

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

**EXECUTIVE BOARD MEETING HELD ON 24 OCTOBER 2024**

<b>EXB37</b>	<b>DISCRETIONARY NON-DOMESTIC RATE RELIEF</b>
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The Board received a report from the Director – Finance, which presented two applications for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988, for consideration.

It was noted that under the amended provisions of the Local Government Finance Act 1988, the Council was able to grant discretionary rate relief to any business ratepayer.

This relief had previously only been available to organisations that were a registered charity, a community amateur sports club or a not for profit organisation. The report outlined details of the two applications, in relation to their respective addresses. Appended to the report was the potential annual cost to the Council of granting the discretionary rate relief.

RESOLVED: That

- 1) the application for 15% discretionary top up relief from Community Integrated Care, be rejected for the reasons outlined within the report; and
- 2) the application for discretionary rate relief from Runcorn Amateur Boxing Club, be approved at 90%.

**EXECUTIVE BOARD MEETING HELD ON 14 NOVEMBER 2024**

<b>EXB50</b>	<b>TAXI LICENSING MATTER</b>
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The Board considered a report of the Director of Legal and Democratic Services which provided details on amendments to the current taxi licensing policy/conditions.

The amendments set out in Appendix 1 had been submitted by the Taxi trade following a consultation exercise. The Regulatory Committee had previously considered the proposed changes and had recommended the position set out in Section 2 of the report.

RESOLVED: That

- 1) the Vehicle Age Policy is to be amended to remove the minimum age requirement from 5 years to 7 for a standard vehicle and maximum from 10 to 12 years and keep the minimum age of 13 years for a wheelchair accessible vehicle, whilst increasing the maximum to 18 years. (maintaining the same testing conditions as two per year);
- 2) the proposal for card readers to become mandatory be rejected (so no change in conditions);
- 3) the proposal to change the colour of purpose-built wheelchair vehicles be rejected (so no change in conditions);
- 4) the proposal to amend the condition for a spare wheel/space saver to be adopted (to remove the current policy requirement for a space saver/spare wheel in the vehicle, with the implication that the manufacturers specifications apply);
- 5) the proposal to remove the fire extinguisher be rejected (so no change in conditions); and
- 6) the age of Electric Vehicles to remain the same as the current age policy.

<b>EXB51</b>	<b>TREASURY MANAGEMENT 2024-25 HALF YEAR UPDATE</b>
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The Board considered a report from the Director of Finance, which presented the Treasury Management Half Year Report as at 30 September 2024.

These reports updated Members on the activities undertaken on the money market during the first half of the financial year to 30 September 2024, 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.

<b>EXB52</b>	<b>SPENDING AS AT 30 SEPTEMBER 2024</b>
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The Board received a report from the Director of Finance, advising of the Council's overall revenue and capital net spending position as at 30 September 2024, together with a 2024/25 forecast outturn position.

Appendix 1 presented a summary of spending against the operational revenue budget up to 30 September 2024 and Appendix 2 provided detailed figures for each individual Department. It was reported that in overall terms the net Council spend as at 30 September 2024 would be over the approved budget by £8.864m. The outturn forecast for the year estimates that net spending would be over budget by £20.642m if no corrective action was taken. Appendix 3 presented the Capital Programme as at 30 September 2024, highlighting the schemes which had been revised. Appendix 4 detailed the Council approved savings covering 2024/25 and 2025/26, together with information on progress to date.

It was clear that Council reserves would not be sufficient to meet this pressure, and urgent corrective action should be taken as soon as possible across all Council services to identify spend reductions. It was recommended that the Council submit an application for the Government Exceptional Financial Support, to assist with funding the forecast overspend and future budget setting.

RESOLVED: That

- 1) all spending continue to be limited to only absolutely essential items;
- 2) Executive Directors identify reductions to their directorate forecast outturn net spend position and urgently implement them;
- 3) Council be asked to agree to submit an application for Exceptional Finance Support to cover the deficit position for the year, as recommended within the Medium Term Financial Strategy report elsewhere on the agenda; and
- 4) future reports be submitted for information to all Council Boards.

<b>EXB53</b>	<b>MEDIUM TERM FINANCIAL STRATEGY 2025/26 – 2028/29</b>
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The Board considered a report from the Director of Finance, which presented the Medium Term Financial Strategy (MTFS) for the period 2025/26 to 2028/29.

The MTFS sets out a three-year projection of the Council's resources and spending and was based on information that was currently available. The MTFS financial year sat outside the period of time covered by the most recent Public Sector Spending Review, published in October 2021. The Chancellor had commissioned a new Spending Review which was intended to set Government departmental limits over a three-year period. The Review was set to conclude in Spring 2025, which would not be in time to inform 2025/26 budgets. Details of the 2025/26 Local Government Finance Settlement are expected to be released in December 2024 on a provisional basis with a final settlement expected in January 2025.

The Board was advised that the uncertainty regarding 2025/26 financial resources meant the financial information included within the MTFS was based on a large number of assumptions and best estimates. The financial forecast would be

updated as and when further information was known. Appendix 1 therefore detailed the MTFS from 2025/26 – 2028/29 using a prudent estimate of the financial conditions over the course of the next four years. Appendix 2 presented the Reserves and Balances Strategy and Appendix 3 outlined Approved Budget Savings for 2025/26.

#### Reason for Decision

To seek approval for the Council's MTFS for 2025/26 to 2028/29.

#### Alternative options considered and rejected

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

#### Implementation date

The MTFS 2025/26 to 2028/29 will be implemented from 1 April 2025.

RESOLVED: That

- 1) the Medium Term Financial Strategy be approved;
- 2) the 2025/26 base budget be prepared on the basis of the underlying assumptions set out in the Strategy;
- 3) the Reserves and Balances Strategy be approved;
- 4) the award of Council Tax Support for 2025/26 remains at the 2024/25 level of 21.55%; and
- 5) Council approve the submission of an application to Government for Exceptional Finance Support.

<b>EXB54</b>	<b>DETERMINATION OF COUNCIL TAX BASE 2025-26</b>
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The Board considered a report of the Director of Finance, on the requirement for the Council to determine the Council Tax Base for its area and the Council Tax Base for each of the Parishes.

The Council 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 2025/26 gave a base figure of 36,936 for the Borough as a whole. The Council Tax Base figure for each of the Parishes was noted.

Reason for Decision

To seek approval for the Council Tax Base for the Borough and also the Council Tax Base for each of the Parishes.

Alternative options considered and rejected

The Council is required to determine annually the Council Tax Base and to notify the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner, Liverpool City Region Combined Authority, the Environment Agency and Parish Councils.

Implementation date

The Council Tax Base 2025/26 will be implemented from 1 April 2025.

RESOLVED: That Council be recommended to approve:

- 1) setting the 2025/26 Council Tax Base at 36,936 for the Borough and that the Cheshire Fire Authority, the Cheshire Police and Crime Commissioner, Liverpool City Region Combined Authority and the Environment Agency be so notified; and
- 2) setting the Council Tax Base for each of the Parishes as follows:

<b>Parish</b>	<b>Tax Base</b>
Hale	674
Halebank	546
Daresbury	301
Moore	344
Preston Brook	373
Sandymoor	1,645

**EXECUTIVE BOARD MEETING HELD ON 12 DECEMBER 2024**

<b>EXB61</b>	<b>DISCRETIONARY NON-DOMESTIC RATE RELIEF</b>
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The Board received a report from the Director of Finance, which presented one application for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988, for consideration.

It was noted that under the amended provisions of the Local Government Finance Act 1988, the Council was able to grant discretionary rate relief to any business ratepayer. This relief had previously only been available to organisations that were a registered charity, a community amateur sports club or a not for profit organisation.

The report outlined details of an application from Community Shop CIC, in relation to their respective address. Appended to the report was the potential annual cost to the Council of granting the discretionary rate relief. Currently, where discretionary rate relief was granted to registered charities and non-profit organisations, it was provided until March 2025 in order to provide the organisations with some degree of certainty.

**RESOLVED:** That the application for 15% discretionary top-up relief from Community Shop CIC, be rejected for the reasons outlined within the report.

<b>EXB62</b>	<b>SUNDRY DEBTS WRITE-OFF</b>
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The Board considered a report from the Director of Finance which sought approval for the write-off of a number of sundry debts, as the debtor had passed away and their estate had no remaining assets available to meet the outstanding debts.

It was noted that in 2019 the Council's Fraud Investigation Team identified that a significant fraud had been perpetrated against the Council relating to the receipt of Adults Direct Payments. A subsequent Police investigation revealed that the individual involved had been carrying out similar frauds against Oldham Council and the Department for Works and Pensions (DWP). In total the fraud amount to over £1m across the two Councils and the DWP, of which £240,095 related to Halton.

The individual had subsequently passed away and there were no assets remaining in the individual's estate from which the Council could obtain payment of the outstanding debts. As the debt could no longer be recovered, approval was sought to write-off the outstanding debts, which would be fully funded from the bad debt provision.

**RESOLVED:** That the write-off of debts against the bad debt provision, as outlined within the report, be approved.

<b>EXB63</b>	<b>RECOMMENDATIONS FROM AUDIT &amp; GOVERNANCE BOARD</b>
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The Board considered a report from the Director of Finance, which outlined two recommendations made by the Audit and Governance Board as detailed below. That Executive Board:

- make changes to the governance of the Transformation Programme by making changes to the Transformation Programme Board to increase transparency,

including the addition of two members of the Audit & Governance Board to the Transformation Programme Board, who should not also be Scrutiny (PPB) Chairs.

- ask each Executive/Corporate Director to identify what items of non-staff related expenditure are defined as essential to the delivery of services within their Directorate, and provide written justification for the essential spend designation, outside of which no other spending will be permitted.

RESOLVED: That

- 1) two members of the Audit and Governance Board be added to the membership of the Transformation Programme Board; and
- 2) Consideration be given to the recommendation from Audit and Governance Board as set out in paragraph 3.4 below, regarding a request to the Executive/Corporate Directors and a report be brought to a future Board meeting.

<b>EXB64</b>	<b>DIRECTORATE PERFORMANCE OVERVIEW REPORTS FOR QUARTER 2 2024-25</b>
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The Board considered a report of the Corporate Director – Chief Executive’s Delivery Unit, on progress against key objectives/milestones and performance targets for the second quarter period to 31 March 2024, for the People Directorate (Social Care Health); and the Enterprise, Community and Resources Directorate.

The Board was advised that the Directorate Performance Overview Report provided a strategic summary of key issues arising from the relevant quarter for each Directorate and was aligned to Council priorities or functional areas. The Board noted that such information was key to the Council’s performance management arrangements and Executive Board had a key role in monitoring performance and strengthening accountability. Performance Management would continue to be important in the demonstration of value for money and strengthening accountability.

RESOLVED: That

- 1) the report, progress and performance information be noted;
- 2) for future reports the finance and performance sections be reported separately; and
- 3) the finance section be reported to all Policy and Performance Boards.