretionary Rate Relief may be given up to 31 March 2024. From 1 April the discretionary top up of 50% will be changed to 100% mandatory Rural Rate Relief instead. See details of mandatory relief for rural rate relief properties.

Sole - General Store/Post Office/Food Shops with a Rateable Value of £8,500 or less up to 31 March 2024.

If the above business meets the criteria for mandatory relief (50%) under the Rural Rate Relief legislation, then an application for discretionary rate relief can be considered.

Up to 50% Discretionary Rate Relief may be given.

Criteria

- as a guide, no more than 12 months expenditure in unrestricted reserves unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community
- The business must be considered to be of benefit to the local community in accordance with the criteria in the policy.

Sole - Public Houses/ Petrol Filling Stations Rateable Value of £12,500 or less up to 31 March 2024.

If the above business meets the criteria for mandatory relief (50%) under the Rural Rate Relief legislation, then an application for discretionary rate relief can be considered.

Up to 50% Discretionary Rate Relief may be given.

Criteria

- as a guide, no more than 12 months expenditure in unrestricted reserves unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community
- The business must be considered to be of benefit to the local community in accordance with the criteria in the policy.

UK Subsidy Control

Following Brexit, the UK Subsidy Control Bill replace State Aid with Subsidy Control.

Providing relief under this policy is likely to amount to Subsidy. This policy is covered by the rules set out in UK legislation.

Revised 12 February 2024.

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Appendix B

Non-Domestic Rating Rural Settlement List 2024/2025

Background

The provisions of the Local Government and Rating Act 1997 relating to Rural Rate Relief for village stores, post offices and small businesses came into force on the 1 April 1998.

Before any business can be considered for mandatory or discretionary relief, it must be in a designated rural settlement. Initially, by the 31 December 1997, Local Authorities were responsible for compiling a rural settlement list comprising of settlements within rural areas where the population is less than 3,000 on the preceding December.

Maintaining the List

The Council has a duty to compile and maintain the list. The new proposed Rural Settlement list for North Norfolk District Council is shown overleaf.



Sean Knight
Revenues Manager

Alby with Thwaite	Edgefield	Itteringham	Sculthorpe	Walsingham
Aldborough and Thurgarton	Erpingham and Calthorpe	Kelling	Sea Palling and Waxham	Warham
Antingham	Felbrigg	Kettlestone	Sidestrand	Wells-next-the-Sea
Ashmanhaugh	Felmingham	Knapton	Skeyton	West Beckham
Aylmerton	Field Dalling and Saxlingham	Langham	Sloley	Westwick
Baconsthorpe	Fulmodeston and Barney	Lessingham and Eccles	Smallburgh	Weybourne
Bacton and Edingthorpe	Gimingham	Letheringsett with Glandford	Southrepps	Wickmere
Barsham and Houghton St Giles	Great Snoring	Little Barningham	Stibbard	Wighton
Barton Turf and Irstead	Gresham	Little Snoring	Stiffkey	Witton and Ridlington
Beeston Regis	Gunthorpe and Bale	Ludham	Stody and Hunworth	Wiveton
Binham and Cockthorpe	Hanworth	Matlask	Suffield	Wood Norton
Blakeney	Happisburgh	Melton Constable	Sustead, Bessingham and Metton	Worstead and Briggate
Bodham	Helhoughton	Morston	Sutton	
Briningham	Hempstead	Mundesley	Swafield and Bradfield	
Brinton and Sharnington	Hempton	Neatishead	Swanton Abbott	
Briston	Hickling	Northrepps	Swanton Novers	
Brumstead	High Kelling	Overstrand	Tattersett and Tatterford	
Catfield	Hindolveston	Paston	Thornage	
Cley Next The Sea	Hindringham	Plumstead	Thorpe Market	
Colby and Banningham	Holkham	Potter Heigham	Thurning	
Corpusty and Saxthorpe	Honing and Crostwright	Pudding Norton	Thursford	
Dilham	Horning	Raynham	Trimingham	
Dunton, Toftrees and Shereford	Horsey	Roughton	Trunch	
East Beckham	Hoveton	Runton	Tunstead and Sco Ruston	
East Ruston	Ingham	Ryburgh	Upper Sheringham	
	Ingworth	Salthouse	Walcott	
		Scottow		

Appendix C

Non-Domestic Rates Discretionary Reduction Policy

1. GENERAL PRINCIPLES

Discretionary hardship relief allows the Council to reduce or remit an NNDR (Business rates) charge under Section 49 of the Local Government Finance Act 1988.

The principal purpose of awarding hardship relief shall be to provide short-term assistance to businesses that are suffering unexpected hardship, arising from circumstances beyond the business's control and outside of the normal risks associated with running a business of that type.

2. DISCRETIONARY REDUCTION ELIGIBILITY

The Council will only consider awarding Rate relief on the grounds of hardship under Section 49 where it is satisfied that:

- ✓ The ratepayer would sustain significant hardship if the Council failed to grant Hardship Relief; and
- ✓ Full regard has been given to the interest of its council taxpayers and it is considered reasonable for the Council to provide the reduction. North Norfolk District Council funds 40% of any relief awarded.
- ✓ The "interest" of local council taxpayers may go wider than direct financial interests; for example, where employment prospects in an area would be worsened by a ratepayer going out of business, or the amenities of an area might be reduced by, for instance, the loss of a neighbourhood shop or services.
- ✓ Applicants should disclose all relevant factors affecting the ability of the business to meet its current and future rate liabilities.
- ✓ A business will not be considered to be suffering financial hardship in any annual accounting period during which it is profitable or has experienced a loss which is minor in comparison to the overall turnover of the business.
- ✓ In determining whether a business is profitable account shall be taken of reasonable drawings by the proprietor or directors.
- ✓ It is expected that the business has taken prompt action to mitigate any factors giving rise to hardship. Examples of mitigating actions may include seeking business advice, discounts, and promotions, reviewing pricing, extending the range of stock or services, negotiating with creditors etc. Applications may be declined in circumstances where the business is unable to demonstrate that it is taking reasonable steps to alleviate the hardship.

3. APPLICATIONS

All applications for discretionary rate reduction should be made to Non-Domestic (Business) Rates team at Brates@north-norfolk.gov.uk and must be accompanied by:

- A fully completed application form.
- Copies of the business audited accounts and balance sheets for the last two years
- A comprehensive Business Plan incorporating a brief history of the business and what the business plans are to rectify its financial situation.
- Cash Flow forecast for a minimum of the next 12 months
- Where the business has traded for less than two years accounts must be provided where available along with bank statements for at least the three months leading up to the application, and draft accounts or budget forecasts for the period since the business commenced trading.

No award shall be made where it appears to the Council that the proprietor of the business has failed to exercise due diligence to anticipate circumstances that may give rise to hardship, financial or otherwise, and/or to put in place measures to prevent or mitigate the circumstances.

The Business Rates Team will assess all applications, and the Revenue Manager will make decisions where he has delegated authority up to the NNDC cost value of £4k.

All other relief applications with NNDC cost value of £4k or over will be presented by the Revenues Manager to the Discretionary Rate Relief Panel which will consist of the Section 151 Officer and the portfolio cabinet holder representing the Revenues Service.

Applicants must engage with the Council's Revenues team during this process and should be aware that it is likely that the Council will require some contribution to any outstanding liabilities whilst the application is determined.

A decision as to whether to award discretionary reduction will be made based off the information held, and a decision notice detailing the level of any reduction awarded and for what time period, will be issued in writing alongside any adjusted Non-Domestic (Business) Rate Demand.

Notice. Should the application be rejected the applicant will be notified in writing.

4. FACTORS THE COUNCIL WILL CONSIDER

Although there is no statutory definition of hardship some guidance has been provided by the Government and case law to assist in the consideration of discretionary reduction applications.

- A blanket approach, either to give or not to give a reduction, should not be adopted by the Authority, each application should be considered on its own merits.

- Any reduction granted should be the exception rather than the rule. Hardship under section 49 Local Government Finance Act 1988 should be seen as a short-term award and not a continuous or long-term solution.
- All relevant factors affecting the ability of a business/ratepayer to meet their liability for rates should be considered.
- The test of hardship does not have to be confined to ‘financial’, all relevant factors affecting the ability of a business to meet its liability for rates should be considered.
- The ‘interest’ of local taxpayers may go wider than just the financial impact. Consideration to the effect of any business closure on the local community should be considered for example, where the employment prospects of the area would be worsened, or the amenities of an area being reduced, for instance, the loss of the only shop in a village.
- The hardship caused to a ratepayer may be self-evident, for example where a business has been affected by severe loss of trade, due to external factors such as natural disasters or pandemic. However, the council will have to consider how the business can demonstrate such loss of trade or business. For example, do accounts, order books, till receipts or VAT returns show a marked decline in trade compared to corresponding periods in previous years?

The table below identifies some of the factors that will be considered in deciding whether to award a discretionary reduction to an organisation.

Factors	Guideline Considerations
The Financial Positions?	Hardship will often be determined based on the financial position of the ratepayer’s business. In addition to looking at the business ability to pay rates. The Council will also want to see evidence of the business’ future viability.
How important is the organisation to the local community?	A business applying for a discretionary reduction must be of high importance to the local community. Does the business provide a service or for fill a need for the local area?
Is the same service available in the same locality?	Consideration will be given as to whether the service provided by the business is available in the same locality or within reasonable distance of the business address.
Is the same service available by public transport?	Public transport to the nearest alternative service is not available or is very restricted.
How long is the hardship likely to last for?	Awards are less likely to be made if the Council believe that the need for assistance may be a for a medium- or long-term period. Discretionary reductions should only be awarded for short term assistance.

The Council recognises that there will be occasions when an applicant does not satisfy all the above factors. The Council will consider each application on its own merits and the granting of any reduction will be based on the facts of each case.

5. UNOCCUPIED PROPERTIES

Discretionary reductions will only be awarded in respect of unoccupied properties in exceptional circumstances where the applicant can show that making such an award will provide a clear and tangible benefit to the taxpayers of the district.

6. DURATION OF AWARDS

All Discretionary reductions will end at the end of the financial year, unless the award has already been ended from an earlier date. Should the reduction be required to continue, a further application may be made in the new financial year, however in considering repeated applications the Council will take into consideration the number and value of previous awards. The Council may require repeat applicants to provide evidence from an accountant or other professional adviser regarding the long-term financial viability of the business

7. SUBSIDY LIMITS (Previously known as State Aid)

The Council must be satisfied that the award of any discretionary reduction complies with the UK's international subsidy control commitments, and the award of a discretionary reduction is likely to amount to a subsidy.

In most cases a discretionary reduction will fall within the Small Amounts of Financial Assistance Allowance, allowing an economic actor to receive up to 325,000 Special Drawing Rights in a three-year period (£341,356.19 at the time of writing 12th February 2024)

Full details can be found at: <https://www.gov.uk/government/publications/complying-with-the-uks-international-obligations-on-subsidy-control-guidance-for-public-authorities>

8. APPEALS RIGHTS

Although there is no legal right of appeal against the Council's decisions on discretionary reduction applications, in keeping with good customer care practice and principles of transparency this policy provides for a review / reconsideration of any decision. There is provision within this policy for a request for reconsideration of a decision to be made by the Strategic Revenues Manager.

A request for review / reconsideration must be made in writing to the Revenues Manager with any further information that the ratepayer considers would support a different decision, or evidence that a particular factor or factors were not given sufficient weighting in the original decision by the Panel.

The Council will acknowledge receipt of a request for review / reconsideration in writing and advise the applicant of the date that the application will be reviewed, if known. The review / reconsideration request along with the additional evidence will be represented at the next available panel hearing which will again consist of the Section 151 Officer and the Revenues Cabinet Member portfolio holder and a final decision notice issued in writing.

Revised 12 February 2024.

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Fees and Charges - 2024/25

The following pages detail the proposed fees for 2024/25.

Key for changes in Fees and Charges

Fee or Charge to stay the same

Fee or Charge Increase

Fee or Charge reduction

The last column is where managers need to list their proposals for the 2023/24, this year the recommendation is a 8% increase where applicable (As per current recommended inflation rate) and rounded to nearest £1 or 50p,

Elections	2023/24	2024/25	Statutory Service / Discretionary Services	Set by Government / Set By District
	Agreed Charge	Proposed Charge		
	£ : p	£ : p		
ELECTIONS				
Statutory Charges				
Sale of Edited Register of Electors - Printed Copy - Basic Charge (per first 1,000 names, or part thereof).	£10.00	£10.00	Statutory	Government
Printed copy as above, extra 1,000 names or part thereof.	£1.50	£1.50	Statutory	Government
Sale of edited Register of Electors - Data Form - Basic Charge (per <u>first</u> 1,000 names or part thereof).	£20.00	£20.00	Statutory	Government
Data form as above, extra 1,000 names or part thereof.	£1.50	£1.50	Statutory	Government
Supply of Full Register and monthly updates (to credit reference agencies and government departments) - Printed Copy - Basic Charge (per first 1,000 names or part thereof).	£10.00	£10.00	Statutory	Government
Printed copy as above, extra 1,000 names or part thereof.	£1.50	£1.50	Statutory	Government
Supply of Full Register and monthly updates (to credit reference agencies and government departments) - Data Form - Basic Charge (per first 1,000 names or part thereof).	£20.00	£20.00	Statutory	Government
Data Form as above, extra 1,000 names or part thereof.	£1.50	£1.50	Statutory	Government
Sale of Marked Registers - Printed Copy - Basic Charge.	£10.00	£10.00	Statutory	Government
Printed copy of Marked Registers - 1,000 names or part thereof.	£2.00	£2.00	Statutory	Government
Data form of Marked Registers - 1,000 names or part thereof.	£1.00	£1.00	Statutory	Government
Sale of Overseas Elector List - Printed Copy - Basic Charge (per <u>first</u> 100 names or part thereof).	£10.00	£10.00	Statutory	Government
Printed copy as above, extra 100 names or part thereof.	£1.50	£1.50	Statutory	Government
Sale of Overseas Elector List - Data Form - Basic Charge (per <u>first</u> 100 names or part thereof).	£20.00	£20.00	Statutory	Government
Data form as above, extra 100 names or part thereof.	£1.50	£1.50	Statutory	Government

Communications	2023/24	2024/25	Statutory Service / Discretionary Services	Set by Government / Set By District
	Agreed Charge	Proposed Charge		
	£ : p	£ : p		
Filming				
TV drama/advertisements/feature films/Commercial Shoots/Music Videos/Documentaries etc.				
<i>*These figures are for guidance only and any enquiries could be subject to further negotiation prior to agreement. Prices quoted exclude VAT.</i>				
Per day - Low Impact (cast and crew: 1 - 10)	£100 - £500	£100 - £500	Discretionary	District
Per day - Medium Impact (cast and crew: 11 - 25)	£500 - £1,500	£500 - £1,500	Discretionary	District
Per day - High Impact (cast and crew: 25+)	New	£1,500 - £5,000	Discretionary	District
Exclusive use of NNDC owned location (e.g. Cromer Pier) <i>*Costs calculated depending on location and facilities required.</i>	From £1,500.00 per day	From £1,500	Discretionary	District
Administration Charge (only charged where a fee and/or contract is appropriate)				
Standard	£40.00	£50.00	Discretionary	District
Less than 7 day's notice	£90.00	£100.00	Discretionary	District
Education/news/weather/student/individual photographers	Discretionary	Discretionary	Discretionary	District

Customer Services & ICT	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
TOURIST INFORMATION CENTRES				
Concessionary Fares				
Application processing	£10.00	N/A - Service Ending	Statutory	Statutory
CUSTOMER SERVICES				
Foreign Pension Verification	£10.00	£10.00	Statutory	Government
PHOTOCOPYING				
A4 and below - black and white	£0.20	£0.25	Discretionary	District
A4 and below - colour	£0.25	£0.30	Discretionary	District
A3 - black and white	£0.35	£0.40	Discretionary	District
A3 - colour	£0.70	£0.75	Discretionary	District
A2 - black and white	£1.40	£1.75	Discretionary	District
A2 - colour	£2.85	£3.00	Discretionary	District
A1 - black and white	£2.85	£3.00	Discretionary	District
A1 - colour	£5.70	£6.00	Discretionary	District
A0 - black and white	£4.30	£4.50	Discretionary	District
A0 - colour	£8.65	£9.00	Discretionary	District

<u>Leisure</u>	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
HOLT COUNTRY PARK				
Car parking (<i>per occasion</i>)	£2.30	£2.50	Discretionary	District
Fire Wood (<i>sold when available from forestry works</i>) - per load	£125.00	£135.00	Discretionary	District
School visits where Ranger's assistance required (Per Child) <i>(Please note, the school visits charge reserves the right to be made flexible depending on the activities chosen by the School).</i>	£7.00	£8.00	Discretionary	District

Leisure		2023/24	2024/25	Statutory Service / Discretionary Services	Set by Government / Set By District
		Agreed Charge	Proposed Charge		
		£ : p	£ : p		
MARKETS					
PITCH FEES - SIX MONTHS					
<i>Site = 4m Frontage x 5m Depth</i>					
<i>The Council has sites at Sheringham (Wednesday & Saturday) and Cromer (Friday)</i>					
Meadow					
One Pitch	Wednesday's	£255.00	£255.00	Discretionary	District
	Friday's	£255.00	£255.00	Discretionary	District
	Saturday's	£592.00	£592.00	Discretionary	District
Two Pitches	Wednesday's	£510.00	£510.00	Discretionary	District
	Friday's	£510.00	£510.00	Discretionary	District
	Saturday's	£1,184.00	£1,184.00	Discretionary	District
Three Pitches	Wednesday's	£714.00	£714.00	Discretionary	District
	Friday's	£714.00	£714.00	Discretionary	District
	Saturday's	£1,633.00	£1,633.00	Discretionary	District
Four Pitches	Wednesday's	£918.00	£918.00	Discretionary	District
	Friday's	£918.00	£918.00	Discretionary	District
	Saturday's	£2,082.00	£2,082.00	Discretionary	District
Pitch Fee - Second Six Months (October - March)					
One Pitch	Friday's	£133.00	£133.00	Discretionary	District
	Saturday's	£306.00	£306.00	Discretionary	District
Two Pitches	Friday's	£266.00	£266.00	Discretionary	District
	Saturday's	£612.00	£612.00	Discretionary	District
Three Pitches	Friday's	£368.00	£368.00	Discretionary	District
	Saturday's	£842.00	£842.00	Discretionary	District
Four Pitches	Friday's	£470.00	£470.00	Discretionary	District
	Saturday's	£1,072.00	£1,072.00	Discretionary	District

Leisure		2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
PITCH FEES - CASUAL					
<i>Casual fees are on a monthly basis, charge depending on month and day of week chosen</i>					
January	Wednesday's	£15.00	£15.00	Discretionary	District
	Friday's	£15.00	£15.00	Discretionary	District
	Saturday's	£22.00	£22.00	Discretionary	District
February	Wednesday's	£15.00	£15.00	Discretionary	District
	Friday's	£15.00	£15.00	Discretionary	District
	Saturday's	£22.00	£22.00	Discretionary	District
March	Wednesday's	£15.00	£15.00	Discretionary	District
	Friday's	£15.00	£15.00	Discretionary	District
	Saturday's	£22.00	£22.00	Discretionary	District
April	Wednesday's	£19.00	£19.00	Discretionary	District
	Friday's	£19.00	£19.00	Discretionary	District
	Saturday's	£31.00	£31.00	Discretionary	District
May	Wednesday's	£19.00	£19.00	Discretionary	District
	Friday's	£19.00	£19.00	Discretionary	District
	Saturday's	£31.00	£31.00	Discretionary	District
June	Wednesday's	£19.00	£19.00	Discretionary	District
	Friday's	£19.00	£19.00	Discretionary	District
	Saturday's	£31.00	£31.00	Discretionary	District
July	Wednesday's	£28.00	£28.00	Discretionary	District
	Friday's	£28.00	£28.00	Discretionary	District
	Saturday's	£41.00	£41.00	Discretionary	District
August	Wednesday's	£28.00	£28.00	Discretionary	District
	Friday's	£28.00	£28.00	Discretionary	District
	Saturday's	£41.00	£41.00	Discretionary	District
September	Wednesday's	£28.00	£28.00	Discretionary	District
	Friday's	£28.00	£28.00	Discretionary	District
	Saturday's	£41.00	£41.00	Discretionary	District
October	Wednesday's	£19.00	£19.00	Discretionary	District
	Friday's	£19.00	£19.00	Discretionary	District
	Saturday's	£41.00	£41.00	Discretionary	District
November	Friday's	£19.00	£19.00	Discretionary	District
	Saturday's	£31.00	£31.00	Discretionary	District
December	Friday's	£19.00	£19.00	Discretionary	District
	Saturday's	£31.00	£31.00	Discretionary	District

Leisure	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
PARKING PERMITS				
April - October (Half Year), 1 Pitch	£25.00	£25.00	Discretionary	District
April - March (Full Year), 1 Pitch	£40.00	£40.00	Discretionary	District
April - March (Full Year), 2 Pitches	£50.00	£50.00	Discretionary	District
April - March (Full Year), 3 Pitches	£60.00	£60.00	Discretionary	District

<u>Legal</u>	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
LEGAL SERVICES				
Legal Work (exclusive of VAT charged)				
Mortgage Redemption	At Solicitors Hourly Rate.	At Solicitors Hourly Rate.	Discretionary	District
Preparation of a new lease			Discretionary	District
Sale of land			Discretionary	District
Preparation of License			Discretionary	District
Private Mortgage			Discretionary	District
Quest re: second Mortgage			Discretionary	District
Agreement - section 18 Public Health Act 1936			Discretionary	District
Legal fees in relation to preparation and completion of S106 agreements			Discretionary	District
Legal fees in relation to preparation and completion of legal contracts			Discretionary	District
Legal fees in connection with release of covenant			Discretionary	District

<u>Environmental Health</u>			2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
WASTE COLLECTION SERVICES						
Clinical Waste - Commercial & Prescribed						
Commercial Waste Bins - Collection & Hire						
Commercial Recycling Bins - Collection & Hire						
Sacks - Commercial & Prescribed						
Bulky Items - Commercial, Prescribed & Household						
Garden Bin Collection - Per Annum (Direct Debit)						
Garden Bin Collection - Per Annum (Non-Direct Debit)						
EDUCATION & PROMOTION						
(CIEH) Foundation Certificate in Food Hygiene						
Resident or employed in North Norfolk						
Other						
Specially arranged courses for businesses - held at business premises for their staff only						
for up to 15 candidates						
per additional candidate up to maximum of 18						
<u>Environmental Health</u>						
COMMERCIAL SERVICES						
Food Inspections						
Unfit food inspections						
Food export certificates						
Officer time per hour (plus VAT)						
Sunday Trading Application for loading consent						
Food Hygiene Rerating Visits						
Registration of Food Premises						
Charge for copies of Register (or parts of)						
- Single Entry						
- Part of Register						
- Complete Register						

Environmental Health		2023/24	2024/25	Statutory	Set by
		Agreed Charge	Proposed Charge	Service /	Government /
		£ : p	£ : p	Discretionary	Set By District
				Services	
PRIVATE WATER SUPPLY CHARGES					
Private Water Supplies Sampling Regulations					
Laboratory Analysis of a sample		The cost of sample transportation and laboratory analysis is recovered in full from the Relevant Person(s).	The cost of sample transportation and laboratory analysis is recovered in full from the Relevant Person(s).	Statutory	District
Sampling - per visit		£64.00	£69.00	Statutory	District
Other Investigations (e.g. Investigating failure)		£116.50	£126.00	Statutory	District
Granting an authorisation to depart from the standard authorisation		£116.50	£126.00	Statutory	District
Risk Assessments					
- Single Private Dwelling		£116.50	£126.00	Statutory	District
- Small Domestic Supplies		£233.00	£252.00	Statutory	District
- Large Domestic Supplies		£233.00	£252.00	Statutory	District
- Commercial or Public Small		£233.00	£252.00	Statutory	District
- Commercial or Public Medium		£350.00	£378.00	Statutory	District
- Commercial or Public Large		£583.00	£630.00	Statutory	District
- Commercial or Public Very Large		£583.00	£630.00	Statutory	District
Risk Assessment Misc. Visits					
- Non-Attendance by PWS Operator		£64.00	£69.00	Statutory	District
- Compliance Visit		£64.00	£69.00	Statutory	District
Risk Assessment Reviews					
- Single Private Dwelling		£59.00	£64.00	Statutory	District
- Small Domestic Supplies		£59.00	£64.00	Statutory	District
- Large Domestic Supplies		£116.50	£126.00	Statutory	District
- Commercial or Public Small		£116.50	£126.00	Statutory	District
- Commercial or Public Medium		£175.00	£189.00	Statutory	District
- Commercial or Public Large		£233.00	£252.00	Statutory	District
- Commercial or Public Very Large		£323.50	£349.00	Statutory	District

Environmental Health		2023/24	2024/25	Statutory Service / Discretionary Services	Set by Government / Set By District
		Agreed Charge	Proposed Charge		
		£ : p	£ : p		
HOUSING ACT NOTICES					
Hazard Awareness Notice					
Improvement / Suspended Improvement Notice (Section 11 & 12)	Notice with up to 3 hazards identified	£350.00	£350.00	Statutory	District
Prohibition/Suspended Prohibition Order		£350.00	£350.00	Statutory	District
Emergency Remedial Action		£350.00	£350.00	Statutory	District
Emergency Prohibition Order	For each additional hazard included in Notice	£50.00	£50.00	Statutory	District
Demolition Order		£50.00	£50.00	Statutory	District
Service of second and subsequent HA2004 Statutory Notices (inc. Schedule 3 Notices for works in default)		£70.00	£70.00	Statutory	District
Review of suspended HA 2004 Statutory Notices		£70.00	£70.00	Statutory	District
HMO LICENSE FEES					
HMO License application fee (up to 6 units of accommodation)		£850.00	£850.00	Statutory	District
Additional Unit Charge		£25.00	£25.00	Statutory	District
ENVIRONMENTAL PROTECTION SERVICES					
Statutory Release Fee - Dogs (Charge includes VAT)		£25.00	£25.00	Statutory	District
Collection Fee		£100.00	£100.00	Statutory	District
Kennel Charges - Base Cost (Daily Kennel Charge is paid on top of this fee)		£83.00	£83.00	Statutory	District
Daily Kennel Charge Per Day (Maximum 7 Days)		£9.50	£9.50	Statutory	District
Contaminated Land Enquiry		£35.00	£38.00	Statutory	District
Temporary Stopping Place Fee		£40.00	£45.00	Discretionary	District
FIXED PENALTY NOTICES					
Breach of CPN or PSPO	- Full Amount	£80.00	£80.00	Statutory	Government
	- New Licence valid for 1 year	£60.00	£60.00	Statutory	Government
Depositing Litter	- Full Amount	£80.00	£80.00	Statutory	Government
	- New Licence valid for 1 year	£60.00	£60.00	Statutory	Government
Fly Tipping (Section 33 EPA 1990)	- Full Amount	£300.00	£300.00	Statutory	District
	- New Licence valid for 1 year	£200.00	£200.00	Statutory	District
Failure to Produce Waste Documentation (Section 34 EPA 1990)		£300.00	£300.00	Statutory	District

Environmental Health		2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
TAXI LICENCE FEES					
Taxi Licences					
Licence to Drive Hackney Carriages or Private Hire Vehicles	- New Licence valid for 1 year	£190.00	£205.00	Statutory	District
	- New Licence valid for 3 years	£190.00	£205.00	Statutory	District
	- Renewal valid for 1 year	£190.00	£205.00	Statutory	District
	- Renewal valid for 3 years	£190.00	£205.00	Statutory	District
Hackney Carriage Vehicle Licence	- New valid for 1 year	£165.00	£178.00	Statutory	District
	- Renewal valid for 1 year with plate	£165.00	£178.00	Statutory	District
	- Renewal valid for 1 year with no plate	£145.00	£157.00	Statutory	District
Private Hire Vehicle Licence	- New valid for 1 year	£165.00	£178.00	Statutory	District
	- Renewal valid for 1 year with plate	£165.00	£178.00	Statutory	District
	- Renewal valid for 1 year with no plate	£145.00	£157.00	Statutory	District
Private Hire Operators Licence	- New or Renewal valid for 5 years	£170.00	£184.00	Statutory	District
Taxi Licence Charges					
Replacement Badge & Licence (Name Change)		£17.00	£18.00	Statutory	District
Replacement Licence (Address Change)		£12.00	£13.00	Statutory	District
Replacement drivers badge holder with lanyard		£3.50	£4.00	Statutory	District
Windscreen pouches (additional or replacement)		£2.50	£3.00	Statutory	District
Replacement plate for vehicle		£44.00	£48.00	Statutory	District

Environmental Health		2023/24	2024/25	Statutory	Set by
		Agreed Charge	Proposed Charge	Service /	Government /
		£ : p	£ : p	Discretionary	Set By District
				Services	
OTHER LICENSING					
Premises Licence Fees - Gambling Act 2005					
Betting Premises (excluding tracks)	- New Application	£2,800.00	£3,000.00	Statutory	District
	- Annual Fee	£560.00	£600.00	Statutory	District
	- Application to Vary	£1,400.00	£1,500.00	Statutory	District
	- Application to Transfer	£1,130.00	£1,200.00	Statutory	District
	- Application to Reinstatement	£1,130.00	£1,200.00	Statutory	District
	- Application for Prov. Statement	£2,800.00	£3,000.00	Statutory	District
	- Application (Prov. State Holders)	£1,130.00	£1,200.00	Statutory	District
	- Copy Licence	£25.00	£25.00	Statutory	District
	- Notification of Change	£50.00	£50.00	Statutory	District
Tracks	- New Application	£1,400.00	£1,500.00	Statutory	District
	- Annual Fee	£930.00	£1,000.00	Statutory	District
	- Application to Vary	£1,150.00	£1,250.00	Statutory	District
	- Application to Transfer	£880.00	£950.00	Statutory	District
	- Application to Reinstatement	£880.00	£950.00	Statutory	District
	- Application for Prov. Statement	£2,300.00	£2,500.00	Statutory	District
	- Application (Prov. State Holders)	£880.00	£950.00	Statutory	District
	- Copy Licence	£25.00	£25.00	Statutory	District
	- Notification of Change	£50.00	£50.00	Statutory	District
Family Entertainment Centres	- New Application	£1,900.00	£2,000.00	Statutory	District
	- Annual Fee	£700.00	£750.00	Statutory	District
	- Application to Vary	£935.00	£1,000.00	Statutory	District
	- Application to Transfer	£880.00	£950.00	Statutory	District
	- Application to Reinstatement	£880.00	£950.00	Statutory	District
	- Application for Prov. Statement	£1,900.00	£2,000.00	Statutory	District
	- Application (Prov. State Holders)	£880.00	£950.00	Statutory	District
	- Copy Licence	£25.00	£25.00	Statutory	District
	- Notification of Change	£50.00	£50.00	Statutory	District

Environmental Health		2023/24	2024/25	Statutory	Set by
		Agreed Charge	Proposed	Service /	Government /
		£ : p	Charge	Discretionary	Set By District
			£ : p	Services	
OTHER LICENSING CONTINUED					
Adult Gaming Centre	- New Application	£1,900.00	£2,000.00	Statutory	District
	- Annual Fee	£935.00	£1,000.00	Statutory	District
	- Application to Vary	£935.00	£1,000.00	Statutory	District
	- Application to Transfer	£1,130.00	£1,200.00	Statutory	District
	- Application to Reinstatement	£1,130.00	£1,200.00	Statutory	District
	- Application for Prov. Statement	£1,900.00	£2,000.00	Statutory	District
	- Application (Prov. State Holders)	£1,130.00	£1,200.00	Statutory	District
	- Copy Licence	£25.00	£25.00	Statutory	District
	- Notification of Change	£50.00	£50.00	Statutory	District
Bingo	- New Application	£3,000.00	£3,250.00	Statutory	District
	- Annual Fee	£935.00	£1,000.00	Statutory	District
	- Application to Vary	£1,630.00	£1,750.00	Statutory	District
	- Application to Transfer	£1,130.00	£1,200.00	Statutory	District
	- Application to Reinstatement	£1,130.00	£1,200.00	Statutory	District
	- Application for Prov. Statement	£3,000.00	£3,250.00	Statutory	District
	- Application (Prov. State Holders)	£1,130.00	£1,200.00	Statutory	District
	- Copy Licence	£25.00	£25.00	Statutory	District
	- Notification of Change	£50.00	£50.00	Statutory	District
Permits					
Family Entertainment Centres	- Application Fee	£300.00	£300.00	Statutory	Government
	- Change of Name	£25.00	£25.00	Statutory	Government
	- Copy of Permit	£15.00	£15.00	Statutory	Government
Prize Gaming	- Application Fee	£300.00	£300.00	Statutory	Government
	- Annual Fee	£300.00	£300.00	Statutory	Government
	- Change of Name	£25.00	£25.00	Statutory	Government
	- Copy of Permit	£15.00	£15.00	Statutory	Government
Small Lottery Society	- Application Fee	£40.00	£40.00	Statutory	Government
	- Annual Fee	£20.00	£20.00	Statutory	Government
	- Change of Name	£25.00	£25.00	Statutory	Government
	- Copy of Permit	£15.00	£15.00	Statutory	Government

Environmental Health		2023/24	2024/25	Statutory	Set by
		Agreed Charge	Proposed Charge	Service /	Government /
		£ : p	£ : p	Discretionary	Set By District
				Services	
OTHER LICENSING CONTINUED					
Club Gaming	- Application Fee Permit	£200.00	£200.00	Statutory	Government
	- Application Fee Machine Permit	£200.00	£200.00	Statutory	Government
	- Annual Fee Permit	£50.00	£50.00	Statutory	Government
	- Annual Fee Machine Permit	£50.00	£50.00	Statutory	Government
	- Change of Name	£25.00	£25.00	Statutory	Government
	- Change of Name Machine Permit	£25.00	£25.00	Statutory	Government
	- Copy of Permit	£15.00	£15.00	Statutory	Government
	- Copy of Permit Machine	£15.00	£15.00	Statutory	Government
License Premises Gaming Machine Permit	- Application Fee (2 or less)	£50.00	£50.00	Statutory	Government
	- Application Fee (3 or more)	£150.00	£150.00	Statutory	Government
	- Annual Fee	£50.00	£50.00	Statutory	Government
	- Change of Name	£25.00	£25.00	Statutory	Government
	- Copy of Permit	£15.00	£15.00	Statutory	Government
	- Variation	£100.00	£100.00	Statutory	Government
	- Transfer	£25.00	£25.00	Statutory	Government
Licences and certificates of suitability					
Skin piercing premises	- Registration (one-off)	£276.00	£298.00	Statutory	District
Skin piercing each additional operative at same premises	- Registration (one-off)	£37.00	£40.00	Statutory	District
Scrap Metal Dealer	New/Renewal (3 years)	£495.00	£535.00	Statutory	District
Scrap Metal Dealer	Variation	£372.00	£402.00	Statutory	District
Scrap Metal Collector	New/Renewal (3 years)	£124.00	£134.00	Statutory	District
Scrap Metal Collector	Variation	£93.50	£101.00	Statutory	District
Sex Shop or sex cinema		£2,228.00	£2,406.00	Statutory	District
Sexual Entertainment Venue		£3,342.00	£3,609.00	Statutory	District
Street Trading Consent (FOOD) Annual Fee		£252.00	£252.00	Statutory	District (Capped)
Street Trading Consent (NON-FOOD) Annual Fee		£210.00	£210.00	Statutory	District (Capped)
Street Trading Consents	- Non profit	Free	Free	Statutory	District (Capped)
	- Commercial - per day	£82.00	£89.00	Statutory	District (Capped)

Environmental Health		2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
OTHER LICENSING CONTINUED					
Animal Boarding	- New/Renewal	£337.00	£364.00	Statutory	District
	- Variation	£108.00	£117.00	Statutory	District
	Verification Inspection Fee for Variation if required.	£50.50	£55.00	Statutory	District
Dangerous Wild Animals (and vet fees where appropriate)	- New/Renewal	£200.00	£216.00	Statutory	District
Dog Breeding (and vet fees where appropriate)	- New/Renewal	£420.00	£454.00	Statutory	District
	- Variation	£60.00	£65.00	Statutory	District
	(Plus Vet inspection fees if required for the above).				
Pet Shop	- New/Renewal	£337.00	£364.00	Statutory	District
	- Variation	£108.00	£117.00	Statutory	District
	Verification Inspection Fee for Variation if required.	£50.50	£55.00	Statutory	District
Riding Establishment (and vet fees where appropriate)	- New/Renewal	£420.00	£454.00	Statutory	District
	Plus DBS fee if required (per employee).	£55.00	£59.00	Statutory	District
	- Variation (Plus Vet inspection fees on top if required for the above).	£58.00	£63.00	Statutory	District
Zoo (and vet fees where appropriate)	- New/Renewal	£260.00	£281.00	Statutory	District
Keeping Animals for Exhibition	- New/Renewal	£320.00	£346.00	Statutory	District
	- Variation	£108.00	£117.00	Statutory	District
	Verification Inspection Fee for Variation if required.	£50.50	£55.00	Statutory	District
Combination of Activities	Equal to the highest activity fee.	Equal to the highest activity fee.	Statutory	District	
Variation to reduce the licensable activities or numbers of animals		£59.00	£64.00	Statutory	District
Transfer due to death of licensee		£59.00	£64.00	Statutory	District
Reissue of Licence (Copy or Name/Address Change).		£11.50	£12.00	Statutory	District

Environmental Health		2023/24	2024/25	Statutory	Set by
		Agreed Charge	Proposed Charge	Service /	Government /
		£ : p	£ : p	Discretionary	Set By District
				Services	
OTHER LICENSING CONTINUED					
Premises Licences (Alcohol)					
Premises Licences, under the Licensing Act 2003, are based on bands determined by the non-domestic rateable value of the property concerned.					
The fees relating to applications for premises licences, club premises certificates and variations or conversions to existing licences are:					
Band	Non-domestic rateable value				
A	£0 - £4,300	£100.00	£100.00	Statutory	Government
B	£4,301 - £33,000	£190.00	£190.00	Statutory	Government
C	£33,001 - £87,000	£315.00	£315.00	Statutory	Government
D	£87,001 - £125,000	£450.00	£450.00	Statutory	Government
E	£125,001 and over	£635.00	£635.00	Statutory	Government
Annual charges relating to the above are:					
Band	Non-domestic rateable value				
A	£0 - £4,300	£70.00	£70.00	Statutory	Government
B	£4,301 - £33,000	£180.00	£180.00	Statutory	Government
C	£33,001 - £87,000	£295.00	£295.00	Statutory	Government
D	£87,001 - £125,000	£320.00	£320.00	Statutory	Government
E	£125,001 and over	£350.00	£350.00	Statutory	Government
Personal Licence	- Initial Fee	£37.00	£37.00	Statutory	Government

Environmental Health	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
OTHER LICENSING CONTINUED				
Additional Fees and Charges				
Application for copy of licence or summary on theft, loss etc. of premises licence or summary				
Notification of change of name or address (holder of premises licence)	£10.50	£10.50	Statutory	District
Application to vary to specify individual as premises supervisor	£23.00	£23.00	Statutory	District
Application to transfer premises licence	£23.00	£23.00	Statutory	District
Interim authority notice	£23.00	£23.00	Statutory	District
Application for making of a provisional statement	£315.00	£315.00	Statutory	District
Application for copy of certificate or summary on theft, loss etc. of certificate or summary	£10.50	£10.50	Statutory	District
Notification of change of name or alteration of club rules	£10.50	£10.50	Statutory	District
Change of relevant registered address of club	£10.50	£10.50	Statutory	District
Temporary event notices	£21.00	£21.00	Statutory	District
Application for copy of notice on theft, loss etc. of temporary notice	£10.50	£10.50	Statutory	District
Application for copy of notice on theft, loss etc. of personal licence	£10.50	£10.50	Statutory	District
Notification of change of name or address (personal licence)	£10.50	£10.50	Statutory	District
Notice of interest in any premises	£21.00	£21.00	Statutory	District
Application for a minor variation to a premises licence or club premises licence	£89.00	£89.00	Statutory	District
Pre-application advisory licensing visit	£190.00	£205.00	Statutory	District
Check and send service - guaranteed check and verification	£63.00	£68.00	Statutory	District
Pre-inspection food safety/business advisory visit and SFBB pack	£237.00	£256.00	Statutory	District
Gain or retain - pre-inspection food hygiene rating assessment	£237.00	£256.00	Statutory	District
Revisit request for a food hygiene rating assessment	£237.00	£256.00	Statutory	District
Fit and Proper Person - Caravan Sites	£190.00	£205.00	Statutory	District
Replacement internal taxi plates/signs	£10.50	£11.00	Statutory	District
Knowledge Tests (New Taxi Driver Applications)	£42.00	£45.00	Statutory	District

Environmental Health		2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
OTHER LICENSING CONTINUED					
Mobile Home Act 2013 (MHA 2013)					
New Park Home Licence	Units - 1-5	£210.00	£210.00	Statutory	District
	Units - 6-24	£225.00	£225.00	Statutory	District
	Units - 25-29	£240.00	£240.00	Statutory	District
	Units - 100 plus	£270.00	£270.00	Statutory	District
Annual Licence Fee	1-3	£0.00	£0.00	Statutory	District
	4-5	£120.00	£120.00	Statutory	District
	6-24	£180.00	£180.00	Statutory	District
	25-29	£240.00	£240.00	Statutory	District
	100 plus	£270.00	£270.00	Statutory	District
Licence Transfer	n/a	£97.50	£97.50	Statutory	District
Licence Variation	n/a	£97.50	£97.50	Statutory	District
Deposit of Site Rules	n/a	£45.00	£45.00	Statutory	District

Planning	2023/24	2024/25	Statutory Service / Discretionary Services	Set by Government / Set By District
	Agreed Charge	Proposed Charge		
	£ : p	£ : p		
LAND CHARGES				
LLC1				
Official Search of - One Part	£0.00	£0.00	Discretionary	District
Official Search of - Whole	£24.00	£24.00	Discretionary	District
- Electronic Search				
- Additional Parcel	£2.00	£2.00	Discretionary	District
CON 29 Enquiries				
One Parcel	£102.00	£102.00	Discretionary	District
- Electronic Search				
- Additional Parcel	£17.50	£17.50	Discretionary	District
Optional Enquiries				
Printed	£21.00	£21.00	Discretionary	District
Additional	£24.00	£24.00	Discretionary	District
Full Search Fee	£126.00	£126.00	Discretionary	District
Other Fees relating to Local Land Charges				
Registration of a charge in Part 11 of the Register (Light Obstruction Notice)	£74.00	£74.00	Discretionary	District
Filing a judgement order or application for variation or cancellation of any entry in Part 11 of the Register (Light Obstruction Notice)	£7.00	£7.00	Discretionary	District
Meadow	£3.00	£3.00	Discretionary	District
Inspection of documents filed under Rule 10 in respect of each parcel of land	£3.00	£3.00	Discretionary	District
Office copy of any entry in the Register (not including a copy or extract of any plan or document filed pursuant to 1977 Rules)	£0.00	£0.00	Discretionary	District

Planning	2023/24	2024/25	Statutory Service / Discretionary Services	Set by Government / Set By District	
	Agreed Charge	Proposed Charge			
	£ : p	£ : p			
Householder Applications					
Alterations/extensions to a single dwellinghouse, including works within boundary	£206.00	£258.00	Statutory	Government	
The erection of dwellinghouses per site area:					
Not more than 0.5 hectares	For each 0.1 hectare (or part thereof)	£462.00	£578.00	Statutory	Government
Between 0.5 and 2.5 hectares	For each 0.1 hectare (or part thereof)	NEW	£624.00	Statutory	Government
More than 2.5 hectares	Plus £186 per additional 0.1 hectare	£11,432.00	£15,433.00	Statutory	Government
*Maximum Fee		£150,000.00	£202,500.00	Statutory	Government
The erection of buildings (not dwellinghouses) per site area:					
Not more than 1 hectare	For each 0.1 hectare (or part thereof)	NEW	£578.00	Statutory	Government
Between 1 and 2.5 hectares	For each 0.1 hectare (or part thereof)	£462.00	£624.00	Statutory	Government
More than 2.5 hectares	Plus £186 per additional 0.1 hectare	£11,432.00	£15,433.00	Statutory	Government
*Maximum Fee		£150,000.00	£202,500.00	Statutory	Government
Full Applications					
(and First Submission of Reserve Matters, or Technical Details Consent)					
Alterations/extensions to dwellinghouses, including works within boundaries					
Single dwellinghouse (or single flat)		£206.00	£258.00	Statutory	Government
Two or more dwellinghouse (or two or more flats)		£407.00	£509.00	Statutory	Government
The erection of dwellinghouses:					
Not more than 10 dwellinghouses	For each dwellinghouse	New	£578.00	Statutory	Government
Between 10 and 50	For each dwellinghouse	£462.00	£624.00	Statutory	Government
More than 50 dwellinghouses	For each dwellinghouse. *Plus £186 for each dwellinghouse in excess of 50	£206.00	£258.00	Statutory	Government
* Maximum Fee		£300,000.00	£450,000.00	Statutory	Government
The erection of buildings (not dwellinghouses, agricultural, glasshouses, plant nor machinery.					
No increase in gross floor spaces created by the development, or no more than 40 square metres.		£234.00	£293.00	Statutory	Government
With gross floor space created more than 40, but no more than 1,000 square metres. *Charge per each 75 square metres (or part thereof).		£462.00	£578.00	Statutory	Government
With gross floor space created more than 1,000 but no more than 3,750 square metres. * Charge per each 75 square metres (or part thereof).		£462.00	£624.00	Statutory	Government
With gross floor spaces more than 3750 square metres. *With £186 per each 75 additional square metres (or part thereof) in excess of 3,750 square metres.		£22,859.00	£30,860.00	Statutory	Government
* Maximum Fee		£300,000.00	£450,000.00	Statutory	Government

Planning	2023/24	2024/25	Statutory Service / Discretionary Services	Set by Government / Set By District		
	Agreed Charge	Proposed Charge				
	£ : p	£ : p				
The erection of buildings (on land used for agriculture for agricultural purposes).						
With gross floor space created by the development not more than 465 square metres.	£96.00	£120.00	Statutory	Government		
With gross floor space created more than 465 square metres but not more than 540 square metres.	£462.00	£578.00	Statutory	Government		
With gross floor space created more than 540 square metres but not more than 1,000 square metres. *Price for the first 540 square metres, then £578 for each additional 75 square metres in excess of 540 square metres.	£462.00	£578.00	Statutory	Government		
With gross floor space created more than 1,000 square metres and 4,215 square metres. *Price for the first 1,000 square metres, then £624 for each additional 75 square metres in excess of 540 square metres.	£462.00	£624.00	Statutory	Government		
With gross floor space create more than 4,215 square metres. *Plus £186 for each additional square metres (or part thereof) in excess of 4,215 square metres.	£22,859.00	£30,860.00	Statutory	Government		
* Maximum Fee	£300,000.00	£405,000.00	Statutory	Government		
Erection of glasshouses (or land used for the purposes of agriculture).						
With gross floor space created by the development not more than 465 square metres.	£96.00	£120.00	Statutory	Government		
With gross floor space created more than 465 square metres but not more than 1,000 square metres.	£2,580.00	£3,225.00	Statutory	Government		
With gross floor space created more than 1,000	£2,580.00	£3,483.00	Statutory	Government		
Erection/alterations/replacements of plant and machinery						
For site area not more than 1 hectare		For each 0.1 hectare (or part thereof)	£462.00	£578.00	Statutory	Government
For site area more than 1 but not more than 5 hectares		For each 0.1 hectare (or part thereof)	New	£624.00	Statutory	Government
For site area more than 5 hectare		£186 for each additional 0.1 hectare (or part thereof) in excess of 5 hectares.	£22,859.00	£30,860.00	Statutory	Government
* Maximum Fee	£300,000.00	£450,000.00	Statutory	Government		

Planning		2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
Applications other than Building Works					
Car parks, service roads or other accesses (for existing users)		£234.00	£293.00	Statutory	Government
Waste (use of land for disposal of refuse/waste materials, or deposit of material remaining after extraction or storage of minerals).	Site area not more than 15 hectares. *Price for each 0.1 hectare (or part thereof).	£234.00	£316.00	Statutory	Government
	Site area more than 15 hectares. *£186 for each additional 0.1 in excess of 15 hectares (or part thereof).	£34,934.00	£47,161.00	Statutory	Government
	*Maximum Fee	£78,000.00	£105,300.00	Statutory	Government
Operations connected with exploratory drilling for oil or natural gas.	Site area not more than 7.5 hectares. *Price for each 0.1 hectare (or part thereof).	£508.00	£686.00	Statutory	Government
	Site area more than 7.5 hectares. *£204 for each additional 0.1 in excess of 7.5 hectares (or part thereof).	£38,070.00	£51,395.00	Statutory	Government
	*Maximum Fee	£300,000.00	£405,000.00	Statutory	Government
Operations (other than exploratory drilling) for the winning and working of oil or natural gas.	Site area not more than 15 hectares. *Price for each 0.1 hectare (or part thereof).	£257.00	£347.00	Statutory	Government
	Site area more than 15 hectares. *£204 for each additional 0.1 in excess of 15 hectares (or part thereof).	£38,520.00	£52,002.00	Statutory	Government
	*Maximum Fee	£78,000.00	£105,300.00	Statutory	Government
Other operations (winning and working of minerals) excluding oil and natural gas.	Site area not more than 15 hectares. *Price for each 0.1 hectare (or part thereof).	£234.00	£316.00	Statutory	Government
	Site area more than 15 hectares. *£186 for each additional 0.1 in excess of 15 hectares (or part thereof).	£34,934.00	£47,161.00	Statutory	Government
	*Maximum Fee	£78,000.00	£105,300.00	Statutory	Government
Other operations (not coming within any of the above categories).	Any site area. *Price for each 0.1 hectare (or part thereof).	£234.00	£293.00	Statutory	Government
	*Maximum Fee	£2,028.00	£2,535.00	Statutory	Government
	Not more than 10 dwellinghouses. *Price for each dwellinghouse.	£462.00	£578.00	Statutory	Government
Change of Use to a building to use as one or more separate dwellinghouses, or other cases.	Between 10 and 50 dwellinghouses. *Price for each dwellinghouse.	£462.00	£624.00	Statutory	Government
	More than 50 dwellinghouses. *Plus £186 for each additional dwellinghouse in excess of 50.	£22,859.00	£30,860.00	Statutory	Government
	*Maximum Fee	£300,000.00	£405,000.00	Statutory	Government
Other Changes of Use to a building or land.		£462.00	£578.00	Statutory	Government

Planning	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
Lawful Development				
Existing use or operation	Same as full	Same as full	Statutory	Government
Existing user or operation (lawful, not to comply with any condition or limitation).	£234.00	£234.00	Statutory	Government
Proposed use or operation	Half the normal fee	Half the normal fee	Statutory	Government
Prior Approval (under Permitted Development Rights)				
Larger Home Extensions.	£96.00	£120.00	Statutory	Government
Additional storeys on a home.	£96.00	£120.00	Statutory	Government
Agricultural and Forestry buildings & operations.	£96.00	£120.00	Statutory	Government
Demolition of buildings.	£96.00	£120.00	Statutory	Government
Communications.	£462.00	£578.00	Statutory	Government
Change of use from Commercial/Business/Service (Use Class E) or Betting Office or Pay Day Loan Shop to mixed use, including up to two flats (Use Class C3).	£96.00	£120.00	Statutory	Government
Change of Use of a building and any land within its curtilage from Commercial/Business/Service (Use Class C2) Secure Residential Institutions (Use Class 2A) to a State Funded School.	£96.00	£120.00	Statutory	Government
Change of Use of a building and any land within its curtilage from an Agricultural Building to a State-Funded School.	£96.00	£120.00	Statutory	Government
Change of Use of a building and any land within its curtilage from an Agricultural Building to a flexible commercial use within Commercial/Business/Service (Use Class E) Storage or Distribution (Use Class B8) or Hotels (Use Class C1).	£96.00	£120.00	Statutory	Government
Change of Use of a building and any land within its curtilage from Commercial/Business/Service (Use Class E) to Dwellinghouses (Use Class C3). *Price per each dwellinghouse.	£100.00	£125.00	Statutory	Government
Change of Use of a building and any land within its curtilage from an Agricultural Building to	£96.00	£120.00	Statutory	Government
Dewllinghouses (Use Class C3). *If it includes building operations in connection with the change of use.	£206.00	£258.00	Statutory	Government

Planning	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District	
Operations in connection with the change of use					
Change of use of a building from Betting Office, Pay Day Loan Shop, Laundrette; a mixed use of combining one of these uses and use as a Dwellinghouse(s); or Hot Food Takeaways to Dwellinghouses (Use Class C3).	£96.00	£120.00	Statutory	Government	
Change of Use of a building and any land within its curtilage from Amusement Arcades/Centres and Casinos to Dwellinghouses (Use Class C3).	£206.00	£258.00	Statutory	Government	
Temporary Use of Buildings or Land for the Purpose of Commercial Film-Making and the Associated Temporary Structures, Works, Plant or Machinery required in Connection with that Use.	£96.00	£120.00	Statutory	Government	
Provision of Temporary School Buildings on Vacant Commercial Land and the use of that land as a State-funded School for up to 3 Academic Years.	£96.00	£120.00	Statutory	Government	
Development Consisting of the Erection or Construction of a Collection Facility within the Curtilage of a Shop.	£96.00	£120.00	Statutory	Government	
Installation, Alteration or Replacement of other Solar Photovoltaics (PV) equipment on the Roofs of Non-domestic Buildings, up to a Capacity of 1 Megawatt.	£96.00	£120.00	Statutory	Government	
Erection, extension or alteration of a university building.	£96.00	£120.00	Statutory	Government	
Moveable structure within the curtilage of a historic visitor attraction, or listed pub/restaurant/etc.	£96.00	£120.00	Statutory	Government	
Erection, extension or alteration on a closed defence site by or on behalf of the Crown of single living accommodation and/or non-residential buildings.	£96.00	£120.00	Statutory	Government	
Construction of new dwellinghouses	Not more than 10 dwellinghouses. *Price for each dwellinghouse.	£334.00	£418.00	Statutory	Government
	Between 10 and 50 dwellinghouses. *Price for each dwellinghouse.	£334.00	£451.00	Statutory	Government
	More than 50 dwellinghouses. *Plus £135 for each additional dwellinghouse in excess of 50.	£16,525.00	£22,309.00	Statutory	Government
	*Maximum Fee	£300,000.00	£405,000.00	Statutory	Government
Reserved Matters					
Approval of reserved matters following outline approval.					
Full fee due; or If full fee already paid.	Full Fee £462.00	Full Fee £578.00	Statutory	Government	
Removal/Variation/Approval/Discharge of condition					
Removal or variation of a condition following grant of planning permission.	New	£293.00	Statutory	Government	
Discharge of condition(s) - Approval of details and/or confirmation that one or more planning conditions have been complied with Householder Permissions.	£34.00	£43.00	Statutory	Government	
All other permissions.	£116.00	£145.00	Statutory	Government	

Planning	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
Advertising				
Advertising relating to the business on the premises.	£132.00	£165.00	Statutory	Government
Advance signs which are not situated on or visible from the site, directing the public to a business.	£132.00	£165.00	Statutory	Government
Other advertisements	£462.00	£578.00	Statutory	Government
Non-material Amendment Following a Grant of Planning Permission				
Householder developments	£34.00	£43.00	Statutory	Government
Any other developments	£234.00	£293.00	Statutory	Government
Permission in Principle For each 0.1 hectare (or part thereof)	£402.00	£503.00	Statutory	Government

Planning	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
Planning Concessions from 06.12.2023				
This section confirms the general concessions regarding planning applications. Please note not all concessions are valid for all application types. Upon receipt of your application, the local authority will check the fee is correct and if the concession is applicable.				
Listed Building Consent	Free	Free	Statutory	Government
Planning permission for relevant demolition in a Conversation Area.	Free	Free	Statutory	Government
Works to Trees covered by a Tree Preservation Order or in a Conservation Area.	Free	Free	Statutory	Government
Hedgerow removal notice.	Free	Free	Statutory	Government
Exemptions from payment (removed from legislation but remain valid) as outlined below.				
An application that is the first and only revision of a previous application of the same type, for development of the same character or description, on the same site (or part of that site) by the same applicant where it will be received by the Local Authority within 12 months of;				
*The Local Authority receiving the previous application if it was withdrawn; or	Free	Free	Statutory	Government
*The previous application being grants or refused; or	Free	Free	Statutory	Government
*The determination period of the previous application expiring, where that application was validated, not determined, and then appealed on the grounds of non-determination; and in all the above cases, where that relevant 12-month period started no later than the 5th December 2023.	Free	Free	Statutory	Government
An application that is the first and only revision of a previous application, for display advertisement(s) of the same description, on the same site(s) or part(s) of the site(s) by the same applicant, where it will be received by the Local Authority within 12 months of:				
*The Local Authority receiving the previous application if it was withdrawn; or	Free	Free	Statutory	Government
*The previous application being grants or refused; or	Free	Free	Statutory	Government
and in all the above cases, where that relevant 12-month period started no later than the 5th December 2023.				
Exemptions from payment				
An application solely for the alteration or extension of an existing dwellinghouse; or works in the curtilage of an existing dwellinghouse (other than the erection of a dwellinghouse) for the purpose of providing:				
*Means of access to or within it for a disabled person who is resident in it, or is proposing to take up residence in it; or	Free	Free	Statutory	Government
*Facilities designed to secure that person's greater safety, health or comfort.	Free	Free	Statutory	Government

Planning	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
An application solely for the carrying out of the operations for the purpose of providing a means of access for disabled persons to or within a building or premises to which members of public are admitted.				
If the application relates to an alternate use of buildings or land within the same Use Class that requires planning permission only by the requirements of a condition imposed on a permission granted or deemed to be granted under Part 3 of the Town and Country Planning Act 1990 (as amended).	Free	Free	Statutory	Government
If the application is for a lawful development certificate, for existing use, where an application for planning permission for the same development would be exempt from the need to pay a planning fee under any other planning fee regulation.	Free	Free	Statutory	Government
If the application is for consent to display an advertisement which results from a direction under Regulation 7 of the 2007 Regulations, dis-applying deemed consent under Regulation 6 to the advertisement in question.	Free	Free	Statutory	Government
If the application related to a condition or conditions on an application for Listed Building Consent or planning permission for relevant demolition in a Conservation Area.	Free	Free	Statutory	Government
If the application is for a Certificate of Lawfulness of Proposed works to a listed building.	Free	Free	Statutory	Government
If an application for planning permission (for which a fee is payable) being made by the same applicant on the same date for the same site, buildings or land as the prior approval application (for larger homes extensions, additional storeys on a home, or change of uses).	Free	Free	Statutory	Government
Reductions to payments				
If the application is being made on behalf of a non-profit making sports club for works for playing fields not involving buildings then the fee is £578.	Free	Free	Statutory	Government
If the application is being made on behalf of a parish or community council then the fee is	Free	Free	Statutory	Government
If the application is an alternative proposal being submitted on the same site by the same applicant on the same day, where this application is of lesser cost then the fee is 50%.	Free	Free	Statutory	Government
In respect of reserved matters you must pay a sum equal to or greater than what would be payable at current rates for approval of all the reserved matters. If this amount has already been paid then the fee is £578.	Free	Free	Statutory	Government
If the application is for a Lawful Development Certificate for a Proposed use or development, then the fee is 50%.	Free	Free	Statutory	Government
If two or more applications are submitted for different proposals on the same day and relating to the same site then you must pay the fee for the highest fee plus half sum of the others.	Free	Free	Statutory	Government
Fees for cross boundary applications.	Free	Free	Statutory	Government
Where an application cross one or more local or district planning authorities				
*The amount due is usually 150% of the 'single' fee that would have been payable for the proposed development (as if there had only been one application to a single authority	Free	Free	Statutory	Government

Planning		2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
PLANNING - MISCELLANEOUS					
Supply of Information on Permitted Use/History					
Administrative Staff - per hour		£49.50	£49.50	Discretionary	District
Professional Staff - per hour		£97.00	£97.00	Discretionary	District
Check compliance with Conditions (for Solicitors, Agents)					
Administrative Staff - per hour		£49.50	£49.50	Discretionary	District
Professional Staff - per hour		£97.00	£97.00	Discretionary	District
General Research					
Administrative Staff - per hour		£49.50	£49.50	Discretionary	District
Professional Staff - per hour		£97.00	£97.00	Discretionary	District
Naming of new street, consultation process and notifi					
	Single Street	£150.00	£150.00	Discretionary	District
	2-5 Streets	£300.00	£300.00	Discretionary	District
	5+ Streets	£600.00	£600.00	Discretionary	District
Street numbering Schemes					
	1-5 Plots	£85.00	£85.00	Discretionary	District
	6-10 Plots	£75.00	£75.00	Discretionary	District
	11-50 Plots	£65.00	£65.00	Discretionary	District
	50+ Plots	£55.00	£55.00	Discretionary	District
Change of property name		£25.00	£30.00	Discretionary	District
Monitoring Fee for S106 / IL Obligations:					
The charge will generally be levied at a rate of £500 per obligation covering each District Council related covenant and a monitoring fee will be sought for each. On more complex sites where greater monitoring costs will likely be incurred, a proportionate charge will be levied at a rate of £500 per obligation covering each District Council related covenant or 1 % of the value of the District Council's total obligations up to a maximum of £10,000 per agreement, whichever is the higher.		From £500	From £500	Discretionary	District

Planning	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
PLANNING POLICY				
Inset Maps				
A1 Maps	£5.50	£5.50	Discretionary	District
A2 Maps	£3.00	£3.00	Discretionary	District
A3 Maps	£1.50	£1.50	Discretionary	District
Admin Fee to join the Customer & Self Build Housing Register	£25.00	£25.00	Discretionary	District
ENFORCEMENT TEAM CHARGES				
High Hedges Complaint	£450.00	£450.00	Discretionary	District
BUILDING CONTROL				
Building Control Hourly rate	£72.00 per hour	£72.00 per hour	Discretionary	District

Estates	2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
PROFESSIONAL ESTATE SERVICE				
Application fee for events (per application). Commercial day event from -	£75.00	£75.00	Discretionary	District
Application fee for events (per application). Commercial 2 + days event from -	£125.00	£125.00	Discretionary	District
Skip licence admin fee (excludes the hire of the land)	£100.00	£100.00	Discretionary	District
Initial application fee for events (per application) - Charitable events local. Excludes hire fees	£35.00	£35.00	Discretionary	District
Initial application fee for events (per application) - Charitable events national. Excludes hire fees	£100.00	£100.00	Discretionary	District
Estate service - Land and property transactions - lease renewals, consents, price from	£200.00	£200.00	Discretionary	District
Estate service - Land and property transactions - Dilapidations surveys	£250.00	£600.00	Discretionary	District
Estate service land and property new transactions	£450.00	£450.00	Discretionary	District
Estate service shared equity transactions	£200.00	£200.00	Discretionary	District
Licence admin fee - less 28 days	£60.00	£65.00	Discretionary	District
Licence admin fee - less 29 - 3 months	£150.00	£155.00	Discretionary	District
Licence admin fee - 3 months plus	£250.00	£250.00	Discretionary	District
Licence admin fee - for environmental community projects	£35.00	£35.00	Discretionary	District
Disposal of assets/asset proposal initial application fee	£80.00	£80.00	Discretionary	District
Annual licence for table with maximum 4 chairs	£90.00	£95.00	Discretionary	District

Estates		2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
CHALETs					
<i>Sheringham</i>					
	Old chalets	Charges set separately under Delegated Power	Charges set separately under Delegated Power	Discretionary	District
	New chalets (inc. electricity)				
<i>Cromer</i>					
	West beach				
	East beach				
	Chalets - Peak unserviced per week	£235.00	£235.00	Discretionary	District
	Chalets - Peak serviced per week	£290.00	£290.00	Discretionary	District
	Chalets - Mid unserviced per week	£135.00	£135.00	Discretionary	District
	Chalets - Mid serviced per week	£150.00	£150.00	Discretionary	District
	Chalets - Low unserviced per week	£95.00	£95.00	Discretionary	District
	Chalets - Low serviced per week	£105.00	£105.00	Discretionary	District
	Chalets - Winter season unserviced per season	£380.00	£400.00	Discretionary	District
	Chalets - Winter season serviced per season	£420.00	£450.00	Discretionary	District
	Beach Huts - Peak per week	£215.00	£215.00	Discretionary	District
	Beach Huts - Mid per week	£115.00	£115.00	Discretionary	District
	Beach Huts - Low per week	£80.00	£80.00	Discretionary	District
	Beach Huts - Autumn season (Mundesley)	New	£185.00	Discretionary	District
	Beach Huts - Winter season	New	£400.00	Discretionary	District
Estates		2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
BEACH HUTS					
Beach Hut Sites					
Cromer, Overstrand, Sheringham & Mundesley	One year (excluding rates)	Charges set separately	Charges set separately	Discretionary	District
Extras:					
Charge to go onto beach hut or chalet waiting list	Per List	£50.00	£50.00	Discretionary	District

Car Parks		2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
CAR PARKING - COASTAL CAR PARKS					
Pay & Display Car Parks. Charges Apply Between 08:00 - 18:00					
Cromer	- Runtun Road	£1.80 per hour	£1.80 per hour	Discretionary	District
East Runton	- Beach Road				
Happisburgh	- Cart Gap	£8.50 for 24 hours	£8.50 for 24 hours		
Mundesley	- Gold Park				
Overstrand	- Pauls Lane	£34 for 7-Days	£34 for 7-Days		
Sea Palling	- Clink Road				
Sheringham	- East Cliff				
	- Station Road				
Wells	- Stearmans Yard				
Weybourne	- Beach Road				
CAR PARKING - RESORT CAR PARKS					
Pay & Display Car Parks. Charges Apply Between 08:00 - 18:00					
Cromer	- Cadogan Road - Meadow - Promenade	£1.50 for first hour	£1.50 for first hour	Discretionary	District
Holt	- Albert Street - Station Yard	£1.20 per additional hour	£1.20 per additional hour		
Sheringham	- Cheques - Morris Street	£8.50 for 24 hours	£8.50 for 24 hours		
Wells	- Staithe Street	£34 for 7-Days	£34 for 7-Days		

Car Parks		2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
CAR PARKING - STANDARD CAR PARKS					
Pay & Display Car Parks. Charges Apply Between 08:00 - 18:00					
Fakenham	- Bridge Street - Community Centre - Highfield Road - Queens Road - The Limes	£1.20 for first two hours £0.80 per additional hour	£1.20 for first two hours £0.80 per additional hour	Discretionary	District
North Walsham	- Bank Loke - Mundesley Road - New Road	£6 for 24 hours £24 for 7-Days	£6 for 24 hours £24 for 7-Days		
Stalham	- Vicarage Street - High Street				
CAR PARKING - OTHER					
Fakenham	- Hall Staithe	PERMIT	PERMIT	Discretionary	District
North Walsham	- Midland Road	Free	Free	Discretionary	District

Car Parks		2023/24 Agreed Charge £ : p	2024/25 Proposed Charge £ : p	Statutory Service / Discretionary Services	Set by Government / Set By District
COACH PARKING					
For 4 hours		£6.00	£6.00	Discretionary	District
For 24 hours		£12.00	£12.00	Discretionary	District
SEASON TICKETS / PERMITS					
3 Months	- 3 hour stay max.	£16.00	£16.00	Discretionary	District
	- 24 hour stay max.	£66.00	£66.00	Discretionary	District
6 Months	- 3 hour stay max.	£31.00	£31.00	Discretionary	District
	- 24 hour stay max.	£122.00	£122.00	Discretionary	District
12 Months	- 3 hour stay max.	£56.00	£56.00	Discretionary	District
	- 24 hour stay max.	£204.00	£204.00	Discretionary	District

North Norfolk District Council

Treasury Management Strategy Statement

Minimum Revenue Provision Policy Statement and Annual Investment Strategy

English local authorities
2024/25

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Key Considerations

2021 revised CIPFA Treasury Management Code and Prudential Code – changes which will impact on future TMSS/AIS reports and the risk management framework

CIPFA published the revised Codes on 20th December 2021 and stated that revisions need to be included in the reporting framework from the 2023/24 financial year. This Authority, therefore, has to have regard to these Codes of Practice when it prepares the Treasury Management Strategy Statement and Annual Investment Strategy, and also related reports during the financial year, which are taken to Full Council for approval.

The revised Treasury Management Code required all investments and investment income to be attributed to one of the following three purposes: -

Treasury management

Arising from the organisation's cash flows or treasury risk management activity, this type of investment represents balances which are only held until the cash is required for use. Treasury investments may also arise from other treasury risk management activity which seeks to prudently manage the risks, costs or income relating to existing or forecast debt or treasury investments.

Service delivery

Investments held primarily and directly for the delivery of public services including housing, regeneration and local infrastructure. Returns on this category of investment which are funded by borrowing are permitted only in cases where the income is "either related to the financial viability of the project in question or otherwise incidental to the primary purpose".

Commercial return

Investments held primarily for financial return with no treasury management or direct service provision purpose. Risks on such investments should be proportionate to an authority's financial capacity – i.e., that 'plausible losses' could be absorbed in budgets or reserves without unmanageable detriment to local services. An authority must not borrow to invest primarily for financial return.

The revised Treasury Management Code requires an authority to implement the following: -

1. **Adopt a liability benchmark treasury indicator** to support the financing risk management of the capital financing requirement; this is to be shown in chart form for a minimum of ten years, with material differences between the liability benchmark and actual loans to be explained;
2. **Long-term treasury investments**, (including pooled funds), are to be classed as commercial investments unless justified by a cash flow business case;
3. **Pooled funds** are to be included in the indicator for principal sums maturing in years beyond the initial budget year;
4. Amendment to the **knowledge and skills register** for officers and members involved in the treasury management function - to be proportionate to the size and complexity of the treasury management conducted by each authority;
5. **Reporting to members is to be done quarterly**. Specifically, the Chief Finance Officer (CFO) is required to establish procedures to monitor and report

performance against all forward-looking prudential indicators at least quarterly. The CFO is expected to establish a measurement and reporting process that highlights significant actual or forecast deviations from the approved indicators. However, monitoring of prudential indicators, including forecast debt and investments, is not required to be taken to Full Council and should be reported as part of the authority's integrated revenue, capital and balance sheet monitoring;

6. **Environmental, social and governance (ESG)** issues to be addressed within an authority's treasury management policies and practices (TMP1).

The main requirements of the Prudential Code relating to service and commercial investments are: -

1. The risks associated with service and commercial investments should be proportionate to their financial capacity – i.e. that plausible losses could be absorbed in budgets or reserves without unmanageable detriment to local services;
2. An authority must not borrow to invest for the primary purpose of commercial return;
3. It is not prudent for local authorities to make any investment or spending decision that will increase the CFR, and so may lead to new borrowing, unless directly and primarily related to the functions of the authority, and where any commercial returns are either related to the financial viability of the project in question or otherwise incidental to the primary purpose;
4. An annual review should be conducted to evaluate whether commercial investments should be sold to release funds to finance new capital expenditure or refinance maturing debt;
5. A prudential indicator is required for the net income from commercial and service investments as a proportion of the net revenue stream;
6. Create new Investment Management Practices to manage risks associated with non-treasury investments, (similar to the current Treasury Management Practices).

An authority's Capital Strategy or Annual Investment Strategy should include: -

1. The authority's approach to investments for service or commercial purposes (together referred to as non-treasury investments), including defining the authority's objectives, risk appetite and risk management in respect of these investments, and processes ensuring effective due diligence;
2. An assessment of affordability, prudence and proportionality in respect of the authority's overall financial capacity (i.e., whether plausible losses could be absorbed in budgets or reserves without unmanageable detriment to local services);
3. Details of financial and other risks of undertaking investments for service or commercial purposes and how these are managed;
4. Limits on total investments for service purposes and for commercial purposes respectively (consistent with any limits required by other statutory guidance on investments);
5. Requirements for independent and expert advice and scrutiny arrangements (while business cases may provide some of this material, the information

contained in them will need to be periodically re-evaluated to inform the authority's overall strategy);

6. State compliance with paragraph 51 of the Prudential Code in relation to investments for commercial purposes, in particular the requirement that an authority must not borrow to invest primarily for financial return.

1.1 Background

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

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

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

CIPFA defines treasury management as:

“The management of the local authority's borrowing, investments and cash flows, including its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”

Whilst any commercial initiatives or loans to third parties will impact on the treasury function, these activities are generally classed as non-treasury activities, (arising usually from capital expenditure), and are separate from the day-to-day treasury management activities.

1.2 Reporting Requirements

1.2.1 Capital Strategy

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

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

The aim of the strategy is to ensure that all the Authority's elected members fully understand the overall long-term policy objectives and resulting Capital Strategy requirements, governance procedures and risk appetite.

1.2.2 Treasury Management Reporting

The Authority is currently required to receive and approve, as a minimum, three main treasury reports each year, which incorporate a variety of policies, estimates and actuals.

- a. **Prudential and treasury indicators and treasury strategy** (this report)
 - The first, and most important report is forward looking and covers: -
 - the capital plans, (including prudential indicators)
 - a minimum revenue provision (MRP) policy, (how residual capital expenditure is charged to revenue over time)
 - the Treasury Management Strategy, (how the investments and borrowings are to be organised), including treasury indicators; and
 - an Annual Investment Strategy, (the parameters on how investments are to be managed)

- b. **A mid-year treasury management report** – This is primarily a progress report and will update members on the capital position, amending prudential indicators as necessary, and whether any policies require revision. In addition, this Authority will receive quarterly update reports.

- c. **An annual treasury report** – This is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

Scrutiny

The above reports are required to be adequately scrutinised before being recommended to the Full Council. This role is undertaken by the Overview & Scrutiny Committee.

Quarterly reports – In addition to the three major reports detailed above, from 2023/24 quarterly reporting (this Council reports the position as at the end of July and as at the end of January) is also required. However, these additional reports do not have to be reported to Full Council/Board but do require to be adequately scrutinised. This role is undertaken by the Overview & Scrutiny Committee. (The reports, specifically, should comprise updated Treasury/Prudential Indicators.)

1.3 Treasury Management Strategy for 2024/25

The strategy for 2024/25 covers two main areas:

Capital issues

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

Treasury management issues

- the current treasury position
- treasury indicators which limit the treasury risk and activities of the Authority
- prospects for interest rates
- the borrowing strategy
- policy on borrowing in advance of need

- debt rescheduling
- the investment strategy
- creditworthiness policy; and
- the policy on use of external service providers

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

1.4 Training

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

Furthermore, pages 47 and 48 of the Code state that they expect “all organisations to have a formal and comprehensive knowledge and skills or training policy for the effective acquisition and retention of treasury management knowledge and skills for those responsible for management, delivery, governance and decision making.

The scale and nature of this will depend on the size and complexity of the organisation’s treasury management needs. Organisations should consider how to assess whether treasury management staff and board/ council members have the required knowledge and skills to undertake their roles and whether they have been able to maintain those skills and keep them up to date.

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

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

In further support of the revised training requirements, CIPFA’s Better Governance Forum and Treasury Management Network have produced a ‘self-assessment by members responsible for the scrutiny of treasury management’, which is available from the CIPFA website to download.

Training will be arranged as required for the Council’s Overview & Scrutiny Members.

The training needs of Treasury Management Officers are periodically reviewed.

A formal record of the training received by officers central to the Treasury function will be maintained by the Technical Accountant. Similarly, a formal record of the treasury management/capital finance training received by members will also be maintained by the Technical Accountant.

1.5 Treasury Management Consultants

The Authority uses Link Group, Link Treasury Services Limited as its external treasury management advisors.

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

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

The Council holds no investments in commercial properties, with the only non-treasury investments being Housing Loans administered by the authority.

2. THE CAPITAL PRUDENTIAL INDICATORS 2024/25 – 2026/27

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

2.1 Capital Expenditure and Financing

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

Capital expenditure £m	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Approved Capital Programme	6.862	45.107	3.325	1.630	1.630
Capital Bids to be Reviewed	-	-	2.848	0.523	0.210
Total Capital Expenditure	6.862	45.107	6.173	2.153	1.840

The 2023/24 estimate is based on any known actuals and commitments at the time of writing this report.

The 2024/25 is based on any known budget approvals and anticipated rolled forward capital budgets. It is worth noting the two large capital schemes (Cromer & Mundesley and Coastwise) are two large new capital budgets that have recently been included. These will be primarily funded by capital grants from the Environment Agency.

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

Financing of capital expenditure £m	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Approved Programme					
Capital receipts	2.516	4.994	0.430	0.000	0.000
Capital grants	1.836	30.646	2.595	1.000	1.000
Capital contributions	1.754	2.962	0.300	0.300	0.300
Capital reserves	0.810	3.858	0.000	0	0
Borrowing	-0.054	2.647	0.000	0.330	0.330
Net financing need for the year	6.862	45.107	3.325	1.630	1.630

Capital Bids to be Reviewed £m	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Capital receipts	-	-	0.863	-	-
Capital grants	-	-	0.200	-	-
Capital contributions	-	-	0.000	-	-
Capital reserves	-	-	0.170	-	-
Borrowing	-	-	1.615	0.523	0.210
Net financing need for the year	-	-	2.848	0.523	0.210
Total Net Financing need for the year	6.862	45.107	6.173	2.153	1.840

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

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

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

The Authority is asked to approve the CFR projections below:

£m	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Capital Financing Requirement					
CFR	11.223	13.395	14.515	14.848	14.863
Movement in CFR	(0.716)	2.172	1.120	0.333	0.015

Movement in CFR represented by					
Net financing need for the year (above)	(0.054)	2.647	1.615	0.853	0.540
Less MRP/VRP and other financing movements	(0.662)	(0.475)	(0.495)	(0.520)	(0.525)
Movement in CFR	(0.716)	2.172	1.120	0.333	0.015

2.3 Liability Benchmark

To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes the same forecasts as table 1 above, but that cash and investment balances are kept to a minimum level of £10m at each year-end to maintain sufficient liquidity but minimise credit risk.

The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

	31.3.23 Actual £m	31.3.24 Estimate £m	31.3.25 Forecast £m	31.3.26 Forecast £m	31.3.27 Forecast £m
Loans CFR	11.223	13.395	14.415	14.848	14.863
External (Short-term) Borrowing	(9.000)	(5.000)	(3.000)	0.000	0.000
Internal borrowing	2.223	8.395	11.415	14.848	14.863
Less: Balance sheet resources	-41.725	-31.725	-31.725	-31.725	-31.725
Investments	39.502	23.330	20.310	16.877	16.862

Treasury Investments	39.502	23.330	20.310	16.877	16.862
Long-Term Borrowing requirement	0.000	0.000	0.000	0.000	0.000

Net investment requirement	30.502	18.330	17.310	14.848	14.863
Liquidity allowance	-10.000	-10.000	-10.000	-10.000	-10.000
Asset Benchmark	20.502	8.330	7.310	4.848	4.863

2.4 Minimum Revenue Provision (MRP) Policy Statement

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

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

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

The Authority is recommended to approve the following MRP Statement.

For expenditure incurred before 1 April 2008 which forms part of supported capital expenditure, the MRP policy will be:

- **4% reducing balance (regulatory method)** - MRP will follow the historical practice outlined in former regulations as 4% of the opening GF CFR balance less adjustment A

From 1 April 2008 for all unsupported borrowing the MRP policy will be:

- **Asset life method (annuity)** – MRP will be based on the estimated life of the assets;

Capital expenditure incurred during 2023/24 will not be subject to an MRP charge until 2024/25, or in the year after the asset becomes operational.

The Authority will apply the asset life method for any expenditure capitalised under a Capitalisation Direction.

For capital expenditure on loans to third parties where the principal element of the loan is being repaid in annual instalments, the capital receipts arising from the principal loan repayments will be used to reduce the CFR instead of MRP.

Where no principal repayment is made in a given year, MRP will be charged at a rate in line with the life of the assets funded by the loan.

3. BORROWING

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

3.1 Current Portfolio Position

The overall treasury management portfolio as at 31.3.23 and for the position as at 30.11.23 is shown below for both borrowing and investments.

TREASURY PORTFOLIO				
	actual 31.3.23	actual 31.3.23	current 30.11.24	current 30.11.24
	£000	%	£000	%
Treasury investments				
Money Market Funds	2,830	11%	3,830	15%
Total managed in house	2,830	11%	3,830	15%
Bond Funds	6,012	24%	6,012	23%
Equity Funds	5,570	22%	5,570	21%
Property Funds	5,000	20%	5,000	19%
Multi-Asset Funds	6,000	24%	6,000	23%
Total managed externally	22,581	89%	22,581	85%
Total treasury investments	25,411	100%	26,411	100%
Treasury external borrowing				
Local Authorities	9,000	100%	5,000	100%
Total external borrowing	9,000	100%	5,000	100%
Net treasury investments / (borrowing)	16,411	0	21,411	0

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

£m	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
External Debt					
Debt at 1 April	7.000	9.000	5.000	3.000	0.000
Expected change in Debt	2.000	(4.000)	(2.000)	(3.000)	0.000
Other long-term liabilities (OLTL)	0.000	0.000	0.000	0.000	0.000

Expected change in OLTL	0.000	0.000	0.000	0.000	0.000
Actual gross debt at 31 March	9.000	5.000	3.000	0.000	0.000
The Capital Financing Requirement	11.223	13.395	14.415	14.848	14.863
Under / (over) borrowing	2.223	8.395	11.415	14.848	14.863

Within the range of prudential indicators there are several key indicators to ensure that the Authority operates its activities within well-defined limits. One of these is that the Authority needs to ensure that its gross debt does not, except in the short-term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2024/25 and the following two financial years. This allows some flexibility for limited early borrowing for future years but ensures that borrowing is not undertaken for revenue or speculative purposes.

The Director of Finance reports that the Authority complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view takes account of current commitments, existing plans and the proposals in this budget report.

3.2 Treasury Indicators: Limits to Borrowing Activity

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

Operational Boundary £m	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Debt	15.000	15.000	15.000	15.000
Other long-term liabilities	0.000	0.000	0.000	0.000
Total	15.000	15.000	15.000	15.000

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

- This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all local authority plans, or those of a specific authority, although this power has not yet been exercised.
- The Authority is asked to approve the following Authorised Limit:

Authorised Limit £m	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Debt	15.000	15.000	15.000	15.000
Other long-term liabilities	0.000	0.000	0.000	0.000
Total	15.000	15.000	15.000	15.000

3.3 Prospects for Interest Rates

The Authority has appointed Link Group as its treasury advisor and part of their service is to assist the Authority to formulate a view on interest rates. Link provided the following forecasts on 07 November 2023. These are forecasts for Bank Rate, average earnings and PWLB certainty rates, gilt yields plus 80 bps.

Link Group Interest Rate View		07.11.23											
	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26
BANK RATE	5.25	5.25	5.25	5.00	4.50	4.00	3.50	3.25	3.00	3.00	3.00	3.00	3.00
3 month ave earnings	5.30	5.30	5.30	5.00	4.50	4.00	3.50	3.30	3.00	3.00	3.00	3.00	3.00
6 month ave earnings	5.60	5.50	5.40	5.10	4.60	4.10	3.60	3.40	3.10	3.10	3.10	3.10	3.10
12 month ave earnings	5.80	5.70	5.50	5.20	4.70	4.20	3.70	3.50	3.30	3.30	3.30	3.30	3.30
5 yr PWLB	5.00	4.90	4.80	4.70	4.40	4.20	4.00	3.80	3.70	3.60	3.50	3.50	3.50
10 yr PWLB	5.10	5.00	4.80	4.70	4.40	4.20	4.00	3.80	3.70	3.70	3.60	3.60	3.50
25 yr PWLB	5.50	5.30	5.10	4.90	4.70	4.50	4.30	4.20	4.10	4.10	4.00	4.00	4.00
50 yr PWLB	5.30	5.10	4.90	4.70	4.50	4.30	4.10	4.00	3.90	3.90	3.80	3.80	3.80

Additional notes by Link on this forecast table: -

- Our central forecast for interest rates was previously updated on 25 September and reflected a view that the MPC would be keen to further demonstrate its anti-inflation credentials by keeping Bank Rate at 5.25% until at least H2 2024. We expect rate cuts to start when both the CPI inflation and wage/employment data are supportive of such a move, and that there is a likelihood of the overall economy enduring at least a mild recession over the coming months, although most recent GDP releases have surprised with their on-going robustness.
- Naturally, timing on this matter will remain one of fine judgment: cut too soon, and inflationary pressures may well build up further; cut too late and any downturn or recession may be prolonged.
- In the upcoming months, our forecasts will be guided not only by economic data releases and clarifications from the MPC over its monetary policies and the Government over its fiscal policies, but also international factors such as policy development in the US and Europe, the provision of fresh support packages to support the faltering recovery in China as well as the on-going conflict between Russia and Ukraine, and Gaza and Israel.
- On the positive side, consumers are still anticipated to be sitting on some excess savings left over from the pandemic, which could cushion some of the impact of the above challenges and may be the reason why the economy is performing somewhat better at this stage of the economic cycle than may have been expected. However, as noted previously, most of those excess savings are held by more affluent households whereas lower income families already spend nearly all their income on essentials such as food, energy and rent/mortgage payments.

PWLB RATES

- Gilt yield curve movements have broadened since our last Newsflash. The short part of the curve has not moved far but the longer-end continues to reflect inflation concerns. At the time of writing there is 60 basis points difference between the 5 and 50 year parts of the curve.

The balance of risks to the UK economy: -

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

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

- **Labour and supply shortages** prove more enduring and disruptive and depress economic activity (accepting that in the near-term this is also an upside risk to inflation and, thus, could keep gilt yields high for longer).
- **The Bank of England** has increased Bank Rate too fast and too far over recent months, and subsequently brings about a deeper and longer UK recession than we currently anticipate.
- **UK / EU trade arrangements** – if there was a major impact on trade flows and financial services due to complications or lack of co-operation in sorting out significant remaining issues.
- **Geopolitical risks**, for example in Ukraine/Russia, the Middle East, China/Taiwan/US, Iran and North Korea, which could lead to increasing safe-haven flows.

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

- Despite the recent tightening to 5.25%, the **Bank of England proves too timid** in its pace and strength of increases in Bank Rate and, therefore, allows inflationary pressures to remain elevated for a longer period within the UK economy, which then necessitates Bank Rate staying higher for longer than we currently project.
- **The pound weakens** because of a lack of confidence in the UK Government's pre-election fiscal policies, resulting in investors pricing in a risk premium for holding UK sovereign debt.
- Longer-term **US treasury yields** rise strongly if inflation remains more stubborn there than the market currently anticipates, consequently pulling gilt yields up higher. (We saw some movements of this type through October although generally reversed in the last week or so.)
- Projected **gilt issuance, inclusive of natural maturities and QT**, could be too much for the markets to comfortably digest without higher yields compensating.

LINK GROUP FORECASTS

We now expect the MPC will keep Bank Rate at 5.25% for the remainder of 2023 and the first half of 2024 to combat on-going inflationary and wage pressures. We do not think that the MPC will increase Bank Rate above 5.25%, but it is possible.

Gilt yields and PWLB rates

The overall longer-run trend is for gilt yields and PWLB rates to fall back over the timeline of our forecasts, as inflation starts to fall through the remainder of 2023 and into 2024.

Our target borrowing rates are set **two years forward** (as we expect rates to fall back) and the current PWLB (certainty) borrowing rates are set out below: -

PWLB debt	Current borrowing rate as at 06.11.23 p.m.	Target borrowing rate now (end of Q3 2025)	Target borrowing rate previous (end of Q3 2025)
5 years	5.02%	3.80%	3.90%
10 years	5.15%	3.80%	3.80%
25 years	5.61%	4.20%	4.10%
50 years	5.38%	4.00%	3.90%

Borrowing advice: Our long-term (beyond 10 years) forecast for Bank Rate has increased from 2.75% to 3% and reflects Capital Economics' research that suggests AI and general improvements in productivity will be supportive of a higher neutral interest rate. As all PWLB certainty rates are currently significantly above this level, borrowing strategies will need to be reviewed in that context. Overall, better value can generally be obtained at the shorter end of the curve and short-dated fixed LA to LA monies should be considered. Temporary borrowing rates will remain elevated for some time to come but may prove the best option whilst the market continues to wait for inflation, and therein gilt yields, to drop back later in 2024.

Our suggested budgeted earnings rates for investments up to about three months' duration in each financial year are rounded to the nearest 10bps and set out below. You will note that investment earnings have been revised somewhat higher for all years from 2025/26 as Bank Rate remains higher for longer.

Average earnings in each year	Now	Previously
2023/24 (residual)	5.30%	5.30%
2024/25	4.70%	4.70%
2025/26	3.20%	3.00%
2026/27	3.00%	2.80%
2027/28	3.25%	3.05%
Years 6 to 10	3.25%	3.05%
Years 10+	3.25%	3.05%

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

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

3.4 Borrowing Strategy

The Authority is currently maintaining an under-borrowed position. This means that the capital borrowing need, (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the Authority's reserves, balances and cash flow has been used as a temporary measure (internal borrowing). This strategy is prudent as medium and longer dated borrowing rates are expected to fall from their current levels once prevailing inflation concerns are addressed by tighter near-term monetary policy. That is, Bank Rate remains elevated through to the second half of 2024.

Against this background and the risks within the economic forecast, caution will be adopted with the 2024/25 treasury operations. The Director of Resources will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances:

- If there is a significant risk of a sharp fall in borrowing rates, then the forecasted cash flow and CFR positions will be reviewed to determine if long-term borrowing should be taken by the Authority.
- If there is a significant risk of a sharp rise in borrowing rates, then the forecasted cash flow and CFR positions will be reviewed to determine if the Authority should reduce its long-term investments to avoid additional borrowing costs.

Any decisions will be reported to members body at the next available opportunity.

The Council's current borrowing strategy is to continue with short-term borrowing to manage lows in its current cash flow, avoiding taking any on any long-term liabilities while interest rates are high.

It is anticipated that the Council will have reduced its short-term borrowing from £9m to £5m during the 2023/24 financial year, with intention to reduce it further in the following 2024/25 financial year.

3.5 Policy on Borrowing in Advance of Need

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

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

3.6 Rescheduling

Rescheduling of current borrowing in our debt portfolio may be considered whilst premature redemption rates remain elevated but only if there is surplus cash available to facilitate any repayment, or rebalancing of the portfolio to provide more certainty is considered appropriate. At the current time it is felt that holding onto the current investments until capital values recover from the recent economic events is the best course of action to avoid capital losses on the original principle invested.

If rescheduling is to be undertaken, it will be reported to members at the earliest meeting following its action.

3.7 Types of Borrowing

The Council will continue to use short-term borrowing from other Local Authorities/Local Government Bodies when required. This is the cheapest option available with the PWLB Certainty Rate currently set at gilts + 80 basis points.

The Council will continue to monitor the markets should an alternative funding sources become available, or if long-term borrowing is seen as a more cost-effective option for meeting the Council's funding requirements.

3.8 Approved Sources of Long and Short-term Borrowing

On Balance Sheet	Fixed	Variable
PWLB	●	●
Local Authorities	●	●
Internal (capital receipts & revenue balances)	●	●

Please note, the Council no longer has access to a bank overdraft facility from 2022/23 onwards, due to the cessation of this service by the Council's bankers (Barclay's Bank PLC).

4 ANNUAL INVESTMENT STRATEGY

4.1 Investment Policy – Management of Risk

The Department of Levelling Up, Housing and Communities (DLUHC - this was formerly the Ministry of Housing, Communities and Local Government (MHCLG)) and CIPFA have extended the meaning of ‘investments’ to include both financial and non-financial investments. This report deals solely with treasury (financial) investments, (as managed by the treasury management team).

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

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

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

In the current economic climate, it is considered appropriate to maintain a degree of liquidity to cover cash flow needs by primarily investing in MMF (overnight) funds.

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

1. Minimum acceptable **credit criteria** are applied in order to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short-term and long-term ratings.
2. **Other information:** ratings will not be the sole determinant of the quality of an institution; it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that reflects the opinion of the markets. To achieve this consideration the Authority will engage with its advisors to maintain a monitor on market pricing such as “**credit default swaps**” and overlay that information on top of the credit ratings.
3. **Other information sources** used will include the financial press, share price and other such information pertaining to the financial sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
4. This Authority has defined the list of **types of investment instruments** that the treasury management team are authorised to use. There are two lists in Appendix 5.4 under the categories of ‘specified’ and ‘non-specified’ investments.

Specified investments are those with a high level of credit quality and subject to a maturity limit of one year or have less than a year left to run to maturity, if originally, they were classified as being non-specified investments solely due to the maturity period exceeding one year.

Non-specified investments are those with less high credit quality, may be for periods in excess of one year, and/or are more complex instruments which require greater consideration by members and officers before being authorised for use.

5. **Non-specified and loan investment limits.** The Authority has determined that it will not set a limit to the maximum exposure of the total treasury management investment portfolio to non-specified treasury management investments. However, the Council's cash flow will be constantly monitored to determine if funds should be re-diversified to allow for a higher level of liquidity in the Authorities portfolio.
6. **Transaction limits** are set for each type of investment in 4.2.
7. This Authority will set a limit for its investments which are invested for **longer than 365 days**, (see paragraph 4.4).
8. Investments will only be placed with counterparties from countries with a specified minimum **sovereign rating**, (see paragraph 4.3).
9. This Authority has engaged **external consultants**, (see paragraph 1.5), to provide expert advice on how to optimise an appropriate balance of security, liquidity and yield, given the risk appetite of this Authority in the context of the expected level of cash balances and need for liquidity throughout the year.
10. All investments will be denominated in **sterling**.
11. As a result of the change in accounting standards for 2023/24 under IFRS 9, this Authority will consider the implications of investment instruments which could result in an adverse movement in the value of the amount invested and resultant charges at the end of the year to the General Fund. (In November 2018, the MHCLG, concluded a consultation for a temporary override to allow English local authorities time to adjust their portfolio of all pooled investments by announcing a statutory override to delay implementation of IFRS 9 for five years ending 31.3.23. More recently, a further extension to the over-ride to 31.3.25 has been agreed by Government.

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

Changes in risk management policy from last year.

The above criteria are primarily unchanged from last year, however the Counterparty Limits will be amended to be based around the assumed maximum investment portfolio for the upcoming financial year.

4.2 Creditworthiness Policy

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

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

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

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

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

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

All credit ratings will be monitored bi-annually. The Authority is alerted to changes to ratings of all three agencies through its use of the Link creditworthiness service.

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

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

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

	Colour (and long-term rating where applicable)	Sector limit	Transaction/ Counterparty limit	Time limit
UK Government/DMADF	n/a	Unlimited	Unlimited	Unlimited
Local authorities	n/a	£5,000,000	£3,200,000	25 years
Other institutions limit	-	£3,200,000	£1,600,000	5 years
Banks	Yellow	Unlimited	£1,600,000	5 yrs
Banks	Purple	Unlimited	£1,600,000	2 yrs
Banks	Orange	Unlimited	£1,600,000	1 yr
Banks – part nationalised	Blue	Unlimited	£1,600,000	1 yr
Banks	Red	Unlimited	£1,600,000	6 mths
Banks	Green	Unlimited	£1,600,000	100 days
Banks	No Colour	Unlimited	£Xm	No investment
Limit 3 category – Authority's banker (where "No Colour")	n/a	Unlimited	£2,000,000	Unlimited
Housing associations	Colour bands	£3,200,000	£3,200,000	As per colour band
	Fund rating	Sector Limit	Transaction/ Counterparty limit	Time Limit
Money Market Funds	AA+	£22,400,000	£3,200,000	liquid
Strategic Pooled Funds	AA+	£25,600,000	£5,000,000	Redemption no more than 7 days
Covered Bonds	AA+	£25,600,000	£5,000,000	Redemption no more than 7 days

Creditworthiness.

Significant levels of downgrades to Short and Long-Term credit ratings have not materialised since the crisis in March 2020. In the main, where they did change, any alterations were limited to Outlooks. Nonetheless, when setting minimum sovereign debt ratings, this Authority will not set a minimum rating for the UK.

CDS prices

Although bank CDS prices, (these are market indicators of credit risk), spiked upwards during the days of the Truss/Kwarteng government in the autumn of 2022, they have returned to more average levels since then. However, sentiment can easily shift, so it will remain important to undertake continual monitoring of all aspects of risk and return in the current circumstances. Link monitor CDS prices as part of their creditworthiness service to local authorities and the Authority has access to this information via its Link-provided Passport portal.

Limits

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

- a. **Non-specified treasury management investment limit.** The Authority has determined that it will limit the maximum total exposure of treasury management investments to non-specified treasury management investments as being _% of the total treasury management investment portfolio.
- b. **Country limit.** The Authority has determined that it will only use approved counterparties from the UK and from countries with a **minimum sovereign credit rating of AA+** from Fitch. The list of countries that qualify using this credit criteria as at the date of this report are shown in Appendix 5.6. This list will be added to, or deducted from, by officers should ratings change in accordance with this policy.

Other limits. In addition: -

- limits in place above will apply to a group of companies/institutions;
- sector limits will be monitored regularly for appropriateness.

4.3 Investment Strategy

In-house funds. Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e., rates for investments up to 12 months). Greater returns are usually obtainable by investing for longer periods. The current shape of the yield curve suggests that is the case at present, but there is the prospect of Bank Rate having peaked in the second half of 2023 and possibly reducing as early as the second half of 2024 so an agile investment strategy would be appropriate to optimise returns.

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

Investment returns expectations.

The current forecast shown in paragraph 3.3, includes a forecast for Bank Rate to have peaked at 5.25% in Q4 2023.

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

Average earnings in each year	
2023/24 (residual)	5.30%
2024/25	5.00%
2025/26	4.00%
2026/27	3.50%
2027/28	3.55%
Years 6 to 10	3.25%
Years 10+	3.25%

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

Against this view the Treasury officers expect an average interest rate of 5% to be earned on the Council's investment portfolio during the 2024/25 financial year.

For its cash flow generated balances, the Authority will seek to primarily utilise its Money Market Funds in order to maintain liquidity and benefit from the compounding of interest in the current economic environment.

Changes of investment strategy

The Council does not intend to make any major changes to its investment portfolio in 2024/25. With capital values on its long-term pooled fund investments still recovering from the economic downturn, re-diversifying the portfolio would lead to a loss to the Authority on the principle invested unless the whole portfolio is re-arranged.

It is therefore best to balance the additional increase in interest rates on the current investments with the borrowing costs of maintaining an adequate level of liquid cash until the times of high interest rates are over in the following year.

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

The Authority is asked to approve the following treasury indicator and limit: -

Upper limit for principal sums invested for longer than 365 days			
£m	2024/25	2025/26	2026/27
Principal sums invested for longer than 365 days	£m 25.600	£m 25.600	£m 25.600
Current investments in excess of 1 year maturing in each year	22.581	22.581	22.581

4.4 Investment Performance / Risk Benchmarking

These benchmarks are simple guides to maximum risk, so they may be breached from time to time, depending on movements in interest rates and counterparty criteria. The purpose of the benchmark is that officers will monitor the current and trend position and amend the operational strategy to manage risk as conditions change. Any breach of the benchmarks will be reported, with supporting reasons in the mid-year or Annual Report.

Security - The Authority's maximum security risk benchmark for the current portfolio, when compared to these historic default tables, is:

- There is a very small historic risk of default when compared to the whole portfolio.

Liquidity – in respect of this area the Authority seeks to maintain: -

- Liquid short-term deposits of at least £1m available with a week's notice.
- Weighted average life benchmark is expected to be 15 years, with a maximum of 30 years.

Yield - local measures of yield benchmarks are *(delete / amend as appropriate)*: -

- Investments – internal returns above the 7-day SONIA compounded rate
- Investments – external fund managers returns above the 7 day SONIA compounded rate

4.5 End of Year Investment Report

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

4.6 External Fund Managers

£25.411m of the Authority's funds is externally managed on a pooled basis.

The Authority's external fund manager(s) will comply with the Annual Investment Strategy. The agreement(s) between the Authority and the fund manager(s) additionally stipulate guidelines on duration and other limits in order to contain and control risk.

The Authority fully appreciates the importance of monitoring the activity and resultant performance of its appointed external fund manager. In order to aid this assessment, the Authority is provided with a suite of regular reporting from its manager. This includes online reporting portals, monthly statements from fund manager to allow treasury officers to see balances of the Council's investments and a year end portfolio statement.

5 APPENDICES

(These can be appended to the report or omitted as required)

1. Prudential and treasury indicators
2. Interest rate forecasts
3. Economic background
4. Treasury management practice 1 – credit and counterparty risk management (option 1)
5. Treasury management practice 1 – credit and counterparty risk management (option 2)
6. Approved countries for investments
7. Treasury management scheme of delegation
8. The treasury management role of the section 151 officer

5.1 THE CAPITAL PRUDENTIAL AND TREASURY INDICATORS 2024/25 – 2026/27

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

5.1.1 Capital Expenditure

Capital expenditure £m	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Capital Expenditure – current programme	6.862	45.107	3.325	1.630	1.630
Capital Expenditure – bids to be reviewed	-	-	2.848	0.523	0.210
Total	6.862	45.107	6.173	2.153	1.840

5.1.2 Affordability Prudential Indicators

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

Ratio of Financing Costs to Net Revenue Stream

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

%	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Ratio of Financing costs to Net Revenue Stream	-7.21%	-8.54%	-8.69%	-8.36%	-8.14%

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

5.2 INTEREST RATE FORECASTS 2023-2026

Link Group Interest Rate View	07.11.23												
	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26
BANK RATE	5.25	5.25	5.25	5.00	4.50	4.00	3.50	3.25	3.00	3.00	3.00	3.00	3.00
3 month ave earnings	5.30	5.30	5.30	5.00	4.50	4.00	3.50	3.30	3.00	3.00	3.00	3.00	3.00
6 month ave earnings	5.60	5.50	5.40	5.10	4.60	4.10	3.60	3.40	3.10	3.10	3.10	3.10	3.10
12 month ave earnings	5.80	5.70	5.50	5.20	4.70	4.20	3.70	3.50	3.30	3.30	3.30	3.30	3.30
5 yr PWLB	5.00	4.90	4.80	4.70	4.40	4.20	4.00	3.80	3.70	3.60	3.50	3.50	3.50
10 yr PWLB	5.10	5.00	4.80	4.70	4.40	4.20	4.00	3.80	3.70	3.70	3.60	3.60	3.50
25 yr PWLB	5.50	5.30	5.10	4.90	4.70	4.50	4.30	4.20	4.10	4.10	4.00	4.00	4.00
50 yr PWLB	5.30	5.10	4.90	4.70	4.50	4.30	4.10	4.00	3.90	3.90	3.80	3.80	3.80

PWLB forecasts are based on PWLB certainty rates.

5.3 ECONOMIC BACKGROUND

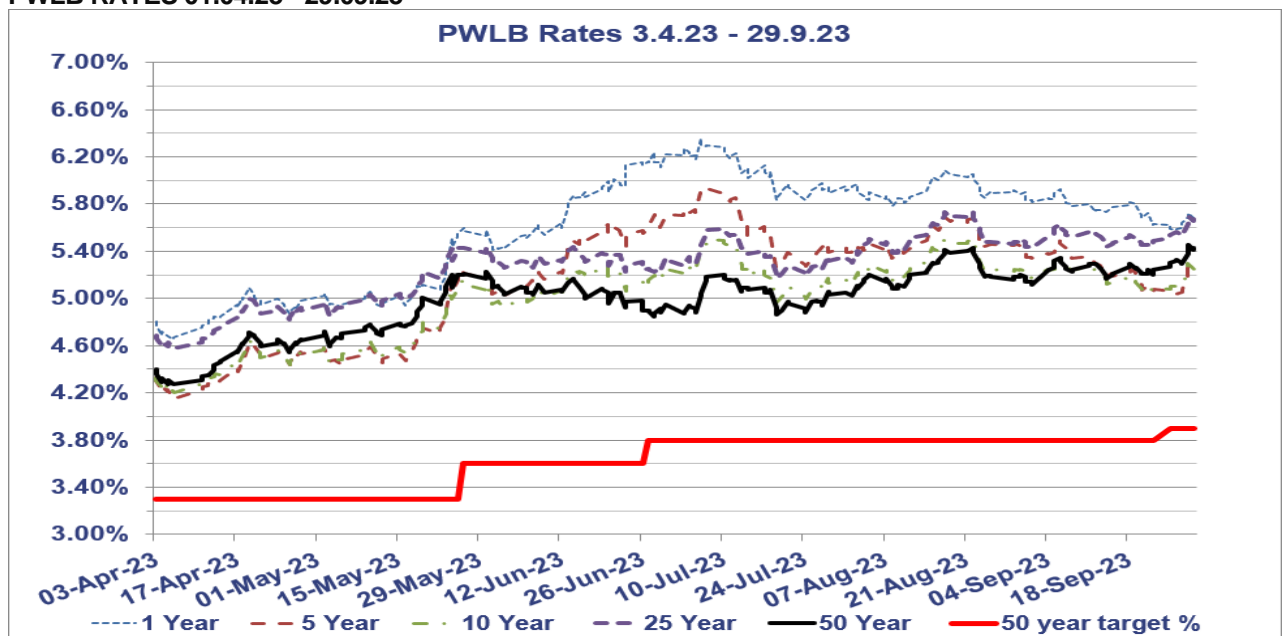
- The first half of 2023/24 saw:
 - Interest rates rise by a further 100bps, taking Bank Rate from 4.25% to 5.25% and, possibly, the peak in the tightening cycle.
 - Short, medium and long-dated gilts remain elevated as inflation continually surprised to the upside.
 - CPI inflation falling from 8.7% in April to 6.7% in September, its lowest rate since February 2022, but still the highest in the G7.
 - Core CPI inflation declining to 6.1% in September from 7.1% in April and May, a then 31 years high.
 - A cooling in labour market conditions, but no evidence yet that it has led to an easing in wage growth (as the 3myy growth of average earnings rose by 7.8% for the period June to August, excluding bonuses).
- The registering of 0% GDP for Q3 suggests that underlying growth has lost momentum since earlier in the year. Some of the weakness in July was due to there being almost twice as many working days lost to strikes in July (281,000) than in June (160,000). But with output falling in 10 out of the 17 sectors, there is an air of underlying weakness.
- The fall in the composite Purchasing Managers Index from 48.6 in August to 46.7 in September left it at its lowest level since COVID-19 lockdowns reduced activity in January 2021. At face value, it is consistent with the 0% q/q rise in real GDP in the period July to September, being followed by a contraction in the next couple of quarters.
- The 0.4% m/m rebound in retail sales volumes in August is not as good as it looks as it partly reflected a pickup in sales after the unusually wet weather in July. Sales volumes in August were 0.2% below their level in May, suggesting much of the resilience in retail activity in the first half of the year has faded.
- As the growing drag from higher interest rates intensifies over the next six months, we think the economy will continue to lose momentum and soon fall into a mild recession. Strong labour demand, fast wage growth and government handouts have all supported household incomes over the past year. And with CPI inflation past its peak and expected to decline further, the economy has got through the cost-of-living crisis without recession. But even though the worst of the falls in real household disposable incomes are behind us, the phasing out of financial support packages provided by the government during the energy crisis means real incomes are unlikely to grow strongly. Higher interest rates will soon bite harder too. We expect the Bank of England to keep interest rates at the probable peak of 5.25% until the second half of 2024. Mortgage rates are likely to stay above 5.0% for around a year.
- The tightness of the labour market continued to ease, with employment in the three months to July falling by 207,000. The further decline in the number of job vacancies from 1.017m in July to 0.989m in August suggests that the labour market has loosened a bit further since July. That is the first time it has fallen below 1m since July 2021. At 3.0% in July, and likely to have fallen to 2.9% in August, the job vacancy rate is getting closer to 2.5%, which would be consistent with slower wage growth. Meanwhile, the 48,000 decline in the supply of workers in the three months to July offset some of the loosening in the tightness of the labour market. That was due to a 63,000 increase in inactivity in the three months to July as more people left the labour market due to long term sickness or to enter education. The supply of labour is still 0.3% below its pre-pandemic February 2020 level.
- But the cooling in labour market conditions still has not fed through to an easing in wage growth. The headline 3myy rate rose 7.8% for the period June to August, which meant UK

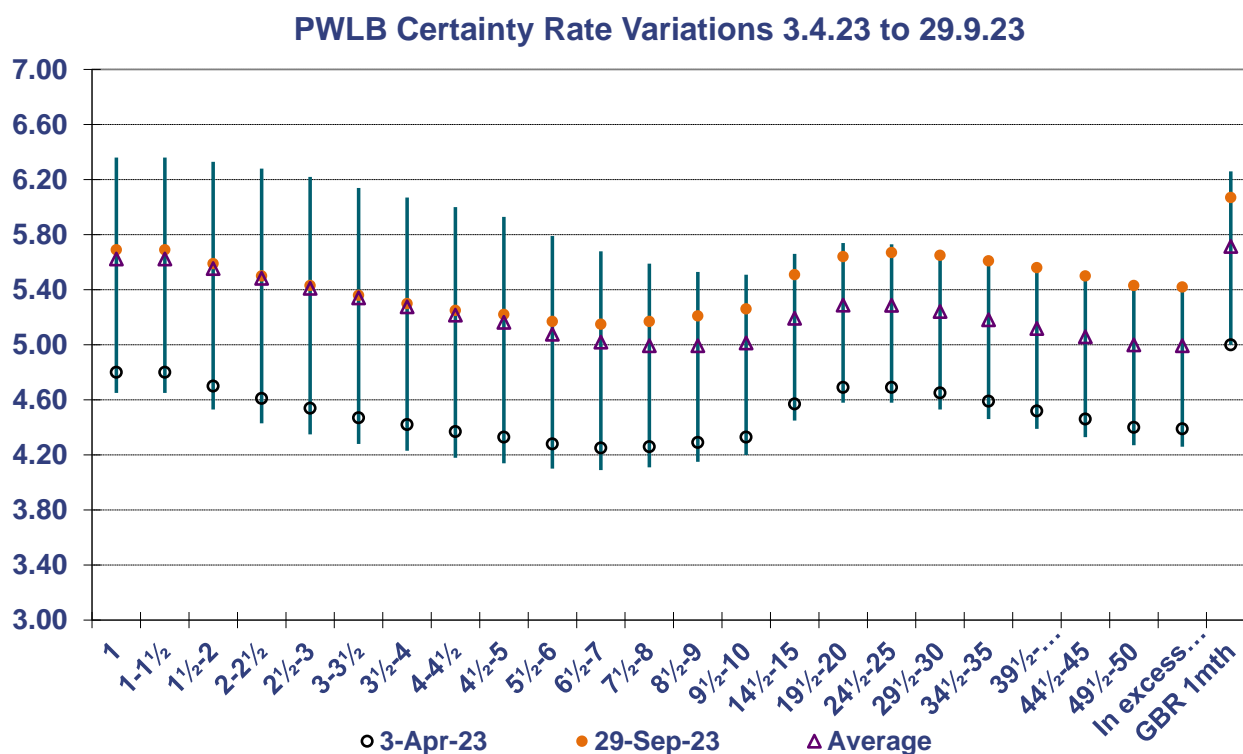
wage growth remains much faster than in the US and in the Euro-zone. Moreover, while the Bank of England's closely watched measure of regular annual average total pay growth for the private sector was 7.1% in June to August 2023, for the public sector this was 12.5% and is the highest total pay annual growth rate since comparable records began in 2001. However, this is affected by the NHS and civil service one-off non-consolidated payments made in June, July and August 2023. The Bank of England's prediction was for private sector wage growth to fall to 6.9% in September.

- CPI inflation declined from 6.8% in July to 6.7% in August and September, the lowest rate since February 2022. The biggest positive surprise was the drop in core CPI inflation, which declined from 6.9% to 6.1%. That reverses all the rise since March.
- In its latest monetary policy meeting on 06 November, the Bank of England left interest rates unchanged at 5.25%. The vote to keep rates on hold was a split vote, 6-3. It is clear that some members of the MPC are still concerned about the stickiness of inflation.
- Like the US Fed, the Bank of England wants the markets to believe in the higher for longer narrative. In terms of messaging, the Bank once again said that “further tightening in monetary policy would be required if there were evidence of more persistent inflationary pressures”, citing the rise in global bond yields and the upside risks to inflation from “energy prices given events in the Middle East”. So, like the Fed, the Bank is keeping the door open to the possibility of further rate hikes. However, it also repeated the phrase that policy will be “sufficiently restrictive for sufficiently long” and that the “MPC’s projections indicate that monetary policy is likely to need to be restrictive for an extended period of time”. Indeed, Governor Bailey was at pains in his press conference to drum home to markets that the Bank means business in squeezing inflation out of the economy.
- This narrative makes sense as the Bank of England does not want the markets to decide that a peak in rates will be soon followed by rate cuts, which would loosen financial conditions and undermine its attempts to quash inflation. The language also gives the Bank of England the flexibility to respond to new developments. A rebound in services inflation, another surge in wage growth and/or a further leap in oil prices could conceivably force it to raise rates in the future.

In the table below, the rise in gilt yields across the curve as a whole in 2023/24, and therein PWLB rates, is clear to see.

PWLB RATES 01.04.23 - 29.09.23





HIGH/LOW/AVERAGE PWLB RATES FOR 01.04.23 – 29.09.23

	1 Year	5 Year	10 Year	25 Year	50 Year
Low	4.65%	4.14%	4.20%	4.58%	4.27%
Date	06/04/2023	06/04/2023	06/04/2023	06/04/2023	05/04/2023
High	6.36%	5.93%	5.51%	5.73%	5.45%
Date	06/07/2023	07/07/2023	22/08/2023	17/08/2023	28/09/2023
Average	5.62%	5.16%	5.01%	5.29%	5.00%
Spread	1.71%	1.79%	1.31%	1.15%	1.18%

The peak in medium to longer dated rates has generally arisen in August and September and has been primarily driven by continuing high UK inflation, concerns that gilt issuance may be too much for the market to absorb comfortably, and unfavourable movements in US Treasuries.

The S&P 500 and FTSE 100 have struggled to make much ground through 2023.

CENTRAL BANK CONCERNS

Currently, the Fed has pushed up US rates to a range of 5.25% to 5.5%, whilst the MPC followed by raising Bank Rate to 5.25%. EZ rates have also increased to 4% with further tightening a possibility.

Ultimately, however, from a UK perspective it will not only be inflation data but also employment data that will mostly impact the decision-making process, although any softening in the interest rate outlook in the US may also have an effect (just as, conversely, greater tightening may also).

5.4 APPROVED COUNTRIES FOR INVESTMENTS

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

Based on lowest available rating

AAA

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

AA+

- Canada
- Finland
- U.S.A.

AA

- Abu Dhabi (UAE)

AA-

- Belgium
- France
- Qatar
- U.K.

5.5 TREASURY MANAGEMENT SCHEME OF DELEGATION

(i) Full Council

- receiving and reviewing reports on treasury management policies, practices and activities;
- approval of annual strategy.

(ii) Cabinet

- approval of/amendments to the organisation's adopted clauses, treasury management policy statement and treasury management practices;
- budget consideration and approval;
- approval of the division of responsibilities;
- receiving and reviewing regular monitoring reports and acting on recommendations;
- approving the selection of external service providers and agreeing terms of appointment.

(iii) Overview and Scrutiny Committee

- reviewing the treasury management policy and procedures and making recommendations to the responsible body.

5.6 THE TREASURY MANAGEMENT ROLE OF THE SECTION 151 OFFICER

The S151 (responsible) officer

- recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance;
- submitting regular treasury management policy reports;
- submitting budgets and budget variations;
- receiving and reviewing management information reports;
- reviewing the performance of the treasury management function;
- ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function;
- ensuring the adequacy of internal audit, and liaising with external audit;
- recommending the appointment of external service providers.
- preparation of a Capital Strategy to include capital expenditure, capital financing, non-financial investments and treasury management, with a long-term timeframe.
- ensuring that the Capital Strategy is prudent, sustainable, affordable and prudent in the long term and provides value for money
- ensuring that due diligence has been carried out on all treasury and non-financial investments and is in accordance with the risk appetite of the authority
- ensure that the Authority has appropriate legal powers to undertake expenditure on non-financial assets and their financing
- ensuring the proportionality of all investments so that the Authority does not undertake a level of investing which exposes the Authority to an excessive level of risk compared to its financial resources
- ensuring that an adequate governance process is in place for the approval, monitoring and ongoing risk management of all non-financial investments and long-term liabilities
- provision to members of a schedule of all non-treasury investments including material investments in subsidiaries, joint ventures, loans and financial guarantees
- ensuring that members are adequately informed and understand the risk exposures taken on by the Authority
- ensuring that the Authority has adequate expertise, either in house or externally provided, to carry out the above

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BUDGET AND COUNCIL TAX 2024/25	
Executive Summary	This report presents for approval the budget for 2024/25 and to make statutory calculations in accordance with the Local Government Finance Act 1992 to set the Council Tax for 2024/25. The report also includes the Chief Finance Officer's report on the robustness of the estimates and adequacy of reserves.
Options considered	It is a statutory requirement to set the budget each year, whilst there are options around the content of the budget presented for approval, the budget now recommended reflects the recommendations made by Cabinet at its meeting on 5 February 2024.
Consultation(s)	The proposed budget has been presented to the Overview and Scrutiny Committee for pre-scrutiny at its meeting on 24 January and again at its meeting for post-scrutiny at its meeting on 14 February. A business engagement event took place on 30 January and the businesses that attended were consulted about the proposed budget for 2024/25. Public consultation has also taken place on the Council's website and on all the Council's other social media platforms.
Recommendations	<p>That having considered the Chief Finance Officer's report on the robustness of the estimates and the adequacy of the proposed financial reserves, the following be approved:</p> <ol style="list-style-type: none"> 1) The 2024/25 revenue budget as outlined at Appendix A; 2) The statement of identified savings as detailed in Appendix B, 3) The statement of and movement in the reserves as detailed at Appendix C; 4) The updated Capital Programme and financing for 2023/24 to 2027/28 as shown in Appendix D; 5) The new capital bids recommended for approval as detailed at Appendix E; 6) That Members note the current financial projections for the period 2025/26 to 2027/28 that form the Medium Term Financial Strategy and as detailed in paragraphs 3.10 to 3.14 and Appendix A. 7) That Members note and consider the results of the Budget Consultation exercise which are contained in the paper circulated to Members and which will be included as an Appendix to the meeting's minutes when published.

	<p>8) The Policy Framework for the Earmarked Reserves and the Optimum Level of the General Fund Reserve of £2.1m for 2024/25 to 2026/27 as detailed in paragraphs 3.35 to 3.72 and in Appendix G;</p> <p>9) The Local Council Tax Support Scheme (LCTS) for 2024/25 as set out in paragraphs 3.16 to 3.23;</p> <p>10) That Members undertake the Council Tax and statutory calculations set out at Appendix F, and set the Council Tax for 2024/25;</p> <p>11) The demand on the Collection Fund for 2024/25 is as follows:</p> <ul style="list-style-type: none"> a. £6,995,942 for District purposes b. £3,129,194 for Parish/Town Precepts; <p>This reflects the recommended Council Tax increase of £4.95 for the district element for a Band D equivalent property.</p> <p>To approve the 2024/25 budget for revenue and capital and to make the statutory calculations in respect of the 2024/25 Council Tax.</p>
Reasons for recommendations	It is a statutory requirement to set the budget each year. To enable the Council to set a balanced budget.
Background papers	Budget reports and briefings, precepts (NCC, Police and Parishes) Draft Revenue Budget Report for 2024/25 presented to Cabinet on 5 February 2024

Wards affected	All
Cabinet member(s)	All
Contact Officer	Tina Stankley Director of Resources and s151 Officer tina.stankley@north-norfolk.gov.uk

Links to key documents:	
Corporate Plan:	Strong Responsible & Accountable Council.
Medium Term Financial Strategy (MTFS)	The setting of a balanced budget for 2024/25 provides the base position for reviewing the following years of the Medium-Term Finance Plan.
Council Policies & Strategies	Budget Setting & Medium-Term Finance Strategy

Corporate Governance:	
Is this a key decision	Yes
Has the public interest test been applied	Yes
Details of any previous decision(s) on this matter	

1. Purpose of the report

- 1.1. This report presents for approval the 2024/25 General Fund revenue and 2024/25 capital budgets along with the Council Tax for 2024/25.
- 1.2. Subheading as necessary.

2. Introduction & Background

- 2.1. Officers have spent time reviewing budgets. These have been consolidated to give a Summary General Fund Budget for 2024/25. The budget has been considered by Cabinet and is presented to full Council for approval which includes a significant level of savings to be realised in 2024/25 to deliver a balanced budget.
- 2.2. The context in which the Council is operating is that local authorities throughout the UK continue to find themselves affected financially by many external factors that are beyond their control. There is the ongoing impact of the continuing war in Ukraine, high but reducing inflation levels which are currently at 4.6%, but half of what it was this time last year (9.2% in December 2022), higher interest rates (although several economists have recently said that they think these have now peaked), labour shortages, the residual impact of COVID as we are learning to live with it, a continuing cost-of-living crisis, an uncertain economic outlook and the uncertainty which accompanies the year in which a general election is to be held.
- 2.3. The Council is seeing high utility and contract costs persisting, which has fed through to demands for higher pay rises for a second year running. The continuing cost-of-living crisis is also leading to an increase in the demand for the Council's services. This is creating a particular pressure on the Temporary Accommodation budgets, as the number of people presenting themselves as homeless is increasing. Whilst government subsidy can be claimed for this expenditure it does not fully cover this and it is anticipated that the shortfall will amount to a budget pressure of over £600k by the end of 2023/24 and will be at least the same again in 2024/25. This is a nationwide issue with councils across the country also experiencing pressures on their Temporary Accommodation budgets. Lobbying by Councils is taking place to try and gain some central government financial support for this.

3. The 2024/25 Budget

- 3.1. The 2024/25 budget presented in Appendix A and summarised in the table below is a balanced budget for approval by Full Council.

Summary General Fund Budget

	2023/24 Base Budget £	2023/24 Updated Base Budget £	2024/25 Base Budget £
Net Cost of Services	22,668,810	22,592,940	22,754,510
Other Costs and Income	190,320	3,237,900	(692,210)
Net Operating Expenditure	22,859,130	25,830,840	22,062,300
Income from Government Grant and Taxpayers	(17,948,670)	(17,948,670)	(20,265,850)
(Surplus)/Deficit	4,910,460	7,882,170	1,796,450
Contribution To/(From) Reserves	(4,910,460)	(7,882,170)	(1,796,450)
Net Position	0	0	0

- 3.2. To achieve a balanced budget three steps have been taken

- £975k of savings and additional income have been identified and included in the cost of services. The details of these savings can be found in Appendix B. None of these savings will have an impact on the Council's ability to deliver its statutory services.
- There have been £250k of savings yet to be identified included in the net cost of services. The s151 Officer is confident that these can be achieved as there was a higher level of savings identified by officers than the £975k included but some of these need some further work and investigation to confirm that they can be achieved.
- There has been the additional use of reserves of £111k over and above the planned level of draw down. The table below shows a summary of the movements to arrive at a balanced budget.

Summary of Movements to achieve a Balanced Budget

Explanation of movement	£m
Budget Deficit for 2024/25 (£1.459m) when presented to Cabinet on 5 February 2024 (plus growth of £136k and savings of (£94k) in service budgets identified since the initial draft budget was prepared and an adjustment of £140k for LCTS grant included in error twice).	1.641
Savings and additional income that has been included in the General Fund Summary that was identified by officers in December 2023 and January 2024 to balance the budget.	(0.975)
Savings to be Identified	(0.250)
Additional use of reserves to balance the budget for 2024/25	(0.111)
Additional funding provided in the Final Local Government Settlement	(0.305)
Budget Deficit for 2024/25	0.000

Funding

Local Government Finance Settlement

- 3.3. The Government made available through the provisional Local Government Finance Settlement (LGFS) an increase for councils in England of 6.5% in core spending power when compared with the 2023-24 amount. This does however assume that District Councils apply the maximum increase in Council Tax.
- 3.4. The Funding Guarantee Grant, introduced last year, was provided again for 2024/25 in the provisional LGFS to ensure every council in England would see at least a 3% increase in Core Spending Power before any local decisions are made around council tax. The increase in Core Spending Power for NNDC equates to an increase of 4.6% for 2024/25 when compared to 2023/24.
- 3.5. In advance of the final Local Government Finance Settlement additional funding was announced on 24 January 2024. Most notable for the Council is an increase in the Rural Services Delivery Grant and that the funding guarantee would be increased from 3% to 4%. At this point in time it was anticipated that the additional funding would be in the region of £127k.
- 3.6. However when the final settlement was published on 5 February 2024 the actual additional funding levels that were confirmed were £305k for 2024/25. The movement between the Provisional and Final Settlement sums is shown in the table below.

Funding:	Provisional Settlement £m	Final Settlement £m	Additional Funding £m
New Homes Bonus	(0.006)	(0.006)	0.000
Revenue Support Grant	(0.309)	(0.309)	0.000
Funding Guarantee	(0.929)	(1.231)	(0.302)
Rural Services Delivery Grant	(0.567)	(0.657)	(0.090)
Services Grant	(0.109)	(0.022)	0.087
	(1.920)	(2.225)	(0.305)

- 3.7. With this year's funding being the sixth consecutive one-year settlement and no details of what any new funding regime may be like, this continues to make it difficult to plan with any degree of certainty. It means that far higher levels of estimation and assumptions have to be made around future funding levels in the medium-term.

Consultation on the Budget for 2024/25

- 3.8. The Overview and Scrutiny Committee have had the opportunity to pre-scrutinise the budget proposals at its meeting on 24 January 2024 before being considered by Cabinet at its meeting on 5 February and then to post-scrutinise it again after the Cabinet meeting at its meeting on 14 February 2024. Cabinet considered the Overview and Scrutiny Committee pre-scrutiny recommendations and full Council will be able to consider the Overview and Scrutiny Committee post-scrutiny recommendations in considering the budget at this meeting.
- 3.9. External stakeholders have also been consulted about the budget proposals and the increase in Council Tax. A business engagement event took place on 30 January 2024 and the businesses that attended were consulted about the

proposed budget for 2024/25. Public consultation has also taken place on the Council's website and on all the Council's other social media platforms. The public consultation ran until Monday 19 February 2024 and the results of the consultation have been circulated to Members in advance of the full Council meeting so that they can be considered prior to making a decision about the 2024/25 budget proposed by Cabinet. The paper that is circulated will be included as an appendix to the minutes of the full Council meeting.

Medium Term Financial Strategy

3.10. The Medium-Term Financial Strategy (MTFS) has been prepared alongside the budget for 2024/25. The MTFS can be found as Appendix A. Assumptions have been made for the years 2025/26 to 2027/28 which are listed below. It should be noted that the further into the future we look the greater the increase in uncertainty is particularly around the funding streams. The Projected Deficit over the life of the MTFP is shown in the table below.

	2024/25 Base Budget £m	2025/26 Projection £m	2026/27 Projection £m	2027/28 Projection £m
(Surplus)/Deficit	2.145	2.030	2.995	3.314
Contribution to/(from) reserves	(2.145)	(0.189)	(0.003)	0.008
Net Position	0.000	1.841	2.992	3.322

3.11. Assumptions included are:

- The pay award is assumed to be at 3.5% for years 2025/26 onwards as the rate of inflation has started to fall significantly.
- Increases in costs have been included for all years where we are contracted to increase costs on an annual basis.
- Increases in fees and charges (included in the Net Cost of Services) have been increased based on prudent assumptions that are in line with the increases that have been assumed for expenditure.
- For the calculation of Council Tax income, a modest increase of around 1% in the tax base has been assumed year on year and then the maximum increase has been applied to the Band D Council Tax each year at 2.99%.
- For the central government funding, the assumptions made have been to generally increase funding by 3% being based on having received a guaranteed increase in core spending power of at least 3% for 2023/24 and 2024/25.

3.12. There is a huge level of uncertainty in the funding levels for local authorities as there are two major reviews where the outcomes of which have yet to be implemented. The current funding system is recognised by all as being no longer fit for purpose and no longer an appropriate model for determining how the available funding should be distributed. A Fair Funding Review has been postponed for several years, but it is expected that this will take place and the outcomes implemented at some point over the term of this MTFS. However, it is expected that the outcome will favour authorities with Social Care responsibilities and that district authorities will suffer.

- 3.13. There is also a reform of the Business Rates due and again this has been postponed for some time. The Council retains the services of Pixel Financial Management Services which provide expert advice and support on government funding. They provide a forecast of central government funding for the Council and their prediction is that the Business Rates reform may take place in 2026/27 and that this will have a negative impact on the level of Business Rates income for the Council, but as there is yet no detail around this, the Business Rates Income levels have been included at the 2024/25 level to be prudent.
- 3.14. There is an increasing deficit over the period of the MTFS 2024/25 to 2027/28 as shown in the table at paragraph 3.10 above. Work is underway to address this forecast deficit with plans being developed for officers of the Council to carry out service reviews during 2024/25 to look at how services are delivered and how savings can be achieved, so that any changes or cessation in service delivery can be implemented over the period of the MTFS.

Council Tax and referendum limit

- 3.15. The Councils Medium Term Financial Strategy in part relies on increasing Council Tax income. This is a relatively stable source of income with collection being cost effective. The LGFS assumes that District Councils apply the maximum increase before a referendum is required, of 3.00% or £5 in Council Tax. The recommendation is to increase Council Tax in 2024/25 by £4.95 for a Band D property. The table below shows what the total Council Tax income will be for 2024/25 and that the additional income generated by the £4.95 increase for a Band D will be £205k for the year.

Council Tax Income

		Council tax 24/25
1	Council Tax Base for 24/25 based on central government's assumed increase	41,501.70
2	Band D Council Tax before increase	£163.62
3	Maximum increase allowed	£4.95
4	Band D Council Tax after increase (Add Lines 2 and 3)	£168.57
5	Income assuming CT increase (line 1 multiplied by Line 4)	£6,995,942
6	Empty homes income	£68,000
7	Saving bid - saving made in Council Tax Support administration	£5,000
	Total Council Tax (Add Lines 5, 6 and 7)	£7,068,942

Additional Council Tax generated by the annual increase - Council Tax base (Line1) multiplied by Maximum increase allowed (Line 3)	£205,433
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Council Tax Support

- 3.16. Council Tax Support (CTS) is financial support that the Council can give to people on low incomes. It is administered as a reduction to their Council Tax bill.
- 3.17. Since 2013 each district council has been responsible for its own CTS scheme for working-age people. The scheme must be reviewed and agreed each year as part of the taxbase and budget setting process. The details of the proposed

CTS Scheme for 2024/25 are outlined in the policy at Appendix H and is presented for approval by full Council.

- 3.18. Our working age CTS scheme principles have remained largely unchanged since the scheme started in 2013. They are based on the rules for the old Council Tax Benefit scheme prior to 2013 and use many of the same principles as the ongoing Housing Benefit scheme, to keep both schemes aligned.
- 3.19. CTS for pension age people is paid under national regulations whereby central government sets for the rules of the scheme and the council will meet up to 100% of the cost of the Council Tax bill. Our local scheme for working-age people means that the council will meet up to 91.5% of the cost of the Council Tax bill.
- 3.20. Since 2013, we have made minor changes to the CTS scheme to keep the scheme in line with the Housing Benefit rules particularly around Universal Credit. There have been no significant welfare reform changes in 2023/24 and we are not forecasting any significant changes in 2024/25 which need to be reflected in our CTS scheme for 2024/25.
- 3.21. Whilst there have been fewer changes in recent years as the pace of welfare reform has slowed, the managed migration of Universal Credit (UC) has now recommenced nationally and this will affect households in receipt of Housing Benefit, whereby they will be expected to move across to UC by July 2024. Households moving to UC will receive transitional protection, should they be worse off on UC.
- 3.22. It will be important to keep the CTS scheme aligned with the principles of UC to keep the scheme easier for our residents to understand, and to keep costs of administration as low as possible.
- 3.23. Whilst we recommend the scheme remains unchanged for 2024/25, we have started to review the full impact of the CTS scheme for 2025/26 to ensure that it continues to support our residents and that it remains cost effective and affordable to the Council. The proposed scheme for 2025/26 will then form part of a public consultation later this year.

Rate Relief Policy

- 3.24. The full report and accompanying appendices for the updated Rate Relief Policy has been included as a separate agenda item. The policy has been updated to reflect the extended Retail, Hospitality and Leisure scheme, removing the discretionary Rural Rate Relief 50% top up as this will now be awarded as a 100% mandatory relief instead and removing the discretionary time limits to backdating. The policy includes guidelines as to how the schemes are to be implemented and the financial implications for the authority.
- 3.25. The new policy will enable the Retail Hospitality and Leisure Relief, Supporting Small Business Relief, the scheme for local newspaper discount, the scheme for low-carbon heat networks, and the Hardship Relief to be awarded discretionary reliefs in 2024/25.

Retained Business Rates

- 3.26. The Business rate Retention scheme was introduced in April 2013 to promote local economic growth. It is vital that the Council ensures it has a comprehensive

and up to date business ratings list. It is important to note that any significant changes, such as backdated valuation appeals, have a direct impact of reducing funding levels.

3.27. To calculate the forecast income level financial modelling has been undertaken that uses information available for 2023/24 which is then updated with any known changes. The resulting income is based on what is known now. The recent revaluation by the VOA of business rates based on ratable values as at 1 April 2021 came into effect from 1 April 2023. This means that there is a potential high risk in relation to the level of successful business rate appeals, which will require close monitoring during 2024/25.

Useable Revenue Reserves

3.28. The Council holds a General Fund Reserve which it keeps for unexpected expenditure or for emergencies. The Council's Section 151 Officer assesses what the minimum level for this reserve should be each year to ensure that the Council has sufficient funds to meet any unexpected expenditure.

3.29. The Council also holds Earmarked Reserves, all of which have been set up to fund specific expenditure. These Earmarked Reserves are being used to fund some of the costs of services. There are contributions being made to the reserves where it is known that costs will be incurred in the future e.g. district council elections are held every 4 years at a cost of about £200k and so each year £50k is put into the Elections Reserve so that there is a balance of £200k to take from the Elections Reserve in the fourth year to cover the cost. A full breakdown of the use of Reserves can be found at Appendix C and a summary is shown in the table below.

	2023/24 Base Budget	2023/24 Updated Base Budget	2024/25 Base Budget
Contributions to/(from) Earmarked Reserves:			
Capital Projects Reserve	(400,000)	(400,000)	0
Asset Management	0	(405,560)	(120,000)
Benefits	(111,310)	(111,310)	(46,620)
Building Control	(81,860)	(89,690)	(122,540)
Business Rates	(1,278,270)	(1,278,270)	(18,000)
Coast Protection	0	(134,000)	(265,740)
Communities	(275,000)	(275,000)	(131,550)
Delivery Plan	(1,289,400)	(2,464,350)	(451,890)
Economic Development & Tourism	(44,800)	(44,800)	(10,000)
Elections	(100,000)	(133,020)	60,000
Environmental Health	(16,000)	(34,370)	(40,000)
Grants	0	(304,780)	(77,970)
Housing	(555,900)	(1,257,880)	(128,320)
Land Charges	0	0	(89,100)
Legal	(31,750)	(31,750)	(36,000)
Major Repairs Reserve	0	(341,220)	(50,000)
New Homes Bonus Reserve	(178,000)	(48,000)	(150,000)
Organisational Development	(42,740)	(42,740)	(26,120)
Planning Revenue	(148,970)	(128,970)	(37,300)
Restructuring/Invest to save			(45,460)
Contribution to/(from) the General Reserve	(356,460)	(356,460)	(9,840)
Contribution to/(from) Reserves Line 28 of the table in paragraph 3.1)	(4,910,460)	(7,882,170)	(1,796,450)

- 3.30. As shown in the table above the projected drawdown from reserves over the 2-year period 2023/24 to 2024/25 is £9.7m. It should be noted that does include the planned use of reserves which have been set aside in previous years to meet the expenditure that is being incurred now.
- 3.31. It is recommended that the minimum level that the General Fund Reserve should be maintained at is £2.1m for 2024/25. This represents 10.1% of the net budgeted operating expenditure (excluding parish precepts).

Capital Programme

- 3.32. The capital programme is what the Council intends to spend on providing new assets and improving its existing ones over the next four years. As capital expenditure is incurred, a source of finance must be identified. Capital expenditure can be financed by applying capital receipts, grants and other revenue resources or alternatively through borrowing. A summary of the Capital Programme is shown below. The list of schemes that are included in the approved programme can be found at Appendix E and the details of proposed new bids are contained in Appendix F.

Capital Programme 2023/24 to 2027/28					
	Updated Budget	Budget	Budget	Budget	Budget
	2023/24	2024/25	2025/26	2026/27	2027/28
	£	£	£	£	£
Approved Programme					
Our Greener Future	36,036,699	220,000	270,000	270,000	-
Developing Our Communities	4,103,157	2,541,000	8,209,000	-	-
Meeting our Housing Needs	7,292,096	1,761,647	1,300,000	1,300,000	1,000,000
Investing In Our Local Economy And Infrastructure	5,941,743	1,283,388	-	-	-
A Strong, Responsible And Accountable Council	307,627	60,000	60,000	60,000	-
Total of Approved Capital Programme	53,681,322	5,866,035	9,839,000	1,630,000	1,000,000
New Bids					
Our Greener Future	-	880,000	280,000	280,000	280,000
Developing Our Communities	-	514,500	-	-	-
Investing In Our Local Economy And Infrastructure	30,000	210,000	210,000	60,000	-
A Strong, Responsible And Accountable Council	-	248,720	102,000	-	-
Total of New Bids	30,000	1,853,220	592,000	340,000	280,000
TOTAL PROGRAMME	53,711,322	7,719,255	10,431,000	1,970,000	1,280,000
	2023/24	2024/25	2025/26	2026/27	2027/28
	£	£	£	£	£
Capital Programme Financing					
Grants	38,871,577	5,136,035	1,000,000	1,000,000	1,000,000
Other Contributions	3,196,250	300,000	300,000	300,000	-
Asset Management Reserve	405,564	-	-	-	-
Major Repairs Reserve	130,000	50,000	-	-	-
Delivery Plan Reserve	1,523,449	-	-	-	-
Capital Projects Reserve	211,223	-	-	-	-
Housing Reserve	1,468,970	-	-	-	-
Environmental Health Reserve	18,372	-	-	-	-
Revenue Contribution to Capital (RCCO)	100,000	-	-	-	-
Capital Receipts	5,034,582	1,018,720	-	330,000	-
Internal / External Borrowing	2,751,336	1,214,500	9,131,000	340,000	280,000
TOTAL FINANCING	53,711,322	7,719,255	10,431,000	1,970,000	1,280,000

- 3.33. The proposed funding for the schemes is also shown in table above. Consideration is given to level of grants we have available, the level of capital receipts we have and what we might generate in future years to determine how the capital programme can be financed. Any expenditure financed through borrowing will increase the Council's 'Capital Financing Requirement' (CFR). This will result in a revenue charge (one that impacts on the bottom line of the budget and is a charge to the Council Taxpayer) called the Minimum Revenue Provision (MRP) that is made to reflect the funding of the CFR by the taxpayer. It is required to be set aside each year starting the year after the works are completed and/or the asset comes into use. It is a charge to revenue that covers the repayment of the borrowing needed to finance the capital expenditure. As the need to borrow increases, the CFR and MRP also increase. If the Council has sufficient cash resources to meet the expenditure, it will not be necessary to borrow externally in the short term, and cash balances can be used to cover the expenditure. This is referred to as 'internal borrowing' and attracts an MRP charge in the same way that external borrowing does.
- 3.34. It should be noted that any new projects included in the programme in the future will need to be financed by borrowing, if no capital resources such as capital grants or capital receipts are available, which will result in an additional MRP charge.

Robustness of Estimates

- 3.35. When considering the robustness of the estimates and adequacy of reserves a holistic approach is taken, which considers the general reserve, earmarked reserves and the identified risks in relation to the revenue and capital budgets presented for approval.
- 3.36. The Local Government Act 2003 requires the Section 151 Officer to report on the robustness of estimates made for the purpose of calculating Council Tax. The Director for Resources (Section 151 Officer) is satisfied that the estimates, as presented in the budget are sufficiently robust and that the reserve balances proposed for 2024/25 are adequate.
- 3.37. Below is the assessment of the robustness of the estimates now presented and provides an analysis of the risks facing the Council in relation to the control of income and expenditure flows compared to the budgets that are recommended for 2024/25.
- 3.38. The framework within which the budget for 2024/25 has been prepared is like that of previous years and takes into account the following:
- a) Previous financial year out-turn position (2022/23) (paragraph 3.39)
 - b) Medium Term Financial Strategy (MTFS) 2024/25 to 2027/28 (paragraph 3.40)
 - c) In-year budget monitoring for 2023/24 and associated reports (paragraphs 3.46 to 3.48)
 - d) Cash flow monitoring (paragraph 3.49 and 3.50)
- 3.39. The outturn position for 2022/23 was reported to Cabinet on 29 June 2023. The outturn position is used to update the financial planning process and helps to establish the baseline for the current estimates by reflecting significant

movements against the current position and those which will have an on-going impact on the future financial position of the Council.

- 3.40. The financial planning process is an established process. For 2024/25 the updated Medium Term Financial Strategy (MTFS) has been produced alongside the budget for 2024/25 and it is included in this report as Appendix A. The MTFS for the period 2024/25 to 2027/28 has been prepared against a backdrop of uncertainty for the reasons discussed in Section 2 of the main report. This uncertainty and the uncertainty around the funding for local government results in a far higher level of risk associated with forecasting a robust financial position over the medium term. However best estimates and assumptions have been used in producing this. Members are asked to note the MTFS for 2024/25 to 2027/28.
- 3.41. Following on from the Government's White Paper on the Levelling Up agenda, published in 2022, it announced a new devolution agreement between the Government and Norfolk County Council. The devolution deal will transfer new powers and a £600 million investment fund over 30 years to Norfolk County Council, who will work collaboratively with local partners to deliver on the county's priorities. As part of this deal, the County Council will adopt a new governance model which will be brought to the Full Council Meeting of the County Council on 23 July 2024.
- 3.42. At its meeting on the 12 December 2023 County councillors voted to stage the first election for a directly elected leader in May 2025. The County Council will carry out extensive consultation with the public, businesses and key stakeholders about the benefits of the deal and how by working together the benefits can be maximised.
- 3.43. After the disappointment of the unsuccessful bids for Levelling Up funding in 2022, NNDC submitted another bid for Round 2 Levelling Up funding and was again unsuccessful. However as part of 23 November 2023 Autumn Statement announcement the Chancellor outlined a major £450 million pound levelling up package as the third round of levelling up. Again NNDC were not awarded any funding. However the following day the Government committed a further £37.5 million for five additional capital projects. The Fakenham Leisure and Sports Hub was one of the projects and the Council will receive £9.9m from the Government to deliver this project.
- 3.44. Whilst COVID seems to be something everyone is learning to live with and it is now not seen as the significant risk that it was, the Council is still catching up on the backlog of work e.g. inspection work, and this may incur some additional cost to achieve this. However there is a sum set aside to cover this and it is expected to be adequate.
- 3.45. The MTFS seeks to identify future estimated budget requirements and funding shortfalls at an early stage of the annual budget process to enable preparation and planning beyond the short term. Service reviews are planned to start prior to the beginning of the new financial year that will support delivery of a sustainable budget for the Council in the medium term.
- 3.46. Budget monitoring throughout the year is critical to ensuring the robustness of the estimates and maintaining a sound financial position. The in-year budget monitoring process is carried out throughout the year with all expenditure and income being monitored monthly. This provides an essential tool for identifying

early on any variances so that mitigating action can be taken. It is also fundamental in enabling the inclusion of the most up to date information in the modelling of future budgets and projections, where budget pressures and additional income and savings are identified during the year.

- 3.47. The regular budget monitoring exercises that take place are also used to inform the annual financial planning and budget process in terms of whether any changes will have an on-going financial impact in future years, or whether they will have just a one-off impact in the current financial year.
- 3.48. As part of the budget monitoring process, budget managers compile monthly variance reports and regular reports are presented to Cabinet and the Overview and Scrutiny Committee detailing the latest projected outturn position for the current year. Regular reviews of expenditure, commitments and income streams are carried out to identify any overspends or shortfalls in income at the earliest opportunity and reported to the Corporate Leadership Team (CLT) and Members along with action plans to mitigate the impact on the Council's overall financial position.
- 3.49. In terms of cash flow monitoring, there have been no major cash flow issues during the year, although the Council has had to take short-term borrowing on several occasions during the year for cash flow purposes. Whilst this has been secured at the best rates available, with the interest rates being significantly higher than they have been for a number of years, this has cost the Council a significant amount in borrowing costs. The need for short-term borrowing indicates that the Council may need to take some external borrowing to replace the internal borrowing that it has been using to fund its capital programme. However with interest rates being high at present now is not the time to do this. The S151 Officer will consider this when interest rates start to fall.
- 3.50. Instead of taking short-term borrowing the Council could have called back some of its investments to meet the cash flow fluctuations. However this would have resulted in a loss of investment income. By maintaining the investments levels the interest income earned will largely cover the short-term borrowing costs.
- 3.51. The annual budgets and the financial projections are prepared by service managers and budget holders, using their expertise and knowledge of the latest developments and changes in their field that may affect their service delivery and consequently the cost of providing their services. Officers of the Council will also seek advice from any external advisors, professional bodies and networks to determine if there is anything that may impact on the Council's financial position.
- 3.52. However, many budgets are related to factors that fall outside the control of the Council, e.g. pay awards, changes in demand led services, changes in inflation and interest rates, and all of these can have a significant impact on the Council's overall budget and financial position both in the current and future years. Forecasting for these external influences is a challenge and a risk for the Council.
- 3.53. There are several financial risks facing the authority which are relevant at both service and corporate level. To manage these risks there are a few key areas within the budget that need to be closely monitored during the forthcoming financial year, as any variances can have a significant impact. These include:
 - a) **The impact of changes in global and national politics and economies** – This is very difficult to predict accurately, but by keeping abreast of developments and

seeking advice from experts in these fields, informed assumptions can be made, and sensitivity analysis can be undertaken so should there be changes in any areas the Council can react quickly and look at options to reduce the impact. Officers will monitor the actual position against that forecast throughout the year. Whilst action will be taken to minimise the impact, if this is not possible, then ultimately shortfalls will have to be covered by using reserves.

- b) **Car park income** – This area generates a significant level of income for the Council which in turn supports the delivery of other services across the Council. As this is a demand led service which is influenced by external factors this area is regularly monitored. The 2023/24 budget currently assumes gross income of £3.03m from all car parking related fees and charges. At Period 10 the level of actual income received was at 97% of the budget, with 2 months left to achieve 100%.
- c) **Planning and building control fees** – The 2023/24 budget includes income totalling approximately £1.363m from planning and building control fees. This income, like car parking, is demand led. This is being monitored and it has identified a significant shortfall in income. This is being closely monitored and will be reported to Members as part of the Period 10 Budget Monitoring.
- d) **Waste fee income and recycling credits** – This is another significant source of income to the Council and reflects the activity across the district in recycling domestic refuse and commercial waste. The 2023/24 total income budget is £4.423m and at the end of Period 10 92% of this had been achieved.
- e) **Future Funding** – With a general election having to take place before January 2025 it is unlikely that the delayed funding reforms, i.e. Business Rates reform and Fair Funding Review outcomes, will be implemented soon. This has resulted in a continuation of the one-year funding settlements, which provides no certainty in our funding position and nor for our medium-term forecasts.
- f) **New Homes Bonus (NHB)** – The NHB grant fell from the £887k received in 2022/23 to only £31k in 2023/24. This fell again for 2024/25 to only £6k for the year. There are two factors that have led to this reduction, the first being that there are no legacy payments now being made and the second is that there was very little overall growth in the council taxbase over the year.
- g) **Investment Returns** – During 2023/24 the Council's investment income has increased significantly because of the significant increases in Bank of England base rate. This has resulted in a healthy return on the Council's investment portfolio. As explained in paragraphs 3.49 and 3.50 above some short-term borrowing has been taken in 2023/24 to cover cashflow needs but the cost of this should be largely covered by the investment income. The Council's short-term borrowing costs (circa £440k) for the 2023/24 financial year will be about 28% of investment income (circa £1.584m). This is substantially higher than for 2022/23 when it was only 10%.

The investment income budget includes interest on loans made to housing associations, investments in various pooled funds, covered bonds and term deposits.

- h) **Employee budgets** – The budget has been updated to include the national pay review and annual increments and assumes a 5% pay award for 2024/25. For 2025/26 onwards the pay award has been assumed to be 2%. As a guide each 1.0% change in the pay award equates to approximately £155k per annum. Both the risk of strike action and higher than budgeted pay awards are significant risks to the Council. There will obviously be a disruption to services potentially should

staff take strike action to secure higher pay awards. A pay award higher than that budgeted for will place additional pressure on the Council's budget.

- i) **Procurement** – Construction procurement continues to bring challenges as costs have continued to rise. However the rate of inflation has reduced markedly with the December 2023 annual rate of inflation being 4.2% (for CPI) compared with a 10.1% for January 2023. So whilst the rate of price increases is falling the actual prices are not coming down. This continues to place pressure on budgets especially with capital projects. The Council will need to closely monitor the budget position particularly where there are any estimates involving construction costs.
- 3.54. Looking beyond 2024/25, the financial projections included in the MTFS indicate that further substantial savings and efficiencies will have to be made. This is based on a forward projection of the 2024/25 levels as there is currently no indication of what the future funding regime will be. It is also assumed that if there is a reset of business rates (thought to be 2026/27 at the earliest) then growth will be taken out and this could lead to a large reduction in this funding stream.
- 3.55. The current financial projections are shown below.
- 2025/26 – a deficit of £1.841m
 - 2026/27 – a deficit of £2.992m
 - 2027/28 – a deficit of £3.322m
- 3.56. The capital programme continues to be funded from external and internal resources i.e. capital receipts, grants, preserved right to buy receipts and revenue. Member preference is to avoid borrowing to fund capital projects. However as other funding sources become scarcer and if this can be demonstrated to provide value for money then borrowing is being used as a source of funding. Prudent estimates are made of the timing of capital receipts and grant funding is always secured before a scheme is included if it is to be a grant funded scheme. A detailed Capital Programme and its funding can be found at Appendix D of the main report and the new capital bids that have been presented for consideration can be found at Appendix E.
- 3.57. Elected Members have been involved in the preparation of the 2024/25 budget. Assistant Directors presented their proposed savings to the Corporate Leadership Team and Cabinet a meeting on 18 December 2023. The Corporate Leadership Team and Cabinet met again in early January to draw up a final list of proposed savings to be included in the budget. These are listed in Appendix B and are for Members to consider.
- 3.58. The Council also takes professional advice from third party organisations concerning technical areas that impact on the budget process, e.g. external advice in relation to the Collection Fund income, treasury management, VAT and insurance. By doing so the Council can monitor the wider implications of changes in interest rates, inflation and employment and take remedial action to mitigate financial risk.

Adequacy of the Reserves

- 3.59. The Local Government Act 2003 also requires the Section 151 Officer to report on the adequacy of the Council's financial balances. The minimum prudent level of reserves that the Council should maintain is a matter of judgement for the Section 151 Officer and cannot be judged merely against the current risks facing the Council as these will change over time.
- 3.60. The Office for Local Government (OFLOG) was established in July 2023 to provide authoritative and accessible data and analysis about local government performance and support improvement. One of the areas of focus is the level of local authority reserves.
- 3.61. In the opinion of the Chief Finance Officer the overall budgeted level of both the General Fund Reserve and the Earmarked Reserves shown in Appendix C are considered adequate in the short term. The forecast General Reserve balance (£2.6m) at the end of 2024/25 would be above the recommended minimum balance (£2.1m). All reserves will continue to be monitored throughout 2023/24 and will be subject to another annual review in 2024/25.
- 3.62. An assessment of the adequacy of the available reserves throughout 2024/25 is based on the potential commitments against the reserves which are either:
- General Reserve
 - Earmarked Reserves.
- 3.63. Where there is budgeted expenditure to be funded from a reserve, this has been included in the reserves statement.
- 3.64. There are three main reasons for holding reserves:
- as a contingency to cushion the impact of unexpected events or emergencies;
 - to cushion against the impact of uneven cash flows and to avoid temporary borrowing; and
 - as a means of building up funds to meet known or predicted liabilities (earmarked reserves).
- 3.65. The review the reserves is a well-established part of the budget setting and monitoring process and financial planning for the Council and is informed by the framework as set out in Appendix G to this report. An updated reserve statement is included at Appendix C to this report.
- 3.66. When assessing the level of reserves the Council should take account of the strategic, operational and financial risks facing them.
- 3.67. There continues to be uncertainty around the funding streams for Local Government and so this continues to be a risk for Councils. The system or Business Rates Retention now means there will be fluctuations of income in year and between years, an element of this risk is mitigated by the earmarked reserve which was established for this purpose.

- 3.68. Other income streams from demand led services remain vulnerable both from economic factors and seasonal factors including weather that can influence income e.g. car parking income. Steps are taken, e.g. reviewing previous year trends, to set prudent estimates of income from these services but the activity that drives the income remains difficult to predict.
- 3.69. The outcome of the assessment of the General Fund Reserve for 2024/25 and forward years is that it is recommended that the minimum level that the reserve should be maintained at is £2.1m for 2024/25. This represents 11% of the net budgeted operating expenditure (excluding parish precepts). The actual level of the General Reserve at the end of the 2024/25 financial year is estimated to be just over £2.6m.
- 3.70. Earmarked reserves are estimated to total around £11.3m by the end of the 2023/24 financial year. The earmarked reserves have been reviewed against the framework in Appendix F, as decisions are made on the utilisation of these reserve, the overall reserves position and projections will be updated accordingly.
- 3.71. All the earmarked reserves follow the protocol at paragraph 2.2 of the Policy Framework at Appendix G to this report.

Conclusion of the Robustness of the Estimates and the Adequacy of the Reserves

- 3.72. In the opinion of the Chief Finance Officer the overall budgeted level of both the General Fund Reserve and the Earmarked Reserves shown in Appendix C are considered adequate in the short term. The General Reserve balance (£2.6m) at the end of 2024/25 is forecast to be above the recommended minimum balance (£2.1m). All reserves will continue to be monitored throughout 2024/25 and will be subject to another annual review in 2025/26.

4. Corporate Plan Objectives

- 4.1. Financial Sustainability and Growth – a balanced budget based on savings that are achievable will ensure the Council's financial sustainability over the medium term.

5. Financial and Resource Implications

- 5.1. The Council must set a balanced budget for 2024/25 before 11 March 2024. This report presents the budget for 2024/25 which has been achieved through a combination of planned savings, draw down from reserves and a level of savings which have yet to be identified.
- 5.2. The Director for Resources (S151 Officer) is required by section 114 of the Local Government Finance Act 1988 to report to Members if it appears that the expenditure the authority proposes to incur in a financial year is likely to exceed the resources available to it to meet that expenditure.
- 5.3. These duties therefore require a professional judgement to be made by the Director for Resources as the officer ultimately responsible for the authority's finances. As a result, the officer takes a view of the robustness of the Council's budget across the whole period covered by the Medium-Term Financial Strategy,

and this is reported to Members as part of the budget setting process. In view of this duty, and the considerable uncertainty around funding levels after the end of the current one-year settlement, the Council will need to achieve substantial, sustainable savings in 2025/26 to establish a solid platform for the development of a robust budget in future years.

Comments from the S151 Officer:

The Council must set a balanced budget before the start of the forthcoming financial year.

6. Legal Implications

- 6.1. The Council must set its budget in accordance with provisions of the Local Government Finance Act 1992 and approval of a balanced budget each year is a statutory responsibility. Sections 25 to 29 of the Local Government Finance Act 2003 impose duties on the Council in relation to how it sets and monitors its budget. These provisions require the Council to make prudent allowance for the risk and uncertainties in its budget and to regularly monitor its finances during the year. The legislation leaves discretion to the Council about the allowances to be made and action to be taken.
- 6.2. Section 30(6) of the Local Government Finance Act 1992 provides that the Council must set its budget before 11 March in the financial year preceding the one in respect of which the budget is set.
- 6.3. The provisions of Section 25 of Local Government Act 2003 require that, when the Council is making the calculation of its budget requirement, it must have regard to the report of the Section 151 Officer as to the robustness of the estimates made and the adequacy of the proposed financial reserves.
- 6.4. Where a service is provided pursuant to a statutory duty. It would not be lawful to fail to discharge it properly or abandon it, and where there is discretion as to how it is to be discharged, that discretion should be exercised reasonably.

Comments from the Monitoring Officer

The annual budget report needs to be considered with reference and in accordance with the following:

- *Consideration of any consultation responses (including the requirements under section 65 Local Government Finance Act 1992 with regard to consultation with bodies/representatives or persons subject to non-domestic rates, being the statutory budget consultation)*
- *The Council provides both statutory and discretionary services. Where a statutory duty exists to provide a service, there needs to be adequate provision to allow the statutory duty to be exercised so as not to place the Council at risk of failing to discharge a statutory duty. In provision for discretionary services, this should be exercised reasonably, balancing the nature and quality of the service with the cost of provision.*
- *The Council has a fiduciary duty to the taxpayers in its district*

- *As with other Council decisions, the budget decisions must have regard to the Council's public sector equality duties and requirement to reduce crime and disorder*
- *Members must have regard to the section 25 Local Government Act 2003 report of the Council's Chief Finance Officer which comments as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves*
- *Any failure to set a legal budget may lead to the issue of a s.114 report or other intervention*

Section 106 Local Government and Finance Act 1992

Under Section 106 a Member who has not paid an amount due in respect of their Council Tax for at least 2 months after it became payable is precluded from voting on any matters affecting the level of Council Tax or the arrangements for administering the Council Tax. (The Member is, however, entitled to speak.) Any Member affected by Section 106 is required to make a declaration to that effect at the commencement of the meeting or immediately on arrival if this is at a later time. The Monitoring Officer (or member of the Legal team on behalf of the MO) will complete this section. They will outline any legal advice provided.

7. Risks

- 7.1. This report does raise the risk that a balanced budget may not be set, but the financial sustainability of the Council is already included in the risk register.
- 7.2. The main risk in preparing the detailed budgets is that the Council sets an illegal budget (expenditure is greater than income). This is avoided in 2024/25 by using reserves, however the risk that the reserves are being run down to support the General Fund Budget remains unless savings are delivered.
- 7.3. An illegal budget would cause severe reputational damage to the Council; however, members should note that the risk is mitigated by many existing controls and processes. Members should understand though that if further savings are not delivered to close the budget gap, the Section 151 Officer may have no option other than issue a Section 114 notice at some point in the medium term, (a Section 114 notice indicates that the income forecast is not sufficient to meet forecast expenditure for year. If, during the year, the Section 151 Officer realises that the Council does not have the money to meet spending commitments and that it cannot cut spending enough to balance the budget, she will issue a section 114 Notice, which in effect freezes spending).
- 7.4. The delivery of the Financial Strategy will be challenging and is not without risk. Any delays in closing the budget gap will place further pressure on future years' budgets. The 2024/25 budget includes £1.225m of savings most of which are straight forward to achieve. Failure to deliver any of them will place further pressure on future years budgets.

8. Net Zero Target

8.1. This report does not raise any issues relating to climate change.

9. Equality, Diversity & Inclusion

9.1. The Council is legally required to consider the equality duty in its decision making and this includes the budget process. As part of any savings or investments the Council must consider how it can:

- Eliminate unlawful discrimination, harassment and victimisation.
- Advance equality of opportunity between different groups: and
- Foster good relations between different groups by tackling prejudice and promoting understanding.

10. Community Safety issues

10.1. This report does not raise any issues relating to Crime and Disorder considerations.

11. Conclusions and Recommendations

11.1. The General Fund Revenue Budget has been balanced for 2024/25 by £975k of savings and additional income, £250k of savings to be identified and an additional £111k draw down from usable reserves over the level that was planned. However, this is not a sustainable approach in the long term.

11.2. All 2024/25 budgets will continue to be subject to pressure in the forthcoming year. The Council has sufficient reserves to ensure financial resilience, however these balances will continue to reduce as significant budget gaps in the Medium-Term Financial Plan remain. A programme of service reviews will be undertaken during 2024/25 to close the gap and deliver a sustainable financial plan.

11.3. The Council's ability to deliver future capital projects is dependent on funding and affordability. Any new projects will need to be supported by a robust business case and existing schemes will be kept under review for affordability.

11.4. It is recommended that Full Council approve the 2024/25 budget for revenue and capital and to make the statutory calculations in respect of the 2024/25 Council Tax and the corresponding £4.95 increase in the district element for a Band D equivalent property.

General Fund Summary 2024/25 Base Budget

Service Area	2023/24 Base Budget £	2023/24 Updated Base Budget £	2024/25 Base Budget £	2025/26 Projection £	2026/27 Projection £	2027/28 Projection £
Corporate Leadership/ Executive Support	484,710	517,720	406,880	435,410	447,050	459,190
Communities	10,156,970	10,056,260	10,768,770	11,237,310	11,644,490	12,095,400
Place and Climate Change	6,509,030	6,500,860	7,121,380	6,606,100	6,577,610	6,721,990
Resources	5,518,100	5,518,100	4,707,480	4,560,810	4,693,820	4,855,350
Savings to be Identified	0	0	(250,000)	0	0	0
Net Cost of Services	22,668,810	22,592,940	22,754,510	22,839,630	23,362,970	24,131,930
Parish Precepts	2,875,210	2,875,210	3,129,190	2,875,210	2,875,210	2,875,210
Capital Charges	(2,456,950)	(2,456,950)	(2,962,370)	(2,962,370)	(2,962,370)	(2,962,370)
Interest Receivable	(1,533,440)	(1,533,440)	(1,865,170)	(1,865,170)	(1,865,170)	(1,865,170)
External Interest Paid	0	0	40,280	23,880	23,880	23,880
Revenue Financing for Capital:	710,000	3,757,580	210,000	0	0	0
Minimum Revenue Provision	330,000	330,000	487,860	501,300	515,250	529,730
MRP - Waste Contract	0	0	0	0	0	0
IAS 19 Pension Adjustment	265,500	265,500	268,000	268,000	268,000	268,000
Net Operating Expenditure	22,859,130	25,830,840	22,062,300	21,680,480	22,217,770	23,001,210
Funded By						
Parish Precepts	(2,875,210)	(2,875,210)	(3,129,190)	(2,875,210)	(2,875,210)	(2,875,210)
Council Tax	(6,738,800)	(6,738,800)	(7,068,940)	(7,309,690)	(7,584,000)	(7,868,910)
Collection Fund Surplus			(108,320)			
Retained Business Rates	(6,315,000)	(6,315,000)	(7,683,010)	(7,683,000)	(7,683,000)	(7,863,000)
New Homes bonus	(31,080)	(31,080)	(5,600)	0	0	0
Revenue Support Grant	(102,460)	(102,460)	(309,050)	(325,050)	(325,050)	(325,050)
3% Funding Guarantee	(974,420)	(974,420)	(1,230,670)	(700,270)	0	0
Rural Services Delivery Grant	(567,390)	(567,390)	(656,970)	(567,390)	(567,390)	(567,390)
LCTS Admin Grant	(136,750)	(136,750)	0	0	0	0
Ctax Discount Grant	(50,070)	(50,070)	(51,580)	(52,610)	(53,660)	(53,660)
Services Grant	(130,440)	(130,440)	(22,520)	(131,620)	(134,260)	(134,260)
Business rates Levy Surplus	(27,050)	(27,050)	0	0	0	0
Income from Government Grant and Taxpayers	(17,948,670)	(17,948,670)	(20,265,850)	(19,644,840)	(19,222,570)	(19,687,480)
(Surplus)/Deficit	4,910,460	7,882,170	1,796,450	2,035,640	2,995,200	3,313,730
Contribution To/(From) Reserves	(4,910,460)	(7,882,170)	(1,796,450)	(189,330)	(3,050)	7,710
Net Position	0	0	0	1,846,310	2,992,150	3,321,440

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Proposed Savings/Income 2024/25 to 2027/28

Ref.	Service Area	Savings Title	Brief Outline of Saving/Additional Income (where applicable)	Saving(S) /Income(I)	Permanent (P) /One off (O)	2024/25 Savings /Income	2025/26 Savings /Income	2026/27 Savings /Income	2027/28 Savings /Income
SAVINGS BIDS SUBMITTED BY ASSISTANT DIRECTORS									
COMMUNITIES									
COM01	People Services - Housing Options	Temporary Accommodation additional Income	Increase in temporary accommodation rental income due to rent increases from 1 January 2024 and 1 April 2024.	I	P	70,000	70,000	70,000	70,000
COM03	People Services - Early Help and Prevention	Sustainable Communities Fund	Cease payment of Grant	S	O	131,550	0	0	0
COM04	People Services - Early Help and Prevention	Arts and Cultural Grant	Cease payment of Grant	S	P	33,260	33,260	33,260	33,260
COM05	Environment and Safety Services	Savings from provision of street signs.	Fewer signs need replacing as more robust signs are now used resulting in a savings in expenditure.	S	P	2,000	2,000	2,000	2,000
COM06	Environment and Safety Services	Income from further promotion of garden bins.	Further active promotion of the garden waste collection service could generate additional income from 1,000 additional subscribers.	I	P	50,000	54,800	59,600	64,300
COM07	Environment and Safety Services	Income from health and safety training.	Opportunity for NNDC to act as a training provider to 3rd parties and charge for this service. Expanding additional service to increase income.	I	P	20,000	22,500	25,000	27,500
COM08	Environment and Safety Services	Reduction in spend on recycling initiatives.	Budgets exist for the promotion of recycling initiatives both internally and in conjunction with the Norfolk Waste Partnership. These budgets have not fully been spent in recent years and as such, a saving can be offered for both aspects.	S	P	10,000	10,000	10,000	10,000
COM09	Leisure & Locality Services	Pier Pavilion Theatre changes to budget	Remove budget allocated to electricity at the Pier Pavilion Theatre as this is no longer required.	S	P	5,000	5,000	5,000	5,000
COM12	Leisure & Locality Services	Holt Country Park Car Parking	Increase the budget for car parking income to better reflect the actual income received which has increased in recent years. Also to increase parking by 20p per visit to increase income received. Increasing the cost of parking at HCP to £2.50 is still seen as very good value.	I	P	18,500	18,500	18,500	18,500
COM13	Leisure & Locality Services	HCP Events and Sale of goods	Increased income from events and sale of goods.	I	P	4,000	4,000	4,000	4,000
COM15	Leisure & Locality Services	Pier Contract Profit Share	The Pier Pavilion Theatre has enjoyed a strong year and it is predicted that the Council will receive a profit share from the contract for the first time this year.	I	P	10,000	10,000	10,000	10,000
COM16	Leisure & Locality Services	Reduce R&M on Foreshores	R&M of promenades and foreshores. By its very nature this can fluctuate form year to year depending on weather and other factors and this saving is reflective of activity.	S	P	15,000	15,000	15,000	15,000
COM17	Leisure & Locality Services	Memorial Seats/Benches	Review of repair & maintenance responsibilities.	S	P	13,700	13,700	13,700	13,700
SUB TOTAL COMMUNITIES						383,010	258,760	266,060	273,260
CORPORATE									
CORP01	Human Resources	HR & Common Training Budget Review	Review of HR & Common training budgets realising savings across Equipment Purchases, First Aid Purchases, Subscriptions, Other Fees & Charges and Health & Safety.	S	P	3,270	3,270	3,270	3,270
SUB TOTAL CORPORATE						3,270	3,270	3,270	3,270

Proposed Savings/Income 2024/25 to 2027/28

Ref.	Service Area	Savings Title	Brief Outline of Saving/Additional Income (where applicable)	Saving(S) /Income(I)	Permanent (P) /One off (O)	2024/25 Savings /Income	2025/26 Savings /Income	2026/27 Savings /Income	2027/28 Savings /Income
SAVINGS BIDS SUBMITTED BY ASSISTANT DIRECTORS									
PLACE									
PL01	Development Management	Planning Performance Agreements	An enhanced focus on securing funding via more Planning Performance Agreements. This will be designed in the first half of 2024/25 and delivered from 2025 onwards.	I	P	0	20,000	20,000	20,000
PL02	Development Management	Improved Pre-Application Service	A review of the pre-application service is underway and planned to be in place during 2024/25 and a prediction is made that that for 2025/26 the income levels will hit a mid point between the current target (of £145,000) and the target for next year (£80,000). That means an increase of income of £32,500 is predicted in 2025/26 - and can then assume a £10,000 per annum increase thereafter.	I	P	0	32,500	42,500	52,500
PL03	Development Management	Fee Income	Reduction in 2024/25 reflects the under recovery in 2023/24 influenced by the state of the national economy and age of the Local Plan. This is partially offset by the recently announced Government increases in fee levels. It is estimated that the adoption of the Local Plan should increase the number of applications received (but that will probably take effect in the 2nd half of 2025/26).	I	P	-50,000	50,000	70,000	90,000
PL04	Planning	Various Minor Savings	Minor reductions to a number of services.	S	P	10,225	10,225	10,225	10,225
PL05	Planning Policy	Planning Policy Savings	The Local Plan is expected be adopted in the summer of 2024 and a review of resource needs to coincide at that point is considered appropriate. It is considered that a lower staffing level would be appropriate and it is estimated that this could be introduced in-year at no direct cost to the Council.	S	P	45,000	52,500	52,500	52,500
PL06	Planning	Use of Planning Reserve	The Local Plan Examination is expected to be completed by the end of March 2024. Some further expenditure above normal budget levels might be required prior to adoption (although these could possibly be funded from within existing resources) . The production of a new Plan should be a cheaper process as the Government are endeavouring to simplify the process and the Council won't be starting from a review of a Plan that is significantly out of date. It is estimated that a reserve position of £200,000 for the 2025/26 financial year is appropriate and therefore the level above that can be offered by way of a reduction in reserve levels.	S	O	87,300	0	0	0
PL07	Land Charges	Use of Land Charges Reserve	Reduction in reserve to a level that allows for £40,000 per annum (for this year and the 4 years of the Medium Term Plan). As a consequence, a saving is offered by way of a proposed reduction in the reserve level.	S	O	89,100	0	0	0
PL08	Housing Strategy & Delivery	Reduction in staffing levels (with no redundancy)	Review of the way in which services within the wider team are managed.	S	P	11,900	14,300	14,300	14,300
PL09	Climate and Environment	Greenbuild	Discontinuing a "Greenbuild" style event. event. Engagement would be limited to smaller activities and/or where events are entirely sponsored or paid for by third parties.	S	P	10,000	10,000	10,000	10,000
PL10	Economic Growth	Conference Expenses	Reduction in Conferences attended	S	P	1,000	1,000	1,000	1,000
PL12	Economic Growth	Marketing General (Deep History Coast).	Reduction in Marketing spend. A core budget needs to be retained for maintaining the Deep History Coast app and general marketing savings are achievable.	S	P	10,000	10,000	10,000	10,000
PL13	Economic Growth	Grants	Reduction of grant award	S	P	10,000	10,000	10,000	10,000
SUB TOTAL PLACE						224,525	210,525	240,525	270,525

Proposed Savings/Income 2024/25 to 2027/28

Ref.	Service Area	Savings Title	Brief Outline of Saving/Additional Income (where applicable)	Saving(S) /Income(I)	Permanent (P) /One off (O)	2024/25 Savings /Income	2025/26 Savings /Income	2026/27 Savings /Income	2027/28 Savings /Income
SAVINGS BIDS SUBMITTED BY ASSISTANT DIRECTORS									
RESOURCES									
RES01	IT Infrastructure	Personnel Budget Saving	Reduction in resource requirement	S	P	18,876	18,876	18,876	18,876
RES02	IT Web	Replacing Council Workflow System	Workbench, workflow and online forms system needs to be replaced as it will soon no longer be supported by the software provider. The proposal is to work with C3 (providers of contact centre software for Customer Services) to develop this so that it can be rolled out across the council at no extra cost. Also Microsoft software can be used to create any required online forms.	S	P	15,000	15,000	15,000	15,000
RES03	Customer Services	DM/Reprographics Restructure	Deletion of vacant post	S	P	45,456	45,456	45,456	45,456
RES05	Legal	Legal Reserves	A contribution can be made of some of legal reserve fund of £36,000.	S	O	36,000	0	0	0
RES06	Legal	Additional Legal Fee Income	Increase income target by increasing the number of section 106 agreements and income from legal work on beach hut leases.	I	P	5,000	5,000	5,000	5,000
RES07	Democratic Services	Travelling General	Non-formal meetings such as pre-agendas etc to move to a remote format to reduce members travel claims (and also help meet our Net Zero target). More decisions could be taken under delegation..	S	P	4,000	4,000	4,000	4,000
RES08	Democratic Services	Member Training	Reduction in Member Training budget (providing there is capacity to increase in an election year).	S	P	6,000	6,000	6,000	6,000
RES09	Revenues	Second Home additional income	Review of council and business rates discounts and review of second home council tax charging.	S	P	0	18,000	18,000	18,000
RES10	Revenues	Various	Improvements in service delivery	S/I	P	12,500	12,500	12,500	12,500
RES11	Revenues	Council Tax Support Cases	The current benefits scheme awards only 91.5% of Council Tax Support in some cases. It is proposed that 100% is awarded in all cases to remove the unnecessary administration and associated costs. The change to the scheme will need to be consulted upon so the savings may not be achieved in 24/25, but if this is the case other savings will looked for within the service to achieve these still.	S	P	5,000	5,000	5,000	5,000
RES12	Estates	Various expenditure Savings	- Catfield Industrial Estates - Fakenham Connect Marketing budget reduction - Chalets and beach huts: Equipment and Marketing - Other lettings: Marketing - Estates -Professional fees, Subscriptions.	S	O	33,272	33,272	33,272	33,272
RES13	Estates	Various Income Generation	- Fakenham Connect: - Other Lettings: Electricity recharge. - Shared Equity Insurance Recharges..	I	P	4,700	4,700	4,700	4,700
RES14	Estates	New Ideas - Income generation	QR codes income donation on pier & other assets in Cromer. Advertising on car parks Concessions/Click and Collect.	I	P	20,000	20,000	20,000	20,000
RES15	Estates	Employee Savings	Deletion of fixed term strategic surveyor post along other efficiencies within the team.	S	O/P	50,755	0	0	0
RES16	Estates	Mileage Claims	Reduction in Mileage Claims	S	P	1,000	1,000	1,000	1,000

Proposed Savings/Income 2024/25 to 2027/28

Ref.	Service Area	Savings Title	Brief Outline of Saving/Additional Income (where applicable)	Saving(S) /Income(I)	Permanent (P) /One off (O)	2024/25 Savings /Income	2025/26 Savings /Income	2026/27 Savings /Income	2027/28 Savings /Income
SAVINGS BIDS SUBMITTED BY ASSISTANT DIRECTORS									
RES17	Property Services	Reduction in generic training	Reduction in generic training	S	P	5,000	5,000	5,000	5,000
RES18	Property Services	Travel allowances	Remove the travel allowance general budget.	S	P	3,000	3,000	3,000	3,000
RES20	Property Services	Sale of additional unused temporary facility	Unit purchased for temporary use was not installed.	S	O	8,000	0	0	0
RES33	Property Services	Extension of The Meadow Car Park	Extension of the Car Park into the grassed area in the vacant pitch and putt area. This car park is always busy all year round.	I	P	79,000	99,000	99,000	99,000
RES34	Property Services	Discontinue support for non-NNDC events	Stop the support for non NNDC Events by PS Team. This includes Cromer Carnival / New Years Fire Works and Openwide events	S	P	11,500	11,500	11,500	11,500
SUB TOTAL RESOURCES						364,059	307,304	307,304	307,304
Total						974,864	779,859	817,159	854,359

Reserves Statement 2024/25 Onwards

Reserve	Purpose and Use of Reserve	Balance 01/04/23	Updated Budget Movement 2023/24	Balance 01/04/24	Budgeted Movement 2024/25	Balance 01/04/25	Budgeted Movement 2025/26	Balance 01/04/26	Budgeted Movement 2026/27	Balance 01/04/27	Budgeted Movement 2027/28	Balance 01/04/28
		£	£	£	£	£	£	£	£	£	£	£
General Fund - General Reserve	A working balance and contingency, current recommended balance is £2.1 million.	2,980,242	(356,461)	2,623,781	(9,844)	2,613,937	0	2,613,937	0	2,613,937	0	2,613,937
Earmarked Reserves:												
Capital Projects	To provide funding for capital developments and purchase of major assets.	555,618	(400,000)	155,618	0	155,618	0	155,618	0	155,618	0	155,618
Asset Management	To support improvements to our existing assets as identified through the Asset Management Plan.	846,107	(405,564)	440,543	(120,000)	320,543	0	320,543	0	320,543	0	320,543
Benefits	To be used to mitigate any claw back by the Department of Works and Pensions following final subsidy determination. Timing of the use will depend on audited subsidy claims. Also included in this allocation are service specific grants for service improvements that have not yet been offset by expenditure.	725,822	(111,305)	614,517	(46,622)	567,895	0	567,895	0	567,895	0	567,895
Building Control	Building Control surplus ring-fenced to cover any future deficits in the service.	224,115	(89,690)	134,425	(122,542)	11,883	(11,883)	0	0	0	0	0
Business Rates	To be used for the support of local businesses and to mitigate impact of final claims and appeals in relation to business rates retention scheme.	2,921,236	(1,278,268)	1,642,968	(18,000)	1,624,968	(18,000)	1,606,968	(18,000)	1,588,968	(18,000)	1,570,968
Coast Protection	To support the ongoing coast protection maintenance programme and carry forward funding between financial years.	466,288	(134,003)	332,285	(265,738)	66,547	0	66,547	0	66,547	0	66,547
Communities	To support projects that communities identify where they will make a difference to the economic and social wellbeing of the area.	406,550	(275,000)	131,550	(131,550)	0	0	0	0	0	0	0
Delivery Plan	To help achieve the outputs from the Corporate Plan and Delivery Plan.	3,124,029	(2,464,360)	659,669	(451,893)	207,776	(159,764)	48,012	(10,000)	38,012	(10,000)	28,012
Economic Development and Regeneration	Earmarked from previous underspends within Economic Development and Regeneration Budgets.	232,421	(44,800)	187,621	(10,000)	177,621	(10,000)	167,621	(10,000)	157,621	(10,000)	147,621
Election Reserve	Established to meet costs associated with district council elections, to smooth the impact between financial years.	186,015	(133,015)	53,000	60,000	113,000	60,000	173,000	60,000	233,000	60,000	293,000
Enforcement Works	Established to meet costs associated with district council enforcement works including buildings at risk .	60,490	0	60,490	0	60,490	0	60,490	0	60,490	0	60,490
Environmental Health	Earmarking of previous underspends and additional income to meet Environmental Health initiatives.	494,476	(34,372)	460,104	(40,000)	420,104	0	420,104	0	420,104	0	420,104

Reserves Statement 2024/25 Onwards

Reserve	Purpose and Use of Reserve	Balance	Updated	Balance	Budgeted	Balance	Budgeted	Balance	Budgeted	Balance	Budgeted	Balance
		01/04/23	Budget Movement 2023/24	01/04/24	Movement 2024/25	01/04/25	Movement 2025/26	01/04/26	Movement 2026/27	01/04/27	Movement 2027/28	01/04/28
		£	£	£	£	£	£	£	£	£	£	£
Environment Reserve	To fund expenditure relating to the Council's Green Agenda.	150,000	0	150,000	0	150,000	0	150,000	0	150,000	0	150,000
Grants	Revenue Grants received and due to timing issues not used in the year.	2,620,356	(304,784)	2,315,572	(77,969)	2,237,603	(44,410)	2,193,193	(19,780)	2,173,413	(9,020)	2,164,393
Housing	Previously earmarked for stock condition survey and housing needs assessment. Also now contains the balance of the Housing Community Grant funding received in 2016/17.	2,274,036	(1,257,875)	1,016,161	(128,318)	887,843	(55,273)	832,570	(55,273)	777,297	(55,273)	722,024
Land Charges	To mitigate the impact of potential income reductions.	339,152	0	339,152	(89,100)	250,052	0	250,052	0	250,052	0	250,052
Legal	One off funding for Compulsory Purchase Order (CPO) work and East Law Surplus.	93,452	(31,745)	61,707	(36,000)	25,707	0	25,707	0	25,707	0	25,707
Major Repairs Reserve	To provide provision for the repair and maintenance of the councils asset portfolio.	587,979	(341,223)	246,756	(50,000)	196,756	0	196,756	0	196,756	0	196,756
Net Zero Initiatives	to support the Councils Net Zero programme	500,000	0	500,000	0	500,000	0	500,000	0	500,000	0	500,000
New Homes Bonus (NHB)	Established for supporting communities with future growth and development and Plan review*	222,543	(48,000)	174,543	(100,000)	74,543	0	74,543	0	74,543	0	74,543
Organisational Development	To provide funding for organisation development to create capacity within the organisation, including the provision and support for apprenticeships and internships.	155,224	(42,742)	112,482	(26,123)	86,359	0	86,359	0	86,359	0	86,359
Pathfinder	To help Coastal Communities adapt to coastal changes.	89,566	0	89,566	0	89,566	0	89,566	0	89,566	0	89,566
Planning	Additional Planning income earmarked for Planning initiatives including Plan Review.	416,891	(128,965)	287,926	(87,300)	200,626	50,000	250,626	50,000	300,626	50,000	350,626
Restructuring & Invest to Save Proposals	To fund one-off redundancy and pension strain costs and invest to save initiatives. Transfers from this reserve will be allocated against business cases as they are approved. Timing of the use of this reserve will depend on when business cases are approved.	664,008	0	664,008	(45,456)	618,552	0	618,552	0	618,552	0	618,552
Treasury	To smooth impacts on the Revenue account of movement in fair value changes of the Councils holdings in Pooled Funds	500,000	0	500,000	0	500,000	0	500,000	0	500,000	0	500,000
Total Reserves		21,836,616	(7,882,172)	13,954,444	(1,796,455)	12,157,989	(189,330)	11,968,659	(3,053)	11,965,606	7,707	8,315,322

Capital Programme 2023/24 to 2027/28

<u>Scheme</u>	Updated Budget	Budget	Budget	Budget	Budget
	2023/24	2024/25	2025/26	2026/27	2027/28
	£	£	£	£	£
Our Greener Future					
Cornish Way Industrial Units	52,484	0	0	0	0
Purchase of Property Services Electric Vehicles	14,535	0	0	0	0
Cromer Office LED Lighting Programme	91,597	0	0	0	0
Catfield Industrial Units - Net Zero works	30,000	0	0	0	0
Cromer Coast Protection Scheme	12,210,242	0	0	0	0
Coastal Erosion Assistance	31,991	0	0	0	0
Coastal Adaptations	244,990	0	0	0	0
Mundesley Coastal Management Scheme	7,242,646	0	0	0	0
Sea Palling Ramp	9,650	0	0	0	0
Replacement of Flood Gates at Cable Gap Bacton, The Ship Bacton & Walcott Post Office	45,500	0	0	0	0
Coastal Management Fund	147,000	200,000	250,000	250,000	0
Coastwise	14,554,958	0	0	0	0
Purchase of Bins	100,000	20,000	20,000	20,000	0
Waste Vehicles	649,340	0	0	0	0
Electric Vehicle Charging Points	33,317	0	0	0	0
The Reef Solar Carport	578,449	0	0	0	0
	36,036,699	220,000	270,000	270,000	0

<u>Scheme</u>	Updated Budget	Budget	Budget	Budget	Budget
	2023/24 £	2024/25 £	2025/26 £	2026/27 £	2027/28 £
Developing Our Communities					
Public Conveniences (Fakenham & Wells)	(51,978)	0	0	0	0
Public Conveniences Sheringham & North Walsham	625,942	0	0	0	0
Changing Places Toilets - Stalham (Publicly Accessible, Modular Unit)	20,000	0	0	0	0
Public Conveniences - Albert Street, Holt	370,000	0	0	0	0
Countryside Machinery	31,216	0	0	0	0
Cromer Pier - Steelworks and Improvements to Pavilion Theatre	576,087	0	0	0	0
3G Facility at North Walsham/Fakenham	847,568	0	0	0	0
Cromer 3G Football Facility	1,000,000	0	0	0	0
The Reef Leisure Centre	300,727	0	0	0	0
Green Road Football Facility	50,223	0	0	0	0
Holt Country Park Electricity Improvements	150,000	0	0	0	0
Environmental Health Noise Equipment	18,372	0	0	0	0
New Play Area (Sheringham, The Lees)	65,000	0	0	0	0
Fakenham Leisure and Sports Hub (FLASH)	100,000	2,541,000	8,209,000		
<i>10,850,000</i>					
	4,103,157	2,541,000	8,209,000	0	0

<u>Scheme</u>	Updated Budget 2023/24 £	Budget 2024/25 £	Budget 2025/26 £	Budget 2026/27 £	Budget 2027/28 £
Meeting Our Housing Need					
Disabled Facilities Grants	1,475,730	1,000,000	1,000,000	1,000,000	1,000,000
Compulsory Purchase of Long Term Empty Properties	429,617	0	0	0	0
Community Housing Fund	708,161	0	0	0	0
Provision of Temporary Accommodation	982,598	0	0	0	0
S106 Enabling	1,600,000	300,000	300,000	300,000	0
Loans to Housing Providers	300,000	150,000	0	0	0
Local Authority Housing Fund	1,795,990	311,647	0	0	0
	7,292,096	1,761,647	1,300,000	1,300,000	1,000,000
Investing In Our Local Economy And Infrastructure					
Sheringham Enabling Land	78,681	0	0	0	0
Administrative Buildings	8,868	0	0	0	0
Rocket House	1,036,836	0	0	0	0
Collectors Cabin	29,840	0	0	0	0
Fakenham Connect/Crinkle Crankle Wall	224,360	0	0	0	0
North Walsham Heritage Action Zone	796,116	0	0	0	0
Unit 1 & 2, Surf Lifesaving School, Cromer Promenade	55,000	0	0	0	0
Fakenham Urban Extension	1,780,000	0	0	0	0
Property Acquisitions	704,784	0	0	0	0

<u>Scheme</u>	Updated Budget 2023/24 £	Budget 2024/25 £	Budget 2025/26 £	Budget 2026/27 £	Budget 2027/28 £
Chalet Refurbishment	125,000	0	0	0	0
Marrams Building Repair	50,000	0	0	0	0
Car Parks Refurbishment	226,000	0	0	0	0
Marrams Footpath and Lighting	50,000	0	0	0	0
Asset Roof Replacements (Art Deco Block, Red Lion Retail Unit, Sheringham Chalet's)	175,000	0	0	0	0
Morris Street Car Park Boundary Wall	11,247	0	0	0	0
UK Shared Prosperity Fund	75,551	190,000	0	0	0
Rural England Prosperity Fund	364,460	1,093,388	0	0	0
New Fire Alarm and Fire Doors in Cromer Offices	150,000	0	0	0	0
	5,941,743	1,283,388	0	0	0

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User IT Hardware Refresh	60,602	60,000	60,000	60,000	0
Members IT	26,549	0	0	0	0
Backup Network Upgrade	14,000	0	0	0	0
Fire Wall Replacements	3,510	0	0	0	0
Refurbishment of IT Training Room	15,000	0	0	0	0
Financial Management System	3,034	0	0	0	0
Recruitment Software	35,050	0	0	0	0
Printer Replacement	2,503	0	0	0	0

<u>Scheme</u>	Updated Budget	Budget	Budget	Budget	Budget
	2023/24 £	2024/25 £	2025/26 £	2026/27 £	2027/28 £
Network Hardware Replacement	8,881	0	0	0	0
Server Replacement	100,000	0	0	0	0
Folding Machine Laminator	22,880	0	0	0	0
Digital Mailroom Scanners	15,617	0	0	0	0
	307,627	60,000	60,000	60,000	0
TOTAL OF THE CAPITAL PROGRAMME	53,681,322	5,866,035	9,839,000	1,630,000	1,000,000
New Capital Bids to be reviewed					
Our Greener Future					
Holt Country Park Electricity Improvements		250,000			
Solar PV Panels at Victory Swim and Fitness		200,000			
Public Conveniences Energy Efficiencies		150,000			
Purchase of Waste Bins		130,000	130,000	130,000	130,000
Coastal Defences		150,000	150,000	150,000	150,000
Developing Our Communities					
Back Stage Refurbishment - Pier Pavilion Theatre		331,000			
Holt Country Park Staff Facilities		93,500			
Cromer Church Wall		50,000			
Changing Places Access Control		40,000			
Investing In Our Local Economy And Infrastructure					
Car Park Refurbishments		105,000	210,000	60,000	0
West Prom Sheringham, Lighting & Cliff Railings		55,000			

<u>Scheme</u>	Updated Budget	Budget	Budget	Budget	Budget
	2023/24	2024/25	2025/26	2026/27	2027/28
	£	£	£	£	£
Cromer Offices Floor Power Boxes		50,000			
The Lees Walkway and structural works	30,000	0	0	0	0
A Strong, Responsible And Accountable Council					
New Revenues and Benefits System		98,720	102,000		
Replacement Storage Hardware		150,000			
	30,000	1,853,220	592,000	340,000	280,000
	53,711,322	7,719,255	10,431,000	1,970,000	1,280,000

Capital Programme Financing

	2023/24	2024/25	2025/26	2026/27	2027/28
Grants	38,871,577	5,136,035	1,000,000	1,000,000	1,000,000
Other Contributions	3,196,250	300,000	300,000	300,000	0
Asset Management Reserve	405,564	0	0	0	0
Major Repairs Reserve	130,000	50,000	0	0	0
Invest to Save Reserve	0	0	0	0	0
Delivery Plan Reserve	1,523,449	0	0	0	0
Capital Projects Reserve	211,223	0	0	0	0
Housing Reserve	1,468,970	0	0	0	0
Benefit Reserve	0	0	0	0	0
Grants Reserve	0	0	0	0	0
Environmental Health Reserve	18,372	0	0	0	0
Revenue Contribution to Capital (RCCO)	100,000	0	0	0	0
Capital Receipts	5,034,582	1,018,720	0	330,000	0
Internal / External Borrowing	2,751,336	1,214,500	9,131,000	340,000	280,000
TOTAL FINANCING	53,711,322	7,719,255	10,431,000	1,970,000	1,280,000

Capital Bids

Scheme	Total Funding Requested £	Estimated Carbon Savings £	Officer Comments/Recommendation
Our Greener Future			
Holt Country Park Electricity Improvements	250,000	16 tonnes of CO2e per year	<ul style="list-style-type: none"> * There's a current approved bid of £150k, but because there isn't a nearby mains supply the cost if installation will be much higher i.e. c. £400k. * Currently a diesel generator is used to generate the power, which is neither economical, (white diesel has to be used now whereas in the past cheaper red deisel was allowed), nor an environmentally friendly way to supply electricity. The generator is at the end of its useful life and so a decision needs to be made about what the alternative should be. * Electricity is needed for the office, staff room, workshop, visitor centre, current public conveniences and team room. There is no hot water if the generator is not on .The provision of electricity would provide the potential of EV charging points in the future. It would also enable the use of equipment powered by electricity to be used instead of those currently powered by fossil fuels e.g. chainsaws, drills and vehicles. * Continued use of a generator could prevent the park from maintaining its Green Flag status in the future. * An electricity supply would guarantee a supply of power to its tenant which is a contractual obligation in the lease. * Alternative sources of power (solar, wind etc.) but have been considered but the current technology would not provide an adequate supply for daily operation. * Replacing the diesel generator with a mains electricity supply would save 16 tonnes of CO2e per year. However this is likely to lead to an increase the consumption of power at the site once the power is unlimited e.g. to provide hot water all the time and the use of EV charging points. This is indicated by the additional facilities that have already been anticipated by the comments e.g 24/7 hot water in the toilets, public EV charging. Renewable energy supply is an option but only as a supplement supply. There will be a carbon cost to the installation.
Solar PV Panels at Victory Swim and Fitness	200,000	30 tonnes of CO2e	<ul style="list-style-type: none"> * This bid is to install a solar panels on the roof of the Victory Swim and Fitness Leisure centre, which would reduce carbon emissions significantly as leisure centres are high energy consumers. There would also be the added benefit of reducing energy costs in the long-term. * The Council is waiting to hear the outcome of an application for grant funding of £200k (including a £15k contingency) from Sport England for this project. If the funding application is not successful then the project will not go ahead unless Members decide this is a priority and another source of funding can be * The net income is thought to be £38k per annum with the panels useful life expected to be 25 years. The payback period based on this level of income is 5 years 4 months. Whilst this will be income that Everyone Active will receive it is expected that the Council and the contractor will negotiate a discount on the leisure management contract which will result in a benefit to both the Council and the Contractor. * It is estimated that the solar panels will save at least 30 tonnes of carbon by reducing the use of electricity from the grid. There will be a carbon cost to the contract.
Public Conveniences Energy Efficiencies	150,000	8 tonnes of CO2e	<ul style="list-style-type: none"> * This bid is to carry out energy efficiencies to all of the Council's Public Conveniences. * A similar bid was previous approved as part of the Council's ZBB process, as part of the Public Conveniences Improvements to Fakenham, Wells, Sheringham & North Walsham). However due to extra expenditure on the major construction at these sites, the energy efficiencies aspect was not completed as the previous funding was fully spent. This bid is seeking new funding specifically for energy efficiency separate to other public convenience construction projects. * It is difficult to estimate the carbon savings this project would deliver when the energy efficiencies are not detailed. In total the Council's approx 30 PCs produce 27 tonnes of CO2e but this is not evenly split. High energy using toilets could be targeted but unlikely to provide quick ROI particularly if solar panels were planned as the method of delivery.
Purchase of Waste Bins	600,000	0	<ul style="list-style-type: none"> * The existing rolling capital budget is £100k per annum. The adequacy of this budget is reviewed every four years to determine if it is sufficient to purchase the number of bins required for delivering both the statutory and non-statutory services. The non-statutory garden waste collection service generates a significant level of income. * With the levels of inflation persisting the budget is no longer sufficient to purchase the number of bins required to replace our stock of bins, many of which are and will reach the end of their useful life over the next few years (15+ years old) and to provide new bins for all new housing developments and the expanding garden waste collection service (which earns income for the Council). * Small carbon cost for production of bins.

Capital Bids

Scheme	Total Funding Requested £	Estimated Carbon Savings £	Officer Comments/Recommendation
Coastal Defences	600,000	0	<ul style="list-style-type: none"> * It has been established that a capital budget is required for major coastal works to the District's coastline. * This will include renovating beach access steps, beach access ramps, installation of new groynes, seawalls and revetments to replace those in disrepair. * Current revenue costs to the Council have been approximately £250k a year, and this has just been to carry out minor/major repairs to current structures. A capital budget will allow for major works to be planned to reduce the cost to the authorities revenue budget in repairing structures. These works have occurred all across the District in the last seven years. * It is proposed that a budget of £150k a year is established as an annual programme. With any works able to be carried out at any coastal location across the District. * Small carbon cost for the construction.
Developing Our Communities			
Back Stage Refurbishment - Pier Pavilion Theatre	331,000	Potential for carbon savings, but not currently calculated.	<ul style="list-style-type: none"> * The Pier Pavilion Theatre is operated by Openwide Coastal under the current management contract, but as the owner of the building NNDC retains the responsibility to maintain the building. The theatre is seen as an important tourist attraction and is part of the overall cultural and leisure offering that NNDC provide. * The bar area was upgraded in 2022/23. However the rest of the building hasn't been upgraded for 20 years. There is now a need to update, modernise and improve all of the backstage areas including; changing rooms, toilets & showers, storage rooms, office accommodation. These areas are in a poor state and are no longer fit for purpose. If upgraded there will be savings in energy costs and reductions in carbon emissions e.g. single glazed windows being replaced with double or triple glazed windows. * To continue to attract good acts and shows this work needs to be carried out. It is estimated that it will cost £331k including a contingency of £35k. This work would be the second phase of a 3 phase project, with the upgrade of the bar area being the first phase and the third phase being the upgrade of the theatre area which will follow once this work has been completed. * An important part of the works would be to undertake them in a way that minimises waste and uses low carbon building materials.
Holt Country Park Staff Facilities	93,500	0	<ul style="list-style-type: none"> * The bid includes a £10k contingency. * The only facilities on site at present to carry out any work or for staff to take a break in or use as an office space is in an old metal workshop that is over 30 years old which is in a dilapidated state. It also serves as the wood store. It is in a very poor state of repair and needs to be replaced. It is proposed that one larger space could be provided which could be divided up to serve as a workshop area, staff room, drying room and office. There could also be dedicated staff toilets which currently don't exist. Drinking water could also be provided (none currently on site). * The new structure would be a well insulated and energy efficient, with all work done to make the building as carbon neutral as possible. * If a net zero facility is delivered then there is only the carbon cost of the construction
Cromer Church Wall	50,000	0	<ul style="list-style-type: none"> * The Council has responsibility for the boundary walls at Cromer Church. These walls are grade I listed with a total length of 183.5 metres. The walls require extensive renovation across all elevations (loose/missing flints, fracturing, cracking and corrosion of metal fittings). * The estimate for the works is £38k, but £50k has been requested to include a £12k contingency. * No carbon savings. Carbon cost of construction contract
Changing Places Access Control	40,000	0	<ul style="list-style-type: none"> * This bid is to install an electronic access control system to all changing places facilities. The system would be very effective in reducing any acts of vandalism and anti-social behaviour. The toilets can be locked and opened using remote technology so they can be opened and closed on a routine daily basis or if there is an incident requiring the opening or closure of the toilets. * There would be carbon savings in not requiring anyone to travel to the toilet to open and close them and then also in preventing any need for repair works to be undertaken and thus preventing carbon emissions. Carbon cost of contract.

Capital Bids

Scheme	Total Funding Requested £	Estimated Carbon Savings £	Officer Comments/Recommendation
Investing In Our Local Economy And Infrastructure			
The Leas Walkway and Structural Works 2023/24	30,000	0	<ul style="list-style-type: none"> * In refurbishing and installing a CPT at the Leas in Sheringham it was identified that the Walkway and metal beams were failing and in an unsafe condition. * This are was immediately closed off to prevent any incidents or accidents. Quotes have been obtained to carry out the necessary works to make the structure good and the cost of the works including a contingency is £30k. * This work has to be carried out and funded from the us of capital receipts. * No carbon savings. Small carbon cost for contract.
Car Park Refurbishments - 2024/25	165,000	0	<p>2024/25:</p> <ul style="list-style-type: none"> * Refurbish and update some of the more well-used car parks across the District: <ul style="list-style-type: none"> - 10 pay and display machines replaced with more up to date versions - £60,000 - Partial resurfacing of Stearmans Yard in Wells, which has broken down in places due to tree root damage. £70,000 * Introduce Motorcycling parking barriers at multiple locations to encourage more visitors to use the Council car parks - £10,000 * Redesign drainage works at Clink Road, Sea Palling as the car park becomes flooded around the pay & display machines and redesign the coach parking areas which cause confusion and generate complaints - £25,000 * No carbon savings. Carbon cost of construction contracts.
Car Park Refurbishments - 2025/26	210,000	4	<p>2025/26:</p> <ul style="list-style-type: none"> * Complete resurface and reline at Cadogan Road, Cromer as surface has broken down - £130,000 * Runtun Road, Cromer the cliff side fencing needs to be moved inland by a few metres as the car parking is becoming too close to the cliff edge in places, minor resurfacing works required and introduce barrier controlled parking to prevent overnight camping and anti-social behaviour - £80,000. This work would be carried out in 2025/26 after Balfours have finished using their compound for the coastal protection works. There may be an opportunity to negotiate with Balfours to see if they would be willing to accommodate this work as part of their "return to the community" ethos.
West Prom Sheringham, Lighting & Cliff Railings	55,000	3	<ul style="list-style-type: none"> * Replacement of badly corroded lighting columns and handrails along the cliff path from the Sheringham Golf Club to the end of the Leas gardens. * Both the lighting and hand rails are a health and safety risk and if there is an accident or injury may result in a claim against the Council. * All of the lighting would have LED fittings which would reduce carbon emissions, energy costs and repair costs. * Small carbon savings from LEDs
Cromer Offices Floor Power Boxes	50,000	0	<ul style="list-style-type: none"> * Installation of additional floor power boxes in the Cromer Council Offices which would reduce the need to run multiple extension leads with several devices plugged into each extension lead. A recent Fire Risk Assessment undertaken by the Corporate Healthy & Safety Manager highlighted the risk of fire due to excessive use of extension that there currently is. * No carbon savings. May encourage staff to plug in more heaters and fans which we are trying to discourage
Fakenham Leisure and Sports Hub (FLASH)	10,850,000	30 tonnes of CO2e	<ul style="list-style-type: none"> * In round 3 of the Levelling Up Fund (run by The Department for Levelling Up, Housing & Communities, DLUHC) awarded North Norfolk District Council with £9,856,277 of grant funding to demolish the current Fakenham Leisure Centre and create a new Leisure and Sports Hub in Fakenham. * A bid has been put in to the Football Foundation for a grant amount of £575,000. This is to go towards providing a 3G pitch at the site, but has not yet been secured. * The remaining amount of £408k required to construct the facility will be financed by the S106 receipt expected to be received by the Council relating to the provision of houses in the Fakenham Urban Extension project. * This project also includes funding towards providing Net Zero features in the design, including retro-fitting measures to the existing sports centre through thermal efficiency measures and Solar PV panels.

Capital Bids			
Scheme	Total Funding Requested £	Estimated Carbon Savings £	Officer Comments/Recommendation
A Strong, Responsible And Accountable Council			
New Revenues and Benefits System	261,720	0	<ul style="list-style-type: none"> * Essential Software for operation of revenues and benefits service which we have to have in order to continue to provide these services and comply with legislation. * Prices based on current provider plus a 10% contingency, but procurement exercise will determine provider. * The ongoing revenue implications are £95k per year. This is in line with the current budget for the software. * No carbon savings. Small carbon cost for contract.
Replacement Storage Hardware	150,000	0	<ul style="list-style-type: none"> * Replacement of essential Storage Hardware that will soon no longer be supported under warranty. * Replacing with upgrade technology at Cromer and Fakenham Offices. * The new systems should be supported under warranty for five to seven more years before it again run expires. * Alternative options will be considered (such as cloud) so this budget may be used if cloud is deemed more appropriate. * No carbon savings. Small carbon cost for contract.

Appendix F – Council Tax Tables 2024/25.

5.5 The Local Authorities (Calculation of Tax Base) (England) Regulations 2012 contain rules for the calculation of the Council Tax Base, which is an amount required by the Local Government Finance Act 1992 to be used in the calculation of the tax by the Council as the billing authority, and Norfolk County Council and the Norfolk Police and Crime Commissioner as major precepting authorities, and in the calculation of the precept payable by the Council to the County Council and Norfolk Police and Crime Commissioner. The Council Tax Base was calculated as follows for the year 2023/24.

The number of dwellings in each Council Tax band considering the multipliers, discounts, exemptions, rate of collection and Council Tax Support:-

- a) or the whole Council area as 41,501.70 (Item T in the formula in Section 31B of the Local Government Finance Act 1992) being calculated by the Council, in accordance with Regulation 3 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as its Council Tax base for the year;
- b)

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Alby With Thwaite	108.30	Letheringsett With Glandford	127.20
Aldborough and Thurgarton	231.00	Little Barningham	48.60
Antingham	119.30	Little Snoring	251.60
Ashmanhaugh	67.40	Ludham	515.70
Aylmerton	211.20	Matlaske	61.50
Baconsthorpe	84.50	Melton Constable	212.80
Bacton	524.60	Morston	59.50
Barsham	99.30	Mundesley	1,177.20
Barton Turf	237.30	Neatishead	237.60
Beckham East/West	116.00	North Walsham	4,146.00
Beeston Regis	392.30	Northrepps	372.30
Binham	195.80	Overstrand	473.60
Blakeney	561.60	Paston	91.30
Bodham	170.80	Plumstead	49.70
Briningham	64.40	Potter Heigham	406.10
Brinton	115.00	Raynham	228.20
Briston	879.40	Roughton	337.90
Brumstead	23.10	Runton (East & West)	725.60
Catfield	334.60	Ryburgh	232.90
Cley	322.50	Salthouse	119.60
Colby	189.20	Scottow	290.90
Corpusty and Saxthorpe	286.60	Sculthorpe	284.40
Cromer	3,124.90	Sea Palling	211.80
Dilham	141.80	Sheringham	3,232.30
Dunton	51.80	Sidestrand	48.50

Appendix F – Council Tax Tables 2024/25.

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
East Ruston	198.50	Skeyton	90.20
Edgefield	207.50	Sloley	99.50
Erpingham	261.90	Smallburgh	193.50
Fakenham	2,672.20	Southrepps	339.70
Felbrigg	79.50	Stalham	1,192.50
Felmingham	196.70	Stibbard	142.00
Field Dalling	147.10	Stiffkey	130.70
Fulmodeston	176.10	Stody	92.10
Gimingham	151.40	Suffield	58.50
Great Snoring	91.70	Sustead	101.50
Gresham	169.40	Sutton	398.10
Gunthorpe	150.50	Swafield	112.50
Hanworth	96.20	Swanton Abbott	146.10
Happisburgh	319.70	Swanton Novers	83.80
Helhoughton	90.60	Tattersett	284.30
Hempstead	75.80	Thornage	95.60
Hempton & Pudding Norton	262.00	Thorpe Market	123.40
Hickling	413.60	Thurning	32.10
High Kelling	320.20	Thursford	106.60
Hindolveston	212.00	Trimingham	131.60
Hindringham	240.90	Trunch	368.30
Holkham	85.10	Tunstead	261.00
Holt	1,911.40	Upper Sheringham	120.20
Honing	122.80	Walcott	218.10
Horning	615.70	Walsingham	364.10
Horsey	35.00	Warham	89.30
Hoveton	850.80	Wells-Next-The-Sea	1,135.00
Ingham	154.80	Westwick	31.10
Ingworth	40.10	Weybourne	333.40
Itteringham	66.60	Wickmere	54.90
Kelling	101.40	Wighton	112.00
Kettlestone	99.40	Witton	139.40
Knapton	162.10	Wiveton	80.60
Langham	207.10	Wood Norton	105.50
Lessingham	229.80	Worstead	323.40

Appendix F – Council Tax Tables 2024/25.

being the amounts calculated by the Council, in accordance with Regulation 6 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which special items (parish precepts) may relate.

5.6 That the following amounts be now **CALCULATED** by the Council for the year 2023/24 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992 and the relevant regulations and directions as follows:-

- a) £61,278,419 being the aggregate of the amounts which the Council estimates for the expenditure items set out in Section 31A(2) of the Act.
- b) £51,153,283 being the aggregate of the amounts which the Council estimates for the income items set out in Section 31A(3) of the Act.
- c) £10,125,136 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.
- d) £243.67 being the amount at (c) above divided by the amount at 5.5(a) above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- e) £3,129,194 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- f) £168.57 being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at 5.5 (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 special item (Parish precept) relates.

Appendix F – Council Tax Tables 2024/25.

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PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Alby With Thwaite	197.87	Letheringsett With Glandford	184.29
Aldborough and Thurgarton	224.84	Little Barningham	180.91
Antingham	200.42	Little Snoring	234.15
Ashmanhaugh	235.63	Ludham	210.64
Aylmerton	204.26	Matlaske	214.09
Baconsthorpe	254.36	Melton Constable	253.15
Bacton	202.88	Morston	168.57
Barsham	202.46	Mundesley	253.97
Barton Turf	211.15	Neatishead	224.23
Beckham East/West	207.36	North Walsham	272.46
Beeston Regis	204.25	Northrepps	219.53
Binham	213.61	Overstrand	229.80
Blakeney	254.06	Paston	248.13
Bodham	227.11	Plumstead	230.94
Briningham	201.17	Potter Heigham	212.11
Brinton	225.09	Raynham	210.35
Briston	236.98	Roughton	205.56
Brumstead	168.57	Runton (East & West)	190.27
Catfield	240.29	Ryburgh	231.90
Cley	211.85	Salthouse	231.27
Colby	253.31	Scottow	220.13
Corpusty and Saxthorpe	230.39	Sculthorpe	201.68
Cromer	266.58	Sea Palling	234.23
Dilham	209.12	Sheringham	278.57
Dunton	168.57	Sidestrand	208.26
East Ruston	206.98	Skeyton	181.25
Edgefield	201.63	Sloley	208.99
Erpingham	217.96	Smallburgh	200.86
Fakenham	296.40	Southrepps	218.61
Felbrigg	237.75	Stalham	327.89
Felmingham	177.97	Stibbard	295.33
Field Dalling	241.95	Stiffkey	230.54
Fulmodeston	218.60	Stody	226.11
Gimmingham	228.01	Suffield	202.75
Great Snoring	240.54	Sustead	207.28
Gresham	222.87	Sutton	208.76
Gunthorpe	196.47	Swafield	217.45
Hanworth	194.55	Swanton Abbott	216.48

Appendix F – Council Tax Tables 2024/25.

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Happisburgh	184.20	Swanton Novers	273.91
Helhoughton	263.66	Tattersett	181.48
Hempstead	221.34	Thornage	220.87
Hempton & Pudding Norton	235.74	Thorpe Market	225.29
Hickling	213.61	Thurning	168.57
High Kelling	206.71	Thursford	215.47
Hindolveston	232.24	Trimingham	252.98
Hindringham	205.51	Trunch	233.55
Holkham	209.69	Tunstead	202.99
Holt	257.87	Upper Sheringham	215.00
Honing	187.29	Walcott	209.18
Horning	208.05	Walsingham	255.08
Horsey	205.71	Warham	246.95
Hoveton	250.16	Wells-Next-The-Sea	247.86
Ingham	184.07	Westwick	168.57
Ingworth	239.14	Weybourne	231.19
Itteringham	213.61	Wickmere	232.32
Kelling	232.17	Wighton	213.21
Kettlestone	213.84	Witton	205.51
Knapton	217.92	Wiveton	217.41
Langham	222.03	Wood Norton	198.78
Lessingham	190.78	Worstead	197.63

being the amounts given by adding to the amount at 5.6(f) above to 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 5.5(b) 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)

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Alby with Thwaite	131.91	153.90	175.89	197.87	241.85	285.82	329.79	395.75
Aldborough and Thurgarton	149.89	174.88	199.86	224.84	274.81	324.77	374.74	449.69
Antingham	133.61	155.88	178.15	200.42	244.96	289.49	334.03	400.84
Ashmanhaugh	157.08	183.26	209.45	235.63	287.99	340.35	392.72	471.26
Aylmerton	136.17	158.86	181.56	204.26	249.65	295.04	340.43	408.52
Baconsthorpe	169.57	197.84	226.10	254.36	310.89	367.42	423.94	508.73
Bacton	135.25	157.79	180.33	202.88	247.96	293.05	338.13	405.76
Barsham	134.97	157.47	179.97	202.46	247.45	292.45	337.44	404.93

Appendix F – Council Tax Tables 2024/25.

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Barton Turf	140.76	164.23	187.69	211.15	258.07	304.99	351.92	422.30
Beckham East/West	138.24	161.28	184.32	207.36	253.44	299.52	345.60	414.72
Beeston Regis	136.17	158.86	181.56	204.25	249.64	295.03	340.42	408.51
Binham	142.41	166.14	189.88	213.61	261.08	308.55	356.02	427.23
Blakeney	169.37	197.60	225.83	254.06	310.52	366.98	423.44	508.13
Bodham	151.41	176.64	201.88	227.11	277.58	328.05	378.53	454.23
Briningham	134.11	156.47	178.82	201.17	245.88	290.59	335.29	402.35
Brinton	150.06	175.07	200.08	225.09	275.11	325.13	375.15	450.18
Briston	157.99	184.32	210.65	236.98	289.65	342.31	394.97	473.97
Catfield	160.19	186.89	213.59	240.29	293.69	347.09	400.49	480.59
Cley	141.23	164.77	188.31	211.85	258.93	306.01	353.09	423.71
Colby	168.87	197.02	225.17	253.31	309.60	365.90	422.19	506.63
Corpusty and Saxthorpe	153.59	179.19	204.79	230.39	281.59	332.79	383.99	460.79
Cromer	177.72	207.34	236.96	266.58	325.82	385.06	444.30	533.16
Dilham	139.41	162.64	185.88	209.12	255.59	302.06	348.53	418.24
East Ruston	137.98	160.98	183.98	206.98	252.97	298.97	344.97	413.96
Edgefield	134.42	156.82	179.22	201.63	246.43	291.24	336.05	403.26
Erpingham	145.30	169.52	193.74	217.96	266.39	314.83	363.27	435.92
Fakenham	197.60	230.53	263.47	296.40	362.27	428.14	494.00	592.80
Felbrigg	158.50	184.91	211.33	237.75	290.58	343.41	396.25	475.50
Felmingham	118.65	138.42	158.20	177.97	217.52	257.07	296.62	355.95
Field Dalling	161.30	188.18	215.06	241.95	295.71	349.48	403.25	483.90
Fulmodeston	145.73	170.02	194.31	218.60	267.18	315.76	364.34	437.21
Gimingham	152.01	177.34	202.68	228.01	278.68	329.35	380.02	456.03
Great Snoring	160.36	187.08	213.81	240.54	293.99	347.45	400.90	481.08
Gresham	148.58	173.35	198.11	222.87	272.40	321.93	371.46	445.75
Gunthorpe	130.98	152.81	174.64	196.47	240.13	283.79	327.46	392.95
Hanworth	129.70	151.32	172.94	194.55	237.79	281.02	324.26	389.11
Happisburgh	122.80	143.27	163.74	184.20	225.14	266.08	307.01	368.41
Helhoughton	175.77	205.07	234.37	263.66	322.26	380.85	439.44	527.33
Hempstead	147.56	172.15	196.74	221.34	270.52	319.71	368.90	442.68
Hempton & Pudding Norton	157.16	183.35	209.55	235.74	288.13	340.52	392.90	471.49
Hickling	142.41	166.14	189.88	213.61	261.08	308.55	356.02	427.23
High Kelling	137.81	160.78	183.74	206.71	252.65	298.59	344.53	413.43
Hindolveston	154.83	180.63	206.44	232.24	283.86	335.47	387.08	464.49
Hindringham	137.00	159.84	182.67	205.51	251.18	296.85	342.52	411.02
Holkham	139.79	163.09	186.39	209.69	256.29	302.89	349.49	419.39
Holt	171.91	200.57	229.22	257.87	315.18	372.49	429.79	515.75
Honing	124.86	145.67	166.48	187.29	228.92	270.54	312.16	374.59

Appendix F – Council Tax Tables 2024/25.

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Horning	138.70	161.82	184.93	208.05	254.29	300.52	346.76	416.11
Horsey	137.14	159.99	182.85	205.71	251.42	297.14	342.85	411.42
Hoveton	166.77	194.57	222.37	250.16	305.75	361.35	416.94	500.33
Ingham	122.71	143.16	163.62	184.07	224.97	265.88	306.78	368.14
Ingworth	159.42	186.00	212.57	239.14	292.28	345.42	398.57	478.28
Itteringham	142.41	166.14	189.88	213.61	261.08	308.55	356.02	427.23
Kelling	154.78	180.58	206.38	232.17	283.77	335.37	386.96	464.35
Kettlestone	142.56	166.32	190.08	213.84	261.36	308.88	356.40	427.68
Knaption	145.28	169.49	193.70	217.92	266.34	314.77	363.20	435.84
Langham	148.02	172.69	197.36	222.03	271.37	320.71	370.05	444.06
Lessingham	127.19	148.39	169.59	190.78	233.18	275.58	317.98	381.57
Letheringsett with Glandford	122.86	143.33	163.81	184.29	225.24	266.20	307.15	368.58
Little Barningham	120.61	140.71	160.81	180.91	221.11	261.32	301.52	361.83
Little Snoring	156.10	182.11	208.13	234.15	286.18	338.21	390.25	468.30
Ludham	140.42	163.83	187.23	210.64	257.44	304.25	351.06	421.28
Matlaske	142.73	166.52	190.30	214.09	261.67	309.25	356.83	428.19
Melton Constable	168.77	196.89	225.02	253.15	309.41	365.67	421.92	506.31
Mundesley	169.31	197.53	225.75	253.97	310.41	366.85	423.28	507.94
Neatishead	149.48	174.40	199.31	224.23	274.05	323.88	373.71	448.46
North Walsham	181.64	211.91	242.18	272.46	333.00	393.55	454.10	544.92
Northrepps	146.35	170.75	195.14	219.53	268.32	317.11	365.89	439.07
Overstrand	153.20	178.73	204.26	229.80	280.87	331.93	383.00	459.60
Paston	165.42	192.99	220.56	248.13	303.27	358.41	413.55	496.26
Plumstead	153.96	179.62	205.28	230.94	282.26	333.58	384.90	461.88
Potter Heigham	141.41	164.97	188.54	212.11	259.25	306.38	353.52	424.23
Raynham	140.23	163.61	186.98	210.35	257.10	303.85	350.59	420.71
Roughton	137.04	159.88	182.72	205.56	251.24	296.92	342.60	411.12
Runton	126.85	147.99	169.13	190.27	232.55	274.84	317.12	380.55
Ryburgh	154.60	180.36	206.13	231.90	283.43	334.96	386.50	463.80
Salthouse	154.18	179.88	205.58	231.27	282.67	334.06	385.46	462.55
Scottow	146.75	171.21	195.67	220.13	269.05	317.97	366.89	440.26
Sculthorpe	134.45	156.86	179.27	201.68	246.50	291.32	336.14	403.37
Sea Palling	156.15	182.18	208.20	234.23	286.28	338.34	390.39	468.47
Sheringham	185.71	216.67	247.62	278.57	340.48	402.39	464.29	557.15
Sidestrand	138.84	161.98	185.12	208.26	254.54	300.82	347.10	416.52
Skeyton	120.83	140.97	161.11	181.25	221.53	261.80	302.08	362.50
Sloley	139.32	162.54	185.77	208.99	255.43	301.87	348.32	417.98
Smallburgh	133.91	156.23	178.55	200.86	245.50	290.14	334.78	401.73
Southrepps	145.74	170.03	194.32	218.61	267.19	315.77	364.35	437.22
Stalham	218.59	255.03	291.46	327.89	400.76	473.63	546.49	655.79

Appendix F – Council Tax Tables 2024/25.

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Stibbard	196.88	229.70	262.51	295.33	360.95	426.58	492.21	590.66
Stiffkey	153.69	179.31	204.92	230.54	281.77	333.00	384.23	461.08
Stody	150.74	175.86	200.99	226.11	276.36	326.61	376.86	452.23
Suffield	135.17	157.70	180.22	202.75	247.81	292.87	337.93	405.51
Sustead	138.19	161.22	184.25	207.28	253.35	299.41	345.48	414.57
Sutton	139.17	162.36	185.56	208.76	255.15	301.54	347.93	417.52
Swafield	144.97	169.13	193.29	217.45	265.78	314.10	362.43	434.91
Swanton Abbott	144.32	168.37	192.42	216.48	264.58	312.69	360.80	432.96
Swanton Novers	182.61	213.04	243.48	273.91	334.78	395.65	456.52	547.83
Tattersett	120.99	141.15	161.32	181.48	221.82	262.15	302.48	362.97
Thornage	147.24	171.78	196.32	220.87	269.95	319.03	368.11	441.74
Thorpe Market	150.19	175.23	200.26	225.29	275.36	325.42	375.49	450.59
Thursford	143.64	167.59	191.53	215.47	263.35	311.24	359.12	430.94
Trimingham	168.65	196.76	224.87	252.98	309.20	365.42	421.64	505.96
Trunch	155.70	181.65	207.60	233.55	285.45	337.36	389.26	467.11
Tunstead	135.33	157.88	180.44	202.99	248.10	293.21	338.32	405.99
Upper Sheringham	143.33	167.22	191.11	215.00	262.77	310.55	358.33	430.00
Walcott	139.45	162.69	185.94	209.18	255.66	302.15	348.64	418.36
Walsingham	170.05	198.39	226.74	255.08	311.77	368.45	425.14	510.16
Warham	164.63	192.07	219.51	246.95	301.83	356.71	411.59	493.91
Wells-next-the-Sea	165.24	192.78	220.32	247.86	302.94	358.02	413.10	495.73
Weybourne	154.13	179.82	205.50	231.19	282.57	333.95	385.32	462.39
Wickmere	154.88	180.69	206.50	232.32	283.94	335.57	387.20	464.64
Wighton	142.14	165.83	189.52	213.21	260.59	307.97	355.35	426.42
Witton	137.00	159.84	182.67	205.51	251.18	296.85	342.52	411.02
Wiveton	144.94	169.10	193.25	217.41	265.73	314.04	362.36	434.83
Wood Norton	132.52	154.61	176.69	198.78	242.96	287.13	331.31	397.57
Worstead	131.75	153.71	175.67	197.63	241.55	285.47	329.39	395.27
All Other Parts of the Council's Area	112.38	131.11	149.84	168.57	206.03	243.49	280.95	337.14

being the amounts given by multiplying (as appropriate) the amounts at 5.6(f) or 5.6(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 by the number which in that proportion is applicable to dwellings listed in valuation Band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- 5.7 That it be **NOTED** that for the year 2023/24 the Norfolk County Council and the Office of the Police & Crime Commissioner for Norfolk have stated the following amounts in

Appendix F – Council Tax Tables 2024/25.

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
Norfolk County Council	1,114.74	1,300.53	1,486.32	1,672.11	2,043.69	2,415.27	2,786.85	3,344.22
Norfolk Police and Crime Commissioner	210.60	245.70	280.80	315.90	386.10	456.30	526.50	631.80

5.8 That, having calculated the aggregate in each case of the amounts at 5.6(h) and 5.7 above, the Council, in accordance with Section 30 and 36 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 shown below:-

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Alby with Thwaite	1,457.25	1,700.13	1,943.01	2,185.88	2,671.64	3,157.39	3,643.14	4,371.77
Aldborough and Thurgarton	1,475.23	1,721.11	1,966.98	2,212.85	2,704.60	3,196.34	3,688.09	4,425.71
Antingham	1,458.95	1,702.11	1,945.27	2,188.43	2,674.75	3,161.06	3,647.38	4,376.86
Ashmanhaugh	1,482.42	1,729.49	1,976.57	2,223.64	2,717.78	3,211.92	3,706.07	4,447.28
Aylmerton	1,461.51	1,705.09	1,948.68	2,192.27	2,679.44	3,166.61	3,653.78	4,384.54
Baconsthorpe	1,494.91	1,744.07	1,993.22	2,242.37	2,740.68	3,238.99	3,737.29	4,484.75
Bacton	1,460.59	1,704.02	1,947.45	2,190.89	2,677.75	3,164.62	3,651.48	4,381.78
Barsham	1,460.31	1,703.70	1,947.09	2,190.47	2,677.24	3,164.02	3,650.79	4,380.95
Barton Turf	1,466.10	1,710.46	1,954.81	2,199.16	2,687.86	3,176.56	3,665.27	4,398.32
Beckham East/West	1,463.58	1,707.51	1,951.44	2,195.37	2,683.23	3,171.09	3,658.95	4,390.74
Beeston Regis	1,461.51	1,705.09	1,948.68	2,192.26	2,679.43	3,166.60	3,653.77	4,384.53
Binham	1,467.75	1,712.37	1,957.00	2,201.62	2,690.87	3,180.12	3,669.37	4,403.25
Blakeney	1,494.71	1,743.83	1,992.95	2,242.07	2,740.31	3,238.55	3,736.79	4,484.15
Bodham	1,476.75	1,722.87	1,969.00	2,215.12	2,707.37	3,199.62	3,691.88	4,430.25
Briningham	1,459.45	1,702.70	1,945.94	2,189.18	2,675.67	3,162.16	3,648.64	4,378.37
Brinton	1,475.40	1,721.30	1,967.20	2,213.10	2,704.90	3,196.70	3,688.50	4,426.20
Briston	1,483.33	1,730.55	1,977.77	2,224.99	2,719.44	3,213.88	3,708.32	4,449.99
Catfield	1,485.53	1,733.12	1,980.71	2,228.30	2,723.48	3,218.66	3,713.84	4,456.61
Cley	1,466.57	1,711.00	1,955.43	2,199.86	2,688.72	3,177.58	3,666.44	4,399.73
Colby	1,494.21	1,743.25	1,992.29	2,241.32	2,739.39	3,237.47	3,735.54	4,482.65
Corpusty and Saxthorpe	1,478.93	1,725.42	1,971.91	2,218.40	2,711.38	3,204.36	3,697.34	4,436.81
Cromer	1,503.06	1,753.57	2,004.08	2,254.59	2,755.61	3,256.63	3,757.65	4,509.18

Appendix F – Council Tax Tables 2024/25.

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Dilham	1,464.75	1,708.87	1,953.00	2,197.13	2,685.38	3,173.63	3,661.88	4,394.26
East Ruston	1,463.32	1,707.21	1,951.10	2,194.99	2,682.76	3,170.54	3,658.32	4,389.98
Edgefield	1,459.76	1,703.05	1,946.34	2,189.64	2,676.22	3,162.81	3,649.40	4,379.28
Erpingham	1,470.64	1,715.75	1,960.86	2,205.97	2,696.18	3,186.40	3,676.62	4,411.94
Fakenham	1,522.94	1,776.76	2,030.59	2,284.41	2,792.06	3,299.71	3,807.35	4,568.82
Felbrigg	1,483.84	1,731.14	1,978.45	2,225.76	2,720.37	3,214.98	3,709.60	4,451.52
Felmingham	1,443.99	1,684.65	1,925.32	2,165.98	2,647.31	3,128.64	3,609.97	4,331.97
Field Dalling	1,486.64	1,734.41	1,982.18	2,229.96	2,725.50	3,221.05	3,716.60	4,459.92
Fulmodeston	1,471.07	1,716.25	1,961.43	2,206.61	2,696.97	3,187.33	3,677.69	4,413.23
Gimingham	1,477.35	1,723.57	1,969.80	2,216.02	2,708.47	3,200.92	3,693.37	4,432.05
Great Snoring	1,485.70	1,733.31	1,980.93	2,228.55	2,723.78	3,219.02	3,714.25	4,457.10
Gresham	1,473.92	1,719.58	1,965.23	2,210.88	2,702.19	3,193.50	3,684.81	4,421.77
Gunthorpe	1,456.32	1,699.04	1,941.76	2,184.48	2,669.92	3,155.36	3,640.81	4,368.97
Hanworth	1,455.04	1,697.55	1,940.06	2,182.56	2,667.58	3,152.59	3,637.61	4,365.13
Happisburgh	1,448.14	1,689.50	1,930.86	2,172.21	2,654.93	3,137.65	3,620.36	4,344.43
Helhoughton	1,501.11	1,751.30	2,001.49	2,251.67	2,752.05	3,252.42	3,752.79	4,503.35
Hempstead	1,472.90	1,718.38	1,963.86	2,209.35	2,700.31	3,191.28	3,682.25	4,418.70
Hempton & Pudding Norton	1,482.50	1,729.58	1,976.67	2,223.75	2,717.92	3,212.09	3,706.25	4,447.51
Hickling	1,467.75	1,712.37	1,957.00	2,201.62	2,690.87	3,180.12	3,669.37	4,403.25
High Kelling	1,463.15	1,707.01	1,950.86	2,194.72	2,682.44	3,170.16	3,657.88	4,389.45
Hindolveston	1,480.17	1,726.86	1,973.56	2,220.25	2,713.65	3,207.04	3,700.43	4,440.51
Hindringham	1,462.34	1,706.07	1,949.79	2,193.52	2,680.97	3,168.42	3,655.87	4,387.04
Holkham	1,465.13	1,709.32	1,953.51	2,197.70	2,686.08	3,174.46	3,662.84	4,395.41
Holt	1,497.25	1,746.80	1,996.34	2,245.88	2,744.97	3,244.06	3,743.14	4,491.77
Honing	1,450.20	1,691.90	1,933.60	2,175.30	2,658.71	3,142.11	3,625.51	4,350.61
Horning	1,464.04	1,708.05	1,952.05	2,196.06	2,684.08	3,172.09	3,660.11	4,392.13
Horse	1,462.48	1,706.22	1,949.97	2,193.72	2,681.21	3,168.71	3,656.20	4,387.44
Hoveton	1,492.11	1,740.80	1,989.49	2,238.17	2,735.54	3,232.92	3,730.29	4,476.35
Ingham	1,448.05	1,689.39	1,930.74	2,172.08	2,654.76	3,137.45	3,620.13	4,344.16
Ingworth	1,484.76	1,732.23	1,979.69	2,227.15	2,722.07	3,216.99	3,711.92	4,454.30
Itteringham	1,467.75	1,712.37	1,957.00	2,201.62	2,690.87	3,180.12	3,669.37	4,403.25
Kelling	1,480.12	1,726.81	1,973.50	2,220.18	2,713.56	3,206.94	3,700.31	4,440.37
Kettlestone	1,467.90	1,712.55	1,957.20	2,201.85	2,691.15	3,180.45	3,669.75	4,403.70
Knapton	1,470.62	1,715.72	1,960.82	2,205.93	2,696.13	3,186.34	3,676.55	4,411.86
Langham	1,473.36	1,718.92	1,964.48	2,210.04	2,701.16	3,192.28	3,683.40	4,420.08
Lessingham	1,452.53	1,694.62	1,936.71	2,178.79	2,662.97	3,147.15	3,631.33	4,357.59
Letheringsett with Glandford	1,448.20	1,689.56	1,930.93	2,172.30	2,655.03	3,137.77	3,620.50	4,344.60
Little Barningham	1,445.95	1,686.94	1,927.93	2,168.92	2,650.90	3,132.89	3,614.87	4,337.85

Appendix F – Council Tax Tables 2024/25.

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Little Snoring	1,481.44	1,728.34	1,975.25	2,222.16	2,715.97	3,209.78	3,703.60	4,444.32
Ludham	1,465.76	1,710.06	1,954.35	2,198.65	2,687.23	3,175.82	3,664.41	4,397.30
Matlaske	1,468.07	1,712.75	1,957.42	2,202.10	2,691.46	3,180.82	3,670.18	4,404.21
Melton Constable	1,494.11	1,743.12	1,992.14	2,241.16	2,739.20	3,237.24	3,735.27	4,482.33
Mundesley	1,494.65	1,743.76	1,992.87	2,241.98	2,740.20	3,238.42	3,736.63	4,483.96
Neatishead	1,474.82	1,720.63	1,966.43	2,212.24	2,703.84	3,195.45	3,687.06	4,424.48
North Walsham	1,506.98	1,758.14	2,009.30	2,260.47	2,762.79	3,265.12	3,767.45	4,520.94
Northrepps	1,471.69	1,716.98	1,962.26	2,207.54	2,698.11	3,188.68	3,679.24	4,415.09
Overstrand	1,478.54	1,724.96	1,971.38	2,217.81	2,710.66	3,203.50	3,696.35	4,435.62
Paston	1,490.76	1,739.22	1,987.68	2,236.14	2,733.06	3,229.98	3,726.90	4,472.28
Plumstead	1,479.30	1,725.85	1,972.40	2,218.95	2,712.05	3,205.15	3,698.25	4,437.90
Potter Heigham	1,466.75	1,711.20	1,955.66	2,200.12	2,689.04	3,177.95	3,666.87	4,400.25
Raynham	1,465.57	1,709.84	1,954.10	2,198.36	2,686.89	3,175.42	3,663.94	4,396.73
Roughton	1,462.38	1,706.11	1,949.84	2,193.57	2,681.03	3,168.49	3,655.95	4,387.14
Runton	1,452.19	1,694.22	1,936.25	2,178.28	2,662.34	3,146.41	3,630.47	4,356.57
Ryburgh	1,479.94	1,726.59	1,973.25	2,219.91	2,713.22	3,206.53	3,699.85	4,439.82
Salthouse	1,479.52	1,726.11	1,972.70	2,219.28	2,712.46	3,205.63	3,698.81	4,438.57
Scottow	1,472.09	1,717.44	1,962.79	2,208.14	2,698.84	3,189.54	3,680.24	4,416.28
Sculthorpe	1,459.79	1,703.09	1,946.39	2,189.69	2,676.29	3,162.89	3,649.49	4,379.39
Sea Palling	1,481.49	1,728.41	1,975.32	2,222.24	2,716.07	3,209.91	3,703.74	4,444.49
Sheringham	1,511.05	1,762.90	2,014.74	2,266.58	2,770.27	3,273.96	3,777.64	4,533.17
Sidestrand	1,464.18	1,708.21	1,952.24	2,196.27	2,684.33	3,172.39	3,660.45	4,392.54
Skeyton	1,446.17	1,687.20	1,928.23	2,169.26	2,651.32	3,133.37	3,615.43	4,338.52
Sloley	1,464.66	1,708.77	1,952.89	2,197.00	2,685.22	3,173.44	3,661.67	4,394.00
Smallburgh	1,459.25	1,702.46	1,945.67	2,188.87	2,675.29	3,161.71	3,648.13	4,377.75
Southrepps	1,471.08	1,716.26	1,961.44	2,206.62	2,696.98	3,187.34	3,677.70	4,413.24
Stalham	1,543.93	1,801.26	2,058.58	2,315.90	2,830.55	3,345.20	3,859.84	4,631.81
Stibbard	1,522.22	1,775.93	2,029.63	2,283.34	2,790.74	3,298.15	3,805.56	4,566.68
Stiffkey	1,479.03	1,725.54	1,972.04	2,218.55	2,711.56	3,204.57	3,697.58	4,437.10
Stody	1,476.08	1,722.09	1,968.11	2,214.12	2,706.15	3,198.18	3,690.21	4,428.25
Suffield	1,460.51	1,703.93	1,947.34	2,190.76	2,677.60	3,164.44	3,651.28	4,381.53
Sustead	1,463.53	1,707.45	1,951.37	2,195.29	2,683.14	3,170.98	3,658.83	4,390.59
Sutton	1,464.51	1,708.59	1,952.68	2,196.77	2,684.94	3,173.11	3,661.28	4,393.54
Swafield	1,470.31	1,715.36	1,960.41	2,205.46	2,695.57	3,185.67	3,675.78	4,410.93
Swanton Abbott	1,469.66	1,714.60	1,959.54	2,204.49	2,694.37	3,184.26	3,674.15	4,408.98
Swanton Novers	1,507.95	1,759.27	2,010.60	2,261.92	2,764.57	3,267.22	3,769.87	4,523.85
Tattersett	1,446.33	1,687.38	1,928.44	2,169.49	2,651.61	3,133.72	3,615.83	4,338.99
Thornage	1,472.58	1,718.01	1,963.44	2,208.88	2,699.74	3,190.60	3,681.46	4,417.76
Thorpe Market	1,475.53	1,721.46	1,967.38	2,213.30	2,705.15	3,196.99	3,688.84	4,426.61

Appendix F – Council Tax Tables 2024/25.

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Thursford	1,468.98	1,713.82	1,958.65	2,203.48	2,693.14	3,182.81	3,672.47	4,406.96
Trimingham	1,493.99	1,742.99	1,991.99	2,240.99	2,738.99	3,236.99	3,734.99	4,481.98
Trunch	1,481.04	1,727.88	1,974.72	2,221.56	2,715.24	3,208.93	3,702.61	4,443.13
Tunstead	1,460.67	1,704.11	1,947.56	2,191.00	2,677.89	3,164.78	3,651.67	4,382.01
Upper Sheringham	1,468.67	1,713.45	1,958.23	2,203.01	2,692.56	3,182.12	3,671.68	4,406.02
Walcott	1,464.79	1,708.92	1,953.06	2,197.19	2,685.45	3,173.72	3,661.99	4,394.38
Walsingham	1,495.39	1,744.62	1,993.86	2,243.09	2,741.56	3,240.02	3,738.49	4,486.18
Warham	1,489.97	1,738.30	1,986.63	2,234.96	2,731.62	3,228.28	3,724.94	4,469.93
Wells-next-the-Sea	1,490.58	1,739.01	1,987.44	2,235.87	2,732.73	3,229.59	3,726.45	4,471.75
Weybourne	1,479.47	1,726.05	1,972.62	2,219.20	2,712.36	3,205.52	3,698.67	4,438.41
Wickmere	1,480.22	1,726.92	1,973.62	2,220.33	2,713.73	3,207.14	3,700.55	4,440.66
Wighton	1,467.48	1,712.06	1,956.64	2,201.22	2,690.38	3,179.54	3,668.70	4,402.44
Witton	1,462.34	1,706.07	1,949.79	2,193.52	2,680.97	3,168.42	3,655.87	4,387.04
Wiveton	1,470.28	1,715.33	1,960.37	2,205.42	2,695.52	3,185.61	3,675.71	4,410.85
Wood Norton	1,457.86	1,700.84	1,943.81	2,186.79	2,672.75	3,158.70	3,644.66	4,373.59
Worstead	1,457.09	1,699.94	1,942.79	2,185.64	2,671.34	3,157.04	3,642.74	4,371.29
All Other Parts of the Council's Area	1,437.72	1,677.34	1,916.96	2,156.58	2,635.82	3,115.06	3,594.30	4,313.16

Policy Framework for the Earmarked Reserves and Assessing the Optimum Level of the General Reserve for the period 2024/25 to 2027/28

1 Background

- 1.1 In accordance with statute (principally the Local Government Finance Act 2002) and following the Guidance Note on Local Authority Reserves and Balances (LAAP Bulletin No. 77 – November 2008), North Norfolk District Council maintains a range of reserves.
- 1.2 Two types of reserves are discussed in this policy framework:
- Earmarked Reserves
 - The General Reserve
- 1.3 There are also several other reserves which local authorities hold in relation to legislation and proper accounting practices, these are not resource-backed reserves and therefore are not considered as part of this policy framework.
- 1.4 In making decisions in relation to setting the Council Tax, section 25 of the Local Government Act 2003 requires the Chief Finance Officer of the Council to report to the Council on the adequacy of the proposed financial reserves.
- 1.5 This Policy framework has been informed by both the LAAP Bulletin No. 77 and the Audit Commissions report published in December 2012 ‘Striking a Balance’ Improving Councils’ Decision Making on Reserves’.

2 Earmarked Reserves

2.1 Purpose

- 2.1.1 Earmarked reserves are a means of building up funds to meet known or predicted liabilities.
- 2.1.2 Typically earmarked reserves are used to set aside sums for major schemes, such as capital developments or asset purchases, or to fund reorganisations and restructurings. Reserves can also be held for trading and business units built up from surpluses to cover potential losses in future years, or to finance capital expenditure. In certain circumstances, if expenditure is delayed on specific budgets, it may be agreed that the underspending at a year end is carried forward for future use in an earmarked reserve.

2.2 Earmarked Reserves Protocol

- 2.2.1 For each reserve the following arrangements have been established:
- the reasons for / purpose of the reserve
 - how and when the reserve can be used
 - procedures for the reserve’s management and control
 - a process and timetable for review of the reserve to ensure continuing relevance and adequacy.
- 2.2.2 At North Norfolk District Council, the establishment and use of earmarked reserves is reviewed at the time of budget setting and then controlled through the year as part of the regular budget monitoring processes.

2.3 Review of Earmarked Reserves

- 2.3.1 The Reserves Statement in Appendix C gives full details of the earmarked reserves. Each earmarked reserve has been assessed by the Chief Finance Officer whose judgement is that they are properly established in accordance with the protocol and that their level and proposed use is appropriate.
- 2.3.2 It is considered that adequate provision for the Council's capital programme (as recommended) has been included in the capital estimates and capital reserves, and that nothing further is required at the current time.
- 2.3.3 Where in-year expenditure is being funded by earmarked reserves, the relevant transfers from the reserves have been allowed for within the reserves statements at Appendix C.

3 The General Reserve

3.1 Purpose

- 3.1.1 The general reserve is held for two main purposes:
- a working balance to help cushion the impact of uneven cashflows and avoid temporary borrowing;
 - a contingency to help cushion the impact of unexpected events or emergencies.

3.2 The Optimum Level of the General Reserve

- 3.2.1 There are two recommended approaches for deciding the optimum level of the general reserve:
- A risk assessment of the budget which takes full account of the context within which the budget has been prepared. The budget report itself provides this contextual information;
 - To set the reserve at a percentage of expenditure. Too low a level puts the council at unacceptable risk of failing to meet its obligations, too high a level unnecessarily ties up resources.
- 3.2.2 This policy framework sets out the framework for considering a risk assessment approach and validating the result against a percentage calculation. The framework is a guidance tool detailing issues to be considered. Ultimately, the level of reserves is a matter of opinion informed by the judgement of the Council's Chief Finance Officer.

3.3 Assessment Framework

- 3.3.1 The issues to be considered include the following:
- The Council continues to operate on a going concern basis;
 - The robustness of the budget process including recognition of the linkages with the Corporate Plan, the Corporate Risk Register, and the Financial Strategy update;
 - The adequacy of the earmarked reserves and the movements on the general fund reserves that are planned;
 - The extent to which savings and increases in forecast income are required and can be relied upon to support corporate plan targets;
 - The risk of major litigation and legal claims, both currently and in the future;
 - The impact of future Government funding (Fair Funding Review, Spending Assessment etc);

- Implications of changes to Local Council Tax Support Schemes and the Rate Relief Scheme and the introduction and use of the Local Council Tax Fund in the demand for support;
- Fluctuations in retained business rate income and funding from the government for the extensions to reliefs for example retail relief and small business rates along with the impact of appeals;
- Fluctuations around certain income streams and grants, for example demand led services such as planning, building control income, land charges and car parking and fluctuations in investment income;
- Future changes to the funding for Local Authorities, for example the New Homes Bonus and business rates;
- Volume increases in major demand led budgets, particularly in the context of the current economic climate for example housing benefits, council tax support and homelessness;
- The need to retain a general contingency to provide for any unforeseen circumstances that may arise including inadequately funded Government initiatives;
- The move in local authorities to do less by direct service provision (either through the Localism Agenda or through third parties, including outsourcing) is increasing the risks borne by authorities. There is a risk that these arrangements fail and there are many circumstances when a statutory liability remains with the local authority. Such risks may not be insurable at an economic level and require rigorous risk mitigation strategies. This is an area that will be considered in more detail if the Council pursues these arrangements in future years;
- Potential ongoing impacts of the national and global economies and wider implications of current national and world politics e.g. forthcoming elections in the United Kingdom and in the United States of America;
- The need to retain reserves for general day to day cash flow requirements;
- Potential ongoing and other national and global events e.g. the continuing war in Ukraine. Whilst at both national and global levels we are living with COVID, we now know that there is a likelihood of such events that were perhaps previously thought of as impossible occurring.

3.3.2 All these issues are inter-dependent, and any one change or variance is likely to impact many of the other areas. Risks change over time and the general reserve needs to be considered across the Medium-Term Financial Strategy (MTFS). What might be an adequate level of reserves now could be inadequate in later years.

3.4 The Assessment of the General Fund Reserve

3.4.1 When undertaking the assessment, it must be remembered that the items considered are merely guides to assessing the overall level of the reserve. In no way is it a budget for any of the items being created since by its nature a general reserve is designed to protect against the unexpected and unquantifiable for whatever reason.

3.4.2 Having considered the relevant risks and the mitigation measures already in place, it is felt that the following indicative items should be considered in the budget risk assessment for 2024/25.

Appendix G

	Item	2024/25 £0	2025/26 £0	2026/27 £0	2027/28 £0
1	Pay and Price Inflation (0.5% pay, 10% prices, above budget assumption)	177	182	188	193
2	Interest Rates (0.25% below budget prediction on non-fixed investments)	90	90	90	90
3	Major Litigation and Legal Claims (to provide additional comfort above earmarked reserves)	100	100	100	100
4	Emergencies and Other Unknowns (to recognise the risks associated with unpredictable events)	600	601	602	603
5	Treatment of Demand Led Pressures (recognising the impact of increase or reduction in demand and compensating increase or reduction in expenditure or income)	350	361	371	382
6	Cash Flow (to mitigate the impact of timing of cash flow including the profiling of expenditure)	50	50	50	50
7	Future Funding Fluctuations (an allowance to reflect the increased risk around local funding, i.e. business rates and new homes bonus to mitigate the impact within and between financial years)	750	750	750	750
	Total Indicated General Fund Reserve Recommended	2,117	2,134	2,151	2,169
	% of Net Budgeted Operating Expenditure (excluding parish precepts)	11.18%	11.35%	11.12%	10.78%
	Budgeted General Fund Reserve (at year-end, after taking account of planned use)	2,614	2,614	2,614	2,614
	% of Net Budgeted Operating Expenditure (excluding parish precepts)	13.81%	13.90%	13.51%	12.99%

4 Chief Finance Officer's Opinion

- 4.1 The Earmarked Reserves detailed in Appendix C are proper and appropriate in view of the purpose, level and proposed use.
- 4.2 Based on the assessment detailed above the recommended level of the general reserve for 2023/24 should remain at the current level of £2.1m. The budgeted General Fund Reserve shown in Appendix C is considered adequate for the period 2024/25 to 2027/28. However, the level of the General Fund Reserve should continue to be reviewed during the year as part of the financial planning process and take into account where applicable items identified within the assessment framework at 3.3.



**NORTH
NORFOLK
DISTRICT
COUNCIL**

**North Norfolk District Council
Council Tax Reduction Scheme**

S13A and Schedule 1a of the Local Government Finance Act 1992

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1.0 Introduction to the Council Tax Reduction Scheme

1.1 The following has been adopted by the Council and details the Council Tax Reduction scheme for the period 1st April 2024 until 31st March 2025.

1.2 This document details how the scheme will operate for both pension credit age and working age applicants and in accordance with Section 13A of the Local Government Finance Act 1992 specifies the classes of person who are to be entitled to a reduction under the scheme and is effective from 1st April 2024 for a period of one financial year.

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

- Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012;
- Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (England) (Amendment) Regulations 2012;
- Council Tax Reduction Schemes (Transitional Provision) (England) Regulations 2013;
- Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013;
- Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) (No. 2) Regulations 2014;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2015;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016;
- The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2018;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2020;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2022;
- The Council Tax (Demand Notices and Reduction Schemes) (England) (amendment) Regulations 2022;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2023;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2024; and
- Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012).

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

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

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

The three prescribed classes are as follows;

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

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

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

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

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

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

Class C: alternative maximum Council Tax Reduction

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

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

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

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

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

- the purposes of discount;
- b. is not a person who is liable for council tax solely in consequence of the provisions of section 9 of the 1992 Act (spouse's or civil partner's joint and several liability for tax);
- c. is not a person who is residing with a couple or with the members of a polygamous marriage where the applicant is a member of that couple or of that marriage and—
 - (i) in the case of a couple, neither member of that couple is a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount; or
 - (ii) in the case of a polygamous marriage, two or more members of that marriage are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount;
- d. is not a person who, jointly with the applicant, falls within the same paragraph of section 6(2)(a) to (e) of the 1992 Act (persons liable to pay council tax) as applies in the case of the applicant; or
- e. is not a person who is residing with two or more persons both or all of whom fall within the same paragraph of section 6(2)(a) to (e) of the 1992 Act where two or more of those persons are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount.

Disregard of certain incomes

- 1.5 For those who have reached the qualifying age for state pension credit, the Council has resolved to enhance the government scheme (as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012 to disregard in full the following:
- a. a war disablement pension;
 - b. a war widow's pension or war widower's pension;
 - c. a pension payable to a person as a widow, widower or surviving civil partner under any power of His Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
 - d. a guaranteed income payment;
 - e. a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
 - f. a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
 - g. pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.
- The provisions outlined above, enhance the Central Government's scheme.**

THE SCHEME FOR WORKING AGE APPLICANTS – THE COUNCIL'S LOCAL SCHEME

- 1.6 The adopted scheme for working age applicants is a means test, which compares income against an assessment of *applicable amounts* (unless otherwise stated). Full details of the working age scheme of the authority are contained within this document from section 2 onwards. The authority is required to specify a scheme for working age and therefore this scheme only applies to a person who;
- a. has not attained the qualifying age for state pension credit; or
 - b. has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based jobseeker's allowance, on an income-related employment and support allowance or on universal credit.
- 1.7 The Council has resolved that there will be *three* classes of persons who will receive a reduction in line with adopted scheme. There will be *three* main classes prescribed for, for each of which there will be a number of qualifying criteria. In all cases individuals must not be of a prescribed class exempted from reduction as specified within section 7 of this scheme.

Class D

To obtain reduction the individual (or partner) must:

- a. have not attained the qualifying age for state pension credit¹; or
- b. he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is a person on income support, on income-based jobseeker's allowance or an income-related employment and support allowance; or a person with an award of universal credit.
- c. be liable to pay council tax in respect of a dwelling in which he is solely or mainly resident;
- d. is not deemed to be absent from the dwelling;
- e. not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- f. be somebody in respect of whom a maximum Council Tax Reduction² amount can be calculated;
- g. not have capital savings above £16,000³;
- h. be a person in respect of whom a day in which s/he is liable to pay council tax falls within a week in respect of which the person's *income*⁴ is **less** than their *applicable amount*⁵ or the applicant or partner is in receipt of income support, jobseekers' allowance (income based) or employment and support allowance (income related); and
- i. has made a valid application for reduction⁶.

Maximum Council Tax Reduction stated above is defined within section 57 of this scheme.

Class E

To obtain reduction the individual (or partner) must:

- a. have not attained the qualifying age for state pension credit⁷; or
- b. he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is a person on income support, on income-based jobseeker's allowance or an income-related employment and support allowance; or a person with an award of universal credit.
- c. be liable to pay council tax in respect of a dwelling in which they are solely or mainly resident;
- d. is not deemed to be absent from the dwelling;
- e. not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- f. be somebody in respect of whom a maximum Council Tax Reduction⁸ amount can be calculated;
- g. not have capital savings above £16,000⁹;
- h. be a person in respect of whom a day in which s/he is liable to pay council tax falls within a week in respect of which the person's *income*¹⁰ is **more** than their *applicable amount*¹¹;
- i. have made a valid application for reduction¹²;
- j. be a person in respect of whom amount A exceeds amount B where;
 - (i) amount A is the maximum Council Tax Reduction in respect of the day in the applicant's case; and
 - (ii) amount B is 2 6/7 per cent of the difference between his income for the relevant week and his applicable amount.

Maximum Council Tax Reduction stated above is defined within section 57 of this scheme.

¹ Section 5 of this scheme

² Sections 57 to 63 of this scheme

³ Sections 33 to 42 and Schedule 5 of this scheme

⁴ Sections 15 to 32 and Schedules 3 and 4 of this scheme

⁵ Sections 12 to 14 and Schedule 1 of this scheme

⁶ Sections 68 to 74a of this scheme

⁷ Section 5 of this scheme

⁸ Sections 57 to 63 of this scheme

⁹ Sections 33 to 42 and Schedule 5 of this scheme

¹⁰ Sections 15 to 32 and Schedules 3 and 4 of this scheme

¹¹ Sections 12 to 14 and Schedule 1 of this scheme

¹² Sections 68 to 74a of this scheme

Class F

To obtain reduction the individual must:

- a. have not attained the qualifying age for state pension credit¹³; or
- b. has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based jobseeker's allowance or on an income-related employment and support allowance or in receipt of an award universal credit;
- c. be liable to pay council tax in respect of a dwelling in which they are solely or mainly resident;
- d. is not deemed to be absent from the dwelling;
- e. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- f. be somebody in respect of whom a maximum Council Tax Reduction¹⁴ amount can be calculated;
- g. have made a valid application for reduction¹⁵;
- h. be somebody who has at least one second adult living with them who is not his partner, not somebody who pays rent, and who is on a *prescribed* low wage and/or *prescribed* benefit, as set out in within sections 62 and 63 and schedule 2 of this scheme.

Maximum Council Tax Reduction stated above is defined within section 57 of this scheme.

¹³ Section 5 of this scheme

¹⁴ Sections 57 to 63 of this scheme

¹⁵ Sections 68 to 74a of this scheme

Council Tax Reduction Scheme

Details of support to be given for **working age applicants** for the financial year 2023/24

Sections 2- 8
Definitions and interpretation

2.0 Interpretation – an explanation of the terms used within this scheme.

2.1 In this scheme–

‘the Act’ means the Social Security Contributions and Benefits Act 1992;

‘the Administration Act’ means the Social Security Administration Act 1992;

‘the 1973 Act’ means the Employment and Training Act 1973;

‘the 1992 Act’ means the Local Government Finance Act 1992;

‘the 2000 Act’ means the Electronic Communications Act 2000;

‘Abbeyfield Home’ means an establishment run by the Abbeyfield Society including all bodies corporate or incorporate which are affiliated to that Society;

‘adoption leave’ means a period of absence from work on ordinary or additional adoption leave by virtue of section 75A or 75B of the Employment Rights Act 1996;

‘an AFIP’ means an armed forces independence payment payable in accordance with an armed and reserve forces compensation scheme established under section 1(2) of the Armed Forces (Pensions and Compensation) Act 2004

‘alternative maximum council tax reduction’ (Second Adult Rebate) means the amount determined in accordance with section 62 and Schedule 2;

‘applicable amount’ means the amount determined in accordance with schedule 1 of this scheme.

‘applicant’ means a person who the authority designates as able to claim Council tax reduction – for the purposes of this scheme all references are in the masculine gender but apply equally to male and female;

‘application’ means an application for a reduction under this scheme:

‘appropriate DWP office’ means an office of the Department for Work and Pensions dealing with state pension credit or office which is normally open to the public for the receipt of claims for income support, a jobseeker’s allowance or an employment and support allowance;

‘assessment period’ means such period as is prescribed in sections 19 to 21 over which income falls to be calculated;

‘attendance allowance’ means–

(a) an attendance allowance under Part 3 of the Act;

(b) an increase of disablement pension under section 104 or 105 of the Act;

(c) a payment under regulations made in exercise of the power conferred by paragraph 7(2)(b) of Part 2 of Schedule 8 to the Act;

(d) an increase of an allowance which is payable in respect of constant attendance under paragraph 4 of Part 1 of Schedule 8 to the Act;

(e) a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983 or any analogous payment; or

(f) any payment based on need for attendance which is paid as part of a war disablement pension;

‘the authority’ means a billing authority in relation to whose area this scheme has effect by virtue of paragraph 4(6) of Schedule 1A to the 1992 Act;

‘Back to Work scheme(s)’ means any scheme defined within the Jobseekers (Back to Work Schemes) Act 2013 or Jobseeker’s Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013;

‘basic rate’, where it relates to the rate of tax, has the same meaning as in the Income Tax Act 2007 (see section 989 of that Act).

‘the benefit Acts’ means the Act (SSBA) and the Jobseekers Act 1995 and the Welfare Reform Act 2007;

‘board and lodging accommodation’ means accommodation provided to a family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises;

‘care home’ has the meaning given by section 3 of the Care Standards Act 2000 and in Scotland means a care home service within the meaning given by section 2(3) of the Regulation of Care (Scotland) Act 2001 and in Northern Ireland means a nursing home within the meaning of Article 11 of the Health and Personal Social Services (Quality,

Improvement and Regulation) (Northern Ireland) Order 2003 or a residential care home within the meaning of Article 10 of that Order;

'the Caxton Foundation' means the charitable trust of that name established on 28th March 2011 out of funds provided by the Secretary of State for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with its provisions;

'child benefit' has the meaning given by section 141 of the SSCBA as amended by The Child Benefit (General), Child Tax Credit (Amendment) Regulations 2014 and The Child Benefit (General) (Amendment) Regulations 2015;

'the Children Order' means the Children (Northern Ireland) Order 1995;

'child tax credit' means a child tax credit under section 8 of the Tax Credits Act 2002;

'claim' means a claim for council tax reduction;

'close relative' means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister, or if any of the preceding persons is one member of a couple, the other member of that couple;

'concessionary payment' means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged either to the National Insurance Fund or to a Departmental Expenditure Vote to which payments of benefit or tax credits under the benefit Acts or the Tax Credits Act are charged;

'the Consequential Provisions Regulations' means the Housing Benefit and Council tax reduction (Consequential Provisions) Regulations 2006;

'contributory employment and support allowance' means an allowance under Part 1 of the Welfare Reform Act 2007 as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the Welfare Reform Act 2012 that remove references to an income-related allowance and a contributory allowance under Part 1 of the Welfare Reform Act 2007 as that Part has effect apart from those provisions;

'converted employment and support allowance' means an employment and support allowance which is not income-related and to which a person is entitled as a result of a conversion decision within the meaning of the Employment and Support Allowance (Existing Awards) Regulations 2008;

'council tax benefit' means council tax benefit under Part 7 of the SSCBA;

'council tax reduction scheme' has the same meaning as **'council tax reduction or reduction.'**

'council tax reduction' means council tax reduction as defined by S13a Local Government Finance Act 1992 (as amended);

'couple' means;

- (a) a man and a woman who are married to each other and are members of the same household;
- (b) a man and a woman who are not married to each other but are living together as if they were a married couple or civil partners;
- (c) two people of the same sex who are civil partners of each other and are members of the same household; or
- (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners,

Two people of the same sex are to be treated as living together as if they were civil partners if, and only if, they would be treated as living together as husband and wife were they of opposite sexes. The above includes the Marriage (Same Sex Couples) Act 2013 and The Marriage (Same Sex Couples) Act 2013 (Commencement No. 3) Order 2014;

'date of claim' means the date on which the application or claim is made, or treated as made, for the purposes of this scheme.

'designated authority' means any of the following;

the local authority; or a person providing services to, or authorised to exercise any function of, any such authority;

'designated office' means the office designated by the authority for the receipt of claims for council tax reduction;

- (a) by notice upon or with a form approved by it for the purpose of claiming council tax reduction; or
- (b) by reference upon or with such a form to some other document available from it and sent by electronic means or otherwise on application; or

(c) by any combination of the provisions set out in sub-paragraphs (a) and (b) above;

‘disability living allowance’ means a disability living allowance under section 71 of the Act;

‘dwelling’ has the same meaning in section 3 or 72 of the 1992 Act;

‘earnings’ has the meaning prescribed in section 25 or, as the case may be, 27;

‘the Eileen Trust’ means the charitable trust of that name established on 29th March 1993 out of funds provided by the Secretary of State for the benefit of persons eligible for payment in accordance with its provisions;

‘electronic communication’ has the same meaning as in section 15(1) of the Electronic Communications Act 2000 ;

‘employed earner’ is to be construed in accordance with section 2(1)(a) of the Act and also includes a person who is in receipt of a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay or statutory maternity pay;

‘Employment and Support Allowance Regulations’ means the Employment and Support Allowance Regulations 2008 and the Employment and Support Regulations 2013 as appropriate;

‘Employment and Support Allowance (Existing Awards) Regulations’ means the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) Regulations 2010;

‘the Employment, Skills and Enterprise Scheme’ means a scheme under section 17A (schemes for assisting persons to obtain employment; ‘work for your benefit’ schemes etc.) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to assist applicants to obtain employment, including self-employment, and which may include for any individual work-related activity (including work experience or job search). This also includes schemes covered by The Jobseekers Allowance (Employment, Skills, and Enterprise Scheme) Regulations 2011 as amended by the Jobseekers (Back to Work Schemes) Act 2013 – see **‘Back to Work Schemes’**;

‘employment zone’ means an area within Great Britain designated for the purposes of section 60 of the Welfare Reform and Pensions Act 1999 and 2014 and an **‘employment zone programme’** means a programme established for such an area or areas designed to assist applicants for a jobseeker’s allowance to obtain sustainable employment;

‘employment zone contractor’ means a person who is undertaking the provision of facilities in respect of an employment zone programme on behalf of the Secretary of State for Work and Pensions;

‘enactment’ includes an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament;

‘extended reduction’ means a payment of council tax reduction payable pursuant to section 60;

‘extended reduction period’ means the period for which an extended reduction is payable in accordance with section 60A or 61A of this scheme;

‘extended reduction (qualifying contributory benefits)’ means a payment of council tax reduction payable pursuant to section 61;

‘family’ has the meaning assigned to it by section 137(1) of the Act and Section 9 of this scheme;

‘the Fund’ means moneys made available from time to time by the Secretary of State for the benefit of persons eligible for payment in accordance with the provisions of a scheme established by him on 24th April 1992 or, in Scotland, on 10th April 1992;

‘a guaranteed income payment’ means a payment made under article 15(1)(c) (injury benefits) or 29(1)(a) (death benefits) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011;

‘he, him, his’ also refers to the feminine within this scheme.

‘housing benefit’ means housing benefit under Part 7 of the Act; ‘the Housing Benefit Regulations’ means the Housing Benefit Regulations 2006;

‘Immigration and Asylum Act’ means the Immigration and Asylum Act 1999;

‘an income-based jobseeker’s allowance’ and **‘a joint-claim jobseeker’s allowance’** have the meanings given by section 1(4) of the Jobseekers Act 1995;

‘income-related employment and support allowance’ means an income-related allowance under Part 1 of the Welfare Reform Act 2007;

‘Income Support Regulations’ means the Income Support (General) Regulations 1987(a);

‘independent hospital’–

(a) in England, means a hospital as defined by section 275 of the National Health Service Act 2006 that is not a health service hospital as defined by that section;

(b) in Wales, has the meaning assigned to it by section 2 of the Care Standards Act 2000; and

(c) in Scotland means an independent health care service as defined by section 10F of the National Health Service (Scotland) Act 1978;

‘the Independent Living Fund (2006)’ means the Trust of that name established by a deed dated 10th April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part;

‘invalid carriage or other vehicle’ means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant;

‘Jobseekers Act’ means the Jobseekers Act 1995; **‘Jobseeker’s Allowance Regulations’** means the Jobseeker’s Allowance Regulations 1996 and Jobseeker’s Allowance Regulations 2013 as appropriate;

‘limited capability for work’ has the meaning given in section 1(4) of the Welfare Reform Act;

‘limited capability for work-related activity’ has the meaning given in section 2(5) of the Welfare Reform Act 2007;

‘the London Bombing Relief Charitable Fund’ means the company limited by guarantee (number 5505072), and registered charity of that name established on 11th July 2005 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the terrorist attacks carried out in London on 7th July 2005;

‘lone parent’ means a person who has no partner and who is responsible for and a member of the same household as a child or young person;

‘the Macfarlane (Special Payments) Trust’ means the trust of that name, established on 29th January 1990 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia;

‘the Macfarlane (Special Payments) (No.2) Trust’ means the trust of that name, established on 3rd May 1991 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia and other beneficiaries;

‘the Macfarlane Trust’ means the charitable trust, established partly out of funds provided by the Secretary of State to the Haemophilia Society, for the relief of poverty or distress among those suffering from haemophilia;

‘main phase employment and support allowance’ means an employment and support allowance where the calculation of the amount payable in respect of the applicant includes a component under section 2(1)(b) or 4(2)(b) of the Welfare Reform Act 2007 except in Part 1 of Schedule 1;

‘the Mandatory Work Activity Scheme’ means a scheme within section 17A (schemes for assisting persons to obtain employment; ‘work for your benefit’ schemes etc.) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to provide work or work related activity for up to 30 hours per week over a period of four consecutive weeks with a view to assisting applicants to improve their prospect of obtaining employment;

‘maternity leave’ means a period during which a woman is absent from work because she is pregnant or has given birth to a child, and at the end of which she has a right to return to work either under the terms of her contract of employment or under Part 8 of the Employment Rights Act 1996;

‘member of a couple’ means a member of a married or unmarried couple;

‘MFET Limited’ means the company limited by guarantee (number 7121661) of that name, established for the purpose in particular of making payments in accordance with arrangements made with the Secretary of State to persons who have acquired HIV as a result of treatment by the NHS with blood or blood products;

‘mobility supplement’ means a supplement to which paragraph 9 of Schedule 4 refers;

‘mover’ means an applicant who changes the dwelling in which the applicant is resident and in respect of which the applicant liable to pay council tax from a dwelling in the area of the appropriate authority to a dwelling in the area of the second authority;

‘net earnings’ means such earnings as are calculated in accordance with section 26;

‘net profit’ means such profit as is calculated in accordance with section 28;

‘the New Deal options’ means the employment programmes specified in regulation 75(1)(a)(ii) of the Jobseeker’s Allowance Regulations 1996 and the training scheme specified in regulation 75(1)(b)(ii) of those Regulations;

‘new dwelling’ means, for the purposes of the definition of ‘second authority’ and sections 60C, and 61C the dwelling to which an applicant has moved, or is about to move, in which the applicant is or will be resident;

‘non-dependant’ has the meaning prescribed in section 3;

‘non-dependant deduction’ means a deduction that is to be made under section 58;

‘occasional assistance’ means any payment or provision made by a local authority, the Welsh Ministers, or the Scottish Ministers for the purposes of:

(a) meeting, or helping to meet an immediate short-term need;

(i) arising out of an exceptional event or exceptional circumstances, or

(ii) that needs to be met to avoid a risk to the well-being of an individual, and

(b) enabling qualifying individuals to establish or maintain a settled home, and—

(i) ‘local authority’ has the meaning given by section 270(1) of the Local Government Act 1972 ;and

(ii) ‘qualifying individuals’ means individuals who have been, or without the assistance might otherwise be:

(aa) in prison, hospital, an establishment providing residential care or other institution, or

(bb) homeless or otherwise living an unsettled way of life; and ‘local authority’ means a local authority in England within the meaning of the Local Government Act 1972;

‘occupational pension’ means any pension or other periodical payment under an occupational pension scheme but does not include any discretionary payment out of a fund established for relieving hardship in particular cases;

‘occupational pension scheme’ has the same meaning as in section 1 of the Pension Schemes Act 1993

‘ordinary clothing or footwear’ means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities;

‘partner’ in relation to a person, means;

(a) where that person is a member of a couple, the other member of that couple;

(b) subject to paragraph (c), where that person is polygamously married to two or more members of his household, any such member to whom he is married; or

(c) where that person is polygamously married and has an award of universal credit with the other party to the earliest marriage that still subsists, that other party to the earliest marriage;

‘paternity leave’ means a period of absence from work on leave by virtue of section 80A or 80B of the Employment Rights Act 1996;

‘payment’ includes part of a payment;

‘pensionable age’ has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995 as amended by the Public Services Pension Act 2013 and Pensions Act 2014;

‘pension fund holder’ means with respect to a personal pension scheme or an occupational pension scheme, the trustees, managers or scheme administrators, as the case may be, of the scheme concerned;

‘pensioner’ a person who has attained the age at which pension credit can be claimed;

‘person affected’ shall be construed as a person to whom the authority decides is affected by any decision made by the council;

‘person on income support’ means a person in receipt of income support;

‘personal independence payment’ has the meaning given by Part 4 of the Welfare Reform Act 2012 and the Social Security (Personal Independence Payments) 2013;

‘person treated as not being in Great Britain’ has the meaning given by section 7;

‘personal pension scheme’ means—

a. a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993 as amended by the Public Service Pension Act 2013;

- b. an annuity contractor trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988 or a substituted contract within the meaning of section 622(3) or that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 of the Finance Act 2004¹⁶;
- c. a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;
- d. a scheme prescribed in regulation 3 of the Jobseeker's Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013;
- e. Back to Work scheme;

'policy of life insurance' means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life;

'polygamous marriage' means a marriage to which section 133(1) of the Act refers namely;

(a) a person is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and

(b) either party to the marriage has for the time being any spouse additional to the other party.

'public authority' includes any person certain of whose functions are functions of a public nature;

'qualifying age for state pension credit' means (in accordance with section 1(2)(b) and (6) of the State Pension Credit Act 2002)–

(a) in the case of a woman, pensionable age; or

(b) in the case of a man, the age which is pensionable age in the case of a woman born on the same day as the man;

'qualifying contributory benefit' means;

(a) severe disablement allowance;

(b) incapacity benefit;

(c) contributory employment and support allowance;

'qualifying course' means a qualifying course as defined for the purposes of Parts 2 and 4 of the Job Seeker's Allowance Regulations 1996

'qualifying income-related benefit' means.

(a) income support;

(b) income-based jobseeker's allowance;

(c) income-related employment and support allowance;

'qualifying person' means a person in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;

'reduction week' means a period of seven consecutive days beginning with a Monday and ending with a Sunday;

'relative' means a close relative, grandparent, grandchild, uncle, aunt, nephew or niece;

'relevant authority' means an authority administering council tax reduction;

'relevant week' In relation to any particular day, means the week within which the day in question falls;

'remunerative work' has the meaning prescribed in section 6;

'rent' means 'eligible rent' to which regulation 12 of the Housing Benefit Regulations refers less any deductions in respect of non-dependants which fall to be made under regulation 74 (non-dependant deductions) of those Regulations;

'resident' has the meaning it has in Part 1 or 2 of the 1992 Act;

'Scottish basic rate' means the rate of income tax of that name calculated in accordance with section 6A of the Income Tax Act 2007;

'Scottish taxpayer' has the same meaning as in Chapter 2 of Part 4A of the Scotland Act 1998;

'second adult' has the meaning given to it in Schedule 2;

¹⁶ As amended by the Finance Act 2014

'second authority' means the authority to which a mover is liable to make payments for the new dwelling;

'self-employed earner' is to be construed in accordance with section 2(1)(b) of the Act;

'self-employment route' means assistance in pursuing self-employed earner's employment whilst participating in—

- (a) an employment zone programme;
- (b) a programme provided or other arrangements made pursuant to section 2 of the 1973 Act (functions of the Secretary of State) or section 2 of the Enterprise and New Towns (Scotland) Act 1990 (functions in relation to training for employment, etc.); or
- (c) the Employment, Skills and Enterprise Scheme;

'Service User' references in this scheme to an applicant participating as a service user are to

- a. a person who is being consulted by or on behalf of—
 - (i) the Secretary of State in relation to any of the Secretary of State's functions in the field of social security or child support or under section 2 of the Employment and Training Act 1973; or
 - (ii) a body which conducts research or undertakes monitoring for the purpose of planning or improving such functions in their capacity as a person affected or potentially affected by the exercise of those functions or the carer of such a person; or
- b. the carer of a person consulted as described in sub-paragraph (a) where the carer is not being consulted as described in that sub-paragraph

'single applicant' means an applicant who neither has a partner nor is a lone parent;

'the Skipton Fund' means the ex-gratia payment scheme administered by the Skipton Fund Limited, incorporated on 25th March 2004, for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with the scheme's provisions.

'special account' means an account as defined for the purposes of Chapter 4A of Part 8 of the Jobseeker's Allowance Regulations or Chapter 5 of Part 10 of the Employment and Support Allowance Regulations;

'sports award' means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc Act 1993 out of sums allocated to it for distribution under that section;

'the SSCBA' means the Social Security Contributions and Benefits Act 1992

'State Pension Credit Act' means the State Pension Credit Act 2002;

'student' has the meaning prescribed in section 43;

'subsistence allowance' means an allowance which an employment zone contractor has agreed to pay to a person who is participating in an employment zone programme;

'support or reduction week' means a period of 7 consecutive days commencing upon a Monday and ending on a Sunday;

'the Tax Credits Act' means the Tax Credits Act 2002;

'tax year' means a period beginning with 6th April in one year and ending with 5th April in the next;

'training allowance' means an allowance (whether by way of periodical grants or otherwise) payable—

- (a) out of public funds by a Government department or by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise, the Young People's Learning Agency for England, the Chief Executive of Skills Funding or Welsh Ministers;
- (b) to a person for his maintenance or in respect of a member of his family; and
- (c) for the period, or part of the period, during which he is following a course of training or instruction provided by, or in pursuance of arrangements made with, the department or approved by the department in relation to him or so provided or approved by or on behalf of the Secretary of State, Skills Development Scotland Scottish Enterprise or Highlands and Islands Enterprise or the Welsh Ministers.

It does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that he is following a course of full-time education, other than under arrangements made under section 2 of the 1973 Act or is training as a teacher;

'the Trusts' means the Macfarlane Trust, the Macfarlane (Special Payments) Trust and the

Macfarlane (Special Payments) (No. 2) Trust;

'Universal Credit' means any payment of Universal Credit payable under the Welfare Reform Act 2012, the Universal Credit Regulations 2013, The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations 2013, Universal Credit (Miscellaneous Amendments) Regulations 2013 and the Universal Credit (Transitional Provisions) Regulations 2014;

'Uprating Act' means the Welfare Benefit Up-rating Act 2013, the Welfare Benefits Up-rating Order 2014, and the Welfare Benefits Up-rating Order 2015;

'voluntary organisation' means a body, other than a public or local authority, the activities of which are carried on otherwise than for profit;

'war disablement pension' means any retired pay or pension or allowance payable in respect of disablement under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003;

'war pension' means a war disablement pension, a war widow's pension or a war widower's pension;

'war widow's pension' means any pension or allowance payable to a woman as a widow under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

'war widower's pension' means any pension or allowance payable to a man as a widower or to a surviving civil partner under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

'water charges' means;

(a) as respects England and Wales, any water and sewerage charges under Chapter 1 of Part 5 of the Water Industry Act 1991,

(b) as respects Scotland, any water and sewerage charges established by Scottish Water under a charges scheme made under section 29A of the Water Industry (Scotland) Act 2002, in so far as such charges are in respect of the dwelling which a person occupies as his home;

'week' means a period of seven days beginning with a Monday;

'Working Tax Credit Regulations' means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 as amended¹⁷; and

'young person' has the meaning prescribed in section 9(1) and in section 142 of the SSCBA.

- 2.2 In this scheme, references to an applicant occupying a dwelling or premises as his home shall be construed in accordance with regulation 7 of the Housing Benefit Regulations 2006.
- 2.3 In this scheme, where an amount is to be rounded to the nearest penny, a fraction of a penny shall be disregarded if it is less than half a penny and shall otherwise be treated as a whole penny.
- 2.4 For the purpose of this scheme, a person is on an income-based jobseeker's allowance on any day in respect of which an income-based jobseeker's allowance is payable to him and on any day;
- (a) in respect of which he satisfies the conditions for entitlement to an income-based jobseeker's allowance but where the allowance is not paid in accordance with regulation 27A of the Jobseeker's Allowance Regulations or section 19 or 20A or regulations made under section 17A of the Jobseekers Act (circumstances in which a jobseeker's allowance is not payable); or
- (b) which is a waiting day for the purposes of paragraph 4 of Schedule 1 to that Act and which falls immediately before a day in respect of which an income-based jobseeker's allowance is payable to him or would be payable to him but for regulation 27A of the Jobseeker's Allowance Regulations or section 19 or 20A or regulations made under section 17A of that Act;
- (c) in respect of which he is a member of a joint-claim couple for the purposes of the Jobseekers Act and no joint-claim jobseeker's allowance is payable in respect of that

¹⁷ The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2013; The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2015

- couple as a consequence of either member of that couple being subject to sanctions for the purposes of section 20A of that Act;
- (d) in respect of which an income-based jobseeker's allowance or a joint-claim jobseeker's allowance would be payable but for a restriction imposed pursuant to section 6B, 7, 8 or 9 of the Social Security Fraud Act 2001 (loss of benefit provisions).
- 2.4A For the purposes of this scheme, a person is on an income-related employment and support allowance on any day in respect of which an income-related employment and support allowance is payable to him and on any day;
- (a) in respect of which he satisfies the conditions for entitlement to an income-related employment and support allowance but where the allowance is not paid in accordance with section 18 of the Welfare Reform Act disqualification; or
- (b) which is a waiting day for the purposes of paragraph 2 of Schedule 2 to that Act and which falls immediately before a day in respect of which an income-related employment and support allowance is payable to him or would be payable to him but for section 18 of that Act.
- 2.5 For the purposes of this scheme, two persons shall be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.
- 2.6 In this scheme, references to any person in receipt of state pension credit includes a person who would be in receipt of state pension credit but for regulation 13 of the State Pension Credit Regulations 2002 (small amounts of state pension credit).
- 3.0 Definition of non-dependant**
- 3.1 In this scheme, 'non-dependant' means any person, except someone to whom paragraph 3.2 applies, who normally resides with an applicant or with whom an applicant normally resides.
- 3.2 This paragraph applies to;
- a. any member of the applicant's family;
- b. if the applicant is polygamously married, any partner of his and any child or young person who is a member of his household and for whom he or one of his partners is responsible;
- c. a child or young person who is living with the applicant but who is not a member of his household by virtue of section 11(membership of the same household);
- d. subject to paragraph 3.3, any person who, with the applicant, is jointly and severally liable to pay council tax in respect of a dwelling for any day under sections 6, 7 or 75 of the 1992 Act (persons liable to pay council tax);
- e. subject to paragraph 3.3, any person who is liable to make payments on a commercial basis to the applicant or the applicant's partner in respect of the occupation of the dwelling;
- f. a person who lives with the applicant in order to care for him or a partner of his and who is engaged by a charitable or voluntary organisation which makes a charge to the applicant or his partner for the services provided by that person.
- 3.3 Excepting persons to whom paragraph 3.2 a) to c) and f) refer, a person to whom any of the following sub-paragraphs applies shall be a non-dependant–
- a. a person who resides with the person to whom he is liable to make payments in respect of the dwelling and either;
- i. that person is a close relative of his or her partner; or
- ii. the tenancy or other agreement between them is other than on a commercial basis;
- b. a person whose liability to make payments in respect of the dwelling appears to the authority to have been created to take advantage of the council tax reduction scheme except someone who was, for any period within the eight weeks prior to the creation of the agreement giving rise to the liability to make such payments, otherwise liable to make payments of rent in respect of the same dwelling;

- c. a person who becomes jointly and severally liable with the applicant for council tax in respect of a dwelling and who was, at any time during the period of eight weeks prior to his becoming so liable, a non-dependant of one or more of the other residents in that dwelling who are so liable for the tax, unless the authority is satisfied that the change giving rise to the new liability was not made to take advantage of the support scheme.

4.0 Requirement to provide a National Insurance Number¹⁸

4.1 No person shall be entitled to support unless the criteria below in 4.2 is satisfied in relation both to the person making the claim and to any other person in respect of whom he is claiming support.

4.2 This subsection is satisfied in relation to a person if–

- a. the claim for support is accompanied by;
 - i. a statement of the person’s national insurance number and information or evidence establishing that that number has been allocated to the person; or
 - ii. information or evidence enabling the national insurance number that has been allocated to the person to be ascertained; or
- b. the person makes an application for a national insurance number to be allocated to him which is accompanied by information or evidence enabling such a number to be so allocated and the application for reduction is accompanied by evidence of the application and information to enable it to be allocated.

4.3 Paragraph 4.2 shall not apply–

- a. in the case of a child or young person in respect of whom council tax reduction is claimed;
- b. to a person who;
 - i. is a person in respect of whom a claim for council tax reduction is made;
 - ii. is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act; and
 - iii. has not previously been allocated a national insurance number.

5.0 Persons who have attained the qualifying age for state pension credit or who are of working age and who have a partner who has attained the qualifying age for state pension credit.

5.1 This scheme applies to a person if;

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

6.0 Remunerative work

6.1 Subject to the following provisions of this section, a person shall be treated for the purposes of this scheme as engaged in remunerative work if he is engaged, or, where his hours of work fluctuate, he is engaged on average, for not less than 16 hours a week, in work for which payment is made or which is done in expectation of payment.

6.2 Subject to paragraph 6.3, in determining the number of hours for which a person is engaged in work where his hours of work fluctuate, regard shall be had to the average of hours worked over;

¹⁸ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- a. if there is a recognisable cycle of work, the period of one complete cycle (including, where the cycle involves periods in which the person does no work, those periods but disregarding any other absences);
- b. in any other case, the period of 5 weeks immediately prior to that date of claim, or such other length of time as may, in the particular case, enable the person's weekly average hours of work to be determined more accurately,

6.3 Where, for the purposes of paragraph 6.2 a), a person's recognisable cycle of work at a school, other educational establishment or other place of employment is one year and includes periods of school holidays or similar vacations during which he does not work, those periods and any other periods not forming part of such holidays or vacations during which he is not required to work shall be disregarded in establishing the average hours for which he is engaged in work.

6.4 Where no recognisable cycle has been established in respect of a person's work, regard shall be had to the number of hours or, where those hours will fluctuate, the average of the hours, which he is expected to work in a week.

6.5 A person shall be treated as engaged in remunerative work during any period for which he is absent from work referred to in paragraph 6.1 if the absence is either without good cause or by reason of a recognised customary or other holiday.

6.6 A person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance for more than 3 days in any reduction week shall be treated as not being in remunerative work in that week.

6.7 A person shall not be treated as engaged in remunerative work on any day on which the person is on maternity leave, paternity leave or adoption leave, or is absent from work because he is ill.

6.8 A person shall not be treated as engaged in remunerative work on any day on which he is engaged in an activity in respect of which;

- a. a sports award has been made, or is to be made, to him; and
- b. no other payment is made or is expected to be made to him.

7.0 Persons treated as not being in Great Britain and Persons Subject to Immigration Control

Persons treated as not being in Great Britain

7.1 Persons treated as not being in Great Britain are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority's scheme.

7.2 Except where a person falls within paragraph (5) or (6), a person is to be treated as not being in Great Britain if the person is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man, or the Republic of Ireland.

7.3 A person must not be treated as habitually resident in the United Kingdom, the Channel Islands, the Isle of Man, or the Republic of Ireland unless the person has a right to reside in one of those places.

7.4 For the purposes of paragraph (3), a right to reside does not include a right, which exists by virtue of, or in accordance with—

- (a) regulation 13 of the EEA Regulations;
- (aa) regulation 14 of the EEA Regulations, but only in a case where the right exists under that regulation because the person is—
 - (i) a jobseeker for the purpose of the definition of "qualified person" in regulation 6(1) of those Regulations, or

- (ii) a family member (within the meaning of regulation 7 of those Regulations) of such a jobseeker;
- (b) regulation 15A(1) of the EEA Regulations, but only in a case where the right exists under that regulation because the applicant satisfies the criteria in paragraph (5) of that regulation of the Treaty on the Functioning of the European Union (in a case where the right to reside arises because a British citizen would otherwise be deprived of the genuine enjoyment of their rights as a European Union citizen).

7.4A For the purposes of paragraph (3), a right to reside does not include a right which exists by virtue of a person having been granted limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 by virtue of—

- (a) (Removed by the Council Tax Reductions Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021
- (b) Appendix EU to the immigration rules made under section 3(2) of that Act;
- (c) being a person with a Zambrano right to reside as defined in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of that Act; or
- (d) having arrived in the United Kingdom with an entry clearance that was granted under Appendix EU (Family Permit) to the immigration rules made under section 3(2) of that Act.

7.4B Paragraph (4A)(b) does not apply to a person who—

- (a) has a right to reside granted by virtue of being a family member of a relevant person of Northern Ireland; and
- (b) would have a right to reside under the EEA Regulations if the relevant person of Northern Ireland were an EEA national, provided that the right to reside does not fall within paragraph (4)(a) or (b)

7.5 A person falls within this paragraph if the person is—

- (za) a person granted leave in accordance with the immigration rules made under section 3(2) of the Immigration Act 1971, where such leave is granted by virtue of—
 - (i) the Afghan Relocations and Assistance Policy; or
 - (ii) the previous scheme for locally employed staff in Afghanistan (sometimes referred to as the ex-gratia scheme);
- (zb) a person in Great Britain not coming within sub-paragraph (za) or (e) who left Afghanistan in connection with the collapse of the Afghan government that took place on 15th August 2021;
- (zc) a person in Great Britain who was residing in Ukraine immediately before 1st January 2022, left Ukraine in connection with the Russian invasion which took place on 24th February 2022 and—
 - (i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971;
 - (ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act; or
 - (iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act;
- (zd) a person who was residing in Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights, or Lebanon immediately before 7th October 2023, left Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights, or Lebanon in connection with the Hamas terrorist attack in Israel on 7th October 2023 or the violence which rapidly escalated in the region following the attack and—
 - (i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971,
 - (ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act, or
 - (iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act;

- (ze) a person who was residing in Sudan before 15th April 2023, left Sudan in connection with the violence which rapidly escalated on 15th April 2023 in Khartoum and across Sudan and—
 - (i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971;
 - (ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act; or
 - (iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act
- (a) a qualified person for the purposes of regulation 6 of the EEA Regulations as a worker or a self-employed person;
- (b) a family member of a person referred to in sub-paragraph (a);
- (c) a person who has a right to reside permanently in the United Kingdom by virtue of regulation 15(1)(c), (d) or (e) of the EEA Regulations;
- (ca) a family member of a relevant person of Northern Ireland, with a right to reside which falls within paragraph (4A)(b), provided that the relevant person of Northern Ireland falls within paragraph (5)(a), or would do so but for the fact that they are not an EEA national;
- (cb) a frontier worker within the meaning of regulation 3 of the Citizens’ Rights (Frontier Workers) (EU Exit) Regulations 2020;
- (cc) a family member of a person referred to in sub-paragraph (cb), who has been granted limited leave to enter, or remain in, the United Kingdom by virtue of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971
- (d) a person recorded by the Secretary of State as a refugee within the definition in Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28th July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31st January 1967;
- (e) a person who has been granted, or who is deemed to have been granted, leave outside the rules made under section 3(2) of the Immigration Act 1971
- (f) a person who has humanitarian protection granted under those rules;
- (g) a person who is not a person subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act 1999 and who is in the United Kingdom as a result of his deportation, expulsion, or other removal by compulsion of law from another country to the United Kingdom;
- (h) in receipt of income support or on an income-related employment and support allowance; or
- (ha) in receipt of an income-based jobseeker’s allowance and has a right to reside other than a right to reside falling within paragraph (4).

7.6 A person falls within this paragraph if the person is a Crown servant or member of His Majesty’s forces posted overseas.

7.7 A person mentioned in sub-paragraph (6) is posted overseas if the person is performing overseas the duties of a Crown servant or member of His Majesty’s forces and was, immediately before the posting or the first of consecutive postings, habitually resident in the United Kingdom.

7.8 In this regulation—
 “claim for asylum” has the same meaning as in section 94(1) of the Immigration and Asylum Act 1999;
 “Crown servant” means a person holding an office or employment under the Crown;
 “EEA Regulations” means the Immigration (European Economic Area) Regulations 2006; and the Immigration (European Economic Area) (Amendment) (No. 2) Regulations 2014 and references to the EEA Regulations are to be read with Schedule 4 to the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) Regulations 2020
 “EEA national” has the meaning given in regulation 2(1) of the EEA Regulations;

“family member” has the meaning given in regulation 7(1)(a), (b) or (c) of the EEA Regulations, except that regulation 7(4) of the EEA Regulations does not apply for the purposes of paragraphs (4B) and (5)(ca);
“relevant person of Northern Ireland” has the meaning given in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971; and
“His Majesty’s forces” has the same meaning as in the Armed Forces Act 2006.

Persons subject to immigration control

- 7.9 Persons subject to immigration control are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority’s scheme.
- 7.10 A person who is a national of a state which has ratified the European Convention on Social and Medical Assistance (done in Paris on 11th December 1953) or a state which has ratified the Council of Europe Social Charter (signed in Turin on 18th October 1961) and who is lawfully present in the United Kingdom is not a person subject to immigration control for the purpose of paragraph 7.9.
- 7.11 “Person subject to immigration control” has the same meaning as in section 115(9) of the Immigration and Asylum Act 1999.

7A.0 Transitional provision

- 7A.1 The above does not apply to a person who, on 31st March 2015—
- (a) is liable to pay council tax at a reduced rate by virtue of a council tax reduction under an authority’s scheme established under section 13A(2) of the Act; and
 - (b) is entitled to an income-based jobseeker’s allowance, until the first of the events in paragraph 7A.2 occurs.
- 7A.2 The events are—
- (a) the person makes a new application for a reduction under an authority’s scheme established under section 13A(2) of the Act; or
 - (b) the person ceases to be entitled to an income-based jobseeker’s allowance.
- 7A.3 In this section “the Act” means the Local Government Finance Act 1992.

8.0 Temporary Absence (period of absence)

- 8.1 Where a person is absent from the dwelling throughout any day then no support shall be payable.
- 8.2 A person shall not, in relation to any day, which falls within a period of temporary absence from that dwelling, be a prescribed person under paragraph 8.1.
- 8.3 In paragraph 8.2, a ‘period of temporary absence’ means—
- a. a period of absence not exceeding 13 weeks, beginning with the first whole day on which a person resides in residential accommodation where and for so long as;
 - i. the person resides in that accommodation;
 - ii. the part of the dwelling in which he usually resided is not let or sub-let; and
 - iii. that period of absence does not form part of a longer period of absence from the dwelling of more than 52 weeks,where he has entered the accommodation for the purpose of ascertaining whether it suits his needs and with the intention of returning to the dwelling if it proves not to suit his needs;
 - b. a period of absence not exceeding 13 weeks, beginning with the first whole day of absence from the dwelling, where and for so long as;

- i. the person intends to return to the dwelling;
 - ii. the part of the dwelling in which he usually resided is not let or sub-let; and
 - iii. that period is unlikely to exceed 13 weeks; and
- c. a period of absence not exceeding 52 weeks, beginning with the first whole day of absence, where and for so long as
 - i. the person intends to return to the dwelling;
 - ii. the part of the dwelling in which he usually resided is not let or sub-let;
 - iii. the person is a person to whom paragraph 8.4 applies; and
 - iv. the period of absence is unlikely to exceed 52 weeks or, in exceptional circumstances, is unlikely substantially to exceed that period.

8.4 This paragraph applies to a person who is;

- a. detained in custody on remand pending trial or required, as a condition of bail, to reside;
 - i. in a dwelling, other than the dwelling referred to in paragraph 8.1, or
 - ii. in premises approved under section 13 of the Offender Management Act 2007, or, detained in custody pending sentence upon conviction;
- b. resident in a hospital or similar institution as a patient;
- c. undergoing, or his partner or his dependent child is undergoing, in the United Kingdom or elsewhere, medical treatment, or medically approved convalescence, in accommodation other than residential accommodation;
- d. following, in the United Kingdom or elsewhere, a training course;
- e. undertaking medically approved care of a person residing in the United Kingdom or elsewhere;
- f. undertaking the care of a child whose parent or guardian is temporarily absent from the dwelling normally occupied by that parent or guardian for the purpose of receiving medically approved care of medical treatment;
- g. in the United Kingdom or elsewhere, receiving medically approved care provided in accommodation other than residential accommodation;
- h. a student;
- i. receiving care provided in residential accommodation other than a person to whom paragraph 8.3a) applies; or
- j. has left the dwelling he resides in through fear of violence, in that dwelling, or by a person who was formerly a member of the family of the person first mentioned.

8.5 This paragraph applies to a person who is:

- a. detained in custody pending sentence upon conviction or under a sentence imposed by a court (other than a person who is detained in hospital under the provisions of the Mental Health Act 1983 (as amended by the Mental Health (Discrimination) Act 2013), or, in Scotland, under the provisions of the Mental Health (Care and Treatment) (Scotland) Act 2003 or the Criminal Procedure (Scotland) Act 1995) or, in Northern Ireland, under Article 4 or 12 of the Mental Health (Northern Ireland) Order 1986; and
- b. on temporary release from detention in accordance with Rules made under the provisions of the Prison Act 1952 or the Prisons (Scotland) Act 1989

8.6 Where paragraph 8.5 applies to a person, then, for any day when he is on temporary release—

- a. if such temporary release was immediately preceded by a period of temporary absence under paragraph 8.3 b) or c), he shall be treated, for the purposes of paragraph 8.1, as if he continues to be absent from the dwelling, despite any return to the dwelling;
- b. for the purposes of paragraph 8.4 a), he shall be treated as if he remains in detention;
- c. If he does not fall within sub-paragraph a), he is not considered to be a person who is liable to pay Council Tax in respect of a dwelling of which he is resident.

8.7 In this section;

- ‘medically approved’ means certified by a medical practitioner;
- ‘patient’ means a person who is undergoing medical or other treatment as an in-patient in any hospital or similar institution; ‘residential accommodation’ means accommodation which is provided;

- a. in a care home;
 - b. in an independent hospital;
 - c. in an Abbeyfield Home; or
 - d. in an establishment managed or provided by a body incorporated by Royal Charter or constituted by Act of Parliament other than a local social services authority;
- 'training course' means a course of training or instruction provided wholly or partly by or on behalf of or in pursuance of arrangements made with, or approved by or on behalf of, Skills Development Scotland, Scottish Enterprise, Highlands and Islands Enterprise, a government department or the Secretary of State.

Sections 9 - 11

The family for Council tax reduction purposes

9.0 Membership of a family

- 9.1 Within the support scheme adopted by the Council 'family' means;
- a. a married or unmarried couple;
 - b. married or unmarried couple and a member of the same household for whom one of them is or both are responsible and who is a child or a young person;
 - c. two people of the same sex who are civil partners of each other and are members of the same household (with or without children);
 - d. two people of the same sex who are not civil partners of each other but are living together as if they were civil partners (with or without children),
 - e. and for the purposes of sub-paragraph (d) two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex;
 - f. except in prescribed circumstances, a person who is not a member of a married or unmarried couple and a member of the same household for whom that person is responsible and who is a child or a young person;

For the purposes of the scheme a child is further defined as a 'child or young person'
A 'child' means a person under the age of 16 and a 'Young Person' is someone aged 16 or over but under 20 and who satisfies other conditions. These conditions are:

- they are aged 16, have left 'relevant education' or training, and 31 August following the sixteenth birthday has not yet been passed;
- they are aged 16 or 17, have left education or training, are registered for work, education or training, are not in remunerative work and are still within their 'extension period';
- they are on a course of full-time non-advanced education, or are doing 'approved training', and they began that education or training before reaching the age of 19;
- they have finished a course of full-time non-advanced education, but are enrolled on another such course (other than one provided as a result of their employment);
- they have left 'relevant education' or 'approved training' but have not yet passed their 'terminal date'.

- 9.2 Paragraph 9.1 the definition of child or young person shall not apply to a person who is;
- a. on income support ;
 - b. an income-based jobseeker's allowance or an income related employment and support allowance; or be entitled to an award of Universal Credit; or
 - c. a person to whom section 6 of the Children (Leaving Care) Act 2000 applies.
- 9.3 The definition also includes a child or young person in respect of whom there is an entitlement to child benefit but only for the period that Child Benefit is payable.

10.0 Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person.

- 10.1 Subject to the following paragraphs a person shall be treated as responsible for a child or young person who is normally living with him, and this includes a child or young person to whom paragraph 9.3 applies.
- 10.2 Where a child or young person spends equal amounts of time in different households, or where there is a question as to which household he is living in, the child or young person shall be treated for the purposes of paragraph 9.1 as normally living with;
- a. the person who is receiving child benefit in respect of him; or
 - b. if there is no such person;
 - i. where only one claim for child benefit has been made in respect of him, the person who made that claim; or
 - ii. in any other case the person who has the primary responsibility for him.

10.3 For the purposes of this scheme a child or young person shall be the responsibility of only one person in any reduction week and any person other than the one treated as responsible for the child or young person under this section shall be treated as not so responsible.

11.0 Circumstances in which a child or young person is to be treated as being or not being a member of the household.

11.1 Subject to paragraphs 11.2 and 11.3, the applicant and any partner and, where the applicant or his partner is treated as responsible by virtue of section 10 (circumstances in which a person is to be treated as responsible or not responsible for a child or young person) for a child or young person, that child or young person and any child of that child or young person, shall be treated as members of the same household notwithstanding that any of them is temporarily absent from that household.

11.2 A child or young person shall not be treated as a member of the applicant's household where he is;

- a. placed with the applicant or his partner by a local authority under section 23(2)(a) of the Children Act 1989 or by a voluntary organisation under section 59(1)(a) of that Act, or in Scotland boarded out with the applicant or his partner under a relevant enactment; or
- b. placed, or in Scotland boarded out, with the applicant or his partner prior to adoption; or
- c. placed for adoption with the applicant or his partner in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009.

11.3 Subject to paragraph 11.4, paragraph 11.1 shall not apply to a child or young person who is not living with the applicant and he—

- a. is being looked after by, or in Scotland is in the care of, a local authority under a relevant enactment; or
- b. has been placed, or in Scotland boarded out, with a person other than the applicant prior to adoption; or
- c. has been placed for adoption in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009; or in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (adoption allowances schemes).

11.4 The authority shall treat a child or young person to whom paragraph 11.3 a) applies as being a member of the applicant's household in any reduction week where;

- a. that child or young person lives with the applicant for part or all of that reduction week; and
- b. the authority considers that it is responsible to do so taking into account the nature and frequency of that child's or young person's visits.

11.5 In this paragraph 'relevant enactment' means the Army Act 1955, the Air Force Act 1955, the Naval Discipline Act 1957, the Matrimonial Proceedings (Children) Act 1958, the Social Work (Scotland) Act 1968, the Family Law Reform Act 1969, the Children and Young Persons Act 1969, the Matrimonial Causes Act 1973, the Children Act 1975, the Domestic Proceedings and Magistrates' Courts Act 1978, the Adoption and Children (Scotland) Act 1978, the Family Law Act 1986, the Children Act 1989, the Children (Scotland) Act 1995 and the Legal Aid, Sentencing and Punishment of Offenders Act 2012 as amended.

Sections 12 – 14 & Schedule 1

Applicable Amounts for Council tax reduction purposes

12.0 Applicable amounts

12.1 Subject to sections 13 and 14, an applicant's weekly applicable amount shall be aggregate of such of the following amounts as may apply in his case;

- a. an amount in respect of himself or, if he is a member of a couple, an amount in respect of both of them, determined in accordance with paragraph 1 as the case may be, of Schedule 1 of this scheme;
- b. an amount determined in accordance with paragraph 2 of Schedule 1 of this scheme in respect of any child or young person who is a member of his family;
- c. if he is a member of a family of which at least one member is a child or young person, an amount determined in accordance with paragraph 3 of Schedule 1 (family premium);
- d. the amount of any premiums which may be applicable to him, determined in accordance with paragraphs 4 to 16 of Schedule 1 of this document (premiums).
- e. the amount of either the
 - i. work-related activity component; or
 - ii. support component which may be applicable to him in accordance with paragraph 17 and 18 of Schedule 1 of this document (the components)
- f. the amount of any transitional addition which may be applicable to him in accordance with paragraph 19 to 20 of Schedule 1 of this scheme (transitional addition).

13.0 Polygamous marriages

13.1 Subject to section 14, where an applicant is a member of a polygamous marriage, his weekly applicable amount shall be the aggregate of such of the following amounts as may apply in his case;

- a. the amount applicable to him and one of his partners determined in accordance with paragraph 1 of Schedule 1 of this scheme as if he and that partner were a couple;
- b. an amount equal to the amount within paragraph 1 (3) (c) of Schedule 1 of this scheme in respect of each of his other partners;
- c. an amount determined in accordance with paragraph 2 of Schedule 1 of this scheme (applicable amounts or living allowances) in respect of any child or young person for whom he or a partner of his is responsible and who is a member of the same household;
- d. if he or another partner of the polygamous marriage is responsible for a child or young person who is a member of the same household, the amount specified in paragraph 3 of Schedule 1 of this scheme (family premium);
- e. the amount of any premiums which may be applicable to him determined in accordance with paragraphs 4 to 16 of Schedule 1 of this scheme (premiums).
- f. the amount of either the;
 - i. work-related activity component; or
 - ii. support component which may be applicable to him in accordance with paragraph 17 and 18 of Schedule 1 (the components).
- g. the amount of any transitional addition which may be applicable to him in accordance with paragraphs 19 and 20 of Schedule 1 of this scheme (transitional addition)

14.0 Applicable amount: persons who are not pensioners who have an award of universal credit.

14.1 In determining the applicable amount for a week of an applicant—

- a. who has, or
- b. who (jointly with his partner) has,

an award of universal credit, the authority must use the calculation or estimate of the maximum amount of the applicant, or the applicant and his partner jointly (as the case may be), subject to the adjustment described in sub-paragraph (2).

14.2 The adjustment referred to in sub-paragraph (1) is to multiply the maximum amount by 12 and divide the product by 52.

14.3 In this paragraph “maximum amount” means the maximum amount calculated by the Secretary of State in accordance with section 8(2) of the Welfare Reform Act 2012

Sections 15 – 32 & Schedules 3 & 4

Definition and the treatment of income for Council tax reduction purposes

15.0 Calculation of income and capital of members of applicant's family and of a polygamous marriage

- 15.1 The income and capital of:
- (a) an applicant; and
 - (b) any partner of that applicant,

is to be calculated in accordance with the following provisions.

- 15.2 The income and capital of any partner of the applicant is to be treated as income and capital of the applicant, and in this Part any reference to the applicant applies equally to any partner of that applicant.

- 15.3 Where an applicant or the partner of an applicant is married polygamously to two or more members of his household:
- (a) the applicant must be treated as possessing capital and income belonging to each such member; and
 - (b) the income and capital of that member is to be calculated in accordance with the following provisions of this Part in like manner as for the applicant.

15A.0 Calculation of income and capital: persons who have an award of universal credit.

- 15A.1 In determining the income of an applicant;
- a. who has, or
 - b. who (jointly with his partner) has,
- an award of universal credit the authority must, subject to the following provisions of this paragraph, use the calculation or estimate of the income of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining the award of universal credit.
- 15A.2 The authority *may*, at its discretion, adjust the amount referred to in sub-paragraph (1) to take account of
- (a) income consisting of the award of universal credit, determined in accordance with subparagraph (3);
 - (b) any sum to be disregarded under paragraphs of Schedule 3 to this scheme (sums to be disregarded in the calculation of earnings: persons who are not pensioners);
 - (c) any sum to be disregarded under paragraphs of Schedule 4 to this scheme (sums to be disregarded in the calculation of income other than earnings: persons who are not pensioners);
 - (d) section 16 (circumstances in which income and capital of non-dependant is to be treated as applicant's) if the authority determines that the provision applies in the applicant's case;
 - (e) such further reduction (if any) as the authority thinks fit under section 13A(1)(c) of the 1992 Act (power of billing authority to reduce amount of council tax payable).
- 15A.3 The amount for the award of universal credit is to be determined by multiplying the amount of the award by 12 and dividing the product by 52.
- 15A.4 Sections 16 (income and capital of non-dependant to be treated as applicant's) and 52 and 53 (disregards from income) apply (so far as relevant) for the purpose of determining any adjustments, which fall to be made to the figure for income under sub-paragraph (2)
- 15A.5 In determining the capital of an applicant;
- (a) who has, or
 - (b) who (jointly with his partner) has,
- an award of universal credit, the authority must use the calculation or estimate of the capital of the applicant, or the applicant and his partner jointly (as the case may be), made by the

Secretary of State for the purpose of determining that award.

16.0 Circumstances in which capital and income of non-dependant is to be treated as applicant's.

16.1 Where it appears to the authority that a non-dependant and the applicant have entered into arrangements in order to take advantage of the council tax reduction scheme and the non-dependant has more capital and income than the applicant, that authority shall, except where the applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, treat the applicant as possessing capital and income belonging to that non-dependant, and, in such a case, shall disregard any capital and income which the applicant does possess.

16.2 Where an applicant is treated as possessing capital and income belonging to a non-dependant under paragraph 16.1 the capital and income of that non-dependant shall be calculated in accordance with the following provisions in like manner as for the applicant and any reference to the 'applicant' shall, except where the context otherwise requires, be construed for the purposes of this scheme as if it were a reference to that non-dependant.

17.0 Calculation of income on a weekly basis

17.1 For the purposes of this scheme and in line with regulation 34 of the Housing Benefit Regulations 2006 (disregard to changes in tax, contributions etc.), the income of an applicant shall be calculated on a weekly basis;

- a. by estimating the amount which is likely to be his average weekly income in accordance with this Section and in line with Sections 2, 3, 4 and 5 of Part 6 of the Housing Benefit Regulations 2006;
- b. by adding to that amount, the weekly income calculated in line with regulation 52 of the Housing Benefit Regulations 2006 (calculation to tariff income from capital); and
- c. by then deducting any relevant child care charges to which section 18 (treatment of child care charges) applies from any earnings which form part of the average weekly income or, in a case where the conditions in paragraph 17.2 are met, from those earnings plus whichever credit specified in sub-paragraph (b) of that paragraph is appropriate, up to a maximum deduction in respect of the applicant's family of whichever of the sums specified in paragraph (3) applies in his case.

17.2 The conditions of this paragraph are that;

- a. the applicant's earnings which form part of his average weekly income are less than the lower of either his relevant child care charges or whichever of the deductions specified in paragraph (3) otherwise applies in his case; and
- b. that applicant or, if he is a member of a couple either the applicant or his partner, is in receipt of either working tax credit or child tax credit.

17.3 The maximum deduction to which paragraph 17.1 c) above refers shall be;

- a. where the applicant's family includes only one child in respect of whom relevant child care charges are paid, £175.00 per week.
- b. where the applicant's family includes more than one child in respect of whom relevant child care charges are paid, £300.00 per week.

The amounts stated in this paragraph shall be amended in accordance with the Housing Benefit Regulations 2006 (as amended).

17.4 For the purposes of paragraph 17.1 'income' includes capital treated as income under section 31 (capital treated as income) and income, which an applicant is treated as possessing under section 32 (notional income).

18.0 Treatment of child care charges

- 18.1 This section applies where an applicant is incurring relevant child-care charges and;
- a. is a lone parent and is engaged in remunerative work;
 - b. is a member of a couple both of whom are engaged in remunerative work; or
 - c. is a member of a couple where one member is engaged in remunerative work and the other;
 - i. is incapacitated;
 - ii. is an in-patient in hospital; or
 - iii. is in prison (whether serving a custodial sentence or remanded in custody awaiting trial or sentence).
- 18.2 For the purposes of paragraph 18.1 and subject to paragraph 18.4, a person to whom paragraph 18.3 applies shall be treated as engaged in remunerative work for a period not exceeding 28 weeks during which he—
- a. is paid statutory sick pay;
 - b. is paid short-term incapacity benefit at the lower rate under sections 30A to 30E of the Act;
 - c. is paid an employment and support allowance;
 - d. is paid income support on the grounds of incapacity for work under regulation 4ZA of, and paragraph 7 or 14 of Schedule 1B to, the Income Support Regulations 1987; or
 - e. is credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975.
- 18.3 This paragraph applies to a person who was engaged in remunerative work immediately before
- a. the first day of the period in respect of which he was first paid statutory sick pay, short-term incapacity benefit, an employment and support allowance or income support on the grounds of incapacity for work; or
 - b. the first day of the period in respect of which earnings are credited, as the case may be.
- 18.4 In a case to which paragraph 18.2 d) or e) applies, the period of 28 weeks begins on the day on which the person is first paid income support or on the first day of the period in respect of which earnings are credited, as the case may be.
- 18.5 Relevant child care charges are those charges for care to which paragraphs 18.6 and 18.7 apply and shall be calculated on a weekly basis in accordance with paragraph 18.10.
- 18.6 The charges are paid by the applicant for care, which is provided.
- a. in the case of any child of the applicant's family who is not disabled, in respect of the period beginning on that child's date of birth and ending on the day preceding the first Monday in September following that child's fifteenth birthday; or
 - b. in the case of any child of the applicant's family who is disabled, in respect of the period beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday.
- 18.7 The charges are paid for care, which is provided by one, or more of the care providers listed in paragraph 18.8 and are not paid—
- a. in respect of the child's compulsory education;
 - b. by an applicant to a partner or by a partner to an applicant in respect of any child for whom either or any of them is responsible in accordance with section 10 (circumstances in which a person is treated as responsible or not responsible for another); or
 - c. in respect of care provided by a relative of the child wholly or mainly in the child's home.
- 18.8 The care to which paragraph 18.7 refers may be provided;
- a. out of school hours, by a school on school premises or by a local authority;
 - i. for children who are not disabled in respect of the period beginning on their eight birthday and ending on the day preceding the first Monday in September

- following their fifteenth birthday; or
 - ii. for children who are disabled in respect of the period beginning on their eight birthday and ending on the day preceding the first Monday in September following their sixteenth birthday; or
- b. by a child care provider approved in accordance with by the Tax Credit (New Category of Child Care Provider) Regulations 1999;
- c. by persons registered under Part 2 of the Children and Families (Wales) Measure 2010; or
- d. by a person who is excepted from registration under Part 2 of the Children and Families (Wales) Measure 2010 because the child care that person provides is in a school or establishment referred to in article 11, 12 or 14 of the Child Minding and Day Care Exceptions (Wales) order 2010; or
- e. by;
 - i. persons registered under section 59(1) of the Public Services Reform Scotland Act 2010; or
 - ii. local authorities registered under section 83(1) of that Act, where the care provided is child minding or daycare within the meaning of that Act; or
- f. by a person prescribed in regulations made pursuant to section 12(4) of the Tax Credits Act 2002 or
- g. by a person who is registered under Chapter 2 or 3 of Part 3 of the Childcare Act 2006; or
- h. by any of the schools mentioned in section 34(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 2 of Part 3 of that Act does not apply by virtue of section 34(2) of that Act; or
- i. by any of the schools mentioned in section 53(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 3 of Part 3 of that Act does not apply by virtue of section 53(2) of that Act; or
- j. by any of the establishments mentioned in section 18(5) of the Childcare Act 2006 in circumstances where the care is not included in the meaning of 'childcare' for the purposes of Part 1 and Part 3 of that Act by virtue of that subsection; or
- k. by a foster parent or kinship carer under the Fostering Services Regulations 2002, the Fostering Services (Wales) Regulations 2003 or the Looked After Children (Scotland) Regulations 2009 in relation to a child other than one whom the foster parent is fostering, or kinship carer is looking after; or
- l. by a domiciliary care worker under the Domiciliary Care Agencies Regulations 2002 or the Domiciliary Care Agencies (Wales) Regulations 2004; or
- m. by a person who is not a relative of the child wholly or mainly in the child's home.

18.9 In paragraphs 18.6 and 18.8 a), 'the first Monday in September' means the Monday which first occurs in the month of September in any year.

18.10 Relevant child care charges shall be estimated over such period, not exceeding a year, as is appropriate in order that the average weekly charge may be estimated accurately having regard to information as to the amount of that charge provided by the child minder or person providing the care.

18.11 For the purposes of paragraph 18.1 c) the other member of a couple is incapacitated where;

- a. the applicant's applicable amount includes a disability premium on account of the other member's incapacity or the support component or the work-related activity component on account of his having limited capability for work;
- b. the applicant's applicable amount would include a disability premium on account of the other member's incapacity but for that other member being treated as capable of work by virtue of a determination made in accordance with regulation made under section 171E of the Act;
- c. the applicant's applicable amount would include the support component or the work-

- related activity component on account of the other member having limited capability for work but for that other member being treated as not having limited capability for work by virtue of a determination made in accordance with the Employment and Support Allowance Regulations 2008 or Employment and Support Regulations 2013;
- d. the applicant (within the meaning of this scheme) is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose, any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;
 - e. the applicant (within the meaning of this scheme) has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations 2008 or Employment and Support Regulations 2013 for a continuous period of not less than 196 days and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period;
 - f. there is payable in respect of him one or more of the following pensions or allowances—
 - i. long-term incapacity benefit or short-term incapacity benefit at the higher rate under Schedule 4 to the Act;
 - ii. attendance allowance under section 64 of the Act;
 - iii. severe disablement allowance under section 68 of the Act;
 - iv. disability living allowance under section 71 of the Act;
 - v. personal independence payment under the Welfare Reform Act 2012;
 - vi. an AFIP;
 - vii. increase of disablement pension under section 104 of the Act;
 - viii. a pension increase paid as part of a war disablement pension or under an industrial injuries scheme which is analogous to an allowance or increase of disablement pension under head (ii), (iv) or (vii) above;
 - ix. main phase employment and support allowance;
 - g. a pension or allowance to which head (ii), (iv), (vi) or (viii) of sub-paragraph (f) above refers was payable on account of his incapacity but has ceased to be payable in consequence of his becoming a patient, which in this section shall mean a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of social security (Hospital In-Patients) Regulations 2005.
 - h. an AFIP would be payable to that person but for any suspension of payment in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar institution;
 - i. paragraphs (f) or (g) would apply to him if the legislative provisions referred to in those sub-paragraphs were provisions under any corresponding enactment having effect in Northern Ireland; or
 - j. he has an invalid carriage or other vehicle provided to him by the Secretary of State under section 5(2)(a) of and Schedule 2 to the National Health Service Act 1977 or under section 46 of the National Health Service (Scotland) Act 1978 or provided by the Department of Health, Social Services and Public Safety in Northern Ireland under Article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972.

18.12 For the purposes of paragraph 18.11 once paragraph 18.11d) applies to the applicant, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable, or is treated as remaining incapable, of work.

18.12A For the purposes of paragraph 18.11, once paragraph 18.11e) applies to the applicant, if he then ceases, for a period of 84 days or less, to have, or to be treated as having, limited capability for

work, that paragraph is, on his again having, or being treated as having, limited capability for work at the end of that period, immediately thereafter apply to him for so long as he has, or is treated as having, limited capability for work.

- 18.13 For the purposes of paragraphs 18.6 and 18.8 a), a person is disabled if he is a person—
- a. in respect of whom disability living allowance or personal independence payment is payable, or has ceased to be payable solely because he is a patient;
 - b. who is registered as blind in a register compiled under section 29 of the National Assistance Act 1948 (welfare services) or, in Scotland, has been certified as blind and in consequence he is registered as blind in a register maintained by or on behalf of a council constituted under section 2 of the Local Government (Scotland) Act 1994; or
 - c. who ceased to be registered as blind in such a register within the period beginning 28 weeks before the first Monday in September following that person's fifteenth birthday and ending on the day preceding that person's sixteenth birthday.

- 18.14 For the purposes of paragraph 18.1 a person on maternity leave, paternity leave or adoption leave shall be treated as if they are engaged in remunerative work for the period specified in paragraph 18.15 ('the relevant period') provided that—
- a. in the week before the period of maternity leave, paternity leave, shared parental leave (effective from 5/4/2015) or adoption leave began, they were in remunerative work;
 - b. the applicant is incurring relevant child care charges within the meaning of paragraph 18.5; and
 - c. the person is entitled to either statutory maternity pay under section 164 of the Act, statutory paternity pay by virtue of section 171ZA or 171ZB of the Act statutory adoption pay by of section 171ZL of the Act, maternity allowance under section 35 of the Act or qualifying support.

- 18.15 For the purposes of paragraph 18.14 the relevant period shall begin on the day on which the person's maternity, paternity leave or adoption leave commences and shall end on—
- a. the date that leave ends;
 - b. if no child care element of working tax credit is in payment on the date that entitlement to maternity allowance, qualifying support, statutory maternity pay, statutory paternity pay or statutory adoption pay ends, the date that entitlement ends; or
 - c. if a child care element of working tax credit is in payment on the date that entitlement to maternity allowance or qualifying support, statutory maternity pay or statutory adoption pay ends, the date that entitlement to that award of the child care element of the working tax credits ends.
- whichever shall occur first.

- 18.16 In paragraphs 18.14 and 18.15
- a. **'qualifying support'** means income support to which that person is entitled by virtue of paragraph 14B of Schedule 1B to the Income Support Regulations 1987; and
 - b. **'child care element'** of working tax credit means the element of working tax credit prescribed under section 12 of the Tax Credits Act (child care element) 2002.

- 18.17 In this section 'applicant' does not include an applicant;
- a. who has, or
 - b. who (jointly with his partner) has,
- an award of universal credit

19.0 Average weekly earnings of employed earners.

- 19.1 Where an applicant's income consists of earnings from employment as an employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment—
- a. over a period immediately preceding the reduction week in which the claim is made or treated as made and being a period of

- i. 5 weeks, if he is paid weekly; or
 - ii. 2 months, if he is paid monthly; or
- b. whether or not sub-paragraph 19.1a i) or ii) applies, where an applicant's earnings fluctuate, over such other period preceding the reduction week in which the claim is made or treated as made as may, in any particular case, enable his average weekly earnings to be estimated more accurately.

19.2 Where the applicant has been in his employment for less than the period specified in paragraph 19.1 a)(i) or (ii)

- a. if he has received any earnings for the period that he has been in that employment and those earnings are likely to represent his average weekly earnings from that employment his average weekly earnings shall be estimated by reference to those earnings;
- b. in any other case, the authority shall require the applicant's employer to furnish an estimate of the applicant's likely weekly earnings over such period as the authority may require and the applicant's average weekly earnings shall be estimated by reference to that estimate.

19.3 Where the amount of an applicant's earnings changes during an award the authority shall estimate his average weekly earnings by reference to his likely earnings from the employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed 52 weeks.

19.4 For the purposes of this section the applicant's earnings shall be calculated in accordance with sections 25 and 26.

20.0 Average weekly earnings of self-employed earners

20.1 Where an applicant's income consists of earnings from employment as a self-employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed a year.

20.2 For the purposes of this section the applicant's earnings shall be calculated in accordance with section 27 to 29 of this scheme.

21.0 Average weekly income other than earnings

21.1 An applicant's income which does not consist of earnings shall, except where paragraph 18.2 applies, be estimated over such period as is appropriate in order that his average weekly income may be estimated accurately but the length of the period shall not in any case exceed 52 weeks; and nothing in this paragraph shall authorise the authority to disregard any such income other than that specified in Schedule 4 of this scheme.

21.2 The period over which any benefit under the benefit Acts is to be taken into account shall be the period in respect of which that support is payable.

21.3 For the purposes of this section income other than earnings shall be calculated in accordance with paragraphs 30 to 32 of this scheme.

22.0 Calculation of average weekly income from tax credits

22.1 This section applies where an applicant receives a tax credit.

22.2 Where this section applies, the period over which a tax credit is to be taken into account shall be the period set out in paragraph 22.3.

- 22.3 Where the instalment in respect of which payment of a tax credit is made is;
- a. a daily instalment, the period is 1 day, being the day in respect of which the instalment is paid;
 - b. a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid;
 - c. a two weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid;
 - d. a four weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid.

22.4 For the purposes of this section 'tax credit' means child tax credit or working tax credit.

23.0 Calculation of weekly income

- 23.1 For the purposes of sections 19 (average weekly earnings of employed earners), 21 (average weekly income other than earnings) and 22 (calculation of average weekly income from tax credits), where the period in respect of which a payment is made;
- a. does not exceed a week, the weekly amount shall be the amount of that payment;
 - b. exceeds a week, the weekly amount shall be determined—
 - i. in a case where that period is a month, by multiplying the amount of the payment by 12 and dividing the product by 52;
 - ii. in any other case, by dividing the amount of the payment by the number equal to the number of days in the period to which it relates and multiplying the product by 7.

23.2 For the purpose of section 20 (average weekly earnings of self-employed earners) the weekly amount of earnings of an applicant shall be determined by dividing his earnings over the assessment period by the number equal to the number of days in that period and multiplying the product by 7.

24.0 Disregard of changes in tax, contributions etc.

- 24.1 In calculating the applicant's income the appropriate authority may disregard any legislative change;
- a. in the basic or other rates of income tax;
 - b. in the amount of any personal tax relief;
 - c. in the rates of national insurance contributions payable under the Act or in the lower earnings limit or upper earnings limit for Class 1 contributions under the Act, the lower or upper limits applicable to Class 4 contributions under the Act or the amount specified in section 11(4) of the Act (small profits threshold in relation to Class 2 contributions);
 - d. in the amount of tax payable as a result of an increase in the weekly rate of Category A, B, C or D retirement pension or any addition thereto or any graduated pension payable under the Act;
 - e. in the maximum rate of child tax credit or working tax credit,

for a period not exceeding 30 reduction weeks beginning with the reduction week immediately following the date from which the change is effective.

25.0 Earnings of employed earners.

- 25.1 Subject to paragraph 25.2, 'earnings' means in the case of employment as an employed earner, any remuneration or profit derived from that employment and includes—
- a. any bonus or commission;
 - b. any payment in lieu of remuneration except any periodic sum paid to an applicant on account of the termination of his employment by reason of redundancy;
 - c. any payment in lieu of notice, or any lump sum payment intended as compensation for

- d. the loss of employment but only in so far as it represents loss of income;
- d. any holiday pay except any payable more than 4 weeks after termination or interruption of the employment;
- e. any payment by way of a retainer;
- f. any payment made by the applicant's employer in respect of expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment, including any payment made by the applicant's employer in respect of—
- g. (i) travelling expenses incurred by the applicant between his home and his place of employment;
- (ii) expenses incurred by the applicant under arrangements made for the care of a member of his family owing to the applicant's absence from home;
- h. any award of compensation made under section 112(4) or 117(3)(a) of the Employment Rights Act 1996 (remedies and compensation for unfair dismissal);
- i. any payment or remuneration made under section 28, 34, 64, 68 or 70 of the Employment Rights Act 1996 (right to guarantee payments, remuneration on suspension on medical or maternity grounds, complaints to employment tribunals);
- j. any such sum as is referred to in section 112 of the Act (certain sums to be earnings for social security purposes);
- k. any statutory sick pay, statutory maternity pay, statutory paternity pay, shared parental pay or statutory adoption pay, or a corresponding payment under any enactment having effect in Northern Ireland;
- l. any remuneration paid by or on behalf of an employer to the applicant who for the time being is on maternity leave, paternity leave, shared parental pay or adoption leave or is absent from work because he is ill;
- m. the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001 as amended¹⁹.

25.2 Earnings shall not include—

- a. subject to paragraph 25.3, any payment in kind;
- b. any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of employment;
- c. any occupational pension
- d. any payment in respect of expenses arising out of an applicant participating as a service user.

25.3 Paragraph 25.2 a) shall not apply in respect of any non-cash voucher referred to in paragraph 25.1 l)

26.0 Calculation of net earnings of employed earners.

26.1 For the purposes of section 19 (average weekly earnings of employed earners), the earnings of an applicant derived or likely to be derived from employment as an employed earner to be taken into account shall, subject to paragraph 26.2, be his net earnings.

26.2 There shall be disregarded from an applicant's net earnings, any sum, where applicable, specified in paragraphs 1 to 14 of Schedule 3.

26.3 For the purposes of paragraph 26.1 net earnings shall, except where paragraph 26.6 applies, be calculated by taking into account the gross earnings of the applicant from that employment over the assessment period, less;

- a. any amount deducted from those earnings by way of
 - i) income tax;
 - ii) primary Class 1 contributions under the Act;

¹⁹ Social Security (Contributions)(Amendment) Regulations 2013, Social Security (Contributions)(Amendment No.2) Regulations 2013 and Social Security (Contributions)(Amendment No.2) Regulations 2013

- b. one-half of any sum paid by the applicant by way of a contribution towards an occupational pension scheme;
- c. one-half of the amount calculated in accordance with paragraph 26.5 in respect of any qualifying contribution payable by the applicant; and
- d. where those earnings include a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay, any amount deducted for those earnings by way of any contributions which are payable under any enactment having effect in Northern Ireland and which correspond to primary Class 1 contributions under the Act.

26.4 In this section ‘qualifying contribution’ means any sum which is payable periodically as a contribution towards a personal pension scheme.

26.5 The amount in respect of any qualifying contribution shall be calculated by multiplying the daily amount of the qualifying contribution by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying contribution shall be determined—

- a. where the qualifying contribution is payable monthly, by multiplying the amount of the qualifying contribution by 12 and dividing the product by 365;
- b. in any other case, by dividing the amount of the qualifying contribution by the number equal to the number of days in the period to which the qualifying contribution relates.

26.6 Where the earnings of an applicant are estimated under sub-paragraph (b) of paragraph 2) of the section 19 (average weekly earnings of employment earners), his net earnings shall be calculated by taking into account those earnings over the assessment period, less—

- a. an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988(personal allowances) as is appropriate to his circumstances but, if the assessment period is less than a year, the earnings to which the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rata basis;
- b. an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
- c. one-half of any sum which would be payable by the applicant by way of a contribution towards an occupational or personal pension scheme if the earnings so estimated were actual earnings.

27.0 Earnings of self-employed earners

27.1 Subject to paragraph 27.2, ‘earnings’, in the case of employment as a self- employed earner, means the gross income of the employment plus any allowance paid under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 to the applicant for the purpose of assisting him in carrying on his business unless at the date of claim the allowance has been terminated.

27.2 ‘Earnings’ shall not include any payment to which paragraph 27 or 28 of Schedule 4 refers (payments in respect of a person accommodated with the applicant under arrangements made by a local authority or voluntary organisation and payments made to the applicant by a health authority, local authority or voluntary organisation in respect of persons temporarily in the applicant’s care) nor shall it include any sports award.

27.3 This paragraph applies to—

- a. royalties or other sums paid as a consideration for the use of, or the right to use, any copyright, design, patent or trade mark; or
- b. any payment in respect of any–
 - (i) book registered under the Public Lending Right Scheme 1982; or
 - (ii) work made under any international public lending right scheme that is analogous to the Public Lending Right Scheme 1982, where the applicant is the first owner of the copyright, design, patent or trade mark, or an original contributor to the book of work concerned.

- 27.4 Where the applicant's earnings consist of any items to which paragraph 27.3 applies, those earnings shall be taken into account over a period equal to such number of weeks as is equal to the number obtained (and any fraction is to be treated as a corresponding fraction of a week) by dividing the earnings by
- (a) the amount of the reduction under this scheme which would be payable had the payment not been made, plus ;
 - (b) an amount equal to the total of the sums which would fall to be disregarded from the payment under Schedule 3 (sums to be disregarded in the calculation of earnings) as appropriate in the applicant's case.

28.0 Calculation of net profit of self-employed earners

28.1 For the purposes of section 20 (average weekly earnings of self-employed earners) the earnings of an applicant to be taken into account shall be;

- a. in the case of a self-employed earner who is engaged in employment on his own account, the net profit derived from that employment;
- b. in the case of a self-employed earner whose employment is carried on in partnership or is that of a share fisherman within the meaning of the Social Security (Mariners' Benefits) Regulations 1975, his share of the net profit derived from that employment, less–
 - i. an amount in respect of income tax and of national insurance contributions payable under the Act calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
 - ii. one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.

28.2 There shall be disregarded from an applicant's net profit, any sum, where applicable, specified in paragraph 1 to 14 of Schedule 3.

28.3 For the purposes of paragraph 28.1 a) the net profit of the employment must, except where paragraph 28.9 applies, be calculated by taking into account the earnings for the employment over the assessment period less;

- a. subject to paragraphs 28.5 to 28.7, any expenses wholly and exclusively incurred in that period for the purposes of that employment;
- b. an amount in respect of;
 - (i) income tax, and
 - (ii) national insurance contributions payable under the Act, calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
- c. one-half of the amount calculated in accordance with paragraph (28.11) in respect of any qualifying premium.

28.4 For the purposes of paragraph 28.1b) the net profit of the employment shall be calculated by taking into account the earnings of the employment over the assessment period less, subject to paragraphs 28.5 to 28.8, any expenses wholly and exclusively incurred in that period for the purposes of the employment.

28.5 Subject to paragraph 28.6 no deduction shall be made under paragraph 28.3 a) or 28.4, in respect of–

- a. any capital expenditure;
 - b. the depreciation of any capital asset;
 - c. any sum employed or intended to be employed in the setting up or expansion of the employment;
 - d. any loss incurred before the beginning of the assessment period;
 - e. the repayment of capital on any loan taken out for the purposes of the employment;
 - f. any expenses incurred in providing business entertainment, and
 - g. any debts, except bad debts proved to be such, but this sub-paragraph shall not apply to any expenses incurred in the recovery of a debt.
- 28.6 A deduction shall be made under paragraph 28.3 a) or 28.4 in respect of the repayment of capital on any loan used for–
- a. the replacement in the course of business of equipment or machinery; and
 - b. the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair.
- 28.7 The authority shall refuse to make deduction in respect of any expenses under paragraph 28.3 a) or 28.4 where it is not satisfied given the nature and the amount of the expense that it has been reasonably incurred.
- 28.8 For the avoidance of doubt–
- a. deduction shall not be made under paragraph 28.3 a) or 28.4 in respect of any sum unless it has been expended for the purposes of the business;
 - b. a deduction shall be made thereunder in respect of–
 - i. the excess of any value added tax paid over value added tax received in the assessment period;
 - ii. any income expended in the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair;
 - iii. any payment of interest on a loan taken out for the purposes of the employment
- 28.9 Where an applicant is engaged in employment, as a child minder the net profit of the employment shall be one-third of the earnings of that employment, less an amount in respect of
- a. income tax; and
 - b. national insurance contributions payable under the Act, calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
 - c. one-half of the amount calculated in accordance with paragraph 28.1 in respect of any qualifying contribution.
- 28.10 For the avoidance of doubt where an applicant is engaged in employment as a self-employed earner, and he is also engaged in one or more other employments as a self-employed or employed earner any loss incurred in any one of his employments shall not be offset against his earnings in any other of his employments.
- 28.11 The amount in respect of any qualifying premium shall be calculated by multiplying the daily amount of the qualifying premium by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying premium shall be determined.
- a. where the qualifying premium is payable monthly, by multiplying the amount of the qualifying premium by 12 and divided the product by 365;
 - b. in any other case, by dividing the amount of the qualifying premium by the number equal to the number of days in the period to which the qualifying premium relates.
- 28.12 In this section, ‘qualifying premium’ means any premium which is payable periodically in respect of a personal pension scheme and is so payable on or after the date of claim.

29.0 Deduction of tax and contributions of self-employed earners

- 29.1 The amount to be deducted in respect of income tax under section 28.1b i), 28.3 b) i) or 28.9 a) i) (calculation of net profit of self-employed earners) shall be calculated on the basis of the amount of chargeable income and as if that income were assessable to income tax at the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax is to be applied and the amount of the personal reliefs deductible under this paragraph shall be calculated on a pro rata basis.
- 29.2 The amount to be deducted in respect of national insurance contributions under paragraphs 28.1 1 b)(i); 28.3 b) ii) or 28.9 a shall be the total of—
- a. the amount of Class 2 contributions payable under section 11(1) or, as the case may be, 11(3) of the Act at the rate applicable to the assessment period except where the applicant's chargeable income is less than the amount specified in section 11(4) of the Act (small profits threshold) for the tax year applicable to the assessment period; but if the assessment period is less than a year, the amount specified for that tax year shall be reduced pro rata; and
 - b. the amount of Class 4 contributions (if any) which would be payable under section 15 of the Act (Class 4 contributions recoverable under the Income Tax Acts) at the percentage rate applicable to the assessment period on so much of the chargeable income as exceeds the lower limit but does not exceed the upper limit of profits and gains applicable for the tax year applicable to the assessment period; but if the assessment period is less than a year, those limits shall be reduced pro rata.
- 29.3 In this section 'chargeable income' means—
- a. except where sub-paragraph (b) applies, the earnings derived from the employment less any expenses deducted under paragraph 28.3(a) or, as the case may be, 28.4 of section 28;
 - b. in the case of employment as a child minder, one-third of the earnings of that employment.

30.0 Calculation of income other than earnings

- 30.1 For the purposes of section 21 (average weekly income other than earnings), the income of an applicant which does not consist of earnings to be taken into account shall, subject to paragraphs 30.2 to 30.4, be his gross income and any capital treated as income under section 31 (capital treated as income).
- 30.2 There is to be disregarded from the calculation of an applicant's gross income under paragraph 30.1, any sum, where applicable, specified in Schedule 4.
- 30.3 Where the payment of any benefit under the benefit Acts is subject to any deduction by way of recovery the amount to be taken into account under paragraph 30.1 shall be the gross amount payable.
- 30.4 Where the applicant or, where he is a member of a couple, his partner is receiving a contributory employment and support allowance and that benefit has been reduced under regulation 63 of the Employment and Support Allowance Regulations 2008, the amount of that benefit to be taken into account is the amount as if it had not been reduced.
- 30.5 Where an award of any working tax credit or child tax credit under the Tax Credits Act 2002 is subject to a deduction by way of recovery of an overpayment of working tax credit or child tax

credit which arose in a previous tax year the amount to be taken into account under paragraph 30.1 shall be the amount of working tax credit or child tax credit awarded less the amount of that deduction.

30.6 In paragraph 30.5 'tax year' means a period beginning with 6th April in one year and ending with 5th April in the next.

30.7 Paragraphs 30.8 and 30.9 apply where a relevant payment has been made to a person in an academic year; and that person abandons, or is dismissed from, his course of study before the payment to him of the final instalment of the relevant payment.

30.8 Where a relevant payment is made quarterly, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph 30.1 in respect of a person to whom paragraph 30.7 applies, shall be calculated by applying the formula—

$$\frac{A - (B \times C)}{D}$$

D

Where;

A = the total amount of the relevant payment which that person would have received had he remained a student until the last day of the academic term in which he abandoned, or was dismissed from, his course, less any deduction under paragraph 51.5

B = the number of reduction weeks from the reduction week immediately following that which includes the first day of that academic year to the reduction week which includes the day on which the person abandoned, or was dismissed from, his course;

C = the weekly amount of the relevant payment, before the application of the £10 disregard, which would have been taken into account as income under paragraph 51.2 had the person not abandoned or been dismissed from, his course and, in the case of a person who was not entitled to council tax reduction immediately before he abandoned or was dismissed from his course, had that person, at that time, been entitled to housing benefit;

D = the number of reduction weeks in the assessment period.

30.9 Where a relevant payment is made by two or more instalments in a quarter, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph 30.1 in respect of a person to whom paragraph (30.8) applies, shall be calculated by applying the formula in paragraph 30.8 but as if—

A = the total amount of relevant payments which that person received, or would have received, from the first day of the academic year to the day the person abandoned the course, or was dismissed from it, less any deduction under paragraph 51.5

30.10 In this section— 'academic year' and 'student loan' shall have the same meanings as for the purposes of sections 43 to 45, 'assessment period' means—

a. in a case where a relevant payment is made quarterly, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes the last day of the last quarter for which an instalment of the relevant payment was payable to that person;

b. in a case where the relevant payment is made by two or more instalments in a quarter, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes—

i. the day immediately before the day on which the next instalment of the relevant payment would have been due had the payments continued; or

ii. the last day of the last quarter for which an instalment of the relevant payment was payable to that person.

whichever of these dates is earlier.

'quarter' in relation to an assessment period means a period in that year beginning on;

a. 1st January and ending on 31st March;

b. 1st April and ending on 30th June;

- c. 1st July and ending on 31st August; or
 - d. 1st September and ending on 31st December;
- 'relevant payment' means either a student loan or an amount intended for the maintenance of dependants referred to in paragraph 46.7 or both.

30.11 For the avoidance of doubt there shall be included as income to be taken into account under paragraph 30.1;

- a. any payment to which paragraph 25.2 (payments not earnings) applies; or
- b. in the case of an applicant who is receiving support under section 95 or 98 of the Immigration and Asylum Act 1999 including support provided by virtue of regulations made under Schedule 9 to that Act, the amount of such support provided in respect of essential living needs of the applicant and his dependants (if any) as is specified in regulations made under paragraph 3 of Schedule 8 to the Immigration and Asylum Act 1999.

31.0 Capital treated as income.

31.1 Any capital payable by instalments which are outstanding at the date on which the claim is made or treated as made, or, at the date of any subsequent revision or supersession, shall, if the aggregate of the instalments outstanding and the amount of the applicant's capital otherwise calculated in accordance with sections 33 to 42 of this scheme exceeds £16,000, be treated as income.

31.2 Any payment received under an annuity shall be treated as income.

31.3 Any earnings to the extent that they are not a payment of income shall be treated as income.

31.4 Any Career Development Loan paid pursuant to section 2 of the Employment and Training Act 1973 Act shall be treated as income.

31.5 Where an agreement or court order provides that payments shall be made to the applicant in consequence of any personal injury to the applicant and that such payments are to be made, wholly or partly, by way of periodic payments, any such periodic payments received by the applicant (but not a payment which is treated as capital), shall be treated as income.

32.0 Notional income

32.1 An applicant shall be treated as possessing income of which he has deprived himself for the purpose of securing entitlement of support or increasing the amount of that support.

32.2 Except in the case of—

- a. a discretionary trust;
- b. a trust derived from a payment made in consequence of a personal injury;
- c. a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund where the applicant has not attained the qualifying age for state pension credit;
- d. any sum to which paragraph 47(2)(a) of Schedule 5 (capital to be disregarded) applies which is administered in the way referred to in paragraph 47(1)(a);
- e. any sum to which paragraph 48(a) of Schedule 5 refers;
- f. rehabilitation allowance made under section 2 of the 1973 Act;
- g. child tax credit; or
- h. working tax credit,
- i. any sum to which paragraph 32.13 applies;

any income which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by the applicant but only from the date on which it could be expected to be acquired were an application made.

32.3 – 32.5 Not used

- 32.6 Any payment of income, other than a payment of income specified in paragraph 32.7 made–
- a. to a third party in respect of a single applicant or a member of the family (but not a member of the third party’s family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under or by a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
 - b. to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party’s family) shall, where it is not a payment referred to in sub-paragraph a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
 - c. to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.
- 32.7 Paragraph 32.6 shall not apply in respect of a payment of income made–
- a. under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006);
 - b. pursuant to section 19(1)(a) of the Coal Industry Act 1994 (concessionary coal);
 - c. pursuant to section 2 of the 1973 Act in respect of a person’s participation–
 - (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker’s Allowance Regulations;
 - (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
 - (iii) in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
 - (iv) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations or;
 - (v) in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
 - d. in respect of a person’s participation in the Work for Your Benefit Pilot Scheme
 - e. in respect of a previous participation in the Mandatory Work Activity Scheme;
 - f. in respect of an applicant’s participation in the Employment, Skills and Enterprise Scheme;
 - g. under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where–
 - (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration, or a judicial factor has been appointed on that person’s estate under section 41 of the Solicitors (Scotland) Act 1980;
 - (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
 - (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.
- 32.8 Where an applicant is in receipt of any benefit (other than council tax reduction) under the benefit Acts and the rate of that benefit is altered with effect from a date on or after 1st April in any year but not more than 14 days thereafter, the authority shall treat the applicant as possessing such benefit at the altered rate from either 1st April or the first Monday in April in that year, whichever date the authority shall select to apply in its area, to the date on which the altered rate is to take effect.

- 32.9 Subject to paragraph 32.10, where—
- a. applicant performs a service for another person; and
 - b. that person makes no payment of earnings or pays less than that paid for a comparable employment in the area, the authority shall treat the applicant as possessing such earnings (if any) as is reasonable for that employment unless the applicant satisfies the authority that the means of that person are insufficient for him to pay or to pay more for the service.
- 32.10 Paragraph 32.9 shall not apply—
- a. to an applicant who is engaged by a charitable or voluntary organisation or who is a volunteer if the authority is satisfied in any of those cases that it is reasonable for him to provide those services free of charge; or
 - b. in a case where the service is performed in connection with—
 - (i) the applicant's participation in an employment or training programme in accordance with regulation 19(1)(q) of the Jobseeker's Allowance Regulations, other than where the service is performed in connection with the applicant's participation in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations or
 - (ii) the applicant's or the applicant's partner's participation in an employment or training programme as defined in regulation 19(3) of those Regulations for which a training allowance is not payable or, where such an allowance is payable, it is payable for the sole purpose of reimbursement of travelling or meal expenses to the person participating in that programme ; or
 - c. to an applicant who is participating in a work placement approved by the Secretary of State (or a person providing services to the Secretary of State) before the placement starts.
- 32.10A In paragraph 32.10 (c) 'work placement' means practical work experience which is not undertaken in expectation of payment.
- 32.11 Where an applicant is treated as possessing any income under any of paragraph 32.1 to (32.8), the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of that income as if a payment has actually been made and as if it were actual income which he does possess.
- 32.12 Where an applicant is treated as possessing any earnings under paragraph 32.9 the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of those earnings as if a payment had actually been made and as if they were actual earnings which he does possess except that paragraph (3) of section 26 (calculation of net earnings of employed earners) shall not apply and his net earnings shall be calculated by taking into account those earnings which he is treated as possessing, less;
- a. an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the starting rate or, as the case may be, the starting rate and the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the starting rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rate basis;
 - b. an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
 - c. one-half of any sum payable by the applicant by way of a contribution towards an occupational or personal pension scheme.
- 32.13 Paragraphs (32.1), (32.2), (32.6) and (32.9) shall not apply in respect of any amount of income other than earnings, or earnings of an employed earner, arising out of the applicant's participation as a service user.

Sections 33 – 42 & Schedule 5

Definition and the treatment of capital for Council tax reduction purposes

33.0 Capital limit

33.1 For the purposes of this scheme, the prescribed amount is £16,000 and no support shall be granted when the applicant has an amount greater than this level.

34.0 Calculation of capital

34.1 For the purposes of this scheme, the capital of an applicant to be taken into account shall, subject to paragraph (34.2), be the whole of his capital calculated in accordance with this scheme and any income treated as capital under section 36 (income treated as capital).

34.2 There shall be disregarded from the calculation of an applicant's capital under paragraph (34.1), any capital, where applicable, specified in Schedule 5.

35.0 Disregard of capital of child and young person

35.1 The capital of a child or young person who is a member of the applicant's family shall not be treated as capital of the applicant.

36.0 Income treated as capital.

36.1 Any bounty derived from employment to which paragraph 8 of Schedule 3 applies and paid at intervals of at least one year shall be treated as capital.

36.2 Any amount by way of a refund of income tax deducted from profits or emoluments chargeable to income tax under Schedule D or E shall be treated as capital.

36.3 Any holiday pay which is not earnings under section 25(1)(d) (earnings of employed earners) shall be treated as capital.

36.4 Except any income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28, 47 or 48 of Schedule 5, any income derived from capital shall be treated as capital but only from the date it is normally due to be credited to the applicant's account.

36.5 In the case of employment as an employed earner, any advance of earnings or any loan made by the applicant's employer shall be treated as capital.

36.6 Any charitable or voluntary payment which is not made or due to be made at regular intervals, other than a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the Independent Living Fund (2006) or the London Bombings Charitable Relief Fund, shall be treated as capital.

36.7 There shall be treated as capital the gross receipts of any commercial activity carried on by a person in respect of which assistance is received under the self-employment route, but only in so far as those receipts were payable into a special account during the period in which that person was receiving such assistance.

36.8 Any arrears of subsistence allowance which are paid to an applicant as a lump sum shall be treated as capital.

36.9 Any arrears of working tax credit or child tax credit shall be treated as capital.

37.0 Calculation of capital in the United Kingdom

37.1 Capital which an applicant possesses in the United Kingdom shall be calculated at its current market or surrender value less—

- a. where there would be expenses attributable to the sale, 10 per cent.; and
- b. the amount of any encumbrance secured on it;

38.0 Calculation of capital outside the United Kingdom

38.1 Capital which an applicant possesses in a country outside the United Kingdom shall be calculated.

- a. in a case where there is no prohibition in that country against the transfer to the United Kingdom of an amount equal to its current market or surrender value in that country, at that value.
- b. in a case where there is such a prohibition, at the price which it would realise if sold in the United Kingdom to a willing buyer, less, where there would be expenses attributable to sale, 10 per cent. and the amount of any encumbrances secured on it.

39.0 Notional capital

39.1 An applicant shall be treated as possessing capital of which he has deprived himself for the purpose of securing entitlement to council tax reduction or increasing the amount of that support except to the extent that that capital is reduced in accordance with section 40 (diminishing notional capital rule).

39.2 Except in the case of

- (a) a discretionary trust; or
- (b) a trust derived from a payment made in consequence of a personal injury; or
- (c) any loan which would be obtained only if secured against capital disregarded under Schedule 5; or
- (d) a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund; or
- (e) any sum to which paragraph 47(2)(a) of Schedule 5 (capital to be disregarded) applies which is administered in the way referred to in paragraph 47(1)(a); or
- (f) any sum to which paragraph 48(a) of Schedule 5 refers; or
- (g) child tax credit; or
- (h) working tax credit,

any capital which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by him but only from the date on which it could be expected to be acquired were an application made.

39.3 Any payment of capital, other than a payment of capital specified in paragraph (39.4), made.

- (a) to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
- (b) to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in subparagraph (a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
- (c) to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.

39.4 Paragraph 39.3 shall not apply in respect of a payment of capital made:

- a. under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation, or the London Bombings Relief Charitable Fund;
- b. pursuant to section 2 of the 1973 Act in respect of a person's participation:
 - i. in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's

Allowance Regulations;

- ii. in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
- iii. in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
- iv. in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations; or
- v. in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
- c. in respect of a person's participation in the Mandatory Work Activity Scheme;
- d. Enterprise Scheme;
- e. in respect of an applicant's participation in the Employment, Skills, and Enterprise Scheme or Back to Work Scheme;
- f. under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where—
 - i. a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
 - ii. the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
 - iii. the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

39.5 Where an applicant stands in relation to a company in a position analogous to that of a sole owner or partner in the business of that company, he may be treated as if he were such sole owner or partner and in such a case.

- a. the value of his holding in that company shall, notwithstanding section 34 (calculation of capital) be disregarded; and
- b. he shall, subject to paragraph 39.6, be treated as possessing an amount of capital equal to the value or, as the case may be, his share of the value of the capital of that company and the foregoing provisions of this Section shall apply for the purposes of calculating that amount as if it were actual capital which he does possess.

39.6 For so long as the applicant undertakes activities in the course of the business of the company, the amount which, he is treated as possessing under paragraph 39.5 shall be disregarded.

39.7 Where an applicant is treated as possessing capital under any of paragraphs 39.1 to 39.2 the foregoing provisions of this Section shall apply for the purposes of calculating its amount as if it were actual capital, which he does possess.

40.0 Diminishing notional capital rule.

40.1 Where an applicant is treated as possessing capital under section 39.1 (notional capital), the amount which he is treated as possessing;

- a. in the case of a week that is subsequent to
 - (i) the relevant week in respect of which the conditions set out in paragraph 40.2 are satisfied; or
 - (ii) a week which follows that relevant week, and which satisfies those conditions, shall be reduced by an amount determined under paragraph 40.3;
- b. in the case of a week in respect of which paragraph 40.1(a) does not apply but where
 - (i) that week is a week subsequent to the relevant week; and
 - (ii) that relevant week is a week in which the condition in paragraph 40.4 is satisfied, shall be reduced by the amount determined under paragraph 40.4.

40.2 This paragraph applies to a reduction week or part-week where the applicant satisfies the conditions that;

- a. he is in receipt of council tax reduction; and

- b. but for paragraph 39.1, he would have received an additional amount of council tax reduction in that week.
- 40.3 In a case to which paragraph 40.2 applies, the amount of the reduction for the purposes of paragraph 40.1(a) shall be equal to the aggregate of
- a. the additional amount to which sub-paragraph 40.2 (b) refers;
 - b. where the applicant has also claimed housing benefit, the amount of any housing benefit or any additional amount of that benefit to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 49(1) of the Housing Benefit Regulations 2006 (notional capital);
 - c. where the applicant has also claimed income support, the amount of income support to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 51(1) of the Income Support Regulations (notional capital);
 - d. where the applicant has also claimed a jobseeker's allowance, the amount of an income-based jobseeker's allowance to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 113 of the Jobseeker's Allowance Regulations 1996 (notional capital) and
 - e. where the applicant has also claimed an employment and support allowance, the amount of an income-related employment and support allowance to which he would have been entitled in respect of the whole or part of reduction week to which paragraph 40.2 refers but for the application of regulation 115 of the Employment and Support Allowance Regulations 2008 (notional capital).
- 40.4 Subject to paragraph 40.5, for the purposes of paragraph 40.1(b) the condition is that the applicant would have been entitled to council tax reduction in the relevant week but for paragraph 39.1, and in such a case the amount of the reduction shall be equal to the aggregate of
- a. the amount of council tax reduction to which the applicant would have been entitled in the relevant week but for paragraph 39.1; and for the purposes of this sub-paragraph is the amount is in respect of a part-week, that amount shall be determined by dividing the amount of council tax reduction to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7;
 - b. if the applicant would, but for regulation 49(1) of the Housing Benefit Regulations, have been entitled to housing benefit or to an additional amount of housing benefit in respect of the reduction week which includes the last day of the relevant week, the amount which is equal to—
 - (i) in a case where no housing benefit is payable, the amount to which he would have been entitled; or
 - (ii) in any other case, the amount equal to the additional amount of housing benefit to which he would have been entitled,
 and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of housing benefit to which he would have been so entitled by the number equal to that number of days in the part-week and multiplying the quotient so obtained by 7;
 - c. if the applicant would, but for regulation 51(1) of the Income Support Regulations, have been entitled to income support in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income support to which he would have been so entitled by the number equal to the number of days in the part- week and multiplying the quotient so obtained by 7
 - d. if the applicant would, but for regulation 113 of the Jobseeker's Allowance Regulations 1996, have been entitled to an income-based jobseeker's allowance in respect of the reduction week, within the meaning of this scheme, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes

of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income-based jobseeker's allowance to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7; and

- e. if the applicant would, but for regulation 115 of the Employment and Support Allowance Regulations 2008, have been entitled to an income-related employment and support allowance in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations (interpretation), which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount must be determined by dividing the amount of the income-related employment and support allowance to which he would have been so entitled by the number equal to the number of days in that part-week and multiplying the quotient so obtained by 7.

40.5 The amount determined under paragraph 40.4 shall be re-determined under that paragraph if the applicant makes a further claim for council tax reduction and the conditions in paragraph 40.6 are satisfied, and in such a case—

- a. sub-paragraphs (a) to (d) of paragraph 40.4 shall apply as if for the words 'relevant week' there were substituted the words 'relevant subsequent week'; and
- b. subject to paragraph 40.7, the amount as re-determined shall have effect from the first week following the relevant subsequent week in question.

40.6 The conditions are that;

- a. a further claim is made 26 or more weeks after
 - (i) the date on which the applicant made a claim for council tax reduction in respect of which he was first treated as possessing the capital in question under paragraph 39.1;
 - (ii) in a case where there has been at least one re-determination in accordance with paragraph 40.5, the date on which he last made a claim for council tax reduction which resulted in the weekly amount being re-determined, or
 - (iii) the date on which he last ceased to be entitled to council tax reduction, whichever last occurred; and
- b. the applicant would have been entitled to council tax reduction but for paragraph 39.1.

40.7 The amount as re-determined pursuant to paragraph 40.5 shall not have effect if it is less than the amount which applied in that case immediately before the re-determination and in such a case the higher amount shall continue to have effect.

40.8 For the purposes of this section

- a. 'part-week'
 - (i) in paragraph 40.4(a) means a period of less than a week for which council tax reduction is allowed;
 - (ii) in paragraph 40.4(b) means a period of less than a week for which housing benefit is payable;
 - (iii) in paragraph 40.4 (c),(d) and (e) means—
 - aa. a period of less than a week which is the whole period for which income support, an income-related employment and support allowance or, as the case may be, an income-based jobseeker's allowance is payable; and
 - bb. any other period of less than a week for which it is payable;
- b. 'relevant week' means the reduction week or part-week in which the capital in question of which the applicant has deprived himself within the meaning of section 39.1
 - (i) was first taken into account for the purpose of determining his entitlement to council tax reduction; or
 - (ii) was taken into account on a subsequent occasion for the purpose of determining or re-determining his entitlement to council tax reduction on that subsequent occasion and that determination or re-determination resulted in his beginning to receive, or ceasing to receive, council tax reduction;and where more than one reduction week is identified by reference to heads (i) and (ii)

of this sub-paragraph the later or latest such reduction week or, as the case may be, the later or latest such part-week;

- c. 'relevant subsequent week' means the reduction week or part-week which includes the day on which the further claim or, if more than one further claim has been made, the last such claim was made.

41.0 Capital jointly held.

41.1 Except where an applicant possesses capital which is disregarded under paragraph 39(5) (notional capital) where an applicant and one or more persons are beneficially entitled in possession to any capital asset they shall be treated, in the absence of evidence to the contrary, as if each of them were entitled in possession to the whole beneficial interest therein in an equal share and the foregoing provisions of this Section shall apply for the purposes of calculating the amount of capital which the applicant is treated as possessing as if it were actual capital which the applicant does possess

42.0 Calculation of tariff income from capital

42.1 Where the applicant's capital calculated in accordance with this scheme exceeds £6,000 it shall be treated as equivalent to a weekly income of £1 for each complete £250 of in excess of £6,000 but not exceeding £16,000.

42.2 Notwithstanding paragraph 42.1 where any part of the excess is not a complete £250 that part shall be treated as equivalent to a weekly tariff income of £1.

42.3 For the purposes of paragraph 42.1, capital includes any income treated as capital under section 36 (income treated as capital).

Sections 43 - 56

Definition and the treatment of students for Council tax reduction purposes²⁰

²⁰ Amounts shown in sections 43 to 56 will be updated in line with the Housing Benefit Regulations 2006 (as amended)

43.0 Student related definitions

43.1 In this scheme the following definitions apply;

'academic year' means the period of twelve months beginning on 1st January 1st April 1st July or 1st September according to whether the course in question begins in the winter, the spring, the summer or the autumn respectively but if students are required to begin attending the course during August or September and to continue attending through the autumn, the academic year of the course shall be considered to begin in the autumn rather than the summer;

'access funds' means;

- a. grants made under section 68 of the Further and Higher Education Act 1992 for the purpose of providing funds on a discretionary basis to be paid to students;
- b. grants made under section 73(a) and (c) and 74(1) of the Education (Scotland) Act 1980;
- c. grants made under Article 30 of the Education and Libraries (Northern Ireland) Order 1993 or grants, loans or other payments made under Article 5 of the Further Education (Northern Ireland) Order 1997 in each case being grants, or grants, loans or other payments as the case may be, for the purpose of assisting students in financial difficulties;
- d. discretionary payments, known as "learner support funds", which are made available to students in further education by institutions out of funds provided by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding under sections 100 and 101 of the Apprenticeships, Skills, Children and Learning Act 2009; or
- e. Financial Contingency Funds made available by the Welsh Ministers;

'college of further education' means a college of further education within the meaning of Part 1 of the Further and Higher Education (Scotland) Act 1992;

'contribution' means;

- a. any contribution in respect of the income of a student or any person which the Secretary of State, the Scottish Ministers or an education authority takes into account in ascertaining the amount of a student's grant or student loan; or
- b. any sums, which in determining the amount of a student's allowance or bursary in Scotland under the Education (Scotland) Act 1980, the Scottish Ministers or education authority takes into account being sums which the Scottish Ministers or education authority consider that it is reasonable for the following person to contribute towards the holder's expenses;
 - (i) the holder of the allowance or bursary;
 - (ii) the holder's parents;
 - (iii) the holder's parent's spouse, civil partner or a person ordinarily living with the holder's parent as if he or she were the spouse or civil partner of that parent; or
 - (iv) the holder's spouse or civil partner;

'course of study' means any course of study, whether or not it is a sandwich course and whether or not a grant is made for attending or undertaking it;

'covenant income' means the gross income payable to a full-time student under a Deed of Covenant by his parent;

'education authority' means a government department, a local authority as defined in section 579 of the Education Act 1996 (interpretation), a local education authority as defined in section 123 of the Local Government (Scotland) Act 1973, an education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986, any body which is a research council for the purposes of the Science and Technology Act 1965 or any analogous government department, authority, board or body, of the Channel Islands, Isle of Man or any other country outside Great Britain;

'full-time course of study' means a full time course of study which;

- a. is not funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers or a full-time course of study which is not funded in whole or in part by the Scottish Ministers at a college of further education or a full-time course of study which is a course of higher education and is funded in whole or in part by the Scottish Ministers;

- b. is funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out—
 - (i) in the case of a course funded by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding, in the student’s learning agreement signed on behalf of the establishment which is funded by either of those persons for the delivery of that course; or
 - (ii) in the case of a course funded by the Welsh Ministers, in a document signed on behalf of the establishment which is funded by that Council for the delivery of that course; or
- c. is not higher education and is funded in whole or in part by the Scottish Ministers at a college of further education and involves—
 - (i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college; or
 - (ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and additional hours using structured learning packages supported by the teaching staff where the combined total of hours exceeds 21 hours per week, according to the number of hours set out in a document signed on behalf of the college;

‘full-time student’ means a person attending or undertaking a full-time course of study and includes a student on a sandwich course;

‘grant’ (except in the definition of ‘access funds’) means any kind of educational grant or award and includes any scholarship, studentship, exhibition allowance or bursary but does not include a payment from access funds or any payment to which paragraph 12 of Schedule 4 or paragraph 53 of Schedule 5 applies;

‘grant income’ means;

- (a) any income by way of a grant;
- (b) any contribution whether or not it is paid;

‘higher education’ means higher education within the meaning of Part 2 of the Further and Higher Education (Scotland) Act 1992;

‘last day of the course’ means;

- a. in the case of a qualifying course, the date on which the last day of that course falls or the date on which the final examination relating to that course is completed, whichever is the later;
- b. in any other case, the date on which the last day of the final academic term falls in respect of the course in which the student is enrolled;

‘period of study’ means—

- a. in the case of a course of study for one year or less, the period beginning with the start of the course and ending with the last day of the course;
- b. in the case of a course of study for more than one year, in the first or, as the case may be, any subsequent year of the course, other than the final year of the course, the period beginning with the start of the course or, as the case may be, the year’s start and ending with either—
 - (i) the day before the start of the next year of the course in a case where the student’s grant or loan is assessed at a rate appropriate to his studying throughout the year, or, if he does not have a grant or loan, where a loan would have been assessed at such a rate had he had one; or
 - (ii) in any other case, the day before the start of the normal summer vacation appropriate to his course;
- c. in the final year of a course of study of more than one year, the period beginning with that year’s start and ending with the last day of the course;

‘periods of experience’ means periods of work experience which form part of a sandwich course;

‘qualifying course’ means a qualifying course as defined for the purposes of Parts 2 and 4 of the Jobseeker’s Allowance Regulations;

'modular course' means a course of study which consists of two or more modules, the successful completion of a specified number of which is required before a person is considered by the educational establishment to have completed the course.

'sandwich course' has the meaning prescribed in regulation 2(9) of the Education (Student Support) Regulations 2008, regulation 4(2) of the Education (Student Loans), (Scotland), Regulations 2007 or regulation 2(8) of the Education (Student Support) Regulations (Northern Ireland) 2007, as the case may be;

'standard maintenance grant' means—

- a. except where paragraph (b) or (c) applies, in the case of a student attending or undertaking a course of study at the University of London or an establishment within the area comprising the City of London and the Metropolitan Police District, the amount specified for the time being in paragraph 2(2)(a) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 ('the 2003 Regulations') for such a student;
- b. except where paragraph (c) applies, in the case of a student residing at his parent's home, the amount specified in paragraph 3 thereof;
- c. in the case of a student receiving an allowance or bursary under the Education (Scotland) Act 1980, the amount of money specified as 'standard maintenance allowance' for the relevant year appropriate for the student set out in the Student Support in Scotland Guide issued by the student Awards Agency for Scotland, or its nearest equivalent in the case of a bursary provided by a college of further education or a local education authority;
- d. in any other case, the amount specified in paragraph 2(2) of Schedule 2 to the 2003 Regulations other than in sub-paragraph (a) or (b) thereof;

'student' means a person, other than a person in receipt of a training allowance, who is attending or undertaking—

- a. a course of study at an educational establishment; or
- b. a qualifying course;

'student loan' means a loan towards a student's maintenance pursuant to any regulations made under section 22 of the Teaching and Higher Education Act 1998, section 73 of the Education (Scotland) Act 1980 or Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 and shall include, in Scotland, a young student's bursary paid under regulation 4(1)(c) of the Student's Allowances (Scotland) Regulations 2007

43.2 For the purposes of the definition of 'full-time student', a person shall be regarded as attending or, as the case may be, undertaking a full-time course of study or as being on a sandwich course;

- a. in the case of a person attending or undertaking a part of a modular course which would be a full-time course of study for the purposes of this Part, for the period beginning on the day on which that part of the course starts and ending:
 - (i) on the last day on which he is registered with the educational establishment as attending or undertaking that part as a full-time course of study; or
 - (ii) on such earlier date (if any) as he finally abandons the course or is dismissed from it;
- b. in any other case, throughout the period beginning on the date on which he starts attending or undertaking the course and ending on the last day of the course or on such earlier date (if any) as he finally abandons it or is dismissed from it.

43.3 For the purposes of sub-paragraph (a) of paragraph 43.2, the period referred to in that sub-paragraph shall include;

- a. where a person has failed examinations or has failed to successfully complete a module relating to a period when he was attending or undertaking a part of the course as a full-time course of study, any period in respect of which he attends or undertakes the course for the purpose of retaking those examinations or that module;
- b. any period of vacation within the period specified in that paragraph or immediately following that period except where the person has registered with the educational establishment to attend or undertake the final module in the course and the vacation immediately follows the last day on which he is required to attend or undertake the course.

44.0 Treatment of students

44.1 The following sections relate to students who claim Council tax reduction.

45.0 Students who are excluded from entitlement to council tax reduction.

45.1 Students (except those specified in paragraph 45.3) are not able to claim Council tax reduction under Classes D and E of the Council's reduction scheme.

45.2 To be eligible for support, the student must be liable for Council Tax under Section 6 of the Local Government Finance Act 1992, and they must not be deemed to be a full time student or a persons from abroad within the meaning of section 7 of this scheme (persons from aboard).

45.3 Paragraph 45.2 shall not apply to a student;

(a) who is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance;

(b) who is a lone parent;

(c) whose applicable amount would, but for this section, include the disability premium or severe disability premium;

(d) whose applicable amount would include the disability premium but for his being treated as capable of work by virtue of a determination made in accordance with regulations made under section 171E of the Act;

(e) who is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose, any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;

(f) who has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days, and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period.

(g) who has a partner who is also a full-time student, if he or that partner is treated as responsible for a child or young person;

(h) who is a single applicant with whom a child is placed by a local authority or voluntary organisation within the meaning of the Children Act 1989, or, in Scotland, boarded out within the meaning of the Social Work (Scotland) Act 1968;

(i) who is;

i) aged under 21 and whose course of study is not a course of higher education

ii) aged 21 and attained that age during a course of study which is not a course of higher education – this condition needs adding

iii) a qualifying young person or child within the meaning of section 142 of the Act (child and qualifying young person)

(j) in respect of whom

i) a supplementary requirement has been determined under paragraph 9 of Part 2 of Schedule 2 to the Education (Mandatory Awards) Regulations 2003;

(ii) an allowance, or as the case may be, bursary has been granted which includes a sum under paragraph (1)(d) or regulation 4 of the Students' Allowances (Scotland) Regulations 1999 or, as the case may be, under paragraph (1)(d) of regulation 4 of the Education Authority (Bursaries) (Scotland) Regulations 1995, in respect of expenses incurred;

(iii) a payment has been made under section 2 of the Education Act 1962 or under or by virtue of regulations made under the Teaching and Higher Education Act 1998;

(iv) a grant has been made under regulation 13 of the Education (Student Support) Regulations 2005 or under regulation 13 of the Education (Student Support)

Regulations (Northern Ireland) 2000; or
(v) a supplementary requirement has been determined under paragraph 9 of Schedule 6 to the Students Awards Regulations (Northern Ireland) 1999 or a payment has been made under Article 50(3) of the Education and Libraries (Northern Ireland) Order 1986,

on account of his disability by reason of deafness.

45.3A Paragraph 45.3(i)(ii) only applies to a claimant until the end of the course during which the claimant attained the age of 21

45.4 For the purposes of paragraph 45.3, once paragraph 45.3(e) applies to a full-time student, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable or is treated as remaining incapable, of work.

45.5 In paragraph 45.3(h) the reference to a course of higher education is a reference to a course of any description mentioned in Schedule 6 to the Education Reform Act 1988.

45.6 A full-time student to whom sub-paragraph (i) of paragraph 45.3 applies, shall be treated as satisfying that sub-paragraph from the date on which he made a request for the supplementary requirement, allowance, bursary or payment as the case may be.

45.7 Paragraph 45.2 shall not apply to a full-time student for the period specified in paragraph 45.8 if;

- (a) at any time during an academic year, with the consent of the relevant educational establishment, he ceases to attend or undertake a course because he is;
 - (i) engaged in caring for another person; or
 - (ii) ill;
- (b) he has subsequently ceased to be engaged in engaging in caring for that person or, as the case may be, he has subsequently recovered from that illness; and
- (c) he is not eligible for a grant or a student loan in respect of the period specified in paragraph 45.8.

45.8 The period specified for the purposes of paragraph 45.7 is the period, not exceeding one year, beginning on the day on which he ceased to be engaged in caring for that person or, as the case may be, the day on which he recovered from that illness and ending on the day before;

- (a) the day on which he resumes attending or undertaking the course; or
 - (b) the day from which the relevant educational establishment has agreed that he may resume attending or undertaking the course,
- which shall first occur.

46.0 Calculation of grant income

46.1 The amount of a student's grant income to be taken into account shall, subject to paragraphs 46.2 and 46.3, be the whole of his grant income.

46.2 There shall be excluded from a student's grant income any payment;

- (a) intended to meet tuition fees or examination fees;
- (b) in respect of the student's disability;
- (c) intended to meet additional expenditure connected with term time residential study away from the student's educational establishment;
- (d) on account of the student maintaining a home at a place other than that at which he resides during his course;

- (e) on account of any other person but only if that person is residing outside of the United Kingdom and there is no applicable amount in respect of him;
- (f) intended to meet the cost of books and equipment;
- (g) intended to meet travel expenses incurred as a result of his attendance on the course;
- (h) intended for the child care costs of a child dependant.
- (i) of higher education bursary for care leavers made under Part III of the Children Act 1989.

46.3 Where a student does not have a student loan and is not treated as possessing such a loan, there shall be excluded from the student's grant income;

- (a) the sum of £303 per academic year in respect of travel costs; and
- (b) the sum of £390 per academic year towards the costs of books and equipment, whether or not any such costs are incurred.

The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).

46.4 There shall also be excluded from a student's grant income the grant for dependants known as the parents' learning allowance paid pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 or section 22 of the Teaching and Higher Education Act 1998.

46.5 Subject to paragraphs 46.6 and 46.7, a student's grant income shall be apportioned;

- (a) subject to paragraph 46.8, in a case where it is attributable to the period of study, equally between the weeks in that period beginning with the reduction week, the first day of which coincides with, or immediately follows the first day of the period of study and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study;
- (b) in any other case, equally between the weeks in the period beginning with the reduction week, the first day of which coincides with, or immediately follows, the first day of the period for which it is payable and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period for which it is payable.

46.6 Any grant in respect of dependants paid under section 63(6) of the Health Services and Public Health Act 1968 (grants in respect of the provision of instruction to officers of hospital authorities) and any amount intended for the maintenance of dependants under Part 3 of Schedule 2 to the Education (Mandatory Awards) Regulations 2004 shall be apportioned equally over the period of 52 weeks or, if there are 53 reduction weeks (including part-weeks) in the year, 53.

46.7 In a case where a student is in receipt of a student loan or where he could have acquired a student loan by taking reasonable steps but had not done so, any amount intended for the maintenance of dependants to which neither paragraph 46.6 nor section 50 (other amounts to be disregarded) apply, shall be apportioned over the same period as the student's loan is apportioned or, as the case may be, would have been apportioned.

46.8 In the case if a student on a sandwich course, any periods of experience within the period of study shall be excluded and the student's grant income shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which immediately follows the last day of the period of experience and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study.

47.0 Calculation of covenant income where a contribution is assessed.

47.1 Where a student is in receipt of income by way of a grant during a period of study and a contribution has been assessed, the amount of his covenant income to be taken into account

for that period and any summer vacation immediately following shall be the whole amount of the covenant income less, subject to paragraph 47.3, the amount of the contribution.

- 47.2 The weekly amount of the student's covenant shall be determined—
- (a) by dividing the amount of income which falls to be taken into account under paragraph 47.1 by 52 or 53, whichever is reasonable in the circumstances; and
 - (b) by disregarding from the resulting amount, £5.

- 47.3 For the purposes of paragraph 47.1, the contribution shall be treated as increased by the amount (if any) by which the amount excluded under paragraph 46.2(g) (calculation of grant income) falls short of the amount specified in paragraph 7(2) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 (travel expenditure).

48.0 Covenant income where no grant income or no contribution is assessed.

- 48.1 Where a student is not in receipt of income by way of a grant the amount of his covenant income shall be calculated as follows;
- (a) any sums intended for any expenditure specified in paragraph 46.2 (a) to (e) (calculation of grant income) necessary as a result of his attendance on the course shall be disregarded;
 - (b) any covenant income, up to the amount of the standard maintenance grant, which is not so disregarded, shall be apportioned equally between the weeks of the period of study;
 - (c) there shall be disregarded from the amount so apportioned the amount which would have been disregarded under paragraph 46.2(f) and 46.3 (calculation of grant income) had the student been in receipt of the standard maintenance grant; and
 - (d) the balance, if any, shall be divided by 52 or 53 whichever is reasonable in the circumstances and treated as weekly income of which £5 shall be disregarded.

- 48.2 Where a student is in receipt of income by way of a grant and no contribution has been assessed, the amount of his covenanted income shall be calculated in accordance with sub-paragraphs (a) to (d) of paragraph 48.1, except that;
- (a) the value of the standard maintenance grant shall be abated by the amount of such grant income less an amount equal to the amount of any sums disregarded under paragraph 46.2 (a) to (e); and
 - (b) the amount to be disregarded under paragraph 48.1(c) shall be abated by an amount equal to the amount of any sums disregarded under paragraph 46.2(f) and (g) and 46.3.

49.0 Student Covenant Income and Grant income – non disregard

- 49.1 No part of a student's covenant income or grant income shall be disregarded under paragraph 15 of Schedule 4 to this scheme.

50.0 Other amounts to be disregarded.

- 50.1 For the purposes of ascertaining income other than grant income, covenant income and loans treated as income in accordance with section 51, any amounts intended for any expenditure specified in paragraph 46.2 (calculation of grant income), necessary as a result of his attendance on the course shall be disregarded but only if, and to the extent that, the necessary expenditure exceeds or is likely to exceed the amount of the sums disregarded under paragraphs 46.2 or 46.3, 47.3, 48.1(a) or (c) or 51.5 (calculation of grant income, covenant income and treatment of student loans) on like expenditure.

51.0 Treatment of student loans

- 51.1 A student loan shall be treated as income.
- 51.2 In calculating the weekly amount of the loan to be taken into account as income.

- (a) in respect of a course that is of a single academic year's duration or less, a loan which is payable in respect of that period shall be apportioned equally between the weeks in the period beginning with;
 - (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with, or immediately follows, the first day of the single academic year;
 - (ii) where the student is required to start attending the course in August or where the course is less than an academic year's duration, the reduction week, the first day of which coincides with, or immediately follows, the first day of the course, and ending with the reduction week, the last day of which coincides with, or immediately precedes with last day of the course,

- (b) in respect of an academic year of a course which starts other than on 1st September, a loan which is payable in respect of that academic year shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year and ending with the reduction week, the last day of which coincides with or immediately precedes, the last day of that academic year but excluding any reduction weeks falling entirely within the quarter during which, in the opinion of the Secretary of State, the longest of any vacation is taken and for the purposes of this sub-paragraph, 'quarter' shall have the same meaning as for the purposes of the Education (Student Support) Regulations 2005;

- (c) in respect of the final academic year of a course (not being a course of a single year's duration), a loan which is payable in respect of that final academic year shall be apportioned equally between the weeks in the period beginning with;
 - (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year;
 - (ii) where the final academic year starts on 1st September, the reduction week, the first day of which coincide with, or immediately follows, the earlier of 1st September or the first day of the autumn term, and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the course;

- (d) in any other case, the loan shall be apportioned equally between the weeks in the period beginning with the earlier of;
 - (i) the first day of the first reduction week in September; or
 - (ii) the reduction week, the first day of which coincides with, or immediately follows the first day of the autumn term, and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of June,

and, in all cases, from the weekly amount so apportioned there shall be disregarded £10.

51.3 A student shall be treated as possessing a student loan in respect of an academic year where;

- (a) a student loan has been made to him in respect of that year; or
- (b) he could acquire such a loan in respect of that year by taking reasonable steps to do so.

51.4 Where a student is treated as possessing a student loan under paragraph 51.3, the amount of the student loan to be taken into account as income shall be, subject to paragraph 51.5.

- (a) in the case of a student to whom a student loan is made in respect of an academic year, a sum equal to
 - (i) the maximum student loan he is able to acquire in respect of that year by taking reasonable steps to do so; and
 - (ii) any contribution whether or not it has been paid to him;
- (b) in the case of a student to whom a student loan is not made in respect of an academic year, the maximum student loan that would be made to the student if;

- (i) he took all reasonable steps to obtain the maximum student loan he is able to acquire in respect of that year; and
- (ii) no deduction in that loan was made by virtue of the application of a means test.

- 51.5 There shall be deducted from the amount of income taken into account under paragraph 51.4;
- (a) the sum of £303 per academic year in respect of travel costs; and
 - (b) the sum of £390 per academic year towards the cost of books and equipment, whether or not any such costs are incurred.

The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).

51A.0 Treatment of fee loans

- 51A. 1A loan for fees, known as a fee loan or a fee contribution loan, made pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998, section 22 of the Teaching and Higher Education Act 1998 or section 73(f) of the Education (Scotland) Act 1980, shall be disregarded as income.

52.0 Treatment of payments from access funds

- 52.1 This paragraph applies to payments from access funds that are not payments to which paragraph 55.2 or 55.3 (income treated as capital) applies.

- 52.2 A payment from access funds, other than a payment to which paragraph 52.3 applies, shall be disregarded as income.

- 52.3 Subject to paragraph 52.4 of this section and paragraph 35 of Schedule 4,
- a) any payments from access funds which are intended and used for an item of food, ordinary clothing or footwear, household fuel, or rent of a single applicant or, as the case may be, of the applicant or any other member of his family and
 - b) any payments from access funds which are used for any council tax or water charges for which that applicant or member is liable, shall be disregarded as income to the extent of £20 per week.

- 52.4 Where a payment from access funds is made—
- (a) on or after 1st September or the first day of the course, whichever first occurs, but before receipt of any student loan in respect of that year and that payment is intended for the purpose of bridging the period until receipt of the student loan; or
 - (b) before the first day of the course to a person in anticipation of that person becoming a student,
- that payment shall be disregarded as income.

53.0 Disregard of contribution

- 53.1 Where the applicant or his partner is a student and for the purposes of assessing a contribution to the student's grant or student loan, the other partner's income has been taken into account, an amount equal to that contribution shall be disregarded for the purposes of assessing that other partner's income.

54.0 Further disregard of student's income

- 54.1 Where any part of a student's income has already been taken into account for the purpose of assessing his entitlement to a grant or student loan, the amount taken into account shall be disregarded in assessing that student's income.

55.0 Income treated as capital.

55.1 Any amount by way of a refund of tax deducted from a student's covenant income shall be treated as capital.

55.2 Any amount paid from access funds as a single lump sum shall be treated as capital.

55.3 An amount paid from access fund as a single lump sum which is intended and used for an item other than food, ordinary clothing or footwear, household fuel or rent, or which is used for an item other than any council tax or water charges for which that applicant or member is liable, shall be disregarded as capital but only for a period of 52 weeks from the date of the payment.

56.0 Disregard of changes occurring during summer vacation

56.1 In calculating a student's income the authority shall disregard any change in the standard maintenance grant, occurring in the recognised summer vacation appropriate to the student's course if that vacation does not form part of his period of study from the date on which the change occurred to the end of that vacation.

Sections 57 – 63

The calculation and amount of Council tax reduction

57.0 Maximum council tax reduction

57.1 Subject to paragraphs 57.2 to 57.4, the amount of a person's maximum council tax reduction in respect of a day for which he is liable to pay council tax, shall be 91.5 per cent, of the amount A divided by B where;

- (a) A is the amount set by the appropriate authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act; and
- (b) B is the number of days in that financial year,

less any deductions in respect of non-dependants which fall to be made under section 58 (non-dependant deductions).

In this paragraph "relevant financial year" means, in relation to any particular day, financial year within which the day in question falls.

57.2 In calculating a person's maximum council tax reduction any reduction in the amount that person is liable to pay in respect of council tax, which is made in consequence of any enactment in, or made under, the 1992 Act, shall be taken into account.

57.3 Subject to paragraph 57.4, where an applicant is jointly and severally liable for council tax in respect of a dwelling in which he is resident with one or more other persons but excepting any person so residing with the applicant who is a student to whom paragraph 45.2 (students who are excluded from entitlement to council tax reduction) applies, in determining the maximum council tax reduction in his case in accordance with paragraph 57.1, the amount A shall be divided by the number of persons who are jointly and severally liable for that tax.

57.4 Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only his partner, paragraph 57.3 shall not apply in his case.

58.0 Non-dependant deductions²¹

58.1 Subject to the following provisions of this paragraph, the non-dependant deductions in respect of a day referred to in section 57 (maximum council tax reduction) shall be;

- (a) in respect of a non-dependant aged 18 or over in remunerative work, £15.10 x 1/7;
- (b) in respect of a non-dependant aged 18 or over to whom sub-paragraph (a) does not apply, £4.90 x 1/7.

58.2 In the case of a non-dependant aged 18 or over to whom paragraph 58.1(a) applies, where it is shown to the appropriate authority that his normal gross weekly income is—

- (a) less than £256.00, the deduction to be made under this paragraph shall be that specified in paragraph 58.1(b);
- (b) not less than £256.00, but less than £445.00, the deduction to be made under this section shall be £10.05 x 1/7
- (c) not less than £445.00, but less than £554.00, the deduction to be made under this section shall be £12.60 x 1/7;

58.3 Only one deduction shall be made under this section in respect of a couple or, as the case may be, members of a polygamous marriage and, where, but for this paragraph, the amount that would fall to be deducted in respect of one member of a couple or polygamous marriage is higher than the amount (if any) that would fall to be deducted in respect of the other, or any other, member, the higher amount shall be deducted.

²¹ The amounts shown within this section shall be updated in line with the Council Tax Reduction Schemes (Prescribed Requirements) Regulations 2012

- 58.4 In applying the provisions of paragraph 58.2 in the case of a couple or, as the case may be a polygamous marriage, regard shall be had, for the purpose of that paragraph, to the couple's or, as the case may be, all members of the polygamous marriage's joint weekly gross income.
- 58.5 Where in respect of a day–
- a. a person is a resident in a dwelling but is not himself liable for council tax in respect of that dwelling and that day;
 - b. other residents in that dwelling (the liable persons) have joint and several liability for council tax in respect of that dwelling and that day otherwise than by virtue of section 9 or 77 or 77A of the 1992 Act (liability of spouses and civil partners); and
 - c. the person to whom sub-paragraph (a) refers is a non-dependant of two or more of the liable persons, the deduction in respect of that non-dependant shall be apportioned equally between those liable persons.
- 58.6 No deduction shall be made in respect of any non-dependants occupying an applicant's dwelling if the applicant or his partner is–
- a. blind or treated as blind by virtue of paragraph 9 of Schedule 1 (additional condition for the disability premium); or
 - b. receiving in respect of himself:
 - attendance allowance, or would be receiving that allowance but for:
 - i. a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
 - ii. an abatement as a result of hospitalisation; or
 - the care component of the disability living allowance, or would be receiving that component but for:
 - i. a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
 - ii. an abatement as a result of hospitalisation; or
 - c. the daily living component of personal independence payment, or would be receiving that allowance but for a suspension of benefit in accordance with regulations under section 86 of the Welfare Reform Act 2012 (hospital in-patients);
 - d. an AFIP, or would be receiving that payment but for a suspension of it in accordance with any terms of the armed and reserve forces compensation scheme which allows for a suspension because a person is undergoing medical treatment in a hospital or similar institution;
- 58.7 No deduction shall be made in respect of a non-dependant if:
- a. although he resides with the applicant, it appears to the authority that his normal home is elsewhere; or
 - b. he is in receipt of a training allowance paid in connection with a youth training established under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990; or
 - c. he is a full time student within the meaning of section 44.0 (Students); or
 - d. he is not residing with the applicant because he has been a patient for a period of excess of 52 weeks, and for these purposes;
 - e. 'patient' has the meaning given within this scheme, and
 - f. where a person has been a patient for two or more distinct periods separated by one or more intervals each not exceeding 28 days, he shall be treated as having been a patient continuously for a period equal in duration to the total of those distinct periods;
 - g. he is not residing with the claimant because he is a member of the armed forces away on operations.
- 58.8 No deduction shall be made in respect of a non-dependant;
- (a) who is on income support, state pension credit, an income-based jobseeker's allowance or an income-related employment and support allowance;

- (b) to whom Schedule 1 of the 1992 Act applies (persons disregarded for purposes of discount) but this sub-paragraph shall not apply to a non-dependant who is a student to whom paragraph 4 of that Schedule refers;
- (c) who is entitled to an award of universal credit where the award is calculated on the basis that the person does not have any earned income.”;
For the purposes of sub-paragraph (c), “earned income” has the meaning given in regulation 52 of the Universal Credit Regulations 2013.

58.9 In the application of paragraph 58.2 there shall be disregarded from his weekly gross income:

- a. any attendance allowance, disability living allowance or personal independence payment or an AFIP received by him;
- b. any payment made under or by the Trusts, the Fund, the Eileen Trust , MFET Limited, the Skipton Fund, the Caxton Foundation, or the Independent Living Fund (2006) which had his income fallen to be calculated under section 30 (calculation of income other than earnings) would have been disregarded under paragraph 24 of Schedule 4 (income in kind); and
- c. any payment which had his income fallen to be calculated under section 30 would have been disregarded under paragraph 36 of Schedule 4 (payments made under certain trusts and certain other payments).

59.0 Council tax reduction taper (applies to persons defined within Class E)

59.1 The prescribed daily percentage for the purpose of calculating support as a percentage of excess of income over the applicable amount, which is deducted from maximum council tax reduction, shall be 2 6/7 per cent. Where an applicant’s income exceeds their applicable amount, their council tax reduction shall be calculated by deducting their excess income multiplied by the taper from their maximum council tax reduction as defined within section 57 of this scheme.

60.0 Extended reductions

60.1 An applicant who is entitled to council tax reduction (by virtue of the general conditions of entitlement) shall be entitled to an extended reduction where;

- (a) the applicant or the applicant’s partner was entitled to a qualifying income- related benefit;
- (b) entitlement to a qualifying income-related benefit ceased because the applicant or the applicant’s partner–
 - (i) commenced employment as an employed or self-employed earner;
 - (ii) increased their earnings from such employment; or
 - (iii) increased the number of hours worked in such employment, and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last five weeks or more; and
- (c) the applicant or the applicant’s partner had been entitled to and in receipt of a qualifying income-related benefit, jobseeker’s allowance or a combination of those benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying income-related benefit ceased.

60.2 For the purpose of paragraph 60.1(c), an applicant or an applicant’s partner is to be treated as having been entitled to and in receipt of a qualifying income-related benefit or jobseeker’s allowance during any period of less than five weeks in respect of which the applicant or the applicant’s partner was not entitled to any of those benefits because the applicant or the applicant’s partner was engaged in remunerative work as a consequence of their participation in an employment zone programme.

60.3 For the purpose of this section, where an applicant or an applicant’s partner is entitled to and in receipt of joint-claim jobseeker’s allowance they shall be treated as being entitled to and in receipt of jobseeker’s allowance.

60.4 An applicant must be treated as entitled to council tax reduction by virtue of the general conditions of entitlement where—

- (a) the applicant ceased to be entitled to council tax reduction because the applicant vacated the dwelling in which the applicant was resident;
- (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying income-related benefit ceased, or in the preceding week; and
- (c) entitlement to the qualifying income-related benefit ceased in any of the circumstances listed in paragraph 60.1(b).

60.5 This section shall not apply where, on the day before an applicant's entitlement to income support ceased, regulation 6(5) of the Income Support Regulations (remunerative work: housing costs) applied to that applicant.

60A.0 Duration of extended reduction period

60A.1 Where an applicant is entitled to an extended reduction, the extended reduction period starts on the first day of the reduction week immediately following the reduction week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying income-related benefit.

60A.2 For the purpose of paragraph (60A.1), an applicant or an applicant's partner ceases to be entitled to a qualifying income-related benefit on the day immediately following the last day of entitlement to that benefit.

60A.3 The extended reduction period ends;

- (a) at the end of a period of four weeks; or
- (b) on the date on which the applicant to whom the extended reduction is payable has no liability for council tax if that occurs first.

60B.0 Amount of extended reduction

60B.1 For any week during the extended reduction period the amount of the extended reduction payable to an applicant shall be the higher of—

- (a) the amount of council tax reduction to which the applicant was entitled under the general conditions of entitlement in the last reduction week before the applicant or the applicant's partner ceased to be entitled to a qualifying income-related benefit;
- (b) the amount of council tax reduction to which the applicant would be entitled under the general conditions of entitlement for any reduction week during the extended reduction period, if section 60 (extended reductions) did not apply to the applicant; or
- (c) the amount of council tax reduction to which the applicant's partner would be entitled under the general conditions of entitlement if section 60 did not apply to the applicant.

60B.2 Paragraph 60B1 does not apply in the case of a mover.

60B.3 Where an applicant is in receipt of an extended reduction under this section and the applicant's partner makes a claim for council tax reduction, no amount of council tax reduction shall be payable by the appropriate authority during the extended reduction period.

60C Extended reductions – movers

60C.1 This section applies;

- (a) to a mover; and
- (b) from the Monday following the day of the move.

60C.2 The amount of the extended reduction payable from the Monday from which this section applies until the end of the extended reduction period shall be the amount of council tax

reduction which was payable to the mover for the last reduction week before the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit.

60C.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended reduction may take the form of a payment from the appropriate authority to;

- (a) the second authority; or
- (b) the mover directly.

60C.4 Where—

- (a) a mover, or the mover's partner, makes a claim for council tax reduction to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit; and
- (b) the mover, or the mover's partner, is in receipt of an extended reduction from the appropriate authority, the second authority shall reduce the weekly amount of council tax reduction that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended reduction until the end of the extended reduction period.

60D.0 Relationship between extended reduction and entitlement to council tax reduction under the general conditions of entitlement

60D.1 Where an applicant's council tax reduction award would have ended when the applicant ceased to be entitled to a qualifying income-related benefit in the circumstances listed in paragraph 60.1(b), that award will not cease until the end of the extended reduction period.

60D.2 Changes of circumstances and increases for exceptional circumstances shall not apply to any extended reduction payable in accordance with paragraph 60B.1(a) or 60C.2 (amount of extended reduction – movers).

61.0 Extended reductions (qualifying contributory benefits)

61.1 An applicant who is entitled to council tax reduction (by virtue of the general conditions of entitlement) shall be entitled to an extended reduction (qualifying contributory benefits) where;

- (a) the applicant or the applicant's partner was entitled to a qualifying contributory benefit;
- (b) entitlement to a qualifying contributory benefit ceased because the applicant or the applicant's partner;
 - (i) commenced employment as an employed or self-employed earner;
 - (ii) increased their earnings from such employment; or
 - (iii) increased the number of hours worked in such employment, and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last five weeks or more;
- (c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying contributory benefit or a combination of qualifying contributory benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying contributory benefit ceased; and
- (d) the applicant or the applicant's partner was not entitled to and not in receipt of a qualifying income-related benefit in the last reduction week in which the applicant, or the applicant's partner, was entitled to a qualifying contributory benefit.

61.2 An applicant must be treated as entitled to council tax reduction by virtue of the general conditions of entitlement where;

- (a) the applicant ceased to be entitled to council tax reduction because the applicant vacated the dwelling in which the applicant was resident;
- (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying contributory benefit ceased, or in the preceding week; and

- (c) entitlement to the qualifying contributory benefit ceased in any of the circumstances listed in paragraph 61.1(b).

61A.0 Duration of extended reduction period (qualifying contributory benefits)

61A.1 Where an applicant is entitled to an extended reduction (qualifying contributory benefits), the extended reduction period starts on the first day of the reduction week immediately following the reduction week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying contributory benefit.

61A.2 For the purpose of paragraph 61A.1, an applicant or an applicant's partner ceases to be entitled to a qualifying contributory benefit on the day immediately following the last day of entitlement to that benefit.

61A.3 The extended reduction period ends;

- (a) at the end of a period of four weeks; or
- (b) on the date on which the applicant to whom the extended reduction (qualifying contributory benefits) is payable has no liability for council tax if that occurs first.

61B.0 Amount of extended reduction (qualifying contributory benefits)

61B.1 For any week during the extended reduction period the amount of the extended reduction (qualifying contributory benefits) payable to an applicant shall be the higher of;

- (a) the amount of council tax reduction to which the applicant was entitled under the general conditions of entitlement in the last reduction week before the applicant or the applicant's partner ceased to be entitled to a qualifying contributory benefit;
- (b) the amount of council tax reduction to which the applicant would be entitled under the general conditions of entitlement for any reduction week during the extended reduction period, if section 61 (extended reductions (qualifying contributory benefits)) did not apply to the applicant; or
- (c) the amount of council tax reduction to which the applicant's partner would be entitled under the general conditions of entitlement if section 61 did not apply to the applicant.

61B.2 Paragraph 61B.1 does not apply in the case of a mover.

61B.3 Where an applicant is in receipt of an extended reduction (qualifying contributory benefits) under this section and the applicant's partner makes a claim for council tax reduction, no amount of council tax reduction shall be payable by the appropriate authority during the extended reduction period.

61C.0 Extended reductions (qualifying contributory benefits) – movers

61C.1 This section applies;

- (a) to a mover; and
- (b) from the Monday following the day of the move.

61C.2 The amount of the extended reduction (qualifying contributory benefit) payable from the Monday from which this section applies until the end of the extended reduction period shall be the amount of council tax reduction which was payable to the mover for the last reduction week before the mover, or the mover's partner, ceased to be entitled to a qualifying contributory benefit.

61C.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended reduction (qualifying contributory benefits) may take the form of a payment from the appropriate authority to—

- (a) the second authority; or
- (b) the mover directly.

61C.4 Where

- (a) a mover, or the mover's partner, makes a claim for council tax reduction to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying contributory benefit; and
- (b) the mover, or the mover's partner, is in receipt of an extended reduction (qualifying contributory benefits) from the appropriate authority, the second authority shall reduce the weekly amount of council tax reduction that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended reduction (qualifying contributory benefits) until the end of the extended reduction period.

61D.0 Relationship between extended reduction (qualifying contributory benefits) and entitlement to council tax reduction under the general conditions of entitlement

61D.1 Where an applicant's council tax reduction award would have ended when the applicant ceased to be entitled to a qualifying contributory benefit in the circumstances listed in paragraph 61.1 (b), that award will not cease until the end of the extended reduction period.

61D.2 Changes of circumstances and increases for exceptional circumstances shall not apply to any extended reduction (qualifying contributory benefits) payable in accordance with paragraph 61B.1(a) or 61C.2 (amount of extended reduction— movers).

61E.0 Extended reductions: movers into the authority's area²²

61E.1 Where;

- a. an application is made to the authority for a reduction under its scheme, and
- b. the applicant or the partner of the applicant, is in receipt of an extended reduction from;
 - (i) another billing authority in England; or
 - (ii) a billing authority in Wales,the current authority must reduce any reduction to which the applicant is entitled under its Council Tax Reduction scheme by the amount of that extended reduction.

62.0 Alternative maximum council tax reduction (Second Adult Reduction) (Class F)

62.1 Subject to paragraphs 62.2 and 62.3, the alternative maximum council tax reduction where the conditions are satisfied shall be the amount determined in accordance with Schedule 2.

62.2 Subject to paragraph 62.3, where an applicant is jointly and severally liable for council tax in respect of a dwelling in which he is resident with one or more other persons, in determining the alternative maximum council tax reduction in his case, the amount determined in accordance with Schedule 2 shall be divided by the number of persons who are jointly and severally liable for that tax.

62.3 Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only his partner, solely by virtue of section 9, 77 or 77A of the 1992 Act (liability of spouses and civil partners), paragraph 62.2 shall not apply in his case.

63.0 Residents of a dwelling to whom Second Adult Reduction does not apply.

63.1 Entitlement to an alternative maximum council tax reduction (Second Adult Rebate) shall not apply in respect of any person referred to in the following paragraphs namely;

- (a) a person who is liable for council tax solely in consequence of the provisions of sections 9, 77 and 77A of the 1992 Act (spouse's or civil partner's joint and several liability for tax);
- (b) a person who is residing with a couple or with the members of a polygamous marriage where the applicant for council tax reduction is a member of that couple or of that

²² Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

marriage and;

(i) in the case of a couple, neither member of that couple is a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount; or
(ii) in the case of a polygamous marriage, two or more members of that marriage are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount;

- (c) a person who jointly with the applicant for support falls within the same paragraph of sections 6(2)(a) to (e) or 75(2)(a) to (e) of the 1992 Act (persons liable to pay council tax) as applies in the case of the applicant;
- (d) a person who is residing with two or more persons both or all of whom fall within the same paragraph of sections 6(2)(a) to (e) or 75(2)(a) to (e) of the 1992 Act and two or more of those persons are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount.

Sections 64 – 67

Dates on which entitlement and changes of circumstances are to take effect.

64.0 Date on which entitlement is to begin.

64.1 Subject to paragraph 64.2, any person to whom or in respect of whom a claim for council tax reduction is made and who is otherwise entitled to that support shall be so entitled from the reduction week following the date on which that claim is made or is treated as made.

64.2 Where a person is otherwise entitled to council tax reduction and becomes liable for the first time for the authority's council tax in respect of a dwelling of which he is a resident in the reduction week in which his claim is made or is treated as made, he shall be so entitled from that reduction week.

65.0 - 66.0 Not Used

67.0 Date on which change of circumstances is to take effect.

67.1 Except in cases where section 24 (disregard of changes in tax, contributions, etc.) applies and subject to the following provisions of this paragraph, a change of circumstances which affects entitlement to, or the amount of, a reduction under the authority's scheme ("change of circumstances"), takes effect from the first day of the reduction week following the date on which the change actually occurs, and where that change is cessation of entitlement to any benefit under the benefit Acts, the date on which the change actually occurs shall be the day immediately following the last day of entitlement to that benefit.

67.2 Subject to paragraph (3), where the change of circumstances is a change in the amount of council tax payable, it takes effect from the day on which it actually occurs.

67.3 Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of regulations under section 13 of the 1992 Act (reduced amounts of council tax) or changes in the discount to which a dwelling may be subject under sections 11 or 12 of that Act, it shall take effect from the day on which the change in amount has effect.

67.4 Where the change of circumstances is the applicant's acquisition of a partner, the change takes effect on the day on which the acquisition takes place.

67.5 Where the change of circumstances is the death of an applicant's partner or their separation, it takes effect on the day the death or separation occurs.

67.6 If two or more changes of circumstances occurring in the same reduction week would, but for this paragraph, take effect in different reduction weeks in accordance with paragraphs (1) to (5) they take effect from the day to which the appropriate paragraph from (2) to (5) above refers, or where more than one day is concerned, from the earlier day.

67.7 Where the change of circumstances is that income, or an increase in the amount of income, other than a benefit or an increase in the amount of a benefit under the Act, is paid in respect of a past period and there was no entitlement to income of that amount during that period, the change of circumstances shall take effect from the first day on which such income, had it been paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

67.8 Without prejudice to paragraph (7), where the change of circumstances is the payment of income, or arrears of income, in respect of a past period, the change of circumstances takes effect from the first day on which such income, had it been timeously paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

Date on which income consisting of earnings from employment as an employed earner are taken into account.

- 67.9.—(1) A applicant's average weekly earnings from employment shall be taken into account—
- (a) in the case of a claim, on the date that the claim was made or treated as made and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that week;
 - (b) in the case of a claim or award where the claimant commences employment, the first day of the reduction week following the date the claimant commences that employment, and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that week; or
 - (c) in the case of a claim or award where the applicant's average weekly earnings from employment change, the first day of the reduction week following the date of the change, and the beginning of each week thereafter, regardless of whether those earnings were actually received in that week

Sections 68– 74A

Claiming and the treatment of claims for Council tax reduction purposes

68.0 Making an application²³

- 68.1 In the case of a couple or members of a polygamous marriage an application is to be made by whichever one of them they agree should so apply or, in default of agreement, by such one of them as the authority determines.
- 68.2 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act, and;
- (a) a deputy has been appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or
 - (b) in Scotland, his estate is being administered by a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000 who has power to apply or, as the case may be, receive benefit on his behalf; or
 - (c) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise,
- that deputy, judicial factor, guardian or attorney, as the case may be, may make an application on behalf of that person.
- 68.3 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act and sub-paragraph (2) does not apply to him, the authority may, upon written application made to them by a person who, if a natural person, is over the age of 18, appoint that person to exercise on behalf of the person who is unable to act, any right to which that person might be entitled under the authority's scheme and to receive and deal on his behalf with any sums payable to him.
- 68.4 Where a person who is liable to pay council tax in respect of a dwelling is for the time being unable to act and the Secretary of State has appointed a person to act on his behalf under regulation 33 of the Social Security (Claims and Payments) Regulations 1987 (persons unable to act), the authority may if that person agrees, treat him as if he had been appointed by them under sub-paragraph (3).
- 68.5 Where the authority has made an appointment under sub-paragraph (3) or treated a person as an appointee under sub-paragraph (4);
- (a) it may at any time revoke the appointment;
 - (b) the person appointed may resign his office after having given 4 weeks' notice in writing to the authority of his intention to do so;
 - (c) any such appointment terminates when the authority is notified of the appointment of a person mentioned in sub-paragraph (2).
- 68.6 Anything required by the authority's scheme to be done by or to any person who is for the time being unable to act may be done by or to the persons mentioned in sub-paragraph (2) above or by or to the person appointed or treated as appointed under this paragraph and the receipt of any such person so appointed shall be a good discharge to the authority for any sum paid.
- 68.7 The authority must;
- (a) inform any person making an application of the duty imposed by paragraph 9(1)(a) of the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012;
 - (b) explain the possible consequences (including prosecution) of failing to comply with that duty; and
 - (c) set out the circumstances a change in which might affect entitlement to the reduction or its amount.

²³ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

69.0 Procedure by which a person may apply for a reduction under the authority's scheme²⁴

69.1. Paragraphs 2 to 7 apply to an application made under the authority's scheme.

69.2. An application may be made;

- (a) in writing,
- (b) by means of an electronic communication in accordance with sections 101 – 106A of this scheme, or
- (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.

69.3 (1) An application which is made in writing must be made to the designated office on a properly completed form.
(2) The form must be provided free of charge by the authority for the purpose.

69.4 (1) Where an application made in writing is defective because—
(a) it was made on the form supplied for the purpose, but that form is not accepted by the authority as being properly completed; or
(b) it was made in writing but not on the form approved for the purpose and the authority does not accept the application as being in a written form which is sufficient in the circumstances of the case having regard to the sufficiency of the written information and evidence,
the authority may, in a case to which sub-paragraph (a) applies, request the applicant to complete the defective application or, in the case to which sub-paragraph (b) applies, supply the applicant with the approved form or request further information and evidence.

(2) An application made on a form provided by the authority is properly completed if it is completed in accordance with the instructions on the form, including any instructions to provide information and evidence in connection with the application.

69.5. (1) If an application made by electronic communication is defective the authority must provide the person making the application with an opportunity to correct the defect.

(2) An application made by electronic communication is defective if the applicant does not provide all the information the authority requires.

69.6. In a particular case the authority may determine that an application made by telephone is only valid if the person making the application approves a written statement of his circumstances provided by the authority.

69.7 (1) If an application made by telephone is defective the authority must provide the person making the application with an opportunity to correct the defect.

(2) An application made by telephone is defective if the applicant does not provide all the information the authority requests during the telephone call.

69.8 Notwithstanding other paragraphs within this section, the authority will determine the method by which claims are to be made as well as where claims should be sent or delivered.

69.9 (1) Where an applicant;
(a) makes an application under this scheme which includes (or which he subsequently requests should include) a period before the application is made; and

²⁴ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- (b) from a day in that period, up to the date he made the application (or subsequently requested that the application should include a past period), the applicant had continuous good cause for failing to make an application (or request that the application should include that period),

the application is to be treated as made on the date determined in accordance with sub-paragraph (2).

- (2) That date is the latest of;
- a. the first day from which the applicant had continuous good cause;
 - b. the day 6 months before the date the application was made;
 - c. the day 6 months before the date when the applicant requested that the application should include a past period.

69A.0 Date on which an application is made.

69A.1 Subject to sub-paragraph (7), the date on which an application is made is;

(a) in a case where;

(i) an award of state pension credit which comprises a guarantee credit has been made to the applicant or his partner, and

(ii) the application for a reduction is made within one month of the date on which the claim for that state pension credit which comprises a guarantee credit was received at the appropriate DWP office,

the first day of entitlement to state pension credit which comprises a guarantee credit arising from that claim;

(b) in a case where

(i) an applicant or his partner is a person in receipt of a guarantee credit,

(ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling he occupies as his home, and

(iii) the application is received at the designated office within one month of the date of the change,

the date on which the change takes place;

(c) in a case where;

(i) an award of income support, an income-based jobseeker's allowance or an income-related employment and support allowance or an award of universal credit has been made to the applicant or his partner, and

(ii) the application is made within one month of the date on which the claim for that income support, jobseeker's allowance, employment and support allowance or universal credit was received,

the first day of entitlement to income support, an income-based jobseeker's allowance, an income-related employment and support allowance or universal credit arising from that claim;

(d) in a case where;

(i) an applicant or his partner is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance or has an award of universal credit,

(ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling which he occupies as his home, and

(iii) the application is received at the designated office within one month of the date of the change,

the date on which the change takes place;

(e) in a case where;

(i) an applicant is the former partner of a person who was, at the date of his death or their separation, entitled to a reduction under the authority's scheme, and

(ii) the applicant makes an application for a reduction under that scheme within one month of the date of the death or the separation, the date of the death or separation;

(f) except where paragraph (a), (b) or (e) is satisfied, in a case where a properly completed application is received within one month (or such longer period as the authority considers reasonable) of the date on which an application form was issued to an applicant following the applicant first notifying, by whatever means, the authority of an intention to make an application, the date of first notification;
(g) in any other case, the date on which an application is received at the designated office.

69A.2 For the purposes only of sub-paragraph (1)(c) a person who has been awarded an income-based jobseeker's allowance or an income-related employment and support allowance is to be treated as entitled to that allowance for any days which immediately precede the first day in that award and on which he would, but for regulations made under;

(a) in the case of income-based jobseeker's allowance, paragraph 4 of Schedule 1 to the Jobseekers Act 1995 (waiting days); or

(b) in the case of income-related employment and support allowance, paragraph 2 of Schedule 2 to the Welfare Reform Act 2007 (waiting days), have been entitled to that allowance.

69A.3 Where there is a defect in an applications by telephone;

(a) is corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance;

(b) is not corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance where it considers it has sufficient information to decide the application.

69A.4 The authority is to treat a defective application as if it had been validly made in the first instance if, in any particular case, the conditions specified in sub-paragraph (5)(a), (b) or (c) are satisfied.

69A.5 The conditions are that—

(a) where the authority receives the properly completed application or the information requested to complete it or the evidence within one month of the request, or such longer period as the authority may consider reasonable; or

(b) where an application is not on approved form or further information requested by authority applies;

(i) the approved form sent to the applicant is received at the offices of the authority properly completed within one month of it having been sent to him; or, as the case may be;

(ii) the applicant supplies whatever information or evidence was requested within one month of the request; or,

in either case, within such longer period as the authority may consider reasonable; or

(c) where the authority has requested further information, the authority receives at its offices the properly completed application or the information requested to complete it within one month of the request or within such longer period as the authority considers reasonable.

69A.6 Except in the case of an application made by a person treated as not being in Great Britain, where a person has not become liable for council tax to the authority but it is anticipated that he will become so liable within the period of 8 weeks (the relevant period), he may apply for a reduction under that authority's scheme at any time in that period in respect of that tax and, provided that liability arises within the relevant period, the authority must treat the application as having been made on the day on which the liability for the tax arises.

69A.7 Except in the case of an application made by a person treated as not being in Great Britain, where the applicant is not entitled to a reduction under the authority's scheme in the reduction week immediately following the date of his application, but the authority is of the opinion that unless there is a change of circumstances, he will be entitled to a reduction under its scheme for a period beginning not later than;

- (a) in the case of an application made by;
 - (i) a pensioner, or
 - (ii) a person who has attained, or whose partner has attained, the age which is 17 weeks younger than the qualifying age for state pension credit, the seventeenth reduction week following the date on which the application is made, or
- (b) in the case of an application made by a person who is not a pensioner, the thirteenth reduction week following the date on which the application is made, the authority may treat the application as made on a date in the reduction week immediately preceding the first reduction week of that period of entitlement and award a reduction accordingly.

70.0 Submission of evidence electronically

70.1 The authority may accept such evidence, documents and certificates to support the claim electronically where it feels that this would be acceptable given the nature of the claim.

71.0 Use of telephone provided evidence

71.1 The authority may accept such evidence to support the claim by telephone where it feels that this would be acceptable given the nature of the claim.

72.0 Information and evidence²⁵

72.1 Subject to sub-paragraph (3), a person who makes an application for a reduction under an authority's scheme must satisfy sub-paragraph (2) in relation both to himself and to any other person in respect of whom he is making the application.

72.2 This sub-paragraph is satisfied in relation to a person if—

- (a) the application is accompanied by;
 - (i) a statement of the person's national insurance number and information or evidence establishing that that number has been allocated to the person; or
 - (ii) information or evidence enabling the authority to ascertain the national insurance number that has been allocated to the person; or
- (b) the person has made an application for a national insurance number to be allocated to him and the application for the reduction is accompanied by;
 - (i) evidence of the application for a national insurance number to be so allocated; and
 - (ii) the information or evidence enabling it to be so allocated.

72.3 Sub-paragraph (2) does not apply;

- (a) in the case of a child or young person in respect of whom an application for a reduction is made;
- (b) to a person who;
 - (i) is a person treated as not being in Great Britain for the purposes of this scheme;
 - (ii) is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act 1999; and
 - (iii) has not previously been allocated a national insurance number.

72.4 Subject to sub-paragraph (5), a person who makes an application, or a person to whom a reduction under the authority's scheme has been awarded, must furnish such certificates, documents, information and evidence in connection with the application or the award, or any question arising out of the application or the award, as may reasonably be required by that authority in order to determine that person's entitlement to, or continuing entitlement to a reduction under its scheme and must do so within one month of the authority requiring

²⁵ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

him to do so or such longer period as the authority may consider reasonable.

72.5 Nothing in this paragraph requires a person who is a pensioner to furnish any certificates, documents, information or evidence relating to a payment to which sub-paragraph (7) applies.

72.6 Where the authority makes a request under sub-paragraph (4), it must;
(a) inform the applicant or the person to whom a reduction under its scheme has been awarded of his duty under paragraph 9 of Schedule 8 the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 (duty to notify change of circumstances) to notify the authority of any change of circumstances; and
(b) without prejudice to the extent of the duty owed under paragraph 9, indicate to him either orally or by notice or by reference to some other document available to him on application and without charge, the kind of change of circumstances which must be notified.

72.7 This sub-paragraph applies to any of the following payments;
(a) a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the London Emergencies Trust, the We Love Manchester Emergency Fund, or the London Bombings Relief Charitable Fund;
(b) a payment which is disregarded under paragraph 24 of Schedule 5, other than a payment under the Independent Living Fund (2006);
(c) a payment which is disregarded under paragraph 58.9.

72.8 Where an applicant or a person to whom a reduction under the authority's scheme has been awarded or any partner has attained the qualifying age for state pension credit and is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, he must where the authority so requires furnish the following information;
(a) the name and address of the pension fund holder;
(b) such other information including any reference or policy number as is needed to enable the personal pension scheme to be identified.

73.0 Amendment and withdrawal of application²⁶

73.1 A person who has made an application may amend it at any time before a decision has been made on it by a notice in writing delivered or sent to the designated office.

73.2 Where the application was made by telephone the amendment may also be made by telephone.

73.3 Any application amended is to be treated as if it had been amended in the first instance.

73.4 A person who has made an application may withdraw it by notice to the designated office at any time before a decision has been made on it.

73.5 Where the application was made by telephone, the withdrawal may also be made by telephone.

73.6 Any notice of withdrawal given in accordance with sub-paragraph (4) or (5) has effect when it is received.

73.7 Where a person, by telephone, amends or withdraws an application the person must (if required to do so by the authority) confirm the amendment or withdrawal by a notice in writing delivered or sent to the designated office.

²⁶ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

74.0 Duty to notify changes of circumstances²⁷

- 74.1 Subject to sub-paragraphs (3), (6) and (7), an applicant (or any person acting on his behalf) must comply with sub-paragraph (2) if there is a relevant change of circumstances at any time;
- (a) between the making of an application and a decision being made on it, or
 - (b) after the decision is made (where the decision is that the applicant is entitled to a reduction under the authority's scheme) including at any time while the applicant is in receipt of such a reduction.
- 74.2 The applicant (or any person acting on his behalf) must notify any change of circumstances which the applicant (or that person) might reasonably be expected to know might affect his entitlement to, or the amount of, a reduction under the authority's scheme (a "relevant change of circumstances") by giving notice to the authority;
- (a) in writing; or
 - (b) by telephone—
 - (i) where the authority has published a telephone number for that purpose unless the authority determines that in any particular case or class of case notification may not be given by telephone; or
 - (ii) in any case or class of case where the authority determines that notice may be given by telephone; or
 - (c) by any other means which the authority agrees to accept in any particular case, within a period of 21 days beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.
- 74.3 The duty imposed on a person by sub-paragraph (1) does not extend to notifying;
- (a) changes in the amount of council tax payable to the authority;
 - (b) changes in the age of the applicant or that of any member of his family;
 - (c) in the case of an applicant in receipt of a relevant benefit, changes in circumstances which affect the amount of the benefit but not the amount of the reduction under the authority's scheme to which he is entitled, other than the cessation of that entitlement to the benefit.
- 74.4 For the purposes of sub-paragraph (3)(c) "relevant benefit" means income support, an income-based jobseeker's allowance or an income-related employment and support allowance or universal credit.
- 74.5 Notwithstanding sub-paragraph (3)(b) or (c) an applicant is required by sub-paragraph (1) to notify the authority of any change in the composition of his family arising from the fact that a person who was a member of his family is now no longer such a person because he has ceased to be a child or young person.
- 74.6 The duty imposed on a person by sub-paragraph (1) includes in the case of a person falling within alternative maximum council tax reduction, giving written notice to the authority of changes which occur in the number of adults in the dwelling or in their total gross incomes and, where any such adult ceases to be in receipt of state pension credit, the date when this occurs.
- 74.7 All changes in circumstances should be notified to the authority in writing (or by whatever format agreed by the authority) within 21 days of the happening of the event or change in circumstance. This timescale may be extended at the discretion of the authority. Where such a change is not received within that timescale and where the change would increase the level of reduction payable, the authority may use a date later than the actual change of circumstances.

²⁷ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

Sections 75- 90

Decisions, decision notices and awards of Council tax reduction

75.0 Decisions by the authority²⁸

75.1 An authority must make a decision on an application under its scheme within 14 days of paragraphs 4 and 7 and Part 1 of Schedule 7 of the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 being satisfied, or as soon as reasonably practicable thereafter.

76.0 Notification of decision²⁹

76.1 The authority must notify in writing any person affected by a decision made by it under its scheme;

(a) in the case of a decision on an application, forthwith or as soon as reasonably practicable thereafter;

(b) in any other case, within 14 days of that decision or as soon as reasonably practicable thereafter.

76.2 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement;

(a) informing the person affected of the duty imposed by paragraph 9 of Schedule 8 the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 (duty to notify change of circumstances) to notify the authority of any change of circumstances;

(b) explaining the possible consequences (including prosecution) of failing to comply with that duty; and

(c) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.

76.3 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement as to how that entitlement is to be discharged.

76.4 In any case, the notification under sub-paragraph (1) must inform the person affected of the procedure by which an appeal may be made and must refer the person to the provisions in the authority's scheme relating to the procedure for making an appeal.

76.5 A person affected to whom the authority sends or delivers a notification of decision may, within one month of the date of the notification of that decision request in writing the authority to provide a written statement setting out the reasons for its decision on any matter set out in the notice.

76.6 The written statement referred to in sub-paragraph (5) must be sent to the person requesting it within 14 days or as soon as reasonably practicable thereafter.

76.7 For the purposes of this paragraph a person is to be treated as a person affected by a decision of the authority under its scheme where the rights, duties or obligations of that person are affected by that decision and the person falls within sub-paragraph (8).

76.8 This sub-paragraph applies to—

(a) the applicant;

(b) in the case of a person who is liable to pay council tax in respect of a dwelling and is unable for the time being to act;

(i) a deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or

(ii) in Scotland, a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000⁽³⁾ who has power to apply or, as the

²⁸ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

²⁹ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

case may be, receive benefit on the person's behalf; or
(iii) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise,

(c) a person appointed by the authority to act for a person unable to act.

77.0 Time and manner of granting council tax reduction³⁰

77.1 Where a person is entitled to a reduction under this authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year ("the chargeable year"), the authority must discharge his entitlement;

- (a) by reducing, so far as possible, the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992 refers; or
- (b) where;
 - (i) such a reduction is not possible; or
 - (ii) such a reduction would be insufficient to discharge the entitlement to a reduction under the authority's scheme; or
 - (iii) the person entitled to the reduction is jointly and severally liable for the council tax and the authority determines that such a reduction would be inappropriate, by making payment to him of the amount of reduction to which he is entitled, rounded where necessary to the nearest penny.

77.2 The authority must notify the person entitled to a reduction under this scheme of the amount of that reduction and how his entitlement is to be discharged in pursuance of paragraph (1).

77.3 In a case to which paragraph (1)(b) refers;

- (a) if the amount of the council tax for which he remains liable in respect of the chargeable year, after any reduction to which sub-paragraph (1)(a) refers has been made, is insufficient to enable his entitlement to a reduction under the authority's scheme in respect thereof to be discharged, upon the final instalment of that tax becoming due any outstanding reduction;
 - (i) must be paid to that person if he so requires; or
 - (ii) in any other case must (as the authority determines) either be repaid or credited against any subsequent liability of the person to make a payment in respect of the authority's council tax as it has effect for any subsequent year;
- (b) if that person has ceased to be liable for the authority's council tax and has discharged the liability for that tax, the outstanding balance (if any) of the reduction under the authority's scheme in respect thereof must be paid within 14 days or, if that is not reasonably practicable, as soon as practicable thereafter
- (c) in any other case, the reduction under the authority's scheme must be paid within 14 days of the receipt of the application at the offices of the authority or, if that is not reasonably practicable, as soon as practicable thereafter.

77.4 For the purposes of this paragraph "instalment" means any instalment of the authority's council tax to which regulation 19 of the Council Tax (Administration and Enforcement) Regulations 1992 refers (council tax payments).

78.0 Persons to whom support is to be paid³¹

78.1 Subject to section 80 (payment on death) and paragraph (2), any payment of the amount

³⁰ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

³¹ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

of a reduction must be made to that person.

78.2 Where a person other than a person who is entitled to a reduction under this authority's scheme made the application for the reduction and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

79.0 Shortfall in support / reduction³²

79.1 Where, on the revision of a decision allowing a reduction under the authority's scheme to a person, it is determined that the amount allowed was less than the amount to which that person was entitled, the authority must either;

- (a) make good any shortfall in reduction which is due to that person, by reducing so far as possible the next and any subsequent payments he is liable to make in respect of the council tax of the authority as it has effect for the chargeable financial year until that shortfall is made good; or
- (b) where this is not possible or the person concerned so requests, pay the amount of any shortfall in reduction due to that person within 14 days of the revision of the decision being made or if that is not reasonably practicable, as soon as possible afterwards.

80.0 Payment on the death of the person entitled³³

80.1 Where the person entitled to any reduction under this scheme has died and it is not possible to award the reduction which is due in the form of a reduction of the council tax for which he was liable, the authority must make payment of the amount of the reduction to his executor or administrator in accordance with regulation 58(4) of the Council Tax (Administration and Enforcement) Regulations 1992.

81.0 Offsetting

81.1 Where a person has been allowed or paid a sum of council tax reduction under a decision which is subsequently revised or further revised, any sum allowed or paid in respect of a period covered by the subsequent decision shall be offset against arrears of entitlement under the subsequent decision except to the extent that the sum exceeds the arrears and shall be treated as properly awarded or paid on account of them.

82.0 Payment where there is joint and several liability³⁴

82.1 Where;

- (a) a person is entitled to a reduction under the authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year;
- (b) the person entitled to the reduction is jointly and severally liable for the council tax; and
- (c) the authority determines that discharging his entitlement by reducing the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992(7) refers would be inappropriate, it may make a payment to him of the amount of the reduction to which he is entitled, rounded where necessary to the nearest penny.

82.2 Subject to sub-paragraph (3) any payment made under sub-paragraph (1) must be made to the person who is entitled to the reduction.

³² Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

³³ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

³⁴ Inserted by Schedule 8 of the Council Tax Reductions Scheme (Prescribed Requirements) (England) Regulations 2012

82.3 Where a person other than a person who is entitled to a reduction under the authority's scheme made the application and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

83.0 Underlying Entitlement

83.1 In calculating the amount of any reduction the authority may deduct any amount of council tax reduction, which should have been determined to be payable in respect of the whole or part of the period for which any overpayment has arisen;

- (a) on the basis of the claim as presented to the authority;
- (b) on the basis of the claim as it would have appeared had any misrepresentation or non-disclosure been remedied before the decision; or
- (c) on the basis of the claim as it would have appeared if any change of circumstances had been notified at the time that change occurred.

84.0 - 90.0 Not used

Sections 91 – 94

Collection, holding and forwarding of information for Council tax reduction purposes.

91.0 Use of information from and to the Department of Work and Pensions (DWP) and His Majesty's Revenues and Customs (HMRC)

91.1 The authority will use information provided by the DWP and HMRC for the purposes of Council Tax Reduction, council tax liability, billing, administration and enforcement as outlined within Schedule 2 of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012 and the Social Security (Information-sharing in relation to Welfare Services etc.) (Amendment) Regulations 2013

91.2 Where required by the relevant department and where required by law, the authority will share information obtained for Council Tax Reduction with the DWP or HMRC as appropriate and in accordance with Data Protections requirements³⁵.

92.0 Collection of information

92.1 The authority may receive and obtain information and evidence relating to claims for council tax reduction, the council may receive or obtain the information or evidence from–

- (a) persons making claims for council tax reduction;
- (b) other persons in connection with such claims;
- (c) other local authorities; or
- (d) central government departments including the DWP and HMRC

92.2 The authority may verify relevant information supplied to or obtained.

93.0 Recording and holding information.

93.1 The authority may

- (a) may make a record of such information; and
- (b) may hold that information, whether as supplied or obtained or recorded, for the purpose of forwarding it to the person or authority for the time being administering council tax reduction.

94.0 Forwarding of information.

94.1 The authority may forward it to the person or authority for the time being administering claims to or awards of council tax reduction to which the relevant information relates, being;

- (i) a local authority;
- (ii) a person providing services to a local authority; or
- (iii) a person authorised to exercise any function of a local authority relating to council tax reduction.

³⁵ Data Retention and Investigatory Powers Act 2014 and Data Retention Regulations 2014

Sections 95 – 98

Revisions, Written Statements, Termination of Council tax reduction

95.0 Persons affected by Decisions.

- 95.1 A person is to be treated as a person affected by a relevant decision of the authority where that person is;
- a. an applicant;
 - b. in the case of a person who is liable to make payments in respect of a dwelling and is unable for the time being to act
 - (i) a Deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit or support on his behalf,
 - (ii) in Scotland, a tutor, curator, judicial factor or other guardian acting or appointed in terms of law administering that person's estate, or
 - (iii) an attorney with a general power or a power to receive benefit or support appointed by the person liable to make those payments under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise;
 - c. a person appointed by the authority under this scheme;

96.0 Revisions of Decisions

- 96.1 Subject to the provisions in this scheme, a relevant decision ('the original decision') may be revised or further revised by the authority, which made the decision where the person affected makes an application for a revision within;
- (i) one month of the date of notification of the original decision; or
 - (ii) such extended time as the authority may allow.
- 96.2 The authority may revise or further revise that original decision at any time. Where further information is required from the person affected, the authority shall request such information and evidence as it feels is reasonable. Such information must be supplied within;
- i) one month of the date of notification of the additional information; or
 - (ii) such extended time as the authority may allow

97.0 Written Statements

- 97.1 Subject to the provisions in the scheme, the authority may upon a written request issue a written statement to a person affected to further explain the decision of the authority in relation to Council tax reduction. The request must be received within one month of the date of the notification being issued by the authority.

98.0 Terminations

- 98.1 The authority may terminate support in whole or in part the Council tax reduction where it appears to the authority that an issue arises whether;
- a. the conditions for entitlement to Council tax reduction are or were fulfilled; or
 - b. a decision as to an award of such a support should be revised or superseded.
- 98.2 The authority may terminate, in whole or in part the Council tax reduction where it appears to the authority that an issue arises whether;
- a. the conditions for entitlement to Council tax reduction are or were fulfilled; or
 - b. a decision as to an award of such a support should be revised or superseded.
- Where the person fails to provide information to the authority as requested in relation to any matter relating to their liability for Council Tax

Section 99

Appeals against the authority's decisions.

99.0 Procedure by which a person may make an appeal against certain decisions of the authority³⁶

99.1 A person who is aggrieved by a decision of the authority, which affects;
(a) the person's entitlement to a reduction under its scheme, or
(b) the amount of any reduction to which that person is entitled,
may serve a written notice on the authority stating the matter by which, and the grounds on which, he is aggrieved.

99.2 The authority must
(a) consider the matter to which the notice relates;
(b) notify the aggrieved person in writing;
(i) that the ground is not well founded, giving reasons for that belief; or
(ii) that steps have been taken to deal with the grievance, stating the steps taken.

99.3 Where, following notification under sub-paragraph (2)(b)(i) or (ii), the person is still aggrieved, or if the authority fails to notify the person aggrieved in accordance with sub-paragraph (2)(b) within two months of the service of his notice, he may appeal to the valuation tribunal under section 16 of the 1992 Act³⁷.

³⁶ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

³⁷ As amended by the Tribunal Procedure (Amendment No 3) Rules 2014

Section 100

Procedure for applying for a discretionary reduction.

100.0 Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act³⁸

100.1 An application to the authority for a reduction under section 13A(1)(c) of the 1992 Act may be made;

- (a) in writing,
- (b) by means of an electronic communication in accordance this scheme or
- (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.

100.2 Where;

- (a) the authority has made a determination under section 13A(1)(c) in relation to a class of case in which liability is to be reduced; and
- (b) a person in that class would otherwise be entitled to a reduction under its scheme, that person's application for a reduction under the authority's scheme may also be treated as an application for a reduction under section 13A(1)(c).

³⁸ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

Section 101 – 106A³⁹
Electronic Communication

³⁹ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

101.0 Interpretation

101.1 In this Part;
“**information**” includes an application, a certificate, notice or other evidence; and
“**official computer system**” means a computer system maintained by or on behalf of an authority for sending, receiving, processing or storing of any information.

102.0 Conditions for the use of electronic communication

102.1 The authority may use an electronic communication in connection with applications for, and awards of, reductions under its scheme.

102.2 A person other than the authority may use an electronic communication in connection with the matters referred to in paragraph (1) if the conditions specified in paragraphs (3) to (6) are satisfied.

102.3 The first condition is that the person is for the time being permitted to use an electronic communication by an authorisation given by means of a direction of the Chief Executive of the authority.

102.4 The second condition is that the person uses an approved method of;

- (a) authenticating the identity of the sender of the communication;
- (b) electronic communication;
- (c) authenticating any application or notice delivered by means of an electronic communication; and
- (d) subject to sub-paragraph (7), submitting to the authority any information.

102.5 The third condition is that any information sent by means of an electronic communication is in a form approved for the purposes.

102.6 The fourth condition is that the person maintains such records in written or electronic form as may be specified in a direction given by the Chief Executive of the authority.

102.7 Where the person uses any method other than the method approved of submitting any information, that information is to be treated as not having been submitted.

102.8 In this paragraph “approved” means approved by means of a direction given by the Chief Executive of the authority for the purposes of this section.

103.0 Use of intermediaries

103.1 The authority may use intermediaries in connection with;

- (a) the delivery of any information by means of an electronic communication; and
- (b) the authentication or security of anything transmitted by such means,

and may require other persons to use intermediaries in connection with those matters.

104.0 Effect of delivering information by means of electronic communication.

104.1 Any information which is delivered by means of an electronic communication is to be treated as having been delivered in the manner or form required by any provision of an authority’s scheme on the day the conditions imposed;

- (a) by this section; and
- (b) by or under an enactment,

are satisfied.

104.2 The authority may determine that any information is to be treated as delivered on a

different day (whether earlier or later) from the day provided for in sub-paragraph (1).

104.3 Information may not be taken to have been delivered to an official computer system by means of an electronic communication unless it is accepted by the system to which it is delivered.

105.0 Proof of identity of sender or recipient of information

105.1 If it is necessary to prove, for the purpose of any legal proceedings, the identity of—
(a) the sender of any information delivered by means of an electronic communication to an official computer system; or
(b) the recipient of any such information delivered by means of an electronic communication from an official computer system,
the sender or recipient, as the case may be, is to be presumed to be the person whose name is recorded as such on that official computer system.

106.0 Proof of delivery of information

106.1 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any information this is presumed to have been the case where;

(a) any such information has been delivered to the relevant authority, if the delivery of that information has been recorded on an official computer system; or

(b) any such information has been delivered by the relevant authority if the delivery of that information has been recorded on an official computer system.

106.2 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any such information, this is presumed not to be the case if that information delivered to the relevant authority has not been recorded on an official computer system.

106.3 If it is necessary to prove, for the purpose of any legal proceedings, when any such information sent by means of an electronic communication has been received, the time and date of receipt is presumed to be that recorded on an official computer system.

106A.0 Proof of content of information

106A.1 If it is necessary to prove, for the purpose of any legal proceedings, the content of any information sent by means of an electronic communication, the content is presumed to be that recorded on an official computer system.

Section 107
Counter Fraud and Compliance

107.0 Counter Fraud and compliance

107.1 In order to protect the finances of the authority and also in the interests of all council taxpayers, the authority will undertake such actions as allowed by law to;

- a. Prevent and detect fraudulent claims and actions in respect of Council tax reduction;
- b. Carry out investigations fairly, professionally and in accordance with the law; and
- c. Ensure that sanctions are applied in appropriate cases.

107.2 The authority believes that it is important to minimise the opportunity for fraud and;

- a. will implement rigorous procedures for the verification of claims for council tax reduction;
- b. will employ sufficient Officers to fulfil the authority's commitment to combat fraud;
- c. will actively tackle fraud where it occurs in accordance with this scheme;
- d. will co-operate with the Department for Work and Pensions (DWP), His Majesty's Revenues and Customs and take part in joint working including prosecutions; and
- e. will in all cases seek to recover all outstanding council tax.

107.3 The authority shall put into place such administrative policies, procedures and processes as are necessary to ensure that the actions outlined within paragraph 107.1 and 107.2 can be carried out successfully. In particular the authority shall undertake actions provided by the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013.

Schedule 1
Applicable Amounts⁴⁰

⁴⁰ ⁴⁰ The amounts shown within this schedule shall be updated in line with the Housing Benefit Regulations 2006 as amended.

Personal Allowance

1 The amounts specified in column (2) below in respect of each person or couple specified in column (1) shall be the amounts specified for the purposes the main scheme;

Column 1 Person or Couple	Column 2
1. A Single applicant who; a) is entitled to main phase employment and support allowance	£90.50
b) is aged not less than 25	£90.50
c) is aged not less than 18 but less than 25	£71.70
2. Lone Parent	£90.50
3. Couple; a) Where the applicant is entitled to the main phase of employment and support allowance	£142.25
b) Where one member is aged not less than 18	£142.25
c) For each additional spouse who is a member of the same household as the claimant	£51.75

For the purposes of paragraph 1 an applicant is entitled to main phase employment and support allowance if;

- a. Paragraph 17 or 18 is satisfied in relation to the applicant; or
- b. The applicant is entitled to a converted employment and support allowance.

2 (1) The amount specified in column (2) below in respect of each person specified in column (1) shall, for the relevant period specified in column (1), be the amounts specified for the purposes of the main scheme

Column 1 Child or Young Person	Column 2
Person in respect of the period– (a) beginning on that person’s date of birth and ending on the day preceding the first Monday in September following that person’s sixteenth birthday;	£83.24
(b) beginning on the first Monday in September following that person’s sixteenth birthday and ending on the day preceding that person’s twentieth birthday.	£83.24

(2) In column (1) of the table in paragraph (1), “the first Monday in September” means the Monday which first occurs in the month of September in any year.

Family Premiums

3. (1) The amount for the purposes of this scheme in respect of a family of which at least one member is a child or young person shall be

- a. where the applicant is a lone parent to whom sub-paragraph (3) of Schedule 3 of the Housing Benefit Regulations 2006 applies, £22.20;
- b. in any other case, £19.15;

Premiums

4. Except as provided in paragraph 5, the premiums specified this Schedule shall, for the purposes of this scheme, be applicable to an applicant who satisfies the condition specified in paragraphs 4 to 16 in respect of that premium.
5. Subject to paragraph 6, where an applicant satisfies the conditions in respect of more than one premium in this this Schedule, only one premium shall be applicable to him and, if they are different amounts, the higher or highest amount shall apply.
6. (1) The following premiums, namely–
 - a. severe disability premium to which paragraph 10 applies;
 - b. an enhanced disability premium to which paragraph 11 applies;
 - c. a disabled child premium to which paragraph 12 applies; and a
 - d. carer premium to which paragraph 13 applies,may be applicable in addition to any other premium which may apply under this Schedule.
7. (1) Subject to sub-paragraph (2), for the purposes of this Schedule, once a premium is applicable to an applicant under this Part, a person shall be treated as being in receipt of any benefit for
 - a. in the case of a benefit to which the Social Security (Overlapping Benefits) Regulations 1979 applies, any period during which, apart from the provisions of those Regulations, he would be in receipt of that benefit; and
 - b. any period spent by a person in undertaking a course of training or instruction provided or approved by the Secretary of State under section 2 of the 1973 Act or by Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise under or section 2 of the Enterprise and New Towns(Scotland) Act 1990 for any period during which he is in receipt of a training allowance.(2) For the purposes of the carer premium, a person shall be treated as being in receipt of carer’s allowance by virtue of sub-paragraph (1)(a) only if and for so long as the person in respect of whose care the allowance has been claimed remains in receipt of attendance allowance, or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the Act or the daily living component of the personal independence payment under the Welfare Reform Act 2012 or an AFIP.

Disability Premium

8. The condition (s) to be met is contained in Schedule 3 (12) Housing Benefit Regulations 2006

Additional Condition for the Disability Premiums

9. The condition (s) to be met is contained in Schedule 3 (13) Housing Benefit Regulations 2006

Severe Disability Premiums

10. The condition (s) to be met is contained in Schedule 3 (14) Housing Benefit Regulations 2006

Enhanced Disability Premium

11. The condition (s) to be met is contained in Schedule 3 (15) Housing Benefit Regulations 2006

Disabled Child Premium

12. The condition (s) to be met is contained in Schedule 3 (16) Housing Benefit Regulations 2006

Carer Premium

13. The condition (s) to be met is contained in Schedule 3 (17) Housing Benefit Regulations 2006

Persons in receipt of concessionary payments

14. For the purpose of determining whether a premium is applicable to a person under paragraphs 8 to 13, any concessionary payment made to compensate that person for the non-payment of any benefit mentioned in those paragraphs shall be treated as if it were a payment of that benefit.

Persons in receipt of benefit for another

15. For the purposes of this Schedule, a person shall be regarded as being in receipt of any benefit if, and only if, it is paid in respect of him and shall be so regarded only for any period in respect of which that benefit is paid.

Amounts of Premium

16. For the purposes of this Schedule, the following amounts shall apply;

Premium	Amount
Disability Premium	£42.50
a. where the applicant satisfies the condition in paragraph 12(a) of Schedule 3 Housing Benefit Regulations 2006	
b. where the applicant satisfies the condition in paragraph 12(b) of Schedule 3 Housing Benefit Regulations 2006	£60.60
Severe Disability Premium	£81.50
a. where the applicant satisfies the condition in paragraph 14(2)(a) of Schedule 3 Housing Benefit Regulations 2006	
b. where the applicant satisfies the condition in paragraph 14(2)(b) of Schedule 3 Housing Benefit Regulations 2006	£81.50
i. in a case where there is someone in receipt of carer's allowance or if he or any partner satisfies that condition only by virtue of paragraph 14(5);	
ii. in a case where there is no one in receipt of such an allowance	£163.00
Disabled Child Premium	£80.01 in respect of each child or young person in respect of whom the condition specified in paragraph 16 of Part 3 of Schedule 3 Housing Benefit Regulations 2006
Carer Premium	£45.60 in respect of each person who satisfies the condition specified in paragraph 17 of Part 3 of Schedule 3 Housing Benefit Regulations 2006
Enhanced Disability Premium	(a) £32.20 in respect of each child or young person in respect of whom the conditions specified in paragraph 15 of Part 3 of Schedule 3 Housing Benefit Regulations 2006 are satisfied; (b) £20.85 in respect of each person who is neither— (i) a child or young person; nor (ii) a member of a couple or a polygamous marriage, in respect of whom the conditions specified in paragraph 15 are satisfied; (c) £29.75 where the applicant is a member of a couple or a

Premium	Amount
	polygamous marriage and the conditions specified in paragraph 15 of Part 3 of Schedule 3 Housing Benefit Regulations 2006 are satisfied in respect of a member of that couple or polygamous marriage.

The components

- 17. The condition (s) to be met is contained in Schedule 3 (21 -24) Housing Benefit Regulations 2006 as amended by the Social Security (Miscellaneous Amendments) Regulations 2013
- 18. The amount of the work-related activity component is £35.95. The amount of the support component is £47.70.

Transitional Addition

- 19. The applicant is entitled to the transitional addition calculated in accordance with paragraph 30 of Schedule 3 of the Housing Benefit Regulations 2006 where the applicant or the applicant's partner meets the conditions contained within paragraphs 27 – 29 of Schedule 3 of the Housing Benefit Regulations 2006

Amount of transitional addition

- 20. The amount of any transitional addition is calculated in accordance with paragraphs 30 and 31 of Schedule 3 of the Housing Benefit Regulations 2006

Schedule 2
Second Adult Reduction
(Alternative Maximum Council tax reduction)

1. Subject to paragraphs 2 and 3, the alternative maximum council tax reduction in respect of a day for the purpose of section 62 shall be determined in accordance with the following Table and in this Table
 - a) 'second adult' means any person or persons residing with the applicant; and
 - (b) 'persons to whom paragraph 45.2 applies' includes any person to whom that section would apply were they, and their partner if they had one, below the qualifying age for state pension credit.
2. In this Schedule 'council tax due in respect of that day' means the council tax payable under section 10 or 78 of the 1992 Act less–
 - (a) any reductions made in consequence of any enactment in, or under, the 1992 Act; and
 - (b) in a case to which sub-paragraph (c) in column (1) of the table below applies, the amount of any discount which may be appropriate to the dwelling under the 1992 Act.

Second Adult	Alternative Maximum Council Tax Reduction
(a) Where the second adult or all second adults are in receipt of income support, an income-related employment and support allowance or state pension credit or are persons on an income-based jobseeker's allowance;	25 per cent of the council tax due in respect of that day;
(b) where the gross income of the second adult or, where there is more than one second adult, their aggregate gross income disregarding any income of persons on income support, an income-related employment and support allowance, state pension credit or an income-based jobseeker's allowance–	is less than £265.00 per week; - 15 per cent of the council tax due in respect of that day; is not less than £265.00 per week but less than £344.00 per week; - 7.5 per cent of the council tax due in respect of that day;
(c) where the dwelling would be wholly occupied by one or more persons to whom regulation 43.1 applies but for the presence of one or more second adults who are in receipt of income support, state pension credit, an income-related employment and support allowance or are persons on an income-based jobseeker's allowance	100 per cent. of the council tax due in respect of that day.

2. In determining a second adult's gross income for the purposes of this Schedule, there shall be disregarded from that income;
 - (a) any attendance allowance, or any disability living allowance under section 71 of the Act or any personal independence payment under the Welfare Reform Act 2012 or an AFIP;
 - (b) any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006) which had his income fallen to be calculated under section 30 (calculation of income other than earnings) would have been disregarded under paragraph 24 of Schedule 4 (income in kind); and

(c) any payment which had his income fallen to be calculated under section 30 would have been disregarded under paragraph 36 of Schedule 4 (payments made under certain trusts and certain other payments).

3. Where there are two or more second adults residing with the applicant for support and any such second adult falls to be disregarded for the purposes of discount in accordance with Schedule 1 of the 1992 Act, his income shall be disregarded in determining the amount of any alternative maximum council tax reduction, unless that second adult is a member of a couple, and his partner does not fall to be disregarded for the purposes of discount.

Schedule 3

Sums to be disregarded in the calculation of earnings⁴¹

⁴¹ All amounts within this schedule will be amended in line with the Housing Benefit Regulations 2006 (as amended)

- 1.** In the case of an applicant who has been engaged in remunerative work as an employed earner or, had the employment been in Great Britain, would have been so engaged—
- (a) where—
 - (i) the employment has been terminated because of retirement; and
 - (ii) on retirement he is entitled to a retirement pension under the Act, or is not so entitled solely because of his failure to satisfy the contribution conditions,
any earnings paid or due to be paid in respect of that employment, but only for a period commencing on the day immediately after the date on which the employment was terminated;
 - (b) where before the first day of entitlement to council tax reduction the employment has been terminated otherwise than because of retirement, any earnings paid or due to be paid in respect of that employment except—
 - (i) any payment of the nature described in
 - (aa) paragraph 25.1(e), or
 - (bb) section 28, 64 or 68 of the Employment Rights Act 1996 (guarantee payments, suspension from work on medical or maternity grounds); and
 - (ii) any award, sum or payment of the nature described in
 - (aa) paragraph 25.1(g) or (h), or
 - (bb) section 34 or 70 of the Employment Rights Act 1996 (guarantee payments and suspension from work: complaints to employment tribunals),
including any payment made following the settlement of a complaint to an employment tribunal or of court proceedings;
 - (c) where before the first day of entitlement to council tax reduction—
 - (i) the employment has not been terminated, but
 - (ii) the applicant is not engaged in remunerative work,

any earnings paid or due to be paid in respect of that employment except any payment or remuneration of the nature described in paragraph 1(b)(i) or (ii)(bb) or paragraph 25.1(i), or (j).
- 2.** In the case of an applicant who, before first day of entitlement to council tax reduction;
- (a) has been engaged in part-time employment as an employed earner or, where the employment has been outside Great Britain, would have been so engaged had the employment been in Great Britain; and
 - (b) has ceased to be engaged in that employment, whether or not that employment has been terminated,
any earnings paid or due to be paid in respect of that employment except;
 - (i) where that employment has been terminated, any payment of the nature described in paragraph 1(b)(i) or (ii)(bb);
 - (ii) where that employment has not been terminated, any payment or remuneration of the nature described in paragraph 1(b)(i) or (ii)(bb) or paragraph 25.1(i), (i) or (j).
- 2A.** In the case of an applicant who has been engaged in remunerative work or part-time employment as a self-employed earner or, had the employment been in Great Britain would have been so engaged and who has ceased to be so employed, from the date of the cessation

of his employment any earnings derived from that employment except earnings to which paragraph 27.3 and paragraph 27.4 (earnings of self-employed earners) apply.

3. (1) In a case to which this paragraph applies and paragraph 4 does not apply, £20; but notwithstanding section 15 (calculation of income and capital of members of an applicant's family and of a polygamous marriage) if this paragraph applies to an applicant, it shall not apply to his partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £20.
- (2) This paragraph applies where the applicant's applicable amount includes an amount by way of the disability premium, severe disability premium, work-related activity component or support component.
- (3) This paragraph applies where
 - (a) he is a member of a couple, and his applicable amount includes an amount by way of the disability premium; and
 - (b) he or his partner has not attained the qualifying age for state pension credit and at least one is engaged in employment.
- (4)–(5) Not used.
4. In a case where the applicant is a lone parent, £25.
5. (1) In a case to which neither paragraph 3 nor paragraph 4 applies to the applicant and, subject to sub-paragraph (2), where the applicant's applicable amount includes an amount by way of the carer premium, £20 of the earnings of the person who is, or at any time in the preceding eight weeks was, in receipt of carer's allowance or treated in accordance with this scheme as being in receipt of carer's allowance.
- (2) Where the carer premium is awarded in respect of the applicant and of any partner of his, their earnings shall for the purposes of this paragraph be aggregated, but the amount to be disregarded in accordance with sub-paragraph (1) shall not exceed £20 of the aggregated amount.
6. Where the carer premium is awarded in respect of an applicant who is a member of a couple and whose earnings are less than £20, but is not awarded in respect of the other member of the couple, and that other member is engaged in an employment;
 - (a) specified in paragraph 8(1), so much of the other member's earnings as would not when aggregated with the amount disregarded under paragraph 5 exceed £20;
 - (b) other than one specified in paragraph 8(1), so much of the other member's earnings from such other employment up to £10 as would not when aggregated with the amount disregarded under paragraph 5 exceed £20.
7. In a case where paragraphs 3, 5, 6 and 8 do not apply to the applicant and he is one of a couple and a member of that couple is in employment, £10; but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if this paragraph applies to an applicant it shall not apply to his partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £10.
8. (1) In a case where paragraphs 3, 4, 5 and 6 do not apply to the applicant, £20 of earnings derived from one or more employments as–
 - (a) as a part-time fire-fighter employed by a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies;

- (b) a part-time fire-fighter employed by a fire and rescue authority (as defined in section 1 of the Fire (Scotland) Act 2005(a)) or a joint fire and rescue board constituted by an amalgamation scheme made under section 2(1) of that Act;
- (c) an auxiliary coastguard in respect of coast rescue activities;
- (d) a person engaged part-time in the manning or launching of a life boat;
- (e) a member of any territorial or reserve force prescribed in Part I of Schedule 6 to the Social Security (Contributions) Regulations 2001;

but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if this paragraph applies to an applicant, it shall not apply to his partner except to the extent specified in sub-paragraph (2).

- (2) If the applicant's partner is engaged in employment;
 - (a) specified in sub-paragraph (1), so much of his earnings as would not in aggregate with the amount of the applicant's earnings disregarded under this paragraph exceed £20;
 - (b) other than one specified in sub-paragraph (1), so much of his earnings from that employment up to £10 as would not in aggregate with the applicant's earnings disregarded under this paragraph exceed £20.

9. Where the applicant is engaged in one or more employments specified in paragraph 8(1), but his earnings derived from such employments are less than £20 in any week and he is also engaged in any other employment so much of his earnings from that other employment, up to £5 if he is a single applicant, or up to £10 if he has a partner, as would not in aggregate with the amount of his earnings disregarded under paragraph 8 exceed £20.

10. In a case to which none of the paragraphs 3 to 9 applies, £5.

10A. (1) Where;

- (a) the applicant (or if the applicant is a member of a couple, at least one member of that couple) is a person to whom sub-paragraph (5) applies;
- (b) the Secretary of State is satisfied that that person is undertaking exempt work as defined in sub-paragraph (6); and
- (c) paragraph 12 does not apply,

the amount specified in sub-paragraph (7) ('the specified amount').

(2) Where this paragraph applies, paragraphs 3 to 10 do not apply; but in any case, where the applicant is a lone parent, and the specified amount would be less than the amount specified in paragraph 4, then paragraph 4 applies instead of this paragraph.

(3) Notwithstanding section 15 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if sub-paragraph (1) applies to one member of a couple ('A') it shall not apply to the other member of that couple ('B') except to the extent provided in sub-paragraph (4).

(4) Where A's earnings are less than the specified amount, there shall also be disregarded so much of B's earnings as would not when aggregated with A's earnings exceed the specified amount; but the amount of B's earnings which may be disregarded under this sub-paragraph is limited to a maximum of £20 unless the Secretary of State is satisfied that B is also undertaking exempt work.

(5) This sub-paragraph applies to a person who is;

- (a) in receipt of a contributory employment and support allowance;
- (b) in receipt of incapacity benefit;
- (c) in receipt of severe disablement allowance; or
- (d) being credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975

(6) 'Exempt work' means work of the kind described in;
(a) regulation 45(2), (3) or (4) of the Employment and Support Allowance Regulations; or (as the case may be)
(b) regulation 17(2), (3) or (4) of the Social Security (Incapacity for Work) (General) Regulations 1995,
and, in determining for the purposes of this paragraph whether an applicant or a member of a couple is undertaking any type of exempt work, it is immaterial whether that person or their partner is also undertaking other work.

(7) The specified amount is the amount of money from time to time mentioned in any provision referred to in sub-paragraph (6) by virtue of which the work referred to in sub-paragraph (1) is exempt (or, where more than one such provision is relevant and those provisions mention different amounts of money, the highest of those amounts).

11. Any amount or the balance of any amount which would fall to be disregarded under paragraph 19 or 20 of Schedule 4 had the applicant's income which does not consist of earnings been sufficient to entitle him to the full disregard thereunder.

12. Where an applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, his earnings.

13. Any earnings derived from employment, which are payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of those earnings.

14. Where a payment of earnings is made in a currency other than Sterling, any banking charge or commission payable in converting that payment into Sterling.

15. Any earnings of a child or young person.

16. (1) In a case where the applicant is a person who satisfies at least one of the conditions set out in sub-paragraph (2), and his net earnings equal or exceed the total of the amounts set out in sub-paragraph (3), the amount of his earnings that falls to be disregarded under paragraphs 3 to 10A of this Schedule shall be increased by £17.10. This amount can, at the authority's discretion, be increased in line with the Housing Benefit Regulations 2006 (as amended) should the Secretary of State make such adjustments.

(2) The conditions of this sub-paragraph are that—

(a) the applicant, or if he is a member of a couple, either the applicant or his partner, is a person to whom regulation 20(1)(c) of the Working Tax Credit Regulations applies; or

(b) the applicant—

(i) is, or if he is a member of a couple, at least one member of that couple is aged at least 25 and is engaged in remunerative work for on average not less than 30 hours per week; or

(ii) is a member of a couple and

(aa) at least one member of that couple, is engaged in remunerative work for on average not less than 16 hours per week; and

(bb) his applicable amount includes a family premium; or

(iii) is a lone parent who is engaged in remunerative work for on average not less than 16 hours per week; or

(iv) is, or if he is a member of a couple, at least one member of that couple is engaged in remunerative work for on average not less than 16 hours per week; and;

(aa) the applicant's applicable amount includes a disability premium, the work-related activity component or the support component ;

(bb) where he is a member of a couple, at least one member of that couple satisfies the qualifying conditions for the disability premium or either of the components referred to in sub-head (aa) above and is engaged in remunerative

work for on average not less than 16 hours per week.

- (3) The following are the amounts referred to in sub-paragraph (1);
- (a) the amount calculated as disregardable from the applicant's earnings under paragraphs 3 to 10A of this Schedule;
 - (b) the amount of child care charges calculated as deductible under paragraph 17(1)(c); and
 - (c) £17.10

- (4) The provisions of section 6 shall apply in determining whether or not a person works for on average not less than 30 hours per week, but as if the reference to 16 hours in paragraph (1) of that section were a reference to 30 hours.

- 17.** In this Schedule 'part-time employment' means employment in which the person is engaged on average for less than 16 hours a week.

Schedule 4

Sums to be disregarded in the calculation of income other than earnings⁴²

⁴² Any amounts shown in this schedule will be uprated in line with the Housing Benefit Regulations 2006 as amended.

1. Any amount paid by way of tax on income, which is to be taken into account under section 30 (calculation of income other than earnings).
- A2. Any payment made to the claim and in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme.
- A3. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Employment, Skills, and Enterprise Scheme or Back to Work Scheme, but only for 52 weeks beginning with the date of receipt of the payment.
2. Any payment in respect of any expenses incurred or to be incurred by an applicant who is–
 - (a) engaged by a charitable or voluntary organisation, or
 - (b) volunteer,
 if he otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under section 32.0 (notional income).
- 2A. Any payment in respect of expenses arising out of the applicant’s participation as a service user.
3. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment.
4. Where an applicant is on income support, an income-based jobseeker’s allowance or an income-related employment and support allowance the whole of his income.
5. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act and his partner is on an income-based jobseeker’s allowance, the whole of the applicant’s income.
6. Where the applicant, or the person who was the partner of the applicant on 31st March 2003, was entitled on that date to income support or an income-based jobseeker’s allowance but ceased to be so entitled on or before 5th April 2003 by virtue only of regulation 13 of the Housing Benefit (General) Amendment (No. 3) Regulations 1999 as in force at that date, the whole of his income.
7. Any disability living allowance or personal independence payment or AFIP
8. Any concessionary payment made to compensate for the non-payment of;
 - (a) any payment specified in paragraph 7 or 10;
 - (b) income support;
 - (c) an income-based jobseeker’s allowance.
 - (d) an income-related employment and support allowance.
9. Any mobility supplement under article 20 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (including such a supplement by virtue of any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983 or any payment intended to compensate for the non-payment of such a supplement.
10. Any attendance allowance.
11. Any payment to the applicant as holder of the Victoria Cross or of the George Cross or any analogous payment.
12. (1) Any payment–
 - (a) by way of an education maintenance allowance made pursuant to;
 - (i) regulations made under section 518 of the Education Act 1996 (payment of school expenses; grant of scholarships etc);

- (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980 (power to assist persons to take advantage of educational facilities);
 - (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992
 - (b) corresponding to such an education maintenance allowance, made pursuant to;
 - (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
 - (ii) regulations made under section 181 of that Act; or
 - (iii) in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.
 - (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
 - (a) regulations made under section 518 of the Education Act 1996;
 - (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
 - (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).
- 13.** Any payment made to the applicant by way of a repayment under regulation 11(2) of the Education (Teacher Student Loans) (Repayment etc.) Regulations 2002.
- 14**
- (1) Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 except a payment;
 - (a) made as a substitute for income support, a jobseeker's allowance, incapacity benefit, severe disablement allowance or an employment and support allowance;
 - (b) of an allowance referred to in section 2(3) of the 1973 Act or section 2(5) of the Enterprise and New Towns (Scotland) Act 1990; or
 - (c) intended to meet the cost of living expenses which relate to any one or more of the items specified in sub-paragraph (2) whilst an applicant is participating in an education, training or other scheme to help him enhance his employment prospects unless the payment is a Career Development Loan paid pursuant to section 2 of the 1973 Act and the period of education or training or the scheme, which is supported by that loan, has been completed.
 - (2) The items specified in this sub-paragraph for the purposes of sub-paragraph (1)(c) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- 15**
- (1) Subject to sub-paragraph (2), any of the following payments;
 - (a) a charitable payment;
 - (b) a voluntary payment;
 - (c) a payment (not falling within sub-paragraph (a) or (b) above) from a trust whose funds are derived from a payment made in consequence of any personal injury to the applicant;
 - (d) a payment under an annuity purchased;
 - (i) pursuant to any agreement or court order to make payments to the applicant; or
 - (ii) from funds derived from a payment made, in consequence of any personal injury to the applicant; or
 - (e) a payment (not falling within sub-paragraphs (a) to (d) received by virtue of any agreement or court order to make payments to the applicant in consequence of

any personal injury to the applicant.

- (2) Sub-paragraph (1) shall not apply to a payment, which is made or due to be made by–
 - (a) a former partner of the applicant, or a former partner of any member of the applicant's family; or
 - (b) the parent of a child or young person where that child or young person is a member of the applicant's family.

- 16.** 100% of any of the following, namely
 - (a) a war disablement pension (except insofar as such a pension falls to be disregarded under paragraph 9 or 10);
 - (b) a war widow's pension or war widower's pension;
 - (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of His Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
 - (d) a guaranteed income payment;
 - (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
 - (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
 - (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

- 17.** Subject to paragraph 35, £15 of any;
 - (a) widowed mother's allowance paid pursuant to section 37 of the Act;
 - (b) widowed parent's allowance paid pursuant to section 39A of the Act.

- 18.** (1) Any income derived from capital to which the applicant is or is treated under section 41 (capital jointly held) as beneficially entitled but, subject to sub- paragraph (2), not income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28 of Schedule 5.
(2) Income derived from capital disregarded under paragraphs 2, 4 or 25 to 28 of Schedule 5 but only to the extent of–
 - (a) any mortgage repayments made in respect of the dwelling or premises in the period during which that income accrued; or
 - (b) any council tax or water charges which the applicant is liable to pay in respect of the dwelling or premises and which are paid in the period during which that income accrued.
(3) The definition of 'water charges' in paragraph 2(1) shall apply to sub-paragraph (2) of this paragraph with the omission of the words 'in so far as such charges are in respect of the dwelling which a person occupies as his home'.

- 19.** Where the applicant makes a parental contribution in respect of a student attending a course at an establishment in the United Kingdom or undergoing education in the United Kingdom, which contribution has been assessed for the purposes of calculating–
 - (a) under, or pursuant to regulations made under powers conferred by, sections 1 or 2 of the Education Act 1962 or section 22 of the Teaching and Higher Education Act 1998, that student's award;
 - (b) under regulations made in exercise of the powers conferred by section 49 of the Education (Scotland) Act 1980, that student's bursary, scholarship, or other allowance under that section or under regulations made in exercise of the powers conferred by section 73 of that Act of 1980, any payment to that student under that section; or
 - (c) the student's student loan,an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable.

- 20.** (1) Where the applicant is the parent of a student aged under 25 in advanced education who either;
- (a) is not in receipt of any award, grant or student loan in respect of that education; or
 - (b) is in receipt of an award under section 2 of the Education Act 1962 (discretionary awards) or an award bestowed by virtue of the Teaching and Higher Education Act 1998, or regulations made thereunder, or a bursary, scholarship or other allowance under section 49(1) of the Education (Scotland) Act 1980, or a payment under section 73 of that Act of 1980,
- and the applicant makes payments by way of a contribution towards the student's maintenance, other than a parental contribution falling within paragraph 19, an amount specified in sub-paragraph (2) in respect of each week during the student's term.
- (2) For the purposes of sub-paragraph (1), the amount shall be equal to–
- (a) the weekly amount of the payments; or
 - (b) the amount by way of a personal allowance for a single applicant under 25 less the weekly amount of any award, bursary, scholarship, allowance or payment referred to in sub-paragraph (1)(b),
- whichever is less.
- 21.** Any payment made to the applicant by a child or young person or a non-dependant.
- 22.** Where the applicant occupies a dwelling as his home and the dwelling is also occupied by a person other than one to whom paragraph 21 or 23 refers and there is a contractual liability to make payments to the applicant in respect of the occupation of the dwelling by that person or a member of his family–
- (a) where the aggregate of any payments made in respect of any one week in respect of the occupation of the dwelling by that person or a member of his family, or by that person and a member of his family, is less than £20, the whole of that amount; or
 - (b) where the aggregate of any such payments is £20 or more per week, £20.
- 23.** (1) Where the applicant occupies a dwelling as his home and he provides in that dwelling board and lodging accommodation, an amount, in respect of each person for which such accommodation is provided for the whole or any part of a week, equal to–
- (a) where the aggregate of any payments made in respect of any one week in respect of such accommodation provided to such person does not exceed £20.00, 100 per cent. of such payments;
 - (b) where the aggregate of any such payments exceeds £20.00, £20.00 and 50 per cent. of the excess over £20.00.
- (2) In this paragraph, 'board and lodging accommodation' means accommodation provided to a person or, if he is a member of a family, to him or any other member of his family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises.
- 24.** (1) Any income in kind, except where regulation 30(11)(b) (provision of support under section 95 or 98 of the Immigration and Asylum Act in the calculation of income other than earnings) applies.
- (2) The reference in sub-paragraph (1) to 'income in kind' does not include a payment to a third party made in respect of the applicant which is used by the third party to provide benefits in kind to the applicant.
- 25.** Any income which is payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of that income.
- 26.** (1) Any payment made to the applicant in respect of a person who is a member of his family–

- (a) pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002 or in accordance or with a scheme approved by the Scottish Ministers under section 51A of the Adoption (Scotland) Act 1978(b) (schemes for payments of allowances to adopters); or in accordance with an Adoption Allowance Scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (Adoption Allowances Schemes)
 - (b) not used
 - (ba) which is a payment made by a local authority in pursuance of section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 (local authority contribution to a child's maintenance where the child is living with a person as a result of a residence order) or in Scotland section 50 of the Children Act 1975 (payments towards maintenance of children);
 - (c) which is a payment made by an authority, as defined in Article 2 of the Children Order, in pursuance of Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child's maintenance);
 - (d) in accordance with regulations made pursuant to section 14F of the Children Act 1989(c) (special guardianship support services);
- (2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
- 27.** Any payment made to the applicant with whom a person is accommodated by virtue of arrangements made
- (a) by a local authority under–
 - (i) section 23(2)(a) of the Children Act 1989 (provision of accommodation and maintenance for a child whom they are looking after),
 - (ii) section 26 of the Children (Scotland) Act 1995 (manner of provision of accommodation to child looked after by local authority), or
 - (iii) regulations 33 or 51 of the Looked After Children (Scotland) Regulations 2009 (fostering and kinship care allowances and fostering allowances); or
 - (b) by a voluntary organisation under section 59(1)(a) of the Children Act 1989 (provision of accommodation by voluntary organisations).
- 28.** Any payment made to the applicant or his partner for a person ('the person concerned'), who is not normally a member of the applicant's household but is temporarily in his care, by–
- (a) a health authority;
 - (b) a local authority but excluding payments of housing benefit made in respect of the person concerned;
 - (c) a voluntary organisation;
 - (d) the person concerned pursuant to section 26(3A) of the National Assistance Act 1948;
 - (e) a primary care trust established under section 16A of the National Health Service Act 1977 or established by an order made under section 18(2)(c) of the National Health Service Act 2006; or
 - (f) a Local Health Board established under section 16BA of the National Health Service Act 1977 or established by an order made under section 11 of the National Health Service (Wales) Act 2006
- 29.** Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or section 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
- 29A.** (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989(e) or section 29 of the Children (Scotland) Act 1995(local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the applicant.

- (2) Sub-paragraph (1) applies only where A;
- (a) was formerly in the applicant's care, and
 - (b) is aged 18 or over, and
 - (c) continues to live with the applicant.
- 30.** (1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments;
- (a) on a loan which is secured on the dwelling which the applicant occupies as his home; or
 - (b) under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974 or under a hire-purchase agreement or a conditional sale agreement as defined for the purposes of Part 3 of the Hire-Purchase Act 1964.
- (2) A payment referred to in sub-paragraph (1) shall only be disregarded to the extent that the payment received under that policy does not exceed the amounts, calculated on a weekly basis, which are used to—
- (a) maintain the repayments referred to in sub-paragraph (1)(a) or, as the case may be, (b); and
 - (b) meet any amount due by way of premiums on—
 - (i) that policy; or
 - (ii) in a case to which sub-paragraph(1)(a) applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied by the applicant as his home, and which is required as a condition of the loan referred to in sub-paragraph (1)(a).
- 31.** Any payment of income which, by virtue of section 36 (income treated as capital) is to be treated as capital.
- 32.** Any social fund payment made pursuant to Part 8 of the Act (the Social Fund), or any local welfare provision as defined by the Social Security (Miscellaneous Amendments) Regulations 2013
- 33.** Any payment under Part 10 of the Act (Christmas bonus for pensioners).
- 34.** Where a payment of income is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
- 35.** The total of an applicant's income or, if he is a member of a family, the family's income and the income of any person which he is treated as possessing under paragraph 15.2 (calculation of income and capital of members of applicant's family and of a polygamous marriage) to be disregarded under paragraph 47.2(b) and paragraph 48.1(d) (calculation of covenant income where a contribution assessed, covenant income where no grant income or no contribution is assessed), paragraph 51(2) (treatment of student loans), paragraph 52(3) (treatment of payments from access funds) and paragraphs 17 shall in no case exceed £20 per week.
- 36.** (1) Any payment made under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
- (2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—
- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
 - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
 - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of;

- (a) the person who is suffering from haemophilia or who is a qualifying person;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;

- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
- (b) the payment is made either;
 - (i) to that person's parent or step-parent, or
 - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,

but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;

- (a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who was or had been a member of his family; and
- (b) the payment is made either
 - (i) to that person's parent or step-parent, or
 - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,

but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any income which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation and the London Bombings Relief Charitable Fund.

- 37.** Any housing benefit or council tax benefit.
- 38.** Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.
- 39. - 40.** not used
- 41.** Any payment to a juror or witness in respect of attendance at a court other than compensation

for loss of earnings or for the loss of a benefit payable under the benefit Acts.

- 42.** Not used
- 43.** Any payment in consequence of a reduction of council tax under section 13 or section 80 of the 1992 Act (reduction of liability for council tax).
- 44.** Not used
- 45.** (1) Any payment or repayment made—
(a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);
(b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);
(c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies).
(2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers, which is analogous to a payment or repayment, mentioned in sub-paragraph (1).
- 46.** Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins).
- 47.** Any payment made by either the Secretary of State for Justice or by the Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody.
- 48.** (1) Where an applicant's applicable amount includes an amount by way of a family premium, £15 of any payment of maintenance, other than child maintenance, whether under a court order or not, which is made or due to be made by the applicant's former partner, or the applicant's partner's former partner.
(2) For the purpose of sub-paragraph (1) where more than one maintenance payment falls to be taken into account in any week, all such payments such be aggregated and treated as if they were a single payment.
(3) A payment made by the Secretary of State in lieu of maintenance shall, for the purpose of sub-paragraph (1), be treated as a payment of maintenance made by a person specified in sub-paragraph (1).
- 48A.** (1) Any payment of child maintenance made or derived from a liable relative where the child or young person in respect of whom the payment is made is a member of the applicant's family, except where the person making the payment is the applicant or the applicant's partner.
(2) In paragraph (1)
'child maintenance' means any payment towards the maintenance of a child or young person, including any payment made voluntarily and payments made under;
(a) the Child Support Act 1991;
(b) the Child Support (Northern Ireland) Order 1991;
(c) a court order;
(d) a consent order;
(e) a maintenance agreement registered for execution in the Books of Council and Session or the sheriff court books;
'liable relative' means a person listed in regulation 54 (interpretation) of the Income Support (General) Regulations 1987, other than a person falling within sub-paragraph (d) of that definition.

- 49.** Not used
- 50.** Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
- 51.** Any guardian's allowance.
- 52.** (1) If the applicant is in receipt of any benefit under Parts 2, 3 or 5 of the Act, any increase in the rate of that benefit arising under Part 4 (increases for dependants) or section 106(a) (unemployability supplement) of the Act, where the dependant in respect of whom the increase is paid is not a member of the applicant's family.
- (2) If the applicant is in receipt of any pension or allowance under Part 2 or 3 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006, any increase in the rate of that pension or allowance under that Order, where the dependant in respect of whom the increase is paid is not a member of the applicant's family.
- 53.** Any supplementary pension under article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (pensions to surviving spouses and surviving civil partners) and any analogous payment made by the Secretary of State for Defence to any person who is not a person entitled under that Order.
- 54.** In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983(a) (pensions to widows, widowers or surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.
- 55.** (1) Any payment which is
- (a) made under any of the Dispensing Instruments to a widow, widower or
 - (b) surviving civil partner of a person;
 - (i) whose death was attributable to service in a capacity analogous to service as a member of the armed forces of the Crown; and
 - (ii) whose service in such capacity terminated before 31st March 1973; and equal to the amount specified in article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006.
- (2) In this paragraph 'the Dispensing Instruments' means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances).
- 55A.** Any council tax reduction or council tax benefit to which the applicant is entitled.
- 56.** Except in a case which falls under sub-paragraph (1) of paragraph 16 of Schedule 3, where the applicant is a person who satisfies any of the conditions of sub-paragraph (2) of that paragraph, any amount of working tax credit up to £17.10
- 56A.–56B.** Not used
- 57.** Any payment made under section 12B of the Social Work (Scotland) Act 1968, or under sections 12A to 12D of the National Health Service Act 2006 (direct payments for health care) or under regulations made under section 57 of the Health and Social Care Act 2001 (direct payments).
- 58.** (1) Subject to sub-paragraph (2), in respect of a person who is receiving, or who has received, assistance under the self-employment route, any payment to that person–
- (a) to meet expenses wholly and necessarily incurred whilst carrying on the commercial activity;
 - (b) which is used or intended to be used to maintain repayments on a loan taken out

by that person for the purpose of establishing or carrying on the commercial activity, in respect of which such assistance is or was received.

(2) Sub-paragraph (1) shall apply only in respect of payments, which are paid to that person from the special account

59. (1) Any payment of a sports award except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).
(2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
(3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
60. Where the amount of subsistence allowance paid to a person in a reduction week exceeds the amount of income-based jobseeker's allowance that person would have received in that reduction week had it been payable to him, less 50p, that excess amount.
61. In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise.
62. Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001
63. (1) Any payment made by a local authority or by the Welsh Ministers to or on behalf of the applicant or his partner relating to a service which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
(2) For the purposes of sub-paragraph (1) 'local authority' includes, in England, a county council.
64. **Provision for all applicants: Homes for Ukraine scheme**
(1) Any payment made in connection with the Homes for Ukraine scheme is to be disregarded in determining—
(a) an applicant's entitlement to a reduction under the scheme; or
(b) the amount of any reduction to which the applicant is entitled.
(2) In this regulation—
"the Homes for Ukraine scheme" means the Homes for Ukraine sponsorship scheme which was announced in Parliament by the Secretary of State for Levelling Up, Housing and Communities on 14th March 2022.
65. Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments)
66. Any payment of child benefit.
67. Any payment made under the Energy Rebate Scheme 2022 is to be disregarded in determining:
(a) an applicant's entitlement to a reduction under the scheme; or
(b) the amount of any reduction to which the applicant is entitled.
"The Energy Rebate Scheme 2022" means the scheme to provide financial support in respect of energy bills which was announced in Parliament by the Chancellor of the Exchequer on 3rd February 2022.

Schedule 5
Capital to be disregarded⁴³

⁴³ Any amounts shown in this schedule will be uprated in line with the Housing Benefit Regulations 2006 as amended.

1. The dwelling together with any garage, garden and outbuildings, normally occupied by the applicant as his home including any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated; but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of polygamous marriage), only one dwelling shall be disregarded under this paragraph.
- A2. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme but only for 52 weeks beginning with the date of receipt of the payment.
- A3. Any payment made to the applicant in respect of any travel or other expenses incurred or to be incurred, by him in respect of his participation in the Employment, Skills, and Enterprise Scheme or Back to Work Scheme but only for 52 weeks beginning with the date of receipt of the payment but only for 52 weeks beginning with the date of receipt of payment.
2. Any premises acquired for occupation by the applicant, which he intends to occupy as his home within 26 weeks of the date of acquisition or such longer period as is reasonable in the circumstances to enable the applicant to obtain possession and commence occupation of the premises.
3. Any sum directly attributable to the proceeds of sale of any premises formerly occupied by the applicant as his home which is to be used for the purchase of other premises intended for such occupation within 26 weeks of the date of sale or such longer period as is reasonable in the circumstances to enable the applicant to complete the purchase.
4. Any premises occupied in whole or in part—
 - (a) by a partner or relative of a single applicant or any member of the family as his home where that person has attained the qualifying age for state pension credit or is incapacitated;
 - (b) by the former partner of the applicant as his home; but this provision shall not apply where the former partner is a person from whom the applicant is estranged or divorced or with whom he had formed a civil partnership that has been dissolved.
5. Where an applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, the whole of his capital.
6. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act 1995 and his partner is on income-based jobseeker's allowance, the whole of the applicant's capital.
7. Any future interest in property of any kind, other than land or premises in respect of which the applicant has granted a subsisting lease or tenancy, including sub-leases or sub-tenancies.
8. (1) The assets of any business owned in whole or in part by the applicant and for the purposes of which he is engaged as a self-employed earner, or if he has ceased to be so engaged, for such period as may be reasonable in the circumstances to allow for disposal of any such asset.
 (2) The assets of any business owned in whole or in part by the applicant where—
 - (a) he is not engaged as a self-employed earner in that business by reason of some disease or bodily or mental disablement; but
 - (b) he intends to become engaged or, as the case may be, re-engaged as a self-employed earner in that business as soon as he recovers or is able to become engaged or re-engaged in that business;

for a period of 26 weeks from the date on which the claim for council tax reduction is made, or is treated as made, or, if it is unreasonable to expect him to become engaged

or re-engaged in that business within that period, for such longer period as is reasonable in the circumstances to enable him to become so engaged or re-engaged.

(3) In the case of a person who is receiving assistance under the self-employment route, the assets acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is being received.

(4) In the case of a person who has ceased carrying on the commercial activity in respect of which assistance was received as specified in sub-paragraph (3), the assets relating to that activity for such period as may be reasonable in the circumstances to allow for disposal of any such asset.

9. (1) Subject to sub-paragraph (2), any arrears of, or any concessionary payment made to compensate for arrears due to the non-payment of;

(a) any payment specified in paragraphs 7, 9 or 10 of Schedule 4;

(b) an income-related benefit under Part 7 of the Act;

(c) an income-based jobseeker's allowance;

(d) any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001;

(e) working tax credit and child tax credit

(f) an income-related employment and support allowance

but only for a period of 52 weeks from the date of the receipt of arrears or of the concessionary payment.

(2) In a case where the total of any arrears and, if appropriate, any concessionary payment referred to in sub-paragraph (1) relating to one of the specified payments, benefits or allowances amounts to £5,000 or more (referred to in this sub-paragraph and in sub-paragraph (3) as 'the relevant sum') and is

(a) paid in order to rectify or to compensate for, an official error as defined in regulation 1(2) of the Decisions and Appeals Regulations; and

(b) received by the applicant in full on or after 14th October 2001,

sub-paragraph (1) shall have effect in relation to such arrears or concessionary payment either for a period of 52 weeks from the date of receipt, or, if the relevant sum is received in its entirety during the award of council tax reduction, for the remainder of that award if that is a longer period.

(3) For the purposes of sub-paragraph(2), 'the award of council tax reduction' means—

(a) the award in which the relevant sum is first received (or the first part thereof where it is paid in more than one instalment); and

(b) where that award is followed by one or more further awards which, or each of which, begins immediately after the end of the previous award, such further award provided that for that further award the applicant;

(i) is the person who received the relevant sum; or

(ii) is the partner of the person who received the relevant sum or was that person's partner at the date of his death.

10. Any sum

(a) paid to the applicant in consequence of damage to, or loss of the home or any personal possession and intended for its repair or replacement; or

(b) acquired by the applicant (whether as a loan or otherwise) on the express condition that it is to be used for effecting essential repairs or improvement to the home, which is to be used for the intended purpose, for a period of 26 weeks from the date on which it was so paid or acquired or such longer period as is reasonable in the circumstances to effect the repairs, replacement or improvement.

- 11.** Any sum—
- (a) deposited with a housing association as defined in section 1(1) of the Housing Associations Act 1985 or section 338(1) of the Housing (Scotland) Act 1987 as a condition of occupying the home;
 - (b) which was so deposited, and which is to be used for the purchase of another home,
- for the period of 26 weeks or such longer period as may be reasonable in the circumstances to enable the applicant to complete the purchase.
- 12.** Any personal possessions except those which have been acquired by the applicant with the intention of reducing his capital in order to secure entitlement to council tax reduction or to increase the amount of that support.
- 13.** The value of the right to receive any income under an annuity or the surrender value (if any) of such an annuity.
- 14.** Where the funds of a trust are derived from a payment made in consequence of any personal injury to the applicant or applicant's partner, the value of the trust fund and the value of the right to receive any payment under that trust.
- 14A.** (1) Any payment made to the applicant or the applicant's partner in consequence of any personal injury to the applicant or, as the case may be, the applicant's partner.
- (2) But sub-paragraph (1)
- (a) applies only for the period of 52 weeks beginning with the day on which the applicant first receives any payment in consequence of that personal injury;
 - (b) does not apply to any subsequent payment made to him in consequence of that injury (whether it is made by the same person or another);
 - (c) ceases to apply to the payment or any part of the payment from the day on which the applicant no longer possesses it;
 - (d) does not apply to any payment from a trust where the funds of the trust are derived from a payment made in consequence of any personal injury to the applicant.
- (3) For the purposes of sub-paragraph (2)(c), the circumstances in which an applicant no longer possesses a payment or a part of it include where the applicant has used a payment or part of it to purchase an asset.
- (4) References in sub-paragraphs (2) and (3) to the applicant are to be construed as including references to his partner (where applicable).
- 15.** The value of the right to receive any income under a life interest or from a life rent.
- 16.** The value of the right to receive any income, which is disregarded under paragraph 13 of Schedule 3 or paragraph 25 of Schedule 4.
- 17.** The surrender value of any policy of life insurance.
- 18.** Where any payment of capital falls to be made by instalments, the value of the right to receive any outstanding instalments.
- 19.** Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or sections 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
- 19A.** (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989 or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial

assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the applicant.

(2) Sub-paragraph (1) applies only where A;

- (a) was formerly in the applicant's care, and
- (b) is aged 18 or over, and
- (c) continues to live with the applicant.

- 20.** Any social fund payment made pursuant to Part 8 of the Act.
- 21.** Any refund of tax which falls to be deducted under section 369 of the Income and Corporation Taxes Act 1988 (deduction of tax from certain loan interest) on a payment of relevant loan interest for the purpose of acquiring an interest in the home or carrying out repairs or improvements to the home.
- 22.** Any capital which, by virtue of sections 31 or 51 (capital treated as income, treatment of student loans) is to be treated as income.
- 23.** Where any payment of capital is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
- 24.** (1) Any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation or the Charitable Fund.

(2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) the person who is suffering from haemophilia or who is a qualifying person;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where—

- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and

- (b) the payment is made either;
 - (i) to that person's parent or step-parent; or
 - (ii) where that person at the date of the payment is a child ,a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,
but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or any of the Trusts to which sub-paragraph (1) refers, where

- (a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he had formed a civil partnership that had not been dissolved, nor any child or young person who was or had been a member of his family; and
- (b) the payment is made either;
 - (i) to that person's parent or step-parent; or
 - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,
but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any capital resource which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited the Skipton Fund , the Caxton Foundation, and the London Bombings Relief Charitable Fund.

25. (1) Where an applicant has ceased to occupy what was formerly the dwelling occupied as the home following his estrangement or divorce from, or dissolution of his civil partnership with, his former partner, that dwelling for a period of 26 weeks from the date on which he ceased to occupy that dwelling or, where the dwelling is occupied as the home by the former partner who is a lone parent, for so long as it is so occupied.

(2) In this paragraph 'dwelling' includes any garage, garden and outbuildings, which were formerly occupied by the applicant as his home and any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated.

26. Any premises where the applicant is taking reasonable steps to dispose of those premises, for a period of 26 weeks from the date on which he first took such steps, or such longer period as is reasonable in the circumstances to enable him to dispose of those premises.

27. Any premises which the applicant intends to occupy as his home, and in respect of which he is taking steps to obtain possession and has sought legal advice, or has commenced legal proceedings, with a view to obtaining possession, for a period of 26 weeks from the date on which he first sought such advice or first commenced such proceedings whichever is the earlier, or such longer period as is reasonable in the circumstances to enable him to obtain possession and commence occupation of those premises.

28. Any premises which the applicant intends to occupy as his home to which essential repairs or alterations are required in order to render them fit for such occupation, for a period of 26 weeks from the date on which the applicant first takes steps to effect those repairs or alterations, or such longer period as is necessary to enable those repairs or alterations to be carried out.

- 29.** Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.
- 30.** Not used
- 31.** The value of the right to receive an occupational or personal pension.
- 32.** The value of any funds held under a personal pension scheme
- 33.** The value of the right to receive any rent except where the applicant has a reversionary interest in the property in respect of which rent is due.
- 34.** Any payment in kind made by a charity or under or by the Trusts, the Fund, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
- 35.** Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990, but only for the period of 52 weeks beginning on the date of receipt of the payment.
- 36.** Not used.
- 37.** Any payment in consequence of a reduction of council tax under section 13 or, as the case may be, section 80 of the Local Government Finance Act 1992 (reduction of liability for council tax), but only for a period of 52 weeks from the date of the receipt of the payment.
- 38.** Any grant made in accordance with a scheme made under section 129 of the Housing Act 1988 or section 66 of the Housing (Scotland) Act 1988 (schemes for payments to assist local housing authority and local authority tenants to obtain other accommodation) which is to be used—
- (a) to purchase premises intended for occupation as his home; or
 - (b) to carry out repairs or alterations which are required to render premises fit for occupation as his home,
- for a period of 26 weeks from the date on which he received such a grant or such longer period as is reasonable in the circumstances to enable the purchase, repairs or alterations to be completed and the applicant to commence occupation of those premises as his home.
- 39.** Any arrears of supplementary pension which is disregarded under paragraph 53 of Schedule 4 (sums to be disregarded in the calculation of income other than earnings) or of any amount which is disregarded under paragraph 54 or 55 of that Schedule, but only for a period of 52 weeks from the date of receipt of the arrears.
- 40.** (1) Any payment or repayment made—
- (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);
 - (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);
 - (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies),
- but only for a period of 52 weeks from the date of receipt of the payment or repayment.
- (2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers, which is analogous to a payment, or repayment mentioned in subparagraph (1), but only for a period of 52 weeks from the date of the receipt of the payment or repayment.

- 41.** Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins), but only for a period of 52 weeks from the date of receipt of the payment.
- 41A.** Any payment made under Part 8A of the Act (entitlement to health in pregnancy grant).
- 42.** Any payment made either by the Secretary of State for Justice or by Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody, but only for a period of 52 weeks from the date of the receipt of the payment.
- 43.** Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
- 44.** Not used
- 45.** Any payment made by a local authority under section 3 of the Disabled Persons (Employment) Act 1958 to homeworkers assisted under the Blind Homeworkers' Scheme.
- 46.** (1) Subject to sub-paragraph (2), where an applicant satisfies the conditions in section 131(3) and (6) of the Act (entitlement to alternative maximum council tax reduction), the whole of his capital.
(2) Where in addition to satisfying the conditions in section 131(3) and (6) of the Act the applicant also satisfies the conditions in section 131(4) and (5) of the Act (entitlement to the maximum council tax reduction), sub-paragraph (1) shall not have effect.
- 47.** (1) Any sum of capital to which sub-paragraph (2) applies and
(a) which is administered on behalf of a person by the High Court or the County Court under Rule 21.11(1) of the Civil Procedure Rules 1998 (as amended by the Civil Procedure (Amendment No. 7) Rule 2013) or by the Court of Protection;
(b) which can only be disposed of by order or direction of any such court; or
(c) where the person concerned is under the age of 18, which can only be disposed of by order or direction prior to that person attaining age 18.
(2) This sub-paragraph applies to a sum of capital which is derived from;
(a) an award of damages for a personal injury to that person; or
(b) compensation for the death of one or both parents where the person concerned is under the age of 18.
- 48.** Any sum of capital administered on behalf of a person in accordance with an order made under section 13 of the Children (Scotland) Act 1995, or under Rule 36.14 of the Ordinary Cause Rules 1993 or under Rule 128 of those Rules, where such sum derives from
(a) award of damages for a personal injury to that person; or
(b) compensation for the death of one or both parents where the person concerned is under the age of 18.
- 49.** Any payment to the applicant as holder of the Victoria Cross or George Cross.
- 50.** Not used
- 51.** In the case of a person who is receiving, or who has received, assistance under the self-employment route, any sum of capital which is acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is or was received but only for a period of 52 weeks from the date on which that sum was acquired.
- 52.** (1) Any payment of a sports award for a period of 26 weeks from the date of receipt of that

payment except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).

(2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.

(3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.

- 53.** (1) Any payment;
- (a) by way of an education maintenance allowance made pursuant to—
 - (i) regulations made under section 518 of the Education Act 1996;
 - (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980;
 - (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992;
 - (b) corresponding to such an education maintenance allowance, made pursuant to;
 - (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
 - (ii) regulations made under section 181 of that Act ;

or in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.

- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
- (a) regulations made under section 518 of the Education Act 1996;
 - (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
 - (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).

53A.-53B. Not used

- 54.** In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise, but only for the period of 52 weeks from the date of receipt of the payment.

- 55.** Any arrears of subsistence allowance paid as a lump sum but only for the period of 52 weeks from the date of receipt of the payment.

- 56.** Where an ex-gratia payment of £10,000 has been made by the Secretary of State on or after 1st February 2001 in consequence of the imprisonment or interment of—
- (a) the applicant;
 - (b) the applicant's partner;
 - (c) the applicant's deceased spouse or deceased civil partner; or
 - (d) the applicant's partner's deceased spouse or deceased civil partner,

by the Japanese during the Second World War, £10,000.

- 57.** (1) Subject to sub-paragraph (2), the amount of any trust payment made to an applicant or a member of an applicant's family who is
- (a) a diagnosed person;
 - (b) the diagnosed person's partner or the person who was the diagnosed person's

- partner at the date of the diagnosed person's death;
 - (c) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
 - (d) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death.
- (2) Where a trust payment is made to;
 - (a) a person referred to in sub-paragraph (1)(a) or (b), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph (1)(c), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending two years after that date;
 - (c) a person referred to in sub-paragraph (1)(d), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending—
 - (i) two years after that date; or
 - (ii) on the day before the day on which that person—
 - (aa) ceases receiving full-time education; or
 - (bb) attains the age of 20,
 whichever is the latest.
- (3) Subject to sub-paragraph (4), the amount of any payment by a person to whom a trust payment has been made or of any payment out of the estate of a person to whom a trust payment has been made, which is made to an applicant or a member of an applicant's family who is—
 - (a) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
 - (b) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
 - (c) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death, but only to the extent that such payments do not exceed the total amount of any trust payments made to that person.
- (4) Where a payment as referred to in sub-paragraph (3) is made to—
 - (a) a person referred to in sub-paragraph (3)(a), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph (3)(b), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending two years after that date; or
 - (c) person referred to in sub-paragraph (3)(c), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending—
 - (i) two years after that date; or
 - (ii) on the day before the day on which that person
 - (aa) ceases receiving full-time education; or
 - (bb) attains the age of 20,
 whichever is the latest.
- (5) In this paragraph, a reference to a person—
 - (a) being the diagnosed person's partner;
 - (b) being a member of a diagnosed person's family;
 - (c) acting in place of the diagnosed person's parents,
 at the date of the diagnosed person's death shall include a person who would have been such a person or a person who would have been so acting, but for the diagnosed person

residing in a care home, an Abbeyfield Home or an independent hospital on that date.

- (6) In this paragraph— ‘diagnosed person’ means a person who has been diagnosed as suffering from, or who, after his death, has been diagnosed as having suffered from, variant Creutzfeld- Jakob disease;
‘relevant trust’ means a trust established out of funds provided by the Secretary of State in respect of persons who suffered, or who are suffering, from variant Creutzfeld-Jakob disease for the benefit of persons eligible for payments in accordance with its provisions;
‘trust payment’ means a payment under a relevant trust.
- 58.** The amount of any payment, other than a war pension, to compensate for the fact that the applicant, the applicant’s partner, the applicant’s deceased spouse or deceased civil partner or the applicant’s partner’s deceased spouse or deceased civil partner
- (a) was a slave labourer or a forced labourer;
 - (b) had suffered property loss or had suffered personal injury; or
 - (c) was a parent of a child who had died,
- during the Second World War.
- 59** (1) Any payment made by a local authority, or by the Welsh Ministers, to or on behalf of the applicant or his partner relating to a service, which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
- (2) For the purposes of sub-paragraph (1) ‘local authority’ includes in England a county council.
- 60.** Any payment made under regulations made under section 57 of the Health and Social Care Act 2001 or under section 12B of the Social Work (Scotland) Act 1968, or under section 12A to 12D of the National Health Service Act 2006 (direct payments for health care).
- 61.** Any payment made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
- 62.** Any payment made to the applicant in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services).
- 63.** Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments)
- 64.** Any payment of Council Tax Rebate paid under the Government announcement on 3rd February 2022.
- 65.** Any payment made under the Energy Rebate Scheme 2022 is to be disregarded in determining:
- (a) an applicant’s entitlement to a reduction under the scheme; or
 - (b) the amount of any reduction to which the applicant is entitled.
- “The Energy Rebate Scheme 2022” means the scheme to provide financial support in respect of energy bills which was announced in Parliament by the Chancellor of the Exchequer on 3rd February 2022.
- 66. Provision for all applicants: Homes for Ukraine scheme**
- (1) Any payment made in connection with the Homes for Ukraine scheme is to be disregarded in determining—
- (c) an applicant’s entitlement to a reduction under the scheme; or
 - (d) the amount of any reduction to which the applicant is entitled.
- (2) In this regulation—
“the Homes for Ukraine scheme” means the Homes for Ukraine sponsorship scheme which was announced in Parliament by the Secretary of State for Levelling Up, Housing and Communities on 14th March 2022.

CABINET MEMBERS REPORT TO COUNCIL

FEBRUARY 2024

COUNCILLOR ADAMS - CABINET MEMBER FOR STRATEGY, COUNTYWIDE WORKING AND EXTERNAL PARTNERSHIPS, PERFORMANCE, COMMUNICATIONS, HR AND LEGAL SERVICES

For the period December 2023 – February 2024

1 Progress on Portfolio Matters

Electoral Services

- Planning is well underway for the Norfolk Police and Crime Commissioner Elections which are being held across the district on Thursday 2nd May 2024 with Polling station bookings almost complete.
- We also have had a good response on staff availability and are in the process of making job offers to fill roles at each polling station and the Count.

Communications

- The main focus of the Communications Team has been the production of the next Outlook magazine. This is due to be distributed to every home in the District in the week commencing March 11.
- The team has also worked to provide extensive publicity for recent key public-facing events held by the Council.
- The team also supported the Cromer/Mundesley Coastal Protection Schemes working with our coastal colleagues and contractors Balfour Beatty.
- Our social media growth continues, and the Council's official Facebook page passed 10,000 followers for the first time in January.

Legal Services

- Eastlaw were again unsuccessful recruiting permanently into the litigation lawyer post due to insufficiently experienced candidates.
- One of our former legal assistants has now been formally accepted onto the apprenticeship program for qualification as a solicitor, and this formally commences in April 2024.

- Eastlaw have worked hard throughout the year and have met its annual income target two months ahead of schedule.
- Eastlaw are now providing employment law advice and support to the Council – work that had previously been outsourced – saving the Council money and providing upskilling opportunities for lawyers within the team.
- **Specific matters of interest**
 - Eastlaw are working closely with the planning department and Counsel in preparation for a five-day public planning enquiry due to take place in April.
 - Eastlaw, having instigated winding up proceedings, have negotiated the recovery of £29,000 of outstanding council tax from a single company.
 - Eastlaw have secured a final charging order for £31,000 and will progress to enforcement action to recover the same.
 - Eastlaw, having obtained all but two charging orders are in the process of determining the most appropriate enforcement action for recovery of the outstanding Council tax circa £220,000 from a single business.
 - Eastlaw have facilitated the completion of a number of section 106 agreements and issue of certificates of lawful use.
 - Beach hut leases have been amended and subject to client approval, estates should be in a position to start the process of the bulk renewal of some 300 leases.
 - FOI request figures show that the Council's current performance to responding to requests within the statutory 20 working days is at 94%. The national target is set at 90%.
 - After the FOI audit that was concluded in December 2023, we received substantial assurance, although we do have to raise the target to 95%, in line with the ICO's new guidance that this represents a good Council. Eastlaw are working to achieve this increase.

Democratic Services

- The Democratic Services Team has been working closely with the Norfolk Association of Local Councils to address issues affecting parish councils in the district. This has included arranging for temporary clerking support when required and providing advice to chairmen and councillors on procedural matters.
- The Council's YouTube channel 'NNDC e-democracy' continues to grow - [youtube.com/@nndcedemocracy/streams](https://www.youtube.com/@nndcedemocracy/streams). We now have over 200 subscribers and have reached almost 6000 views. There is a full archive of committee meetings on there for the last two years and the team continues to promote it to the public via our agendas and on the

website.

2 Forthcoming Activities and Developments

Democratic Services

- Possible dates for an in-person meeting of the NNDC Town & Parish Council Engagement Forum will be shared with clerks soon so that a preferred date can be agreed and arrangements put in place. It is hoped that representatives from a cross-section of Council services will be in attendance. The focus will be on sharing information and improving engagement.

3 Meetings attended

Meetings:

- Kings Lynn BC
- Breckland District Council
- Norfolk Constabulary
- EELGA
- Coastal Gas Ltd
- Eastbourne Council led housing summit
- Sanders Coaches Ltd
- Public Sector Leaders Board and Norfolk Leaders
- Numerous other internal meetings.

To occur:

- Love Holt/ Holt TC
- Fakenham Leisure Centre Project Board
- Joint Staff Consultative Committee
- National Gas
- Norfolk Deputy Lieutenants
- Coastwise events at Overstrand and Happisburgh
- Carbon Literacy Training

Attended:

- National Coastwatch Institute reception at Cliftonville, Cromer
- Coastwise event at Trimmingham

Media:

- Norfolk Radio, Archant and Now TV

CABINET MEMBERS REPORT TO COUNCIL

21 February 2024

COUNCILLOR HARRY BLATHWAYT - CABINET MEMBER FOR COAST

For the period January to February 2024

1 Progress on Portfolio Matters.

Cromer and Mundesley Schemes

- Pre-commencement planning conditions have been discharged and Mundesley works compound set up commenced on 5th February 2024.
- Letter drop for local residents and businesses in Mundesley was completed on 30th and 31st January 2024 in line with our Construction Environment Management Plan (CEMP).
- Once preparations are in place for the establishment of the Cromer works compound, local stakeholders will be informed of the detailed arrangements.
- Local Liaison Group meetings and public drop-in sessions are being planned prior to the works commencing in full.

Coastwise

- Coastwise Café drop in events took place in Trimmingham, Walcott, Happisburgh, Sheringham (to cover the Runtons, Beeston Regis and Weybourne) and Overstrand. Each event covers all parts of the coast and have been well attended.
- The team attended the national Flood & Coast Innovation Programme winter forum (bringing together representatives of innovation and adaptation projects from around the country). Theme for this year was looking to the future with an emphasis on learning, success and legacy.
- Development of Coastwise survey almost complete.
- UEA Environment consultancy module projects with Climate are being presented to students this month.

Repairs and Maintenance

- Repairs of block revetment and storm damage at Overstrand
- Floodgate repairs
- Repairs to handrails and accesses in Cromer, Sheringham and Walcott
- Drones used to monitor cliffs along the coast.

Shoreline Management Plan Explorer

- Shoreline Management Plan Explorer went live and can be found at [Kelling Hard to Lowestoft SMP6 | Shoreline Management Plans \(data.gov.uk\)](https://kelling-hard-to-lowestoft.smp6.gov.uk) . This new digital tool will enable much easier access to

SMPs across the country, increasing awareness and encouraging their use in decision-making.

Matters relating to Internal Drainage Board (IDB)

The Local Government Association (LGA) IDB Special Interest Group (SIG) lobbied for a response to the urgent need for funding reform to Government Ministers and MPs at a recent Parliamentary event (which I attended). The intention is to secure additional funding for Councils suffering under the burden of paying for land drainage, and to change to the present funding model that is inequitable.

A one-off payment has been secured to assist with rising land drainage costs, and Parliament has been urged to implement a longer-term solution.

2 Forthcoming Activities and Developments.

Cromer and Mundesley Schemes

- Mundesley Coastal Management Scheme works and surveys at Mundesley commencing early March 2024.
- Start of establishment of compound required at Cromer from 19th February with cabins arriving 27th March.
- Letter drop for local residents and businesses in Cromer.
- Local liaison groups and drop-in sessions in both Cromer and Mundesley.

Coastwise

- Development of options to support Happisburgh Parish Council in the replacement of the Happisburgh car park entrance.
- Coastwise survey will be promoted through the March edition of Outlook magazine.

Repairs and Maintenance

- Repairs to revetments at Bacton.

3 Meetings attended.

05/01/24 Broads authority Planning Committee
08/01/24 Cabinet/Business Planning
09/01/24 Mundesley/Cromer Project board
09/01/24 BA Chairs group meeting
10/01/24 LGA IDB Funding meeting
11/01/24 BA Navigation Committee
15/01/24 Broadland futures Initiative meeting
14/01/24 Norfolk Coastal Partnership chairs meeting
16/01/24 Coastwise Board meeting
16/01/24 Budget meeting

22/01/24 Business planning
24/01/24 Norfolk Rivers IDB
25/01/24 BA Chairs Briefing
26/01/24 BA Board Meeting
26/01/24 Coastwise pop-up café Trimingham
30/01/24 EA Shoreline Management Plan explorer refresh briefing
30/01/24 Coastwise pop-up café Walcot
31/01/24 Wash & Norfolk Coastal Forum
01/02/24 Coastwise pop-up Café Happisburgh
02/02/24 BA Planning Meeting
02/02/24 MPs Flood meeting, Hickling Barn
05/02/24 Cabinet
06/02/24 Mundesley/Cromer Project Board
06/02/24 LGA IDB (funding) SIG Parliamentary members meeting.
07/02/24 Coastwise pop-up café Overstrand
08/02/24 Broads IDB

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CABINET MEMBERS REPORT TO COUNCIL

21st February 2024

COUNCILLOR ANDREW BROWN - CABINET MEMBER FOR PLANNING AND ENFORCEMENT

For the period 20th December 2023 to 9th February 2024

1 Progress on Portfolio Matters

Since the last Council meeting, we have had two sessions that build on our Planning Service Improvement Plan commitment to better and wider engagement:

- (i) On 30th January we held our quarterly **Agents and Developers Forum**. I was pleased that about 30 people were at the virtual meeting - and that the number of people attending each session is on an upward trajectory;
- (ii) On 1st February we held our third **Town and Parish Council Planning Briefing Session** (in Holt). 29 Town / Parish Councillors (or clerks) attended. The session included a lively and constructive discussions on Neighbourhood Plans and affordable housing. The next session is on 26th March in Cromer – and I am confident that we will break the 100 (cumulative) attendees at that session.

In terms of Planning Policy:

- (iii) The **Local Plan Examination** is now well underway. By the time of Council, the 2nd week of Examination Sessions will have been held. The final week is scheduled to take place from 5th March 2024. The Sessions are open to Councillors and the public to attend – although there are strict rules around who can and can't take an active part in them. For more information see: [Local Plan Examination Latest News](#);
- (iv) Wells-next-the-Sea Town Council formally submitted their final draft **Neighbourhood Plan** for examination on 20th June 2023. Following a six-week public consultation, the Neighbourhood Plan is now entering the examination stage. Mr Andrew Ashcroft has been appointed to hold an independent examination. This will look at whether the Plan meets the basic conditions needed to move forward with a public referendum. The examination formally commences on 3rd January 2024. Following the Examiner's assessment, they will write a report advising if the Plan should move to the next stage of a public referendum. For more information see: [Wells-next-the-Sea Neighbourhood Plan](#).

In terms of Development Management:

- (v) The Development Committee has met three times already this year. This included an 'extra' meeting - see [Development Committee 25th January 2024](#) - to consider a large application (for 350 dwellings) from **Hopkins Homes at North Walsham**. Subject to a number of caveats being dealt with – the Committee decided to authorise officers to approve the application (reference: PF/22/1784);
- (vi) In October last year, the Planning Service started sending all Councillors a '**weekly list**' of applications that have been received. As well as providing more timely information to Councillors it was done to enable greater clarity as early as possible as to what might or might not end up being considered at Development Committee. Part of this was to enable our senior officers (Director and Assistant Director) to identify applications that they consider should definitely go to Committee. These are likely to be larger and / or higher profile applications. Where one of them decides that something will definitely go to Committee, they will notify the relevant ward councillor(s). So far in 2024, this has occurred once – for an application in Coastal Ward at Arcady, Cley-Next-The-Sea (application reference: PF/24/0101). It is anticipated that that application will be considered at Committee in March or April 2024;
- (vii) Our website also provides the opportunity for people to see the **applications that have been determined** in any week or month. This can be accessed via: [Weekly and Monthly Lists - Planning](#);
- (viii) Development Committee considered a **Performance Report** at its' meeting on 8th February 2024 – see [DC Performance Feb 2024](#). This demonstrated the excellent service being provided both in terms of speed of decision and success at appeal. It is intended that a new set of Performance Indicators will be monitored in 2024/25 that assess more of the Service provided. The potential indicator suite will be discussed at Development Committee in the next couple of months – i.e. before our officers start measuring and reporting on them.

Government Led Changes to Planning:

- (ix) The much awaited introduction of developments needing to start providing for a 10% **Biodiversity Net Gain** has finally started for all major applications validated on or after 12th February 2024 – and will come in for other developments from 2nd April 2024. Further information on the requirements and how they will be delivered will be circulated to Councillors in the coming weeks. Further information can be accessed via: [Biodiversity Net Gain | Local Government Association](#);
- (x) The Government published a new **National Planning Policy Framework** on 20th December 2023 – and then, following numerous queries a clarification was issued on 5th February 2024 around calculations associated with Housing Supply matters. The new Framework can be accessed at: [National Planning Policy Framework](#). The Framework updates national policy and is relevant to Local Plan production and decision making on planning applications;

- (xi) I would observe that the **extent of Government changes** to the Planning system is significant and – seemingly – continuous / never ending. In addition to the new Framework (mentioned in the previous point) an array of other changes were set out / summarised in the Planning Newsletter the Government's Chief Planner issued on 30th January 2024 – see [Planning Newsletter January 2024](#). Just keeping up with all of these is a major challenge to our Planning Service and eats up capacity – and diverts quite a bit of it away – in Development Management terms - from dealing with the day-to-day case-load.

In terms of Building Control:

- (xii) Our Building Control team have spent the past three months working through **major changes to the legislation**. This has involved the biggest changes to the legislation since the introduction of the 1984 Building Act and 1985 Regulations. Major changes to process and procedures have involved a complete reworking of systems and processes including everything from new application forms to revision of all standard documents and templates. Various revisions to computer systems are being implemented to accommodate the monitoring and reporting requirements. As summary of the changes can be found at [Building Safety E-bulletin: Building Control](#)
- (xiii) The new legislation requires greater Officer input on each application - through enhanced application validation requirements and site inspections. The Building Control **Fees and charges** are being revised to accommodate the changes and will be finalised by the end of this financial year.
- (xiv) Part of the nationally led changes involve a new **system of accreditation** for individual surveyors. All our surveyors are in the process of completing the required registration process. From 6th April 2024 it will be a criminal offence to undertake 'restricted activities' unless registered with the Building Safety Regulator. As part of this process there is a requirement to prove competence at the required levels (e.g. specific works need to be done by surveyors registered at certain levels). All our surveyors have completed evidence portfolios and had them approved and have sat a competence assessment exam with the results due in the next few weeks. The Registration process is explained in more detail at [Registered Building Inspectors](#)

Other matters of potential interest:

- (xv) Broadland District Council secured £9.6m **Nutrient Neutrality** Mitigation Fund see [Letter On Nutrient Neutrality - December 2023](#). Broadland are receiving the funding on behalf of – effectively – the council areas in Norfolk that are affected by Nutrient Neutrality matters (including North Norfolk District Council). Discussions have started as to how this money will be allocated / managed. Whilst Broadland will be the formal decision makers on the use of the money, various mechanisms are being put in place to ensure other areas – including ours – are properly involved. The Assistant Director – Planning is involved in this work on behalf the Council;

- (xvi) Norfolk Environmental Credits – the joint venture company that the Council is a shareholder in – has started selling its first **nutrient neutrality credits**. Whilst these relate to the Yare catchment – i.e. not North Norfolk – it is a positive demonstration of the progress the company has made. Further information is available at: [Norfolk Environmental Credits](#). The Director for Place and Climate Change represents the Council on the Company;
- (xvii) Work continuous on the Government nationwide initiative to transfer **Land Charges to HM Land Registry**. The exact dates for this to take place in North Norfolk are not yet known – the programme is incremental – i.e. done in phases – rather than the whole country on the same day. Further information can be accessed at [Local Land Charges Programme](#);
- (xviii) We have been notified by the **Planning Inspectorate** that they have a significant backlog of Enforcement and Lawful Development Certificate Cases. They have apologised for the inconvenience this causes;
- (xix) One part of the Planning Service Improvement Plan work was to introduce a new **Local Validation List** – which basically would set out what information and documents applicants need to submit as part of a planning application. There is a process to follow to get any such List introduced and that involves a period of public consultation. It is planned that that consultation will start prior to the next Council meeting.

2 Forthcoming Activities and Developments

The next (and fourth) Town and Parish Council road-show will be held in Cromer on 26th March 2024.

The next Development Committee is due to be held on 7th March 2024.

The remaining Local Plan Examination dates are 5th to 7th March 2024.

3 Meetings attended

Dec 20 th	Portfolio Holder Meeting
Dec 21 th	Norfolk Environmental Credits meeting
Jan 3 th	Melton Constable Parish Council
Jan 8 th	Cabinet meeting
Jan 8 th	Business Planning meeting
Jan 8 th	Briningham Parish Council
Jan 9 th	Development Committee Pre-Agenda meeting
Jan 11 th	Development Committee
Jan 15 th	Edgefield Parish Council
Jan 16 th	Licensing Sub Committee meeting
Jan 18 th	Treasury Management training meeting
Jan 22 th	Cabinet Pre Agenda and Business Planning meetings

Jan 22 th	Brinton Parish meeting
Jan 22 - 25 th	Local Plan examination sessions
Jan 23 th	Development Committee Pre Agenda meeting
Jan 25 th	Development Committee
Jan 25 th	Brinton Parish Council
Jan 30 th	Agents and Developers Forum meeting
Jan 31 th	All Parliamentary Planning Group for Planning and Housing event at the House of Lords
Feb 1 th	Planning Roadshow public meeting in Holt
Feb 5 th	Cabinet and Business Planning meetings
Feb 5 th	Love Holt presentation meeting
Feb 6 th	Development Committee Pre-Agenda meeting
Feb 7 th	Joint Staff Consultative Committee meeting
Feb 8 th	Development Committee

4 Future Meetings (after 9th February) due to be Attended

Feb 13 - 16 th	Local Plan Examination sessions
Feb 14 th	Overview and Scrutiny Committee
Feb 15 th	Transport East review
Feb. 21 th	Norfolk Rail Group
Feb 21 th	Full Council annual budget meeting
Feb 26 th	Business Planning meeting
Mar 11 th	Cabinet meeting
Mar 14 th	Portfolio Holder meeting

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CABINET MEMBERS REPORT TO COUNCIL

February 2024

COUNCILLOR WENDY FREDERICKS – PORTFOLIO HOLDER FOR HOUSING & PEOPLE SERVICES

For the Period up to 31 January 2024.

1 Progress on Portfolio Matters.

Benefits

Caseload

Since the start of the financial year, we are continuing to see a marginal reduction to the number of households claiming Housing Benefit and/or Council Tax Support.

We anticipate the marginal reduction will continue as households migrate from Housing Benefit to Universal Credit.

As of 1st February, 53% of the caseload is represented by working age households. We are seeing more households claiming Council Tax Support only as opposed to Housing Benefit and Council Tax Support combined, due to the migration from Housing Benefit to Universal Credit.

Caseload	Date
7419	03/04/2023
7422	02/05/2023
7412	01/06/2023
7317	03/07/2023
7282	01/08/2023
7260	01/09/2023
7256	02/10/2023
7273	01/11/2023
7266	01/12/2023
7242	02/01/2024
7243	01/02/2024

Working Age	Pension Age
3835	3408

Housing Benefit & Council Tax Support	Council Tax Only
3359	3884

Cases assessed.

In January, the team handled nearly 8500 items of correspondence. We are in the process of live testing the automation of Universal Credit notifications which we receive via the Department for Works and Pensions each day. These notify us of changes to customers Universal Credit awards. The number of notifications we receive is increasing as more households claim Universal Credit. The introduction of automation will support improvements to service efficiencies and speed of processing times for Council Tax Support cases.

Speed of Processing (benchmarking) for January

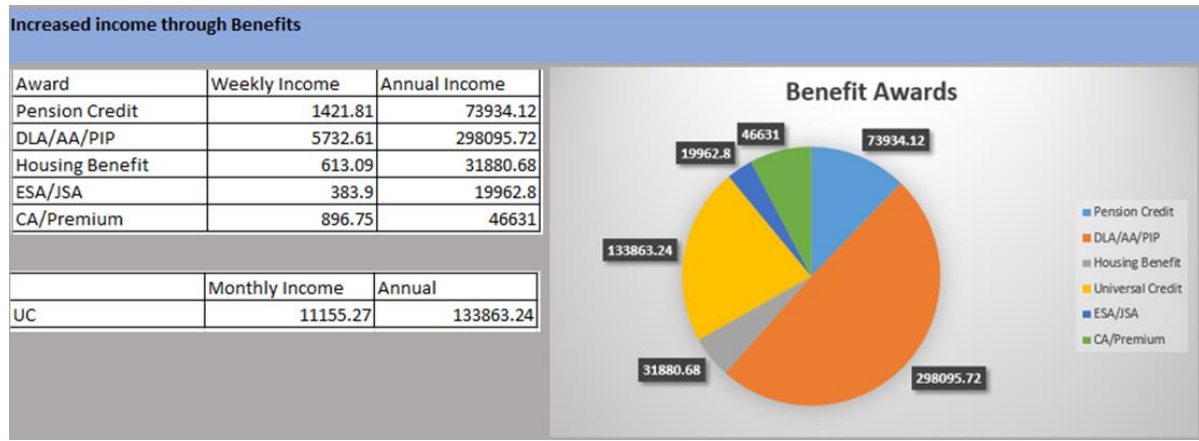
The table below represents our speed of processing data for January 2024, against the published data by the Department for Work and Pensions for Q2 (2023).

	NNDC number of days to process	Benchmarked lowest number of days to process	Benchmarked mean number of days to process
New claims	10	6	18
Changes in circumstances	8	2	8

Financial Inclusion Tracker outcome

The Financial Inclusion team is continuing to support low-income households become financially resilient by maximising their income through unclaimed benefits, premiums, and grants. We have also run two Pension Credit campaigns using data from the Low-Income Family Tracker (LIFT) to target individual households. The outcome of the work undertaken by the team as at 19th January, is represented below.

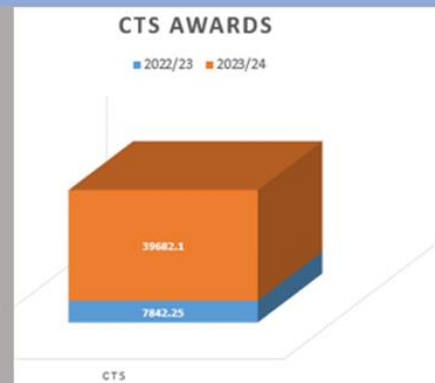
In total the team have generated over **£680k** in additional income across households in North Norfolk.



Council Tax Support awards

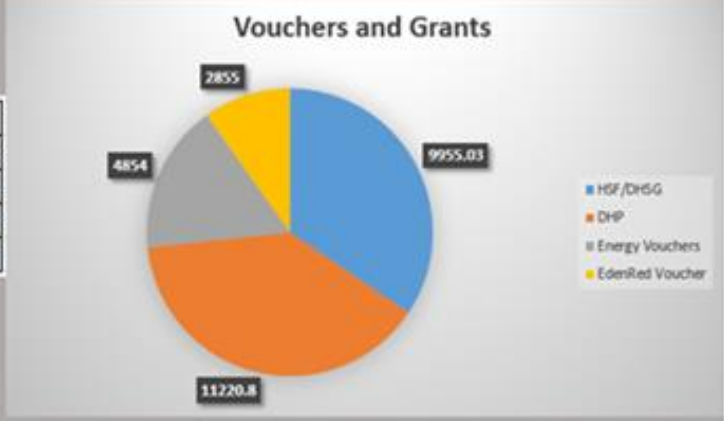
For the financial years 22/23 and 23/24 a total of £47524.35 has been awarded

CTS	22/23	23/24
	7842.25	39682.1



Support through grants, funds and vouchers

Grants	Award
HSF/DHSG	9955.03
DHP	11220.8
EdenRed Vouchers	2855
Energy Bank Vouchers	4854



Discretionary Housing Payments

We continue to administer **Discretionary Housing Payments (DHP)** to support tenancy sustainment, homelessness, and to support people to stay within the community. Cases are worked on as a panel which includes officers from the Benefits Team and Housing Options.

For 2023/24, North Norfolk has been allocated funding of £103,037, and up to 31st January 2024 we have spent 83% of our allocation across 97 households. A further total of 191 applications (177 households) have been refused as the circumstances of the household are outside the scope of the scheme. Where we have not been able to provide support through the DHP scheme, the team will consider other funding options and signpost the customer accordingly.

A breakdown of how the expenditure has been allocated across the 97 households can be seen below.

Single Working Age Households	
Number of successful applications	62
Rent Arrears	£3,249.51
Rent Deposit/Moving Costs	£210.00
Ongoing Rent Shortfall	£51,729.08
Sub Total Expenditure	£55,188.59
Single Pension Age Households	
Number of successful applications	7
Rent Arrears	£0.00
Rent Deposit/Moving Costs	£0.00
Ongoing Rent Shortfall	£2,559.76
Sub Total Expenditure	£2,559.76
Couple Working Age Households	
Number of successful applications	4
Rent Arrears	£0.00
Rent Deposit/Moving Costs	£0.00
Ongoing Rent Shortfall	£3,269.11
Sub Total Expenditure	£3,269.11
Couple Pension Age Households	
Number of successful applications	1
Rent Arrears	£700.00
Rent Deposit/Moving Costs	£0.00
Ongoing Rent Shortfall	£0.00
Sub Total Expenditure	£700.00
Family Working Age Households	
Number of successful applications	24
Rent Arrears	£800.00
Rent Deposit/Moving Costs	£1,694.99
Ongoing Rent Shortfall	£21,340.51
Sub Total Expenditure	£23,835.50
Family Pension Age Households	
Number of successful applications	0
Rent Arrears	£0.00
Rent Deposit/Moving Costs	£0.00
Ongoing Rent Shortfall	£0.00
Sub Total Expenditure	£0.00
Total Expenditure	£85,552.96

Discretionary Housing Payments Take Up

We are continuing to use data insights to proactively target low-income households who have rent arrears, rent shortfalls, or who are at risk of homelessness.

To utilise our budget for 2023/24 and to ensure we assist as many vulnerable households as possible before the end of March 2024, we have sent a mailshot out to 72 households who have been identified to have a shortfall in their income against their expected costs and could therefore be eligible for additional support towards their housing costs, who have not claimed a Discretionary Housing Payment previously.

Housing Options and Homelessness Prevention

Your Choice Your Home

As at the 31 January 2024 there were **2546** households on the housing list with **521** (21%) being on the Housing Register – this register contains those qualifying applicants who have the most urgent housing needs.

	Housing List by Bedroom Need				Homes Let by Property size 01 April to 31 January 2024			
	Housing Register	Housing Options	Transfer	Total	Housing Register	Housing Options	Transfer	Total
1 Bed	217	1025	201	1443	83	6	4	93
2 Bed	117	393	99	609	81	3	4	88
3 Bed	96	109	41	246	14	0	1	15
4 Bed	85	86	44	215	1	0	0	1
5 Bed +	6	18	9	33	0	0	0	0
Total	521	1631	394	2546	179	9	9	197

Overall, the total number of lettings has decreased by 30% when compared to the same period in 22/23. We continue to see an increased demand for homes suitable for families. Over 33% of the total homes had a minimum age requirement.

Households Assessed and Duty Owed

Our Housing Options Service offers advice to anyone who has a housing problem, and offers support and assistance if someone is homeless, or threatened with homelessness, within the next 56 days.

Approaches to the service remain high and between 01 April 2023 to 31 January 2024 we have opened 926 new cases. Each case represents a household who has contacted us as they have some sort of housing need, and we are still seeing an increase in homeless households (relief cases).

As at the 31 January 2024 there were 187 open homeless cases. Of which 120 households were initially assessed as threatened with homelessness (prevention Duty) or were homeless (Relief Duty), of these 69 households included dependent children.

The three most common triggers of homelessness during the period were:

- The loss of a private tenancy (32)
- Households no longer being able to stay with families and friends (15)
- Domestic abuse (12)

Temporary Accommodation

As at the 31 January 2024 there were 61 households in Temporary Accommodation. This is an overall decrease of 20% from the same date (January) 2023.

- 40 (66%) Family Households have dependent Children
- 19 (31%) Single Adult Households
- 2 (3%) Other Households (includes couples and households with older children)

The number of Households with dependent children has increased by 21% compared to January 2023. Included in the 40 family households, there are 81 dependent children.

Rough Sleeping

For the month of January (at various points in time) we recorded 7 people sleeping rough in North Norfolk, this includes one person with entrenched experience of rough sleeping, 5 people who have previously been seen sleeping rough in the district and 1 person who was new to rough sleeping.

During the month the Severe Weather Emergency Protocol (SWEP) has been in place and helped 6 people access emergency accommodation.

At the end of January 3 people were still rough sleeping, 3 people are being assisted under Homeless legislation and are in Temporary Accommodation and 1 person has returned to area they have a connection with.

Housing Strategy

Local Authority Housing Fund

In the first round of funding, Government offered the Council up to £1,245,210 to provide eleven additional affordable homes in the District by December 2023 – initially to house Ukrainian and Afghan refugee households. Cabinet (on 6/3/23) agreed to accept the money and work with the Flagship Housing Group to deliver the homes. The Council will own one (purchase now complete and home occupied) and Flagship Housing will own the remaining ten (the first of these have now been advertised on Your Choice Your Home and the remainder will be ready before April 2024).

The Council accepted a further £560,000 of funding to provide four further homes. Three will initially house Afghan refugee households. The fourth will house a homeless household. Offers to purchase have been accepted on four properties, two of which have completed and will be ready for occupation shortly, and the remaining two purchases will complete by March 2024.

In the long-term, all fifteen homes would be available to households on the Council's housing list, either as temporary accommodation for homeless households, or as a long-term affordable home.

New Affordable Homes

We have a healthy affordable housing scheme pipeline, many of which are 'rural exception' housing sites at various points in the development process. There are over twenty developments which will, subject to approvals, yield more than 350 new affordable homes in the next few years.

In common with most of Norfolk, 'Nutrient neutrality' is a delaying factor for many sites within

the district. Officers have worked with Broadland Housing Association to get in-principle support from Homes England (the Government's funding agency for affordable housing) to fund a package of five 'exception' sites in North Norfolk to be delivered over the next two to three years.

It is anticipated that thirty-eight affordable homes will be completed in 2023/24. Much of this delivery is in the last quarter (January to March 2024).

Grant for Energy Efficiency Improvement Works

North Norfolk District Council is part of the Norfolk Warm Homes Consortium of five Norfolk districts.

The consortium has been successful in a bid for £3,933,000 to improve the energy efficiency of 'off-gas' homes. Eligibility criteria for future grants have been simplified and will include any home within the most deprived areas in the UK (measured by the Government's Index of Multiple Deprivation income deciles 1-3) if privately owned or privately rented, provided the Energy Performance Certificate is rated D-G and the households has no more than £100,000 in savings. This will open up the grant to many more eligible households – across Norfolk there are 603 postcode areas covering 2,600 properties believed to meet the criteria and 23% of these are in North Norfolk.

The Council's Energy Officer, working with Norfolk Warm Homes, has been promoting the scheme in the Stalham area. The local community, Town Council, shopkeepers, schools, etc. have been very supportive. The approach of sending targeted mail followed by door knocking has worked very well. As a result, the projected spend in North Norfolk for 2023/24 will be 40% of the total for Norfolk Warm Homes. We plan to replicate this approach in other parts of the District in 2024.

Integrated Housing Adaptations Team (IHAT)

IHAT has successfully implemented all the IT infrastructure to administer all the new discretionary grants.

We continue to receive a large number of referrals for Disabled Facilities Grants into the service from NNDC front door, internal referrals, community health and referrals from Adult social services.

Our core focus throughout 2023 and 2024 remains on improving the customer journey and overall wait times (start to finish), which we continue to make positive progress on.

IHAT has been actively exploring options to further streamline the service to improve accessibility and utilise resources more efficiently, whilst also considering our impact on the environment and how we can be more environmentally sustainable.

Figures – Disabled Facilities Grant

New contacts	42
YTD total Contacts	478
Total approved grants	125
Total approved grants value	£108,894.02
YTD Approval value	£1,094,280.16
Completed adaptations	9
Total spend for period	£147,356.98
YTD Completed cases	99
YTD Spend	£1,147,608.68
YTD Housing needs reports completed	40

Overall Figures – Discretionary Grants

Total Number of active cases	19
Completed grants	8
Completed grant value for period	£33,417.00
YTD Approved value	£38,087.52
YTD Spend	£33,417.00

Individual discretionary grant figures

Grant	Total No of cases	Approved value	Completed	Spend for period
Architects & surveyors fees	3	£750.00	0	£0.00
DFG Contribution	3	£1,743.52	0	£0.00
Fast track end of life	4	£7360.00	3	£7360.00
Home repairs	9	£28,234.00	5	£26057.00
Minor adaptations	10	£5,145.50	0	£0.00

Community Connectors

The Community Connectors work across North Norfolk spending time in community settings to signpost and support residents and community group leaders. Our work is focused at groups which support the most vulnerable, for example, community lunches and cafes, wellbeing walks, warm spaces, the library and foodbank.

We support the group leaders with information about funding streams, ideas on how to recruit volunteers and raising awareness of the fantastic work that they do. This supports the sustainability of their vital community work.

We support residents by listening to their concerns and signposting them to appropriate support. This might be by sharing details about a charity or statutory organisation offering the advice and guidance they need, or it might be by making referrals into our social prescribing, housing or financial inclusion teams for bespoke support.

The Community Connectors, alongside their regular presence at community groups, warm spaces and other events, attended four sessions with the WOW bus, one lunch event, attended the Norfolk Area SEND Strategy Community Engagement Event in Sheringham and supported two Coastwise café events in Walcott and Trimmingham

<https://www.poppylandradio.co.uk/shows/community-connectors> shows recorded covering the following topics:

- Arts and crafts for wellbeing
- Equal Lives
- Norfolk Knitters & Stitchers

Social Prescribing

January 2024:

- **57** Referrals into Social Prescribing identifying 137 concerns.

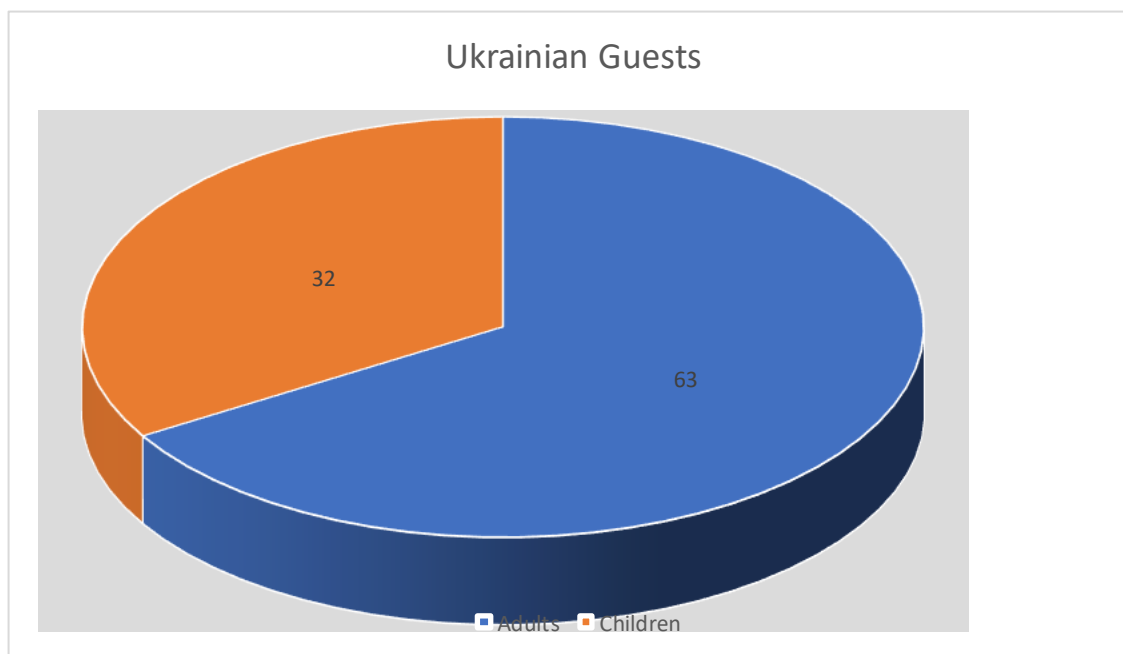
April 2023 - Present

- **529** Referrals since April
- **1288** different concerns raised by residents.

One of the most prolific issues for 2023 has been hoarding. 40 cases were raised in 2023 and of these 12 cases were rated level 3 where the case should be reported appropriately as a potential safeguarding adults concern.

Homes for Ukraine (H4U)

There are currently 95 Ukrainian guests being supported in the North Norfolk, of which 63 are adults and 32 are under the age of 18.



There are 35 hosts, of which four are hosting 2 separate families/un-related single guests.

2 Forthcoming Activities and Developments.

Business Planning
Holt business meeting
Broadland Housing Association Northrepps
Meeting with MND Association
DCN Fuel Poverty
Site visit to Holt
Overview and Scrutiny
Mundesley Medical Centre Patient Group
Portfolio Holder Catchups
Carbon Literacy Training
LGA Dealing with abuse training
LGA health in an ageing society
Broadland Housing Association Meeting

3 Meetings attended

December 2023

Cabinet
Business Planning
Leeds Building Society on Mortgages for holiday lets
ICB Chairs Meeting

Portfolio Meeting regarding Ecoflex
Bidwells meeting discussing the affordable homes report
Mundesley Parish Council Parking
North Walsham Development Briefing
North Norfolk Health and Wellbeing Partnership
North Norfolk Collaborative Meeting with Headway
Portfolio Holder Meeting
Group Briefing
Cabinet Pre-agenda Meeting
NNDC Full Council Meeting
Portfolio Holder Meeting Housing

January 2024

Cabinet
Business Planning
Social Housing Webinar
NNHWBP Task and finish meeting
Norfolk Citizens Advice Meeting
Group Briefing
Training on Corporate Peer Challenges with the LGA
PH Catchup Housing
NNHWBP Taks and Finish Group
District Councilors Network Summit on Temporary Accommodation London
National meeting on Afghan resettlement.
NNDC Business Breakfast
Housing Strategy Refresh meeting
LGA Charing skills training

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CABINET MEMBERS REPORT TO COUNCIL

21 February 2024

COUNCILLOR PAUL HEINRICH - CABINET MEMBER FOR SUSTAINABLE GROWTH

For the period January to February 2024

1 Progress on Portfolio Matters.

Economic Strategy & Action Plan

'Investing in Our Local Economy & Infrastructure' is an important strand of NNDC's Corporate Plan. A draft Economic Strategy and Action Plan (2023-2027), which sets out the approach and actions the Council will undertake to achieve this objective and support the growth of the local economy over the next four years, is due to be considered by the Overview & Scrutiny Committee in February.

Business Breakfast Event

On 30 January a business breakfast event was hosted at the Council offices by NNDC in collaboration with Norfolk County Council. This well-attended event provided the opportunity to meet with businesses and local representative groups to discuss the Council's emerging Economic Strategy, to engage and feed into NCC's forthcoming Norfolk-wide Economic Strategy and to elicit views from businesses on the Council's Budget.

During the event a series of questions were posed to test the local sentiment of businesses. These included:

Question	Response
From the perspective of your business in North Norfolk, how optimistic are you about the next few years?	83% Very/Quite optimistic
Do you currently have plans to grow or expand your business?	65% Yes, definitely/Hopefully
Please prioritise the following as challenges for your business now or in the near future?	<ol style="list-style-type: none">1. Recruitment and retaining staff2. Financial stability3. Training/Workforce Development4. Transportation5. Availability of sites and premises
From your perspective, please prioritise the impact of the following on North Norfolk's	<ol style="list-style-type: none">1. Cost of living2. Energy prices

economy?	<p>3. Availability of finance (grants, loans, investment)</p> <p>4. Climate change/flooding/coastal erosion</p> <p>5. Availability of suitable/affordable housing</p>
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The event proved a very useful means for the Council to better understand some of the current issues facing local businesses and the responses to the questions posed will help to shape and inform how the Council engages businesses.

Funding and Programmes

Rural England Prosperity Fund

On 3 July 2023, NNDC launched the Rural Business and Communities Grant. This capital-only grant, funded by the Rural England Prosperity Fund, is intended to support the following activities:

Businesses

- Small scale investment in micro and small enterprises in rural areas. Including capital funding for net zero infrastructure for rural businesses, and diversification of farm businesses outside of agriculture to encourage start up, expansion or scale up of these businesses where this involves converting farm buildings into other commercial or business uses.

Community groups

- Funding (capital grants) for investment in capacity building and infrastructure support for local civil society and community groups.
- Funding (capital grants) for existing cultural, historic and heritage institutions that make up the local cultural heritage offer.
- Funding (capital grants) for impactful volunteering and social action projects to develop social and human capital in local places.

To-date, grants amounting to £377,321 have been offered, with a total project value of £710,148 (£335,826 of private investment generated in match funding). A strong pipeline of investments has been developed through to the next financial year.

UK Shared Prosperity Fund

The intention of the fund is to invest in local priorities, targeted towards a number of areas: building pride in place, supporting high quality skills

training, supporting pay, employment and productivity growth and increasing life chances.

The following activities have now commenced:

- Support funding for new, or improvements to existing, community and neighbourhood infrastructure projects (administered by the North Norfolk Sustainable Communities Fund);
- Work with Visit North Norfolk to develop a programme of support for local visitor economy businesses (including an additional staff resource to support this);
- Deliver the 'Go Digital' programme to support business digitalisation (working with Norfolk County Council); and
- deliver a business support and advice programme (working with New Anglia Local Enterprise Partnership).

There has been a high take-up from beneficiaries across the programmes and the budget for this financial year (£310,867) is fully committed.

Progress is also being made towards developing programmes for the next financial year, including:

- A package to support business decarbonisation, through audits, advice and funding (in partnership with Groundworks East);
- The Future Skills Now Employment Skills programme which will support businesses seeking to address recruitment and training issues (in partnership with Norfolk County Council Skill's team); and
- A programme to support energy efficiency retrofit works for households experiencing fuel poverty in North Norfolk (with Norfolk Warm Homes).

The geographical spread of the interventions under the above programmes was shared with Members following the question asked at the last Full Council meeting.

North Walsham High Street Heritage Action Zone (HSHAZ)

Key updates:

Cedars

- The refurbishment of the Cedars is complete and lets have been provisionally agreed, and the leases are in the process of being signed.

Black Swan Loke (amenity garden)

- The transformation of the space that will form the link between Bank Loke Car Park and the Market Place is on track and due to complete by the end of March, within the allocated budget. Many of the materials are re-used or repurposed/surplus from other projects (e.g. the wood cladding on the western wall is old wooden decking from Cromer Pier).

- Led by a local artist and created by the local community, a mosaic has recently been installed at the site, which celebrates the heritage and history of the town.

Bank Loke

- Improvements to the appearance and amenity of Bank Loke are being planned for completion by the end of March 2024.

Evaluation & Monitoring

- The HSHAZ initiative is now approaching the end of its four-year holistic programme. A number of evaluation and monitoring reports are required by Historic England as part of the finalisation of this programme and the process of producing this has begun. As well as reporting to the funding bodies, the evaluation report will be reviewed and reported internally, in order to understand the extent to which the objectives were met and to ensure any lessons learned can be shared.

2 Forthcoming Activities and Developments.

- Continued implementation of the UKSPF and REPF funded initiatives
- Finalisation of the Economic Strategy & Action Plan
- Taking forward the recommendations of Stalham High Street Task Force team
- Final stages of the North Walsham HAZ place making, and settling the final account
- UKSPF business decarbonisation programme: a webinar will be held on Thursday 25th April with Groundwork East – the link for any businesses to register is here - [Visit North Norfolk's Net Zero Webinar Tickets, Thu 25 Apr 2024 at 10:00 | Eventbrite](#)

3 Meetings attended

Cabinet
 Cabinet Business Planning
 PFH meetings (Economic Growth)
 PFH meetings (Planning)
 UKSPF/REPF Board meetings
 HAZ Board
 Development Ctte
 O&S Ctte
 LGA Economic Growth Workshop (online)
 Seaweed in East Anglia Project
 NNDC Business Forum
 Stalham HSTF strategy meeting

Holt BID presentation
Bittern Line Community Rail Partnership

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CABINET MEMBERS REPORT TO COUNCIL

21 February 2024

COUNCILLOR RINGER - CABINET MEMBER FOR IT, Environmental & Waste Services

For the period January to February 2024

1 Progress on Portfolio Matters.

Environmental Services

Officers are working with Serco to assess new collection rounds and feedback any concerns from officer knowledge. There has been a change to the disposal site (transfer station) for recyclables which has been factored into the redesign.

They are also supporting Serco comms to design and plan communications to residents around forthcoming round changes. Implementation for changes is on track for 8 April 2024.

Since being back to full staffing capacity, the team has heavily focused on ensuring Serco's cleansing standards for street cleaning and public toilets are where they should be.

We have appointed consultants Eunomia to undertake modelling of future collection options around the introduction of food waste collections in 2026. The capital funding allocations have been announced by DEFRA, the team have written to DEFRA outlining their concerns that the funding will not be adequate to cover the cost of receptacles and vehicles. Nationally and locally other LA's have also made similar representations.

Further cohorts of staff have been trained in health and safety (IOSH) – improving the knowledge and hopefully preventing accidents from occurring across the organisation.

The Corporate Health and Safety Officer has implemented a new system for assessing and monitoring health and safety of contractors the Council uses. This will ensure further compliance and reduce accidents.

Civil Contingencies

The winter weather continues to present challenges for the team, they have coordinated, prepared and responded to:

- High tides, coastal and river flood alerts

- Persistent flooding around Potter Heigham and the Broads
- Named storms Henk, Isha and Jocelyn

The team have negotiated an improved place of safety for Bacton Gas Terminal staff in the event of an incident requiring evacuation; this is to be included in the upcoming review of the Bacton Gas Terminal external COMAH Plan.

Ongoing liaison with the Environment Agency re flooding and new protocol re Potter Heigham flood board deployment. Attendance at the Norfolk Strategic Flooding Alliance meeting at County Hall.

Public Protection

The team arranged with the voluntary closure of take away in North Walsham due to poor standards being identified during a routine inspection. The issues have now been rectified and premises reopened.

Takeaway in Honing, Police notified us that place was poor and may have illegal or trafficked people sleeping upstairs, not able to establish if people sleeping upstairs, but generally poor and rectification measures are being put in place.

The team responded to a multi-agency incident relating to a house explosion in Ashmanhaugh, it would appear that the explosion was caused by a badly installed pressurised water system, luckily no one hurt and the team have reported their findings to the Health and Safety Executive.

Officers are working with the FSA to establish a monitoring point for a prospective cockle bed, at Wells next the Sea. There are some challenges around this but the team are supporting this new business through their classification process.

The annual return for private water sampling has been submitted to the Drinking Water Inspectorate.

Environmental Protection

The team have undertaken equality and diversity training following a recommendation from the LGO. They will now proceed to implement some changes to our standard letters and processes to reflect their learning.

The annual air quality report has been submitted to DEFRA and will shortly be published on the website.

Complaints to the Private Sector Housing team have increased, these are mainly around excess cold and damp over the winter months, the team continue to work with landlords across the district to improve housing standards.

Working alongside the planning team on the planning validation to update the requirements for EH.

IT Infrastructure Team

- Finished the upgrading of the Network by replacing all the core switches over the Xmas break. This massive task has been undertaken without disruption to normal services. Thanks go to staff who gave up their Xmas holidays to do this.
- At the same time a data recovery exercise was undertaken, and all systems were run from the data recovery site at Fakenham from 27th to 30th Dec. Whilst we thought we had tested everything successfully. Members did report not being able to login during this period so we will undertake another test to find out why.
- All staff mobile phones are being updated so they continue to receive security updates.
- Supporting and supplying necessary equipment for the new Concerto App that Property Services will use when out on District.
- Old laptops have been given to County to be refurbished for disadvantaged people and the rest of our redundant equipment has been recycled.
- Cyber awareness training is continued to be pushed out bi-monthly but whilst awareness of threats has undoubtedly increased there is still a long way to go.
- The security on Council emails on personal phones has been increased and whilst it has caused some inconvenient disruption it has been necessary to make sure we are well protected.

IT Web Team

- Provided web functionality to enable PALC payments to be made at point of contact.
- New web servers fully commissioned and online – Test system finalised and completed.
- New version of Garden Bin management system completed and live.
- Ongoing updates for council web pages and intranet pages
- Ongoing additions for local plan examination libraries
- Publication of the Staff Survey

ICT Applications Support Team

- Planning mapping software moving from on-site to cloud based solution.
- PALC Pay Now functionality has now been enabled, resulting in an administrative saving. "Pay later" functionality is now disabled.
- Delivery of HMLR test extract dashboard. Awaiting project initiation but data cleansing now underway in preparation for this.
- Re-procurement of Planning Uniform software has led to substantial increase to our annual charge amounting to an additional £24K (total 68K). We have reprocured for a further three years.
- NNDC have been assigned a new account manager for the Civica Financials system. Hopefully now end-user issues and concerns can be addressed.
- Concerto property Services software has been updated to latest release.
- Substantial work has been undertaken to enable reporting on Planning Performance Measures.

2 Forthcoming Activities and Developments.

IT Infrastructure Team

- Members have reported that they cannot access Wi-Fi on trains. We have begun to investigate this in earnest and hopefully can come up with a better solution.
- Cyber Awareness training and exercises are ongoing.
- Vulnerability software will be run to give us a clearer picture of our security position and the results will form a program of work to remediate any weaknesses or systems out of date.
- Carrying on with the project of replacing mobile phones.
- Starting the process of procuring new servers.

IT Web Team

- In collaboration with ICT Applications and Network teams. Review of service desk outstanding incidents following recent audit report. Processes and procedures to be put in place to enable this to be effectively performance-managed going forward.

- Updates to Fly tipping reporting planned.
- Budget consultation form planned.
- Online form replacement system planning with Customer Services and C3.

ICT Applications Support Team

- Cloud-based Planning mapping software in LIVE use in about a month. Training has now been undertaken for administrators and end users.
- Project initiation to get underway to migrate land registry data to national database.
- Upgrade of Exacom section 106 software scheduled mid Feb.
- Revenues & Benefits year end to be main focus mid Feb – early Mar. Will require substantial out-of-hours working to minimize downtime for end users.
- Critical Resourcelink Payroll annual software release to be installed Feb 24. Timing unfortunate this year as will clash with revs/Bens year-end.
- Project underway to convert Pay360 our payment software to a cloud-based solution due to existing solution being decommissioned. Go-live Apr 24. Project team meeting weekly.
- Further upgrade of Uniform required to resolve fee bug.
- More members of team to attend Power BI training to meet anticipated organisational demand.
- In collaboration with ICT Web and Network teams. Review of service desk outstanding incidents following recent audit report. Processes and procedures to be put in place to enable this to be effectively performance-managed going forward.
- Environmental Health Annual License Fee Invoicing (using existing Commercial Waste interface) to be undertaken requiring bulk load of Licensing Customer data, with subsequent data cleansing activities. Keen to complete this in advance of departure of current Environment and Safety Manager.

Environmental Services

The re-route of waste collections is scheduled to go live on 8th April. Ahead of this a members briefing is to be held and all members are encouraged to attend. A date for this is shortly to be announced.

3 Meetings attended
Serco contact development and review board Norfolk Waste Partnership Regular meetings with officers related to portfolio matters

CABINET MEMBERS REPORT TO COUNCIL

February 2024

COUNCILLOR SHIRES - CABINET MEMBER FOR FINANCE, ASSETS AND PROPERTY SERVICES

For the period December 2023 to January 2024

1 Progress on Portfolio Matters.

Finance

- **Budget 2024/25**
 - The draft budget 2024/25 and forecast to 2027-28 has been produced.
 - 2024/25 shows a balanced position after the inclusion of £974,864 savings bids and a further £250,000 of savings to be identified.
- **Internal Audit**
 - In line with the Internal Audit Plan, several audits have taken place and we are awaiting formal reports.
 - It is anticipated that they will show an improved position however there will be some outstanding audit recommendations that the team will focus on.
- **Statement of Accounts**
 - Work continues to be undertaken on the production of the outstanding Statements of Accounts, however we are still waiting the decision from government as to the approach to be taken by external auditors.
- **Financial Awareness Training**
 - Mandatory finance training was successfully delivered in December, with a further session scheduled for February.
- **Interim head of Finance**
 - Karl Smith was appointed as an interim assistant director for Finance and is supporting the section 151 officer in undertaking their statutory duties.

Revenues

- **Collection as of 31 January 2024.**
 - The monthly Council Tax collection was 90.41% against target of 90.35%. An excess in collection to target of £53k.

- The monthly NDR collection was 91.56% against target of 91.45%. An excess in collection to target of £27k.
- **Government Returns**
 - The council tax and Non-Domestic (Business) Rates QRC3 form reconciled and sent to government by 12 January 2024 deadline.
 - The NNDR1 form reconciled and sent to government by 31 January 2024 deadline.
- **Storm Babet**
 - We have received information from the Senior Flood Risk Officer, working for Community and Environmental Services at Norfolk County Council that we have thirteen properties flooded in North Norfolk between 20 – 25 October 2023.
 - Two properties have been paid the Business Recovery Grant of £2,500 each by the deadline which is funded fully by central government.
- **Year-End/Annual Billing**
 - The 2024/25 year-end/annual billing work has started within Revenues, Benefits, System Admin, IT and Customer Services/Print Room. This team is reviewing processes to make sure the changes expected going forward are implemented correctly by testing procedures before closing systems down on 16 February 2024 for Non-Domestic (Business) Rates and 21 February 2024 for Council Tax and Benefits.
 - The council tax empty property premium that charges empty properties an additional 100% charge after 12 months starts from 1 April 2024. These customers have been notified ahead of next year's annual billing.

Estates

- **Vacant property**
 - Existing and new concession opportunities have been marketed and bids received for new licences from April 2024 with rental increases expected and vacant spaces continue to be marketed.
 - Black Swan Loke development works as public open space is underway.
- **Decarbonisation**
 - Works at Catfield have been completed, which have improved the Energy Performance Certificate rating from E – C.
- **Leases**
 - Rent review increase and lease renewals for approx. 300 chalet and beach huts are to be completed for 1st April 2024.
 - Identification of possible sites for “click and collect” points has been done.

- **Disposal**
 - Sale of a small parcel of land at Wells-next-the-Sea completed.
- **Acquisition**
 - A further residential property for the Housing Team has completed.

Property Services

- **Public Conveniences**
 - The public conveniences and bridge at the Leas Sheringham has been closed due to structural failure. Works to refurbish the right-hand side of the public have been stopped until repairs are undertaken.
 - Tender for Albert Street public conveniences is now live with an expected return end of Feb 2024.
- **Roofing and Walkway Works**
 - Works to promenade roofing and walkway works at various locations which will include the Art Deco building and Red Lion tenanted units at Cromer and chalet roof repairs at Sheringham have been started by the incumbent MTC using the change variation instruction.
- **The Reef**
 - Collaborative working with Estates to undertake remedial works at the Reef, Sheringham. Some works have now been completed.
- **The Pier**
 - Cromer Pier substructure works to Cromer Pier is a work in progress, this is on time and within budget.
- **Housing**
 - Sitting on the Housing Portfolio Working Group to develop systems and process for temporary and refugee accommodation. This includes out of hours call out procedures.
 - Collaborative working with Housing Options on the target hardening scheme for vulnerable persons.

2 Forthcoming Activities and Developments.

Finance

- **Statement of Accounts**
 - Work continues on the outstanding Statements of Accounts, however no timeline is known for the external audit of these.
- **Budget Monitoring**
 - The Finance team are working on the P10 (end of January 2024)

budget monitoring.

- Preparation for the 2023/24 outturn process will commence including guidance for service managers.

Revenues

- **Training/Development**
 - Ongoing internal training of three Level 3 Business Admin Certificated apprentices and external training for an officer studying towards the Diploma in Institute of Revenues, Rating & Valuation (IRRV) plus a team leader studying towards the level 5 CMI management qualification.
- **Service Improvements**
 - Online forms - reviewing and improving the most used customer paper forms including the Long-term empty property review forms as part of our Business Process Review of the current process.
 - Reviewing and implementing service improvements suggested by staff including a direct debit online form to save NNDC paying capita for the current form provided on our webpages.
- **Business Improvement Districts (BIDs)**
 - Working with Love Holt on their request to be the first Business Improvement Districts (BID) in North Norfolk. The start date is likely to be 1 April 2025.

Estates

- **Acquisition**
 - A further 2 residential property acquisitions are expected to complete during February/March.

Property Services

- **Recruitment**
 - Recruitment for a shared apprentice to cover PS, Housing Options, IHAT has been agreed and will start shortly. It is agreed the Asset and Property Programme Manager will line manage this post.
- **Fakenham Sports Centre**
 - Project planning has commenced with Fakenham Sports Centre.

3 Meetings attended



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CABINET MEMBERS REPORT TO COUNCIL

21 February 2024

**COUNCILLOR LIZ WITHINGTON - CABINET MEMBER FOR
COMMUNITY LEISURE AND OUTREACH**

For the period January to February 2024

1 Progress on Portfolio Matters.

Customer Services

As expected and like previous years, December saw a reduction in customer contact and then January a big increase as our offices reopen after the Christmas break.

Overall CS contacts have also increased by 25% in the last year reflecting the continued need for support by our residents and businesses during this Cost-of-Living Crisis. The top 8 activities for our customer contacts are all revenue linked activities and therefore ensuring an efficient customer experience has additional importance to the Council as well as residents and businesses.

Garden Bin non-direct debit renewal payments have been requested by our colleagues in Environmental Services, so we have been assisting lots of customers who prefer to pay via other means to continue to use this service.

In January the Customer Services team responded to over 7,700 enquiries.

Telephony – 66%
Face to face – 10%
Web Chats – 1%
Online Contact Us From – 5%
Email – 18%

Although telephony continues to be our most frequent way to contact the Customer Service team, online contact is significantly increasing, a 69% increase over the last year. Encouraging greater use of these services and ensuring systems are in place to support customer transition to online activity continues to be a priority for the Customer Service Team.

	01/01/2022– 31/12/2022	01/01/2023– 31/12/2023	% Increase
Calls answered	65,054	75,948	16.7%
Customers visiting the office	9,111	11,026	21.0%
Emails/Online contacts received	13,075	22,138	69.3%
Total	87,240	109,112	25.0%

With a seconded member of Customer Services returning to the team, January saw our FTE count at its highest in sometime (16.9FTE). This reflected in our performance, with our average wait time going down to 2 minutes 41 seconds for the month, and a resolution rate of 71%, within the Customer Services Advisor Team.

This also reflected in achieving our highest levels of customer satisfaction performance:

Helpfulness of the CSA – 93.81% Quite/Extremely Satisfied.

Advice provided – 92.57% Quite/Extremely Satisfied.

Ability to contact the Council – 90.71% Quite/Extremely Satisfied.

Overall experience – 91.64% Quite/Extremely Satisfied.

2 Forthcoming Activities and Developments.

As we near the end of February we will see our colleagues in Benefits issue benefit notifications letters to all their claimants and Revenues will send new Council tax and Business Rates bills to every household and business.

In addition Garden Bin direct debit renewal letters and emails will also be issued to all subscribers to this service.

This will see a large increase in contact volumes across all access channels but in particular via telephone.

We will be looking to engage with these departments to ensure that information sent is clear to our residents and signposts to online functionality, to minimise the need for customers to contact the Council. This is an important step to ensure a good customer experience beyond the Customer Services team. We also hope to engage with the Communications team to support this and promote online opportunities and benefits for contact and resolution, where this is suitable for our customers.

Our Customer Services Advisors will be ready and waiting for these calls but with so much contact going out together longer wait times are expected.

3 Meetings attended

Customer Service Team Meeting
Portfolio Holder Meeting

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CABINET MEMBERS REPORT TO COUNCIL

21 February 2024

COUNCILLOR LIZ WITHINGTON - CABINET MEMBER FOR COMMUNITY, LEISURE & OUTREACH

For the period January to February 2024

1 Progress on Portfolio Matters.

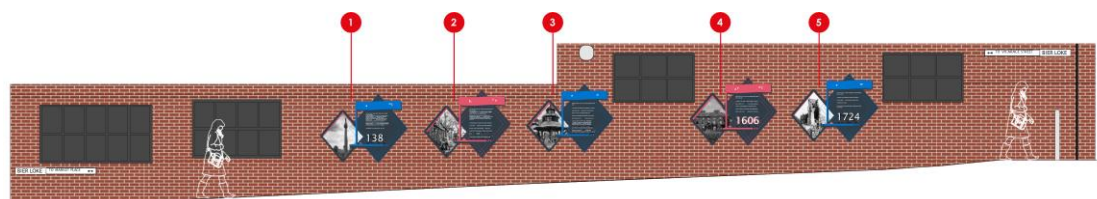
Culture

Cultural activities continue in North Walsham as part of the HSHAZ project. These include:

Britten Sinfonia 2-day residency in North Walsham. This included recitals in the pop-up space, cafes and the Black Swan Community Pub. They also performed in a number of Care Homes and worked with children at North Walsham High School.



The North Walsham Cultural Board has agreed a proposal to support a historic interpretation timeline in the town centre. This will be delivered as large boards with an image, date and historical text on each.



Tourism

VNN continue to promote collateral that is available to support members in the marketing and promotion of North Norfolk more widely.

The latest 2 videos are:

- **North Norfolk Events Throughout the Year.** This video is being promoted via social media ads, google remarketing and ecomms as part of the annual marketing campaign activity. You can see the video on the VNN home page and on YouTube here:
<https://www.youtube.com/watch?v=BxtpQPQX3QY&t=44s>
- **A holiday in North Norfolk will be one you'll never forget.** This video highlights the amazing range of accommodation here in north Norfolk and is being promoted via the Newsquest network; online news brands across the Southeast, London, East, West Midlands and Yorkshire, including media on Newsquest's news brand networks (online, on social and email). VNN will also promote it on social media and ecomms platforms. You can see the video on the VNN home page and Youtube here:
<https://www.youtube.com/watch?v=q-LTp8DGBPw&t=36s>

We have also linked the upcoming (April 1st start) UKSPF business decarbonisation programme with VNN (to be accessed by businesses in the local visitor economy) which has widely promoted this to its members. Information has been shared about the programme and an initial webinar is already planned and being promoted.

2 Forthcoming Activities and Developments.

- Supporting Sheringham Little Theatre with REPF funding application to revitalise the backstage area, reduce energy consumption, encourage community use and increase longer-term sustainability.
- Finalising and submitting close-down report to Historic England for the North Walsham High Street Heritage Action Zone Cultural Programme.
- Working with Britten Sinfonia to deliver orchestral activity in Cromer/Sheringham, Fakenham and Holt before 31st March 2024. Possible pilot activity to attract more funding for 2024-25.
- Develop a feasibility study (as an output from UKSPF funding) to establish the (monetary and social) value of the cultural sector to the local economy.

3 Meetings attended

Culture
Portfolio Holder Meeting x2
Culture and Tourism Feasibility Project
Norfolk Joint Museums Committee
Cromer Art Space

Tourism

Portfolio Holder Meeting

Local business support Small business Awards

Love Holt

Planning meeting – Wayfinding

Experience Sheringham

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CABINET MEMBERS REPORT TO COUNCIL

21 February 2024

COUNCILLOR WITHINGTON - CABINET MEMBER for Community, Leisure & Outreach (including Health & Wellbeing)

For the period January to February 2024

1 Progress on Portfolio Matters.

Leisure Contract

41478 visits were achieved our leisure facilities in November, with a further 37144 in December. This took the annual attendance at our leisure facilities in 2023 to a little over 529000 visits. This compares to 515,341 visits in 2022

Operations at Stalham Sports Centre have now been passed back to Synergy Academy Trust, and our Locality Officer is working alongside the Academy to support where he can as they try to develop their community offer.

The Fakenham Leisure and Sports Hub project is now underway with project and steering groups established, consultants instructed and lots of work taking place to get the project started.

Countryside

The team are coming across significant losses within our woodlands which we believe have been caused by the very hot summer we had in 2022. This has required a lot of extra tree works to take place this winter, both by the team themselves and our contractor MJ Tree Services.

Christmas events were well supported with 310 people attending the three trails – including 40 dogs who came to visit Father Christmas as part of our inaugural Santa Paws event.

The annual reviews for our three Green Flag sites, which are submitted to Keep Britain Tidy each January as our application, were all successfully completed on time. This year we will be judged at Holt Country Park and mystery shopped at Pretty Corner (Sheringham) and Sadlers Wood (North Walsham). Announcements of results usual take place in July.

Beaches/RNLI

It has been agreed to bring our lifeguard season in line with the majority of

the country, with main season beaches starting on May 25th and peak season to start on July 6th this year.

All six applications have been submitted to Keep Britain Tidy for our beaches, and this year we have applied for four Blue Flags (the welcome return of East Runton because of improved water quality) and two Seaside Awards. The application process changed this year and proved particularly onerous for the team, it is hoped that these teething problems will be ironed out ahead of next year's application window.

Markets

The start of the year is always a quiet one for traders and the markets team, however much work has been completed to secure extra traders for Sheringham Market with five new applications being submitted already this year. We have also planned 4 more themed 'bolt on' markets for Sheringham on a Saturday this year, with discussions on-going about including these on a Wednesday too. Unfortunately Cromer currently has no traders and we are working on how best to increase this or change how we focus our efforts here.

The new signage for Sheringham market for on the car park and facing out to the town is underway.

A new Seasonal Markets & Seafront Inspector is being recruited ahead of the season. This post will run from mid-March to November and support with all markets and seafront activities, including beach hut changeovers on a weekly basis.

Physical Activity Development

Big Norfolk Holiday Fun (BNHF) provision was over 4 days at Christmas & New Year. In North Norfolk the figures for this holiday were:

Capacity: 544

Places booked: 291

Attended: 263

Number of BNHF children:194

The Cromer 3G project continues to progress, we have now entered stage 4 of the 7-stage application process with an October submission to the Football Foundation still the target.

Plans to make Cabell Park the home of youth football in Cromer are also progressing, with positive talks held between NNDC and the club. The next step is to secure firm costings for this project to ensure that the proposal is viable.

Pier Pavilion Theatre

Openwide had an excellent year with all three types of show – Summer,

Christmas and Concerts – exceeding their targets. In the calendar year 69530 tickets were sold for the theatre which was 25% above target. Indications for this year are also positive from the early sales they have seen across the board. Both shows and the concerts are all up on the year to date comparison. All of which bodes well for a return to a profit share situation as per the contract agreement.

It has been decided to extend the Christmas run by one week following its huge success this year.

In January Tides restaurant benefitted from a refurbishment, whilst the front kiosk was returned to an ice cream offer and the box office was painted. The first show of 2024 was on February 16th.

Health & Wellbeing:

Following the adoption of the North Norfolk Health and Wellbeing Partnership Strategy and action plan 2023-2026, the partnership, with North Norfolk District Council, have successfully aligned with the UK Network of Age Friendly Communities.

Guided by the Age Friendly Communities framework's eight domains of healthy ageing and a partnership agreed delivery model, Age Friendly North Norfolk will be piloting in Sheringham, with the scheme launching at 'Sheringham Helps 2024' on the 17th February. The aim is to take learning from this pilot to be able to roll this scheme out further across the district. Successful delivery will be dependent on harnessing the capacity of local organisations and businesses and the wider community. The partnership will also seek to lever in funding to deliver the priorities determined by our communities: <https://ageing-better.org.uk/uk-network-age-friendly-communities>

3 Meetings attended

Leisure

Seal Of Approval
Portfolio Holder Meeting
Fakenham Leisure Centre Steering Group
Physical Activity Strategy

Culture

Portfolio Holder Meeting x2
Culture and Tourism Feasibility Project
Norfolk Joint Museums Committee
Cromer Art Space

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CABINET MEMBERS REPORT TO COUNCIL

21 February 2024

COUNCILLOR ADAM VARLEY CABINET MEMBER FOR CLIMATE CHANGE AND NET ZERO

For the period January to February 2024

1 Progress on Portfolio Matters.

Carbon Literacy training

The Corporate Leadership and Management Teams have received their carbon literacy training. This has been well received. This training is being conducted in-house by our Climate Change Project Officer.

Environmental tips

“Green tips of the week” have been going out on various council social media channels. These are on a range of topics, from energy & home retrofitting grants to thinking about consumption & the circular economy. These videos have received good feedback.

During the Christmas period NNDC gave “12 Sustainable Days of Christmas” at staff briefings. This internal awareness on environmental impacts was well received by staff members.

New waste/recycling facilities

New waste and recycling facilities have been implemented at the Cromer office.

Tree giveaway projects

Further trees from Norfolk County Council’s one million tree project were given away at Sheringham Market as well as promotion of the trees for connectivity project which has had good take up in North Norfolk.

2 Forthcoming Activities and Developments.

Green Business Event featuring electric vehicles and business support being planned for the springtime - details to be confirmed shortly.

Carbon Literacy training to be rolled out next for Members and relevant officers.

Review to be undertaken of carbon emissions, energy efficiency, energy management etc. at the Cromer office.

Development of business case and project plan for further photovoltaic cells on high energy consuming building in the Council's estate.

3 Meetings attended

NCCP portfolio holders meeting
"Seal of Approval" motion catch up meeting
Catfield industrial units
Norfolk Strategic Flooding Alliance
North Norfolk Flood meeting
RSN seminar: Rural Net Zero
Climate Emergency UK CICF