

**Extract of Executive Board Minutes Relevant to the Corporate Policy and Performance Board**

**EXECUTIVE BOARD MEETING HELD ON 18<sup>th</sup> OCTOBER 2018**

**RESOURCES PORTFOLIO**

**EXB43 DISCRETIONARY NON-DOMESTIC RATE RELIEF**

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, on an application for discretionary non-domestic rate relief.

The Board was advised that, under the amended provisions of the Local Government Finance Act 1988, the Council was able to grant discretionary rate relief to any business rate payer. Since 1 April 2017, the Council had been responsible for meeting the full cost of all mandatory and discretionary rate relief granted, as part of the Liverpool City Region 100% Business Rates Retention Pilot Scheme.

The report set out details of an application from a registered charity for rate relief on premises used for storage facilities in Runcorn. The goods were then distributed to the Charity's shops and sold to raise funds for the work carried out by the Charity. The report set out details of the request for Members' consideration.

**RESOLVED:** That the request for discretionary rate relief of 15% from 1 July 2018, for Halton Haven Hospice be approved, for their premises at Canal Walk, Halton Road, Runcorn.

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**EXB44 RE-TENDERING OF INSURANCE CONTRACTS**

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, which sought approval to commence a procurement process to re-tender various insurance services.

The Board was advised that in April 2014, the Council entered into five year contracts for a range of insurance services. It was reported that these contracts were due to end on 31 March 2019 and that it was necessary to commence a procurement process to renew the policies.

It was noted that, as the public sector insurance market was a specialised area, the Council's insurance broker would manage the tender process with support from the Procurement Team

RESOLVED: That approval be given to undertake an open procurement process via the Council's electronic procurement system (The Chest), with the purpose of securing the following insurance services:-

- Public and Employers' Liability cover;
- Officials' Indemnity cover;
- Professional Indemnity cover;
- Engineering Inspection cover; and
- Engineering Insurance cover.

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#### EXB45 POLICY CHANGES RELATING TO TAXI LICENSING CONDITIONS

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, on the adoption of policy changes to both Hackney Carriage and Private Hire conditions.

The Regulatory Committee considered a report on miscellaneous policy changes at its meeting on 4 July 2018. These changes had gone through a consultation process via the Taxi Consultative Group.

It was noted that the recommendations from the Regulatory Committee related to a number of changes in existing and additional policy elements of the Taxi Licensing Policy, Single Status Driver's, Hackney Carriage and Private Hire Vehicle and Private Hire Operator's conditions. The policy changes approved by the Regulatory Committee, as set out in Appendix 1 attached to the report, were required to be adopted by the Executive Board.

RESOLVED: That

- 1) the Policy changes, as recommended by the Regulatory Committee, Minute Number REG4, detailed in the Regulatory Committee Agenda of 4 July 2018, be adopted as Council Policy; and

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- 2) the Operational Director, Legal and Democratic Services, be authorised to make all appropriate changes to the existing relevant policies and guidance to ensure that they are updated accordingly.

EXB46 POLICY CHANGES RELATING TO HACKNEY CARRIAGE STANDS

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, on the adoption of policy changes which related to the review of Hackney Carriage Stands in Halton.

The Regulatory Committee had considered the outcomes of the Hackney Carriage Stands review at its meeting on 4 July 2018. These changes had gone through a consultation process via the Taxi Consultative Group and the Council's Highways section had been involved in various discussions associated with the consultation process.

The differences between the new Taxi Rank Order and the existing Order were summarised in Appendix B and C, attached to the report.

RESOLVED: That

- 1) a Taxi Rank Order entitled "The Halton Borough Council (Various Hackney Carriage Stands, Widnes and Runcorn) Order 2018" ("the 2018 Order") be made; and
- 2) the wording of the Schedule to the 2018 Order as set out in Appendix B of the Regulatory Committee report dated 4 July 2018, be approved except that in respect of stand number 8 (Appleton Village) in column 5 delete "any" and substitute

"The permitted times of use of the rank –

00.00 to 08.00  
09.30 to 14.30  
16.30 to 00.00"

- 3) the existing Taxi Rank Order be revoked;
- 4) the 2018 Order shall come into effect on 1

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November 2018; and

- 5) the Operational Director, Legal and Democratic Services, be authorised to complete the drafting of the 2018 Order and to fulfil all procedural requirements in accordance with Section 63 of the Local Government (Miscellaneous Provisions) Act 1976.

## **EXECUTIVE BOARD MEETING HELD ON 15<sup>TH</sup> NOVEMBER 2018**

### **RESOURCES PORTFOLIO**

#### **EXB49 ANNUAL EXTERNAL AUDIT LETTER 2017/18**

The Board received a report of the Strategic Director, Enterprise, Community and Resources, which presented the Annual Audit Letter 2017/18.

The Board was advised that the Annual Audit Letter (the Letter) summarised the findings from the 2017/18 external audit, completed by Grant Thornton, the Council's external auditor. Mark Heap, Audit Lead and Georgia Jones, Audit Manager for the external auditor, Grant Thornton UK LLP, attended the meeting and reported that an unqualified opinion had been issued on the Council's financial statements. The Letter also provided an unqualified conclusion that the Council had adequate arrangements to secure economy, efficiency and effectiveness in its use of resources.

As this was the final visit by Georgia Jones to Halton due to her recent promotion, the Board wished to place on record their thanks to the external auditors. Ms Jones also wished her thanks to Officers and Board Members for their assistance in the preparation of previous audits, be recorded.

**RESOLVED:** That the Annual Audit Letter 2017/18 be approved.

#### **EXB50 DETERMINATION OF COUNCIL TAX BASE 2019/20 - KEY DECISION**

The Board considered a report of the Operational Director, Finance, on the requirement for the Council to determine the Tax Base for its area and the Tax Base for

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each of the Parishes.

The Board was advised that the Tax Base was the measure used for calculating Council Tax and was used by both the billing authority (the Council) and the major precepting authorities (Cheshire Fire Authority and the Cheshire Police and Crime Commissioner), in the calculation of their Council Tax requirements. It was arrived at in accordance with a prescribed formula which represented the estimated full year number of chargeable dwellings in the Borough expressed in terms of the equivalent Band "D" dwellings. Taking account of all the relevant information and applying a 97% collection rate, the calculation for 2019/20 gave a base figure of 34,950 for the Borough as a whole.

It was noted that since 2013/14 the tax base calculation had included an element for the Council Tax Reduction Scheme (the replacement for Council Tax Benefit). In addition, the tax base calculation would include an element for Care Leavers Discretionary Discount, as approved by the Executive Board on 19 July 2018.

#### Reason(s) for Decision

To seek approval for the 2019/20 Council Tax Base for the Borough.

#### Alternative Options Considered and Rejected

There was no alternative option, as unless the Council Tax Base was approved, it would not be possible to set the level of Council Tax to be charged for 2019/20.

#### Implementation Date

The 2019/20 Council Tax Base would be implemented from 1 April 2019.

RESOLVED: That Council be recommended to approve

- 1) setting the 2019/20 Council Tax Base at 34,950 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police and Crime Commissioner and the Environment Agency be so

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notified; and

- 2) the Council Tax Base for each of the Parishes be set as follows:

<b>Parish</b>	<b>Tax Base</b>
<b>Hale</b>	<b>660</b>
<b>Halebank</b>	<b>526</b>
<b>Daresbury</b>	<b>173</b>
<b>Moore</b>	<b>329</b>
<b>Preston Brook</b>	<b>359</b>
<b>Sandymoor</b>	<b>1,216</b>

EXB51 MEDIUM TERM FINANCIAL STRATEGY 2019-2022 - KEY DECISION

The Board considered a report of the Operational Director, Finance, on the Medium Term Financial Strategy (MTFS) for the period 2019/20 to 2021/22.

The Board was advised that the MTFS set out a three year projection of resources and spending based on information currently available.

The projections in the MTFS showed that there was a continued need to make a significant level of savings over the next three years. This was the effect of the projections of public spending through to 2020 resulting from the 2015 Comprehensive Spending Review and uncertainty from 2020 on Government plans for public spending and continuity of the austerity programme. The MTFS took into account the:

- Budget 2018 announced by the Chancellor of the Exchequer on 13 March 2018;
- Comprehensive Spending Review 2015 announced by the Chancellor of the Exchequer on 25 November 2015; and

- The Local Government Finance Settlement 2018/19 dated 6 February 2018.

The MTFS provided initial guidance to the Council on its financial position into the medium term. Revenue savings of approximately £9.8m, £8.2m, and £3.3m would be required over the next three years. It was noted that as a result, a total of £21.3m would need to be removed from the Council's budget, by reducing spending or increasing income. This represented 19.5% of the net budget and continued to be a significant challenge to find sufficient savings over the medium term in order to balance the budget.

The Board was advised that the MTFS had a number of objectives, as listed in the report. The report set out the Council's budget strategy, with budget savings proposals and areas identified for further savings. The report contained details of the Council's Capital Strategy for the management of assets such as land and buildings in Council ownership.

#### Reason(s) for Decision

To seek approval for the Council's Medium Term Financial Strategy for 2019/20 to 2021/22.

#### Alternative Options Considered and Rejected

The alternative option of not maintaining a MTFS had been considered. However, this would not follow good financial management practice, as the MTFS was a key element in informing the Council's financial planning and budget setting processes.

#### Implementation Date

The MTFS 2019/22 would be implemented from 1st April 2019.

RESOLVED: That

- 1) the Medium Term Financial Strategy be approved;

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- 2) the 2019/20 base budget be prepared on the basis of the underlying assumptions set out in the Strategy;
- 3) the Budget Strategy and Capital Strategy be approved;
- 4) the Reserves and Balances Strategy be approved; and
- 5) the award of Council Tax Support for 2019/20 remains at the 2018/19 level of 21.55%.

#### EXB52 INITIAL BUDGET PROPOSALS 2019/20 - KEY DECISION

The Board considered a report of the Operational Director, Finance, which presented the revenue budget proposals for 2019/20.

The Board was advised that the Medium Term Financial Strategy forecast potential revenue budget funding gaps of £21m over the next three years. This figure assumed that the Council would apply a general council tax increase of 2.9%.

Appendix 1 presented the first set of proposals totalling £4.7m and it was proposed to implement these immediately in order to achieve a part-year saving in 2018/19. This would assist in keeping the Council's overall spending in line with budget. In addition, a number of proposals would take time to implement and therefore commencing this process as soon as possible would assist with ensuring they were fully implemented from 1 April 2019.

It was reported that a second set of budget saving proposals currently under consideration by the Budget Working Group, would be recommended to Council on 6 March 2019, in order to deliver a balanced budget for 2019/20.

#### Reason(s) for Decision

To seek approval for the initial set of revenue budget proposals for 2019/20.

### Alternative Options Considered and Rejected

There was no alternative option, as failure to set a balanced budget would put the Council in breach of statutory requirements.

### Implementation Date

The 2019/20 revenue budget would be implemented from 1 April 2019.

RESOLVED: That Council

- 1) be recommended to approve the initial budget proposals for 2019/20 as set out in Appendix 1, attached to the report; and
  
- 2) determine the position of the Council on a proposal to continue the 4 days unpaid leave arrangement.

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### EXB53 2018/19 QUARTER 2 SPENDING

The Board considered a report of the Operational Director, Finance, which reported on the 2018/19 Quarter 2 spending as at 30 September 2018.

A summary of spending against the revenue budget up to 30 September 2018 was attached to the report at Appendix 1, along with individual statements for each department. The Board was advised that, in overall terms, revenue expenditure was £2.515m above the budget profile at this stage. It was reported that over the last quarter, the rate of spending had continued at a faster pace than for the first three months of the financial year. If current spending patterns continued, projections showed that the Council would have a year-end outturn overspend position of approximately £5.3m, if no corrective action was taken.

It was further noted that within the overall budget position for the quarter, the key budget variances were in the Children and Families Department (Out of Borough Residential Places and Out of Borough Fostering);

Community and Environment Department; Complex Care Pool; Education, Inclusion and Provision; and Corporate and Democracy.

The Capital Programme had been revised to reflect a number of changes in spending profiles and funding as schemes had developed and these were detailed in Appendix 2, attached to the report.

RESOLVED: That

- 1) all spending continues to be limited to only absolutely essential items;
- 2) Strategic Directors take appropriate action to ensure overall spending is contained as far as possible within their total operational budget by year-end; and
- 3) Council be recommended to approve the revised Capital Programme as set out in Appendix 2 attached to the report.

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EXB54 TREASURY MANAGEMENT HALF YEAR REPORT  
2018/19

The Board considered a report of the Operational Director, Finance, which updated Members on the activities undertaken on the money market, as required by the Treasury Management Policy.

The report provided supporting information on the economic background, interest rate forecast, short term borrowing rates, longer term borrowing rates, borrowing/ investments, budget monitoring, new long term borrowing, policy guidelines and treasury management indicators. It was noted that no debt rescheduling had been undertaken during the quarter.

One of the key Treasury Indicators set by the Council as part of the Treasury Management Strategy was the Operational Boundary (the limit beyond which external debt was normally expected to exceed) and the Authorised Limit (the limit beyond which external debt was prohibited). Due to the valuation of the Mersey Gateway Bridge being required to be included during

the preparation of the 2017/18 Statement of Accounts, an additional £644m was added to the Council's Capital Financing Requirement. This represented the capital element of the future Unitary Payments the Council were due to make over the next thirty years, funded from toll income. It should be noted that this was a purely accounting adjustment and did not reflect any additional borrowing over and above what was already taken.

RESOLVED: That

- 1) Council be recommended to adopt the updated Operational Boundary and Authorised Limits as detailed in paragraph 3.18 of the report; and
- 2) the report be noted.

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#### EXB55 DISCRETIONARY NON DOMESTIC RATE RELIEF

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, on an application for discretionary non-domestic rate relief.

The Board was advised that, under the amended provisions of the Local Government Finance Act 1988, the Council was able to grant discretionary rate relief to any business rate payer. Since 1 April 2017, the Council had been responsible for meeting the full cost of all mandatory and discretionary rate relief granted, as part of the Liverpool City Region 100% Business Rates Retention Pilot Scheme.

The report set out details of an application from a registered charity for rate relief on premises in Victoria Road, Widnes, for Members' consideration.

RESOLVED: That the request for 15% discretionary rate relief from Child Bereavement UK for the period 26 September 2018 to 31 March 2019, be refused on the grounds of being a charity which operates nationally.

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## EXECUTIVE BOARD MEETING HELD ON - 13<sup>TH</sup> DECEMBER 2018

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#### EXB67 DISCRETIONARY NON DOMESTIC RATE RELIEF

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, on the receipt of two applications for discretionary non-domestic rate relief.

The Board was advised that the Council became responsible for meeting the full cost of all mandatory and discretionary rate relief from 1 April 2017, as part of the Liverpool City Region 100% Business Rates Retention Pilot Scheme.

Details of two applications received were set out in the report. One was from a not-for-profit organisation that worked with young people in the community, based in Widnes. The second was from a registered charity also based in Widnes, which automatically received 80% mandatory relief with a 15% discretionary top-up rate relief from the Council. Members considered and discussed the individual merits of each application.

RESOLVED: That

- 1) Discretionary Rate Relief of 90% be awarded to Power in Partnership Ltd, from 4 January 2016 until 31 March 2022; and
- 2) the application for an additional 5% Discretionary Rate Relief from Widnes Sea Cadet Corps in respect of their premises in Cliffe Street, Widnes, be refused.

#### EXB68 COUNCIL TAX SECTION 13A DISCOUNT POLICY

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, on a

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proposed amendment to the Council Tax Section 13A Discount Policy.

It was reported that over recent years, the Council had experienced a significant increase in the number of children coming into care, resulting in pressures on availability of foster care placements in the Borough. It was reported that a key objective was to increase the number of Foster Carers in the Borough.

At its meeting on 6 November 2018, the Corporate Policy and Performance Board (PPB) considered a report proposing a change to the Council Tax Section 13A Discount Policy, in respect of Foster Carers, to provide a 100% discretionary council tax discount, as detailed in Appendix 1, attached to the report. In addition, the PPB also recommended that Executive Board consider whether to provide a 100% discretionary council tax discount for all Special Guardians resident within the Borough who had responsibility for Halton children.

RESOLVED: That

- 1) the amendment to the Council Tax Section 13A Discount Policy, outlined in paragraph 3.4 of the report, in respect of Foster Carers, be approved;
- 2) Council Tax Relief to Special Guardians, as outlined in paragraph 3.6 of the report be not approved; and
- 3) the Council Tax Section 13A Discount Policy presented within Appendix 1, attached to the report, be approved.

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#### EXB69 CHANGE TO THE RATE OF COUNCIL TAX EMPTY HOMES PREMIUM

The Board considered a report of the Operational Director, Finance, on proposed changes to the rate of Council Tax Empty Homes Premium.

The Board was advised that the Local Government Finance Act 2012 allowed billing authorities to levy an empty

homes premium of up to 50% in addition to the full council tax on dwellings unoccupied and unfurnished for more than two years.

Since 1 April 2013, Halton Borough Council had levied the maximum 50% on all such properties which did not fall into any statutory exemptions. It was reported that additional legislation gave billing authorities further powers to increase the level of empty homes premium, as detailed in the report. Since the introduction of the Empty Homes Premium, the number of properties in Halton empty for more than two years had reduced from 250 to 157, as at 1 November 2018.

RESOLVED: That the level of Empty Homes Premium on dwellings that have been unoccupied for more than two years, be applied as follows:

- 1) from 1 April 2019, 100% premium in addition to the full council tax charge for each dwelling unoccupied and unfurnished for more than two years;
- 2) from 1 April 2020, 100% premium in addition to the full council tax charge for each dwelling unoccupied and unfurnished between two and five years, and 200% premium for dwellings unoccupied for more than five years; and
- 3) from 1 April 2021, 100% premium in addition to the full council tax charge for each dwelling unoccupied and unfurnished between two and five years, 200% for dwellings unoccupied between five and ten years, and 300% for properties unoccupied for more than ten years.

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