

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

**EXECUTIVE BOARD MEETING HELD ON 14<sup>th</sup> November 2019**

**RESOURCES PORTFOLIO**

**EXB52 DETERMINATION OF COUNCIL TAX BASE 2020/21 - 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 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, Cheshire Police and Crime Commissioner and the Liverpool City Region Combined Authority), 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 2020/21 gave a base figure of 35,359 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 and Foster Carers Discretionary discount.

Reason(s) for Decision

To seek approval for the 2020/21 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 2020/21.

Implementation Date

The 2020/21 Council Tax Base would be implemented from 1 April 2020.

RESOLVED: That Council be recommended to approve

- 1) setting the 2020/21 Tax Base at 35,359 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police and Crime Commissioner, the Liverpool City Region Combined Authority and the Environment Agency be so 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>663</b>
<b>Halebank</b>	<b>523</b>
<b>Daresbury</b>	<b>179</b>
<b>Moore</b>	<b>327</b>
<b>Preston Brook</b>	<b>368</b>
<b>Sandymoor</b>	<b>1,265</b>

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EXB53 MEDIUM TERM FINANCIAL STRATEGY 2020/2023 - KEY DECISION

The Board considered a report of the Operational Director, Finance, on the Medium Term Financial Strategy (MTFS) for the period 2020/23.

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. It was noted that the projections for 2020/21 took account of the Chancellor's 2019 Spending Review. However, as this was only for one year, it created

uncertainty to the following two year's projections.

The MTFs provided initial guidance to the Council on its financial position into the medium term. Revenue savings of approximately £7.9m, £15.1m and £4.40m would be required over the next three years. It was noted that as a result, a total of £27.4m would need to be removed from the Council's budget, by reducing spending or increasing income. This represented 25% of the Council's 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 of the Council's Medium Term Financial Strategy for 2020/21 to 2022/23.

#### Alternative Options Considered and Rejected

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

#### Implementation Date

The MTFs 2020/21 would be implemented from 1 April 2020.

RESOLVED: That

- 1) the Medium Term Financial Strategy be approved;
- 2) the 2020/21 base budget be prepared on the basis of the underlying assumptions set out in the Strategy;

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- 3) the Reserves and Balances Strategy be approved; and
- 4) the award of Council Tax Support for 2020/21 remains at the 2019/20 level of 21.55%.

#### EXB54 2019/20 QUARTER 2 SPENDING

The Board considered a report of the Operational Director, Finance, which reported on the 2019/20 Quarter 2 spending as at 30 September 2019.

A summary of spending against the revenue budget up to 30 September 2019 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 £2.654m above the budget profile at this stage. It was reported that the trend showed the overspend continuing at a steady pace over the first six months of the year. If current spending patterns continued, projections showed that the Council would have a year-end outturn overspend position of approximately £6.145m, if no corrective action was taken.

In March 2019, Council approved budget savings proposals totalling £9.250m. However, it was noted that a delay in implementing a number of savings proposals impacted detrimentally upon the forecast outturn position in Appendix 1.

Within the overall budget position for the quarter, the key budget variances were in the Children and Families Department; Community and Environment Department; Education, Inclusion and Provision; ICT and Support Services; Complex Care Pool; and Corporate and Democracy.

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

RESOLVED: That

- 1) all spending continues to be limited to only absolutely essential items;
- 2) Departments seek to implement as soon as

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possible the 2019/20 budget savings proposals which were approved by Council in March 2019;

- 3) Strategic Directors take appropriate action to ensure overall spending is contained as far as possible within their total operational budget by year-end; and
- 4) Council be asked to approve the revised Capital Programme as set out in Appendix 2.

EXB55 TREASURY MANAGEMENT HALF YEAR REPORT 2019-2020

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 outlook, interest rate forecast, short term borrowing rates, longer term borrowing rates, borrowing and 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.

RESOLVED: That the report be noted.

EXB56 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 by Runcorn and District Foodbank, in Russell Road, Runcorn, for Members' consideration.

RESOLVED: That the application for 15% discretionary rate relief from Runcorn and District Foodbank in respect of their premises at Russell Road, Runcorn, be approved.

Strategic Director  
- Enterprise,  
Community and  
Resources

EXB57 REVIEW OF POLLING DISTRICTS AND POLLING PLACES AND INCORPORATING THE WARD BOUNDARY REVIEW

The Board considered a report of the Returning Officer, David Parr, on the results of the formal polling districts, places and stations review.

Following a report to the Board on 18 July 2019, a Polling Station Review Working Party was established and a consultation with electors, Councillors and other interested parties via the Council's web site and Direct Link Offices commenced.

Responses to the consultation were considered by the Working Party at its meeting on 21 August 2019. Details of the recommendations arising were set out in the appendix attached to the report.

RESOLVED: That Council be recommended to adopt the amendments to the scheme detailed in the appendix attached to the report for the period 2019/2024.

Returning Officer

**EXECUTIVE BOARD MEETING HELD ON 12<sup>th</sup> December 2019**

**RESOURCES PORTFOLIO**

EXB62 DISCRETIONARY NON-DOMESTIC RATE RELIEF

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, on two applications 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 applications from two registered charities for discretionary rate relief by Halton

Haven Hospice and the Cathie Stankevitch Foundation, both in Widnes, for Members' consideration.

RESOLVED: That

- 1) the application for 15% discretionary rate relief from Halton Haven Hospice in respect of premises at 23 Queen's Avenue, Widnes, from 14 October 2019, be approved; and
- 2) the application for 15% discretionary rate relief from the Cathie Stankevitch Foundation in respect of premises at 25 Albert Square, Widnes, from 14 June 2019 be approved.

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Community and  
Resources