

This report will be made public on 15 February 2022



Report number **A/21/33**

To: Council
Date: 23 February 2022
Head of Service: Charlotte Spendley, Director of Corporate Services
Cabinet Member: Councillor David Monk, Leader

SUBJECT: GENERAL FUND BUDGET AND COUNCIL TAX 2022/23

SUMMARY: This report concludes the budget setting process for 2022/23. It sets out recommendations for setting the council tax after taking into account the district's council tax requirement (including town and parish council requirements and special expenses in respect of the Folkestone Parks and Pleasure Grounds Charity), the precepts of Kent County Council, the Kent Police & Crime Commissioner and the Kent & Medway Fire & Rescue Service.

REASONS FOR RECOMMENDATIONS:

Council is asked to agree the recommendations set out below to approve the Budget and set the Council Tax for the year commencing 1 April 2022.

RECOMMENDATIONS:

1. To receive and note Report A/21/33.
2. To approve the District Council's budget for 2022/23 as presented in Appendix 1 to this report and the council tax requirement for 2022/23, to be met from the Collection Fund, of £13,591,730.
3. To approve that the following amounts be now calculated by the Council for the year 2022/23 in accordance with sections 31 to 36 of the Local Government Finance Act 1992 (the Act):
 - a) £104,738,915 – being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act (as in Appendix 2).
 - b) £91,147,185 – being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act (as in Appendix 2).
 - c) £13,591,730 – being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its council tax requirement for the year (as in Appendix 2).
 - d) £346.97 – being the amount at 3(c) above divided by the tax base of 39,172.25 calculated by the Council, in accordance with Section

31B(1) of the Act, as the basic amount of its council tax for the year.

- e) £3,240,855 – being the aggregate of all special items (including parish precepts) referred to in Section 34(1) of the Act.
- f) £264.24 - being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the tax base of 39,172.25 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 relates, ie Old Romney and Snargate.

g) Part of the Council's area

Folkestone	363.18	Being the amounts given by adding to the amount at 3(f) above the special items relating to dwellings in those parts of the Council area mentioned here divided in each case by the appropriate tax base 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.
Sandgate	343.61	
Hythe	324.18	
Lydd	324.30	
New Romney	395.25	
Acrise	266.46	
Elham	334.88	
Elmsted	275.85	
Hawkinge	372.57	
Lyminge	340.94	
Lympne	318.95	
Monks Horton	274.19	
Newington	312.31	
Paddlesworth	275.00	
Postling	294.00	
Saltwood	292.36	
Sellindge	334.36	
Stanford	316.17	
Stelling Minnis	290.59	
Stowting	280.61	
Swingfield	321.97	
Brenzett	307.17	
Brookland	340.38	
Burmarsh	301.99	
Dymchurch	328.81	
Ivychurch	316.97	
Newchurch	306.67	
Old Romney	264.24	
St Mary in the Marsh	303.12	
Snargate	264.24	

(h) Part of the Council's area

Parish	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Folkestone	242.12	282.47	322.83	363.18	443.89	524.59	605.30	726.36
Sandgate	229.07	267.25	305.43	343.61	419.97	496.33	572.68	687.22
Hythe	216.12	252.14	288.16	324.18	396.22	468.26	540.30	648.36
Lydd	216.20	252.23	288.27	324.30	396.37	468.43	540.50	648.60
New Romney	263.50	307.42	351.33	395.25	483.08	570.92	658.75	790.50
Acrise	177.64	207.25	236.85	266.46	325.67	384.89	444.10	532.92
Elham	223.25	260.46	297.67	334.88	409.30	483.72	558.13	669.76
Elmsted	183.90	214.55	245.20	275.85	337.15	398.45	459.75	551.70
Hawkinge	248.38	289.78	331.17	372.57	455.36	538.16	620.95	745.14
Lyminge	227.29	265.18	303.06	340.94	416.70	492.47	568.23	681.88
Lympne	212.63	248.07	283.51	318.95	389.83	460.71	531.58	637.90
Monks Horton	182.79	213.26	243.72	274.19	335.12	396.05	456.98	548.38
Newington	208.21	242.91	277.61	312.31	381.71	451.11	520.52	624.62
Paddlesworth	183.33	213.89	244.44	275.00	336.11	397.22	458.33	550.00
Postling	196.00	228.67	261.33	294.00	359.33	424.67	490.00	588.00
Saltwood	194.91	227.39	259.88	292.36	357.33	422.30	487.27	584.72
Sellindge	222.91	260.06	297.21	334.36	408.66	482.96	557.27	668.72
Stanford	210.78	245.91	281.04	316.17	386.43	456.69	526.95	632.34
Stelling Minnis	193.73	226.01	258.30	290.59	355.17	419.74	484.32	581.18
Stowting	187.07	218.25	249.43	280.61	342.97	405.33	467.68	561.22
Swingfield	214.65	250.42	286.20	321.97	393.52	465.07	536.62	643.94
Brenzett	204.78	238.91	273.04	307.17	375.43	443.69	511.95	614.34
Brookland	226.92	264.74	302.56	340.38	416.02	491.66	567.30	680.76
Burmarsh	201.33	234.88	268.44	301.99	369.10	436.21	503.32	603.98
Dymchurch	219.21	255.74	292.28	328.81	401.88	474.95	548.02	657.62
Ivychurch	211.31	246.53	281.75	316.97	387.41	457.85	528.28	633.94
Newchurch	204.45	238.52	272.60	306.67	374.82	442.97	511.12	613.34
Old Romney	176.16	205.52	234.88	264.24	322.96	381.68	440.40	528.48
St Mary in the Marsh	202.08	235.76	269.44	303.12	370.48	437.84	505.20	606.24
Snargate	176.16	205.52	234.88	264.24	322.96	381.68	440.40	528.48

Being the amounts given by multiplying the amounts at 3(f) and 3(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.

4. To note that for the year 2022/23 Kent County Council, Kent Police and Crime Commissioner and the Kent & Medway Fire & Rescue Service have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Kent County Council	974.16	1,136.52	1,298.88	1,461.24	1,785.96	2,110.68	2,435.40	2,922.48
Kent Police Crime & Commissioner	152.10	177.45	202.80	228.15	278.85	329.55	380.25	456.30
Kent Fire and Rescue	54.90	64.05	73.20	82.35	100.65	118.95	137.25	164.70

Major preceptor amounts remained subject to confirmation at the time of preparing this report.

5. That, having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of council tax for the year 2022/23 for each of the categories of dwelling shown below:

(i) Part of the Council's area

Parish	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Folkestone	1,423.28	1,660.49	1,897.71	2,134.92	2,609.35	3,083.77	3,558.20	4,269.84
Sandgate	1,410.23	1,645.27	1,880.31	2,115.35	2,585.43	3,055.51	3,525.58	4,230.70
Hythe	1,397.28	1,630.16	1,863.04	2,095.92	2,561.68	3,027.44	3,493.20	4,191.84
Lydd	1,397.36	1,630.25	1,863.15	2,096.04	2,561.83	3,027.61	3,493.40	4,192.08
New Romney	1,444.66	1,685.44	1,926.21	2,166.99	2,648.54	3,130.10	3,611.65	4,333.98
Acrise	1,358.80	1,585.27	1,811.73	2,038.20	2,491.13	2,944.07	3,397.00	4,076.40
Elham	1,404.41	1,638.48	1,872.55	2,106.62	2,574.76	3,042.90	3,511.03	4,213.24
Elmsted	1,365.06	1,592.57	1,820.08	2,047.59	2,502.61	2,957.63	3,412.65	4,095.18
Hawkinge	1,429.54	1,667.80	1,906.05	2,144.31	2,620.82	3,097.34	3,573.85	4,288.62
Lyminge	1,408.45	1,643.20	1,877.94	2,112.68	2,582.16	3,051.65	3,521.13	4,225.36
Lympne	1,393.79	1,626.09	1,858.39	2,090.69	2,555.29	3,019.89	3,484.48	4,181.38
Monks Horton	1,363.95	1,591.28	1,818.60	2,045.93	2,500.58	2,955.23	3,409.88	4,091.86
Newington	1,389.37	1,620.93	1,852.49	2,084.05	2,547.17	3,010.29	3,473.42	4,168.10
Paddlesworth	1,364.49	1,591.91	1,819.32	2,046.74	2,501.57	2,956.40	3,411.23	4,093.48
Postling	1,377.16	1,606.69	1,836.21	2,065.74	2,524.79	2,983.85	3,442.90	4,131.48
Saltwood	1,376.07	1,605.41	1,834.76	2,064.10	2,522.79	2,981.48	3,440.17	4,128.20
Sellindge	1,404.07	1,638.08	1,872.09	2,106.10	2,574.12	3,042.14	3,510.17	4,212.20
Stanford	1,391.94	1,623.93	1,855.92	2,087.91	2,551.89	3,015.87	3,479.85	4,175.82
Stelling Minnis	1,374.89	1,604.03	1,833.18	2,062.33	2,520.63	2,978.92	3,437.22	4,124.66
Stowting	1,368.23	1,596.27	1,824.31	2,052.35	2,508.43	2,964.51	3,420.58	4,104.70
Swingfield	1,395.81	1,628.44	1,861.08	2,093.71	2,558.98	3,024.25	3,489.52	4,187.42
Brenzett	1,385.94	1,616.93	1,847.92	2,078.91	2,540.89	3,002.87	3,464.85	4,157.82
Brookland	1,408.08	1,642.76	1,877.44	2,112.12	2,581.48	3,050.84	3,520.20	4,224.24
Burmarsh	1,382.49	1,612.90	1,843.32	2,073.73	2,534.56	2,995.39	3,456.22	4,147.46
Dymchurch	1,400.37	1,633.76	1,867.16	2,100.55	2,567.34	3,034.13	3,500.92	4,201.10
Ivychurch	1,392.47	1,624.55	1,856.63	2,088.71	2,552.87	3,017.03	3,481.18	4,177.42
Newchurch	1,385.61	1,616.54	1,847.48	2,078.41	2,540.28	3,002.15	3,464.02	4,156.82
Old Romney	1,357.32	1,583.54	1,809.76	2,035.98	2,488.42	2,940.86	3,393.30	4,071.96
St Mary in the Marsh	1,383.24	1,613.78	1,844.32	2,074.86	2,535.94	2,997.02	3,458.10	4,149.72
Snargate	1,357.32	1,583.54	1,809.76	2,035.98	2,488.42	2,940.86	3,393.30	4,071.96

- 6. To determine that the District Council's basic amount of council tax for 2022/23 is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992.**

1. INTRODUCTION

- 1.1 This report concludes the budget setting process for 2022/23.
- 1.2 Cabinet considered the Council's final General Fund budget for 2022/23 and the council tax requirement at its earlier meeting on 23 February 2022. Cabinet has approved the General Fund Revenue Budget, a summary of which is included at Appendix 1. The draft budget was subject to review by the Finance & Performance Sub-Committee on 18 January 2022. It was also published for public consultation during mid-December and throughout January.
- 1.3 This report makes recommendations to enable the Council to set the council tax for each part of its area, after taking into account its council tax requirement for 2022/23 (including town and parish council requirements and special expenses in respect of the Folkestone Parks and Pleasure Grounds Charity) and the precepts of Kent County Council, the Kent Police & Crime Commissioner and Kent & Medway Fire & Rescue Service. Changes in respect of the major precept assumptions may result in a revised report having to be tabled.
- 1.4 The proposed General Fund budget for 2022/23 results in an increase to the average council tax at Band D of £5.37 (1.96%) to £279.09. This is the amount that Central Government monitors when considering whether any increase in council tax is excessive. The council tax bill separates out the special expenses element for Folkestone and Sandgate payers from this amount.

2. GENERAL FUND REVENUE BUDGET 2022/23

- 2.1 The General Fund budget has been prepared on the basis of the Council's approved Medium Term Financial Strategy (MTFS) and Budget Strategy. It also takes into account announcements, where relevant in particular the Final Local Government Finance Settlement for 2022/23.
- 2.2 Initially the MTFS projected a shortfall of £1.6m. The detailed budget anticipated a funding gap of £1.114m, however on finalising the budget for 2022/23 the final calculations for Business Rates, NI employer contributions and other minor adjustments led to the gap increasing to £2.03m. This is proposed to be met from the General and Earmarked Reserves. Further work has identified significant savings and changes to fees & charges along with the use of reserves has resulted in a balanced budget now being presented to Members for approval.

General Fund Revenue Budget 2022/23

- 2.3 The 2022/23 budget (excluding town and parish precepts and before any withdrawal from the General Reserve) is £13,948,800. The budget details are set out at Appendix 1.

Town and Parish Precepts

- 2.4 Town and parish precepts form part of the council tax requirement. Total local council precepts in 2022/23 are £2,659,325 – an increase of £65,075

(2.5%) in cash terms compared to £2,594,250 in the current year. An increase in precepts increases the council tax requirement and affects the average tax calculation; however it is not taken into account by the Government when monitoring 'excessive' increases. Town and parish councils are not currently subject to referendums.

Council Tax Requirement

- 2.5 The statutory calculation for the council tax requirement is shown at Appendix 2. This sets out gross expenditure and gross income, including the Housing Revenue Account and overall changes to reserves. The outcome results in recommendations 3(a), (b) and (c).

3. GENERAL FUND REVENUE RESERVES

- 3.1 The Council's reserves position is shown below:

Reserve	1/4/2021 Balance £000	2021/22 Movement £000	31/3/2022 Balance £000	2022/23 Movement £000	31/3/2023 Balance £000
Earmarked Reserves:					
Business Rates	2,722	(821)	1,901	(803)	1,098
Leisure	547	(100)	447	50	497
Carry Forward	691	(219)	472	0	472
VET ² Reserve	283	34	317	(226)	91
Maintenance of Graves	12	0	12	0	12
New Homes Bonus (NHB)	2,342	(344)	1,998	(1,589)	409
Corporate Initiatives	598	(529)	69	0	69
IFRS ¹ Reserve	8	(3)	5	0	5
Economic Development	1,991	(237)	1,754	(1,488)	266
Community Led Housing	365	(55)	310	(55)	255
Lydd Airport	9	0	9	0	9
Homelessness Prevention	488	98	586	0	586
High Street Regeneration	2,070	(1,016)	1,054	(542)	512
Climate Change	4,946	(416)	4,530	(854)	3,676
COVID Recovery	6,501	(6,201)	300	0	300
Total Earmarked Reserves	23,573	(9,809)	13,764	(5,507)	8,257
General Reserve	3,822	(710)	3,112	(201)	2,911
Total General Fund Reserves	27,395	(10,519)	16,876	(5,708)	11,168

¹ IFRS = International Financial Reporting Standards

² VET = vehicles, equipment and technology

- 3.2 The General Reserve is forecast to be £2.9m by 31 March 2023 and total General Fund Reserves (General Reserve plus Earmarked Reserves) are forecast to be £11.2m at 31 March 2023.

- 3.3 These forecasts are based on the current projected outturn position for 2021/22 and on the assumption that in-year budget variances are contained within the overall approved 2022/23 budget. Any emerging issues in 2021/22 which have a revenue impact will affect the forecast position of the General Reserve.

4. CALCULATING COUNCIL TAX IN RESPECT OF DISTRICT AND PARISH REQUIREMENTS

4.1 The Council must calculate a 'basic amount' of tax for all Band D properties in each part of the district, taking into account not only the net expenditure of the District Council but also the precepts of the town and parish councils and the net expenditure of the Folkestone Parks and Pleasure Grounds Charity, which are charged to their local areas.

4.2 This net expenditure is known as the council tax requirement and is determined after taking in to account retained non-domestic rates, revenue support grant and the Council's share of the Collection Fund surplus. The calculation is set out at section 4.4 below.

4.3 The result of the calculation is divided by the Tax Base to give the tax rate. The Tax Base for 2022/23 of 39,172.25 Band D equivalent properties was approved by the Director of Corporate Services on 17 January 2022 via delegated authority through the constitution and is recommended to Full Council as part of this report.

4.4 The basic amount of tax (average District tax) is as follows:

	£
Expenditure - see Appendix 2	104,738,915
Income - see Appendix 2	<u>(91,147,185)</u>
Council Tax Requirement- demand on the Collection Fund	13,591,730
Divided by Tax Base	\div 39,172.25
Basic amount of Council Tax - average District council tax	<u>£346.97</u>

The calculations for the basic amounts for each part of the District are set out at Appendices 3 and 4.

4.5 The average District council tax for Band D properties, including town and parish precepts, will be £346.97. This is an increase of £5.84 (1.71%) over 2021/22.

4.6 For the purposes of measuring Folkestone & Hythe's council tax increase against the Government's referendum criteria, the amount in respect of town and parish precepts is excluded.

	2022/23 £	2021/22 £	Increase / (Decrease) %
Band D Council Tax - including town and parish precepts	346.97	341.13	1.71%
Band D equivalent of town and parish precepts	(67.88)	(67.41)	0.69%
Band D Council Tax - excluding town and parish precepts	279.09	<u>273.72</u>	1.96%

- 4.7 The average Council Tax to finance Folkestone & Hythe’s net expenditure plans in 2022/23, including Special Expenses, is proposed to increase by £5.37 (1.96%) to £279.09.
- 4.8 The Council Tax applicable to dwellings in valuation bands other than Band D has been calculated in accordance with the proportions set out in the Act. The result of these calculations is set out in recommendation 3(h).

5. SETTING THE TOTAL AMOUNTS OF COUNCIL TAX FOR EACH PART OF THE DISTRICT

- 5.1 The final step in setting the council tax is for the Council to aggregate the District council tax with the precepts of Kent County Council, Kent Police and Crime Commissioner and Kent & Medway Fire & Rescue Service. The County, Police and Fire & Rescue precepts remain to be confirmed at the time of preparing this report.
- 5.2 Kent County Council, the Kent Police & Crime Commissioner and Kent & Medway Fire & Rescue Service plan to issue precepts of £57,240,059; £8,937,149; and £3,225,834 respectively. The County Council’s precept includes £6,786,592 for the Adult Social Care precept which will be itemised separately on council tax bills.
- 5.3 The average total tax at Band D is summarised in the table below, confirming an overall increase of £59.85 (2.91%).

Authority	2022/23 £	2021/22 £	Increase £	Increase %
Folkestone & Hythe DC - including Special Expenses	279.09	273.72	5.37	1.96%
Town and Parish Councils	67.88	67.41	0.47	0.69%
Total District Council	346.97	341.13	5.84	1.71%
Kent County Council	1,461.24	1,418.76	42.48	2.99%
Kent Police Commissioner	228.15	218.15	10.00	4.58%
Kent & Medway Fire & Rescue	82.35	80.82	1.53	1.89%
Total	2,118.71	2,058.86	59.85	2.91%

- 5.4 Appendix 4 sets out the result of adding the precept figure to the District council tax for each part of the District and Recommendation 5 seeks approval to the council tax for each area analysed over the tax bands.
- 5.5 The relative elements of the average council tax charge for 2022/23 are as follows:

Council Tax 2022/23 – Band D	2022/23 £	% of total bill
Folkestone & Hythe DC (including Special Expenses)	279.09	13.17%
Town and Parish Councils	67.88	3.20%
Total District Council	346.97	
Kent County Council	1,461.24	68.97%
Kent Police Commissioner	228.15	10.77%
Kent Fire and Rescue Service	82.35	3.89%
Total	2,118.71	

6. ROBUSTNESS OF ESTIMATES AND ADEQUACY OF RESERVES

- 6.1 The Local Government Act 2003 requires the Council's Chief Finance Officer to give an opinion on the robustness of the budget and adequacy of the reserves. This statement is set out in full at Appendix 5.

7. LEGAL/FINANCIAL AND OTHER CONTROLS/POLICY MATTERS

7.1 Legal Officer's Comments (NM)

The Council must consistently comply with the Local Government Finance Act 1992 (as amended) and associated legislation. All the legal issues have been covered in the body of this report.

7.2 Finance Officer's Comments (CS)

This report and appendices cover all financial matters necessary to enable Council to make the determinations in accordance with the Local Government Finance Act 1992 as amended by the Localism Act 2011.

7.3 Diversities and Equalities Implications (CS)

The Equality Impact Assessment is attached at Appendix 6.

8. CONTACT OFFICERS AND BACKGROUND DOCUMENTS

Councillors with any questions arising out of this report should contact the following officer prior to the meeting:

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Charlotte Spendley, Director of Corporate Services
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The following background documents have been relied upon in the preparation of this report:

- Budget working papers
- 24 November 2021 - Report to Cabinet and Council - Medium Term Financial Strategy for the period 2021/22 to 2024/25
- 15 December 2021 - Reports to Cabinet - Budget Strategy 2021/22 and Fees & Charges 2021/22
- 26 January 2022 - Report to Cabinet - Draft General Fund Original Revenue Budget 2021/22

- 10 February 2022 - Update to the General Fund Medium Term Capital Programme

Appendices:

Appendix 1 - General Fund Budget 2022/23

Appendix 2 - Calculation of District Council's Council Tax Requirement in accordance with Section 31A of the Local Government Finance Act 1992.

Appendix 3 - Calculation of Basic Amounts of Council Tax in accordance with Sections 31B and 34 of the Local Government Finance Act 1992.

Appendix 4 - Council Tax Calculations at Band D for each Area in the District.

Appendix 5 - Robustness of the Estimates and Adequacy of Reserves.

Appendix 6 - Equality Impact Assessment

APPENDIX 1

2021/22		2022/23 Draft	2022/23 Updated
Original Budget £		Original Budget January 2022 £	Original Budget February 2022 £
SUMMARY OF NET EXPENDITURE			
Service Heads			
6,148,800	Finance, Strategy & Corporate Services	7,657,250	7,695,250
655,850	Human Resources	626,780	626,780
2,449,910	Governance & Law	2,589,890	2,589,890
907,520	Leadership Support	1,004,220	1,004,220
6,600,060	Place	6,254,240	6,254,240
1,304,330	Economic Development	762,030	762,030
212,940	Planning	137,020	137,020
2,487,590	Operations	1,358,450	1,486,040
70,490	Strategic Development	39,670	39,670
3,345,600	Housing	3,342,840	3,342,840
(5,559,000)	Recharges to non-general fund	(5,613,000)	(5,727,500)
(608,800)	Vacancy Target & NI additional employer contributions	(224,000)	74,000
18,015,290	TOTAL HEAD OF SERVICE NET EXPENDITURE	17,935,390	18,284,480
483,570	Internal Drainage Board Levies	493,241	493,241
739,000	Interest Payable and Similar Charges	801,000	801,000
(754,000)	Interest and Investment Income	(1,320,000)	(1,320,000)
(836,050)	New Homes Bonus Grant	(744,272)	(744,700)
(1,971,230)	Other non-service related Government Grants	(1,763,462)	(2,088,051)
15,676,580	TOTAL GENERAL FUND NET OPERATING EXPENDITURE	15,401,897	15,425,970
(2,760,260)	Net Transfers to/(from) Earmarked Reserves	(3,526,170)	(5,507,170)
886,000	Minimum Revenue Provision	1,667,000	1,667,000
1,280,000	Capital Expenditure funded from Revenue	2,363,000	2,363,000
15,082,320	TOTAL TO BE MET FROM REVENUE SUPPORT GRANT AND LOCAL TAXPAYERS	15,905,727	13,948,800
2,594,250	Town and Parish Council Precepts	2,646,132	2,659,325
67,290	Transfer to/(from) Collection Fund	0	0
(3,905,100)	Business Rates Income	(3,943,223)	(2,815,831)
13,838,760	TOTAL TO BE MET FROM DEMAND ON THE COLLECTION FUND AND GENERAL RESERVE	14,608,636	13,792,294
(13,128,210)	Council Tax - Demand on Collection Fund	(13,494,053)	(13,591,730)
710,550	(SURPLUS) / DEFICIT FOR YEAR	1,114,583	200,564
(710,550)	Contribution from General Reserve	(1,114,583)	(200,564)
0	BALANCE AT END OF YEAR	0	0

APPENDIX 2

**CALCULATION OF DISTRICT COUNCIL'S COUNCIL TAX
REQUIREMENT IN ACCORDANCE WITH SECTION 31A
OF THE LOCAL GOVERNMENT FINANCE ACT 1992**

EXPENDITURE (including additions to Reserves and Contingencies)	£	£
1. Gross Revenue Expenditure (excl. Special Items)	100,343,540	
2. Special Items		
a) Special Expenses	581,530	
b) Parish Precepts	2,659,325	
3. Addition to Reserves		
a) New Homes Bonus Reserve	744,700	
b) Vehicles, Equipment and Technology	150,200	
c) Leisure Reserve	50,000	
4. Allowance for contingencies in the year	209,620	
TOTAL EXPENDITURE Recommendation 3(a)		104,738,915
		<hr/>
INCOME (including use of Reserves)		
1. Gross Revenue Income	(80,433,262)	
2. Use of Reserves		
a) New Homes Bonus Reserve	(2,334,370)	
b) Economic Development Reserve	(1,487,406)	
c) High Street Regeneration Reserve	(542,531)	
d) Climate Change Reserve	(854,335)	
e) Business Rates Reserve	(803,000)	
f) Vehicles, Equipment and Technology	(376,000)	
g) Community Led Housing	(55,000)	
h) Housing Revenue Account	(4,060,717)	
i) General Reserve	(200,564)	
TOTAL INCOME Recommendation 3(b)		(91,147,185)
		<hr/>
COUNCIL TAX REQUIREMENT Recommendation 3 (c)		13,591,730
		<hr/>

APPENDIX 3

CALCULATION OF BASIC AMOUNTS OF COUNCIL TAX IN ACCORDANCE WITH SECTIONS 31B AND 34 OF THE LOCAL GOVERNMENT FINANCE ACT 1992

1.	BASIC AMOUNT OF TAX		
	a) Council Tax Requirement Recommendation 3(c)		£13,591,730
	b) Divided by Tax Base		39,172.25
	c) Basic amount of Tax Recommendation 3(d)		£346.97
2.	BASIC AMOUNT OF TAX FOR THOSE PARTS OF AREA TO WHICH NO SPECIAL ITEMS RELATE		
	a) Basic amount of tax Recommendation 3(d)		£346.97
	b) Special Expenses	£581,530	
	c) Parish Precepts	£2,659,325	
	d) Special Items Recommendation 3(e)	£3,240,855	
	e) Divided by Tax Base	39,172.25	(£82.73)
	f) Basic Amount of Tax for Areas with no Special Items Recommendation 3(f) See Appendix 4 for individual parishes		£264.24
3.	BASIC AMOUNT OF TAX FOR THOSE PARTS OF AREA TO WHICH SPECIAL ITEMS RELATE		
	a) Basic Amount of Tax for Areas with no Special Items Recommendation 3(f)		£264.24
	b) Special Items for each individual area of the District	£X	
	c) Divided by Tax Base for each individual area of the District	Y =	£Z
	d) Basic Amount of Tax for Areas with Special Items Recommendation 3(g) See Appendix 4 for individual parishes		£264.24 + £Z

APPENDIX 4

COUNCIL TAX CALCULATIONS AT BAND D FOR EACH AREA IN THE DISTRICT

Area	Precepts	+ F/stone Parks Charity	= Special Items	÷Tax Base	= Council Tax for Special Items	+ Council Tax for General Items	= District*	+ KCC, Police and Fire Precepts	= Total Council Tax
	£	£	£		£	£	£	£	£
Folkestone	915,510	510,595	1,426,105	14,413.77	98.94	264.24	363.18	1,771.74	2,134.92
Sandgate	88,002	70,935	158,937	2,002.44	79.37	264.24	343.61	1,771.74	2,115.35
Hythe	369,677		369,677	6,167.66	59.94	264.24	324.18	1,771.74	2,095.92
Lydd	130,000		130,000	2,164.33	60.06	264.24	324.30	1,771.74	2,096.04
New Romney	363,553		363,553	2,775.05	131.01	264.24	395.25	1,771.74	2,166.99
Acrise	200		200	90.23	2.22	264.24	266.46	1,771.74	2,038.20
Elham	51,024		51,024	722.26	70.64	264.24	334.88	1,771.74	2,106.62
Elmsted	2,250		2,250	193.72	11.61	264.24	275.85	1,771.74	2,047.59
Hawkinge	327,181		327,181	3,020.09	108.33	264.24	372.57	1,771.74	2,144.31
Lyminge	88,034		88,034	1,147.75	76.70	264.24	340.94	1,771.74	2,112.68
Lympne	35,000		35,000	639.69	54.71	264.24	318.95	1,771.74	2,090.69
Monks Horton	597		597	59.98	9.95	264.24	274.19	1,771.74	2,045.93
Newington	7,000		7,000	145.61	48.07	264.24	312.31	1,771.74	2,084.05
Paddlesworth	200		200	18.58	10.76	264.24	275.00	1,771.74	2,046.74
Postling	3,380		3,380	113.57	29.76	264.24	294.00	1,771.74	2,065.74
Saltwood	11,000		11,000	391.25	28.12	264.24	292.36	1,771.74	2,064.10
Sellindge	60,000		60,000	855.69	70.12	264.24	334.36	1,771.74	2,106.10
Stanford	10,000		10,000	192.58	51.93	264.24	316.17	1,771.74	2,087.91
Stelling Minnis	7,432		7,432	282.10	26.35	264.24	290.59	1,771.74	2,062.33
Stowting	2,000		2,000	122.21	16.37	264.24	280.61	1,771.74	2,052.35
Swingfield	27,660		27,660	479.15	57.73	264.24	321.97	1,771.74	2,093.71
Brenzett	6,300		6,300	146.74	42.93	264.24	307.17	1,771.74	2,078.91
Brookland	12,870		12,870	169.04	76.14	264.24	340.38	1,771.74	2,112.12
Burmarsh	4,354		4,354	115.35	37.75	264.24	301.99	1,771.74	2,073.73
Dymchurch	83,000		83,000	1,285.34	64.57	264.24	328.81	1,771.74	2,100.55
Ivychurch	5,001		5,001	94.85	52.73	264.24	316.97	1,771.74	2,088.71
Newchurch	5,100		5,100	120.20	42.43	264.24	306.67	1,771.74	2,078.41
Old Romney	-		-	83.96	-	264.24	264.24	1,771.74	2,035.98
St Mary in the Marsh	43,000		43,000	1,105.83	38.88	264.24	303.12	1,771.74	2,074.86
Snargate	-		-	53.23	-	264.24	264.24	1,771.74	2,035.98
	<u>2,659,325</u>	<u>581,530</u>	<u>3,240,855</u>	<u>39,172.25</u>					

*Recommendation 3(f) and 3(g)

ROBUSTNESS OF THE ESTIMATES AND ADEQUACY OF RESERVES

Introduction

The council has a legal duty to produce a balanced budget and must take all reasonable factors into account when doing so. Under the Local Government Act 2003 section 25(1) (b), the Chief Finance Officer (CFO) must advise the council about the **robustness of the budget** and **the adequacy of the council's reserves** when it considers its budget and council tax. The Act requires Members to have regard to this report in making their decisions.

As the council's CFO, I confirm that in my opinion the draft budget is robust and the proposed level of reserves is adequate in respect of the proposed budget for 2022/23. The reasons for this opinion are set out below.

Members should note that if they wish to depart from or amend the draft Budget, the comments within this Appendix may require revision.

Background

The financial pressures faced by Local Authorities are widely known and the sector has undergone significant funding changes in recent years with a shift away from central government grant funding.

The Local Government Finance Settlement figures for 2022/23 were issued on 16 December 2021, with the final settlement being announced on 7 February 2022. Despite anticipation that announcements may be made regarding local government funding reform, no confirmation was given through the settlement. The government reiterated the need for an up-to-date assessment of needs and resources with consultation now anticipated during 2022. Through the settlement our Business Rates pooling arrangement with Kent & Medway authorities was confirmed to continue for 2022/23 which will operate under the 50% retention scheme for a further year. The settlement also confirmed a Council Tax increase of 2% (or £5) for the Council be permissible under the referendum limits.

The Council has in recent year's demonstrated strong financial performance adding to the reserves in place which has helped to buffer the impact and manage the uncertainties experienced of late within the sector and more widely over the last two year due to the pandemic.

Whilst 2021/22 has not been as financially uncertain as 2020/21 the lack of clarity in terms of long term funding streams for Councils has remained. As the sector has needed to move away from a reliance on central grant funding over recent years, a greater reliance was placed upon fees and charges and commercial income streams, as well as of course the collection fund. However recent Government announcements and consultations have strengthened their position on requiring the sector to be cautious when exploring and utilising commercial income streams.

Positively 2021/22 has seen many of the Councils income streams start to recover from the impacts of the pandemic, albeit in some instances not to the extent of pre-pandemic levels.

Budget managers have once again identified significant internal savings, through efficiencies and protected front line services. The Councils past strong financial performance and robust position means it has reserves to rely upon at this time, but they are a finite resource and the Council will need to take further decisions over the next two financial years to enable a sustainable financial position is achievable over the medium term. The Councils previously prudent approach to commercial investments was advantageous in both managing the impacts of income shortfalls during the pandemic, and also with regards to the pending changes to the Minimum Revenue Position. The Council will need to apprise fully all future investment decisions once the outcome of the current consultation is known and the impact can be fully evaluated.

The Council must remain of course prudent in its approach in particular until there is certainty about the long term funding of the sector is known and the Medium Term Financial Strategy gap is addressed.

Robustness of the Estimates

In assessing the robustness of the estimates this statement looks at the key factors and risk areas associated with the proposed 2022/23 budget and how they have been and can be managed.

The MTFS

In considering the budget calculations for 2022/23 regard should be had to the medium term financial position of the council and the future of local government funding. It was anticipated that clarity would have been available regarding the future of Business Rates retention and wider funding by this time but that is not the case. The consultation is anticipated to be available during 2022 and will be evaluated and incorporated into an update MTFS in due course.

The current MTFS was considered by Cabinet and Full Council in November 2021, and identified a gap for 2022/23 of £1.6m and over its term (2022/23 – 2025/26) of £5.75 million.

The council has various strategies in place to address the medium term funding gap. The multi-pronged approach to achieving a balanced position is set out in the MTFS and Budget Strategy. Specific initiatives include:

- Continuous Improvement following the conclusion of the transformation of services and implementation of new working model
- Financial review
- a range of Strategic Development Projects
- continued emphasis on town centre regeneration & economic development
- the development of Otterpool Park Garden Town through the Council owned delivery vehicle
- the use of reserves to ensure future financial sustainability.

Development of Budgets

Following consideration of the MTFS in November 2021 and the 2022/23 Budget Strategy together with the proposed Fees and Charges 2022/23 were approved by Cabinet in December 2021.

In January 2022 the 2022/23 General Fund Draft Budget was examined in detail by the Finance & Performance Sub-Committee. All Directors were present for this debate to aid the discussion on the proposals made. The Medium Term Capital Programme and the HRA Revenue and Capital budgets were also presented for scrutiny in January 2022.

This statement accompanies the General Fund Budget and council tax requirement to be considered for approval by Full Council following a final update report to Cabinet on the same day.

This report is the culmination of the budget process; detailed work has taken place behind the scenes with finance officers, budget holders, Chief Officers, Assistant Directors and CLT to ensure the budget estimates are robust. In addition to this there have been updates to Informal Cabinet and relevant Portfolio Holders.

The budget-setting process commenced with detailed budget guidelines covering the General Fund, HRA and Capital Programme that were issued in September. This aided a consistent approach to preparing the budget estimates. During September and October the Finance (Case Management) staff worked with budget holders to review all controllable costs, agree the salary budgets and build the base budget. Staff establishment salary budgets were prepared based on the approved structure for each cost centre on a post by post basis. Assistant Directors and Chief Officers were asked to work with their budget holders and Finance Officer to assess the need for growth in their areas and identify efficiency proposals. These proposals alongside the proposed fees and charges schedules (developed in accordance with the policy framework) were scrutinised by the Corporate Leadership Team (CLT) before the incorporation of them in the December round of Cabinet papers.

The budget estimates included assumptions around a number of key factors. The process for determining the 2022/23 budget has again required the majority of budgets to be cash limited with very limited growth being considered. The only budgets that have been adjusted for inflation are salaries and existing inflationary commitments in relation to contracts. A provision for pay awards has been made, as has allowance for the increase in employer NI contributions. During the growth & savings exercise all managers were asked to identify potential savings within their service areas and around £807k was removed from the base budget as a result of this exercise.

Estimates have also taken account of the financial implications of the council's Capital Programme and the level of financing required to meet the expenditure demanded. The capital programme is fully funded as presented to Members. This is based on the use of reserves and the investment of future income streams.

The proposed Capital Programme includes significant investment in the Otterpool Park Garden Town development. This project is developing at pace, with

submission of planning being sought during 2022, the second version of the Business Plan being agreed during January 2022 and the development of key land legal framework agreements due to be agreed imminently. However it remains a long term project with a life of around 30 years for its full development. This project does offer a unique opportunity to the council, but it is not without risk. Appropriate advice has been taken (legal, financial, tax, market etc) at each key stage and the council will need to continue to do so in order to ensure robust informed decisions are taken at the appropriate times as the project progresses. The Council will also need to regularly review its own resources to manage a project of this scale.

The Budget Strategy process identified growth of £440k and savings, including a review of the current charging levels for income, of around £1 million.

The Budget includes an assumption of Council Tax increases (including the special expense) of 1.96%. This is within the referendum limit and is an important element in determining a balanced budget both for the coming financial year but also one sustainable for the future.

The Council also draws income from the Business Rates scheme. Business rates funding is dependent on the council's ability to retain and grow its business rates base. As a result, estimates have had to be made for the level of income taking into account various assumptions about the number of businesses, appeals against rateable values and levels of collection. The Business Rates position has seen a decline during 2021/22 and 2022/23 due to the successful appeal by Dungeness B Power station. Business Rates remains a particularly challenging to estimate during this uncertain economic period however I am satisfied with the estimates made and feel they reflect a fair and balanced approach based on the information available at this time.

Mitigating Risks

To assist with mitigating the risks associated with budget preparation there is a CLT contingency within the budget to allow for unforeseen events and to assist with ensuring corporate priorities are delivered. In addition the sum allocated in 2020/21 (Quarter 4 budget monitoring paper) to an earmarked reserve to manage the impacts of recovery from COVID-19 remains available for use at the direction of the Chief Executive and Leader.

Stringent budget monitoring will continue to be undertaken, with particular emphasis being placed on monitoring income targets, salary costs, high-risk expenditure items and volatile funding sources. Prompt responses to in-year projected deficits will be demanded by Cabinet Members and Senior Officers. The financial monitoring system covers both revenue and capital expenditure and work is being undertaken to bring forward and continually improve the budget preparation process.

The Council has a depth of experienced budget managers across its service areas and a strong finance team. We will continue to provide updates to budget managers and will support finance staff with relevant training and professional development to maintain this position. The experience and knowledge of our budget managers

has been demonstrated through the savings identified over the last two years (£1.8m).

In conclusion I am satisfied that officers have undertaken a robust and thorough approach to the setting of the budget for 2022/23. I am satisfied with the estimates in place that determine the setting of the budget and council tax for the coming financial year. The council will continue to assess the position in year, ensure it remains within the budget set and react promptly to address any changes identified. In addition, we will continue to give consideration to closing future budget gaps, acting proactively over the year and assessing funding updates when they become available.

Adequacy of Reserves

The requirement for financial reserves is acknowledged in statute (Local Government Finance Act 1992). The level of working balances and reserves held by a council is not prescribed. The minimum prudent level of reserves that the council should maintain is a matter of judgment.

The current approach of the council reflects the guidance issued within LAAP Bulletin 99. This sets out that reserves should be held for three main purposes:

- a **working balance** to help cushion the impact of uneven cash flows and avoid the need for temporary borrowing;
- a **contingency** to cushion the impact of unexpected events or emergencies;
- **earmarked reserves** to meet known or predicted requirements.

The Council held £23.6m in Earmarked Reserves and £3.8m in the General Reserve on 1 April 2021, and through this budget setting process anticipates to hold £8.3m in Earmarked Reserves and £2.9m in the General Reserve by 31 March 2023. Whilst there are movements anticipated both contributing to and withdrawing from, the council is managing its reserves position prudently, and is anticipated to continue to do so over the coming year. Caution does need to be noted however, reserves can only be applied once and whilst the Council has a prudent record of building reserves over a number of financial years, it has drawn on them in the last two years. The Council also has ambitious plans to deliver upon, so must take steps over the next two financial years to ensure it remains in a strong financial position, and able to deliver on its ambitious agenda.

This position is also reflected in the CiPFA Financial Resilience Index which identified the council as moving towards the higher end of the risk profile when compared to 'nearest neighbours' in considering indicators of financial stress in respect of our reserves positions. It should be noted the reserves sustainability measure (which considers current levels of reserves and average changes in levels of reserves) remains at average risk.

There are serious consequences of not keeping a minimum prudent level of reserves as the council would be unable to manage unexpected events and need to make decisions which could have a detrimental impact on the communities it serves.

The council reviews annually the adequacy of the reserve levels taking into account the council's exposure to risk, the systems of internal control, the robustness of the estimates, adequacy of financial management arrangements, our track record on budget monitoring, the strength of financial reporting, capacity to manage in year budget pressures and cash flow requirements to determine appropriate levels for the reserves. The monitoring and control systems in place are robust and identify at an early stage any significant variations within the council's activities.

The Medium Term Financial Strategy outlines the proposed required minimum level of reserves (General Fund £1.5m; HRA £2.0m) and also how we would assess the adequacy of our reserves levels.

Having considered the current level of reserves held, the anticipated levels of reserves through to end of 2022/23, the proposed budget and the financial controls & reporting in place I am satisfied that the required minimum level of reserves remain appropriate and the level of reserves held are appropriate, robust and sustainable at this time.

Charlotte Spendley FCCA (Chief Finance Officer)
14 February 2022

EQUALITY IMPACT ASSESSMENT

Directorate: Corporate Services
Service: Finance

Accountable Officer: Charlotte Spendley
Telephone & e-mail: 07935 517986
charlotte.spendley@folkestone-hythe.gov.uk

Date of assessment: 8 February 2022

Names & job titles of people carrying out the assessment:
Charlotte Spendley, Director of Corporate Services
Gavin Edwards, Performance and Improvement Specialist

Name of service/function/policy etc: General Fund Revenue Budget 2022/23

Is this new or existing? Annual production of Council's General Fund Budget and Council Tax Setting.

Stage 1: Screening Stage

1. Briefly describe its aims & objectives

The council's Corporate Plan informs preparation of the Medium Term Financial Strategy (MTFS) and Budget Strategy which underpin preparation of the General Fund Revenue Budget each year.
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The Budget is the detailed financial plan of how the council will operate its day to day activities to achieve corporate objectives.
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2. Are there external considerations? (legislation/government directive etc.)

The council is required to comply with the Local Government Finance Act 1992 (as amended) and associated legislation when setting the budget and council tax. The position is also informed by the Local Government Settlement, which this year was provisionally announced on 16 December 2021 with the final settlement announcement being made on 7 January 2022.
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3. Who are the stakeholders and what are their interests?

The main stakeholders are local taxpayers, the electorate, Members and central government.
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The General Fund budget report sets out planned expenditure and income for day to day service delivery activities. It informs taxpayers and the electorate about how council tax, government grants, business rates and other sources of income are utilised. It enables them to see in financial terms how Corporate Plan objectives will be delivered and how the council will deliver services and statutory functions during the year.

Members approve the budget and council tax. Their responsibility is to ensure that there are adequate resources to deliver policies and services and that approved budgets are used for the specified purpose. Stakeholders are consulted during budget setting and may challenge the council if they identify any matters of concern in how these responsibilities are fulfilled.

Actual expenditure and income compared to the approved budget is monitored on a monthly basis throughout the year and is reported to Members every quarter. The approved budget is also reported to Central Government via an annual return.

4. What outcomes do we want to achieve and for whom?

The aim is to achieve a balanced budget that reflects the Medium Term Financial Strategy and Budget Strategy to satisfy the stakeholders as identified in 3. Also to ensure that the Council's statutory responsibilities are fulfilled.

5. Has any consultation/research been carried out?

Yes.

Internally - consultation took place with the Corporate Leadership Team (CLT), Cabinet Members, Assistant Directors, Chief Officers and budget managers through their involvement in setting strategies. This informs the MTFS, the Budget Strategy, the annual budget and the fees & charges strategy. Chief Officers/budget managers are also asked to seek to align their budget and service plans annually. Budget Managers, Chief Officers and Assistant Directors contribute towards the agreed growth and savings identified within both the budget strategy & detailed budget proposed. The budgets are set in consultation with budget managers and signed off by service heads. Ultimately the budget is reviewed by CLT, Finance & Performance Sub-Committee and Cabinet before being approved by Full Council.

Externally - during December & January the Council undertook public budget consultation which was available online and promoted both on the webpage and through social media channels and through poster promotion. As well as dedicated information being available online, officers also presented the Joint Parish Council Committee and sought views from the Business Advisory Board.

6. Are there any concerns at this stage which indicate the possibility of inequalities/negative impacts? (Consider and identify any evidence you have - equality data relating to usage and satisfaction levels, complaints, comments, research, outcomes of review, feedback and issues raised at previous consultations, known inequalities) If so please provide details.

All these considerations will have been taken into account when EIAs have been completed by Service Heads for strategies that affect their services. Any negative impacts will have been reviewed at that stage.

There are no direct concerns at this time. No specific issues have been identified in relation to the proposed growth and savings incorporated within this budget position.

In addition, all reports to CLT, Cabinet and Council require implications to be considered – this includes financial implications.

7. Could a particular protected characteristic be affected differently in either a negative or positive way? (Positive – it could benefit, Negative – it could disadvantage, Neutral – neither positive nor negative impact or Not sure?)

	Type of impact, reason & any evidence
Disability	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Race (including Gypsy & Traveller)	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Age	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Gender	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Transgender	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Sexual Orientation	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Religion/Belief	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Pregnancy & Maternity	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.

Marriage/ Civil Partnership Status	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
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8. Could other socio-economic groups be affected e.g. carers, ex-offenders, low incomes?

No direct concerns have been identified through this process, service heads will evaluate impacts ahead of the budget proposals being made.

9. Are there any human rights implications?

None have been identified at this time.

10. Is there an opportunity to promote equality and/or good community relations?

Yes – This will have been considered through the Corporate Plan and individual strategies and service plans before they are included in the budget. Public consultation ran for over a month to gain community input into the process.

11. If you have indicated a negative impact for any group is that impact legal? (not discriminatory under anti-discrimination legislation)

Not applicable

12. Is any part of this policy/service to be carried out wholly or partly by contractors?

No

Please note that normally you should proceed to a Stage 2: Full Equality Impact Assessment Report if you have identified actual, or the potential to cause, adverse impact or discrimination against different groups in the community. (Refer to Quick Guidance Notes at front of template document)

13. Is a Stage 2: Full Equality Impact Assessment Report required?

No

14. Date by which Stage 2 is to be completed and actions

N/A

Please complete

We are satisfied that an initial screening has been carried out and a full impact assessment **is not required***.

Completed by: Charlotte Spendley Date: 8 February 2022

Role: Director of Corporate Services (Chief Finance Officer)

Countersigned by: Gavin Edwards Date: 14 February 2022

Role: Performance and Improvement Specialist