

APPENDIX 1

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

EXECUTIVE BOARD MEETING HELD ON 16 JANUARY 2025

EXB71	24/25 SPENDING AS AT 30 NOVEMBER 2024
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The Board received a report from the Director – Finance, advising of the Council's overall revenue and capital net spending position as at 30 November 2024, together with a forecast outturn position.

Appendix 1 presented a summary of spending against the operational revenue budget up to 30 November 2024 and Appendix 2 provided detailed figures for each individual Department. Appendix 3 presented the Capital Programme as at 30 November 2024, highlighting the schemes which had been revised.

It was reported that in overall terms the outturn forecast for the year showed that net spend would be over the approved budget by £14.246m. The outturn forecast for the year estimates that net spending would be over budget by £20.757m if no corrective action is taken. It was clear that Council reserves alone would not be sufficient to fund this pressure. As a result the Council had applied to Government for Exceptional Financial Support.

RESOLVED: That

- 1) all spending continue to be limited to essential items only;
- 2) Executive Directors continue to identify areas where they can further reduce their directorate's spending or generate income, in order to reduce the council/wide forecast outturn overspend position;
- 3) Executive Directors continue to implement the approved saving proposals for 2024/25 and 2025/26 as detailed in Appendix 4;
- 4) the updated forecast outturn position be shared with the Ministry of Housing, Communities & Local Government in support of the Council's application for Exceptional Financial Support;
- 5) Council be asked to approve the revisions to the capital programme set-out in paragraph 3.22 and incorporated within Appendix 3; and
- 6) this report be shared with each Policy and Performance Board in order to ensure they have a full appreciation of the councilwide financial position, in addition to their specific areas of responsibility.

EXECUTIVE BOARD MEETING HELD ON 25 FEBRUARY 2025

EXB85	BUDGET 2025/26 – KEY DECISION
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The Board considered a report from the Director, Finance, which outlined a recommendation to Council in respect of the Budget, Capital Programme and Council Tax for 2025/26.

The Medium Term Financial Strategy (MTFS), approved at the Executive Board meeting on 14 November 2024, had identified a funding gap of around £38.1m in 2025/26, £14.5m in 2026/27, £7.3m in 2027/28 and £9.3m in 2028/29. The Strategy had the following objectives:

- Deliver a balanced and sustainable budget;
- Prioritise spending towards the Council's priority areas;
- Avoid excessive Council Tax rises;
- Achieve significant cashable efficiency gains;
- Protect essential front line services and vulnerable members of the community; and
- Deliver improved procurement.

In terms of consultation, it was noted that the Council used various methods to listen to the views of the public, and Members own experiences through their Ward work was an important part of that process. Individual consultations were taking place in respect of specific budget proposals and equality impact assessments would be completed where necessary.

The Board received regular reports detailing spending in the current year against the budget. The latest report indicated that spending was forecast to be over budget in the current year by approximately £20.757m against a net budget of £149.496m.

The proposed revenue budget for 2025/26 totalled £183.052m; the departmental analysis of this was shown in Appendix B along with a breakdown of these changes in Appendix C. A total of £1.349m of savings were approved by Council on 1 February 2023. Further savings of £6.876m had been proposed for 2025/26 financial year and were detailed in Appendix G.

Table B in the report demonstrated the Council position where it is unable to present a balanced 2025/26 budget without seeking Exceptional Financial Support (EFS) from Government. Receipts from Council Tax and Business Rates were insufficient to fund the forecast net spend for 2025/26. At its meeting on 4 December, Council approved that an application for EFS be made to Government. The submission included an ask for EFS for 2024/25 £20.8m and for 2025/26 £32m. Provisional approval for the EFS application was still awaited but it was expected to be received in late February 2025.

The Board was advised that the proposed budget incorporated the grant figures announced in the Local Government Finance Settlement. It included £0.181m for the

New Homes Bonus grant, an increase of £0.057m from 2024/25. The budget also included Better Care Funding of £8.614m which was unchanged from 2024/25. Additional funding for Adult's and Children's Social Care was announced as part of the provisional grant settlement. The 2025/26 grant allocation of £17.744m was inclusive of an additional allocation of £2.718m awarded for the forthcoming year. This funding would be included in the Council budget to help fund existing pressures within Social Care services. Table C in the report provided an updated position of grants announced at the settlement and how the allocation compared to 2024/25.

Further information was also provided on the budget outlook, Halton's Council Tax, Parish precepts, Police, Fire and Liverpool City Region (LCR) Mayor precepts, the Capital Programme, Prudential Code and School Budgets.

Reason(s) for Decision

To seek approval for the Council's revenue budget, capital programme and council tax for 2025/26.

Alternative Options Considered and Rejected

A number of alternative budget proposals have been considered by the Budget Working Group.

Implementation Date

5 March 2025.

RESOLVED: That Council be recommended

- 1) to adopt the resolution set out in Appendix A, which includes setting the budget at £183.052m, the Council Tax requirement of £68.208m (before Parish, Police, Fire and LCR Combined Authority precepts) and the Band D Council Tax for Halton of £1,846.66;
- 2) to approve the capital programme set out in Appendix E;
- 3) to approve the use of Capital Receipts Strategy as set out in Appendix H;
- 4) to approve the budget savings set out in Appendix G; and
- 5) to approve 100% Council Tax premium being applied to properties which have been unoccupied and unfurnished for a minimum period of 12 months.

EXB86	TREASURY MANAGEMENT STRATEGY STATEMENT 2025/26
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The Board received the Treasury Management Strategy Statement, (TMSS) which incorporated the Annual Investment Strategy (AIS) and the Minimum Revenue Provision (MRP) Strategy for 2025/26.

The TMSS was appended to the report and detailed the expected activities of the treasury function in the forthcoming financial year (2025/26). Its production and submission to Council was a requirement of the CIPFA Prudential Code and the CIPFA Treasury Management Code.

The Local Government Act 2003 required the Council to have regard to the Prudential Code and to set Prudential Indicators for the next three years, to ensure that the Council's capital investment plans were affordable, prudent and sustainable.

The Act therefore required the Council to set out its treasury strategy for borrowing and to prepare an Annual Investment Strategy (AIS), which set out the Council's policies for managing its investments and for giving priority to the security and liquidity of those investments. Government guidance notes stated that authorities could combine the TMSS and the AIS into one report, which the Council had done and was included in Section 4.

Members noted that the production of a Minimum Revenue Provision Policy Statement was required and a formal statement for approval was contained within the report at paragraph 2.3, with the full policy shown in Appendix A.

RESOLVED: That Council be recommended to adopt the policies, strategies, statements, prudential and treasury indicators outlined in the report.

EXB87	CAPITAL STRATEGY 2025/26
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The Board considered a report of the Director – Finance, on the Council's Capital Strategy for 2025/26.

It was reported that all councils were required to produce a Capital Strategy annually, the aim of which was to ensure that the Council understood the overall long-term policy objectives and resulting capital strategy requirements, governance procedures and risk appetite.

Members were advised that the Capital Strategy should be read in conjunction with the Treasury Management Strategy Statement, included on the same agenda. This detailed the expected activities of the treasury management function and incorporated the Annual Investment Strategy (AIS) and the Minimum Revenue Provision (MRP) policy for 2025/26. It was noted that the successful delivery of the Capital Strategy would assist the Council in planning and funding its capital expenditure over the next three years.

RESOLVED: That Council be recommended to approve the 2025/26 Capital Strategy, as presented in the Appendix.

N.B. Councillor Wharton and declared an Other Registrable Interest in the following item of business as he is a Treasurer of Hale Youth Club. Councillor Dennett declared an Other Registrable Interest in the following item of business as he is a Treasurer of Halton Play Council.

EXB88	DISCRETIONARY NON-DOMESTIC RATE RELIEF RENEWALS
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The Board received a report from the Director – Finance, which 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 ratepayer. The report requested consideration be given for the renewal of discretionary business rate relief for existing registered charities, not for profit organisations, and community amateur sports clubs, who continued to satisfy the appropriate criteria.

The report outlined details of proposed changes to discretionary rate relief for these organisations. The Council currently granted discretionary business rate relief to organisations for a three-year period, and it was recommended that this practice would continue in order to provide the organisations with certainty to assist with their financial planning.

The Council was required to provide the organisations with twelve months' notice of any changes to their discretionary rate relief. Therefore, if approved the renewals will apply from 1 April 2026.

RESOLVED: That

- 1) discretionary business rate relief of 10% be granted for those registered charities and CASC organisations currently in receipt of such relief, for the period of three years commencing 1 April 2026, as listed in the Appendix; and
- 2) discretionary business rate relief of 75% be granted for those not-for-profit organisations currently in receipt of such relief (with 60% relief for one organisation as indicated), for the period of three years commencing 1 April 2026, as listed in the Appendix.

EXECUTIVE BOARD MEETING HELD ON 13 MARCH 2025

EXB99	REVIEW OF COUNCIL WIDE FEES AND CHARGES
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The Board considered a report of the Director - Finance, on the review of the Council wide fees and charges for 2025/26 for services provided by the Council's Directorates.

The Board was advised that, as part of the budget preparations for 2025/26, a review of fees and charges had been carried out. The aim in setting fees and charges was to ensure that the Council fully recovered the cost incurred in providing the service, although this was dependent on a number of factors outside of the agreed charge. These were detailed in the report and noted as including demand, which could change year on year and be affected by weather, economy, regional and national events and demographics; competition, where there may be a strong competitive market; and a statutory element, where some charges were outside the control of the Council and there was no discretion to what could be charged.

Attached at Appendix A was the proposed schedule of statutory fees for 2025/26 and the chargeable rates for The Brindley Theatre and the Registrar's Service were attached at Appendix B and C respectively, for 2024/25 and 2025/26.

The Board noted that the Environment and Urban Renewal Policy and Performance Board (PPB) had considered a proposal for the pest control fee for rat treatments on domestic properties. The PPB had endorsed the proposal to introduce a new fee that recovered the full cost of rat treatments on domestic properties, with the exception for those in receipt of benefits (subject to proof). It was agreed that this would be explored.

RESOLVED: That the proposed fees and charges for 2025/26 as set out in Appendix A and for 2026/27, as set out in Appendices B and C, be approved.

EXB100	2024/25 SPENDING AS AT 31 JANUARY 2025
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The Board received a report from the Director - Finance, which advised on the Council's overall revenue and capital net spending position as at 31 January 2025, together with a forecast outturn position.

Appendix 1 presented a summary of spending against the operational revenue budget up to 31 January 2025 and Appendix 2 provided detailed figures for each individual Department. It was reported that in overall terms the outturn forecast for the year showed that net spend would be over the approved budget by £15.487m. Appendix 3 presented the Capital Programme as at 31 January 2025, highlighting the schemes, which had been revised.

RESOLVED: That

- 1) Executive Directors continue to identify areas where they can further reduce their directorate's spending or generate income, in order to reduce the councilwide forecast outturn overspend position;
- 2) Executive Directors continue to implement the approved savings proposals for 2024/25 and 2025/26 as detailed in Appendix 4;
- 3) Council be asked to approve the revisions to the Capital Programme as set out in paragraph 3.22 and incorporated within Appendix 3; and
- 4) This report be shared with each Policy and Performance Board, in order to ensure they have a full appreciation of the councilwide financial position, in addition to their specific areas of responsibility.

EXB101	PENSIONS DISCRETIONS STATEMENT 2025/26
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The Board received the annual Pensions Discretions Statement for 2025-26 for Halton Borough Council.

The Council was required to publish a Pension Discretion Statement annually, to advise the discretions it intended to exercise under the Local Government Pension Scheme (LGPS) – this was appended to the report.

It was reported that the Pensions Discretion Statement for 2025-26 was based upon the statement for 2024-25, which was approved by Executive Board in February 2024. It was noted that no new discretions had been added.

RESOLVED: That the Board approve the Pensions Discretions Statement for 2025-26.

EXECUTIVE BOARD MEETING HELD ON 17 APRIL 2025

EXB120	TAXI LICENSING MATTER
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The Board considered a report of the Director Legal and Democratic Services, which outlined recommendations from the Regulatory Committee in relation to amendments to the Councils existing Hackney Carriage Stands Order. Details of the current taxi rank provisions, and the proposed amendments along with the consultation exercise undertaken with Halton Taxi Trade, Cheshire Police and members of the public were detailed in the report.

RESOLVED: That

- 1) the Board approve proposals detailed in Appendix A of the Regulatory report (see Appendix 1) dated 12 March 2025 in respect of stands 11, 13, 17 and 19; and
- 2) the Director Legal and Democratic Services, be authorised to fulfil all procedural requirements in accordance with Section 63 of the Local Government (Miscellaneous Provisions) Act 1976 and to make the taxi stands order accordingly.

EXB121	ANNUAL REVIEW OF CONSTITUTION 2025
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The Board received a report of the Director Legal and Democratic Services, which sought the approval of Council to a number of changes to the Constitution.

The revised version of the Constitution picked up the changes to the Council's working arrangements that had taken place during the year, as well as other changes which were intended to assist the Council to operate more effectively.

Members were referred to Appendix one where the proposed amendments were listed; these had been considered by the Chief Executive and the Corporate Services Portfolio Holder, in accordance with Article 16.02.

RESOLVED: That Executive Board recommends Council to approve the changes to the Constitution including the matters set out in Appendix one.