



Policy and Resources Committee

Date: Tuesday, 07 February 2023

Time: 18:00

Venue: Council Chamber

Address: Town Hall, Hall Plain, Great Yarmouth, NR30 2QF

AGENDA

Open to Public and Press

1 **APOLOGIES FOR ABSENCE**

To receive any apologies for absence.

2 **DECLARATIONS OF INTEREST**

You have a Disclosable Pecuniary Interest in a matter to be discussed if it relates to something on your Register of Interests form. You must declare the interest and leave the room while the matter is dealt with.

You have a Personal Interest in a matter to be discussed if it affects

- your well being or financial position
- that of your family or close friends
- that of a club or society in which you have a management role
- that of another public body of which you are a member to a greater extent than others in your ward.

You must declare a personal interest but can speak and vote on the matter.

Whenever you declare an interest you must say why the interest arises, so that it can be included in the minutes.

3	<u>MINUTES</u>	4 - 11
	To confirm the minutes of the meeting held on the 6 December 2022.	
4	<u>MATTERS ARISING</u>	
	To consider any matters arising from the above minutes.	
5	<u>FORWARD PLAN</u>	12 - 12
	Report attached.	
6	<u>OPEN SPACE SUPPLEMENTARY PLANNING DOCUMENT</u>	13 - 60
	Report attached.	
7	<u>PEOPLE STRATEGY</u>	61 - 74
	Report attached.	
8	<u>DELEGATION OF AUTHORITY TO AMEND POLLING DISTRICTS AND POLLING PLACES</u>	75 - 76
	Report attached.	
9	<u>GORLESTON CARNEGIE CLOCK</u>	77 - 81
	Report attached.	
10	<u>COMPULSORY PURCHASE ORDER</u>	
	Report and confidential appendix to follow.	
11	<u>CAPITAL STRATEGY 2023/24</u>	82 - 94
	Report attached.	

12 **INVESTMENT STRATEGY 2023-24** 95 - 106

Report attached.

13	<u>TREASURY MANAGEMENT STRATEGY 2023/24</u>	107 - 124
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Report attached.

14	<u>FEES AND CHARGES 2023/24</u>	125 - 151
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Report attached.

15	<u>2023/24 GENERAL FUND BUDGET REPORT</u>	152 - 207
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Report attached.

16 ANY OTHER BUSINESS

To consider any other business as may be determined by the Chairman of the meeting as being of sufficient urgency to warrant consideration.

17 EXCLUSION OF PUBLIC

In the event of the Committee wishing to exclude the public from the meeting, the following resolution will be moved:-

"That under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information as defined in paragraph 1 of Part I of Schedule 12(A) of the said Act."



Policy and Resources Committee

Minutes

Tuesday, 06 December 2022 at 18:00

PRESENT:-

Councillor Smith (in the Chair); Councillors P Carpenter, Candon, Flaxman-Taylor, Grant, P Hammond, Jeal, Myers, Wainwright, Wells, Williamson, B Walker & A Wright
Ms S Oxtoby (Chief Executive Officer); Ms K Sly (Finance Director), Ms C Whatling (Monitoring Officer), Mrs P Boyce (Strategic Director), Mr I Robertson (Major Projects & Development Director), Mrs J Beck (Head of Property and Asset Management); Mr S Hubbard (Strategic Planning Manager), Mr J Wilson (Head of Environment & Sustainability), Mr C Silverwood (Director of Operational Services), Mr K Balls (Principal Strategic Planner) and Mrs S Wintle (Corporate Services Manager).

01 APOLOGIES FOR ABSENCE

There were no apologies for absence received at the meeting.

02 DECLARATIONS OF INTEREST

Councillor Wells declared an interest in Item 7 and in his capacity as Director of GYB Services would not partake in discussion nor vote on the matter.

Councillor Candon declared a personal interest in Item 13 in his capacity as Chairman of Bradwell Parish Council.

Councillor Wainwright declared a personal interest in Item 13 in his capacity as a Member of Bradwell Parish Council.

03 MINUTES

The minutes of the meeting held on the 8 November 2022 were confirmed.

04 FORWARD PLAN

The Committee received and considered the Forward Plan.

05 GORLESTON SEAFRONT MASTERPLAN

Members received and considered the Principal Strategic Planners report which presented the final Masterplan for Gorleston Seafront.

Councillor Wright commented on page 28 which referred to the Bandstand and commented that the bandstand had already been erected.

Councillor Candon commented that he felt this Masterplan was ambitious and would enhance the Economic calendar for Gorleston. Councillor Candon asked whether the plan would be proof read before being published as he had noticed some areas which required amending such as the date the lighthouse had been built and also referred to the E-Scooter scheme which had recently been extended. It was confirmed that this would be looked into and proof reading would be undertaken.

RESOLVED :

That Policy and Resources Committee adopt the Gorleston Seafront Masterplan included in Appendix 1 of the Principal Strategic Planner's report.

06 RENEWAL OF PUBLIC SPACE PROTECTION ORDER NO.2 - VEHICLE RELATED ANTI-SOCIAL BEHAVIOUR

Members received and considered the Environmental Protection and Waste Manager's report.

The Environmental Protection and Waste Manager reported that the Public Protection Order No.2 was introduced in 2017 to assist in addressing vehicle related anti – social behaviour along the seafront in Great Yarmouth. The Order was extended in 2020 and was due to expire on 1st February 2023.

Members were advised that the report sought approval to extend the order by a further three years. It was advised that the Police had also signified that they would like an amendment to the PSPO to address unnecessary or excessive revving of engines by vehicle owners.

Councillor Jeal raised concern with regard to car enthusiasts and their speeding he commented that he had even seen enthusiasts using the landau lanes. Councillor Jeal commented that he had been a Councillor for a number of years and had never seemed to have these issues addressed.

Councillor P Carpenter commented that she was pleased to see the PSPO being brought back to the Committee, she further commented on the newly installed ANPR cameras on the seafront which would record noise and send across to the relevant authorities.

Councillor Myers asked how much evidence was required to issue a fixed penalty notice, it was advised that this had to be witnessed and some notices could be issued via images on CCTV. Councillor Myers further further asked what interaction the police had on the seafront, it was reported that the police were using an educational approach to enforcement.

Councillor Myers asked if prosecutions could be given for dangerous driving, it was confirmed that this would be in the power of the police.

The Leader commented that enthusiasts who were using the parking bays in the evening were potentially causing a loss to revenue for the council. He commented that more enforcement was needed.

Councillor Wainwright commented that due to police services being stretched to the limit in the area it would be difficult to enforce.

RESOLVED :

That the Policy and Resources recommend to Council :-

- That Members agree to the Order being extended by a further three years
- That Members agree to an amendment to the Order to help address unnecessary revving of engines

07 GREAT YARMOUTH SERVICES LTD BUSINESS PLAN 2023-24

Councillor Wells hereby left the meeting.

Members received and considered the Great Yarmouth Services Ltd Business Plan report from the Director of Operational Services.

Members were advised that on establishing GYS the new company has worked hard to develop its Business Plan for 2023/24. This had included working with Officers within GYBS and the wider Council in the development of the activities and costs required to deliver the services outlined within this Business Plan.

It was reported that alongside the Business Plan which provided an overview of the services that GYS would deliver, five Operational Plans had also been developed, these Plans outline how the GYS business units will operate and work to achieve the overall aim of GYS, which is to deliver an excellent standard of service across the borough in line with Council's Corporate Plan.

The five business units are:

- Open Spaces Services - Grounds maintenance, Leisure maintenance, HRA Grounds maintenance, Grave Digging, Arboricultural services & Tree Management;
- Waste Collection Services – domestic refuse and recycling collections, Garden

waste

collections, Commercial waste collections;

- Street Scene Services - Street cleansing, building cleaning, HRA Cleansing maintenance, Public Toilet cleaning, Bulky collections & Bin deliveries;
- Support Services - Car Clear, Pest Control, Customer Services, Health & Safety, internal training, project management, business management;
- Fleet Management – Transport compliance, HGV & LCV servicing and maintenance, Plant & Machinery maintenance, depot management.

Councillor Grant asked with regard to Grass cutting and sought clarification as to how this would be undertaken it was advised that this would remain as currently undertaken.

Councillor Myers commented that he was pleased to see that the Monday refuse collections were being moved which would avoid changes when bank holidays occurred, Councillor Myers asked whether staff would be required to work Mondays, it was advised that 4 day working weeks were being considered but this had not yet been confirmed.

Councillor T Wright asked with regard to the budget increase in flytip removal and asked whether this had just been due to the increase in fuel costs or whether there had been a noticeable increase in flytipping, it was confirmed that this had largely been caused by the increase in fuel.

Councillor P Carpenter asked with regard to events cleaning budget and whether these were rechargeable if the events were out of our control, it was confirmed that these would be recharged to the organisers of the event.

RESOLVED :

That Committee :-

(1) Agree Great Yarmouth Services Ltd (GYS) Business Plan for 2023/24 alongside GYS Operational Plans, as provided for under the scheme of Delegation in relation to acting as the Member for GYS.

(2) Note the budget for the delivery of these services as included in the business plan reflects the forecasted current year position and an allowance for an uplift.

(3) Note that the budget will still need to be approved by Full Council in February, and therefore could be subject to some adjustments prior to this final approval.

08 DRAFT COASTAL ADAPTATION SUPPLEMENTARY PLANNING DOCUMENT CONSULTATION

Members received and considered the Principal Strategic Planner's which advised of a public consultation on the draft Coastal Adaptation Supplementary Planning Document.

The Leader commented that this was an important document especially in light of coastal erosion.

Councillor Jeal referred to dredging off the coastline and commented that Dutch authorities do not allow dredging within 12 miles of the coastline.

RESOLVED :

That the Committee :

(1) Endorse the Draft Coastal Adaptation SPD, included as Appendix 1 in this report for consultation

(2) Delegates authority to the Director of Planning & Growth to make minor amendments to the consultation documents prior to consultation.

09 NEW LOCAL PLAN OPTIONS CONSULTATION

Members received and considered the Strategic Planning Manager's report which sought approval from Members to conduct a consultation on the new Local Plan for the Borough.

Councillor Williamson raised some concern with regard to the number of housing being proposed as he felt this could cause a shortage of housing, the Strategic Planning Manager advised that this would be the council's decision whether to commit to a higher or lower number of housing, he advised that the proposed plan would give the council more control.

Councillor Wells commented that in changing the five year land supply this would make it less easy for developers to say that the Council had not met their five year land supply and therefore mitigate some of the current issues.

RESOLVED :

That the Committee approve the consultation document on the new Local Plan appended to the Strategic Planning Manager's report.

10 SPENDING OF DEVELOPER CONTRIBUTIONS (SECTION 106/SECTION 111) ON OPEN SPACE PROVISION

Members received and considered the Strategic Planning Manager's report which asked the Committee to agree to the process for spending developer contributions on open space provision.

Councillor Wells asked how Officers would deal with development border categories to ensure section 106 monies reflected the area. The Strategic Planning Manager advised that the recently presented open space SPD advised on how the spending catchments would be but advised that these would be spent on an area of benefit to each development area.

Councillor T Wright asked if this would be a new system for pooling of resource system and it was advised with regard to pooling that these would be advised to the

appropriate people to allow them to bid for the monies. The Strategic Planning Manager advised further to a question regarding budget from Councillor Wright that there was in the region of £941,000 for the Borough.

Action : The strategic Planning Manager to circulate the catchment area list.

Councillor Grant welcomed the report and commented that he understood the need for a bureaucratic approach however asked for some assurance that the process would not see lengthy forms being produced that were difficult to complete, it was advised that form had not yet been designed but comments would be taken on board.

Councillor Grant asked who would be responsible for the decision making and it was advised that this would be the responsibility of a Strategic Director.

Councillor Flaxman-Taylor asked with regard to developers being able to claim back unused contributions and it was advised that there has to be a process included whereby developers can claim back monies if not spent within a 5 year period.

Councillor Wainwright welcomed the report and hoped that the monies would be able to be used and accessed.

The Leader also welcomed the report from the Strategic Planning Manager.

RESOLVED :

That Committee approve the approach set out in the report to spending developer contributions towards open space.

11 GENERAL FUND ASSET MANAGEMENT STRATEGY 2022-2025

Members received and considered the Head of Property and Asset Management's report which asked Members to review and approve the 2022-20256 General Fund Asset Management strategy.

Councillor Grant asked whether the issue with ground rents had been resolved, it was confirmed that this was an ongoing piece of work. Councillor Grant asked whether the condition of some of the rented garages were to be looked at as part of the review, it was advised that this was matter was being looked at. **Action : The Head of Property and Asset Management to circulate the operating costs.**

Councillor T Wright sought clarification on some of the Assets listed for disposal.

Councillor Jeal asked if Councillors would be informed of any asset disposals and it was advised that asset disposals have to go to Council to be agreed as part of the Constitution.

RESOLVED :

That Committee review and approve the 2022-2023 General Fund Asset Management Strategy.

11a CONFIDENTIAL APPENDIX - ASSET MANAGEMENT STRATEGY

The Committee noted the contents of the confidential appendix.

12 2022-23 TREASURY MANAGEMENT MID YEAR REPORT

The Committee received and considered the Finance Manager's report which provided the actual position of treasury management for the financial year 2022-23 to date compared to the strategy set in February 2022.

It was reported that net borrowing within Section 2 was shown to have reduced by £8m by using available funds in year largely as a result of government COVID grants that are awaiting repayment instruction from BEIS.

It was advised that section 7 covered the performance against the compliance requirements of the Treasury Management Strategy. The debt limits had been complied with, however the investment limit was breached once in the first half of the year following a processing error but no bank charges were incurred and the funds were returned the following day.

Section 8 of the report covered the treasury management indicators which had all been complied with.

The report also included within Section 9, national and economic commentary including the Council's treasury advisors forecast that by the end of the financial year interest rates will rise to 5% and stay at that level until the end of 2024 when it will start to reduce. Current advice is that cost of carry would still outweigh trying to secure lower interest rates but this position would continue to be monitored.

Councillor Wainwright raised some concern with regard to the National and Economic Commentary at 9.3 within the report which referred to the likelihood of recessions.

RESOLVED :

That Committee approve the treasury management half yearly report for 2022/23.

13 PARISH GRANTS REVIEW UPDATE

Members received and considered the Finance Director's report which set out the current levels of parish grants provided by the Council and made recommendation for the level of grants for the 2023/24 financial year.

Members were advised that the recommendation 4 would be the establishment of a small Officer Working Group.

Councillor Candon commented that he felt it was only fair that the Council pushed down to the parishes to fund schemes such as the local tax support scheme and burial grounds and he advised that he fully supported all recommendations within the report.

Councillor Wainwright commented that he was pleased to see the report had now been brought to the Committee and hoped that a further review in 2023/24 would see

further savings made.

Councillor Hammond raised concern with regard to the removal of the concurrent function grant for Bus Shelters if the Council were maintaining these, however, it was advised that the Council did not maintain any bus shelters.

Councillor Myers sought clarification as to how much each Parish received for Council Tax support and how this would be split and it was advised that this was contained with the appendix to the report.

Councillor Grant commented that he also fully supported the report.

RESOLVED :

That Committee:

- (1) Note the level of financial support provided to parish councils;
- (2) Approve the removal of the Local Council Tax Support Grant of £25,003 for 2023/24;
- (3) Approve the removal of the concurrent function grants for bus shelters in 2023/24 of £8,714;
- (4) Agree to establishment of a small Officer working group to review the Burial Grounds and Parks and Open Spaces element of the Concurrent Function Grants with no changes to these elements proposed for 2023/24, but to review in line with the criteria of grants as outlined in section 2.1 and 2.2 of the report for concurrent function grants.

14 ANY OTHER BUSINESS

There was no other business discussed at the meeting.

15 CONFIDENTIAL MINUTES

The confidential minutes of the meeting held on the 8 November 2022 were confirmed.

The meeting ended at: 19:40

				ELT Date	Pre Meet Date	Agenda Published	Committee Date
		Policy and Resources Committee					
	22-218	Gorleston Clock	Head of Property and Asset Management	25-01-23	30/01/23	31/01/23	07/02/23
	22-218	People Strategy	Head of Organisational Development	25-01-23	30/01/23	31/01/23	07/02/23
	22-219	Compulsory Purchase Order	Housing Director	25-01-23	30/01/23	31/01/23	07/02/23
	22-230	Budget Report 2023/24 - GF	Finance Director	25-01-23	30/01/23	31/01/23	07/02/23
	22-231	Fees and Charges 2023/24 onwards	Finance Director	25-01-23	30/01/23	31/01/23	07/02/23
	22-232	Capital Strategy 2023/24	Finance Director	25-01-23	30/01/23	31/01/23	07/02/23
	22-233	Investment Strategy 2023/24	Finance Director	25-01-23	30/01/23	31/01/23	07/02/23
	22-234	Treasury Management Strategy - 2023/24	Finance Director	25-01-23	30/01/23	31/01/23	07/02/23
	22-550	Delegation of Authority to amend polling districts and polling places	Licensing and Elections Manager	25-01-23	30/01/23	31/01/23	07/02/23
	22-256	NPLAW Review report	Monitoring Officer	01/03/23	06/03/23	07/03/23	14/03/23
	22-192	PSPO No. 3 - Dogs	Head of Environment and Sustainability	01/03/23	06/03/23	07/03/23	14/03/23
	22-239	Period 10 Budget Monitoring Report - GF	Finance Director	01/03/23	06/03/23	07/03/23	14/03/23
	22-036	Revenues Write off Report	Head of Customer Services	01/03/23	06/03/23	07/03/23	14/03/23

URN: 22-279

Subject: Open Space Supplementary Planning Document

Report to: Policy and Resources Committee – 7 February 2023

Report by: Nick Fountain, Principal Strategic Planner

SUBJECT MATTER

Open Space Supplementary Planning Document.

RECOMMENDATIONS

That Policy and Resources Committee adopts the Open Space Supplementary Planning Document.

1. Introduction

- 1.1. Supplementary Planning Documents (SPDs) build upon and provide more detailed advice or guidance on policies in an adopted Local Plan. They do not form part of the 'Development Plan' but are a material consideration in the determination of planning applications. The Open Space SPD will provide guidance for developers to meet the open space requirements set out in Policy H4 of the Local Plan Part 2. The document includes a guide to explain when on and off-site provision of open space will be required and how much it will cost.
- 1.2. The Town and Country Planning (Local Planning) Regulations 2012 require two stages of consultation during the preparation of a SPD. The first initial draft consultation took place between 2 August 2022 and 26 September 2022. Following endorsement on the final draft Open Space SPD by this Committee on 8 November 2022, a consultation took place over a period of four weeks between 25 November 2022 and 23 December 2022. The consultation responses have been reviewed, and final necessary changes made to the document.
- 1.3. The SPD was considered and endorsed by the Local Plan Working Party on 24 January 2023. Subject to endorsement by the Policy and Resources Committee, the Open Space SPD can be adopted to support the Local Plan.

2. Final Open Space SPD for adoption

- 2.1. Through the final draft consultation, the Open Space SPD had responses from 10 individuals/organisations, most of which contained multiple representations to be considered. A Consultation Statement is attached to this report setting out what comments were made and how they have been addressed. The following changes have been made to the final version SPD:
 - Reference to the Lead Local Flood Authority's guidance
 - Reference to the Broads Authority

- Clarifying when and how on/off-site accessible natural green space will be required
 - Typographical & formatting errors corrected
- 2.2. In addition to these changes, the heading of section 2 has been clarified as relating to 'on-site' open space, replacing 'thresholds' as the title. A final paragraph within this section has also been added to ensure that when submitting a planning application, a plan is provided clearly showing the areas that are to be considered as 'public open space'. Such requirement can also be picked up within the Validation Checklist.
- 2.3. No representations were made in respect of the Strategic Environmental Assessment (SEA) and Habitat Regulations Assessment (HRA) Regulations Screening Assessments, which was also subject to consultation. This means that the Council can adopt the Screening Reports to meet the relevant SEA and HRA regulations.
- 2.4. Overall, the proposed amendments from that of the final draft document are relatively minor.

3. Financial Implications

- 3.1. The SPD will support applicants and developers in meeting the open space requirements which will include paying contributions for off-site provision and maintenance. The SPD also sets out broadly how such contributions will be spent including compliance with national restrictions on planning obligations. It is important to note, however, that these requirements are not new as they are already established in the Local Plan.

4. Risk and Legal Implications

- 4.1. SPDs build upon and provide more detailed advice or guidance on policies in an adopted local plan. They do not form part of the 'development plan' but are a material consideration in the determination of planning applications. There is also a requirement to ensure compliance with the Strategic Environmental Assessment (SEA) and Habitat Regulations Assessment (HRA) Regulations; accordingly the SPD has been 'screened out' as having no significant effects on both accounts.

5. Conclusion

- 5.1. The Open Space SPD provides guidance for applicants and developers to help ensure that the open space requirements will be met through residential development. The SPD will be a material consideration in planning applications where open space provision is required as part of residential development.
- 5.2. It is recommended that Policy and Resources Committee adopt the Open Space Supplementary Planning Document included in Appendix A.

6. Appendices

A. Open Space SPD

B. Open Space SPD Consultation Statement

Areas of consideration: e.g. does this report raise any of the following issues and if so how have these been considered/mitigated against?

Area for consideration	Comment
Monitoring Officer Consultation:	n/a
Section 151 Officer Consultation:	n/a
Existing Council Policies:	Local Plan Part 1: Core Strategy, Local Plan Part 2
Financial Implications (including VAT and tax):	See section 3
Legal Implications (including human rights):	See section 4
Risk Implications:	n/a
Equality Issues/EQIA assessment:	n/a
Crime & Disorder:	n/a
Every Child Matters:	n/a

Open Space Supplementary Planning Document (SPD)

Adopted February 2023



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1. Introduction

- 1.1. The purpose of this guidance document is to provide further detail to support Policy H4 - Open space provision for new housing development, of the Local Plan Part 2, in the form of a Supplementary Planning Document (SPD). This document therefore sets out how open space requirements will be met in respect of the:
 - open space surpluses and deficits across the Borough
 - thresholds at which open space will apply on or off-site
 - contribution requirements
 - method of collection
 - spending of off-site contributions
 - design/form of open spaces
- 1.2. The Local Plan Part 2, Policy H4 sets out the requirements for open space provision on new housing development. The policy is flexible in allowing on and off-site provision for open space, as well as the potential for variation from the standard requirements where this is justified. This policy is set out in Appendix 1. The policy considers open space at a Borough-wide level and therefore the guidance contained within this SPD may be relevant in the Broads Authority area.
- 1.3. Net new residential development, for the purpose of the policy comprises housing which includes Use Class C2 (residential institutions), Use Class C4 (Houses in Multiple Occupation (HMO)), park homes/caravans and Sui Generis residential accommodation (including large HMOs) in addition to the standard C3 Use Class 'dwelling house'. Other than standard C3 Use dwellings, the exact need will be calculated per 6 bedspaces, which is considered to be equivalent of a single dwelling. For the purposes of this document, holiday lets and holiday accommodation are not considered to be a residential use as they do not cater for permanent occupancy.
- 1.4. In accordance with policy H4, all new residential development will be required to contribute to open space provision where there is an identified deficit in provision. The needs for each type of open space will vary across the Borough according to the location of development. A full '**Open Space Needs Assessment**' has been undertaken to identify the level of provision across the entire Borough's Wards (including those parts within the designated Broads Area) and any deficits or surpluses against the standards set out in Policy H4. The Assessment will therefore be used to determine where open space provision is required, including enhancements to existing sites.
- 1.5. In accordance with Policy H4, the Open Space Needs Assessment includes assessment of the following categories of open space:
 - Formal play space
 - Informal amenity green space
 - Allotments
 - Parks & gardens
 - Accessible natural green space

- 1.6. On some developments, particularly those that are large (such as 250+ dwellings) or close to National Site Network designated habitat sites, enhanced Green Infrastructure (GI) may be required as part of the mitigation package in accordance with Policies GSP5 and GSP6 of the Local Plan Part 2. Such space will usually form part of the accessible natural green space provision or informal amenity green space.
- 1.7. Appropriate consideration must also be given to creating inclusive areas of recreational open space, including children's play spaces, that can accommodate those with disabilities. Simple design solutions can positively contribute to meeting this need for example, wheelchair accessible gates, wide pathways, benches to rest, inclusive play equipment, sensory areas and/or quiet breakaway areas. Further guidance may be obtained online (www.inclusiveplay.com or www.kids.org.uk).
- 1.8. Outdoor sports provision is assessed in the emerging Playing Pitch Strategy which sits alongside the Open Space Needs Assessment.
- 1.9. It is worth noting the clear exemptions from publicly accessible open space such as private gardens, beaches, churches/graveyards, waterbodies, schools (except where playing fields are in use for wider-community sports activities).

Open space surpluses and deficits

- 1.10. The below table has been informed by the Open Space Needs Assessment which has assessed the quantity (provision), quality and accessibility of each type of open space. Where a deficit is identified within a Ward, there is a requirement in line with Policy H4 to provide new space or enhance an existing space. Where a surplus is identified, there is no requirement to provide or contribute to new spaces (or enhance existing spaces). The table can therefore be used to work out which types of open space will be required as part of new residential development by Ward.
- 1.11. Flexibility will be required when assessing planning applications where a development site is close to or adjacent to another ward, parish or settlement.

Table 1 - Open Space Needs by Ward

Ward	Outdoor Sport	Formal Play Space	Informal Amenity Green space	Allotments	Parks & Gardens	Accessible Natural Green space
Bradwell North	Deficit	Deficit	Deficit	Deficit	Deficit	Deficit
Bradwell South & Hopton	Deficit	Deficit	Deficit	Deficit	Deficit	Surplus
Caister North	Deficit	Deficit	Deficit	Deficit	Deficit	Deficit
Caister South	Deficit	Deficit	Deficit	Deficit	Deficit	Deficit
Central & Northgate	Deficit	Deficit	Deficit	Surplus	Deficit	Deficit
Claydon	Deficit	Deficit	Deficit	Surplus	Deficit	Deficit

Ward	Outdoor Sport	Formal Play Space	Informal Amenity Green space	Allotments	Parks & Gardens	Accessible Natural Green space
East Flegg	Deficit	Deficit	Deficit	Surplus	Deficit	Surplus
Fleggburgh	Deficit	Deficit	Deficit	Deficit	Deficit	Surplus
Gorleston	Deficit	Deficit	Deficit	Deficit	Deficit	Deficit
Lothingland	Deficit	Surplus	Deficit	Deficit	Deficit	Surplus
Magdalen	Deficit	Deficit	Deficit	Surplus	Deficit	Deficit
Nelson	Deficit	Deficit	Deficit	Deficit	Deficit	Deficit
Ormesby	Deficit	Deficit	Deficit	Deficit	Deficit	Surplus
Southtown & Cobholm	Deficit	Deficit	Deficit	Surplus	Deficit	Surplus
St Andrews	Deficit	Deficit	Deficit	Deficit	Deficit	Deficit
West Flegg	Deficit	Deficit	Deficit	Deficit	Deficit	Deficit
Yarmouth North	Deficit	Deficit	Deficit	Surplus	Surplus	Deficit

- 1.12. Outdoor sport is based on an assessment of the Sport, Play & Leisure Strategy (2015) findings which will be superseded by the Playing Pitch Strategy which is currently being prepared. It is anticipated that the findings will be similar, but they could be subject to change.
- 1.13. The surplus in formal play space within Lothingland should be treated with caution. The margin of need is such that the planned new housing allocation (Site Policy BN1) will take the Ward into a deficit if play space is not delivered as part of that development.
- 1.14. The Borough Council will need to monitor open space to the required standards to update the surpluses and deficits of each Ward to reflect the most up to date condition. Clearly, this cannot be achieved in real time as such changes and the delivery of new space is likely to change gradually. Accordingly, the Open Space Needs Assessment should be refreshed over 3-5 years.

2. On-site provision

- 2.1. Open space provision required by Policy H4 will be delivered through a combination of on and off-site provision. The policy does not set a specific threshold for on-site provision versus off-site provision but indicates that for developments of 20 dwellings and above, the children's play space element should be provided on-site. This acknowledges that in most cases it will not be appropriate to deliver on-site public open space on smaller developments of less than 20 dwellings as the open spaces would have little value at such a small scale. This does not, however, preclude developers from providing private/shared gardens, natural features and other green spaces as part of a development. Such features are encouraged; but will not count towards the provision of public open space in accordance with Policy H4.
- 2.2. The table below identifies indicative thresholds for the provision of on-site open space to aid the implementation of the policy. Flexibility may be applied, subject to negotiation on individual planning applications, where there may be specific local needs for a type of open space, accessibility issue, or other site constraints. On-site provision of open space will generally be expected at the following residential development scale thresholds (i.e., the number of dwellings by the type of open space):

Table 2- On-Site Indicative Open Space Thresholds

Open Space type	Threshold (number of dwellings)
Outdoor Sport	300
Formal Play Space	20
Informal Amenity Green Space	20
Parks and Gardens	500
Accessible Natural Green Space	50
Allotments	500

- 2.3. Below these development site thresholds, such open spaces will need to be provided off-site. The most effective way to do this is through an off-site contribution paid to the Council. This is discussed in further detail below.
- 2.4. It is important that when submitting a planning application, a site layout plan or open space plan clearly identifies the amount of public open space (in accordance with Policy H4) that will be provided on-site. Such space should be distinct on the plans from other forms of green space and vegetation such as private gardens or boundary treatments which do not meet the requirements to provide public open space.

3. Off-site provision

- 3.1. Off-site provision must be tailored to the identified open space needs and costed out according to the appropriate provision and maintenance of open space arising from the development. Off-site provision would normally involve making a financial contribution and could take the form of the provision of a new open space or could involve improvements to existing facilities which serve the development. Contributions can be pooled from several developments in a given area to provide a more meaningful or larger scale site or improvement. Further detail on the costs and mechanisms for securing contributions are included in the following chapters.
- 3.2. As can be seen from Table 1, most types of open space have a deficit in provision whether identified by quantity, quality, or accessibility. In many cases, deficits have arisen as a result

of a lack of quality indicating that existing sites need enhancement (and not necessarily that new sites need to be created).

- 3.3. It is worth noting that parks and gardens have Borough-wide catchments in circumstances where they are a recognised attraction. 'The Venetian Waterways' is a typical example of this.
- 3.4. Some Wards have good provision of allotments and accessible natural green space; hence a surplus has been identified and in such circumstances further provision/enhancements will not be required.
- 3.5. A breakdown of the total costs for the provision and the maintenance of open space per new dwelling is set out below. This forms the basis of the maximum off-site contribution cost per dwelling. The maintenance cost has been calculated by applying the 20 years' worth of cost, as required by Policy H4.
- 3.6. Clearly, the cost per dwelling will vary from one development proposal to another depending on the required open space needs associated with the relevant Ward area (i.e., as identified by deficits in the 'Open Space Needs by Ward' table above). This is covered in more detail in Section 4.

Table 3- Total Off-site Contribution

Type of Open Space	Cost per dwelling (£)
Outdoor Sport	£547.13
Formal Play Space	£292.72
Informal Amenity Green space	£248.46
Parks and Gardens	£124.23
Allotments	£41.75
Total	£1,254.29

- 3.7. Based on the full provision of open space as set out in the above policy requirement, a full off-site contribution for open space to the Borough Council would cost approximately £1,250 per dwelling. It is worth noting that this is lower than originally set out in the Local Plan Part 2 (LPP2) as the SPD has determined that accessible natural green space can only be realistically provided on-site on larger developments. If a site above 50 units cannot provide accessible natural green space on-site due to site constraints it will be necessary for the developer to identify specific off-site provision of natural green space or specific enhancements to existing natural green space in the locality. In these circumstances if it is agreed that the Council will deliver the provision, a financial contribution of £600.41 per dwelling would be required to cover the costs of provision and maintenance.
- 3.8. Costings included within this SPD will be monitored and increased annually in accordance with the Retail Price Index (RPI). Applicants are advised to make these adjustments when calculating the financial contribution generated by a development.

4. Open Space Requirements

- 4.1. By applying the identified surpluses and deficits from Table 1, the provision requirements/costs per dwelling can be summarised for each Ward as follows (**Note: Variations may need to be applied depending on the maintenance arrangements as the tables below assume maintenance is charged through off-site provision only, and in any**

circumstances where the open space provision on a development scheme is different to the thresholds set out below. In circumstances where a site is located across a Ward boundary, it may be that requirements are blended according to the needs identified.):

Table 4 - Bradwell North – On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	41.58	0	64.68
300-499 dwellings	24.65	4.62	18.48	0	41.58	0	89.33
500+ dwellings	24.65	4.62	18.48	9.24	41.58	4.16	102.73

Table 5 - Bradwell North – Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£41.75	£1,254.29
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
300-499 dwellings	£0	£0	£0	£124.23	£0	£41.75	£165.98
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 6 - Bradwell South & Hopton - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	0	0	23.10
300-499 dwellings	24.65	4.62	18.48	0	0	0	47.75
500+ dwellings	24.65	4.62	18.48	9.24	0	4.16	61.15

Table 7 - Bradwell South & Hopton - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£41.75	£1,254.29
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
300-499 dwellings	£0	£0	£0	£124.23	£0	£41.75	£165.98
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 8 - Caister North - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	41.58	0	64.68
300-499 dwellings	24.65	4.62	18.48	0	41.58	0	89.33
500+ dwellings	24.65	4.62	18.48	9.24	41.58	4.16	102.73

Table 9 - Caister North - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£41.75	£1,254.29
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
300-499 dwellings	£0	£0	£0	£124.23	£0	£41.75	£165.98
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 10 - Caister South - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	41.58	0	64.68
300-499 dwellings	24.65	4.62	18.48	0	41.58	0	89.33
500+ dwellings	24.65	4.62	18.48	9.24	41.58	4.16	102.73

Table 11 - Caister South - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£41.75	£1,254.29
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
300-499 dwellings	£0	£0	£0	£124.23	£0	£41.75	£165.98
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 12 - Central & Northgate - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	41.58	0	64.68
300-499 dwellings	24.65	4.62	18.48	0	41.58	0	89.33
500+ dwellings	24.65	4.62	18.48	9.24	41.58	0	98.57

Table 13 - Central & Northgate - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£0	£1,212.54
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£0	£671.36
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£0	£671.36
300-499 dwellings	£0	£0	£0	£124.23	£0	£0	£124.23
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 14 - Claydon - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	41.58	0	64.68
300-499 dwellings	24.65	4.62	18.48	0	41.58	0	89.33
500+ dwellings	24.65	4.62	18.48	9.24	41.58	0	98.57

Table 15 - Claydon – Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£0	£1,212.54
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£0	£671.36
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£0	£671.36
300-499 dwellings	£0	£0	£0	£124.23	£0	£0	£124.23
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 16 - East Flegg - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.1
50-299 dwellings	0	4.62	18.48	0	0	0	23.1
300-499 dwellings	24.65	4.62	18.48	0	0	0	47.75
500+ dwellings	24.65	4.62	18.48	9.24	0	0	56.99

Table 17 - East Flegg - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£0	£1,212.54
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£0	£671.36
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£0	£671.36
300-499 dwellings	£0	£0	£0	£124.23	£0	£0	£124.23
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 18 - Fleggburgh - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	0	0	23.10
300-499 dwellings	24.65	4.62	18.48	0	0	0	47.75
500+ dwellings	24.65	4.62	18.48	9.24	0	4.16	61.15

Table 19 - Fleggburgh - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£41.75	£1,254.29
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
300-499 dwellings	£0	£0	£0	£124.23	£0	£41.75	£165.98
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 20 - Gorleston - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	41.58	0	64.68
300-499 dwellings	24.65	4.62	18.48	0	41.58	0	89.33
500+ dwellings	24.65	4.62	18.48	9.24	41.58	4.16	102.73

Table 21 - Gorleston - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£41.75	£1,254.29
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
300-499 dwellings	£0	£0	£0	£124.23	£0	£41.75	£165.98
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 22 - Lothingland - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	0	18.48	0	0	0	18.48
50-299 dwellings	0	0	18.48	0	0	0	18.48
300-499 dwellings	24.65	0	18.48	0	0	0	43.13
500+ dwellings	24.65	0	18.48	9.24	0	4.16	56.53

Table 23 - Lothland - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£0	£248.46	£124.23	£0	£41.75	£961.57
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
300-499 dwellings	£0	£0	£0	£124.23	£0	£41.75	£165.98
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 24 - Magdalen - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	41.58	0	64.68
300-499 dwellings	24.65	4.62	18.48	0	41.58	0	89.33
500+ dwellings	24.65	4.62	18.48	9.24	41.58	0	98.57

Table 25 - Magdalen - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£0	£1,212.54
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£0	£671.36
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£0	£671.36
300-499 dwellings	£0	£0	£0	£124.23	£0	£0	£124.23
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 26 - Nelson - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	41.58	0	64.68
300-499 dwellings	24.65	4.62	18.48	0	41.58	0	89.33
500+ dwellings	24.65	4.62	18.48	9.24	41.58	4.16	102.73

Table 27 - Nelson - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	0	£547.13	£292.72	£248.46	£124.23	£0	£41.75	£1,254.29
20-49 Dwellings	0	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
50-299 dwellings	0	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
300-499 dwellings	24.65	£0	£0	£0	£124.23	£0	£41.75	£165.98
500+ dwellings	24.65	£0	£0	£0	£0	£0	£0	£0

Table 28 - Ormesby - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	0	0	23.10
300-499 dwellings	24.65	4.62	18.48	0	0	0	47.75
500+ dwellings	24.65	4.62	18.48	9.24	0	4.16	61.15

Table 29 - Ormesby - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£41.75	£1,254.29
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
300-499 dwellings	£0	£0	£0	£124.23	£0	£41.75	£165.98
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 30 - Southtown & Cobholm - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	0	0	23.10
300-499 dwellings	24.65	4.62	18.48	0	0	0	47.75
500+ dwellings	24.65	4.62	18.48	9.24	0	0	56.99

Table 31 - Southtown & Cobholm - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£0	£1,212.54
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£0	£671.36
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£0	£671.36
300-499 dwellings	£0	£0	£0	£124.23	£0	£0	£124.23
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 32 - St Andrews - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	41.58	0	64.68
300-499 dwellings	24.65	4.62	18.48	0	41.58	0	89.33
500+ dwellings	24.65	4.62	18.48	9.24	41.58	4.16	102.73

Table 33 - St Andrews - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£41.75	£1,254.29
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
300-499 dwellings	£0	£0	£0	£124.23	£0	£41.75	£165.98
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 34 - West Flegg - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	41.58	0	64.68
300-499 dwellings	24.65	4.62	18.48	0	41.58	0	89.33
500+ dwellings	24.65	4.62	18.48	9.24	41.58	4.16	102.73

Table 35 - West Flegg - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£124.23	£0	£41.75	£1,254.29
20-49 Dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
50-299 dwellings	£547.13	£0	£0	£124.23	£0	£41.75	£713.11
300-499 dwellings	£0	£0	£0	£124.23	£0	£41.75	£165.98
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

Table 36 - Yarmouth North - On-site Provision per dwelling (m2)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total On-site (m2)
1-19 Dwellings	0	0	0	0	0	0	0
20-49 Dwellings	0	4.62	18.48	0	0	0	23.10
50-299 dwellings	0	4.62	18.48	0	41.58	0	64.68
300-499 dwellings	24.65	4.62	18.48	0	41.58	0	89.33
500+ dwellings	24.65	4.62	18.48	0	41.58	0	89.33

Table 37 - Yarmouth North - Off-site Provision per dwelling (£)

Scale of Development	Outdoor Sport	Play Space	Informal Amenity	Parks & Gardens	Accessible Natural Greenspace	Allotments	Total Off-site (£)
1-19 Dwellings	£547.13	£292.72	£248.46	£0	£0	£0	£1,088.31
20-49 Dwellings	£547.13	£0	£0	£0	£0	£0	£547.13
50-299 dwellings	£547.13	£0	£0	£0	£0	£0	£547.13
300-499 dwellings	£0	£0	£0	£0	£0	£0	£0
500+ dwellings	£0	£0	£0	£0	£0	£0	£0

5. Planning Obligations

5.1. Planning obligations (or contributions) will be used to secure open space provision on-site and contributions for funding provision off-site. In accordance with Regulation 122 of The Community Infrastructure Levy Regulations 2010, such planning obligations should only be sought where they meet the following tests:

- necessary to make the development acceptable in planning terms;
- directly related to the development; and
- fairly and reasonably related in scale and kind to the development.

5.2. They will be required at smaller and larger scales of development to meet open space needs. A Section 106 Agreement will not be appropriate for smaller scale developments. Therefore, Section 111 Agreements or Unilateral Undertakings will be used for developments of 9 and less dwellings.

Table 38 - Thresholds for Planning Obligations

Planning Obligation	Threshold (number of dwellings)
Section 111	<10
Unilateral Undertaking	<10
Section 106	10+

5.3. For major developments where on-site open space will be required, agents, developers and applicants are encouraged to make use of the [Borough Council's pre-application advice service](#) to discuss options for providing for the open space and recreational needs of their development (alongside other relevant matters such as highways or flood risk) at an early stage. This will help to determine how the open space requirements will be met (on/off-site), the potential management and maintenance arrangements for it and what level of detail is submitted as part of the application.

5.4. Developers are also encouraged to initiate discussions with the relevant Parish/ Town Council at an early opportunity, within the context of this SPD, to identify the Parish Council's potential role in the future management of the recreational open space to be delivered.

5.5. Where outline planning applications show an illustrative layout of the houses, they will also need to show (indicatively) where the open space will be located on the site and how this relates to the housing. Full and reserved matters planning applications will need to show the precise details of on-site open space provision. In either case, it is likely that such space will be secured by legal agreement.

Section 106 Agreements

5.6. Planning obligations made under Section 106 of the Town and Country Planning Act 1990 (as amended) – commonly known as Section 106 obligations – are legally binding promises made by developers to local planning authorities (and other signatories, for example Parish/ Town Councils) which make a development acceptable (that would otherwise not be acceptable in planning terms). S106 obligations focus on site specific measures to mitigate the impact of individual developments. Open spaces are therefore commonly secured by such obligations with specified 'trigger points' (the specified point during construction/completion of the development at which contributions must be paid) to deliver as part of a development. If the S106 obligation is not complied with it is legally enforceable against the person that entered into the obligation and any subsequent landowner. The Section 106 can be enforced by injunction.

On-site Open Space in Section 106 agreements

- 5.7. Provision of on-site open space will typically be required prior to 50% occupation of the relevant phase. However, this may need to be negotiated on a site-by-site basis depending on the nature of the site.
- 5.8. Unless full details of open space provision are included within the planning application, a section 106 will include a requirement for an Open Space Scheme to be submitted to the Council and approved prior to the commencement of development. An open space scheme will contain plans and specifications for the open space to be provided including details of landscaping, paths, street furniture, fencing and management. The section 106 will then require provision of open space in accordance with the scheme. If the Council is to adopt the open space, the section 106 will require payment of the maintenance contribution on the date that the transfer of the space takes place. Where open space is to be transferred to a management company or a Parish or Town Council, the section 106 will require confirmation the transfer has taken place in line with provisions of the agreement and/or the open space scheme.

Off-site Open Space in Section 106 agreements

- 5.9. The section 106 will typically require payment of the relevant financial contribution towards off-site open space prior to 50% occupation of the relevant phase. The Council will typically covenant to spend the contribution on open space which serves the development. Given that contributions will often be pooled and it can take time to build up sufficient funds to deliver new and improved open space the Council will typically negotiate to return the contribution on request to the owner only if the contribution is not spent within 5 years of receipt.

Unilateral Undertakings

- 5.10. Unilateral undertakings are a form of planning obligation made by landowner and any other party interested in the land but which the Council are not signatories to. The undertaking is a legal deed whereby the signatories make covenants to the Council and is linked to the grant of planning permission. It can be a simpler way to secure a financial contribution towards open spaces under Policy H4. The Council will produce a template unilateral undertaking for developers to use for small scale development. The unilateral undertaking should include covenants to pay the relevant contribution prior to occupation of the development.

Section 111 Agreements

- 5.11. These take the form of a template agreement between the Council and the applicant under Section 111 of the Local Government Act 1972. Essentially this involves making an upfront payment of the contribution prior to the grant of planning permission in order to avoid the need for a unilateral undertaking or section 106 agreement and the time, legal fees and monitoring associated with them. If planning permission is subsequently refused and not appealed, or if the permission lapses a refund can be requested.

6. Management & maintenance

- 6.1. To ensure that new open space provision remains valuable in the long term and that its contribution to amenity and recreation is secured in perpetuity, it is essential there are robust arrangements in place for the management and maintenance of the space.

Borough Council adoption of open space

- 6.2. The Borough Council will carefully consider the desirability of adopting such open space but is under no obligation to do so. Where the Council does agree to adopt open space, it will require a minimum of 20 years maintenance costs paid through a contribution to ensure the

costs do not place additional burdens on the finances of the local authority. Maintenance costs are set out below and are expressed per dwelling:

Table 39 - Maintenance Costs

Type of Open Space	Cost per dwelling (£)
Outdoor sport	£142.46
Formal play space	£71.24
Informal Amenity Greenspace/ Parks and Gardens / Accessible Natural Greenspace	£558.07

- 6.3. Until adoption of the recreational open space, (including the children's play space), the Council expects maintenance of the equipment and general tidiness of the area to remain the legal responsibility of the developers/ appointed maintenance contractors, unless otherwise agreed.

Alternative management arrangements

- 6.4. Where the Borough Council does not agree to adopt open space, a suitable alternative arrangement must be secured such as by agreement with a parish or town council to adopt the open space, or a private management company. There may also be opportunities for local communities such as through local stewardship (such as explained through the Town & Country Planning Association's [guide](#)).
- 6.5. It is important that robust arrangements are in place for any private management company to ensure that the maintenance responsibilities are met in full by that company. Normal practice is for the company to then recharge its costs to residents of the development which has generated the need for the additional facilities. Initial and subsequent purchasers of such properties would normally be required to enter into an obligation to meet these charges as part of the conveyancing process and should therefore ask their conveyancer to investigate the details of how any arrangement will operate. A draft 'Management Plan' should be provided, setting out such details.
- 6.6. In either case, the Borough Council will need to be satisfied through submitted evidence that such management arrangements ensure that the open space policy will be met in full.

7. Spending off-site open space contributions

- 7.1. Financial contributions collected from developments towards off-site open space will most likely be pooled with contributions from other developments within the same catchments in order to build-up sufficient funds to deliver improvements to open space provision.
- 7.2. The Open Space Needs Assessment (2022) and the Playing Pitch Strategy (2022) identify a number of recommendations on how open space provision can be improved to address existing deficiencies and meet needs arising from new developments. Spending of pooled funds will therefore be prioritised to deliver those recommendations. The Council will also prepare a more detailed action plan for play space improvements over a five year period. Improvement proposals within these action plans will also be prioritised.
- 7.3. Projects making use of funds raised through off-site contributions will likely be identified by Parish Councils, community groups, Ward Councillors in consultations with their community, as well as the Borough Council itself. The Council will develop processes for managing the spend of off-site contributions and keep these under review to ensure spend happens through a timely and efficient process.

Spending Catchments

- 7.4. When spending off-site contributions, it is important to determine whether the new provision is reasonably related to the sites from which the contributions originated. This consideration varies across the types of open space as some catchment areas clearly function wider than others.
- 7.5. Formal play space and informal amenity green space should generally be provided as close to the development site as possible to minimise travel distances, therefore these should be spent within 1km to the site, or where this cannot be achieved within the relevant parish or within the ward (though flexibility will be afforded where sites are located adjacent or close to a parish or ward boundary). The same parameters are considered appropriate for informal amenity green spaces.
- 7.6. People will generally travel further to participate in outdoor sports or to tend to their allotment, however, local provision is still an important consideration. Where possible, these should be provided within the parish, however, where this is not possible adjacent parishes or wards will be considered. It is worth noting that there are clearly different catchments within outdoor sports depending on the type of sport. Therefore, some sports will have wider catchments owing to their limited availability and use/demand (such as tennis and golf).
- 7.7. Parks and gardens and larger accessible natural greenspaces tend to be more strategic spaces located within the urban area; such facilities can generally support residents' needs across all parts of the Borough.

Appendix 1: Open Space Policy

Policy H4: Open space provision for new housing development

New residential developments will be expected to make provision for publicly accessible recreational open space based upon the following Borough-wide standards unless it can be demonstrated through the Council's published evidence, or the submission of a more up-to-date

open space assessment, that there is a sufficient local surplus of provision in the listed types of open space to meet the needs of existing residents and those arising from future occupiers of the proposal.

- a. 103 square metres per dwelling, comprising approximately:
 - 24% for outdoor sport;
 - 18% for informal amenity green space;
 - 6% for suitably equipped children's play space;
 - 2% for allotments;
 - 10% for parks and gardens; and
 - 40% for accessible natural green space.
- b. Any new provision will generally be expected to be provided on site, except to the extent that the size, circumstances and surroundings render this impractical or undesirable, in which case, where possible, an equivalent financial contribution will be required for the improvement or enhancement of the quality and/or accessibility of public open space provision in the locality that would otherwise be capable of meeting the needs of the development.
- c. Flexibility may be provided in the balance between on and off-site provision, and between the types of open space, in the light of the nature of the development and the availability of open space in the vicinity. Developments of 20 dwellings and above, however, will generally be expected to meet the requirement for children's play space on or adjacent to the site where local deficits exist (i.e., other requirements may, subject to the foregoing criteria, be provided elsewhere).
- d. Robust arrangements for the management and maintenance of the on-site provision in perpetuity will be required to be demonstrated. (This will not be relevant where a financial contribution is accepted in lieu of the whole of normal on-site provision.) This requirement may be met by:
 - the Borough Council's agreement to adopt recreation space, which will require a minimum of 20 years financial contribution paid to it for by the developer in advance of adoption; or
 - an agreement with the relevant Parish or Town Council for it to adopt the space and commit to (for which it may require an appropriate financial contribution from the developer); or
 - the establishment of an adequately funded private management entity with responsibility for its maintenance and management in perpetuity.
- e. Acceptability of a financial contribution in lieu of on-site provision will be dependent on meeting the following additional requirements:
 - a development that contains sufficient space to ensure a high standard of layout and amenity to the residents and neighbours of the proposed development and to ensure it integrates well into the wider landscape or townscape setting; and
 - a reasonable prospect of delivery of appropriate off-site provision in the locality in the near future, having regard to the amount of the financial contribution, the

existence of administrative arrangements for delivery, and (where relevant) the availability of suitable land.

- f. All types of outdoor open space should seek to enhance biodiversity by improving the potential for habitat connectivity.

A Supplementary Planning Document will be produced by the Borough Council to provide further detail and guidance on providing open space in new residential development.

Appendix 2: Description & Design of open space

It is important to note that open spaces can be multi-functional, particularly in terms of supporting habitat connectivity, well-designed residential and commercial development schemes, mitigating flood risk through the use of Sustainable urban Drainage Schemes (SuDS), and improving the setting of historic assets and environments.

Developers will need to consider the Borough Council's design policies and standards when designing in open space to development schemes. The National Model Design Code includes clear principles to integrate public spaces as part of a wider design scheme, including the potential to improve nature, support movement and provide local context.

Developers may also want to have regard to other guidance and forms of best practice such as [Natural England's Green Infrastructure \(GI\) Principles and Standards](#) and the Town and Country Planning Association's (TCPA's) [guidance](#) using 'Garden City' principles.

Outdoor sports

The Borough Council will consider the specific needs of each sport identified in the '**Playing Pitch Strategy**' to determine what will be provided on-site. In some cases, further information may be sought from specialist bodies including Sport England and Active Norfolk.

Sport pitches, equipment and facilities will need to be designed to the standards set out by Sport England and the relevant sporting body/affiliation.

Formal play space

The Open Space Needs Assessment has identified four age categories which cover formal play space. These include:

- Junior ages (0-8 years), spaces accessible up to 100m distance
- Intermediate ages (6-12 years), spaces accessible up to 300m distance
- Senior ages (8-14 years), spaces accessible up to 600m distance
- Teen ages, spaces accessible up to 1km distance

The above categories broadly align with the Fields in Trust (FiT) categories of equipped play. The [FiT guide](#) suggests potential play area sizes. Clearly, some play spaces will have the ability to span more than one age category. The Borough Council will consider the needs of each category (relevant to the application location) as identified in the Open Space Needs Assessment.

It is important that the design of play space is inclusive and considers the needs of children with disabilities. The Borough Council welcomes equipment that has been through an 'Inclusive Play and Play Value Access Assessment' to demonstrate the inclusivity of its access.

Play spaces are encouraged to include natural features as part of a boundary or landscaping feature. The site itself should be well over-looked by surrounding residential properties. The need for enclosure/fencing will depend on the use of surrounding space, for example, a junior play area with a wider informal amenity green space may require clear separation particularly if there is a nearby road.

Informal amenity green space

Informal amenity green space provides opportunities for informal activities close to home or work or enhancement of the appearance of residential or other areas which are publicly accessible. Such spaces will be grass covered and will be expected to include tree and hedge planting to landscape the area and enhance biodiversity (this could assist with meeting the requirements of Biodiversity Net Gain). Informal amenity should be aesthetically pleasing as it contributes to the public realm.

The site itself should be well over-looked by surrounding residential properties. Developers are encouraged to consider the routing of existing and proposed footpaths, trails and green infrastructure corridors and take opportunities to maximise connectivity with the open space being provided. In addition, supporting infrastructure such as bins and benches help to maintain the space and maximise the enjoyment associated with its use.

Parks & gardens

Parks and gardens are accessible, of high quality, tend to be formally planned out, and provide opportunities for informal recreation and community events. They are usually located within urban areas. Most of the Borough's existing spaces are historic and contribute to the historic and cultural character of Great Yarmouth and Gorleston-on-Sea as coastal attractions. In most cases, the needs for such space will be met by off-site contributions to enhance existing sites.

Accessible Natural Green Space

Such spaces are areas with a predominant feeling of 'naturalness', which can be important for wildlife conservation, biodiversity, and environmental education and awareness, which are accessible to the public. It is important that these spaces are of a sufficient size to justify their use, and as such will only be required on larger developments (of over 50 dwellings).

In accordance with guidance set out by Natural England, natural green spaces can provide Suitable Alternative Natural Greenspaces (SANGs) to more sensitive natural habitat sites. A key aspect of mitigating recreational pressures on nearby National Site Network designated habitat sites is to ensure that such accessible natural green space has sufficient circular dog walking routes of at least 2.9km (on-site or through connection to existing public rights of way where this is possible, or shorter routes commensurate with the size of the site), including dog waste bins, and the potential for secure fenced areas to allow dogs to run off leads. Such spaces may provide the opportunities to meet mutually beneficial outcomes from the adopted Norfolk Green Infrastructure, Impact Avoidance & Mitigation Strategy (GIRAMS) and the emerging Norfolk Local Nature Recovery Strategy (LNRS) to protect and enhance biodiversity.

Allotments

Provide opportunities for those people who wish to do so to grow their own produce as part of the long term promotion of sustainability, health and social inclusion. Within the Borough existing sites tend to be managed by parish councils, associations and trusts. Such sites should have access to water, facilities for disposal and a defined boundary (as appropriate).

Sustainable urban Drainage Schemes (SuDS)

The use of SuDS as part of on-site open space will be supported where there is a clear recreational and amenity function such as providing a walkway/path, benches, trees and bins. SuDS areas that are fenced off, with no path or bench will not be accepted as open space. Basins, ponds and lagoons will be expected to be shallow and may offer the potential to plant reedbeds and other types of wetland habitat. The Lead Local Flood Authority (LLFA) provides more detailed guidance on the Norfolk County Council [website](#).

Consultation Statement

Open Space

Supplementary Planning

Document

January 2023



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1. Introduction

This document provides a summary of the consultation undertaken on the Open Space Supplementary Planning Document (SPD) under Regulation 12 of the Town and County Planning (Local Planning) Regulations 2012 (as amended). It provides the information required under Regulation 12 and 13 of the above mentioned regulations. The document sets out:

- Which bodies and persons the local planning authority invited to make representations under regulation 12,
- How those bodies and persons were invited to make representations under regulation 12,
- A summary of the main issues raised by the representations made pursuant to regulation 12,
- How these representations have been taken into account in the production of the Final Draft SPD

An 'initial' consultation took place between 2nd August 2022 and 26th September 2022, comments were considered with some consequential changes made to the SPD. The SPD was then subject to a further 'final draft' consultation which took place between 25th November 2022 and 23rd December 2022.

In accordance with the Councils adopted Statement of Community Involvement (SCI), direct notification of the consultation was sent to:

- All Local Members
- Statutory and General Consultees on our Local Plan consultation database

The SPD was available online and hard copies were available for inspection at the Town Hall, Hall Plain, Great Yarmouth, NR30 2QF.

Comments to the consultation were accepted via post to Great Yarmouth Town Hall or email to localplan@great-yarmouth.gov.uk.

The consultation attracted responses from 10 individuals or organisations at initial consultation with a further 8 at final draft consultation. These responses are reproduced in Appendix 1 and Appendix 2. The main issues raised in the response together with how they have been addressed in the production of the final version of the SPD is set out below.

No responses were received for the Strategic Environmental Assessment (SEA) and Habitat Regulations Assessment (HRA) screening report. The SEA and HRA can therefore be 'screened out' as this SPD **will not result in likely significant effects**.

2. Final Draft Consultation: Summary of main issues raised and how they have been addressed

This section sets out the main issues raised by each respondent and how they have been taken into account in the final version of the SPD.

Respondent: Lead Local Flood Authority (LLFA)

Summary of Main Issues Raised

- Suggests specific reference is made to the LLFA's guidance

How issues have been addressed

- The reference & link has been included

Respondent: Broads Authority

Summary of Main Issues Raised

- Request reference to Broads Authority use of the document
- Typographical & formatting errors
- Recommend Table 2 refers to 'on-site' thresholds within the title
- Explaining what LPP2 refers to
- How does the contribution for accessible natural green space referred to in paragraph 3.7 relate to the figures in Table 3?

How issues have been addressed

- Use the example wording to provide such reference within the document
- Typographical & formatting errors corrected
- Table 2 title amended
- LPP2 has been explained
- Contributions for accessible natural green space will not normally be accepted therefore it is not appropriate to include the figure within Table 3, however, further explanation has been provided to explain that the figure of £600.41 per dwelling will cover the costs of provision and maintenance.

Respondent: B. Oldham

Summary of Main Issues Raised

- New development is failing to deliver green space and causing drainage problems
- Some spaces lack bins

How issues have been addressed

- The SPD sets out how developers will be required to deliver open space through new development including how this relate to flood infrastructure such as SuDS. No change required.
- Contributions can be used to enhance existing spaces, this could include supporting infrastructure such as bins. No change required.

Respondent: Historic England

Summary of Main Issues Raised

No issues raised.

How issues have been addressed

No issues to address.

Respondent: Bradwell Parish Council

Summary of Main Issues Raised

No issues raised.

How issues have been addressed

No issues to address.

Respondent: Broadland Housing Association (via Agent: Bidwells)

Summary of Main Issues Raised

- More flexibility should be provided to allow off-site accessible natural green space within or close to any proposed residential developments' red line boundary. Replacement wording is provided for paragraph 2.4.

How issues have been addressed

- Paragraph 3.7 provides the relevant flexibility for off-site accessible natural green space provision. To avoid confusion though, paragraph 2.4 can be removed as the relevant threshold is included within Table 3 and this will avoid confliction with paragraph 3.7.

Respondent: National Grid Property Holdings (via Agent: First Plan)

Summary of Main Issues Raised

No issues raised. A potential development site is identified within the Nelson Ward.

How issues have been addressed

No issues to address. The site will be considered in relation to the Development Plan, including accordance with Policy H4 as appropriate.

Respondent: Cllr Carpenter (as Norfolk County Councillor)

Summary of Main Issues Raised

No issues raised in relation to the SPD.

How issues have been addressed

No issues to address.

3. Initial Consultation: Summary of main issues raised and how they have been addressed

This section sets out the main issues raised by each respondent and how they have been taken into account in the Final Draft SPD.

Respondent: Badger Building

Summary of Main Issues Raised

Badger Building raised the following issues:

- Is concerned that the open space has been split down further into categories
- Would expect to see accurate published record of spending and to expect funds to be spent after 5 years
- Is concerned over the 20 year requirement for commuted sums, citing an appeal decision at Blofield. Suggest a 10 year period is more reasonable.
- In Appendix 2, the circular dog walking routes (of at least 3.3km) would not be suitable on all development sites, particularly those just over the 50 dwellings threshold.

How issues have been addressed

- The open space categories have been established in the adopted Local Plan Part 2 (LPP2), reflecting best practice but also to be more representative of the detailed open space needs. No change required.
- The Government has clearly set out its expectations in monitoring financial contributions. Paragraph 5.9 of the SPD sets out a period of 10 years over which the off-site contributions must be spent, after which they can be clawed back. This has been changed to 5 years.
- The 20 year maintenance cost was established by the Inspector as part of the LPP2, with the matter being discussed at local plan examination. No change required.
- The distance of circular dog walking routes has been updated to explain where this is appropriate to the scale of site provided. Smaller sites should still seek to provide a route through connection to existing routes.

Respondent: Bradwell Parish Council

Summary of Main Issues Raised

Bradwell Parish Council raised the following issues:

- Is concerned at the threshold that needs to be met before requiring green spaces and recommend that the threshold is lower.
- It is recommended that the Borough Council specify the percentage of trees required on green spaces

How issues have been addressed

- It is worth noting that every single dwelling will be required to contribute (on or off-site) to open spaces where there is an identified deficit. The only exception to this is accessible

natural greenspace, where a threshold for on-site provision has been set at 50 dwellings as this is considered to be an appropriate scale at which to create a meaningful site, and this could not be achieved through smaller scale development. The Borough Council does not own land to provide new off-site accessible natural greenspace, therefore there is no realistic way to deliver off-site at a smaller scale. Other types of open space can be provided off-site and will be required to make contributions for such provision. It is important to note that this does not prevent natural features being provided on other forms of open space such as informal amenity space. No change required.

- The Borough Council must be content that the open space that is delivered meets the necessary qualities associated with that space. It is not considered that specifying the percentage tree cover will achieve this as there are other forms of vegetation and types of tree that may require certain densities or coverage. The Borough Council is, however, preparing a Design Code that will pick up tree planting as a design requirement for new development. No change required.

Respondent: Broads Authority

Summary of Main Issues Raised

The Broads Authority raised the following issues:

- The SPD needs to acknowledge that the Broads Authority will also have regard to the SPD
- Refer to the Local Plan for the Broads
- In paragraph 1.3, how will the standards apply to HMOs
- Suggest amending paragraph 1.4: Policy H4 'requires' all new residential development 'will be required' [remove text] to contribute to open space provision where there is an identified deficit in provision
- Suggest a footnote to table 1 to explain that the entire ward has been assessed
- Paragraph 3.3 typo – missing 'a'
- Paragraph 3.4 – what is an applicant wants to provide it?
- Section 4 suggest not splitting the tables
- Paragraph 5.3 refer to the Broads free pre-app service
- Paragraph 5.6 'trigger points'
- Paragraph 5.8 typo – missing 's' off specification
- Paragraph 7.3 refer to Broads Authority
- How will the policy work if a development brings a Ward are into a surplus? How will this work with contributions? Will this be reviewed at a point in time?

How issues have been addressed

- The SPD cannot set policy for the Broads Authority and frequent reference is considered unnecessary throughout the document (see below in relation to paragraph 1.4 though).
- HMOs should be treated consistently with GIRAMS contributions, which is to apply a charge per six bedspaces. The SPD already sets this out in paragraph 1.3. The paragraph has, however, been amended to clarify that the same threshold will apply to other relevant forms of accommodation.
- Paragraph 1.4 has been amended to read: In accordance with policy H4, all new residential development will be required to...'. The paragraph has also been amended to refer to the entire Borough's Wards (including those parts within the designated Broads Area).
- Paragraph 3.3 – typo has been amended
- Paragraph 3.4 - If a developer wants to provide such spaces then these can be done so over and above the policy requirements, they should, however, not be used to deduct from other open space provision/contributions where there is an identified deficit unless there is some overriding consideration. No change required as this is likely to confuse applicants.
- Section 4 – agree for clarity that the tables should not split over the page
- Paragraph 5.3 – This is not relevant to the Borough Council's SPD and can be clarified by the Broads Authority on their own website if necessary. No change required.
- 'Trigger points' – have been identified in that way as these can differ from one application to another. Further text has been provided to explain the term.
- Paragraph 5.8 – typo has been amended
- It is intended that the SPD will be monitored, including open space surplus and deficits. The exact timing will need to be determined, but it is likely that this will need to be given time to assess (for example, population figures are published annually, and open space provision and spending will take time to be delivered) therefore a period of 3-5 years could be specified within the SPD. Such monitoring can have regard to contributions; however, it is delivery that must be the focus of monitoring.

Respondent: Historic EnglandSummary of Main Issues Raised

- The role of heritage should be further considered within the SPD
- Note the synergy between the natural environment and the historic environment, the multi-functional use of open spaces and potential to improve the character and setting of historic assets and environments

How issues have been addressed

- The SPD has been amended to make specific reference to the potential of open spaces to work with and improve historic environments/assets.

Respondent: Hopton Parish Council*Summary of Main Issues Raised*

- Why has Bradwell south been put together with Hopton? The facilities are not well linked.
- When do developers consult parish councils?
- Do GYBC automatically have right to 106 money without consulting Parish Council?
- How will the spending catchment between Bradwell South and Hopton work?
- There is confusion between paragraph 7.6 and the accessibility requirements set out in the Open Space Needs Assessment, i.e. 900m, should be a 15 minute walk, what about people without access to a car?
- Concern that there are no areas that meet the Natural Green Space guide in Appendix 2 to provide at least 3.3km of circular dog walking routes including secure fenced off areas.

How issues have been addressed

- The surplus/deficit of open spaces has been assessed by Wards in order to consider population and provision. The distance issue has been picked up as part of the accessibility assessment of open spaces within each Ward. No change required.
- The SPD recommends that developers consult with parish councils prior to submitting a planning application to the Borough Council. This is, however, not a requirement. Some developers do engage in early consultation. No change required.
- A Section 106 contribution is ultimately paid to the Borough Council to provide open space in accordance with policy and any requirements within the legal agreement. Detail is provided in para 5.6 in the SPD. No change required.
- As set out within paragraphs 7.4-7.7, spending catchments vary depending on the type of open space as some facilities will not be available or possible to provide within a Ward. It is anticipated that play spaces and informal amenity spaces, in particular, will be delivered within the same settlement to serve the identified deficit. Spending contributions must also comply with the requirements within the legal agreement and the obligations test set out in national policy. No change required.
- There has to be some acknowledgement that not all Wards are going to meet accessibility standards, particularly in rural Wards where facilities are spread out over vast areas. Paragraph 7.6 recognises that it is considered to be acceptable that in such circumstances there will be a need to travel further to access facilities such as allotments and sports facilities. It is worth noting that the Open Space Needs Assessment specifically identifies a need for allotments in Hopton. No change required.
- Further clarification has been added to Appendix 2 to explain that this is guidance for new accessible natural green spaces in accordance with Natural England's recommended guidelines for providing 'Suitable Alternative Natural Greenspaces' (SANGs).

Respondent: Miss Katherine NewnhamSummary of Main Issues Raised

- Concern at the loss of open spaces & countryside
- Suggests working in partnership with organisations such as Norfolk Wildlife Trust

How issues have been addressed

- The Open Space SPD is primarily aimed at addressing new provision of open space to address deficits. Local Plan Part 2 Policy E3 and national policy already addresses the protection of existing open spaces. No change required.
- The Borough Council is and will work with partnership organisations to secure open spaces that meet the Borough's needs. Consultation has also offered such organisations the opportunity to feedback. No change required.

Respondent: Natural EnglandSummary of Main Issues Raised

- Suggest incorporating overarching design principles
- Suggest providing greater emphasis multi-functionality and connectedness of open and green space ([noting Natural England's Green Infrastructure Principles and Standards for England](#))
- Suggest also having regard to the [guidance](#) published Town and Country Planning Association (TCPA)
- Suggest linkage to the Norfolk Green Infrastructure Recreational Impact Avoidance and Mitigation Strategy (GIRAMS)
- Suggest options for greater community engagement is integrated into the SPD with considerations for local stewardship where appropriate (providing reference to Natural England guidance).

How issues have been addressed

- Reference has been made within the document to having regard to best practice, overarching design principles including Natural England's GI Standards and the TCPA
- The SPD has been amended to make better reference of the multi-functionality and connectedness of open spaces
- Reference has been made to the adopted Norfolk GIRAMS

Respondent: Norfolk County Council – Natural Environment TeamSummary of Main Issues Raised

- Existing trees should be considered when identifying proposed open spaces and should be retained within the design
- Arboricultural reports will be required, and the necessary standards applied

- Paragraphs 2.2 and 2.3 are contradictory to paragraph 4.1 which states that no off-site contributions will be required for accessible natural greenspace, with paragraph 3.1 explaining how small contributions can be pooled to provide a larger space
- It has recommended that the Council seeks to maximise join-up between off-site provision of natural greenspace and the delivery of the Local Nature Recovery Strategy (LNRS)

How issues have been addressed

- The Open Space SPD is primarily aimed at addressing new provision of open space to address deficits. Policy E4 of the Local Plan Part 2 (in addition to national policies and other considerations) protect existing trees. The emerging Design Code will consider further the design of sites and location of trees. No change required.
- Potential impacts upon trees will be considered by the appropriate standards in accordance with Policy E4 of the Local Plan Part 2. No change required.
- Paragraph 2.4 clearly sets out that off-site accessible natural greenspace will not be required. No change required.
- Reference has been made to the LNRS in Appendix 2 which provide more detail on the function of accessible natural green space. It is worth noting that the LNRS is in preparation, therefore no requirements have yet arisen from that document and that adopted Local Plan Policy GSP5 and the Norfolk GIRAMS do not specifically require SANGs as mitigation. There is currently a lack of justification to provide off-site accessible natural greenspace.

Respondent: Norfolk County Council – Public Health

Summary of Main Issues Raised

No issues raised.

How issues have been addressed

No issues to address.

Respondent: Sport England

Summary of Main Issues Raised

No issues raised.

How issues have been addressed

No issues to address.

Respondent: Water Management Alliance

Summary of Main Issues Raised

No issues raised.

How issues have been addressed

No issues to address.

Appendix 1 –‘Final Draft’ Consultation Original Representations

Respondent: Lead Local Flood Authority (LLFA)

Thank you for your consultation on the above site, received on 25 November 2022. We have reviewed the application as submitted and wish to make the following comments.

A review of the draft SPD identified the inclusion of a single paragraph in Appendix 2 on page 22 states:

"The use of SuDS as part of on-site open space will be supported where there is a clear recreational and amenity function such as providing a walkway/path, benches, trees and bins. SuDS areas that are fenced off, with no path or bench will not be accepted as open space. Basins, ponds and lagoons will be expected to be shallow and may offer the potential to plant reedbeds and other types of wetland habitat."

This supports the application of the LLFA's county wide approach. The LLFA requests that signposting to the LLFA's developer guidance is included in the SPD.

Further guidance on the information required by the LLFA from applicants can be found at <https://www.norfolk.gov.uk/rubbish-recycling-and-planning/flood-and-water-management/information-for-developers>.

Respondent: Broads Authority

In response to one of my comments (The SPD needs to acknowledge that the Broads Authority will also have regard to the SPD) you say in the Consultation Statement, 'The SPD cannot set policy for the Broads Authority and frequent reference is considered unnecessary throughout the document (see below in relation to paragraph 1.4 though)'. The SPD cannot and does not set policy as it is a SPD, so it is not clear how the response to the comment is relevant. And GYBC will be aware that the Local Plan for the Broads does have regard to/defer to policies of our constituent councils, like GYBC, for such matters as open space, retail and affordable housing. So it is not about setting policy. As such, we request again, that the SPD says that as the Broads Authority has regard to/defers to open space policy of GYBC, this SPD will be of relevance to schemes in the GYBC part of the Broads. To further justify this, please see the recently adopted Affordable Housing SPD for East Suffolk: [Affordable-Housing-SPD.pdf \(eastssuffolk.gov.uk\)](#) you will see at paragraph 1.1 and 5.4 that 'The guidance set out here may therefore be relevant in the Broads Authority area'.

Furthermore, it would seem appropriate, given the above, that the Broads Authority endorses the SPD. Again using the East Suffolk Affordable Housing SPD as an example, the Broads Authority endorsed the SPD at Planning Committee and Full Authority:

- [Broads Authority - 29 July 2022 \(broads-authority.gov.uk\)](#)
- [Planning Committee - 24 June 2022 \(broads-authority.gov.uk\)](#)

[The following observations were provided as comments in a tracked changes document]

- Line 4, paragraph 2.2 – Order of words. Think you mean other site?
- Table 2 – Might want to say this is on site in the title to table.
- Line 3, paragraph 3.7 – This is the only occurrence of this so you might need to say what it is.

- Line 10, paragraph 3.7 – How does this relate to the numbers in the table above?
- Line 3, paragraph 3.8 – Formatting issue.
- Table 1 - Minor issue, but these tables are under the main title of off site, yet talk about on site and off site. Maybe a new section is needed that says on site and off site provision requirements per parish or something? Guess you could put off site under the off site section and on site under the on site section, but you might want to keep the parish info together... just an observation.
- Table 2 – Don't think this is m2 think this is £ as per the table?
- Table 4 – Section 106 is one of the potential methods so should it be in the title?
- Line 7, paragraph 4.6 – Trigger – missing the r

Respondent: B. Oldham

As a resident on Sun lane who grew up over 60 years ago on Burgh road I have seen the highs and lows of the development of this area.

The lows being disregard to wildlife (Gaptons industry), the filling up of dykes and blocked culverts causing the table water to rise and destroy properties(my parents bungalow, White horse end of Burgh road being one, and what chaos now with the inadequacy of sewerage for the population on higher ground!). I hope civil engineers and environmentalists can make wise decisions for our growing population and that there will be no advantages given to large building firms full of promise that don't deliver. The Persimmon homes are already giving residents problems and strike me as Jerry built in comparison to MHKing.

We MUST have green space among the future concrete and sufficient services for resident's health, education and for our community to flourish. Consider inter-generational living, consideration for the elderly and youths. Community halls and gardens?... Look to the Dutch they are superior in this kind of development.

Other Lows....Why did Clayton school not offer more than just plush nimby homes?

We need more school spaces now? Was that short sighted? That wonderful school field, space for sport, play, planting trees as well as buildings surely?

I personally have an issue with local litter, insufficient bins. I've been on to gybc. The local post office shop won't pay for the emptying of a bin (great Sherrif of Nottingham spirit..take community money, give nothing back). We appear to have a reasonable local counsellor but he is not a magician and has a limited resource.

Growth of the population means you have to consider the infrastructure and even minor issues like litter though seemingly just aesthetic, can soon become public or wildlife concerns. Bradwell pc does not employ a litter warden, Belton does. (We have a volunteer though who is marvellous and should be rewarded).

As for the highs..Gypsy Green. Mill lane community centre, the old school, scout hall, Green lane, Leo Cole's and the local church now taking off for the community. Social media enablement of a community when all else fails.

Even Blue bell wood, a beautiful area with lack of bins and no supervision become well trodden and spoilt.

This is more of a rant to satellite to others in the departments as my complaint is the same as many in my community from conversations held at local clubs, on dog walks and with friends. Know the community you are going to serve or defile!

I would like a reply to my email just to affirm there is care in these local government departments where senior employees are decision makers, undertaking the responsibilities of our future community. I'd like to think my words here are respected, and considered. I'd like to think that there is transparency and accountability for the taxes paid which will be utilised in planning and I wish for future success not failure which will be evidenced when I, like my parents, will have moved on to greener pastures!

Respondent: Historic England

Thank you for inviting Historic England to comment on the Final Draft Open Space Supplementary Planning Document (SPD). As the government's statutory adviser on the conservation and enjoyment of the historic environment we welcome the various changes that have been made to this document, and in particular the amendments which make specific reference to the potential role that open space can play in conserving and enhancing the historic environment.

CONCLUSION

Finally, we should like to stress that this opinion is based on the information provided by the Council in its consultation. To avoid any doubt, this does not affect our obligation to provide further advice and, potentially, object to specific proposals, which may subsequently arise where we consider that these would have an adverse effect upon the historic environment.

Respondent: Bradwell Parish Council

Bradwell Parish Council has no comment to make on this document.

Respondent: Broadland Housing Association (via Agent: Bidwells)

On behalf of our clients, Broadland Housing Association (BHA), we wish to support the Borough Council with the preparation of the emerging Open Space Supplementary Planning Document (SPD) (October 2022).

This representation has been prepared to suggest refinements to the proposed wording to ensure flexibility in the guidance, prior to the adoption of the document.

Our comments in relation to the Final Draft Open Space SPD are detailed below.

Paragraph 2.4:

BHA support the objective of Accessible Natural Green Space to be provided on-site where there is a deficit in the area on developments of 50 dwellings. Flexibility is provided for this provision under paragraph 3.7 of the SPD, noting that if a site above 50 units cannot provide accessible natural green space on-site due to site constraints, it will be necessary for the developer to identify specific off-site provision of natural green space or specific enhancements to existing natural green space in the locality, for a financial contribution of £600.41 per dwelling. Nonetheless, we feel there should be more flexibility to allow its provision adjacent to, or in close proximity to any proposed residential developments' red line boundary.

Furthermore, as stated in Policy H2 of the Adopted Local Plan "flexibility may be provided in the balance between on and off-site provision, and between the types of open space, in the light of the nature of the development and the availability of open space in the vicinity". Therefore, greater flexibility in the provision of Accessible Natural Green Space would be in accordance with Policy H2.

Policy GSP5 of the Adopted Local Plan also contains flexibility, for example where suitable mitigation measures are required where a proposed residential development is identified as having an impact on a National Site Network designated habitat site or sites. The policy notes one mitigation method to be "Enhanced informal recreational provision [Sustainable Accessible Natural Greenspace], on (or in close proximity to) the site to limit the likelihood of additional recreational pressure". Clearly within this policy, there is flexibility for Accessible Natural Green Space to be provided adjacent to, or in close proximity to a proposed residential development's red line boundary.

To ensure that the wording is flexible and consistent with national policy and the Adopted Local Plan, the following wording is suggested for paragraph 2.4:

Where there is a deficit in accessible natural green space, unlike the other types of open space, "there is a preference for on-site provision" [Proposed additional text to replace "it will only be provided on-site"] on developments of 50 or more dwellings. "Where appropriate, accessible natural green space can be provided immediately adjacent to, or in close proximity of the red line of any proposed development." [Proposed additional text] It is necessary to have the appropriate scale of site to provide meaningful spaces that will meet the associated recreational needs of that open space type.

Respondent: National Grid Property Holdings

We act as planning consultants for National Grid Property Holdings Ltd (NGPH), the landowner of the Former Gasworks site at Admiralty Road, Great Yarmouth, NR30 3DR.

Please find attached a Site Plan which reveals the full extent of their landholding, encompasses circa 1.2ha in total.

The eastern portion extends to circa 0.4ha and features the Grade II Listed Gasholder, No.5, within the northern extent and non-listed Gasholder No. 6 to the south. Permission has recently been secured for the demolition of the non-listed holder (ref: 06/22/0102/DM). The western portion of the site includes an expansive area of open storage with a separate access off South Denes Road.

The end use of the site is to be determined as it is strategically located in terms of its proximity to the new river crossing. We would therefore like to register as an interested party in all future plan making exercises.

In response to the ongoing consultation for the Final Draft Open Space SPD, our client's site is located within the Nelson Ward which is marked as having a deficit across all categories of the Open Space Needs Assessment. We note that where there is a deficit there is a requirement in line with Policy H4 to provide new open space or enhance existing. Accordingly, in due course and subject to appropriate allocation and development, our client looks forward to potentially delivering something that can assist with this deficit, either in the form of suitable development with associated open space, or indeed as an open space destination in its own right.

Thus, we have no objection to the content of the document as drafted at this stage and we look forward to providing further comment on other upcoming consultation exercises scheduled for next year.

[Map of Admiralty Road, NR30 3DR provided, excludes telephone mast and existing buildings on south-west corner]

Respondent: Cllr Carpenter (as Norfolk County Councillor)

Hello, thank you for the information.

As I represent Caister Division my concern really is infrastructure particularly education and health provision. As you may be aware Persimmon Homes have started the process through planning to build 655 homes just off Jack Chase Way.

I attended the planning application hearing where I spoke about health provision which is currently available in Caister, to which I am relieved to say they did listen and I believe work is in progress to perhaps look at releasing land on the site earlier than already agreed to provide land for health providers.

If this is not taken up for any reason any further developments in and around Caister would eventually cause I believe the existing primary care health sites undue pressures in the increased population.

This is my personal observation.

Appendix 2 – ‘Initial’ Consultation Original Representations

Respondent: Badger Building

Firstly I would commend you for the preparation of a clear guide to your open space policy. The document is well laid out, showing both deficit and surplus in open space provision throughout the Borough. Breaking down the information ward by ward is helpful both for developers and landowners, and the extensive tables at section 4 provide an easy way for them to identify the costs of meeting your policy requirements.

We are less keen to note that the headings under which money is to be collected has now extended to five! Given the increase in fees to be collected, it is even more important for an accurate public record to be kept of money received, projects to be funded with a defined time scale and showing any refunds due to developers for non-delivery. We would expect such payments to be made after 5 years, or we consider the test attached to the Section 106 Agreement of “necessary to allow the development to proceed”, not to have been met.

The document contains no clear reference to this in section 7.

We would expect such a spread sheet to be publicly available on the Council’s website. A good example of this can be found on the East Suffolk Council’s web site.

We have concerns over the 20 year requirement for commuted sums and would refer you to an appeal decision in Blofield which covered this point, where the Inspector concluded that the Council would have been in receipt of Council Tax payments from the properties throughout that time and that these should be sufficient to cover ongoing maintenance. If not then the facilities are not viable as a public sector provision. We feel that the more usual ten year period is reasonable.

Appendix 2 includes a section on Accessible open space and includes the following statement in the section on Accessible Natural Green Space, with no caveat as to site size :- *“A key aspect of mitigating recreational pressures on nearby National Site Network designated habitat sites is to ensure that the accessible natural green space has sufficient circular dog walking routes (of at least 3.3km), including dog waste bins, and the potential for secure fenced areas to allow dogs to run off leads.”*

We find this misleading. If you look at the requirement provision for such open space for a site of 51 dwellings it is 45.58 sq. m per dwelling so a 51 dwelling site would create a requirement for 2120.58 sq. m. For ease of explanation I characterise this as an area of land measuring 53m x 40 m. This piece of land therefore has a total boundary length of 186m. To achieve the 3.3 km dog walk and assuming a walk around the boundary of the site, you would need to circumnavigate it 17 times. Looking at this I have to conclude that either I have misunderstood the policy, in which case the text needs to be clearer, or the 3.3 km requirement only applies to sites where a suitably sized area of land is required, in which case a suitable rider should be added to the text in italics above.

Respondent: Bradwell Parish Council

Last night the Parish Council resolved to be in agreeance with the majority of details enclosed in Draft Open Space Supplementary Planning Document, but there are concerns regarding the threshold numbers in Section 2.2 that developers need to hit before providing green spaces and this Council feels these thresholds should be a lower number. This Council would also like it written into the document that a percentage of trees must be planted in green spaces by developers.

Respondent: Broads Authority

They are both relevant to the Broads as our open space policy has regard to/defers to your (and the other districts') policies on open space.

I would therefore suggest that the SPD needs to acknowledge that and also I would suggest we endorse it as well. We have done the same for the East Suffolk Affordable Housing SPD and will do the same for their walking and cycling study.

After 1.29, in the Local Policy section, it might be useful to say that the study area is the entire Borough and that the Local Plan for the Broads has regard to/defers to the open space policies and standard of its constituent districts.

Bar chart above 1.57 and 1.79 and 1.271 and 1.314 and 1.330 – you might want to round to two decimal places?

After 1.2, talk about the Local Plan for the Broads and how that defers to/has regard to the open space policy of GYBC and therefore this SPD is of relevance to relevant schemes in the Broads part of GYBC.

1.3 – what about HMOs of bed space 1-5?

1.4 – is this better? Policy H4 'requires' all new residential development 'will be required' [remove text] to contribute to open space provision where there is an identified deficit in provision

A footnote to table 1 to say that the entire ward has been assessed? I.e. that the Broads part is included...

3.3 - where they are a recognised attraction

3.4 – what if an applicant *wants* to provide it?

Section 4 – you might want to split tables so they fit per page rather than going over a couple of pages – might be easier to read.

5.3 – mention the BA free pre-app service as well?

5.6 - 'trigger points'

5.8 - will contain plans and specifications for the open space to

7.3 – and the Broads Authority?

Queries about how this works

1.10 – what if a developer sees there is surplus in a ward and seeks to develop an open space which could bring the amount to the right amount or to a deficit? Or is the policy stance – open space is protected regardless?

So schemes contribute per dwelling if in a ward that is in deficit for that open space need – will there be a time when there will be enough contributions to put something in place so that area is not in deficit? Is that something that will become obvious when you review in a few years? Will you review the evidence in a few years?

Respondent: Historic England

As the Government's adviser on the historic environment, Historic England is keen to ensure that the protection of the historic environment is fully considered at all stages and levels of the local planning process.

Historic England would highlight that Open Space should not only be considered in terms of the natural environment, health and recreation but also the role it can play in conserving and enhancing the historic environment. It can be used to:

- conserve and enhance heritage assets
- improve setting of heritage assets
- improve access to heritage assets
- create a sense of place and tangible link with local history
- create linkages between heritage assets and other green infrastructure

Conservation and enhancement of the natural environment is an important facet of sustainable development. There is an important synergy between the historic and natural environment. Open spaces in our cities, towns and villages often have heritage interest, and it would be helpful to highlight this. It is important not to consider 'multi-functional' spaces only in terms of the natural environment, health and recreation. It may be helpful to make reference in the text to the role open space can have to play in enhancing and conserving the historic environment. It can be used to improve the condition and setting of heritage assets and to improve access to them. Likewise the historic environment can help contribute to the quality, character and distinctiveness of open spaces by helping to create a sense of place and a tangible link with local history. Opportunities can be taken to link new GI networks into already existing green spaces in town or existing historic spaces such as church yards to improve the setting of historic buildings or historic townscape.

Conclusions

I hope that you find the above comments helpful. We'd like to stress that this response is based on the information provided by the Council in its consultation. To avoid any doubt, this does not affect our obligation to provide further advice and, potentially, object to specific proposals, which may subsequently arise as a result of this plan, where we consider that these would have an adverse effect upon the historic environment. If you have any questions with regards to the comments made, then please do get back to me. I would be very happy to meet to discuss these comments further.

Respondent: Hopton Parish Council

4 Bradwell South and Hopton. Why are we lumped together? It is not so easy to reach and most of the amenities are there i.e. large recreation areas and an abundant amount of allotments.

5.4 When have developers consulted us?

5.6 As above

5.8 Do GYBC automatically have right to 106 money without consulting Parish Council?

7 If we are in a catchment area with Bradford South will there be any way in which 106 monies for projects in Hopton can be "ring- fenced" for Hopton?

7.5 Suggests that people will travel further to tend their allotment but many allotment holders do not drive and why have they stated in 1.48 that the distance should be a 15 minute walk?...who can walk to Bradwell in 15 minutes?

Appendix 2 Accessible natural green space ...circular dog walking areas of a minimum 3.3 km and potential for secure fenced areas where dogs may run off-leadhave a missed somewhere???? There is nowhere here. I think there is one in Gorleston.

Respondent: Miss Katherine Newnham (summarised response)

People need green space, nature habitat, it is good for nature and the human race.

I know of other Filby residents who like me, despair, because the developers have been 'let loose' and given the totally ruin the countryside and villages of the Great Yarmouth area. Like me they moved into the older homes no 'new builds' and wanted a countryside view and lifestyle. They know the consequences of over-development and ruining a beautiful area. People come on holiday to see the sea, beaches, Norfolk Broads, windmills and countryside. As a holiday maker say how Great Yarmouth area has changed; so built up and other parts allowed to become more like slum areas. You as a Council have something special, to look after and maintain the beauty.

Here in Filby we have a lands trust which with the help of the Norfolk Wildlife Trust, residents are planting trees, planting meadows, maintaining the orchard they planted, keeping space for wildlife, all things you as a Council should be doing. Give us more land, and we will help our wildlife to survive with the knowledge and instruction from our area Norfolk Wildlife Trust personnel.

Respondent: Natural England

Natural England is a non-departmental public body. Our statutory purpose is to ensure that the natural environment is conserved, enhanced, and managed for the benefit of present and future generations, thereby contributing to sustainable development.

Our remit includes protected sites and landscapes, biodiversity, geodiversity, soils, protected species, landscape character, green infrastructure and access to and enjoyment of nature.

We welcome this opportunity to give our views on this Supplementary Planning Document. Natural England offers the following bespoke advice in addition to some more general information within Annex A regarding topics within our remit which may influence the plan.

Natural England recognises that the primary objective of this SPD is to assess the borough's open space needs and the mechanisms for which they will be delivered to support policy H4 of the Local Plan. While the objective of this SPD is focused on delivery and guidance for developers it is Natural England's advice that consideration and integration of language supporting overarching design principles would be beneficial to delivering high quality open space and green infrastructure across the borough.

Multifunctionality and Connectedness

Natural England would encourage a greater emphasis on multi-functionality and connectedness of open and green space within the SPD. By encouraging the delivery of multiple functions from the same area of space the benefits for people and nature can be enhanced especially where provision is poor, or space is limited.

Similarly, by emphasising the importance of connectedness of open and green space within the SPD your authority can benefit from improved ecosystem functions and garner a range of improved ecosystem services provision which are vital for human health and wellbeing.

These two principles are discussed at greater length within [Natural England's Green Infrastructure Principles and Standards for England](#).

Suitable Alternative Natural Green Space

In the Open Space Needs Assessment point 1.332 refers to Suitable Alternative Natural Greenspace (SANG) and a lack of quality standards available to refer to. Natural England has [published quality standards and a useful checklist](#) which originated from the Thames Basin Heath Planning Zone. These guidelines provide a helpful starting point for designing SANG.

Your authority might also consider [guidance](#) published Town and Country Planning Association (TCPA) which outline best practice benchmarks for standards of green infrastructure.

Natural England advises that further detail should be incorporated into the SPD to provide developers with best practice standards so they can deliver green infrastructure that benefits both people and nature.

It is noted that neither the Needs Assessment or the SPD links open space needs to the Norfolk Green Infrastructure Recreational Impact Avoidance and Mitigation Strategy (GIRAMS) evidence base for which Great Yarmouth Borough Council have adopted. In particular SANGs principles which should be aligned with page 135 (page 142 in the on the [electronic version](#)) for developments of over 50 houses as advised by Natural England in August 2019. We would encourage both documents to align their 'quality standards' with the Norfolk GIRAMS evidence and principles.

Access and connection to open spaces

Natural England notes the commitment within the Open Space Assessment document to improve access for people with disabilities and the formation of a Disability Awareness Group. Natural England strongly supports this initiative and encourages this to be taken forward.

The Green Infrastructure Principles outlined in [Natural England's Principles and Standards for England](#) outlines the importance of good governance and long-term management with a particular emphasis on local stewardship and community involvement. The aim of this is to engage with communities so that they make a connection with open and natural spaces resulting in highly valued spaces which are sustainably managed and protected. We suggest options for greater community engagement is integrated into the SPD with considerations for local stewardship where appropriate. Further information is available on the Natural England [website](#) and in [Guide 9: Long-Term Stewardship](#) from the Guides and Principles for Garden Communities.

Natural England welcomes the use of ANGSt benchmark standards for access to greenspace used within the needs Assessment.

Other notes

There is reference in the Open Space Assessment to recommendations that apply to the whole borough, but this section of the document appears to be missing.

Natural England supports the production of the Open Space Needs SPD and is happy to provide further advice on the plan as it evolves. Should the plan be amended in a way which significantly affects its impact on the natural environment, then, please consult Natural England again.

Respondent: Norfolk County Council – Natural Environment Team

Arboriculture:

Existing trees should be considered when identifying proposed open spaces and should be retained within the design.

Arboricultural Impact Assessments, Arboricultural Method Statements and Tree Protection Plans in accordance with British Standard BS53 :2012 *Trees in relation to design, demolition and construction* should be referenced to inform the layout of proposed open spaces.

Should you have any queries with the above comments please contact Anne Crotty (Senior Arboriculture and Woodland Officer).

Ecology:

I am pleased to note that section 1.6 recognises that for developments close to National Site Network designated habitat sites, enhanced green infrastructure may be required. In addition, section 1.9 recognises exemptions for publicly accessible natural greenspaces including gardens, beaches and waterbodies; this is an important factor when assessing open space requirements.

Section 2.2 sets out the proposed threshold for on-site accessible natural greenspace (i.e. all developments of 50 dwellings and above to provide on-site ANGSS), with section 2.3 explaining that below these thresholds, an off-site contribution will be required to be made to the Council. However, this appears to be contrary to the details set out in section 4.1 where no off-site contribution is proposed in relation to accessible natural greenspace for developments under 50 dwellings. It would therefore be helpful if this matter was clarified further.

The proposed pooling of contributions to provide larger-scale areas of accessible natural greenspace as set out in section 3.1 is supported.

The proposed annual increase in costings in accordance with the RPI as set out in section 3.8 is supported, particularly given the current and forecast levels of inflation (and associated maintenance costs to the Council).

The reference to biodiversity net gain and local nature recovery strategies in section 1.31 of the OS Needs Assessment is noted; it is recommended that the Council seeks to maximise join-up between off-site provision of natural greenspace and the delivery of the LNRS which has the potential, if well designed, to deliver more than the sum of its parts.

Respondent: Norfolk County Council – Public Health

The documents are comprehensive and valuable in terms of open space improvement and the wide ranging benefits this brings.

Respondent: Sport England

Sport England supports this draft document.

Respondent: Water Management Alliance

Thank you for consulting the WMA on the Draft Open Space SPD. Having reviewed the details, we have no comments to make.

Subject: People Strategy

Report to: ELT & Policy and Resources Committee

URN 22-218

Report by: Sarah Tate, Head of Organisational Development



SUBJECT MATTER – This report presents the People Strategy and supporting action plan for members consideration.

RECOMMENDATIONS

That committee:

1. Review, comment, and approve the People Strategy, and its action plan.

1. INTRODUCTION

Our People Strategy

1.1 The Council's Plan 2020-2025 sets out the vision to have a vibrant economy, capitalising on the investment in clean energy alongside further investment in our place and our visitor economy, creating a quality environment for all and improving the life chances of all those living and working in our borough. This will be achieved by driving and facilitating change in four strategic priority areas:

- A strong and growing economy
- Improved housing and strong communities
- High-quality and sustainable environment
- An efficient and effective council

1.2 Our People Strategy focuses on the fourth of these priorities, however, to deliver all the priorities within the Council's Plan it is important that we have an efficient and effective council, one with ambition, clear direction which is operationally sound, and which provides good value for money to our residents. The strategy also recognises the recommendations from the recent Peer Review and encompasses activities within the action plan.

1.3 The strategy focuses on delivering the following strategic aims from the Plan, as well as supporting and delivering outcomes from the Equality Diversity and Inclusion Strategy, medium-term financial plans, the Digital Strategy 2024, the Economic Strategy and the annual Action Plan:

- Creating a positive skilled workforce who are proud to work for GYBC. We will be a council with a strong reputation to attract and retain good quality people, acting as a centre for excellence for our team development.
- Meeting our equalities responsibilities by ensuring that equality sits at the heart of our decision making.

This strategy focusses on the following key outcomes from the Council's Plan 2020-2025:

- Having a skilled and positive workforce, with career and succession planning in place, and the ability to retain good people, making us an employer of choice.

1.4 The strategy sets out our vision and plan for what we need to do to ensure we can carry on delivering services that continue to meet the needs of our diverse and growing communities, whilst looking after our own wellbeing and that of our colleagues.

1.5 Through the delivery of this strategy and the supporting plans, we will ensure we have a positive, skilled, and healthy workforce, with career and succession planning in place, and the ability to retain good people, making us an employer of choice. We will do this by building the capability of our leaders and managers, developing, and engaging with our employees and supporting their health and wellbeing.

1.6 The strategy and action plan has been shared with the ELT, Heads of Service, the Joint Consultative Working Group and Staff Engagement Group for feedback and comment. Comments received were positive and supportive.

2. FINANCIAL AND RISK IMPLICATIONS

2.1 The strategy and action plan seek to build on the work which has already been done. Through the people strategy we will enhance and improve a number of areas, including but not limited to recruitment and retention, sickness absence, workforce planning and health and wellbeing. This activity will have a positive impact on capacity and our ability to continue to deliver against our strategic objectives and to be recognised as an employer of choice.

2.2 There will be some financial impact on using external sources to deliver against some of the actions, for example support on developing and delivering successful workforce planning tools. However, much of the work detailed within the action plan will be delivered using existing resources. Delivering the people strategy successfully will reduce costs in other areas such as sickness absence and retention.

3. CONCLUSION

3.1 Our People Strategy outlines the Council's commitment to its staff and delivers key outcomes which continue to support the delivery of our strategic objectives.

Area for consideration	Comment
Monitoring Officer Consultation:	Considered
Section 151 Officer Consultation:	Considered
Existing Council Policies:	Considered
Financial Implications:	Considered
Legal Implications (including human rights)	Considered
Risk Implications:	Considered
Equality Issues/EIA:	Considered
Crime & Disorder:	N/A
Every Child Matters:	N/A

Our People Strategy 2023-2025



Introduction

Great Yarmouth Borough Council employs over 400 staff providing a range of services to the borough, including, Customer Services, Housing Services, Planning and Building Control, Environment and Sustainability services, Property & Asset Management, Major Projects, Inward Investment, Culture and Heritage and Resources.

The Council recognises and values our people as our greatest asset, we are proud of our staff and want to recognise their skills, knowledge and understanding as these are fundamental to our continued success.

The council's role is to promote a positive and inclusive culture and to create an environment that encourages effective engagement, open communication and high performance.

The council is committed to providing equality of opportunity as both a service provider and an employer. Success in the future demands new ways of thinking and working and this Strategy complements the council's suite of Corporate Strategies by supporting people activity that will maximise employee engagement and embed a culture of high performance that facilitates a proactive health, safety and wellbeing culture.

The last two years has demonstrated how we have worked together to maintain vital services in the most challenging of circumstances, embracing different ways of working, learning to communicate differently and navigating new technology; we have successfully built a new culture around agile working. We strive for continuous improvement and a positive skilled and engaged workforce, who are proud to work for the Council and are crucial to the successful delivery of our corporate priorities.

Despite continued financial pressures, we continue to focus on our priorities and maintain the organisational capacity and resilience to respond to change. Workloads remain a challenge and we want to ensure that everything is done to support staff to manage this. As we recover from the impact of Covid-19 and its effect on the economy, we recognise how this has affected the local and national job market and how difficult it is to attract and retain great people. The changing needs of what a multigenerational workforce want from their place of work and how we can support them with their wellbeing, work-life balance and feeling part of the organisation from day one and during their employment with the Council is also a consideration.

Our Place

Great Yarmouth is a special borough. Not only is it the holiday destination of choice for millions of visitors and a place to call home for our communities it is also the centre of England's offshore energy sector. As a Council and a place leader, we have a shared ambition for our borough and the people we represent.¹

The borough has a growing population of 99,370 residents and this is predicted to increase to 102,531 by 2041. The proportion of people aged over 65 is relatively high and growing, and with falling birth rates this means the borough has a higher population of older residents.

Full time employment in our borough is low in comparison to Norfolk and the UK as a whole, but part time employment is proportionally higher. Great Yarmouth has some of the highest paid jobs on offer in Norfolk, but residents earn less than regional and national averages, suggesting that many of the people in the highest paid jobs live outside the borough.

¹ The Plan 2020-2025

96.9% of the borough's population identify as ethnically white. This is in line with the rest of Norfolk (96.5%) but higher than the national average (85.4%)². Most people who live in the borough stay here. Great Yarmouth has the lowest internal migration in the county³. The Council has a clear vision for the borough, continues to be ambitious and building on the successes it has already achieved.

Our values and behaviours

Our values and behaviours underpin everything we do and will allow us to successfully deliver our strategies. They define the standards, behaviours and culture of the organisation and inform the way we make decisions, the way we work and the way we develop and provide services. Our values were developed by staff during 2019 and underpin the priorities we deliver. They are:



Our agreed behaviours framework was developed by the Staff Engagement Group and confirms the expectations of how we will behave at work, and what behaviour is supportive, appropriate, and welcome and what it not. The behaviours are:

- Effective communication
- Working together
- Taking personal responsibility
- Putting Great Yarmouth first
- Respecting others
- People focused
- Embracing change



We want to be a place where we:

- Find our work rewarding and can see the difference we make to the lives of our communities
- Are supported to develop ourselves, enhance our skills and increase our knowledge
- Value diverse backgrounds, skills and personalities
- Treat each other as equals with respect

² This data will be updated when the Census 2021 data is release in the Summer of 2022.

³ Office for National Statistics, Population Projections, 2018 (www.ons.gov.uk)

- Develop a positive working culture that is flexible, adaptable and responsive and enhances the health and wellbeing of our staff
- Work as one team to achieve our shared goals

Staff should feel empowered to challenge and drive forward transformation initiatives, being clear on the benefits they will bring and being accountable for their delivery. There is a need and expectation to work across boundaries to deliver services and work collaboratively both inside and outside the organisation. Our strength and the quality of our services depends on all parts of the Council working together and focusing on the common goal of providing the best possible services to those who live, work, invest and visit Great Yarmouth. This has been clearly demonstrated during the Covid crisis and we continue to build on this.

Our People Strategy

The Council's Plan 2020-2025 sets out the vision to have a vibrant economy, capitalising on the investment in clean energy alongside further investment in our place and our visitor economy, creating a quality environment for all and improving the life chances of all those living and working in our borough. This will be achieved by driving and facilitating change in four strategic priority areas:

- A strong and growing economy
- Improved housing and strong communities
- High-quality and sustainable environment
- **An efficient and effective council**

Our People Strategy focuses on the fourth of these priorities, however, to deliver all the priorities within the Council's Plan it is important that we have an efficient and effective council, one with ambition, clear direction which is operationally sound, and which provides good value for money to our residents.

Our People Strategy focuses on delivering the following strategic aims from the Plan, as well as supporting and delivering outcomes from the Equality Diversity and Inclusion Strategy, medium-term financial plans, the Digital Strategy 2024, the Economic Strategy and the annual Action Plan:

- Creating a positive skilled workforce who are proud to work for GYBC. We will be a council with a strong reputation to attract and retain good quality people, acting as a centre for excellence for our team development.
- Meeting our equalities responsibilities by ensuring that equality sits at the heart of our decision making.

This strategy focusses on the following key outcomes from the Council's Plan 2020-2025:

- Having a skilled and positive workforce, with career and succession planning in place, and the ability to retain good people, making us an employer of choice.

Our People Strategy sets out our vision and plan for what we need to do to ensure we can carry on delivering services that continue to meet the needs of our diverse and growing communities, whilst looking after our own wellbeing and that of our colleagues.

Through the delivery of this strategy and the supporting plans, we will ensure we have a positive, skilled, and healthy workforce, with career and succession planning in place, and the ability to retain good people, making us

an employer of choice. We will do this by building the capability of our leaders and managers, developing, and engaging with our employees and supporting their health and wellbeing.

It is important to note that we are not starting this work from scratch, we are building on the achievements of the previous organisational development strategy which focused on organisational infrastructure, leadership and management development, employee engagement and workforce planning and development. We have made significant progress in delivering against this plan, all of which lays the foundations for what comes next.

Progress to date

Organisational Infrastructure	Leadership and Management	Employee Engagement	Workforce Planning and development
<ul style="list-style-type: none"> •Reviewed the recruitment, onboarding, induction and probation process and made improvements •Reviewed and updated the PDR process •Embedded 1:1's in performance management •Equality, Diversity and Inclusion Strategy & action plan •Continuous review of HR policies and procedures •Procured a new HR & Payroll system •Developed HR metrics 	<ul style="list-style-type: none"> •Developed and introduced an internal programme for management development •Introduced our Cornerstones of Management and Leadership •Embedded our agreed behaviours in our recruitment and performance management processes 	<ul style="list-style-type: none"> •Developed a programme of employee engagement interventions •2 virtual staff conferences •Online extended management team meetings •Wellbeing survey and action plan - year 2 currently running •Conducted a reward survey 	<ul style="list-style-type: none"> •Kickstart placements •Early Careers programme signed off proposals for - T-Levels, Apprenticeships for aspiring managers, work experience, Project Search, NGDP •Responded to the pandemic and redeployed the majority of the workforce to deliver essential services to the community •Implemented agile working

Priorities and outcomes

The success of the council achieving its ambitions is highly dependent on the skills and commitment of its staff. Our People Strategy seeks to send out a simple and clear message about the Councils aspirations and expectations as a good employer and an employer of choice.

Our People Strategy has **five building blocks** from which we will deliver our outcomes:

1. **Clear ways of working and structure** – structures and roles are designed to deliver the Councils objectives, understood by staff, are rewarding and encourage collaboration, internally and externally.
2. **Bringing people up to speed** – right skills, right place, right time
3. **Informed and trained managers** – inspired, motivated and engaged managers who lead their staff consistently and with care, who 'know their staff'
4. **Having a clear proposition for our people** – a clear employee value proposition (EVP) to attract and retain great people
5. **A physically and mentally healthy workforce**

Our building blocks are mapped against the IIP framework of:

1. Leading and inspiring people
2. Living organisation's values and behaviours
3. Empowering and involving people
4. Managing performance
5. Recognising and rewarding high performance
6. Structuring work
7. Building capacity
8. Delivering continuous improvement
9. Creating sustainable success

Building Blocks	IIP Framework
Having a clear proposition for our people	2, 9
Bringing People up to speed -	2, 5, 9
Clear ways of working and structure	6, 7, 9
Informed and trained managers	1, 3, 7, 9
Consistent developmental feedback	4, 5, 3, 7, 8

Our People Strategy has **five key outcomes**:

- 1. Effective people management and engagement** - The council recognises and values the vital role played by employees and the importance of ensuring that they are provided with the necessary information, support and development to perform to the best of their ability. As good communication and effective day to day leadership and management play a key role in engaging with and motivating the workforce, we will have clear processes in place to ensure effective two-way communication and participation with employees at all levels in all aspects of their employment. We will ensure employees understand what is expected of them and how their performance and effectiveness will be measured.
- 2. Developing workforce skills and capacity** - Effective workforce planning and a flexible approach to enable best use of existing resources. Developed and refined people process, ensuring the movement of people, to develop them into new roles – the right people for the role -and facilitate high performance in order to deliver the required service to our customers. This will help to continue to develop an adaptable and agile workforce that is willing to develop new skills and collaborate with a range of partners to make a positive impact on how services are delivered.
- 3. Developing leadership skills and capacity** - Continued development and empowerment of our leaders and managers, ensuring they promote a positive and inclusive culture, creating an environment that encourages effective engagement, open communication, empowerment and high performance.

4. **Being an employer of choice** - Our culture, leadership style and employee engagement initiatives are desirable to potential candidates and current employees. Effective recruitment, rewarding and retaining the right people to ensure that high quality services continue to be delivered. A reputation as an employer of choice with a strong workplace culture which recognises staff contribution, values diversity and has inclusive working practices.
5. **Health and wellbeing** – Fostering employee wellbeing is good for people and the organisation. Promoting wellbeing can help prevent stress and create positive working environments where individuals can thrive.

The outcomes focus on ensuring the Council is regarded as a great place to work and where people:

- Make a difference
- Feel valued and rewarded
- Feel supported and committed
- Are encouraged to be flexible and innovative
- Are able to embrace change
- Feel confident and capable

Achieving the outcomes contained within our People Strategy requires clear commitment and strong leadership from the council. Employees are equally responsible for taking personal ownership of their own performance, development and improvement as necessary and for communicating any issues that may prevent them from achieving their potential.

Our People Strategy includes a commitment to staff that:

- We will value and recognise their efforts and commitments
- We will treat our employees fairly and respectfully
- We will engage and consult with employees and Trade Unions on key issues affecting the organisation
- We will maintain our commitment to workforce development and support employees through challenging times
- We will maintain our commitment to workplace health and wellbeing support for our staff

Action Plan

In order to deliver our People Strategy, a detailed action plan is appended that outlines the activities that will be undertaken by the Council. Regular reviews will be undertaken to ensure that the council remains on track to deliver the outcomes and that these continue to be relevant to the council and the achievement of corporate priorities. Through the annual staff survey results the Head of OD will assess and report to the Executive Leadership Team whether the strategy continues to be relevant to the needs of employees and the Council and will consider what changes may be necessary.

Key activities are contained within the action plan along with proposed implementation dates. We will measure our progress and success through achievement of our activities and KPI's.

Appendix 1 – Action Plan

Strategy Outcome	Activity	Outputs	Owner(s)	Start	End	Status	Update
1. Effective people management and engagement	1.1 Undertake an annual staff survey and quarterly pulse surveys.	The Council fully understands their staff and takes actions based on feedback from surveys. Staff are able to actively contribute to the future of the council.	HR and Heads of Service	Jan 2023	Annually and quarterly	Active	
	1.2 All staff have regular 1:1's, an annual appraisal and development review and learning and development activities are identified to address competency gaps.	Individuals receive constructive and clear feedback on their performance. A collective learning and development plan prioritising learning needs and training budgets.	Extended Management Team	Ongoing	Monthly, annually	Active	
	1.3 Ensure managers and staff understand and promote an outputs-based culture.	Management styles that reflect an outputs-based culture with learning plans, 1:1's and personal development reviews that reflect this. Staff performance reflects an outputs-based culture.	Extended Management Team	Jan 2023	Ongoing	Active	
2. Developing workforce skills and capacity	2.1 Develop and implement a structured approach to workforce and succession planning, working with partners to achieve this.	The council have identified identify future need, mapped against existing capacity and capabilities, building future resilience to ensure successful delivery of services and projects.	Head of OD working with management team & partners	2023	Ongoing	Planned	

Strategy Outcome	Activity	Outputs	Owner(s)	Start	End	Status	Update
	2.2 Develop and implement a new Capability Framework, including reviewing and updating of capability policy and tools, to ensure it supports managers and staff in improving performance.	Overall performance for individual and service improves where required. Individuals receive structured and clear feedback on required levels of performance improvement.	Head of OD & Extended Management Team	April 2023	October 2023	Planned	
	2.3 Review the councils values and behavioural framework and update human resource initiatives and policies to support the culture of the organisation.	A suite of HR policies and initiatives which supports the culture of the organisation, developing workforce skills and capacity.	Head of OD, Staff Engagement Group	Ongoing	December 2023	Active	
	2.4 Understand recruitment and retention data, identifying areas of concern and make improvements. Specifically improving the recruitment and onboarding experience for candidates and successful probation periods.	Reduced levels of staff turnover. Reduced recruitment times from approval of vacancy to start date of employee.	Head of OD	Jan 2023	July 2023 and ongoing	Active	
3. Developing leadership skills and capacity	3.1 Continue leadership and management development programmes, based on skills gap analysis and future workforce needs and service demands.	Improve the effectiveness of leadership and managers. Confident leaders and managers who understand their teams and are able to develop capability, capacity and resilience within their teams.	Head of OD	April 2023	Ongoing	Active	

Strategy Outcome	Activity	Outputs	Owner(s)	Start	End	Status	Update
	3.2 Identifying and developing future managers and leaders to make them ready for their next promotion, based on intelligent workforce data on capacity, demand and future need. Linked to workforce planning at 2.1	Future talent is identified, and developed to meet future workforce demands, improved retention and morale.	Heads of Service	2023	March 2024		
	3.3 Induction for all new managers to cover our cornerstones of management and leadership, key HR processes and accountabilities and expectations of managers.	All new managers are clear on their management role, responsibilities and accountabilities.	Head of OD, HR Manager	May 2023	Ongoing		
4. Being an employer of choice	4.1 Develop the Council's staff value proposition with the input of staff, looking at best practice and learning from others and ensure this is available for future staff to see at point of recruitment and onboarding.	A clear employer value proposition (EVP) which helps to attract and retain good people, for the Council and the Place.	Head of OD, staff, external partners	Ongoing	September 2023		
	4.2 Develop and implement a new recognition framework to ensure individual and team achievements are celebrated and publicised.	Staff contribution and achievement is recognised. Staffs understand the difference they can make to the Council as a whole and to the borough we serve.	HR and Staff Engagement Group	April 2023	Dec 2023	Planned	

Strategy Outcome	Activity	Outputs	Owner(s)	Start	End	Status	Update
5. Health and wellbeing	5.1 Review the Sickness Management policy, training managers to effectively manage staff absence, identify early interventions to prevent staff absence and reduce sickness absence levels.	Managers feel confident and able to effectively manage staff absence. Through effective 1:1's managers are able to identify and take early interventions to stop staff from becoming absent from work. Sickness absence levels are reduced, impacting positively on the capacity and resilience of teams.	Head of OD, Extended Management Team	Ongoing	Ongoing	Live	
	5.2 Produce, implement, and communicate a health at work plan that encourages and promotes good physical and mental health of all staff. Consider a version of social prescribing for staff.	A developed and embedded health and wellbeing strategy with clear support available to all staff.	Head of OD, Staff Engagement Group, Head of Integrated Health and Communities	April 2023	Ongoing		
	5.3 Line managers and supervisors to ensure all staff have regular conversations, through the 1:1 process, about their health and wellbeing, training and empowering managers to have effective conversations about health and wellbeing.	Effective people management in place whereby managers are having regular discussions with staff about their health and wellbeing as well as their performance.	Head of OD, extended management team	Ongoing	Ongoing	Live	

Strategy Outcome	Activity	Outputs	Owner(s)	Start	End	Status	Update
	5.4 Routinely monitor and report on absence data to identify trends, patterns, hotspot areas and identify actions to improve attendance and support staff to be at work.	Understanding of staff absence and identified targeted interventions for improvement. Improved absence levels.	Head of OD	Ongoing	Ongoing	Live	

URN: 23/550

Subject: Delegation of Authority to Amend Polling Districts and Polling Places

Report to: ELT 1 - February 2023

Policy & Resources Committee – 7 February 2023

Report by: Licensing and Elections Manager

RECOMMENDATION

It is recommended that Policy & Resources committee:

Delegate authority to amend the designation of polling districts and polling places to the Returning Officer of Great Yarmouth Borough Council in the event it is necessary to do so where there would be insufficient time to follow the usual process of undertaking consultation and gaining committee approval.

1. Background

- 1.1 Principal authorities are required to divide every Parliamentary constituency situated within their area into polling districts for the purposes of UK Parliamentary elections, to designate a polling place for each polling district, and to keep these under review.
- 1.2 There is no such responsibility to do this for local government elections, although in reality the same polling districts and polling places are generally used for all types of elections.
- 1.3 A polling district is a geographical area created by the subdivision of a constituency, ward or division into smaller parts. A polling place is also a geographical area. It must be within the polling district unless special circumstances make it desirable to designate an area outside the district.
- 1.4 If no polling place is designated, then the (whole) polling district is taken to be the polling place (this is the case in Great Yarmouth).
- 1.5 A polling station is the actual area where the process of voting takes place and must be located within the polling place designated for each polling district. The locations of the polling stations are decided by the relevant Returning Officer.

2. Current Situation

- 2.1 In Great Yarmouth, the delegation in the constitution to approve the polling districts sits with the Policy & Resources Committee. However, recent and continuing events, including the requirements expected from the Elections Bill 2022, could result in the potential of a polling place or polling station being unsuitable or unavailable for the elections in May. This has highlighted the need to consider how amendments could be made to polling districts and polling places at very short notice.

- 2.2 This report requests the delegation of authority from the Policy and Resources Committee to the Returning Officer to enable amendments to polling districts and places, in the event it is necessary to do so, where there would be insufficient time to follow the usual process of undertaking consultation and gaining committee approval. The timeframe for consultation and committee approval could be 3-6 months and there are times where changes are required within this timeframe due to existing polling stations not being available and no other suitable venue existing within the polling place.
- 2.3 We are asking for this delegation to be permanent for cover all future elections.
- 2.4 Every effort would still be made to explain the reasons for the changes to the voters affected, as well as the political parties and candidates concerned.
- 2.5 If the current arrangements were left in place, it could give rise to challenges to the Returning Officer for not providing suitably accessible polling stations, or for making changes to Polling Districts and places without the authority to do so.

Areas of consideration: e.g. does this report raise any of the following issues and if so how have these been considered/mitigated against?

Area for consideration	Comment
Monitoring Officer Consultation:	
Section 151 Officer Consultation:	None
Existing Council Policies:	
Financial Implications (including VAT and tax):	None
Legal Implications (including human rights):	
Risk Implications:	Election could be open to legal challenge if delegation not in place.
Equality Issues/EQIA assessment:	N/A
Crime & Disorder:	N/A
Every Child Matters:	N/A

CONFIDENTIALITY

The content of the appendices of this report qualifies as exempt information under section 100(A) (4) and paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972 as it is "information relating to the financial or business affairs of any particular person (including the authority holding that information)"

In relation to the "exempt" information, it has been determined that the public interest in maintaining the exemption outweighs the public interest in disclosing the information because disclosure would adversely affect the authority's ability to manage its commercial financial and business affairs.

Accordingly, it is proposed that the appendix to this report should remain exempt.

URN:

Subject: Gorleston Carnegie Clock

Report to: Executive Leadership Team – 4th January 2023
Policy and Resources Committee – 7th February 2023

Report by: Head of Property and Asset Management



SUBJECT MATTER

This report looks at the options for positioning the Gorleston Carnegie clock and identifies the options and challenges and requests consideration of a budget to complete the works.

RECOMMENDATION

Committee to:

1. Review report and either progress or place project on hold to secure more funding.
Should capital funding be available Committee to:
2. Agree preferred location of standalone structure.
3. Identify Capital budget provision of £100k for design, approval, procurement, build and installation of clock.

BACKGROUND

- 1.1 The previous building which housed the Library, High Street, Gorleston carried an ornate and historic Carnegie clock. This clock on redevelopment of the building was removed for storage, date unknown.
- 1.2 For many years the clock remained unused and in storage however due to its significance to the Gorleston community a group, "Gorleston Library Friends" commenced fund raising to restore the clock to full working order and ideally identify a location to reinstate as reinstatement is not possible on the existing Gorleston Library building.
- 1.3 The group worked with Michelmayr of Norwich, clock restorer, and Mr Duffy owner of the Palace Cinema Gorleston to consider an option to reinstate the clock on the Cinema building on Gorleston High Street. This building is in the freehold of Mr Duffy.

1.4 Fundraising commenced, with some funding secured works to restore the clock commenced however significant funds are required and full funding is not yet in place to achieve reinstatement.

CURRENT POSITION

2.1 In 2022 with Council support Property and Asset Management were contacted to assist with the relocating of the clock, works to restore were underway however a final location remained undeveloped.

2.2 Property and Assets contacted Michelmayr to gather information on the position with the renovation and visited the Gorleston Cinema building to consider locations for the clock.

2.3 In order to accurately project installation issues and provide detail for order of cost a local Structural Surveyor was engaged to review options and survey potential locations for installation.

2.4 These discussions identified concerns regarding the installation on the Cinema Building due to its fabric and the need for what would be extensive structural supports to install the clock on the front façade of the building.

2.5 The outcome of the initial investigations was as follows:

- The clock weighs in excess of 4t and will need careful consideration to identify an appropriate location for installation.
- Repair works remain ongoing with the clock and modifications to the mechanism will be required to install in any final location – change from mechanical to electronic mechanism.
- Any relocation onto an existing building will be challenging due to the weight and require the requirement for significant structural modification to hold the clock cantilevered from a building. At this stage after discussions with a local Structural Engineer it is recommended that installation on a building be discounted due to cost, complexity and risk both in relation to the installation and ongoing maintenance and access requirements.
- It has been identified that Planning permission will be required in any location.
- The funding for works to date has only partially completed the initial restoration. Further funding is required for the final design, build and installation of the clock including to cover further modifications to the mechanism, planning permission, structural calculations, installation and ongoing maintenance of any location identified.
- Investigations into housing the clock for display purposes only have also failed to provide any alternatives.

- 2.6 The above points lead to the need to consider ease of installation, ongoing access, health and safety and maintenance all of which point to the benefits of building a standalone structure in a central location.
- 2.7 The clock has now been gifted to the Council by Norfolk County Council. As the responsible organisation for ongoing maintenance and costs of operation (energy) it is suggested that the mechanism be energised to avoid the need to wind on a weekly basis however this will be a further additional cost.
- 2.8 Locations on the High Street, Gorleston its original location has been considered, there are no suitable buildings however an option of a stand-alone tower located in the High Street / Baker Street junction may be a suitable location for a tower to be constructed utilising Council land. A development of this type would enable the clock to be installed in a location close to the original site.



- 2.9 The Conservation team have confirmed either a building installation or a standalone site would be acceptable from a heritage perspective.
- 2.10 It is the opinion of the Structural Surveyor that a standalone site designed specifically for the clock may be more structurally achievable to house the clock.
- 2.11 Attached is an initial design, appendix 1, for the structure utilising the area of the existing flower bed as per the above image.

RISKS

3.1 There are a number of areas of concern regarding this installation:

- Installation on a 3rd party building would result in the need to a complex legal agreement, agreed access and clear ownership responsibilities this coupled with the structural changes required to any existing building have resulted in this option being discounted.
- To identify a suitable location for a standalone structure needs to provide easy access and a safe and secure facility on which the clock can be installed.

- Planning permission for installation at any location or structure will be required
- The weight of the clock is significant and for installation at any location structural calculations and a full design will be required.
- Due to the size and weight of the clock it is anticipated that road closures and cramage will be required for final installation these have been estimated as part of the overall cost of works.
- Costs for the final renovations to the clock and installations costs are estimated as part of this report, further detail will be sort once the final location is agreed.
- Should storage of the clock be the preferred option at this time identification of a secure, suitable location would need to be identified.
- No funding is currently identified for this project.
- All costs exclude inflation.

FINANCE

4.1 To be able to progress the project a budget would need to be identified; costs have been calculated based on the development of a standalone structure, the full breakdown of these costs is provided as part of an attached confidential appendix:

Development Overview	Order of Cost Estimate £
Design, approval and development costs and fees	20,000
Construction costs	55,000
Clock renovation and installation costs	25,000
Total	100,000

- 4.2 Whether installation of the clock is possible on a building or in a standalone structure cost will be significant due to the overall weight of the item.
- 4.3 There is no capital budget for this work allocated, the Committee is asked to consider if they wish this project to go ahead at this stage or be placed on hold until further funding can be identified.
- 4.4 Ongoing revenue implications for the installations would be in the region of £12-15K covering borrowing, insurance, utilities and ongoing maintenance.
- 4.5 Should the decision be taken to return the clock to storage until such time as funding can be identified for permanent installation revenue costs of £150 for insurance would be required.

CONCLUSIONS

- 5.1 The weight and size of the Carnegie clock provides challenges in any location for installation.
- 5.2 Due to the weight a standalone structure is recommended with the final location to be agreed.
- 5.3 Structural calculations and an initial design have been undertaken for the standalone proposal.
- 5.3 Further modifications may be necessary to the clock once the location is identified, estimated costs have been included for this.
- 5.4 Capital budget is not currently allocated to this project.
- 5.5 In order progress this project funding would need to be identified and the final location of the structure agreed for planning submission.
- 5.6 Should funding not be available for installation of the clock at this time a suitable storage location should be identified and an ongoing revenue sum to cover insurance be included within the budgets for the 2023/24 financial year this is anticipated to be £150.

Area for consideration	Comment
Monitoring Officer Consultation	Included
Section 151 Officer Consultation	Included
Existing Council Policies	See background papers
Financial Implications - within existing budgets	Considered
Legal Implications (including human rights)	No
Risk Implications	Yes
Equality Issues/EQIA assessment	No
Details contained in strategy	N/A
Crime & Disorder	N/A
Every Child Matters	N/A

Subject CAPITAL STRATEGY 2022/23

Report to POLICY AND RESOURCES COMMITTEE – 7 February 2023
COUNCIL – 21 February 2023

Report by: FINANCIAL SERVICES MANAGER



SUBJECT MATTER/RECOMMENDATIONS

This report and document presents for approval the Council's Capital Strategy for 2023/24.

The strategy provides a framework that gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability.

It highlights how the Council's decisions on capital spend has financial implications for the future and the financial planning of the Council.

Recommendations:

That Policy and Resources Committee recommend to Council the 2023/24 Capital Strategy.

1. INTRODUCTION AND BACKGROUND

- 1.1. In accordance with statutory guidance, the Council is required to have a Capital Strategy. The capital strategy is informed by and also informs a number of the Council's other strategy documents, including the following:
- Treasury Management Strategy
 - Investment Strategy
 - Asset Management Strategy
 - Medium Term Financial Strategy.
- 1.2. There may be some cross over between the capital strategy and some of the above, but essentially the capital strategy provides a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local services. It highlights that decisions made this year on capital spending, as decided within the 2023/24 budget setting in February, have financial consequences for the Council for many years in the future.

2. CAPITAL STRATEGY 2023/24

- 2.1. The Capital Strategy for 2023/24 is attached at appendix A, and covers capital expenditure and financing, treasury management and commercial activities. It reflects how previous capital

investment decisions and those taken as part of the 2023/24 budget setting have ongoing implications for the Council and its financial position in the future.

3. FINANCIAL IMPLICATIONS

- 3.1. The strategy sets out the framework for capital investments made in respect of service and commercial investment, decisions in relation to specific capital investments will be presented for approval through the decision-making process as per the constitution and the financial implications would be determined for the capital investments as part of the business case for approval.
- 3.2. The strategy as presented is in line with the approved 2023/24 budget as presented for approval in February 2023. As decisions are made in the year, this may impact on the capital strategy and the respective decision making and recommendations will take into account the capital strategy and recommend changes to the strategy as applicable.

4. RISK IMPLICATIONS

- 4.1. These are detailed within the Strategy document.

5. BACKGROUND PAPERS

- 5.1. Investment Strategy
- 5.2. Treasury Management Strategy
- 5.3. Asset Management Strategy

Area for consideration Comment	Comment
Monitoring Officer Consultation	
Section 151 Officer Consultation	
Existing Council Policies See background papers	
Financial Implications Within existing budgets	
Legal Implications (including human rights)	
Risk Implications	
Equality Issues/EQIA assessment	
Details contained in strategy	
Crime & Disorder	
Every Child Matters	

Capital Strategy 2023/24

Author	Finance
Version No.	2023/24
Updated by	Financial Services Manager
Date of update	February 2023
Description of changes to this version	Annual update in line with budget
Document Status	Final as approved by Council TBC 2023

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CAPITAL STRATEGY 2023/24

1. INTRODUCTION

- 1.1. This capital strategy report gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability. It has been written in an accessible style to enhance members' understanding of these sometimes technical areas.
- 1.2. Decisions made this year on capital and treasury management will have financial consequences for the Authority for many years into the future. They are therefore subject to both a national regulatory framework and to local policy framework, summarised in this report.

2. CAPITAL EXPENDITURE AND FINANCING

- 2.1. Capital expenditure is where the Authority spends money on assets, such as property or vehicles, that will be used for more than one year. In local government this includes spending on assets owned by other bodies, and loans and grants to other bodies enabling them to buy assets. The Authority has some limited discretion on what counts as capital expenditure, for example assets costing below £10,000 are not capitalised and are charged to revenue in year. Further details of the capital accounting policies of the Council are provided as part of the Statement of Accounts which are available at <https://www.great-yarmouth.gov.uk/article/2466/Budgets-and-spending>
- 2.2. In 2023/24, the Authority is planning capital expenditure of £57.6m as summarised below:

Table 1: Prudential Indicator: Estimates of Capital Expenditure in £ millions

	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget
General Fund services	25.5	24.3	35.8	23.4	12.3
Council housing (HRA)	7.8	14.6	10.6	9.5	9.3
Capital investments	-	3.3	11.1	1.0	0.0
TOTAL	33.3	42.2	57.5	33.9	21.6

- 2.3. The main General Fund capital projects include:
 - Share purchase in Council's company, Equinox Property Holdings
 - North Quay Redevelopment
 - 6 Day Market & Market Realm Redevelopment
 - Wintergardens Restoration
 - Conversion of former Palmers Department store to Learning Hub
- 2.4. The Council has developed Town Deal and Future High Street Funding proposals looking to regenerate the Great Yarmouth town centre. Funding of £34m from Future High Streets and

Town Deal has been confirmed and initial project budgets have been included in the programme. Final details on costs, plans and timing of the projects within the funding envelope available have not yet been fully finalised for all projects. The capital programme will therefore be updated during the year as these projects develop further. The Authority also plans to incur £0.5m of capital expenditure on investments, which are detailed elsewhere in this report.

- 2.5. The Housing Revenue Account (HRA) is a ring-fenced account which ensures that council housing does not subsidise, or is itself subsidised, by other local services. HRA capital expenditure is therefore recorded separately and includes the building and acquisition of new homes over the forecast period to replace sales under Right to Buy in line with government guidance. Programmed capital expenditure is also driven to maintaining and improve the overall stock currently held by the HRA, this is prepared over the medium term and reviewed and updated annually.
- 2.6. Capital investments include loans and shares made for service purposes and property to be held primarily for financial return in line with the definition in the *CIPFA Treasury Management Code*.
- 2.7. **Governance:** Heads of Service bid annually in October to include projects in the Council's capital programme. Bids are collated by finance who calculate the financing cost (which can be nil if the project is fully externally financed). The Council's Executive Leadership Team appraises all bids based on a comparison of service priorities against financing costs and identifies projects to be put forwards as part of the annual budget setting and those that will be considered separately via a subsequent business case. The final capital programme is then presented to the Policy and Resources Committee and Council in February each year as part of the approval of the budget for the coming financial year.
- 2.8. For full details of the Authority's capital programme, including the project appraisals undertaken, see: <https://www.great-yarmouth.gov.uk/article/2466/Budgets-and-spending>.
- 2.9. It should be noted that other capital projects may be brought forward during the financial year as business cases which are initially appraised by Executive Leadership Team before being passed for approval to the Policy and Resource Committee. Those capital projects costing over £100,000 would then go onto to Council for final approval. The business cases put forward to Executive Leadership Team have been considered for affordability by Finance and, if relating to an IT project, the IT Investment Group.
- 2.10. All capital expenditure must be financed, either from external sources (government grants and other contributions), the Authority's own resources (revenue, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of the above expenditure is as follows:

Table 2: Capital financing in £ millions

General Fund	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget
External sources	8.6	14.7	15.7	20.6	9.7
Own resources	2.0	2.4	7.2	0.4	0.0
Debt	14.9	10.5	24.0	3.4	2.6
Total	25.5	27.6	46.9	24.4	12.3

Housing Revenue Account	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget
External sources	0.1	3.2	0.3	0.0	0.0
Own resources	6.7	9.7	8.5	8.6	8.5
Debt	1.0	1.8	1.8	0.9	0.9
Total	7.8	14.6	10.6	9.5	9.3
TOTAL	33.3	42.2	57.5	33.9	21.6

2.11. Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital assets (known as capital receipts) may be used to replace debt finance. Planned MRP and use of capital receipts are as follows:

Table 3: Replacement of debt finance in £ millions

	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget
Own resources	1.46	1.56	2.13	2.37	2.53

2.12. The Authority's full minimum revenue provision statement is available here as part of the budget for the year: <https://www.great-yarmouth.gov.uk/article/2466/Budgets-and-spending>

2.13. The Authority's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt. The CFR is expected to increase by £23.7m during 2023/24. Based on the above figures for expenditure and financing, the Authority's estimated CFR is as follows:

Table 4: Prudential Indicator: Estimates of Capital Financing Requirement in £ millions

	31.3.2022 actual	31.3.2023 forecast	31.3.2024 budget	31.3.2025 budget	31.3.2026 budget
General Fund services	72.3	77.7	92.3	103.00	104.1
Council housing (HRA)	89.2	91.2	93	93.9	94.7
Capital investments	0	3.3	10.6	1.0	0.0
TOTAL CFR	161.5	172.2	195.9	197.9	198.8

2.14. **Asset management:** To ensure that capital assets continue to be of long-term use, the Authority has an asset management strategy in place. The primary aim of the asset management strategy is to support the corporate priorities, achieve service requirements and comply with statutory

duties by setting out the vision to improve the management and utilisation of the Council's land and buildings. The strategy provides the basis for developing a more robust and integrated approach to asset management across the Council.

- 2.15. The asset management strategy promotes collaboration and visibility of resources as well as embedding a culture of scrutiny that will challenge the use, effectiveness and retention of the land and building assets of the council. The strategy outlines the vision and long-term approach to improve the recognition, management and utilisation of land and buildings.
- 2.16. The Council's asset management strategy can be found here: [Corporate Asset Management Strategy 2018-2022](#)
- 2.17. **Asset Management Working group:** The purpose of the group is to monitor and manage asset projects for the Council. The group meets on a monthly basis. The group undertakes to review assets in relation to opportunities, developments and disposal ensuring the assets of the Council are used to the best effect. Any recommendations from the group are then formulated into report or business cases for the Consideration by the Executive Leadership team and then by the appropriate Committee.
- 2.18. **Asset disposals:** When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. Repayments of capital grants, loans and investments also generate capital receipts. The Authority plans to receive £10.5m of capital receipts in the coming financial year as follows:

Table 5: Capital receipts receivable in £ millions

	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget
General Fund Asset sales	2.9	1.1	9.9	1.0	7.3
General Fund Loans etc repaid	0.3	0.1	0.1	0.1	0.1
Housing revenue Account Asset sales	1.2	2.9	0.5	0.6	0.6
TOTAL	4.3	4.1	10.5	1.7	8.0

3. TREASURY MANAGEMENT

- 3.1. Treasury management is concerned with keeping sufficient but not excessive cash available to meet the Authority's spending needs, while managing the risks involved. Surplus cash is invested until required, while a shortage of cash will be met by borrowing, to avoid excessive credit balances or overdrafts in the bank current account. The Authority is typically cash rich in the short-term as revenue income is received before it is spent, but cash poor in the long-term as capital expenditure is incurred before being financed. The revenue cash surpluses are offset against capital cash shortfalls to reduce overall borrowing.

- 3.2. Due to decisions taken in the past in relation to capital and financing decisions with the General Fund and the Housing Revenue Account, the Council currently has £102.5m borrowing at an average interest rate between 0.09% to 4.95% of and £12.9m treasury investments at an average rate of 2.36%.
- 3.3. **Borrowing strategy:** The Authority's main objectives when borrowing is to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Authority therefore seeks to strike a balance between cheaper short-term loans (currently available at around 0.09% to 0.28%) and long-term fixed rate loans where the future cost is known but higher (currently 3.15 to 4.44%).
- 3.4. The Authority does not borrow to invest for the primary purpose of financial return and therefore retains full access to the Public Works Loans Board
- 3.5. Projected levels of the Authority's total outstanding debt (which comprises borrowing, leases and transferred from local government reorganisation) are shown below, compared with the capital financing requirement (see above).

Table 6: Prudential Indicator: Gross Debt and the Capital Financing Requirement in £ millions

	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget
Debt (incl. leases)	136.7	103.1	82.8	82.6	82.4
Capital Financing Requirement	161.5	172.2	195.9	197.9	198.8

- 3.6. Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from table 6, the Authority expects to comply with this in the medium term.
- 3.7. **Liability benchmark:** To compare the Authority's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes that cash and investment balances are kept to a minimum level of £12m at each year-end plus any plans the Council has for any longer-term investments. This benchmark is currently £99m and is forecast to increase by £32m over the next three years.

Table 7: Borrowing and the Liability Benchmark in £ millions

	31.3.2022 actual	31.3.2023 forecast	31.3.2024 budget	31.3.2025 budget	31.3.2026 budget
Outstanding borrowing	135.6	102.5	82.4	82.3	82.2
Liability benchmark	91.8	99.1	125.5	134.6	131.3

- 3.8. The table shows that the Authority expects to be within its liability benchmark in 2022/23 and future years. The liability benchmark was exceeded in 2021/22 as the Council held investments above its preferred limit (£136m held rather than £92m) at the end of the year. This was because the Council continued to hold increased cash balances in 2021/22 as the Government had provided funds in advance of spend to support Councils cashflows during the COVID

response. This position is not anticipated to continue beyond 2022/23 as repayments of the COVID funding has increased in 2022/23.

- 3.9. **Affordable borrowing limit:** The Authority is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower “operational boundary” is also set as a warning level should debt approach the limit.
- 3.10. These affordable borrowing limits and operational boundaries and further details on borrowing are included within the treasury management strategy at: <https://www.great-yarmouth.gov.uk/policies>
- 3.11. **Treasury investment strategy:** Treasury investments arise from receiving cash before it is paid out again. Investments made for service reasons or for pure financial gain are not generally considered to be part of treasury management.
- 3.12. The Authority’s policy on treasury investments is to prioritise security and liquidity over yield, that is to focus on minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks, to minimise the risk of loss. Money that will be held for longer terms is invested more widely, including in bonds, shares and property, to balance the risk of loss against the risk of receiving returns below inflation. Both near-term and longer-term investments may be held in pooled funds, where an external fund manager makes decisions on which investments to buy and the Authority may request its money back at short notice.

Table 8: Treasury management investments in £millions

		31.3.2022 actual	31.3.2023 forecast	31.3.2024 budget	31.3.2025 budget	31.3.2026 budget
Near-term investments		48.89	12.00	12.00	12.00	12.00
Longer-term investments		3.26	5.12	16.22	17.22	17.22
TOTAL		52.15	17.12	28.22	29.22	29.22

- 3.13. Further details on treasury investments are in the treasury management strategy <https://www.great-yarmouth.gov.uk/policies>.
- 3.14. The near-term investment balance incorporates the £10m investment balance that needs to be held to ensure the Council maintains its professional client status under the Markets in Financial Instruments Directive (MiFID II) requirements.
- 3.15. **Risk management:** The effective management and control of risk are prime objectives of the Authority’s treasury management activities. The treasury management strategy therefore sets out various indicators and limits to constrain the risk of unexpected losses and details the extent to which financial derivatives may be used to manage treasury risks.
- 3.16. **Governance:** Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Section 151 Officer and staff, who must act in line with the treasury management strategy approved by Council. The Section 151 Officer assesses our investment levels to ensure we retain our status as a professional client under MiFID II in order to provide security of capital, access to better investment returns and borrowing rates.

- 3.17. Quarterly reports on treasury management activity will be presented to Members during 2023/24. The Policy and Resource Committee is responsible for scrutinising treasury management decisions.

4. INVESTMENTS FOR SERVICE PURPOSES

- 4.1. The Council makes investments by providing discretionary loans to local charities and home improvement loans.
- 4.2. Details of the Council's discretionary Home Improvement loans are given with the Private Sector Housing Adaptation and Improvement (2019) policy which is available at [Private Sector Housing Adaptation and Improvement \(2019\) policy](#)
- 4.3. Home Improvement loans made are equity loan agreements, so the Council obtains a share of the equity of the borrower's home as collateral. This reduces the risk of the Council not recovering the loan amount from the borrower.
- 4.4. Discretionary loans to charities are decided by the Policy and Resources Committee if the spend is below £100,000 or Council if over this amount. These loans incur interest charges which are set at a market rate to reflect the costs and the level of risks. These loans are equity loans to again to reduce the risk of a borrower defaulting on payment in line with the loan agreement.
- 4.5. Total investments for service purposes are currently valued at £2.9m with the largest being the loans to Great Yarmouth Preservation Trust totalling £0.7m providing a net return after all costs of in the region of 3.85%.

5. COMMERCIAL ACTIVITIES

- 5.1. The Council has invested historically in commercial property and holds a significant asset base for financial gain and to support regeneration. Total commercial property investments are currently valued at £51.7m which provide a net return after all direct costs of £3.1m (as reported in the draft 2020/21 statement of accounts Note 15).
- 5.2. The Council can accept a higher risk on its historic commercial investment than with treasury investments. The principal risk exposures include:
- vacancies;
 - fall in capital value;
 - lessee not complying with repairs and maintenance terms of lease agreement;
 - changes in demand for property types (e.g. offices, industrial)
- 5.3. These risks are managed by the Councils Property and Asset Management service and finance.
- 5.4. **Governance:** Future decisions on historic commercial investments, including potential disposals, will be made following consideration of robust business cases for approval in line with the current decision-making governance arrangements. Future spend on historic commercial investments will be capital expenditure and will therefore also be approved as part of the capital programme.
- 5.5. The Authority also has commercial activities in its subsidiary companies Equinox Enterprises Limited (EEL) and Equinox Property Holdings Limited (EPH). The companies aim is to increase, regenerate and improve the standard of housing across the borough, whilst at the same time aiming to generate a return to at least break even. The Council receives a margin of earned debt interest from the loan facilities with EPH and EEL. All loans for EPH are secured against the

properties purchased by the company. The Council will also receive a return on equity invested which reflects profits back from the company's operation of property sales and market rental income from housing acquired. This return is through dividends paid to the Council once profits and reserves of the companies allows.

- 5.6. Both Equinox companies regularly review risk using Corporate and Project Risk Registers. The company boards hold bi-monthly meetings throughout the financial year.
- 5.7. Equinox Enterprises Limited and Equinox Property Holdings Limited are required to agree their respective Business Plans annually. They also provide the Council as shareholder's quarterly update reports as presented to the Policy & Resources Committee.
- 5.8. The authority does not intend to make any future investment in commercial property assets for the primary purpose of generating a yield.

6. LIABILITIES

- 6.1. In addition to debt of £82.4m detailed above, the Authority is committed to making future payments to cover its pension fund deficit (valued at £55.4m as at 31st March 2022). It has also set aside £1.1m to cover risks of Non-domestic Rate appeals (as at 31st March 2022). The Council currently has no contingent liabilities.
- 6.2. **Governance:** Decisions on incurring new discretionary liabilities are taken by Head of Service in consultation with the S151 Officer. The risk of liabilities crystallising and requiring payment is monitored by Finance and where significant would be reported as part of budget monitoring reports present quarterly to Policy and Resource Committee, if relating to General Fund, and Housing and Neighbourhoods Committee if in relation to the Housing Revenue Account. New liabilities exceeding £1m are reported to full council for approval/notification as appropriate.
- 6.3. Further details on liabilities and guarantees are included within the draft 2020/21 statement of accounts at <https://www.great-yarmouth.gov.uk/article/2466/Budgets-and-spending>

7. REVENUE BUDGET IMPLICATIONS

- 7.1. Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants.

Table 9: Prudential Indicator: Proportion of financing costs to net revenue stream

	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget
Financing costs (£m)	£2.0	£2.6	£4.0	£4.6	£4.7
Net Revenue Stream (£m)	£8.9	£13.8	£15.2	£15.6	£13.3
Proportion of net revenue stream	22.6%	18.5%	26.0%	29.2%	35.5%

- 7.2. Further details on the revenue implications of capital expenditure are included in the 2022/23 revenue budget at <https://www.great-yarmouth.gov.uk/article/2466/Budgets-and-spending>
- 7.3. **Sustainability:** Due to the very long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for up to 50 years into the future. The Section 151 Officer is satisfied that the proposed capital programme is prudent, affordable and sustainable because current and new capital funding decisions have been made in the context of the associated revenue implications.

8. KNOWLEDGE AND SKILLS

- 8.1. The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. For example, the Section 151 Officer is a qualified accountant with over 15 years' experience and the Finance Manager is a qualified accountant with over 10 years' experience. The Council's Property and Asset Management team includes 3 Charter Surveyors (MRICS) who are also registered valuers each with over 10 years' experience. The Council pays for relevant staff to study towards relevant professional qualifications including MRICS, ACCA and AAT.
- 8.2. Where Council staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field. The Council currently employs Arlingclose Limited as treasury management advisers and PS Tax as VAT and tax advisors. This approach is more cost effective than employing such staff directly and ensures that the Council has access to knowledge and skills commensurate with its risk appetite.

Subject INVESTMENT STRATEGY 2022/23

Report to POLICY AND RESOURCES COMMITTEE – 7 February 2023
COUNCIL – 21 February 2023

Report by: FINANCIAL SERVICES MANAGER



SUBJECT MATTER/RECOMMENDATIONS

This report and document present for approval the Council's Investment Strategy for 2023/24. The document provides a framework that informs decisions in relation to the council's investments and supports other strategies including the treasury management strategy.

Recommendations:

That Policy and Resources Committee recommend to Council the 2023/24 Investment Strategy.

1. INTRODUCTION AND BACKGROUND

- 1.1. In accordance with statutory guidance, the Council is required to have an Investment Strategy. The investment strategy is informed by and also informs a number of the Council's other strategy documents, including the following:
- Treasury Management Strategy
 - Capital Strategy
 - Asset Management Strategy
 - Medium Term Financial Strategy.
- 1.2. There may be some cross over between the investment strategy and some of the above, but essentially the investment strategy covers the Council's approach to the service and commercial investments as opposed to treasury management investments which are covered with the annual treasury management strategy as approved by Council.

2. INVESTMENT STRATEGY 2023/24

- 2.1. The Investment Strategy for 2023/24 is attached at appendix A, and covers capital expenditure and financing, treasury management and commercial activities. It reflects how previous capital investment decisions and those taken as part of the 2023/24 budget setting have ongoing implications for the Council and its financial position in the future.

3. FINANCIAL IMPLICATIONS

- 3.1. The strategy sets out the framework for investments made in respect of service and commercial investments, decisions in relation to specific investments will be presented for approval through the decision making process as per the constitution and the financial implications would be determined for the investments as part of the business case for approval.

- 3.2. The strategy as presented is line with the approved 2023/24 budget as agreed in February 2022. As decisions are made in the year, this may impact on the investment strategy and the respective decision making and recommendations will take into account the investment strategy and recommend changes to the strategy as applicable.

4. RISK IMPLICATIONS

- 4.1. These are detailed within the Strategy document.

5. BACKGROUND PAPERS

- 5.1. Capital Strategy 2023/24
5.2. Treasury Management Strategy 2023/24
5.3. Asset Management Strategy

Area for consideration	Comment
Monitoring Officer Consultation	
Section 151 Officer Consultation	
Existing Council Policies See background papers	
Financial Implications Within existing budgets	
Legal Implications (including human rights)	
Risk Implications	
Equality Issues/EQIA assessment	
Details contained in strategy	
Crime & Disorder	
Every Child Matters	

Investment Strategy Statement 2023/24

Author	Finance
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INVESTMENT STRATEGY 2023/24

1. INTRODUCTION

- 1.1 The Authority invests its money for three broad purposes:
- because it has surplus cash as a result of its day-to-day activities, for example when income is received in advance of expenditure (known as treasury management investments),
 - to support local public services by lending to or buying shares in other organisations (service investments), and
 - to earn investment income (known as commercial investments where this is the main purpose).
- 1.2 This investment strategy meets the requirements of statutory guidance issued by the government and focuses on the second and third of the above categories.

2. TREASURY MANAGEMENT INVESTMENTS

- 2.1 The Authority typically receives its income in cash (e.g. from taxes and grants) before it pays for its expenditure in cash (e.g. through payroll and invoices). It also holds reserves for future expenditure and collects local taxes on behalf of other local authorities and central government. These activities, plus the timing of borrowing decisions, lead to a cash surplus which is invested in accordance with guidance from the Chartered Institute of Public Finance and Accountancy. The balance of treasury management investments is expected to fluctuate during 2023/24, with an average investment of £12m anticipated for the financial year.
- 2.2 **Contribution:** The contribution that these investments make to the objectives of the Authority is to support effective treasury management activities.
- 2.3 **Further details:** Full details of the Authority's policies and its plan for 2023/24 for treasury management investments are covered in a separate document, the treasury management strategy, available here: <https://www.great-yarmouth.gov.uk/policies>

3. SERVICE INVESTMENT LOANS

- 3.1 **Contribution:** The Council lends money to its subsidiaries (GYS Limited, Equinox Enterprises Limited and Equinox Property Holdings), local charities, local businesses, and local residents (in the form of home improvement loans), to support local public services and stimulate local economic growth.
- 3.2 The loans made to Equinox Enterprises Limited and Equinox Property Holdings, as the subsidiaries of the Council, form part of investment in the company to provide an initial cash injection to enable the company to become established. The purpose of Equinox Enterprises Limited is to develop housing for sale (including affordable homes) and the purpose of Equinox Property Holdings is to provide quality rental housing in the borough. This supports the Council's objective within the Corporate Plan 2020-2025 to provide a mix of attractive good quality housing for all sectors of the workforce and community that is fit for purpose for all and meet both the borough's existing and future needs.
- 3.3 The Council is providing asset to its other subsidiary, GYS Limited, via finance leases to provide it with the fleet (e.g. refuse vehicles) and other equipment to require to deliver its service to Council. The company delivers grounds maintenance, cleaning services including public toilets, streets, and beaches, and waste and recycling collection services.
- 3.4 Discretionary loans are granted to local charities and businesses, this will be following a decision by the Policy and Resources Committee and /or Council as applicable. In line with the Corporate Plan 2020-2025 these loans are granted to support the local charities and

businesses that assist in improving the communities and facilities in the borough. The rates for service loans will be set at appropriate rates that reflect counterparty risks and duration.

3.5 The Council has a responsibility to address private sector housing that is in poor condition or needs adaptations to meet the needs of those with disabilities. The Council also has an objective within the Corporate Plan 2020-2025 to provide help early, when people need public health and care, to prevent avoidable problems and to help more people to help themselves as well as tackling challenges within communities. Home improvement loans help residents to redress housing issues that impact on their health. The home improvement loans are made from a recycling pot following repayment of loans made as part of prior year capital programme allocations.

3.6 **Security:** The main risk when making service loans is that the borrower will be unable to repay the principal lent and/or the interest due. In order to limit this risk, and ensure that total exposure to service loans remains proportionate to the size of the Authority, upper limits on the outstanding loans to each category of borrower have been set as follows:

Table 1: Loans for service purposes in £ millions

Category of borrower	31/3/22 Actuals			2023/24
	Balance owing	Loss allowance	Net figure in accounts	Approved Limit
Subsidiaries: GYS Limited, Equinox Enterprises Limited and Equinox Property Holdings	0.00	0.00	0.00	14.00
Local Charities	0.68	0.00	0.68	0.70
Local Businesses	0.00	0.00	0.00	0.20
Local Residents (Home Improvement Loans)	2.14	0.00	2.14	2.90
TOTAL	2.82	0.00	2.82	17.80

*loans, except for those to local residents, granted in 2023/24 will be subject to Council/Committee approval during the year.

3.7 Accounting standards require the Authority to set aside loss allowance for loans, reflecting the likelihood of non-payment. The figures for loans in the Authority's statement of accounts are shown net of this loss allowance. However, the Authority makes every reasonable effort to collect the full sum lent and has appropriate credit control arrangements in place to recover overdue repayments. It should be noted that both the loans to local charities and local residents are equity loan agreements, so the Council obtains a share of the equity of the borrower's property as collateral. This reduces the risk of the Council not recovering the loan amount from the borrower and occasionally generates a small surplus depending on the agreement type used. On occasions where a loan to a local business would clearly meet the service objectives of the council, loans would be given on market terms. These loans will be made with due attention to the risk to the council, and the rate of interest charged on the loan will be commensurate with the security provided, the duration of the loan and the risk of default (i.e., non-repayment).

- 3.8 **Risk assessment:** The Authority assesses the risk of loss before entering, and whilst holding service loans by undertaking due diligence proportionate to the level of the loan being granted to mitigate as far as possible any risks of non-recovery. This will also include taking external advice as applicable, such as discussion with NP Law as part of the loan agreement process.

4. SERVICE INVESTMENTS: SHARES

- 4.1 **Contribution:** The Council has shares in Equinox Enterprises Limited and will have shares in Equinox Property Holdings as its subsidiaries. The Council invests in its subsidiaries to enable them to develop affordable and quality housing within the borough and with the aim of them providing a return on the investment. For information GYS Limited is a company limited by guarantee, so will have Members rather than shareholders and will therefore hold no share capital.
- 4.2 company.
- 4.3 **Security:** One of the risks of investing in shares is that they fall in value meaning that the initial outlay may not be recovered. In order to limit this risk, upper limits on the sum invested in each category of shares have been set as follows:

Table 2: Shares held for service purposes in £ millions

	31/3/22 Actuals			2023/24
Category of company	Amounts invested	Gains or losses	Value in accounts	Approved Limit
Equinox Enterprises Limited (Subsidiary)	2.23	0.00	2.23	5.0
Equinox Property Holdings (Subsidiary)	0.00	0.00	0.00	1.0

- 4.4 **Risk assessment:** The Authority assesses the risk of loss before entering into and whilst holding shares by undertaking the appropriate due diligence. As further contracts and opportunities are considered, the company's performance will inform the risk assessment.
- 4.5 **Liquidity:** Any new investment proposal will be considered for approval via the appropriate decision-making route in line with the council's Constitution.
- 4.6 **Non-specified Investments:** Shares are the only investment type that the Authority has identified that meets the definition of a non-specified investment in the government guidance. The limits above on share investments are therefore also the Authority's upper limits on non-specified investments. The Authority has not adopted any procedures for determining further categories of non-specified investment since none are likely to meet the definition.

5. COMMERCIAL INVESTMENTS: PROPERTY

- 5.1 **Contribution:** The council owns a varied portfolio of commercial properties including seafront concessions, warehouses, workshops, offices and industrial units across the borough. These form a significant element of the council's asset management plan which is available here: <https://www.great-yarmouth.gov.uk/article/3222/Plans-and-performance>

Table 3: Property held for investment purposes in £ millions

Property	31/3/22 Actual		31/3/23 Expected	
	Gains or (losses)	Value in accounts	Gains or (losses)	Value in accounts
Offices	(1.0)	4.7	0.2	4.9
Corporate Estates	(0.2)	39.2	0.2	39.4
Seafront Concessions	0.0	4.7	0	4.7
TOTAL	(1.3)	48.6	0.4	49.0

5.2 **Security:** In accordance with government guidance, the Authority considers a property investment to be secure if its accounting valuation is at or higher than its purchase cost including taxes and transaction costs.

5.3 A fair value assessment of the Authority's investment property portfolio has been made within the past twelve months, and the underlying assets provide security for capital investment. Should the 2022/23 year end accounts preparation and audit process value these properties below their purchase cost, then an updated investment strategy will be presented to full council detailing the impact of the loss on the security of investments and any revenue consequences arising therefrom.

5.4 **Risk assessment:** The Council's internal Property and Asset Management team includes members of the Royal Institution of Chartered Surveyors (MRICS) and they assess the risk of continuing to hold the current property investments. They do this in a number of ways including engaging external advisors, agents and reference to quality financial/property press when required. In doing this they assess the market that the investment is competing in, the nature and level of competition, along with expectations on how the market/customer needs will evolve over time, barriers to exit, and any ongoing investment requirements. The strategic objectives are designed to mitigate risk by:

- The Council's fundamental aim of revenue income or a capital return;
- Having a portfolio approach to avoid concentration of risk in any one property, tenant or risk type.

The Council has not invested in commercial properties outside of the borough and does not intend to make any further investment in additional commercial property with the primary purpose of generating a yield. Changes within the prudential code have imposed restrictions on the Council's ability to borrow for capital expenditure on developing or purchasing investment properties (i.e. primarily for yield) which have influenced this decision.

5.5 **Liquidity:** Compared with other investment types, property is relatively difficult to sell and convert to cash at short notice and can take a considerable period to sell in certain market conditions. To ensure that the invested funds can be accessed when they are needed, for example to repay capital borrowed, the Authority do not rely on capital receipts to finance the capital programme. Any capital receipts received will be used to reduce the borrowing requirement within the financial year they are received.

6. LOAN COMMITMENTS AND FINANCIAL GUARANTEES

- 6.1 Although not strictly counted as investments, since no money has exchanged hands yet, loan commitments and financial guarantees carry similar risks to the Authority and are included here for completeness.
- 6.2 The Authority has committed to make up to £10.5m of loans to its subsidiaries Equinox Enterprises Limited (£7.5m – approved by Council 21/07/22) & Equinox Property Holdings (£3m – approved by Council 23/06/22). These loans will be drawn down over the next three financial years in line with the companies' business plans. The Council does not have any financial guarantees, nor does it intend to make any.

7. PROPORTIONALITY

- 7.1 The Authority achieves a balanced revenue budget incorporating surpluses generated from investment activity. Table 4 below shows the extent to which the expenditure planned to meet the service delivery objectives and/or the level that the Authority is dependent on achieving the expected net profit from investments over the lifecycle of the Medium-Term Financial Plan. Should it fail to achieve the expected net profit, the Authority's contingency plans for continuing to provide these services would be to undertake further review of the delivery and potential savings or to use reserves in the short-term.

Table 4: Proportionality of Investments

	2021/22 Actual	2022/23 Forecast	2023/24 Budget	2024/25 Budget	2025/26 Budget
Gross service expenditure	68.16	67.39	68.79	70.10	70.10
Investment income	4.41	3.78	4.09	4.08	4.08
Proportion	6.47%	5.60%	5.94%	5.81%	5.81%

8. BORROWING IN ADVANCE OF NEED

- 8.1 Government guidance is that local authorities must not borrow more than or in advance of their needs purely in order to profit from the investment of the extra sums borrowed. The Authority would not follow this guidance if it was financial advantageous and only after undertaking due diligence to consider risks involved. Currently the Council has not borrowed in advance of need.

9. CAPACITY, SKILLS AND CULTURE

- 9.1 **Elected members:** Elected members are provided with annual training by our external advisors, Arlingclose. The Treasury Management Strategy and the Mid-year Treasury Management Strategy are presented to members during the financial year and should any queries arise these would be responded to by officers or advisors as applicable.
- 9.2 **Statutory officers:** Regular meetings are held throughout the year with our external advisors, Arlingclose. Officers working on a daily basis with investment decisions attend courses offered by both Arlingclose and CIPFA throughout the year. Arlingclose provide daily updates of changes in the market as well as providing staff with a contact for queries that arise.
- 9.3 **Commercial decisions:** Future decisions on historic commercial investments, including potential disposals, will be made following consideration of robust business cases for approval in line with the current decision-making governance arrangements. Future spend on historic

commercial investments will be capital expenditure and will therefore also be approved as part of the capital programme. Where applicable the Council would seek to engage external professional advisors, for example financial, property and legal advice.

- 9.4 **Corporate governance:** The Asset Working Group is made up of both finance and, property and asset management officers, who initially consider the future of current investment commercial properties, such as disposals or additional spend required. Regular progress reports on decisions taken are also reviewed by the group.
- 9.5 After initial consideration business cases are completed for the disposal or improvements to property investments, including undertaking due diligence and considering risks, and these form the basis for reports presented to the Policy and Resources Committee for approval.
- 9.6 Other investment decisions are based on the Treasury Management Strategy, with any changes reported for approval as required to Policy and Resources Committee.

10. INVESTMENT INDICATORS

- 10.1 The Authority has set the following quantitative indicators to allow elected members and the public to assess the Authority's total risk exposure as a result of its investment decisions.
- 10.2 Total risk exposure: The first indicator shows the Authority's total exposure to potential investment losses. This includes amounts the Authority is contractually committed to lend but have yet to be drawn down and guarantees the Authority has issued over third-party loans.

Table 5: Total investment exposure in £millions

Total investment exposure	31.03.2022 Actual	31.03.2023 Forecast	31.03.2024 Forecast
Treasury management investments	49.78	13.00	13.00
Service investments: Loans	2.82	3.82	10.90
Service investments: Shares	2.22	2.70	5.47
Commercial investments: Property*	48.58	49.00	49.50
TOTAL INVESTMENTS	103.40	68.52	78.87
Commitments to lend	0.00	0.00	0.00
TOTAL EXPOSURE	103.10	68.52	78.87

* Through its significant asset base, the Council has invested historically in commercial property for financial gain and to support regeneration.

- 10.3 **How investments are funded:** Government guidance is that these indicators should include how investments are funded. Since the Authority does not normally associate particular assets with particular liabilities, this guidance is difficult to comply with. However, the following investments could be described as being funded by borrowing. The remainder of the Authority's investments are funded by usable reserves and income received in advance of expenditure.

Table 6: Investments funded by borrowing in £millions

Investments funded by borrowing	31.03.2022 Actual	31.03.2023 Forecast	31.03.2024 Forecast
Treasury management investments	0.00	0.00	0.00
Service investments: Loans	-	1.42	9.75
Service investments: Shares	2.23	2.71	4.98
Commercial investments: Property *	17.76	17.60	17.43
TOTAL FUNDED BY BORROWING	19.99	21.73	32.16

* Commercial Investments – The portfolio of commercial investment properties are historic assets which the Council owns or has an interest in for which it is not possible to quantify the level of funding by borrowing. The figures quoted relate to the investments made since 2008/09.

- 10.4 **Rate of return received:** This indicator shows the investment income received less the associated costs, including the cost of borrowing where appropriate, as a proportion of the sum initially invested. Note that due to the complex local government accounting framework, not all recorded gains and losses affect the revenue account in the year they are incurred.

Table 7: Investment rate of return (net of all costs)

Investments net rate of return	2021/22 Actual	2022/23 Forecast	2023/24 Forecast
Treasury management investments	0.16%	0.90%	1.54%
Service investments: Loans	4.35%	3.76%	5.17%
Service investments: Shares	16.84%	N/A	N/A
Commercial investments: Property	5.25%	4.40%	4.25%
ALL INVESTMENTS	26.60%	9.05%	10.97%

- 10.5 The treasury management investments returns above reflects the increase in interest rates that are expected to continue in the short to medium term. The loan return is anticipated to increase in line with new loans being provided to Equinox Enterprises Limited and Equinox Property Holdings by the end of the 2022/23 financial year, resulting in interest being paid. 2021/22 share return reflects the dividend paid by Equinox Enterprises Limited but no dividends are due to be paid by any of the Council's subsidiaries in either 2022/23 or 2023/24. fall seen in the loan return in the table reflects the repayment of the £6.2m loan to Equinox Enterprises Limited during 2020/21. Commercial returns are expected due to no significant changes in the Council's portfolio of properties in the coming financial years.

Table 8: Other investment indicators

Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Forecast
Debt to net service expenditure ratio	4.91%	6.74%	10.05%
Commercial income to net service expenditure ratio	40.59%	33.63%	27.53%

URN:

Subject: Treasury Management Strategy Statement 2023/24

Report to: Policy and Resources Committee- 7th February 2023
Council – 21st February 2023

Report by: Finance Director

SUBJECT MATTER/RECOMMENDATIONS

To consider and recommend to Council the 2023/24 Treasury Management Strategy and Annual Investment Strategy.

RECOMMENDATIONS

- 1) It is recommended that the Policy and Resources Committee agree and recommend to Council:
 - a. The Treasury Management Strategy for 2023/24
 - b. The Treasury Investment Strategy (section 4)
 - c. Prudential Indications (section 5)
 - d. Operational Boundary and Authorised Limits (Appendix C)

1. Introduction/background

- 1.1 The Council is required to determine annually its Treasury Management Strategy (TMS). The TMS for 2023/24 financial year is attached and includes the following:
 - Annual Investment Strategy
 - Operational Boundary and Authorised Limits
- 1.2 The Council continues to maintain an under-borrowed position, which means the capital borrowing need (the Capital Financing Requirement) has not been fully funded with external loan debt as cash supporting the Council's reserves, balances and cash flow has been used as a temporary measure. The strategy is prudent as investment returns are low and counterparty risk is relatively high. An under- borrowing position is forecast to continue.
- 1.3 The Council is required to operate a balanced budget, whereby cash raised during the year will meet the cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low-risk appetite, providing adequate liquidity initially before considering investment return.
- 1.4 The second main function of the treasury management service is the funding of the Council's planned capital plans. These capital plans provide a guide to the borrowing need of the Council,

informing the longer- term cash flow planning, to ensure the Council can meet its capital spending obligations.

- 1.5 The management of longer-term cash may involve arranging long or short-term loans or using longer term cash flow surpluses. On occasion any debt previously drawn may be restructured to meet the Council risk or cost objectives.
- 1.6 The treasury strategy has been informed by the current capital programme and updates to the programme as included within the budget report which is being recommended elsewhere on the agenda.
- 1.7 The revenue implications of the strategy have been included in the General Fund and HRA budgets for 2023/24.

2. Financial and Risk Implications

- 2.1 Detailed within the Strategy Document.

3. Conclusions

- 3.1 The Council is required to determine the TMS, as covered within the attached reports Treasury Management Strategy, Annual Investment Strategy and Operational Boundary and Authorised Limits.

4. Background papers

- Arlingclose updates and reports
- Current and future cashflows and loan registers
- Capital Financing Reports for GF/HRA

Treasury Management Strategy Statement 2023/24

1. INTRODUCTION

- 1.1 Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.
- 1.2 Treasury risk management at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2021 Edition* (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year. This report fulfils the Council's legal obligation under the *Local Government Act 2003* to have regard to the CIPFA Code.
- 1.3 Investments held for service purposes or for commercial profit are considered in a different report, the Investment Strategy: <https://great-yarmouth.gov.uk/policies>

2. CURRENT POSITION AND PROJECTION

- 2.1 On 31st December 2022, the Council held £102.511m of borrowing and £12.9m of treasury investments. Table 1 below provides a summary of the Council's treasury portfolio as at the end of December 2022.

Table 1 - Existing Investment & Debt Portfolio Position	31/12/2022 Actual portfolio £m	31/12/2022 Average rate %
External borrowing:		
Public Works Loan Board	£71.386	3.15-3.40%
Local authorities (long-term)	£1.214	4.44%
Local authorities (short-term)	£20.00	0.09-0.28%
LOBO loans from banks	£3.00	4.95%
Other loans	£7.00	3.35-3.98%
Total external borrowing	£102.511	
Treasury investments:		
Local authorities	£9.000	0.30-0.40%
Banks (unsecured)	£0.740	0.85%
Money market funds	£2.160	3.11-3.30%
Strategic pooled	£1.000	3.46%
Total treasury investments	£12.900	
Net debt	£89.611	

- 2.2 Future borrowing is shown below in the balance sheet analysis in table 2. The forecast changes in these sums have been informed by future housing revenue account and the general fund capital programmes and are detailed in the Capital Strategy.

Table 2: Balance sheet summary and forecast	31.3.22 Actual £m	31.3.23 Estimate £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
General Fund CFR	£72.3	£81.0	£102.9	£104.0	£104.1
HRA CFR	£89.2	£91.3	£93.0	£93.9	£94.7
Total CFR	£161.5	£172.3	£195.9	£197.9	£198.8
Less: Other debt liabilities *	(£0.7)	(£0.6)	(£0.5)	(£0.5)	(£0.2)
Loans CFR	£160.8	£171.7	£195.4	£197.4	£198.6
Less: External borrowing **	(£136.1)	(£102.5)	(£82.4)	(£82.3)	(£82.2)
Internal (over) borrowing	£24.7	£69.2	£113.0	£115.1	£116.4
Less: Balance sheet resources	(£73.4)	(£69.2)	(£66.1)	(£58.9)	(£63.1)
(Treasury investments) /or New borrowing	(£48.7)	£0.0	£46.9	£56.2	£53.3

* leases liabilities that form part of the Council's total debt

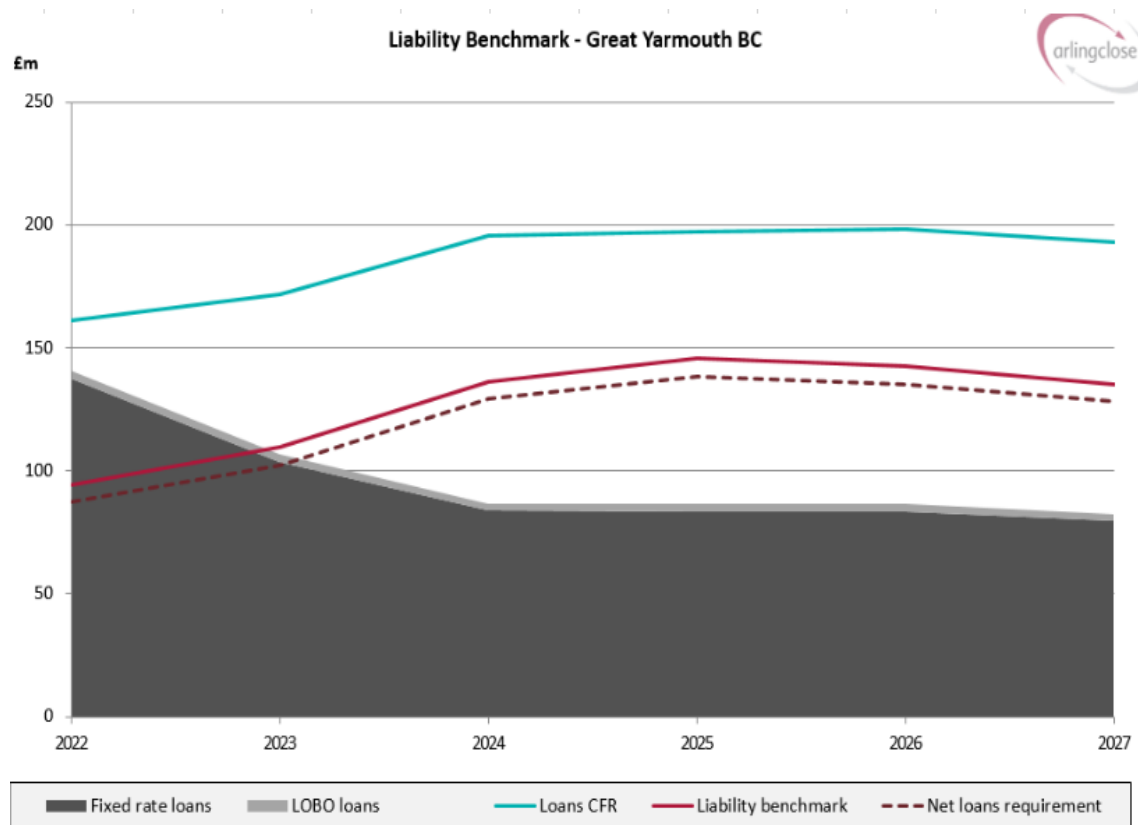
** shows only loans to which the Council is committed and excludes optional refinancing

- 2.3 The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while balance sheet resources are the underlying resources available for investment. The Council's current strategy is to maintain borrowing and investments below their underlying levels, sometimes known as internal borrowing.
- 2.4 The Council has an increasing CFR due to the timings of the approved capital programme, but minimal investments and will therefore be required to borrow up to £53.2m over the forecast period.
- 2.5 CIPFA's *Prudential Code for Capital Finance in Local Authorities* recommends that the Council's total debt should be lower than its highest forecast CFR over the next three years. Table 2 shows that the Council expects to comply with this recommendation during 2023/24, and Appendix C illustrates the Operational Boundary and Authorised Limits.
- 2.6 **Liability benchmark:** To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes the same forecasts as table 2 above, but that cash and investment balances are kept to a minimum level of £7m at each year-end to maintain sufficient liquidity but minimise credit risk.
- 2.7 The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

Table 3: Prudential Indicator Liability benchmark	31.3.22 Actual £m	31.3.23 Estimate £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
Loans/CFR*	£160.8	£171.7	£195.4	£197.4	£198.6
External Borrowing	(£136.1)	(£102.5)	(£82.4)	(£82.3)	(£82.2)
Less: Balance sheet resources (including working capital)	(£73.4)	(£69.2)	(£66.1)	(£58.9)	(£63.1)
Investments (New Borrowing)	£48.7	£0.0	£46.9	£56.2	£53.3
Plus: Liquidity allowance	£7.000	£7.000	£7.000	£7.000	£7.000
Liability benchmark	£143.1	£109.5	£136.3	£145.5	£142.5

*CFR above includes adjustments for long term liabilities.

- 2.8 Following on from the medium-term forecasts in table 3 above, the long-term liability benchmark assumes capital expenditure funded by borrowing in line with the current forecast capital programme, minimum revenue provision and income, expenditure and reserves all in line with the 2023/24 budget and forecasts. This is shown in the chart below together with the maturity profile of the Authority's existing borrowing:



- 2.9 The chart above allows a comparison of current borrowing against the need to borrow, looking at both the amount (on the y axis) and the term (on the x axis). Where actual loans exceed the liability benchmark, the authority can make long-term investments for cash flow management or repay loans early; where the liability benchmark exceeds loans, the authority can take long-term borrowing or sell investments.

3 Borrowing Strategy

- 3.1 The Council currently holds £102.5 million of loans (table 1), a decrease of £41.1 million on the previous year, as part of its strategy for funding previous years' capital programmes. The balance sheet forecast in table 2 shows that the Council expects to borrow up to £47.1m in 2023/24 if it used all of its internal resources (i.e. usable reserves and working capital shown in table 2). This net borrowing requirement will rise to £56.4m by 2024/25.
- 3.2 **Objectives:** The Council's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is a secondary objective.
- 3.3 **Strategy:** Given the significant cuts to public expenditure and in particular to local government funding, the Council's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to either use internal resources, or to borrow short-term loans instead.
- 3.4 By doing so, the Council is able to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. The benefits of short-term borrowing will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly. Arlingclose will assist the Council with this 'cost of carry' and breakeven analysis. Its output may determine whether the Council borrows additional sums at long-term fixed rates in 2023/24 with a view to keeping future interest costs low, even if this causes additional cost in the short-term.
- 3.5 The Council has previously raised the majority of its long-term borrowing from the PWLB but will consider long-term loans from other sources including banks, pensions and local authorities, and will investigate the possibility of issuing bonds and similar instruments, in order to lower interest costs and reduce over-reliance on one source of funding in line with the CIPFA Code. PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield; the Council intends to avoid this activity in order to retain its access to PWLB loans.
- 3.6 Alternatively, the Council may arrange forward starting loans, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved without suffering a cost of carry in the intervening period.
- 3.7 In addition, the Council may borrow further short-term loans to cover unplanned cash flow shortages.
- 3.8 Sources of borrowing: The approved sources of long-term and short-term borrowing are:
- HM Treasury's PWLB lending facility (formerly the Public Works Loan Board)
 - any institution approved for investments (see below)
 - any other bank or building society authorised to operate in the UK
 - any other UK public sector body
 - UK public and private sector pension funds (except Norfolk Pension Fund)
 - capital market bond investors
 - UK Municipal Bonds Agency plc and other special purpose companies created to enable local authority bond issues
- 3.9 Other sources of debt finance: In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:
- leasing

- hire purchase
- Private Finance Initiative
- sale and leaseback

- 3.10 **Municipal Bonds Agency:** UK Municipal Bonds Agency plc was established in 2014 by the Local Government Association as an alternative to the PWLB. It issues bonds on the capital markets and lends the proceeds to local authorities. This is a more complicated source of finance than the PWLB for two reasons: borrowing authorities will be required to provide bond investors with a guarantee to refund their investment in the event that the agency is unable to for any reason; and there will be a lead time of several months between committing to borrow and knowing the interest rate payable. Any decision to borrow from the Agency will therefore be the subject of a separate report to Council.
- 3.11 **LOBOs:** The Council holds £3m of LOBO (Lender's Option Borrower's Option) loans where the lender has the option to propose an increase in the interest rate at set dates, following which the Council has the option to either accept the new rate or to repay the loan at no additional cost and with interest rates having risen recently, there is now a reasonable chance that lenders will exercise their options. If they do, the Council will take the option to repay LOBO loans to reduce refinancing risk in later years. The next date for this option is 2 November 2024.
- 3.12 **Short-term and variable rate loans:** These loans leave the Council exposed to the risk of short-term interest rate rises and are therefore subject to the interest rate exposure limits in the treasury management indicators below.
- 3.13 **Debt rescheduling:** The PWLB allows authorities to repay loans before maturity and either pay a premium or receive a discount according to a set formula based on current interest rates. Other lenders may also be prepared to negotiate premature redemption terms. The Council may take advantage of this and replace some loans with new loans, or repay loans without replacement, where this is expected to lead to an overall cost saving or a reduction in risk. The recent rise in interest rates means that more favourable debt rescheduling opportunities should arise than in previous years.

4 **TREASURY INVESTMENT STRATEGY**

- 4.1 The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. In the past 12 months, the Council's treasury investment balance average has been £33.5m. This was because the Council held increased cash balances in 2020/21, 2021/22 and 2022/23 as the Government had provided funds in advance of spend to support Councils cashflows during the COVID response including business grants. Similar levels are not expected to be maintained in the forthcoming year.
- 4.2 **Objectives:** The CIPFA Code requires the Council to invest its treasury funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested. The Council aims to be a responsible investor and will consider environmental, social and governance (ESG) issues when investing.

- 4.3 **Strategy:** As demonstrated by the liability benchmark above, the Council expects to be a long-term borrower and new treasury investments will therefore be made primarily to manage day-to-day cash flows using short-term low risk instruments. The existing portfolio of strategic pooled funds will be maintained to diversify risk into different sectors and boost investment income.
- 4.4 **ESG policy:** Environmental, social and governance (ESG) considerations are increasingly a factor in global investors' decision making, but the framework for evaluating investment opportunities is still developing and therefore the Authority's ESG policy does not currently include ESG scoring or other real-time ESG criteria at an individual investment level. When investing in banks and funds, the Council will prioritise banks that are signatories to the UN Principles for Responsible Banking and funds operated by managers that are signatories to the UN Principles for Responsible Investment, the Net Zero Asset Managers Alliance and/or the UK Stewardship Code.
- 4.5 **Business models:** Under the new IFRS 9 standard, the accounting for certain investments depends on the Council's "business model" for managing them. The Council aims to achieve value from its treasury investments by a business model of collecting the contractual cash flows and therefore, where other criteria are also met, these investments will continue to be accounted for at amortised cost.
- 4.6 **Approved Counterparties:** The Council may invest its surplus funds with any of the counterparty types in table 4 below, subject to the limits shown.

Table 4: Treasury investment counterparties and limits			
Sector	Time Limit	Counterparty limit	Sector limit
The UK Government	50 years	Unlimited	n/a
Local authorities & other government entities	2 years	£3m (per Council)	Unlimited
Secured investments *	5 years	£3m	Unlimited
Banks (unsecured) *	1 year	£1.6m	Unlimited
Building societies (unsecured) *	1 year	£1.5m	£1.5m
Registered providers (unsecured) *	5 years	£1.5m	£3m
Money market funds *	n/a	£5m	Unlimited
Strategic pooled funds	n/a	£3m	£6m
Other investments *	2 years	£1m	£2m

This table must be read in conjunction with the notes below

** Minimum **credit rating:** Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.*

For entities without published credit ratings, investments may be made either (a) where external advice indicates the entity to be of similar credit quality; or (b) to a maximum of £1.5m per counterparty as part of a diversified pool e.g. via a peer-to-peer platform.

- 4.7 **Government:** Loans to, and bonds and bills issued or guaranteed by, national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is generally a lower risk of insolvency, although they are not zero risk. Investments with the UK Government are deemed to be zero credit risk due to its ability to create additional currency and therefore may be made in unlimited amounts for up to 50 years.
- 4.8 **Secured investments:** Investments secured on the borrower's assets, which limits the potential losses in the event of insolvency. The amount and quality of the security will be a key factor in the investment decision. Covered bonds and reverse repurchase agreements with banks and building societies are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used. The combined secured and unsecured investments with any one counterparty will not exceed the cash limit for secured investments.
- 4.9 **Banks and building societies (unsecured):** Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.
- 4.10 **Registered providers (unsecured):** Loans to, and bonds issued or guaranteed by, registered providers of social housing or registered social landlords, formerly known as housing associations. These bodies are regulated by the Regulator of Social Housing (in England), the Scottish Housing Regulator, the Welsh Government and the Department for Communities (in Northern Ireland). As providers of public services, they retain the likelihood of receiving government support if needed.
- 4.11 **Money market funds:** Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, the Council will take care to diversify its liquid investments over a variety of providers to ensure access to cash at all times.
- 4.12 **Strategic pooled funds:** Bond, equity and property funds that offer enhanced returns over the longer term but are more volatile in the short term. These allow the Council to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Council's investment objectives will be monitored regularly.
- 4.13 **Other investments:** This category covers treasury investments not listed above, for example unsecured corporate bonds and company loans. Non-bank companies cannot be bailed-in but can become insolvent placing the Council's investment at risk.
- 4.14 **Operational bank accounts:** The Council may incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank with credit ratings no lower than BBB- and with assets greater than £25 billion. These are not classed as investments but are still subject to the risk of a bank bail-in, and balances will therefore be kept as low as possible without affecting operations. The Bank of England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the Council maintaining operational continuity.

- 4.15 **Risk assessment and credit ratings:** Credit ratings are obtained and monitored by the Council's treasury advisers, who will notify changes in ratings as they occur. The credit rating agencies in current use are listed in the Treasury Management Practices document. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:
- no new investments will be made,
 - any existing investments that can be recalled or sold at no cost will be, and
 - full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.
- 4.16 Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as "negative watch") so that it may fall below the approved rating criteria, then only investments that can be withdrawn [on the next working day] will be made with that organisation until the outcome of the review is announced. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating.
- 4.17 The Council understands that credit ratings are good, but not perfect, predictors of investment default. Full regard will therefore be given to other available information on the credit quality of the organisations in which it invests, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from the Council's treasury management adviser. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.
- 4.18 When deteriorating financial market conditions affect the creditworthiness of all organisations, as happened in 2008 and 2020, this is not generally reflected in credit ratings, but can be seen in other market measures. In these circumstances, the Council will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest the Council's cash balances, then the surplus will be deposited with the UK Government, or with other local authorities. This will cause investment returns to fall but will protect the principal sum invested.
- 4.19 **Investment limits:** The Council's revenue reserves available to cover investment losses are forecast to be £25 million on 31st March 2023 and £20 million on 31st March 2024. In order to reduce the risk of a single default, the maximum that will be lent to any one organisation (other than the UK Government) will be £3 million, other than Money Market Funds which the limit set is £5 million, strategic pooled funds which the limit per fund is £3 million and for UK central government where there is no limit. A group of entities under the same ownership will be treated as a single organisation for limit purposes.
- 4.20 Credit risk exposures arising from non-treasury investments, financial derivatives and balances greater than £1.5 million in operational bank accounts count against the relevant investment limits, allowing £100,000 retained for operational purposes. Limits are also placed on fund managers, investments in brokers' nominee accounts and foreign countries as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country, since the risk is diversified over many countries.

Table 5: Additional investment limits	Cash limit
Any group of pooled funds under the same management	£8m per manager
Negotiable instruments held in a broker's nominee account	£5m per broker
Foreign countries	£1.5m per country

- 4.21 **Cash Flow/Liquidity management:** The Council's officers maintain a detailed cash flow forecast for each coming year revising it as more information becomes available. This informs the short-term investments such as those to pay precept payments. The forecast is compiled on a prudent basis with receipts being under-estimated and payments over-estimated to minimise the risk of the Council being forced to borrow on unfavourable terms to meet its financial commitments. The long-term investment strategy is based on the Council's medium term strategy.
- 4.22 The Council will spread its liquid cash over at least four providers (e.g. bank accounts and money market funds) to ensure that access to cash is maintained in the event of operational difficulties at any one provider.

5 Treasury Management Prudential Indicators

- 5.1 The Council measures and manages its exposures to treasury management risks using the following indicators.
- 5.2 **Security:** The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

Credit risk indicator	Target
Portfolio average credit rating	A

- 5.3 **Liquidity:** The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments it can borrow each quarter without giving prior notice.

Liquidity risk indicator	Target £m
Total cash available within 3 months	£7.000

- 5.4 **Interest rate exposures:** This indicator is set to control the Council's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interest rates will be:

Interest rate risk indicator	Limit £000
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	£50
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	(£50)

- 5.5 The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at new market rates.

- 5.6 **Maturity structure of borrowing:** This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of borrowing will be:

Refinancing rate risk indicator	Upper limit	Lower limit
Under 12 months	50%	0%
12 months and within 24 months	50%	0%
24 months and within 5 years	60%	0%
5 years and within 10 years	80%	0%
10 years and above	100%	0%

- 5.7 Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

- 5.8 **Principal sums invested for periods longer than a year:** The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The limits on the long-term principal sum invested to final maturities beyond the period end will be:

Price risk indicator	2023/24	2024/25	2025/26	No fixed date
Limit on principal invested beyond year end	£10m	£10m	£10m	£1m

6. OTHER TREASURY MANAGEMENT ISSUES

- 6.1 The CIPFA Code requires the Council to include the following in its treasury management strategy.
- 6.2 Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits). The general power of competence in section 1 of the *Localism Act 2011* removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment).
- 6.3 The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.
- 6.4 Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria, assessed using the appropriate credit rating for derivative exposures. An allowance for credit risk calculated using the methodology in the Treasury Management Practices document will count against the counterparty credit limit and the relevant foreign country limit.
- 6.5 In line with the CIPFA Code, the Council will seek external advice and will consider that advice before entering into financial derivatives to ensure that it fully understands the implications.
- 6.6 Policy on apportioning interest for HRA: On 1st April 2012, the Council notionally split each of its existing long-term loans into General Fund and HRA pools. Annually a calculation is performed to allocate interest between the General Fund and HRA.
- 6.7 Markets in Financial Instruments Directive (MiFID II): The Council has opted up to professional client status with its providers of financial services, including advisers, banks, brokers and fund managers, allowing it access to a greater range of services but with the greater regulatory

protections afforded to individuals and small companies. Given the size and range of the Council's treasury management activities, the Chief Financial Officer believes this to be the most appropriate status.

7. Financial Implications

7.1 The budget for investment income in 2023/24 is £475k, £201k relating to treasury investments based on an average investment portfolio of £12m. The majority of which is invested in low risk short term investments with an average interest rate of 1.1%. A further £1m is invested in a long-term pooled investment fund where the value changes with market prices and have a notice period. The budget for debt interest paid for the General Fund is £1.8m and HRA is £3.9m in 2023/24. Actual levels of investments and borrowing, and actual interest rates are monitored during the year as part of the budget monitoring process.

7.2 Other Options Considered

7.3 The CIPFA Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Section 151 Officer believes that the strategy represents an appropriate balance between risk management and cost effectiveness. Some alternative strategies, with their financial and risk management implications, are listed below.

Alternative	Impact on income and expenditure	Impact on risk management
Invest in a narrower range of counterparties and/or for shorter times	Interest income will be lower	Lower chance of losses from credit related defaults, but any such losses may be greater
Invest in a wider range of counterparties and/or for longer times	Interest income will be higher	Increased risk of losses from credit related defaults, but any such losses may be smaller
Borrow additional sums at long-term fixed interest rates	Debt interest costs will rise; this is unlikely to be offset by higher investment income	Higher investment balance leading to a higher impact in the event of a default; however long-term interest costs may be more certain
Borrow short-term or variable loans instead of long-term fixed rates	Debt interest costs will initially be lower	Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain
Reduce level of borrowing	Saving on debt interest is likely to exceed lost investment income	Reduced investment balance leading to a lower impact in the event of a default; however long-term interest costs may be less certain

Appendix A

Economic background and interest rate forecast

The ongoing impact on the UK from the war in Ukraine, together with higher inflation, higher interest rates, uncertain government policy, and a deteriorating economic outlook, will be major influences on the Authority's treasury management strategy for 2023/24.

The Bank of England (BoE) increased Bank Rate by 0.5% to 3.5% in December 2022. This followed a 0.75% rise in November which was the largest single rate hike since 1989 and the ninth successive rise since December 2021. The December decision was voted for by a 6-3 majority of the Monetary Policy Committee (MPC), with two dissenters voting for a no-change at 3% and one for a larger rise of 0.75%.

The November quarterly Monetary Policy Report (MPR) forecast a prolonged but shallow recession in the UK with CPI inflation remaining elevated at over 10% in the near-term. While the projected peak of inflation is lower than in the August report, due in part to the government's support package for household energy costs, inflation is expected remain higher for longer over the forecast horizon and the economic outlook remains weak, with unemployment projected to start rising.

The UK economy contracted by 0.3% between July and September 2022 according to the Office for National Statistics, and the BoE forecasts Gross Domestic Product (GDP) will decline 0.75% in the second half of the calendar year due to the squeeze on household income from higher energy costs and goods prices. Growth is then expected to continue to fall throughout 2023 and the first half of 2024.

CPI inflation is expected to have peaked at around 11% in the last calendar quarter of 2022 and then fall sharply to 1.4%, below the 2% target, in two years' time and to 0% in three years' time if Bank Rate follows the path implied by financial markets at the time of the November MPR (a peak of 5.25%). However, the BoE stated it considered this path to be too high, suggesting that the peak in interest rates will be lower, reducing the risk of inflation falling too far below target. Market rates have fallen since the time of the November MPR.

The labour market remains tight for now, with the most recent statistics showing the unemployment rate was 3.7%. Earnings were up strongly in nominal terms by 6.1% for both total pay and for regular pay but factoring in inflation means real pay for both measures was -2.7%. Looking forward, the November MPR shows the labour market weakening in response to the deteriorating outlook for growth, leading to the unemployment rate rising to around 6.5% in 2025.

Interest rates have also been rising sharply in the US, with the Federal Reserve increasing the range on its key interest rate by 0.5% in December 2022 to 4.25%-4.5%. This rise follows four successive 0.75% rises in a pace of tightening that has seen rates increase from 0.25%-0.50% in March 2022. Annual inflation has been slowing in the US but remains above 7%. GDP grew at an annualised rate of 3.2% (revised up from 2.9%) between July and September 2022, but with official interest rates expected to rise even further in the coming months, a recession in the region is widely expected at some point during 2023.

Inflation rose consistently in the Euro Zone since the start of the year, hitting a peak annual rate of 10.6% in October 2022, before declining to 10.1% in November. Economic growth has been weakening with an upwardly revised expansion of 0.3% (from 0.2%) in the three months to September 2022. As with the UK and US, the European Central Bank has been on an interest rate tightening cycle, pushing up its three key

interest rates by 0.50% in December, following two consecutive 0.75% rises, taking its main refinancing rate to 2.5% and deposit facility rate to 2.0%.

Credit outlook: Credit default swap (CDS) prices have generally followed an upward trend throughout 2022, indicating higher credit risk. They have been boosted by the war in Ukraine, increasing economic and political uncertainty and a weaker global and UK outlook, but remain well below the levels seen at the beginning of the Covid-19 pandemic.

CDS price volatility was higher in 2022 compared to 2021 and the divergence in prices between ringfenced (retail) and non-ringfenced (investment) banking entities has emerged once again.

The weakening economic picture during 2022 led the credit rating agencies to reflect this in their assessment of the outlook for the UK sovereign as well as several local authorities and financial institutions, revising them from to negative from stable.

There are competing tensions in the banking sector which could impact bank balance sheet strength going forward. The weakening economic outlook and likely recessions in many regions increase the possibility of a deterioration in the quality of banks' assets, while higher interest rates provide a boost to net income and profitability.

However, the institutions on our adviser Arlingclose's counterparty list remain well-capitalised and their counterparty advice on both recommended institutions and maximum duration remain under constant review and will continue to reflect economic conditions and the credit outlook.

Interest rate forecast (December 2022): The Council's treasury management adviser Arlingclose forecasts that Bank Rate will continue to rise in 2022 and 2023 as the Bank of England attempts to subdue inflation which is significantly above its 2% target.

While interest rate expectations reduced during October and November 2022, multiple interest rate rises are still expected over the forecast horizon despite looming recession. Arlingclose expects Bank Rate to rise to 4.25% by June 2023 under its central case, with the risks in the near- and medium-term to the upside should inflation not evolve as the Bank forecasts and remains persistently higher.

Yields are expected to remain broadly at current levels over the medium-term, with 5-, 10- and 20-year gilt yields expected to average around 3.5%, 3.5%, and 3.85% respectively over the 3-year period to December 2025. The risks for short, medium and longer-term yields are judged to be broadly balanced over the forecast horizon. As ever, there will undoubtedly be short-term volatility due to economic and political uncertainty and events.

A more detailed economic and interest rate forecast provided by Arlingclose is in Appendix B.

Appendix B

Economic & Interest Rate Forecast

- The influence of the mini-budget on rates and yields continues to wane.
- Volatility in global markets continues, however, as investors seek the extent to which central banks are willing to tighten policy, as evidence of recessionary conditions builds. Investors have been more willing to price in the downturn in growth, easing financial conditions, to the displeasure of policymakers. This raises the risk that central banks will incur a policy error by tightening too much.
- The UK economy is already experiencing recessionary conditions and recent GDP and PMI data suggests the economy entered a technical recession in Q3 2022. The resilience shown by the economy has been surprising, despite the downturn in business activity and household spending. Lower demand should bear down on business pricing power – recent data suggests the UK has passed peak inflation.
- The lagged effect of the sharp tightening of monetary policy, and the lingering effects of the mini-budget on the housing market, widespread strike action, alongside high inflation, will continue to put pressure on household disposable income and wealth. The short- to medium-term outlook for the UK economy remains bleak.
- Demand for labour appears to be ebbing, but not quickly enough in the official data for most MPC policymakers. The labour market remains the bright spot in the economy and persisting employment strength may support activity, although there is a feeling of borrowed time. The MPC focus is on nominal wage growth, despite the huge real term pay cuts being experienced by the vast majority. Bank Rate will remain relatively high(er) until both inflation and wage growth declines.
- Global bond yields remain volatile as investors price in recessions even as central bankers push back on expectations for rate cuts in 2023. The US labour market remains tight and the Fed wants to see persistently higher policy rates, but the lagged effects of past hikes will depress activity more significantly to test the Fed's resolve.
- While the BoE appears to be somewhat more dovish given the weak outlook for the UK economy, the ECB seems to harbour (worryingly) few doubts about the short term direction of policy. Gilt yields will be broadly supported by both significant new bond supply and global rates expectations due to hawkish central bankers, offsetting the effects of declining inflation and growth.

Forecast:

- The MPC raised Bank Rate by 50bps to 3.5% in December as expected, with signs that some members believe that 3% is restrictive enough. However, a majority of members think further increases in Bank Rate might be required. Arlingclose continues to expect Bank Rate to peak at 4.25%, with further 25bps rises February, March and May 2023.
- The MPC will cut rates in the medium term to stimulate a stuttering UK economy, but will be reluctant to do so until wage growth eases. We see rate cuts in the first half of 2024.
- Arlingclose expects gilt yields to remain broadly steady over the medium term, although with continued volatility across shorter time periods.
- Gilt yields face pressures to both sides from hawkish US/EZ central bank policy on one hand to the weak global economic outlook on the other. BoE bond sales and high government borrowing will provide further underlying support for yields.

	Current	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25
Official Bank Rate													
Upside risk	0.00	0.50	0.75	1.00	1.00	1.00	1.25	1.50	1.75	1.50	1.25	1.25	1.25
Arlingclose Central Case	3.50	4.00	4.25	4.25	4.25	4.25	4.00	3.75	3.50	3.25	3.25	3.25	3.25
Downside risk	0.00	0.50	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00	1.00
3-month money market rate													
Upside risk	0.00	0.50	0.75	1.00	1.00	1.00	1.25	1.50	1.75	1.50	1.25	1.25	1.25
Arlingclose Central Case	3.00	4.40	4.40	4.40	4.35	4.30	4.25	4.00	3.75	3.50	3.40	3.40	3.40
Downside risk	0.00	0.50	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00	1.00
5yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.43	3.60	3.80	3.80	3.80	3.70	3.60	3.50	3.40	3.30	3.30	3.30	3.30
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
10yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.47	3.50	3.60	3.60	3.60	3.60	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
20yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.86	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
50yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.46	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

PWLB certainty rate = relevant gilt yield + 0.80%

Appendix C

Operational Boundary and Authorised limits

Operational boundary	2022/23 Estimate £m	2023/24 Estimate £m	2024/25 Estimate £m	2025/26 Estimate £m
Debt	£176.000	£200.000	£202.000	£203.000
Other long-term liabilities	£2.000	£2.000	£2.000	£2.000
Total	£178.000	£202.000	£204.000	£205.000

Authorised limit	2022/23 Estimate £m	2023/24 Estimate £m	2024/25 Estimate £m	2025/26 Estimate £m
Debt	£181.000	£205.000	£207.000	£208.000
Other long-term liabilities	£2.000	£2.000	£2.000	£2.000
Total	£183.000	£207.000	£209.000	£210.000

Subject Fees and Charges 2023/24

Report to ELT - 25 January 2023
Policy and Resources Committee – 7 February 2023

Report by: Finance Director



SUBJECT MATTER/RECOMMENDATIONS

This report recommends for approval the schedule of fees and charges for the 2023/24 financial year which have been set in line with the fees and charges policy 2020/21 to 2024/25.

It is recommended that Policy and Resources Committee:

- 1) Approve the schedule of fees and charges for 2023/24 as detailed in appendix A of the report as per the fees and charges policy.**

1. INTRODUCTION / BACKGROUND

- 1.1 The Council approved a fees and charges policy in December 2019 covering the period 2020/21 to 2024/25. This policy is part of the financial planning process within which the Council's fees and charges would be set annually. Income from fees and charges provides a key source of income to the Council for the provision of its services.
- 1.2 Operating within a fees and charges policy provides a clear framework for setting the annual fees and charges for services provided by the Borough Council. There will be occasions when decisions around the setting of fees and charges need to be made that are outside of the policy, for example in response to local factors which influence demand for a service. There needs to be clear reasons for making changes outside of the policy and these would need to consider the longer-term income generation opportunities and overall impact to the financial position of the authority.
- 1.3 The setting of the fees and charges annually provides a key element of the annual budget setting process to inform the service income budgets which also consider local demand and other local factors. In addition, future financial projections will reflect planned increases to fees and charges in line with the current policy to provide estimates on the level of future income.
- 1.4 The policy sets out some criteria and rationale for the annual changes to fees and charges which largely allow for annual increases based on cost recovery, RPI only or RPI plus up to 2%, for the period until 2024/25. There are exceptions to this including the following:
 - Where fees are statutory and are therefore outside the scope of control for the Council to set;
 - Where fees are set within national rules for cost recovery, for example land charges and building control.
- 1.5 Fees and charges set within the framework are reported to Policy and Resources for approval

as part of the annual budget setting process, those that are outside of the frame will form a recommendation to Council.

2. FEES AND CHARGES PROPOSALS FOR 2023/24

- 2.1 The proposed fees and charges for 2023/24 are detailed at Appendix A to the report. All fees and charges have been reviewed by services and options for increases considered ranging from no increase to maximum increases in line with the policy of RPI plus upto 2%, RPI in September 2022 was 12.6%. The policy also allows for the recovery of costs for a service and therefore this has been taken into account when setting the charges for the coming year, for example the increased inflationary costs that the council is facing in the provision of the services provided. For administration purposes, the proposals will have been rounded, as applicable, for example where charges are reliant upon change such as car parking charges. Furthermore when determining charges we have reviewed those that have not been amended in previous years and also taking into account what others Authorities and providers charge, ensuring fees and charges remain reasonable and appropriate.
- 2.2 For 2023/24 most fees and charges set are within the policy, there are however a proposal to introduce two new charges in relation to introducing charges for confirming compliance with S106 and planning conditions. These have been included in the schedule of fees and charges, but will be included as a recommendation within the 2023/24 budget report to Council for approval.
- 2.3 **Pay & Display Car Parks** – A change to the tariff structure for Town Centre Car Parks short stay and long stay has been introduced to incorporate a new 30-minute tariff for Market Place Car Park and Howard Street Car Park and a change to the removal of the first hour tariff on all Town Centre Car Parks (including Blackfriars Car Park) to a new 90 minute tariff with hourly/daily charges thereafter. The new tariff structure has been recommended to take account the Market Place development and to provide more options of dwell time for users of the car parks.
- 2.4 A new overnight tariff has been recommended for the Marina Leisure Centre Car Park to align with the Seafront Short Stay Car Parks. All other fees have either been frozen or incrementally increased in line with the Councils Fees and Charges Policy.
- 2.5 A new tariff for the Seafront Long Stay Car Parks has been recommended as a daily fee between November and February to give the flexibility of operating the Long Stay Car Parks through the winter period for specific events where appropriate. The Seafront Long Stay Car Parks have historically been in operation between the start of BST and the end of October. A further change recommended is to bring forward the operation of these car parks to the 1st March in each year.
- 2.6 Where applicable the new tariff structure and introduces to the new charges will be included as a recommendation within the budget report.
- 2.7 **Town Hall** – The room hires have been amended to show minimum charges i.e., prices from to allow flexibility in the charging regime for the hire of the rooms and facilities depending on the functions.
- 2.8 In relation the charges for the Crematorium, The crematorium fees and charges makes provision for commercial operators to engage with the Council in relation to specific rates based on Service Agreement with Commercial Operator or a scaled discounted rate for pre-determined service volumes being met.

3. FINANCIAL IMPLICATIONS

- 3.1 The financial implications from the proposed changes have been factored into the detailed service budgets for 2023/24 and used to inform the future financial projections.

4. RISK IMPLICATIONS

- 4.1 There is a risk of non-delivery of budgeted income from the fees and charges for example as a result of a reduction in demand for a service, an element of this risk is mitigated by the informed calculation of the income budgets taking into account known local and national factors and also current and past trends.
- 4.2 Where the level of income is related to service demand there are factors that are outside of the control of the Council, for example the impact that weather can have on the level of car parking income, or confidence in the economy on planning application income. A prudent approach is taken to the setting of these income budgets and the more significant demand income budgets, for example car parking fee income and planning income are closely monitored during the year.
- 4.3 The level of income from fees and charges is reviewed during the year in terms of delivery of income targets as part of the budget monitoring process and therefore future charges could be subject to change to mitigate any financial risks.
- 4.4 The general reserve includes an allowance for fluctuations in income from demand led services which can be used to mitigate significant impacts during the year of reductions in income, although this should not be a long-term source of mitigation.

5. CONCLUSIONS

- 5.1 The proposed fees and charges for 2023/24 have been calculated based on the current fees and charges policy and also reflecting increased cost and inflationary pressures on the Council. The additional income will deliver help to mitigate some of the increased costs faced in the 2023/24 financial year. The proposals have been factored into the detailed budget for 2023/24 which is included as a separate item on the agenda.

Area for consideration	Comment
Monitoring Officer Consultation	
Section 151 Officer Consultation	
Existing Council Policies See background papers	
Financial Implications Within existing budgets	
Legal Implications (including human rights)	
Risk Implications	
Equality Issues/EQIA assessment	
Details contained in strategy	
Crime & Disorder	
Every Child Matters	

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Cremation and Cemeteries					
Funeral Services					
Essential Rose package – Cremation only no service or attendance.	£1,295.00	£1,295.00	OS	£0.00	0.0%
Essential Plus Rose package – Cremation and 15- minute service in the chapel with attendance (includes music choices). Service times 08:15, 16:00, 16:30 (price excludes VAT)	£1,995.00	£1,995.00	P	£0.00	0.0%
Premium Rose package – Flexible cremation & 25- minute service in the chapel with attendance. Includes music choices. Service times: 09:15, 10:00, 11:30, 12:15, 13:00, 13:45, 14:30, 15:15. (price excludes VAT).	£2,495.00	£2,495.00	P	£0.00	0.0%
Cremation Charges					
<i>The Fee Includes an Environmental Charge of £65</i>					
Non-viable foetus or still born child	No Charge	No Charge			
The body of a child of fours years, but not exceeding twelve years at the time of death.	No Charge	No Charge			
For Service times: 08:15, 08:45, 16:00 and 16:30 (30 minutes)	£799.00	£899.00	S	£100.00	12.5%
For Service times 09:15, 10:00, 10:45, 11:30, 12:15, 13:00, 13:45, 14:30, 15:15 (45 minutes)	£895.00	£995.00	S	£100.00	11.2%
Funeral Director No Attendance (arrangements required, no service) - delivery by agreement. Commercial operator rates available, please contact Bereavement Services Manager.	£500.00	£525.00	OS	£25.00	5.0%
Commercial operators: please contact the Bereavement Services Manager for available rates					
<i>Saturday Services details on request</i>					
<i>50% cancellation fee will apply to cremations cancelled within 48hrs of the service</i>					
Additional Charges					
Scattering of cremated remains from this Crematorium in the lawn area, with relatives and an officer in attendance	£95.00	£100.00	OS	£5.00	5.3%
Scattering of cremated remains from this Crematorium in the lawn area, no attendance	£65.00	£70.00	OS	£5.00	7.7%
<u>Hire of Crematorium Chapel:</u>					
For Burial / Memorial Service	£190.00	£200.00	OS	£10.00	5.3%
Extension of half an hour for Cremation Service	£210.00	£225.00	OS	£15.00	7.1%
Hire of Crematorium Chapel only	£295.00	£310.00	OS	£15.00	5.1%
Temporary retention of ashes, after first four weeks, per month	£27.00	£30.00	OS	£3.00	11.1%
Bio-degradable box urn	No Charge	No Charge	OS		
Additional Certificate of Cremation	£26.00	£28.00	OS	£2.00	7.7%
Pall bearers (each)	£33.00	£35.00	OS	£2.00	6.1%
Visual tributes					
Webcast	£80.00	£85.00	S	£5.00	6.3%
Downloadable recording MP4 Video File	£30.00	£32.00	S	£2.00	6.7%
Downloadable recording MP4 Video File (Including video tribute)	£45.00	£48.00	S	£3.00	6.7%
Recording DVD/USB	£63.50	£67.00	S	£3.50	5.5%
Recording DVD/USB (including video tribute)	£68.50	£72.00	S	£3.50	5.1%
Visual Tribute Single Still Image	£15.00	£17.00	S	£2.00	13.3%
Visual Tribute slide show up to 25 images (no music)	£38.00	£40.00	S	£2.00	5.3%
Visual Tribute slide for every 25 additional images (no music)	£25.00	£28.00	S	£3.00	12.0%
Visual Tribute slide show up to 25 images (with music)	£80.00	£84.00	S	£4.00	5.0%
Visual Tribute slide for every 25 additional images (with music)	£25.00	£28.00	S	£3.00	12.0%
Visual Tribute Family Video File	£25.00	£28.00	S	£3.00	12.0%
Visual Tribute downloadable MP4 Video File	£20.00	£21.00	S	£1.00	5.0%
Visual Tribute DVD/USB	£30.00	£32.00	S	£2.00	6.7%
Urgent Service Request	£95.00	£100.00	S	£5.00	5.3%
Dedications					
Two-line entry	£91.00	£96.00	S	£5.00	5.5%
Five-line entry	£128.00	£135.00	S	£7.00	5.5%
Eight-line entry	£171.00	£180.00	S	£9.00	5.3%
Five-line entry with flower illustration or similar	£190.00	£200.00	S	£10.00	5.3%
Five-line entry with heraldic device	£206.00	£220.00	S	£14.00	6.8%
Eight-line entry with flower illustration or similar	£206.00	£220.00	S	£14.00	6.8%
Eight-line entry with full heraldic device or crest	£368.00	£390.00	S	£22.00	6.0%
Memorial Cards					
Two Line entry	£50.00	£53.00	S	£3.00	6.0%
Five-line entry	£20.00	£63.00	S	£3.00	5.0%

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Cremation and Cemeteries					
Eight-line entry	£80.00	£84.00	S	£4.00	5.0%
Five-line entry with flower illustration or similar	£120.00	£130.00	S	£10.00	8.3%
Eight-line entry with flower illustration or similar	£150.00	£160.00	S	£10.00	6.7%
Five-line entry with heraldic device	£170.00	£180.00	S	£10.00	5.9%
Eight-line entry with full heraldic device or crest	£180.00	£190.00	S	£10.00	5.6%
Memory Books					
Two Line entry	£74.50	£79.00	S	£4.50	6.0%
Five-line entry	£82.00	£87.00	S	£5.00	6.1%
Eight-line entry	£92.50	£98.00	S	£5.50	5.9%
Five-line entry with flower illustration or similar	£145.00	£155.00	S	£10.00	6.9%
Eight-line entry with flower illustration or similar	£160.00	£170.00	S	£10.00	6.3%
Five-line entry with heraldic device	£150.00	£160.00	S	£10.00	6.7%
Eight-line entry with full heraldic device	£165.00	£175.00	S	£10.00	6.1%
<i>NB: For each additional entry in Velum book - as in Memorial Cards above inclusive of postage and packing</i>					
Memorial Garden (including provision of Bronze Plaque) Ten Year dedication period.					
Shrub	£292.00	£310.00	S	£18.00	6.2%
Standard Rose	£341.00	£360.00	S	£19.00	5.6%
Double Plaque (to replace single)	£75.00	£80.00	S	£5.00	6.7%
Embossed motif (from selection) on bronze plaque	£20.00	£21.00	S	£1.00	5.0%
Postage & packaging of expired memorial plaque	£9.50	£10.00	S	£0.50	5.3%
Memorial Garden (including provision of Bronze Plaque) Five Year dedication period.					
Shrub	£176.00	£185.00	S	£9.00	5.1%
Standard Rose	£200.50	£215.00	S	£14.50	7.2%
Double Plaque (to replace single)	£75.00	£80.00	S	£5.00	6.7%
Embossed motif (from selection) on bronze plaque	£20.00	£21.00	S	£1.00	5.0%
Postage & packaging of expired memorial plaque	£9.50	£10.00	S	£0.50	5.3%
Memorial Tree (including provision of Bronze Plaque) Ten Year dedication period.					
Ten-year dedication period	£477.50	£505.00	S	£27.50	5.8%
Renewal – Ten-year dedication period	£284.00	£300.00	S	£16.00	5.6%
Individual Memorial Seat (including provision of Bronze Plaque) Ten Year dedication period.					
Six-foot seat	£1,300.00	£1,370.00	S	£70.00	5.4%
Additional bronze plaque	£227.00	£240.00	S	£13.00	5.7%
Renewal for ten-year dedication period	£600.00	£630.00	S	£30.00	5.0%
Individual Wall Plaques. Ten Year dedication period.					
Bronze plaque - black with gold lettering	£181.00	£190.00	S	£9.00	5.0%
Renewal of existing plaque - ten-year dedication period	£121.50	£130.00	S	£8.50	7.0%
To add additional name or request new plaque to replace existing (new 4-line plaque)	£90.50	£95.00	S	£4.50	5.0%
Polished Sterling Grey Granite Memorial Vase Kerbs. Ten Year dedication period.					
Granite Memorial Vase Kerbs with 6-line inscription	£466.50	£490.00	S	£23.50	5.0%
To add additional name (new 6-line granite plate)	£142.00	£150.00	S	£8.00	5.6%
Renewal – ten-year dedication period	£357.50	£375.00	S	£17.50	4.9%
Hexagonal Sandstone Tower with Granite Plaque. Ten Year dedication period.					
Granite memorial plaque with 6-line inscription	£185.50	£195.00	S	£9.50	5.1%
New plaque for additional name to be added	£122.50	£130.00	S	£7.50	6.1%
Renewal of existing plaque for ten-year period	£125.50	£135.00	S	£9.50	7.6%
Sanctum 2000 above ground vaults.					
Twenty - year lease of granite vault and black granite plaque and lettering (up to 80 letters) first interment and first posy vase	£1,100.00	£1,240.00	S	£140.00	12.7%
Decorative motifs/floral tribute on plaque (samples & price on request)					
Cameo photograph arranged and fixed to plaque (4cm x 3cm)	£126.00	£140.00	S	£14.00	11.1%
Cameo photograph arranged and fixed to plaque (7cm x 5cm)	£151.50	£170.00	S	£18.50	12.2%
Heart shaped cameo photo, arranged and fixed to plaque	£201.50	£225.00	S	£23.50	11.7%
Replacement of black granite plaque (excluding photograph) up to 80 letters	£402.00	£450.00	S	£48.00	11.9%
Additional letters (per letter)	£4.50	£5.00	S	£0.50	11.1%
<i>Repainting of current plaque price on request (dependent on characters and motifs)</i>					
Sanctum Panorama above ground vaults.					
Twenty- year lease of granite vault and black granite plaque and lettering (up to 80 letters) first interment and first posy vase					
Top level	£999.00	£1,125.00	S	£126.00	12.6%
Mid level	£941.00	£1,060.00	S	£119.00	12.6%
Lower level	£882.50	£995.00	S	£112.50	12.7%
Cameo photograph arranged and fixed to plaque (4cm x 3cm)	£127.00	£140.00	S	£13.00	10.2%
Cameo photograph arranged and fixed to plaque (7cm x 5cm)	£151.50	£170.00	S	£18.50	12.2%
Heart shaped cameo photo, arranged and fixed to plaque	£201.50	£225.00	S	£23.50	11.7%
Replacement of black granite plaque (excluding photograph) up to 80 letters	£402.00	£450.00	S	£48.00	11.9%
Additional letters (per letter)	£4.50	£5.00	S	£0.50	11.1%
<i>Repainting of current plaque price on request (dependent on characters and motifs)</i>					

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Cremation and Cemeteries					
Buxton Bench. Twenty-year lease period					
Twenty- year lease Granite bench with two recesses for plaque, including one 7' x 5' engraved memorial plaque	£892.00	£1,000.00	S	£108.00	12.1%
Second plaque	£123.00	£140.00	S	£17.00	13.8%
Renewal of ten- year lease	£514.50	£580.00	S	£65.50	12.7%
Ornamental Memorial Tree in Garden of Remembrance					
Ornamental tree with plaque including inscription and motif, on a twenty- year lease	£704.00	£740.00	S	£36.00	5.1%
Cemetery Charges					
Interment Charges					
The following charges relate to burial of persons resident within the Borough area at the time of death:					
The body of a child whose age at the time of death did not exceed twelve years	No Charge	No Charge			
The body of a person whose age at the time of death exceeded twelve years	£919.50	£965.00	OS	£45.50	4.9%
The following charges relate to the burial of persons who are not resident within the Borough are:					
The body of a stillborn child or child whose age at the time of death did not exceed one month	£144.50	£150.00	OS	£5.50	3.8%
The body of a child whose age at the time of death exceeded one month, but did not exceed twelve years	£183.00	£195.00	OS	£12.00	6.6%
The body of a person whose age at the time of death exceeded twelve years	£1,300.00	£1,365.00	OS	£65.00	5.0%
Additional Charges					
Burial at 9' depth	£150.00	£160.00	OS	£10.00	6.7%
Excavation for 9' x 4' walled graves (not including construction of walls)	£231.00	£245.00	OS	£14.00	6.1%
Larger excavations - prices upon request					
For burial at 3pm or after	£75.00	£80.00	OS	£5.00	6.7%
Interment of cremated remains					
In a grave for which Exclusive Right of Burial has been granted					
The body of a child not exceeding four years of age at the time of death	£58.50	£62.00	OS	£3.50	6.0%
The body of a child of four years but not exceeding twelve years at the time of death	£69.50	£73.00	OS	£3.50	5.0%
The body of a person whose age at the time of death exceeded twelve years (resident)	£273.00	£290.00	OS	£17.00	6.2%
The body of a person whose age at the time of death exceeded twelve years (non-resident interred into new grave)	£461.00	£485.00	OS	£24.00	5.2%
The body of a person whose age at the time of death exceeded twelve years (non-resident interred into occupied grave)	£273.00	£290.00	OS	£17.00	6.2%
Double interment of cremated remains (resident)	£294.00	£310.00	OS	£16.00	5.4%
Double interment of cremated remains (non- resident interred into occupied grave)	£294.00	£310.00	OS	£16.00	5.4%
Purchase & Interment of cremated remains -Woodland area					
In a grave for which Exclusive Right of Burial has been granted					
Interment of single set of cremated remains (including plaque)	£300.00	£315.00	OS	£15.00	5.0%
Interment of double set of cremated remains (additional £75 for addition/change plaque)	£500.00	£525.00	OS	£25.00	5.0%
Exhumation Charges					
Exhumation of body of any age	£2,228.50	£2,340.00	EX/S	£111.50	5.0%
Exhumation of cremated remains	£308.50	£325.00	EX/S	£16.50	5.3%
Reinternment Charges					
Charges for each reinternment in accordance with normal fees					
Purchase of Exclusive Right of Burial - 50 years					
Purchase by resident of the Borough:					
<i>(Temporary memorial free upon request for the first interment)</i>					
Earthen grave 9'x4'	£845.50	£890.00	EX	£44.50	5.3%
Earthen grave 2'x2' (ashes)	£572.00	£600.00	EX	£28.00	4.9%
Earthen grave 4'x2' (Child up to age of four)	£173.50	£185.00	EX	£11.50	6.6%
Purchase by non-resident of the Borough:					
<i>(Temporary memorial free upon request for the first interment)</i>					
Earthen grave 9'x4'	£1,423.50	£1,495.00	EX	£71.50	5.0%
Earthen grave 2'x2' (ashes)	£949.50	£1,000.00	EX	£50.50	5.3%
Earthen grave 4'x2' (Child up to age of four)	£180.50	£190.00	EX	£9.50	5.3%
Temporary memorial (including carriage)	£74.50	£80.00	S	£5.50	7.4%
Monuments and Gravestones					
From 1st April 2020 there will be an administration charge for the permission to erect a memorial on all plots in all cemeteries.					
	£100.00	£105.00	S	£5.00	5.0%
<i>Where the Exclusive Right of Burial was purchased before 1st April 1989, a monument fee of £90.00 shall be paid.</i>					
<i>On safety grounds, no memorial constructed of wood, glass, china or plastic material, except for the approved design for temporary memorials issued by the Council, shall be placed on any grave and all</i>					
Supplementary charges					
Search Fee for Burial Registers (excluding genealogy enquiries) (per entry)	£46.50	£49.00	OS	£2.50	5.4%
Indemnity Form (where owner is unable to produce original purchase Deed)	£26.00	£28.00	OS	£2.00	7.7%

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Cremation and Cemeteries					
Fee for transfer of Deed of Exclusive Right	£47.50	£50.00	OS	£2.50	5.3%
Fee for transfer of Deed of Exclusive Right (Deed not available)	£76.00	£80.00	OS	£4.00	5.3%
Genealogy enquires per hour or part thereof	£49.00	£52.00	S	£3.00	6.1%
Administrative Fee (for preparation/production/amended/duplication of paperwork)	£26.00	£28.00	S	£2.00	7.7%
<i>(NB - fee non-refundable, if after search grave is not located)</i>					
Dedications					
Memorial Benches (including provision of plaque)					
Ten Year dedication period	£1,300.00	£1,365.00	S	£65.00	5.0%
Additional Plaque	£227.00	£240.00	S	£13.00	5.7%
Dedication Posy Vase	£70.00	£75.00	S	£5.00	7.1%
Return of memorial Plaque	£9.00	£10.00	S	£1.00	11.1%
Garden Memorials (including provision of plaque)					
Memorial Rose with ten-year dedication period	£365.00	£385.00	S	£20.00	5.5%
Memorial shrub with ten-year dedication period	£312.50	£330.00	S	£17.50	5.6%
Memorial tree with ten-year dedication period	£486.50	£510.00	S	£23.50	4.8%
Return of memorial plaque	£9.50	£10.00	S	£0.50	5.3%
Open Space Dedications					
Ten Year Dedication Plaque (no bench)	£231.00	£245.00	S	£14.00	6.1%
Dedication Posy Vase	£70.00	£75.00	S	£5.00	7.1%
Return of Dedication Plaque	£9.50	£10.00	S	£0.50	5.3%

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
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Pay & Display Car Parks

Town Centre Car Parks

Market Place & Howard Street Car Park

Monday to Saturday					
Up to 30 mins		£0.80	S	NEW	NEW
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.20	S	NEW	NEW
Up to 3 hrs		£3.20	S	NEW	NEW
Up to 4 hrs		£4.20	S	NEW	NEW
Over 4 hrs		£8.00	S	NEW	NEW
Free after 4pm					
Sunday					
Up to 30 mins		£0.80	S	NEW	NEW
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.20	S	NEW	NEW
Up to 3 hrs		£3.20	S	NEW	NEW
Up to 4 hrs & over		£4.20	S	NEW	NEW

King Street, Stonecutters, George Street, Brewery Plain, Greyfriars

Monday to Saturday					
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.20	S	NEW	NEW
Up to 3 hrs		£3.20	S	NEW	NEW
Up to 4 hrs		£4.20	S	NEW	NEW
Over 4 hrs		£8.00	S	NEW	NEW
Free after 4pm					
Wednesday 12pm to 8am (King Street, George Street & Brewery Plain.		Free			
Sunday					
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.20	S	NEW	NEW
Up to 3 hrs		£3.20	S	NEW	NEW
Up to 4 hrs & over		£4.20	S	NEW	NEW

Fullers Hill Car Park

Monday to Saturday					
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.20	S	NEW	NEW
Up to 3 hrs		£3.20	S	NEW	NEW
Up to 4 hrs		£4.20	S	NEW	NEW
Over 4 hrs		£6.00	S	NEW	NEW
Free after 4pm					
Sunday					
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.20	S	NEW	NEW
Up to 3 hrs		£3.20	S	NEW	NEW
Up to 4 hrs & over		£4.20	S	NEW	NEW

Blackfriars Car Park

Monday to Sunday (8am to 9pm)					
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.20	S	NEW	NEW
Up to 3 hrs		£3.20	S	NEW	NEW
Up to 4 hrs		£4.20	S	NEW	NEW
Cost per hr thereafter		£1.00	S	NEW	NEW
Overnight (9pm to 8am)	Free	Free	S		

Middlegate Car Park

Monday to Sunday (8am to 9pm)	£1.20	£1.20	S	£0.00	0.0%
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Seafront Car Parks - Long Stay

St Nicholas & North Drive.

Closed in Winter (Apart from special events)					
Up to 4 hours (1 March to 31 October inclusive)	£6.00	£6.80	S	£0.80	13.3%
Over 4 hours (1 March to 31 October inclusive)	£9.30	£10.50	S	£1.20	12.9%
Daily Rate 1st November to end of February (Special events)	n/a	£5.00	S	NEW	NEW

Seafront Car Parks - Short Stay

Euston Road, Anchor Gardens, Jetty North, Jetty South.

Summer - Cost per hour, first 2 hours	£2.60	£2.80	S	£0.20	7.7%
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Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Pay & Display Car Parks					
Summer - Cost per hour, after 2 hours	£3.50	£3.80	S	£0.30	8.6%
Winter - Cost per hour	£1.50	£1.50	S	£0.00	0.0%
Overnight (9pm to 8am) Free when EV charge point in use.	£1.50	£1.50	S	£0.00	0.0%
Leisure Centre					
6am to 10pm 7 days per week all year					
<i>Leisure centre members free to park max stay 3 hours</i>					
<i>Leisure centre casual users free to park max stay 3 hrs (certain conditions apply requiring minimum spend for facilities)</i>					
Up to 3 hours	£10.00	£11.40	S	£1.40	14.0%
Cost per hour over 3 hrs	£3.50	£3.50	S	£0.00	0.0%
Overnight (10pm to 6am) Free from 9pm to 6am when EV charge point in use.	£0.00	£1.50	S	NEW	NEW
Other Car Parks					
Gorleston High Street					
Hourly rate (8am - 4pm)	£1.20	£1.20	S	£0.00	0.0%
Sunday's hourly rate £1.20. (Maximum £4.20 per day)	£1.20	£1.20	S	£0.00	0.0%
Resident passes per quarter	£22.00	£23.50	S	£1.50	6.8%
Caister					
Summer - cost per hour or part thereof	£1.20	£1.20	S	£0.00	0.0%
Winter - cost per hour or part thereof	Free	Free	S		
Resident passes per quarter	£22.00	£23.50	S	£1.50	6.8%
Beach Coach Station					
Cars					
Summer - peak tariff up to 4 hours (1 April to 31 October)	£6.00	£6.20	S	£0.20	3.3%
Summer - peak tariff over 4 hours (1 April to 31 October)	£9.30	£9.50	S	£0.20	2.2%
Winter - per day	£2.50	£2.80	S	£0.30	12.0%
Overnight (9pm to 8am) (Free when EV charge point in use).	£1.50	£1.50	S	£0.00	0.0%
Coaches					
All year - bay fee up to 3 hours	£6.50	£6.80	S	£0.30	4.6%
All year - daily ticket	£11.50	£12.00	S	£0.50	4.3%
All year - weekly ticket	£61.50	£62.00	S	£0.50	0.8%
Lorry's					
All year - per twelve-hour period	£17.00	£18.00	S	£1.00	5.9%
Solo Motorcycles and Scooter					
In designated area only	No Charge	No Charge			
Other Charges:					
Season Tickets					
Season Ticket Fullers Hill (Monday to Friday only) and Beach Coach Station per month	£38.50	£41.00	S	£2.50	6.5%
Season Ticket (excluding Palmers) Town Centre short stay and Gorleston High Street CP, Beach Road CP Caister (St Nicholas & North Drive Long Stay Summer only)	£65.00	£69.00	S	£4.00	6.2%
Reserved bays (Seafront) per Annum	£625.00	£650.00	S	£25.00	4.0%
Reserved Bays (Seafront) Summer only (1st April to 31st Oct)	£375.00	£400.00	S	£25.00	6.7%
Rover Tickets					
Weekly	£35.00	£37.00	S	£2.00	5.7%
Three day (72 hours) (Any three days)	£15.00	£16.00	S	£1.00	6.7%
Market Traders					
Fullers Hill Car Park (per annum)	£60.00	£65.00	S	£5.00	8.3%
Private Car Park Bays GYBC Land					
High Mill Road (per annum)	£95.00	£100.00	S	£5.00	5.3%
All others (per annum)	£180.00	£189.00	S	£9.00	5.0%
Penalty Charge Notices (1)					
Payment received within 14 days	£35.00	£35.00	S	£0.00	0.0%
Payment received after 14 days	£70.00	£70.00	S	£0.00	0.0%
Penalty Charge Notices (2)					
Payment received within 14 days	£25.00	£25.00	S	£0.00	0.0%
Payment received after 14 days	£50.00	£50.00	S	£0.00	0.0%
Resident Advantage Card					
Advantage Card available to residents only	£3.50	£4.00	S	£0.50	14.3%

Fees & Charges	2022/23	2023/24	VAT Status	Change in year
Local Authority Permits for Part B installations				
PLEASE NOTE: The following fees have been prescribed by the Government.				
At the time of publishing these Fees and Charges 2023/24 have not been published and are stated at the 2022/23 charge.				
Mobile plant and Solvent Emission Activities				
Application fees				
Standard Process	£1,650.00	£1,650.00	OS	£0.00
Additional fee for operating without a permit	£1,188.00	£1,188.00	OS	£0.00
Reduced fee activities (except VRs)	£155.00	£155.00	OS	£0.00
PVR I & II combined	£257.00	£257.00	OS	£0.00
Vehicle refinishers (VRs)	£362.00	£362.00	OS	£0.00
Reduced fee activities: Additional fee for operating without a permit	£71.00	£71.00	OS	£0.00
Mobile screening and crushing plant	£1,650.00	£1,650.00	OS	£0.00
for the third to seventh application	£985.00	£985.00	OS	£0.00
for the eighth and subsequent applications	£498.00	£498.00	OS	£0.00
Where an application for any of the above is for a combined Part B and waste application, add an extra £279 to the above amounts	£279.00	£279.00	OS	£0.00
Annual Subsistence Charge				
<u>Standard Process</u>				
Low	£772 (+£104)*	£772 (+£104)*	OS	£0.00
Medium	£1,161(+£156)*	£1,161(+£156)*	OS	£0.00
High	£1,747(+£207)*	£1,747(+£207)*	OS	£0.00
<u>Reduced fee activities:</u>				
Low	£79.00	£79.00	OS	£0.00
Medium	£158.00	£158.00	OS	£0.00
High	£237.00	£237.00	OS	£0.00
<u>PVR I & II combined:</u>				
Low	£113.00	£113.00	OS	£0.00
Medium	£226.00	£226.00	OS	£0.00
High	£341.00	£341.00	OS	£0.00
<u>Vehicle refinishers</u>				
Low	£228.00	£228.00	OS	£0.00
Medium	£365.00	£365.00	OS	£0.00
High	£548.00	£548.00	OS	£0.00
<u>Mobile screening and crushing plant:</u>				
<u>for first and second permits</u>				
Low	£626.00	£626.00	OS	£0.00
Medium	£1,034.00	£1,034.00	OS	£0.00
High	£1,551.00	£1,551.00	OS	£0.00
<u>for the third to seventh permits</u>				
Low	£385.00	£385.00	OS	£0.00
Medium	£617.00	£617.00	OS	£0.00
High	£924.00	£924.00	OS	£0.00
<u>eighth and subsequent permits</u>				
Low	£198.00	£198.00	OS	£0.00
Medium	£314.00	£314.00	OS	£0.00
High	£473.00	£473.00	OS	£0.00
Late payment Fee	£52.00	£52.00	OS	£0.00
* the additional amounts in brackets must be charged where a permit is for a combined Part B and waste installation. Where a Part B installation is subject to reporting under the E-PRTR Regulation, add an extra £104 to the above amounts				
Transfer and Surrender				
Standard process transfer	£169.00	£169.00	OS	£0.00
Standard process partial transfer	£497.00	£497.00	OS	£0.00
New operator at low risk reduced fee activity	£53.00	£53.00	OS	£0.00
Surrender: all Part B activities	£0.00	£0.00	OS	£0.00
Reduced fee activities: transfer	£0.00	£0.00	OS	£0.00
Reduced fee activities: partial transfer	£47.00	£47.00	OS	£0.00
Temporary transfer for mobiles				
First transfer	£51.00	£51.00	OS	£0.00
Repeat following enforcement or warning	£51.00	£51.00	OS	£0.00

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year
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Local Authority Permits for Part B installations

Substantial change

Standard process	£1,050.00	£1,050.00	OS	£0.00
Standard process where the substantial change results in a new PPC activity	£1,650.00	£1,650.00	OS	£0.00
Reduced fee activities	£102.00	£102.00	OS	£0.00

LAPPC mobile plant charges

Number of Permits	Low Subsistence /Medium Susbsistence	Low Subsistence /Medium Susbsistence		
1	£1034.00/ £1551.00	£1034.00/ £1551.00	OS	£0.00
2	£1034.00/ £1551.00	£1034.00/ £1551.00	OS	£0.00
3	£617.00/ £924.00	£617.00/ £924.00	OS	£0.00
4	£617.00/ £924.00	£617.00/ £924.00	OS	£0.00
5	£617.00/ £924.00	£617.00/ £924.00	OS	£0.00
6	£617.00/ £924.00	£617.00/ £924.00	OS	£0.00
7	£617.00/ £924.00	£617.00/ £924.00	OS	£0.00
8 and over	£314.00/ £473.00	£314.00/ £473.00	OS	£0.00

LA-IPPC charges

NB - every subsistence charge in the table below includes the additional £104 charge to cover

Type of Charge	Local Authority element	Local Authority element		
Application	£3,363.00	£3,363.00	OS	£0.00
Additional fee for operating without a permit	£1,188.00	£1,188.00	OS	£0.00
Annual Subsistence Low	£1,446.00	£1,446.00	OS	£0.00
Annual Subsistence Medium	£1,610.00	£1,610.00	OS	£0.00
Annual Subsistence High	£2,333.00	£2,333.00	OS	£0.00
Subsistence Variation	£1,368.00	£1,368.00	OS	£0.00
Transfer	£235.00	£235.00	OS	£0.00
Partial Transfer	£698.00	£698.00	OS	£0.00
Surrender	£698.00	£698.00	OS	£0.00

Subsistence charges can be paid in four equal quarterly instalments paid on 1st April, 1st July, 1st October and 1st January. Where paid quarterly the total amount payable to the local authority will be increased by £38.

Reduced fee activities are; Service Stations, Vehicle Refinishers, Dry Cleaners and Small Waste Oil Burners under 0.4MW.

Newspaper advertisements

Newspaper adverts may be required under EPR at the discretion of the LA as part of the consultation process when considering an application (see Chapter 9 of the General Guidance Manual). This will be undertaken and paid for by the LA and the charging scheme contains a provision for the LA to recoup its costs.

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% change
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Selective Licensing

All fees are Statutory fees & set for 5 years

Single Occupancy Household

For each dwelling which is occupied by a single household (e.g., house, self-contained flat or no self-contained flat.

£515.00 £515.00 OS £0.00 0%

Buildings contained flats where the landlord owns the freehold.

A single Licence will be issued covering all the flats within the control of the landlord. £515 and then £505 for each additional flat within the same building.

£515.00 £515.00 OS £0.00 0%

Buildings containing flats where the landlord owns more than one flat in a building without owning the freehold

As the landlord does not own the freehold, then each flat will require an individual license. £515 for the first flat and then £505 for each additional Flat in the same building.

£515.00 £515.00 OS £0.00 0%

Late application fee

£1,000.00 £1,000.00 OS £0.00 0%

There is no option to pay monthly for license's directly with the Council.

Reduced rates

Accredited membership of selected organisation

Five Year Licence fee

Reduced fees will apply to accredited members of one of the following organisation:

National Landlord Association

£495.00 £495.00 OS £0.00 0%

Residential Landlords Association

£495.00 £495.00 OS £0.00 0%

National Approved Lettings Scheme

£495.00 £495.00 OS £0.00 0%

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% change
Local Licenses					
Skin Piercing and Tattooists (business registration)	£260.00	£275.00	OS	£15.00	5.8%
Skin Piercing (registration personal licence)	£73.00	£80.00	OS	£7.00	9.6%
Variation to Personal Licence	£37.00	£40.00	OS	£3.00	8.1%
Amendment to premises schedule	£37.00	£40.00	OS	£3.00	8.1%
Animals (Vet charges are recoverable)					
<u>Pet Shop/Sale of pets</u>					
Application Fee	£180.00	£190.00	OS	£10.00	5.6%
One year licence	£110.00	£120.00	OS	£10.00	9.1%
Two year licence	£170.00	£180.00	OS	£10.00	5.9%
Three year licence	£230.00	£245.00	OS	£15.00	6.5%
<u>Riding Establishment</u>					
	n/a	n/a	OS		
Application Fee	£240.00	£255.00	OS	£15.00	6.3%
One year licence	£110.00	£120.00	OS	£10.00	9.1%
Two year licence	£170.00	£180.00	OS	£10.00	5.9%
Three year licence	£230.00	£245.00	OS	£15.00	6.5%
<u>Dog Breeding</u>					
	n/a	n/a	OS		
Application Fee	£240.00	£255.00	OS	£15.00	6.3%
One year licence	£110.00	£120.00	OS	£10.00	9.1%
Two year licence	£170.00	£180.00	OS	£10.00	5.9%
Three year licence	£230.00	£245.00	OS	£15.00	6.5%
<u>Animal boarding Including, dogs, cats, home boarding and doggy day care</u>					
	n/a	n/a	OS		
Application Fee	£180.00	£190.00	OS	£10.00	5.6%
One year licence	£110.00	£120.00	OS	£10.00	9.1%
Two year licence	£170.00	£180.00	OS	£10.00	5.9%
Three year licence	£230.00	£245.00	OS	£15.00	6.5%
Dangerous Wild Animals (Biennial)	£234.00	£269.00	OS	£35.00	15.0%
<u>Keeping animals for exhibition</u>					
	n/a	n/a	OS		
Application Fee	£150.00	£160.00	OS	£10.00	6.7%
3 year licence	£150.00	£160.00	OS	£10.00	6.7%
Combination of activities - in addition to highest activity fee (vets fees where required)	£49.00	£52.00	OS	£3.00	6.1%
Variation to Licence/re-evaluation of rating for animal boarding, pet shops and keeping animals for exhibition	£96.00	£100.00	OS	£4.00	4.2%
Variation to Licence/re-evaluation of rating including breeding and riding activities (plus vet fees)	£96.00	£100.00	OS	£4.00	4.2%
Variations to reduce the licensable activities or numbers of animals	£52.00	£55.00	OS	£3.00	5.8%
Transfer of Licence (on death of Licence holder)	£52.00	£55.00	OS	£3.00	5.8%
Change of name or business name (not transfer)	£30.00	£32.00	OS	£2.00	6.7%
Copy of Licence	£12.00	£14.00	OS	£2.00	16.7%
Zoo (Vet charges are recoverable in addition to these fees)					
Notice of intention to apply for a Zoo Licence	£118.00	£135.00	OS	£17.00	14.4%
Application	£265.00	£300.00	OS	£35.00	13.2%
Grant	£118.00	£135.00	OS	£17.00	14.4%
Renewal	£379.00	£430.00	OS	£51.00	13.5%
Special Inspection	£118.00	£135.00	OS	£17.00	14.4%
Periodic inspections (3 yr. and renewal)	£205.00	£230.00	OS	£25.00	12.2%
Informal Inspections (annual)	£176.00	£200.00	OS	£24.00	13.6%
Advice (hourly rate)	£60.00	£65.00	OS	£5.00	8.3%
Food/Water Samples					
PWS risk assessment (large/commercial supply)	£217.00	£235.00	OS	£18.00	8.3%
PWS risk assessment (small supply)	£109.00	£120.00	OS	£11.00	10.1%
PWS risk assessment (single domestic dwelling)	£55.00	£60.00	OS	£5.00	9.1%
PWS sampling (plus analysis costs)	£55.00	£60.00	OS	£5.00	9.1%
PWS investigation (plus analysis costs)	£55.00	£60.00	OS	£5.00	9.1%
Commercial Health Certificates					
Authorisation	£17.00	£19.00	OS	£2.00	11.8%
Preparation and authentication	£30.00	£33.00	OS	£3.00	10.0%
Port Health	£30.00	£33.00	OS	£3.00	10.0%
Food Premises Register					
Copy of an entry	£15.00	£17.00	OS	£2.00	13.3%
Copy of register	£974.00	£974.00	OS	£0.00	0.0%
Request for information (plus VAT)	£98.00	£105.00	OS	£7.00	7.1%

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% change
Local Licenses					
<i>NOTE: The Food Premises Register is available free to view at the offices, however, if a copy of the full register or a single entry is required please see charges above.</i>					
House in Multiple Occupation Licence					
House in Multiple Occupation Licence Application Fee	£645.00	£735.00	OS	£90.00	14.0%
Mid Term Administration and inspection	£293.00	£335.00	OS	£42.00	14.3%
Units of accommodation:					
Each Additional Unit at	£29.00	£34.00	OS	£5.00	17.2%
House in Multiple Occupation Renewal of Licence - Standard 5	£644.50	£730.00	OS	£85.50	13.3%
Mid Term Administration and inspection	£293.00	£335.00	OS	£42.00	14.3%
Units of accommodation:					
Each Additional Unit at	£29.00	£33.00	OS	£4.00	13.8%
Variation of a Licence	£29.00	£33.00	OS	£4.00	13.8%
Housing Act 2004					
Recovery of costs re Enforcement Notices	£415.00	£440.00	OS	£25.00	6.0%
Failure to provide smoke alarms	£5,000.00	£5,000.00	OS	£0.00	0.0%
Failure to provide carbon monoxide alarms	£5,000.00	£5,000.00	OS	£0.00	0.0%
Immigration Inspections Std (10days)	£105.00	£115.00	OS	£10.00	9.5%
Immigration Inspections fast Track (5days)	£160.00	£170.00	OS	£10.00	6.3%
Scrap Metal Dealer Licence Fees					
Site Licence					
New	£346.00	£365.00	OS	£19.00	5.5%
Renewal	£321.00	£365.00	OS	£44.00	13.7%
Variation	£141.00	£150.00	OS	£9.00	6.4%
Scrap Metal Dealer Licence Fees					
Collectors Licence	£211.00	£215.00	OS	£4.00	1.9%
New Renewal Variation	£183.00	£215.00	OS	£32.00	17.5%
Copy of Licence	£141.00	£12.00	OS	£-129.00	-91.5%
Public Health Act Funerals					
Administration and Officer rate - flat fee	£578.00	£610.00	OS	£32.00	5.5%
Out of Borough Excess Cost Recovery	£67.00	£70.00	OS	£3.00	4.5%
Dog Warden - Fees					
Contractors Fee for Collection and Kenneling per dog (Recharges include VAT)	Cost Recovery	Cost Recovery	OS		
Statutory Fee	£25.00	£25.00	OS	£0.00	0.0%
Pest Control					
Mouse and Rat Control and Extermination Fee (Excluding VAT)	£47.00	£50.00	S	£3.00	6.4%
Ship Sanitation Charges					
These fees are set by the Association of Port Health Authorities - prices are subject to change and the prescribed charges will be adopted.					
Gross Tonnage Charge (£)					
Below 1,001	£110.00	£125.00	S	£15.00	13.6%
From 1,001 to 3,000	£150.00	£170.00	S	£20.00	13.3%
3,001 - 10,000	£220.00	£250.00	S	£30.00	13.6%
10,001 - 20,000	£285.00	£325.00	S	£40.00	14.0%
20,001 - 30,000	£365.00	£415.00	S	£50.00	13.7%
Over 30,000	£425.00	£480.00	S	£55.00	12.9%
With the exception of:					
Vessels with the capacity to carry between 50 and 1,000 persons	£425.00	£480.00	S	£55.00	12.9%
Vessels with the capacity to carry more than 1,000 persons	£725.00	£820.00	S	£95.00	13.1%
Over 1,000 persons Extensions	£80.00	£95.00	S	£15.00	18.8%
Extra charges may be added for exceptional costs such as launch hire, lengthy journeys to the port or laboratories, out of hour visits and samples taken.					
Mobile Homes Act 2013					
Costs of New Application					
1-5 pitches	£273.00	£290.00	OS	£17.00	6.2%
6-24 pitches	£292.00	£310.00	OS	£18.00	6.2%
25-99 pitches	£311.00	£330.00	OS	£19.00	6.1%
100+ pitches	£350.00	£370.00	OS	£20.00	5.7%
Inspection Fee					
1-3 pitches					

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% change
Local Licenses					
4-5 pitches	£156.00	£170.00	OS	£14.00	9.0%
6-24 pitches	£234.00	£250.00	OS	£16.00	6.8%
25-99 pitches	£311.00	£330.00	OS	£19.00	6.1%
100+ pitches	£349.00	£370.00	OS	£21.00	6.0%
Food Hygiene Inspections					
Food hygiene re-rating inspection	£166.00	£190.00	OS	£24.00	14.5%
Voluntary surrender of food stuffs (disposal costs charged at cost in addition to this fee)	£180.00	£205.00	OS	£25.00	13.9%
Food Hygiene Courses					
CIEH Foundation in Food Safety (per person)	£67.00	£75.00	OS	£8.00	11.9%

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% change
Garden Waste & Bulky Items					
Garden Waste Bins & Bags					
New bins (including charge for collections)					
One Bin	£76.00	£79.00	OS	£3.00	3.9%
Two Bins	£126.00	£130.50	OS	£4.50	3.6%
Three Bins	£176.00	£182.00	OS	£6.00	3.4%
Four Bins	£226.00	£233.50	OS	£7.50	3.3%
Renewal of Annual Bin (including charge for collections)					
One Bin	£52.00	£55.00	OS	£3.00	5.8%
Two Bins	£78.00	£82.00	OS	£4.00	5.1%
Three Bins	£104.00	£110.00	OS	£6.00	5.8%
Four Bins	£130.00	£137.00	OS	£7.00	5.4%
Other Charges					
Charge for garden waste bin	£24.00	£24.00	OS	£0.00	0.0%
One off/Additional Bin empty	£20.00	£23.00	OS	£3.00	15.0%
12 bags	£26.00	£28.00	OS	£2.00	7.7%
24 bags	£50.00	£53.00	OS	£3.00	6.0%
Administration charge - Provision of bins at new properties	£65.00	£69.00	OS	£4.00	6.2%
Administration charge - Replacement/extra recycling or residual bin	£40.00	£42.00	OS	£2.00	5.0%
Bulky Items					
Collection of Bulky Items by Order:					
1-3 Items	£23.00	£25.00	OS	£2.00	8.7%
4-6 Items	£45.00	£48.00	OS	£3.00	6.7%
More than 6 Items	on request	on request	OS		

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Licensing					
HACKNEY CARRIAGES					
First class hackney carriage and private hire vehicle	£240.00	£252.00	OS	£12.00	5.0%
Second class hackney carriage	£260.00	£273.00	OS	£13.00	5.0%
Transfer of Landau Vehicle Licence	£63.00	£67.00	OS	£4.00	6.3%
Private hire operator (5 years) - covers any number of vehicles	£350.00	£368.00	OS	£18.00	5.1%
Private hire vehicle	£240.00	£252.00	OS	£12.00	5.0%
Drivers licence (3 years)	£165.00	£174.00	OS	£9.00	5.5%
Drivers Licence (1 year issue for exceptional circumstances)	£105.00	£111.00	OS	£6.00	5.7%
Transfer of vehicle Licence	£63.00	£67.00	OS	£4.00	6.3%
Knowledge test	£17.00	£20.00	OS	£3.00	17.6%
Replacement Badges/Crests	N/A	£10.00	OS	NEW	NEW
Replacement Plate	N/A	£20.00	OS	NEW	NEW
SEX ESTABLISHMENTS					
Grant of annual Licence	£2,100.00	£2,205.00	OS	£105.00	5.0%
Renewal of annual Licence (unless objections received/referred to Committee)	£525.00	£552.00	OS	£27.00	5.1%
Transfer of annual Licence	£840.00	£882.00	OS	£42.00	5.0%
GAMBLING ACT 2005 LICENCES					
Large Casino	£10,000.00	£10,000.00	OS	£0.00	0.0%
New Annual fee	£10,000.00	£10,000.00	OS	£0.00	0.0%
Variation	£5,000.00	£5,000.00	OS	£0.00	0.0%
Transfer	£2,150.00	£2,150.00	OS	£0.00	0.0%
Reinstatement	£2,150.00	£2,150.00	OS	£0.00	0.0%
Provisional Statement	£10,000.00	£10,000.00	OS	£0.00	0.0%
Licence Application (Prov. Holders)	£5,000.00	£5,000.00	OS	£0.00	0.0%
Existing Casinos					
New	n/a	n/a			
Annual fee	£1,616.00	£1,820.00	OS	£204.00	12.6%
Variation	£1,511.00	£1,700.00	OS	£189.00	12.5%
Transfer	£1,029.00	£1,160.00	OS	£131.00	12.7%
Reinstatement	£1,029.00	£1,160.00	OS	£131.00	12.7%
Provisional Statement	n/a	n/a			
Licence Application (Prov. Holders)	n/a	n/a			
Betting premises					
New	£2,203.00	£2,340.00	OS	£137.00	6.2%
Annual fee	£494.00	£525.00	OS	£31.00	6.3%
Variation	£1,102.00	£1,170.00	OS	£68.00	6.2%
Transfer	£871.00	£925.00	OS	£54.00	6.2%
Reinstatement	£871.00	£925.00	OS	£54.00	6.2%
Provisional Statement	£2,203.00	£2,340.00	OS	£137.00	6.2%
Licence Application (Prov. Holders)	£871.00	£925.00	OS	£54.00	6.2%
Betting (Tracks)					
New	£1,920.00	£2,040.00	OS	£120.00	6.3%
Annual fee	£546.00	£625.00	OS	£79.00	14.5%
Variation	£934.00	£990.00	OS	£56.00	6.0%
Transfer	£714.00	£760.00	OS	£46.00	6.4%
Reinstatement	£714.00	£760.00	OS	£46.00	6.4%
Provisional Statement	£1,920.00	£2,040.00	OS	£120.00	6.3%
Licence Application (Prov. Holders)	£714.00	£760.00	OS	£46.00	6.4%
Bingo premises					
New	£2,686.00	£2,850.00	OS	£164.00	6.1%
Annual fee	£661.00	£700.00	OS	£39.00	5.9%
Variation	£1,312.00	£1,390.00	OS	£78.00	5.9%
Transfer	£871.00	£925.00	OS	£54.00	6.2%
Reinstatement	£871.00	£925.00	OS	£54.00	6.2%
Provisional Statement	£2,686.00	£2,850.00	OS	£164.00	6.1%
Licence Application (Prov. Holders)	£871.00	£925.00	OS	£54.00	6.2%
Adult Gaming Centre					
New	£1,532.00	£1,625.00	OS	£93.00	6.1%
Annual fee	£671.00	£715.00	OS	£44.00	6.6%
Variation	£766.00	£815.00	OS	£49.00	6.4%
Transfer	£871.00	£925.00	OS	£54.00	6.2%
Reinstatement	£871.00	£925.00	OS	£54.00	6.2%
Provisional Statement	£1,532.00	£1,625.00	OS	£93.00	6.1%
Licence Application (Prov. Holders)	£871.00	£925.00	OS	£54.00	6.2%
Family Ent. Centres					
New	£1,532.00	£1,625.00	OS	£93.00	6.1%
Annual fee	£546.00	£580.00	OS	£34.00	6.2%
Variation	£766.00	£815.00	OS	£49.00	6.4%
Transfer	£714.00	£760.00	OS	£46.00	6.4%
Reinstatement	£714.00	£760.00	OS	£46.00	6.4%

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Licensing					
Provisional Statement	£1,532.00	£1,625.00	OS	£93.00	6.1%
Licence Application (Prov. Holders)	£714.00	£760.00	OS	£46.00	6.4%
Copy Licence	£25.00	£25.00	OS	£0.00	0.0%
Notification of Change	£50.00	£50.00	OS	£0.00	0.0%

Fees and Charges
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Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Sports and Leisure					
PITCH AND PUTT					
Bure Park (18 hole)					
Adult - per round	£8.00	£8.60	S	£0.60	7.5%
Concession - per round	£5.50	£5.90	S	£0.40	7.3%
Book of 10 Rounds					
Adults - per book	£54.50	£62.00	S	£7.50	13.8%
Concessions - per book	£37.00	£42.00	S	£5.00	13.5%
Lost ball charge	£2.00	£2.20	S	£0.20	10.0%
Deposit on Equipment (returnable)	£10.00	£10.00	OS	£0.00	0.0%
ALL TENNIS COURTS					
Courts					
Adults - per person per hour	£4.00	£4.50	S	£0.50	12.5%
Concessions - per person per hour	£3.00	£3.40	S	£0.40	13.3%
Organised clubs - per person per hour	£3.00	£3.40	S	£0.40	13.3%
Equipment					
Deposit per person (returnable)	£20.00	£20.00	OS	£0.00	0.0%
Lost ball charge	£2.00	£2.20	S	£0.20	10.0%
PUTTING GREENS					
Gorleston Cliffs (9 hole)					
Adult - per round	£3.50	£4.00	S	£0.50	14.3%
Concession - per round	£2.50	£2.80	S	£0.30	12.0%
Equipment					
Deposit per putter	£5.00	£10.00	OS	£5.00	100.0%
ALL BOWLING GREENS					
Green Fees					
Adult - per hour (incl woods)	£5.50	£5.80	S	£0.30	5.5%
Concession - per hour (incl woods)	£3.50	£3.70	S	£0.20	5.7%
Book of 10 x 1-hour tickets					
Adult	£40.00	£42.00	S	£2.00	5.0%
Concession	£25.00	£27.00	S	£2.00	8.0%
Book of 20 x 1-hour tickets					
Adult	£60.00	£63.00	S	£3.00	5.0%
Concession	£40.00	£42.00	S	£2.00	5.0%
Equipment					
Hire of woods and/or footwear per hour	No charge	No charge			
Deposit per person	£10.00	£10.00	OS	£0.00	0.0%
Club Bookings Monday to Saturday only					
Per rink per 2 hours (minimum of 2 rinks)	£20.00	£21.50	OS	£1.50	7.5%
Club bookings to cover ONLY league or cup fixtures and clubs' internal tournaments. For all other matches including touring sides, rink charges will be £11.50 for all greens.	£20.00	£21.50	S	£1.50	7.5%
Great Yarmouth Festival of Bowls Tournament					
Entrance fee per person per competition	£7.50	£8.00	S	£0.50	6.7%
FOOTBALL & RUGBY					
All teams based at Council pitches will have season tickets.					
Season Tickets (for a maximum of 14 home matches or 17 if paid through the relevant league)					
Adult	£582.00	£615.00	OS	£33.00	5.7%
18 years old and under	£306.00	£325.00	OS	£19.00	6.2%
Casual Matches					
Adult	£73.50	£78.00	OS	£4.50	6.1%
18 years old and under	£47.50	£50.00	OS	£2.50	5.3%
Training					
Per team per two-hour session	£36.00	£38.00	S	£2.00	5.6%
Beaconsfield flood lit area per two-hour session	£39.00	£41.00	S	£2.00	5.1%
Football at Wellesley Recreation Ground (grass pitch usage only)	£49.00	£51.00	OS	£2.00	4.1%
School team per match (grass pitch usage only)	£86.00	£90.00	OS	£4.00	4.7%
All use of floodlights in addition	£66.50	£66.50	OS	£0.00	0.0%
Professional matches by negotiation					
Athletics at Wellesley Recreation Ground					
Great Yarmouth & District AC (incl floodlights)	£6,086.00	£6,086.00	OS	£0.00	0.0%
ATHLETIC MEETINGS					
Other groups and clubs					
Half Day	£113.00	£120.00	S	£7.00	6.2%
Full Day	£226.00	£240.00	S	£14.00	6.2%

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Sports and Leisure					
Casual Use					
Monday to Friday (10.00am to 4.00pm)	No Charge	No Charge			
All other times					
Adult	No Charge	No Charge			
Concession	No Charge	No Charge			
CRICKET					
<i>Casual Matches</i>					
Monday to Friday	£78.50	£82.50	S	£4.00	5.1%
Saturday	£90.50	£95.50	S	£5.00	5.5%
Sunday	£103.50	£109.00	S	£5.50	5.3%
Club League and Cup Fixtures					
Monday to Friday	£52.50	£55.50	OS	£3.00	5.7%
Saturday	£65.00	£68.50	OS	£3.50	5.4%
Sunday	£75.00	£79.00	OS	£4.00	5.3%
Fetes and similar events					
Hire of recreation ground (in addition to any commercial concessions)	£155.00	£175.00	S	£20.00	12.9%

Concession tickets - are available for children of 16 years and under and persons of 65 years and over.

Block Bookings - the Leisure Management Contractor and the Client Officer may jointly negotiate a fee for a large number of bookings for bowling rinks, petanque rinks, tennis courts and cricket pitches.

Bank Holidays - usage of facilities will be charged at the Sunday rate (where applicable).

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Land Searches					
Local Land Charge Fees					
Local Search (LLC1)	£13.50	£15.00	OS	£1.50	11.1%
Local Standard Enquiry (CON29)	£186.50	£210.00	S	£23.50	12.6%
Full Search (LLC1 and CON29)	£199.50	£225.00	S	£25.50	12.8%
County					
Q2; Q22 and Rights of way	£19.00	£21.00	S	£2.00	10.5%
Local Search (LLC1) additional parcel of land	No Charge	No Charge			
Standard Enquiries (CON29) additional parcel of land (non-commercial)	£19.50	£22.00	S	£2.50	12.8%
Standard Enquiries (CON29) additional parcel of land (commercial)	£19.50	£22.00	S	£2.50	12.8%
Additional Enquiries					
Optional enquiry (Part 2)	£13.50	£15.00	S	£1.50	11.1%
Optional enquiry (Part 3)	£13.50	£15.00	S	£1.50	11.1%
Personal Searches					
Statutory Personal Search Fee	No Charge	No Charge			
Additional parcel of land	No Charge	No Charge			
Fee for an assisted Personal Search	£51.50	£58.00	OS	£6.50	12.6%
Copy of Planning Permission Notice	£8.50	£9.50	S	£1.00	11.8%
Street Naming and Numbering					
Property Name change/Addition					
Dwelling (with existing SNN) - changing name and/or number	£52.00	£59.00	OS	£7.00	13.5%
Business or institutional unit (with existing SNN) - changing or adding name and/or number	£52.50	£59.00	OS	£6.50	12.4%
New Developments					
<i>Development not involving a new street name (per plot or the below charge for scale of development, if lower)</i>	£56.00	£63.00	OS	£7.00	12.5%
1-5 Plots (including new street name(s))	£266.50	£300.00	OS	£33.50	12.6%
6-10 Plots (including new street name(s))	£347.00	£390.00	OS	£43.00	12.4%
11-20 Plots (including new street name(s))	£462.50	£520.00	OS	£57.50	12.4%
21-50 Plots (including new street name(s))	£924.50	£1,040.00	OS	£115.50	12.5%
51-100 Plots (including new street name(s))	£1,271.50	£1,430.00	OS	£158.50	12.5%
101+ plots (including new street name(s))	£1,617.50	£1,820.00	OS	£202.50	12.5%
Miscellaneous street naming/numbering					
Renaming street	£116.00	£130.00	OS	£14.00	12.1%
Street Nameplates (new, replacement or relocation - per plate)	£203.00	£230.00	OS	£27.00	13.3%
Formal confirmation of address to solicitors / conveyancers / owner or occupiers / etc.	£24.00	£27.00	OS	£3.00	12.5%
High Hedges					
Site visit to confirm whether meets definition of a high hedge (fee refundable against consequent formal complaint - see below)	£52.50	£60.00	OS	£7.50	14.3%
Formal Complaint (fee can be reduced by refund of site visit fee -see above)	£341.50	£385.00	OS	£43.50	12.7%
Mapping Services					
OS Mastermap A4 (6 copies) 32 x 32m @ 1:200	£17.00	£19.00	ZE	£2.00	11.8%
OS Mastermap A4 (6 copies) 80 x 80m @ 1:500	£17.00	£19.00	ZE	£2.00	11.8%
OS Mastermap A4 (6 copies) 200 x 200m @ 1:1250	£28.00	£32.00	ZE	£4.00	14.3%
OS Mastermap A4 (6 copies) 400 x 400m rural @ 1:2500	£28.00	£32.00	ZE	£4.00	14.3%
OS Mastermap A4 (6 copies) 400 x 400m urban @ 1:2500	£57.00	£64.00	ZE	£7.00	12.3%
OS VectorMap Local A4 (6 copies) 1600 x 1600m @ 1:10000	£28.00	£32.00	ZE	£4.00	14.3%
Pre-Application Fees					
Works to existing dwellings (extensions or outbuildings), alterations to buildings (excluding use) and advertisements					
Written reply and visit	£122.00	£135.00	S	£13.00	10.7%
Minor Development					
Residential development of between 1 & 9 dwellings or less than 0.5 hectares					
Non-residential development of less than 1000 sq. m floorspace or 1 hectare					
All changes of use					
Written reply	£556.00	£625.00	S	£69.00	12.4%
Meeting in office and written reply	£690.50	£775.00	S	£84.50	12.2%
meeting on site and written reply	£768.00	£865.00	S	£97.00	12.6%
Medium Development					
Residential development of between 10 & 199 dwellings or between 0.5 and 4 hectares					
Non-residential development of between 1000 & 9,999 sq. m floorspace or 1-2 hectares					
Written reply	£1,515.00	£1,705.00	S	£190.00	12.5%
Meeting in office and written reply	£1,837.00	£2,065.00	S	£228.00	12.4%

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Land Searches					
Meeting on site and written reply	£2,145.50	£2,415.00	S	£269.50	12.6%
Major Development					
Residential development of 200 dwellings or more					
Non-residential development greater than 10,000 sq. m floorspace					
Proposals requiring Environmental Impact Assessment					
Written reply	£3,119.00	£3,510.00	S	£391.00	12.5%
Meeting in office and written reply	£3,489.50	£3,930.00	S	£440.50	12.6%
Meeting on site and written reply	£3,860.50	£4,350.00	S	£489.50	12.7%
Confirming Compliance with S106 and Conditions					
Confirming compliance with an imposed planning condition	N/A	£100.00	S	NEW	NEW
Confirming compliance with a section 106 agreement (additional fee for legal advice if required).	N/A	£150.00	S	NEW	NEW
Planning Performance Agreements					
Contact Great Yarmouth Borough Council to discuss (bespoke)					

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Housing Needs & welfare Services:					
Community Alarm Service - 'Yarecare'					
Private users					
Alarm monitoring service - per week	£1.86	£1.86	S	£0.00	0.0%
Alarm monitoring service - per month	£8.05	£8.05	S	£0.00	0.1%
Alarm monitoring service - per annum	£96.55	£96.55	S	£0.00	0.0%
Alarm unit rental - per week (inc. monitoring)	£4.06	£4.06	S	£0.00	0.0%
Alarm unit rental - per month (inc. monitoring)	£17.58	£17.58	S	£0.00	0.0%
Alarm unit rental - per quarter (inc. monitoring)	£52.75	£52.75	S	£0.00	0.0%
Alarm unit rental - per annum (inc. monitoring)	£210.98	£210.98	S	£0.00	0.0%
Community Alarm Set-up & Installation Fee - within Borough	£57.56	£57.56	S	£0.00	0.0%
Community Alarm Set-up & Installation Fee - Outside Borough	£65.47	£65.47	S	£0.00	0.0%
Community Alarm Set-up & Postage Fee	£54.00	£54.00	S	£0.00	0.0%
Council Tenants					
Alarm monitoring service - per week	£1.93	£1.93	OS/S	£0.00	0.0%
Alarm unit rental - per week (inc. monitoring)	£4.22	£4.22	OS/S	£0.00	0.0%
Handy Person Service					
Hourly Rate					
	£30.00	£30.00	S	£0.00	0.0%
Subsidised Hourly Rate at 50% of full rate	£15.00	£15.00	S	£0.00	0.0%
Housing Options Bed & Breakfast					
Weekly rate per adult (min rate)	£10.00	£11.46	OS	£1.46	14.6%
Weekly rate per child (min rate)	£5.00	£5.73	OS	£0.73	14.6%
Allocation service					
Charge per let under allocation partnership	£100.00	£100.00	OS	NEW	NEW

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23 Charge		2023/24 Charge		VAT Status	Change in year	Change in year	% Change	% Change
Market Place	Per Metre	Per Foot	Per Metre	Per Foot		Per Metre	Per Foot	Per Metre	Per Foot
Two-day market - charges (Wednesday, Friday and Saturday)	£1.80	£0.55	£2.00	£0.61	EX	£0.20	£0.06	11.1%	11.1%
Casual two-day market - charges (Wednesday, Friday and Saturday)	£2.70	£0.82	£3.00	£0.91	EX	£0.30	£0.09	11.1%	11.1%
Specialist Event Market charges									
Up to 10 foot/3 Metres	Price on application	Price on application	Price on application	Price on application	EX	n/a	n/a	n/a	n/a
Up to 20 foot/6 Metres	Price on application	Price on application	Price on application	Price on application	EX	n/a	n/a	n/a	n/a
Up to 30 foot/9 Metres	Price on application	Price on application	Price on application	Price on application	EX	n/a	n/a	n/a	n/a
Chalet – 3 Metres	Price on application	Price on application	Price on application	Price on application	EX	n/a	n/a	n/a	n/a
Charity Barrow Fee	Free	Free			Free				
Craft Barrow Fee	£10.70	Daily Charge	£12.00	n/a	EX	£1.30	Daily Charge	£0.11	Daily Charge
Daily Electricity Charge per day			£6 p.day	n/a	NEW	NEW	NEW	NEW	NEW

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Charges for Beach Huts					
Gorleston Beach Huts					
Beach Hut Purchase rates					
Beach Hut Purchase with 25-year ground lease	Price on application	Price on application	S		
Beach Hut Purchase with 25-year ground lease	Price on application	Price on application	S		
Ground Rent Fee Gorleston (per year)	£1,033.00	Price on application	S	n/a	n/a
Ground Rent Fee Great Yarmouth (per year)	n/a	Price on application	S	New	New
Hire Charge Annual rental - Gorleston	£2,079.50	£2,340.00	S	£260.50	12.5%
Hire Charge Annual rental - Great Yarmouth	n/a	£2,040.00	S	New	New
Weekly rental					
Low season – April/November/January/February/ March	£53.50	£60.00	S	£6.50	12.1%
Mid Season – May/June/September/October	£133.00	£145.00	S	£12.00	9.0%
High Season – July & August	£199.00	£215.00	S	£16.00	8.0%
Monthly rental					
Low season – April/November/January/February/ March	£160.50	£175.00	S	£14.50	9.0%
Mid Season – May/June/September/October	£398.00	£430.00	S	£32.00	8.0%
High Season – July & August	£595.50	£640.00	S	£44.50	7.5%
Charges for Market Fairs					
Category/Attraction Description					
A – Roundabouts over 25ft (7.62m) in diameter or any other machinery or apparatus, whether operated by electricity, steam, hand or other means	£3.70	£4.00 OS		£0.30	8.1%
B - Roundabouts less than 25ft (7.6m) in diameter, power operated Hoopla's, Spinners and games of similar nature	£6.40	£6.90 OS		£0.50	7.8%
C - Non-mechanical operated Hoopla's, swinging boats, Booths, Shows and Exhibitions and Refreshments kiosks	£4.30	£4.60 OS		£0.30	7.0%
D - Dart stalls, Coconut-shy, Shooting Galleries and other Shooting Games	£2.20	£2.40 OS		£0.20	9.1%
<i>All costs based on square metres.</i>					
Minimum Charge	£41.00	£44.00 OS		£3.00	7.3%

Fees and Charges
2023/24
Great Yarmouth Borough Council

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Charges for Filming and Photography					
Notice of no objection for Commercial photography	£35.00	£40.50	S	£5.50	15.7%
Consent Certificate for Commercial Photography	£35.00	£40.50	S	£5.50	15.7%
Standard filming fee per each consent or notice of no objection required	£69.50	£80.00	S	£10.50	15.1%
Small feature film fee per each consent certificate or notice of no objection required	£117.00	Price on application	S	NEW	NEW
Large feature film fee (charges from)	£556.00	Price on application	S	NEW	NEW

Fees & Charges				Monday-Friday				Weekends & bank holidays				Monday-Friday				Weekends & bank holidays			
Charges for Town Hall 2023/24				Per Hour	Per Half day	Per Day		Per Hour	Per Half day	Per Day	VAT Status	Change per year £ %				Change per year £ %			
												Per Hour	Per Half day	Per Day		Per Hour	Per Half day	Per Day	
Civil Ceremonies/Wedding Ceremonies Room Hire.																			
Old Magistrates Court room hire per day - prices from (Maximum 2 hours)				£0	£0	£405		£0	£0	£675	S			£45 11.11%				£75 11.11%	
Supper Room/ Rambouillet/Old Magistrates Court																			
Renewal of Vows or Ceremonies where a private celebrant is used in any of the above rooms - prices from (maximum two hours room hire)				£0	£0	£340		£0	£0	£675	S			£40 11.76%				£75 11.11%	
Wedding/ Party celebration up to midnight - prices from (minimum three hours).				£85	£0	£0		£135	£0	£0	S	£13 15.29%				£15 11.11%			
Assembly Room (prices from)																			
Monday - Thursday				£0	£0	£1,050		£0	£0	£0	£0			£150 14.29%					
Friday & Saturday				£0	£0	£0		£0	£0	£1,350	S							£150 11.11%	
Sundays & Bank Holidays				£0	£0	£0		£0	£0	£2,700	S							£300 11.11%	
Hire of Kitchen & Equipment (From £1 per person)				Price on application				Price on application											
A 20% Non-returnable deposit is required for above bookings																			
Council Chamber (prices from)																			
Private, Public and Commercial (Weekdays 08:00- 18:00)				£0	£205	£410		£0	£0	£0	S			£25 12.20%	£230 56.10%				
Private, Public and Commercial (Weekday & Evenings 18:00-00.00)				£85	£0	£0		£0	£0	£0	S	£13 15.29%							
Private, Public and Commercial (Weekends and Bank Holidays) (£85 per hour after 8 hours) Please note half day is 4 hrs and full day is 8 hrs.				£0	£0	£0		£85	£270	£540	S					£13 15.29%	£30 11.11%	£60 11.11%	
Rambouillet Room & Supper Room (prices from)																			
Private, Public and Commercial (Weekdays 08:00- 18:00)				£0	£135	£270		£0	£0	£0	S			£15 11.11%	£30 11.11%				
Private, Public and Commercial (Evenings 18:00- 00.00)				£70	£0	£0		£0	£0	£0	S	£10 14.29%							
Private, Public and Commercial (Weekends and Bank Holidays) (£60 per hour after 8 hours) Please note half day is 4 hrs and full day is 8 hrs.				£0	£0	£0		£85	£270	£540	S					£13 15.29%	£30 11.11%	£60 11.11%	
Bespoke Room Hire & Wedding Packages				Price on application				Price on application											
Other Charges																			
Atrium Drinks Reception/additional space with any room				£0	£0	£135		£0	£0	£135				£15 11.11%				£15 11.11%	
Set Up Room Hire				£0	£0	£135		£0	£0	£135				£15 11.11%				£15 11.11%	
Additional event staff (18:00-00:00 events over 100 people)						£150				£150				NEW NEW				NEW NEW	
Extra Hire charge PA Equipment				£0	£0	£135		£0	£0	£135				£15 11.11%				£15 11.11%	
Red Carpet				£0	£0	£115		£0	£0	£115				£15 13.04%				£15 13.04%	
Linen				£0	n/a	Price on request		n/a	n/a	Price on request									
Extended opening/Late Licence				£0	£0	£135		£0	£0	£135				NEW NEW				NEW NEW	
Presentation TV Screen				£0	£0	£60		£0	£0	£60				£10 16.67%				£10 16.67%	
Per person								Per person											
Teas, coffee and Biscuits charges				£3.60	n/a	n/a		£3.60	n/a	n/a		£1.20 33.33%				£1.20 33.33%			

NOTE:
Subsidised and Charities Rate 25% discount on all above: Rooms will only be available Mon-Thu at these rates.
A 20% deposit will be required at the time of booking.
All outstanding balances to be paid within 14 days after the event

Subject **2023/24 GENERAL FUND BUDGET REPORT**

Report to **ELT - 25 January 2023**

Policy and Resources Committee – 6 February 2023

Council 21 February 2023

Report by: **Finance Director**



SUBJECT MATTER/RECOMMENDATIONS

This report presents for approval the general fund revenue and capital budget for 2023/24.

It is recommended that the Policy and Resources Committee consider and recommend the following to Council:

- 1) The general fund revenue budget as detailed at Appendix A;**
- 2) The Council Tax for 2023/24 for the Borough Council tax be £181.48 (for an average Band D);**
- 3) That the demand on the Collection Fund for 2023/24 be:**
 - a. £5,417,359 for the Borough Council purposes;**
 - b. £670,326 for Parish Precepts (subject to two parishes finalising their precepts);**
- 4) The new fees and charges as outlined at Appendix D1 and 3.5 be approved;**
- 5) The reserves statement and movement on the reserves as detailed at Appendix E and within section 4 of the report;**
- 6) The Policy framework for reserves as detailed at Appendix F;**
- 7) The updated Capital Programme and financing for 2022/23 to 2023/24 as detailed at Appendix G;**
- 8) An additional £328,314 be added to the capital programme for the asset purchase as outlined at 5.7;**
- 9) The new capital bid proposals at Appendix H;**
- 10) The Minimum Revenue Provision Statement 2023/24 as included at Appendix I.**

1. INTRODUCTION / BACKGROUND

- 1.1. This report presents for consideration and recommendation the detail of the 2023/24 revenue and capital budgets for the General Fund. The report also presents an updated Capital programme covering the period 2022/23 to 2024/25. Recommendations from this report will be made to Council on 21 February 2023 to inform the setting of the council tax for 2023/24.
- 1.2. The 2023/24 medium term financial strategy was presented to the Policy and Resources committee in November 2022. At the time there was a forecast gap for the 2023/24 financial year of in the region of £2.4 million before allowing for any transfer from general reserves. The position in the MTFS assumed a use of reserves in the current financial year of £543k and for 2023/24 of £1.085m, this was largely in response to the increased pay costs due to the 2022/23 pay award and the increased inflationary pressures impacting on utilities and contract prices as well as interest rates.
- 1.3. Since then, the provisional Local Government Finance settlement has been announced and this has been used to update the funding for the budget for 2023/24, further detail on the

funding is included at section 2 of the report. Furthermore the detail of the budget has been pulled together by joint working between the service areas and the finance team to co-ordinate the detailed service budgets which are presented in more detail at Appendix A (summary statement) and Appendix B for the detailed service budgets.

2. PROVISIONAL LOCAL GOVERNMENT FINANCE SETTLEMENT 2023/24

- 2.1. The provisional Local Government Financial Settlement for 2023/24 was announced on 19 December 2022, whilst the announcement provided some information for 2024/25, it did not provide the detailed funding and certainty that a multi settlement would announce. The final settlement is due to be confirmed in late January/early February and Members will be updated verbally or as part of the report to Council later in February 2023 if there are significant changes that will impact on the budget setting for 2023/24.
- 2.2. The headlines from the announcement are summarised below, along with the impact to the Council's funding:
- 2.3. **Core Spending Power (CSP)** – This includes funding resources available to the sector and includes income from Council Tax, Business Rates, New Homes Bonus, Revenue Support Grant and other specific grants. The headline announcements are increases of over 9.2% for the sector for 2023/24, for GYBC, it is an increase of 4.2% the position for GYBC is included in the table 1;
- 2.4. **Revenue Support Grant (RSG)** – In cash terms the year-on-year allocation has increased by £400,905 however this includes grants that have been rolled into the RSG (Family Annex Council Tax Discount Grant and LCTS Administration Subsidy Grant). Therefore, excluding the rolled in grant the comparative figure to the 2022/23 RSG is an increase of approximately £216,000 an increase of 10.1%.
- 2.5. **New Homes Bonus (NHB)** – A total of £291 million for NHB has been allocated nationally (compared to £554 million in 2022/23. The allocation to the Council is £187,081 based on an award of 105 properties plus 76 affordable units. There is no legacy payments and the threshold over which the bonus remains payable remains at 0.4%. The allocation for 2023/24 marks a further allocation under the current system which has been due a review over many years due to the significant disparity and inequity of the current NHB scheme which does not benefit those authorities that have a higher-than-average number of lower banded properties and also where they face challenges to deliver housing growth.
- 2.6. Other Grants:
 - **Services grant** – the settlement has included £464 million for 2023/24 (compared to £822 million last year) funding nationally, the reduction is in part due to the fact there is no longer an increase in the National Insurance Contributions. The allocation to the Council is £149,192;
 - **Funding Guarantee** – A total of £136m has been allocated nationally to ensure that all councils will see at least a 3 percent increase in the Core Spending Power before any decisions about organisational efficiencies, use of reserve or council tax levels, the allocation for the Council is £269,304.
- 2.7. **Council Tax** – Core Spending Power assumes increases in Council tax funding from tax base growth and increases in Council tax to the capped limit, for shire districts this is the higher of 3% or £5 for a band D equivalent property. The CSP assumed additional resources compared to 2022/23 of £215,000, in cash terms the budget as presented shows a comparable increase in resources from Council Tax of £331,667. This is based on the tax base for 2023/24 of 29,851, an increase of 507 and the increase of £5 to a band D to £181.48 and also due to no longer assuming a collection fund deficit.

- 2.8. **Business Rates** – As announced in the 2022 Autumn Statement the business rates multiplier will be frozen for 2023/24 at 49.9p (small business multiplier) and 51.2p (national business multiplier). The Government will compensate local authorities for the loss of income upto the level of the September 2022 Consumer Price Index (CPI) (10.1%).
- 2.9. The following table provides a summary of the Core Spending Power as announced in the provisional settlement.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Settlement Funding Assessment*	8,135	7,255	6,593	6,239	5,808	5,903	5,914	5,978	6,522
Compensation for under-indexing the business rates multiplier	51	51	54	85	123	154	200	393	679
Council Tax Requirement excluding parish precepts	3,831	3,914	4,142	4,391	4,612	4,836	4,957	5,179	5,394
New Homes Bonus	1,157	1,377	1,063	628	427	373	39	495	187
New Homes Bonus returned funding	11	8	9	-	-	-	-	-	-
Lower Tier Services Grant	-	-	-	-	-	-	164	176	-
Services Grant	-	-	-	-	-	-	-	265	149
Grants rolled in	172	239	188	184	178	178	186	184	-
Funding Guarantee	-	-	-	-	-	-	-	-	269
Core Spending Power	13,357	12,843	12,049	11,527	11,148	11,444	11,460	12,669	13,200

*Includes Revenue Support Grant and Business Rates baseline Funding

- 2.10. **Fair Funding Review** – The announcement on the provisional settlement confirmed that the review of relative needs and resources (also known as the Fair Funding Review) and the business rates reset would not be implemented in the current Spending Review Period (2022/23 to 2024/25). There remains continued uncertainty around the future funding and in particular transitional funding for
- 2.11. **Business Rates Pool funding** - The Norfolk Business rates pool has been operating since the start of the business rates retention system was introduced 2013/14 and except for 2021/22 a pool has existed. It is being recommended that the pool continue again for 2023/24 with the sharing arrangement of the gain for 2023/24 being the same as that for the current financial year where the funds are shared across the members (all seven boroughs, districts and the city along with the County) as opposed to a bidding process.

3. REVENUE ACCOUNT BASE BUDGET

- 3.1. The high-level summary of the general fund revenue budget is included in Appendix A. Appendix B provides more detail of the service budgets and also provides commentary on the more significant movements compared to the 2022/23 base budget. The following provides a commentary on some of the key assumptions that have been used to inform the 2023/24 budgets.
- 3.2. **Council Tax** – The budget assumes an increase in the tax base of 507 band D properties and an increase in the Band D Council Tax of £5 to £181.48, this is within the permitted referendum limit for GYBC which would be to £181.77. The forecasts for the following two years assume similar growth in tax base and annual increases of £5 for a band D.
- 3.3. **Funding** – The budget assumes the funding allocation from the provisional local government finance settlement and the utilisation of the grants allocated in the year.
- 3.4. **Fees and Charges** – The fees and charges for 2023/24 are included as a separate report on the agenda, all fees and charges have been reviewed and recommendations made within the parameters of the fees and charges policy. The fees and charges policy allows for increase of RPI upto 2%. Due to the increased inflationary pressures facing the Authority all charges have been reviewed and increased where appropriate to mitigate the increased costs in the provision of the cost of services.
- 3.5. There is the addition of two new charges for 2023/24 for the charging of confirming compliance with S106 and Planning conditions as outlined below:
- Confirming compliance with an imposed planning condition £100
 - Confirming compliance with a section 106 agreement (additional fee for legal advice if required) £150.
- 3.6. There are also a number of changes to the pay and display charges that are outside of the fees and charges policy due to being new charging structures:
- 3.7. A change to the tariff structure for Town Centre Car Parks short stay and long stay is proposed to incorporate a new 30-minute tariff for Market Place Car Park and Howard Street Car Park and a change to the removal of the first hour tariff on all Town Centre Car Parks (including Blackfriars Car Park) to a new 90 minute tariff with hourly/daily charges thereafter. The new tariff structure has been recommended to take account the Market Place development and to provide more options of dwell time for users of the car parks. These are included in Appendix D1.
- 3.8. A new overnight tariff has been recommended for the Marina Leisure Centre Car Park to align with the Seafront Short Stay Car Parks. A new tariff for the Seafront Long Stay Car Parks has been recommended as a daily fee between November and February to give the flexibility of operating the Long Stay Car Parks through the winter period for specific events where appropriate. The Seafront Long Stay Car Parks have historically been in operation between the start of BST and the end of October. A further change recommended is to bring forward the operation of these car parks to the 1st March in each year. These proposals are all outlined within appendix D1 for recommendation to council for 2023/24.
- 3.9. In addition to the fees and charges proposals for 2023/24 savings have been included totalling £1.1m in 2023/24.
- 3.10. **Savings** – The 2023/24 budget assumes the continuation of previously approved savings and additional income, in addition a number of new savings and additional income are being recommended as part of approval of the budget for 2023/24. Management team were tasked to identify savings and additional income for consideration as part of the budget process that are in line with the key themes of the Councils financial and business strategy as included in the Medium term Financial Strategy. The key themes are:

- Strategic Asset Management
 - Economic and Housing Growth
 - Property Investment and Commercialisation
 - Technological Investment
 - GYBC Operating Model – including Digital Strategy, Organisational Strategy and Procurement and Contract Management
 - Sustainability Strategy
- 3.11. The detail of the savings that are reflected in the budget are included at Appendix D, this is made up of £944k savings that have been factored into the budget and a further in year savings target of £163,600 has been included in the budget but not allocated to services, these will be subject to more detailed business cases to be brought forward in the year to deliver savings/additional income.
- 3.12. The savings will be delivered across all services and largely focus on the themes strategic assets and GYBC operating model on how services are delivered and opportunities to deliver services differently, for example making use of our assets and opportunities to generate additional income from car parks and also looking more strategically at our administrative asset base for example our offices and utilisation our office space in a more efficient way, this can include renting space out and rationalising space. This is a project that will deliver longer term savings in later years with some savings profiled for year one.
- 3.13. **Employee Budgets** – The budget for 2023/24 assumes a 5% pay award, although this is subject to a local agreement. The impact of the 2022/23 pay award of the £1,925 as opposed to a percentage increase has resulted in significant growth in the current year and knock on impact into 2023/24 future years. In comparison the base budget for 2022/23 assumed a 2% pay award but once all pay awards were finalised this resulted in an average increase across all pay bands of 5.28% ranging from 1.44% to 10.50%. As a guide a 0.5% sensitivity to the pay award equates to approximately £73,000 per annum for the Council budget. It is current practice to allow for a turnover/vacancy element within the employee budgets for the year, for 2023/24 this equates to approximately 3.0% (£452k)
- 3.14. **Contract and Other Inflation** – Where applicable contract inflation has been factored into the budget reflecting the CPI /RPI as applicable up to 11.6%. Other areas for example where we have known inflationary pressures include insurance costs which have increased by 25% for the year and the external audit fees following the national re-procurement by the Public Sector Audit Appointments (PSAA) which has resulted in an increase of 150% (£54k) for 2023/24 audit fees.
- 3.15. **Utilities** – As is being experienced across all sectors and households, the increase in energy prices is having a significant impact on the Councils budgets and for some facilities the 2023/24 electricity budgets compared to the 2022/23 base budget have increased by 100% and for gas as much as 200%. Further work on energy usage and options available to the Council are ongoing and these have informed some of the savings priorities for delivery in 2023/24 and future years.
- 3.16. Non-Service Income and Expenditure:
- 3.17. **Interest and Minimum Revenue Provision (MRP)** – The budget for 2023/24 includes £1.825 million for interest payable which has been informed by the current level of interest rates and planned borrowing requirements in line with the capital programme and the treasury management strategy. The MRP for the year has been updated to reflect a revision to the delivery of the capital programme schemes, currently forecast to be £2.129 million for the year.

- 3.18. **Pension** – The three-year triennial review of the Local Government Pension Scheme commencing 2023/24 has been completed which has shown a slight improved situation which has meant that there has been a small reduction in the annual fixed sum contribution over the next three years, this has been reflected in the 2023/24 and future forecasts.

4. RESERVES

- 4.1. The statement of general and earmarked reserves is attached at Appendix D, this details the planned use of reserves in the current and future financial years. Reserves are held and utilised in accordance with the policy framework for reserves which is attached at Appendix E.
- 4.2. The balance in the general reserve at 1 April 2022 was £4.02million and is expected to be £3.3million at the end of the current year after allowing for the forecast movements in the current year, the final balance will be informed by the 2022/23 outturn position to be reported later in the year. The policy framework for reserves has been reviewed and this includes the methodology for the recommended level of general reserve which is recommended to remain at £3.5 million.
- 4.3. The budget for 2023/24 is reliant on a transfer from the general reserve of £1,143,503, in order to maintain the general fund minimum balance there will need to be a re-allocation from earmarked reserves to re-establish the balance in the general reserve. This is recommended to be re-allocated from the collection fund reserve and this is detailed below.
- 4.4. The Council continues to hold a number of earmarked reserve of which the more significant are summarised below along with the current forecast balance at 31 March 2023:
- Invest to Save (£1.219million) – This reserve provides a source of funding that can be utilised for up front, one-off funding for invest to save proposals that will deliver future budget efficiencies and savings;
 - Asset Management Reserve (£521k) – This reserve is held to mitigate the impact of fluctuations between financial years from income received from council assets and properties and is being used to smooth the impact to the revenue account of the costs of the new leisure centre until it delivers the returns to the revenue account as included in the business case.
 - Homelessness Reserve (£747k) – This reserve holds the balance of prior year funding received to address the demand for the service and the use of the reserve in the year is being matched by spending commitments.
 - Collection Fund Reserve (£1.884million) - This reserve was established originally to mitigate the significant variations between years and to reduce the impact of appeals from previous years of business rates. It is recommended that £1.6m of this reserve is transferred to the general reserve to mitigate the planned use of the reserve over current and next financial year, in addition the remaining balance within the Collection fund income compensation reserve has been re-allocated to the Collection fund reserve, leaving a forecast balance of £908k in this reserve.
- 4.5. The Council continues to hold a number of other earmarked reserves for specific committed purposes for which the timing of their use has not yet been identified. The current virement rules allow for the use of reserves to be approved within the overall virement limits.
- 4.6. The 2023/24 budget requires a use of reserves of £1,143,503 in the year to produce a balanced budget, this is not a sustainable position and will require early review of spending plans and income in 2023/24 in preparation for the 2024/25 budget. Whilst there are still earmarked reserves remaining there is not sufficient capacity within the remaining general fund balance and earmarked reserves to place such heavy reliance on balancing the budget from reserves in the medium term.

- 4.7. A comprehensive statement on the adequacy of the reserves and recommended balance will be included with the Chief Financial Officer's report which forms part of the Council Tax and Budget report to Council in February 2023.

5. CAPITAL

- 5.1. This section of the report presents the capital budgets for consideration along with the recommended capital bids for 2023/24.
- 5.2. **Current 2022/23 Capital Programme** - Appendix G includes a summary of the 2022/23 capital programme, which has been updated for known slippage on the 2022/23 capital programme, capital projects approved as part of prior year budget setting and also where there has been approved in-year amendments to the capital programme. This results in a current capital budget of £27.6million, which includes £5.964million in relation to the Future High Street fund and £2.173million for the Town deal projects.
- 5.3. Before new capital schemes are taken into account, the current capital projects for 2023/24 total £46.897m, this includes £6.474million for Town Deal projects and £10.254 million for Future High Street projects. The table below provides a summary of the current capital programme along with the financing.

£000	2022/23	2023/24	2024/25	2025/26
Capital Spend	27,604	46,897	24,437	12,272
Financing:				
Borrowing	10,539	24,036	3,430	2,580
Grants and Contributions	14,690	15,709	20,607	9,692
Revenue/Earmarked Reserves	20	620	400	0
Capital receipts	2,354	6,532	0	0
Total Financing	27,604	46,897	24,437	12,272

- 5.4. **New Capital Schemes** - In addition to the update of the 2023/24 capital programme, approval is being sought for a number of new capital projects for 2023/24, and subsequent years as identified within the Capital Appendix H.
- 5.5. The appendix provides the detail of the bids summarised in the table below:

£000	2023/24	2024/25
Schemes recommended to be included in the 2023/24 programme – annual provisions	1,400	1,400
Schemes recommended to be included in the 2023/24 programme	902	0
Subtotal – Additions to Capital Programme	2,302	285
Play works – subject to the S106 approval route	305	0
Further Business cases required	1,196	0
Total Capital Bids	3,803	1,685
Financing:		
Borrowing	1,790	265
Grants and Contributions	2,013	1,420
Total Financing	3,803	1,685

- 5.6. **Levelling Up** – Confirmation was received on 19 January 2023 that the Levelling Up Fund application for Great Yarmouth Riverside Gateway had been successful and would be awarded £20m. Council approved in July 2022 the co-investment of £2.2m for the 10% local

contribution to the project. As further information is confirmed on the drawdown of the funding the capital programme will be updated for the project spend.

- 5.7. An addition to the capital programme is also being recommended in respect of the asset purchase for the establishment of GYS. On the 23rd June 2022 Full Council approved a capital budget to purchase assets currently used by GYBS, either owned or leased by Norse, to include items such as Refuse Collection Vehicles, Mechanical sweepers, lawn mowers, gardening equipment, vans and so forth.
- 5.8. Since this decision Officers have continued to negotiate the cost of these items with Norse, which included the Council obtaining its own independent valuation of these items, which Norse have since agreed is the price they will accept for these assets. Unfortunately, due to nationwide supply issues in relation to much of these assets, the second-hand market is particularly buoyant meaning that these assets are retaining a higher value than originally estimated.
- 5.9. The total value of these assets has subsequently been agreed at £978,314, which is an additional £328,314 over the original estimation presented to Members in June, and therefore Members are requested to approve a further capital budget of £328,314 to enable to purchase of these assets prior to GYS's operational start date of the 1st April 2023. The cost of the asset purchases will be fully recharged to GYS.
- 5.10. Capital Programme Funding** - There are a number of sources of funding available to fund the capital expenditure. The following outlines those which are available to the Council:
 - External Contributions or Grants – e.g. from third party organisations often used to part fund capital projects, for example the future high streets fund, town deal funding.
 - Reserves – Available capital and revenue reserves can be used to fund capital expenditure.
 - Capital Receipts – Capital receipts are generated from asset disposals and can only be used to fund capital expenditure or repay debt.
 - Borrowing – Under the Prudential Framework, the Council is able to fund expenditure from borrowing provided that they can demonstrate affordability and need. Borrowing (internal or external) to finance capital spend will attract charges to the revenue account in the form of interest and Minimum Revenue Provision (MRP) charges. The Councils capital programme is heavily reliant on borrowing as a source of funding. Where the capital programme is financed by borrowing, the revenue impact of the borrowing is taken into account and including ways to mitigate the borrowing costs for example where the capital investment will deliver a revenue income or a saving. This report is presenting for approval the Minimum Revenue Provision Statement for 2023/24 which outlines the method for calculation of the MRP, this is included at Appendix I.

6. FUTURE FINANCIAL FORECASTS

- 6.1. At the same time as producing the budget for 2023/24, high level forecasts have been produced for 2023/24. The table below provides a summary of the three-year position for 2023/24 to 2025/26 based on known spending pressures and assumptions of future grant and income levels.

£000	2023/24	2024/25	2025/26
Net Cost of Service	14,798	14,752	15,222
Non-Service Expenditure/(Income)	2,819	3,596	3,718
Planned Contributions to/(from) reserves	(1,178)	(197)	(20)
Income from Grant and Taxpayers	(15,296)	(15,638)	(15,880)
Deficit/(Surplus)	1,144	2,513	3,039

£000	2023/24	2024/25	2025/26
Future Business Strategy Savings and Income targets	n/a	(480)	(620)
Updated Forecast	1,144	2,033	2,419

- 6.2. At this time the impact of the fair funding review and business rates reset is not known although the timing will not be until after the current spending review period, i.e., after 2024/25, therefore some funding assumptions have been made for 2024/25, but here there is greater uncertainty for 2025/26.
- 6.3. At this time there is a forecast funding gap of £2.5 million in 2024/25 increasing by a further £527k in 2025/26. This is before any new savings or additional income streams are factored into the budget and assumes inflationary increases to government grant and business rates, pending the wider review of funding reforms. As part of the MTFs this identified future savings and income targets that could be allocated against priorities in progress that would seek to deliver additional income and savings in future years, for example generating capital receipts that could be used to finance the capital programme to reduce the reliance on borrowing to finance capital spend, the introduction of the second homes premium, growth opportunities for income from the operations and maintenance development. The impact of some of these have already been factored into the future financial forecasts, some are yet to be delivered, updating the targets for these reduces the gap in 2024/25 to £2.033million.
- 6.4. The current business strategy themes as mentioned earlier remain the priorities for identifying opportunities to deliver growth and ensuring that the Council's resources and assets are utilised in the most efficient way to deliver future savings and income to the Council. This will include identifying opportunities to general capital receipts to reduce future borrowing costs for funding the capital programme.
- 6.5. The timing of the announcements of the reviews of local government funding is not yet known and once further detail is announced, the Medium-Term Financial Strategy will be updated accordingly. However early work on the budget for 2024/25 will need to commence to determine expenditure priorities and deliver additional income to deliver a balanced budget moving forward without the reliance on reserves as is necessary in 2023/24.

7. FINANCIAL IMPLICATIONS

- 7.1. The body of the report and appendices present the overall general fund budget for revenue and capital for 2023/24. For the revenue account there is a reliance on the use of reserves in the year of £1.1m and this is being funded from a re-allocation of the collection fund earmarked reserve to the general reserve.
- 7.2. The Council continues to face significant financial challenges due to the uncertainty of future funding for local government and the increase inflationary pressures that are not matched by inflationary income levels.

8. RISKS

- 8.1. The Council budget has been informed by a number of assumptions and based on information that is available, for example funding allocations. The following outlines the more significant risks that the Council continues to face in relation to its financial position.
- 8.2. **Future Funding** – The continued uncertainty of funding for local government and the lack of multi-year settlements does not support the longer-term financial planning for local services. The budget for 2023/24 is based on a one-year finance settlement and the 2024/25 forecast has been informed by announcements made in the settlement for future grant allocations.

and assumptions. As a source of funding the New Homes Bonus current scheme is heavily skewed against those authorities with a higher than average number of properties in the lower council tax bands and also where there is lower levels of housing growth. Delivery of new homes growth is still important in response to demand and also the ability to grow the council tax base as a source of income.

- 8.3. **Business Rates** - Funding fluctuations from business rate income continues to be a prevalent feature of Local Government funding. The impact of appeals only exacerbates this risk and applies to current and new appeals. Other factors that will lead to reductions in income include for example, business closures, successful rateable value appeals (which reduce the RV and consequently the rates payable), including the impact of back dated appeals. The NNDR provision within the system only reflects the potential impact of appeals currently in the appeals system. The budget does assume continued growth from the business rates income. The Council does hold an earmarked reserve which can mitigate the timing of fluctuations in the level of income from business rates, although there has been a transfer from this reserve in the year to increase the general reserve to fund the deficit for the 2023/24 budget. The further delays to the implementation of the new business rates retention scheme seeks to exacerbate the risks of funding uncertainty for local government.
- 8.4. **General Economic Climate** – The impact of the rates of inflation and interest rates are detailed within the report. Where increased costs for contracts, utilities or pay result in levels above those budgeted, corrective in-year action will need to be taken to manage the overall in-year financial position. The budget monitoring reports will proactively be flagging the overall position to the revenue account.
- 8.5. **Capital Projects** – The Council has a number of significant capital projects at various stages of delivery. With the increases to inflation these projects are under increased pressure to deliver the outputs within the resources available. Council approved a centralised capital projects contingency budget in 2022 to ensure the continued delivery of the capital programme. Use of this contingency is not without financial impact, these implications will be taken as part of any approval for use of the contingency. In the meantime, all capital projects remain under close monitoring as part of the capital programme and the individual officer and member working groups as applicable. Each project faces a number of risks in terms of their delivery and also where they are subject to external funding it is essential that the funding conditions are met. The Council has a strong governance framework in place which can mitigate some of the project risks as well as ensuring adequate project contingency is held within project budgets. However, there will always be risks that are outside of the control of the council when managing these budgets. Reserves, both general and earmarked reserves can be used to mitigate the financial impact of this. If required, the scope of capital projects can be reviewed to reduce call on budget and minimise request for additional contingency.
- 8.6. Where capital projects are financed by capital receipts until the receipts are received there is always a risk that the risk will either not come into fruition or be lower than anticipated. The current and future capital receipts continue to be monitored as part of the capital financing arrangements.
- 8.7. **Interest Payable and Minimum Revenue Provision (MRP)** - The budget reflects the revenue costs of the planned borrowing and financing of the current and future capital programmes based on the forecast for interest rates. The impact of interest rate changes will have a direct impact to the revenue account for the financing of capital schemes.
- 8.8. Slippage of capital schemes will impact on the level of borrowing required along with the associated financing costs. The capital programmes have been reviewed to accurately reflect the timing of the projects, to ensure an accurate provision for MRP and interest can be made

which reflects the timing of the capital spend. In addition, as new schemes and projects are approved outside of the budget this too will have an impact on the associated financing costs and will need to be considered as part of the options appraisal and business cases presented for approval. Furthermore future increases to MRP can be mitigated by the use of capital receipts to fund capital expenditure to reduce the need to borrow.

- 8.9. **Budgeted Income** – The revenue budget is reliant upon achieving significant levels of income from a number of demand led service from sales, fees and charges, for example car parking, planning and building control and crematorium. The budgets have been informed by actuals and knowledge of current service delivery. Whilst a prudent approach has been taken for the setting of income budgets the actual performance will need to be monitored closely to allow any corrective actions to be taken in year if required. In addition, the fees and charges have been reviewed in the year in line with the policy which has allowed for increases in charges to mitigate some of the increased costs in the provision of services, if there is an impact on demand, then these may require further review.
- 8.10. Achievement of service income still remains a financial risk that cannot be fully influenced by the Council. It is for reasons such as this that a factor in determining the recommended general reserve balance includes an amount for the sensitivity in delivery of the more significant demand-led income budgets.
- 8.11. **Commercial Property Rentals** – The Council holds a number of commercial assets for which it receives an income from licences and rentals. The budget has made some assumptions on future rentals, however the risk of vacancies continue to be prevalent and therefore will continue to be managed by the service.
- 8.12. **Reserves** - The Council currently holds a number of earmarked reserves for which some are allocated for specific purposes, although the profile of spend is not yet agreed and commitments not currently made. Use of reserves only provides a short-term solution to mitigate the forecast deficits and can also be used to mitigate the impact, if for example savings and income are not achieved as budgeted. As part of approving the annual budget Members are reminded that reserves do not provide a long-term solution for a sustainable budget position and early action in.
- 8.13. **Cost of Living - Universal Credit and Housing Benefit Subsidy** – At a time when households are faced with increased financial pressures, there is likely to be an increased demand for support and potential impact on collection of income for example council tax. The budget reflects the funding from the Department for Work and Pensions for housing benefit administration. The Council is responsible for paying out in the region of £22 million of housing benefit and rent rebates which the budget assumes is recoverable through the subsidy system. The subsidy returns are audited annually at which point any under or over recovery will be determined and adjusted for. Any under recovery that is not eligible for subsidy would result in a financial implication to the Council which can be mitigate through the use of the earmarked reserve.
- 8.14. **Local Council Tax Support** – The LCTS scheme continues to support those households on low income or in receipt of benefit. The impact of a greater demand for LCTS would reduce the council tax collectable in the year and consequentially increase the deficit on the collection fund which will then need to be recovered in future years.

9. CONCLUSIONS

- 9.1. The Council is required to recommend a budget for approval each year. The budget report is presented to Policy and Resources Committee for recommendation to Full Council as part of

the budget and council tax setting process. The report presents the detailed budget considerations for 2023/24.

- 9.2. The report provides an overview of the risks that are facing the Council in the short to medium term, whilst the report presents a balanced position for 2023/24 it is reliant on the use of reserves in the year which is not sustainable. Early decisions on the base budget spend priorities for 2024/25 will need to be taken in the 2023/24 to inform an update to the medium-term financial plan.

10. BACKGROUND PAPERS

- 10.1. The following reports and announcements have been used to inform the budget report as presented:

- 2021/22 Outturn report
- 2022/23 in year financial monitoring reports
- Provisional Local Government Finance Settlement
- Medium Term Financial Strategy
- National Non-Domestic Rates Return
- Financial monitoring.

Area for consideration Comment	Comment
Monitoring Officer Consultation	
Section 151 Officer Consultation	
Existing Council Policies See background papers	
Financial Implications Within existing budgets	
Legal Implications (including human rights)	
Risk Implications	
Equality Issues/EQIA assessment	
Details contained in strategy	
Crime & Disorder	
Every Child Matters	

<u>General Fund Summary</u>	Original 2022/23 Budget	2022/23 updated Forecast	2023/24 Budget
	£	£	£
Services:			
Executive and Resources	5,165,040	5,503,950	5,268,983
Inward Investment	1,457,768	1,327,095	1,005,905
Housing	1,046,111	992,436	943,323
Planning and Growth	434,019	486,887	655,600
Customer Services	(695,176)	(775,095)	(286,675)
Property and Asset Management	(85,890)	(13,445)	424,967
Communications and Marketing	753,578	763,742	660,056
Environmental Services	5,321,436	5,282,556	6,256,528
Savings/Costs to be allocated to service	0	0	(163,600)
Net Cost of Service	13,396,886	13,568,126	14,765,087
Non Service Exp/(Income):			
Recharges to HRA	(2,036,804)	(2,036,804)	(1,701,263)
Parish Precepts	596,030	596,030	670,326
Parish CTSS Grant	25,003	25,003	0
Capital Charges	(1,655,375)	(1,655,375)	(1,506,384)
Revenue Financing for Capital	0	50,000	50,000
Interest Receivable	(82,086)	(118,258)	(474,906)
Interest Payable	902,592	1,002,592	1,821,000
Minimum Revenue Provision	1,730,112	1,560,214	2,129,843
Pension Back Funding	2,270,129	2,270,129	2,224,021
Vacancy Management	(382,000)	0	(452,000)
Apprenticeship Levy	51,767	51,767	58,539
Sub total - Non Service Exp/Inc	1,419,367	1,745,298	2,819,176
Net Operating Expenditure	14,816,254	15,313,424	17,584,262
Contributions to/(from) Reserves:			
Restricted use grant	(54,000)	(54,000)	(52,000)
Invest to Save	0	(50,255)	(49,747)
Specific budget	(59,142)	(59,142)	(62,967)
Waste management	(11,375)	(11,375)	(2,420)
Collection Fund	(93,000)	(93,000)	0
Collection fund pooling	0	(50,000)	0
Community Housing	(10,000)	(10,000)	(30,000)
Coastal Protection	0	37,566	0
Planning Delivery	0	(25,000)	0
Special Projects Reserve	(182,978)	(182,978)	(35,000)
Homelessness	(95,000)	(95,000)	(642,323)
Asset Management	(230,825)	(236,621)	(247,745)
COVID reserve	0	(431,054)	0
Other Reserves	(24,724)	(247,288)	(22,472)
Sub Total Earmarked Reserves	(761,062)	(1,508,147)	(1,144,674)
Amount to be met from Government Grant and Local Taxpayers	14,055,192	13,805,277	16,439,588
Collection Fund - Parishes	(596,030)	(596,030)	(670,326)
Collection Fund - Borough	(5,085,693)	(5,085,693)	(5,417,359)
Retained Business Rates	(5,092,629)	(5,092,629)	(6,065,000)
Revenue Support Grant	(2,136,919)	(2,136,919)	(2,537,824)
New Homes Bonus	(495,249)	(495,249)	(187,081)
Other Grants	(440,467)	(440,467)	(418,496)
Income from Grant and Taxpayers	(13,846,987)	(13,846,987)	(15,296,085)
(Surplus)/Deficit	208,205	(41,710)	1,143,503

Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
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Executive and Resources:**Equinox**

Employee	58,370	58,370	64,708	6,338
Transport	0	0	963	963
Supplies & Services	25,000	25,000	20,076	(4,924)
Income	(129,000)	(129,000)	(132,000)	(3,000)
	(45,630)	(45,630)	(46,253)	(623)

GYS Company

Employee	68,384	67,236	0	(68,384) One off costs in 2022/23 for the establishment of the new GYS company.
Supplies & Services	34,616	34,616	30,636	(3,980)
Support Services - Recharges Out	0	0	0	0
Support Services - Recharges In	0	0	16,340	16,340 Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	0	0	(470,000)	(470,000) This covers the SLA for the provision of support services to the company (includes finance, HR, ICT and systems provision) and the estimated lease payments for assets leased to the company. This is offset by costs within services and non service expenditure.

103,000	101,852	(423,024)	(526,024)
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Corporate Costs

Transport	6,500	500	500	(6,000)
Supplies & Services	141,607	194,108	195,650	54,042 150% increase in External Audit fees from 22/23 to 23/24. RPI only has been factored in for the following financial years.
Support Services - Recharges Out	(445,730)	(445,730)	(196,130)	249,600 Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Support Services - Recharges In	297,650	297,650	134,170	(163,480)
Income	0	0	0	0
	27	46,528	134,190	134,162

North Quay and Conge

Supplies & Services	0	10,250	0	0
Support Services - Recharges Out	0	0	0	0
Support Services - Recharges In	0	0	0	0
Income	0	0	0	0
	0	10,250	0	0

Executive Team

Employee	709,650	739,904	776,225	66,575 Increases due to pay awards and increments.
Transport	5,000	6,000	5,000	0
Supplies & Services	8,241	11,442	7,869	(373)
Support Services - Recharges Out	(1,350,700)	(1,350,700)	(789,080)	561,620 Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Support Services - Recharges In	627,820	627,820	301,380	(326,440)
Income	0	(1,600)	0	0
	11	32,866	301,394	301,382

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Finance					
Employee	650,075	643,028	842,575	192,500	Increases due to pay awards and increments, roles created to be recharged to GYS and overlap of systems manager roles (one role is funded from reserves).
Transport	250	250	0	(250)	
Supplies & Services	272,728	275,948	269,409	(3,319)	
Support Services	115,000	115,000	115,000	0	
Support Services - Recharges Out	(1,494,280)	(1,494,280)	(1,219,490)	274,790	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	461,220	461,220	432,930	(28,290)	basis year on year.
Income	(5,000)	(6,000)	(7,500)	(2,500)	
	(7)	(4,834)	432,924	432,931	
ICT					
Employee	458,850	366,442	495,618	36,768	Increases due to pay awards and increments.
Premises	4,951	4,951	6,079	1,128	
Transport	1,000	1,000	0	(1,000)	
Supplies & Services	358,958	383,958	398,505	39,547	Inflationary increase on annual software maintenance costs.
Third Party Payments	474,593	455,593	456,956	(17,637)	Shared service contract renegotiated with Norfolk CC.
Capital Charges	107,504	107,504	107,504	0	
Support Services - Recharges Out	(1,553,710)	(1,553,710)	(1,464,660)	89,050	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	147,860	147,860	124,990	(22,870)	basis year on year.
Income	0	0	0	0	
	6	(86,402)	124,992	124,985	
Corporate Strategy					
Employee	92,700	73,905	104,369	11,669	Increases due to pay awards and increments.
Transport	200	200	200	0	
Supplies & Services	3,752	3,752	4,333	581	
Support Services - Recharges Out	(143,950)	(143,950)	(108,900)	35,050	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	47,290	47,290	30,700	(16,590)	basis year on year.
Income	0	0	0	0	
	(8)	(18,803)	30,702	30,710	
Member Services					
Employee	188,379	143,041	188,125	(254)	
Premises	0	0	0	0	
Transport	2,100	1,100	2,100	0	
Supplies & Services	371,944	362,144	343,666	(28,278)	Removal of ward budgets as one off only approved for 2022/23.
Support Services	0	0	0	0	
Capital Charges	0	0	0	0	
Support Services - Recharges Out	(684,760)	(684,760)	(577,360)	107,400	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	161,340	161,340	103,510	(57,830)	basis year on year.
Income	0	0	0	0	
	39,003	(17,135)	60,041	21,038	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Elections					
Employee	116,492	103,197	171,807	55,315	
Premises	0	0	0	0	
Transport	1,000	0	500	(500)	
Supplies & Services	73,472	76,972	143,294	69,822	Costs for holding the Borough elections in 2023/24.
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	38,310	38,310	43,950	5,640	
Income	(700)	(700)	(25,211)	(24,511)	New Burdens Funding 2023/24 for voter ID, accessibility and training.
	<u>228,574</u>	<u>217,779</u>	<u>334,340</u>	<u>105,766</u>	
Human Resources					
Employee	417,894	393,298	508,273	90,379	Increases due to inflation and increments and roles created to be recharged to GYS
Premises	0	0	0	0	
Transport	1,000	1,000	1,000	0	
Supplies & Services	74,684	94,809	130,937	56,253	New HR System and Payroll Managed Service
Capital Charges	0	0	0	0	
Support Services - Recharges Out	(653,230)	(653,230)	(640,210)	13,020	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Support Services - Recharges In	159,660	159,660	121,190	(38,470)	
Income	0	(9,168)	0	0	
	<u>8</u>	<u>(13,631)</u>	<u>121,190</u>	<u>121,182</u>	
Legal					
Supplies & Services	82,223	84,223	91,912	9,689	
Third Party Payments	407,623	408,623	454,907	47,284	Legal costs increase to the benchmark hours for core services.
Support Services - Recharges Out	(479,640)	(479,640)	(511,820)	(32,180)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Support Services - Recharges In	24,800	24,800	16,430	(8,370)	
Income	(35,000)	(28,000)	(35,000)	0	
	<u>6</u>	<u>10,006</u>	<u>16,429</u>	<u>16,423</u>	
COVID-19 costs					
Employee	0	1,086,384	0	0	
Premises	0	0	0	0	
Transport	0	11,120	0	0	
Supplies & Services	0	305,234	0	0	
Income	0	(971,684)	0	0	
	<u>0</u>	<u>431,054</u>	<u>0</u>	<u>0</u>	

Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
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Total Executive and Resources:	324,990	663,900	1,086,923	761,933
Total Executive and Resources excluding capital charges & recharges:	5,057,536	5,396,446	5,161,479	103,943
Total Executive and Resources excluding recharges:	5,165,040	5,503,950	5,268,983	103,943

Inward Investment

Projects and Programmes

Employee	155,554	79,195	110,523	(45,031) Reduction in budget due to staff post offered as savings in year and movement of Project manager into this service area from the project management office.
Premises	0	0	0	0
Transport	886	886	886	0
Supplies & Services	2,154	2,154	2,206	52
Support Services - Recharges Out	(77,200)	(77,200)	(74,550)	2,650
Support Services - Recharges In	514,260	514,260	262,230	(252,030) Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	0	0	0	0
	595,654	519,295	301,295	(294,359)

Project Management Office

Employee	128,778	109,118	82,361	(46,417) Reduction in budget due to staff post offered as savings in year and movement of Project manager to Projects and Programmes team.
Premises	0	0	0	0
Transport	614	614	614	0
Supplies & Services	1,188	1,188	1,188	0
Support Services - Recharges Out	0	0	0	0
Support Services - Recharges In	45,200	45,200	64,760	19,560 Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	0	0	0	0
	175,780	156,120	148,923	(26,857)

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Towns Fund					
Supplies & Services	0	248,054	0	0	
Income	0	(248,054)	0	0	
	0	0	0	0	
Levelling Up Fund					
Supplies & Services	0	125,000	0	0	
Income	0	(125,000)	0	0	
	0	0	0	0	
Offshore Wind Project					
Employee	50,416	49,268	55,081	4,665	
Premises	0	0	0	0	
Transport	0	0	0	0	
Supplies & Services	155,000	155,000	44,919	(110,081)	Reduction to budget in line with grant funding received in year, project has been extended by 1 year.
Income	(205,416)	(205,416)	(100,000)	105,416	Remaining grant funds for Offshore project from Pot B, project extended for 1 year covers staff and events costs.
	0	(1,148)	0	0	
Winter Programme					
Employee	0	0	0	0	
Premises	0	33,000	45,000	45,000	Increase to budget for maintenance budget to lighting installations from the different light project, fully funded from grant funding.
Transport	0	0	0	0	
Supplies & Services	0	430	0	0	
Income	0	(33,430)	(45,000)	(45,000)	Increase to budget for funding provided to support maintenance of lighting installations made in the borough from the different light project.
	0	0	0	0	
CCTV					
Employee	0	0	0	0	
Premises	4,000	4,000	4,000	0	
Transport	0	0	0	0	
Supplies & Services	97,022	99,021	110,476	13,455	Increase to Gorleston and Great Yarmouth CCTV Maintenance Grants
Capital Charges	35,967	35,967	35,967	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	31,340	31,340	21,470	(9,870)	
Income	(4,000)	(4,000)	(4,000)	0	
	164,329	166,328	167,913	3,585	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Culture and Leisure					
Supplies & Services	69,044	69,044	242,159	173,115	Budget increased with the UK Shared Prosperity Fund (UKSPF) project, which is fully funded.
Third Party Payments	61,900	61,900	59,761	(2,139)	
Support Services - Recharges In	30,750	30,750	47,840	17,090	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	0	0	(173,115)	(173,115)	UKSPF Funding received, offset by planned spend in the year.
	161,694	161,694	176,645	14,951	
Conservation					
Employee	153,543	175,100	169,937	16,394	Budget has increased with one staff post fully funded for 6 months in 2023/24 from grant funding & also ongoing impact from the increase in pay award in 2022/23.
Premises	158,934	199,326	87,590	(71,343)	End of trees for cities project in 2022/23.
Transport	200	200	200	0	
Supplies & Services	490,532	852,457	47,936	(442,597)	Decrease in project expenditure in line with project spend and project end dates.
Third Party Payments	0	0	0	0	
Transfer Payments	33,490	33,490	75,536	42,046	Increase in project expenditure in line with project spend and funded from grant funding included below.
Support Services	0	0	0	0	
Capital Charges	25,408	25,408	25,408	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	41,960	41,960	32,840	(9,120)	
Income	(625,740)	(1,008,337)	(106,718)	519,022	Decrease in grant funding for projects, in line with project spend and project end dates.
	278,327	319,604	332,729	54,402	
Indoor Leisure - Phoenix Pool and Marina Centre					
Employee	57,031	55,883	61,941	4,910	Increase to budget due to impact from pay award and increment.
Premises	24,988	50,988	41,013	16,025	Increase to budgets due to increased insurance premiums.
Transport	0	0	0	0	
Supplies & Services	7,425	7,425	6,372	(1,052)	
Third Party Payments	56,696	56,696	56,696	0	
Transfer Payments	118,861	118,861	0	(118,861)	Decrease to expenditure budget due to new contract with new leisure provider.
Support Services	0	0	0	0	
Capital Charges	86,348	86,348	86,348	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	83,450	83,450	77,390	(6,060)	
Income	0	0	(211,780)	(211,780)	Increase to budget due to new leisure contract with Freedom Leisure and estimated income to be received in line within new contact.
	434,799	459,651	117,980	(316,819)	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Neighbourhood Management					
Employee	307,996	214,315	439,322	131,326	Two additional volunteer roles funded from Spirit of 2012 Grant (reflected below), Head of Service role 50% funded by Integrated Care Board (again below).
Premises	9,873	9,873	10,508	635	
Transport	800	800	500	(300)	
Supplies & Services	85,346	85,096	76,023	(9,323)	
Third Party Payments	0	0	0	0	
Transfer Payments	200,000	14,591	112,937	(87,063)	Lower costs for delivering Spirit of 2012 compared to Community Champions Programme.
Support Services	0	0	0	0	
Capital Charges	0	0	0	0	
Support Services - Recharges Out	(387,310)	(387,310)	0	387,310	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Support Services - Recharges In	343,400	343,400	47,080	(296,320)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(236,000)	(56,000)	(316,675)	(80,675)	Establishment focused activities achieving pots of grant funding.
	324,105	224,765	369,695	45,590	
Enterprise Zone					
Supplies & Services	1,140,612	1,140,612	648,180	(492,432)	Allocation of available funding for EZ projects of both GYBC and NCC
Income	(1,261,791)	(1,261,791)	(780,000)	481,791	Updated forecast for projecting of Enterprise zone income
	(121,179)	(121,179)	(131,820)	(10,641)	
Economic Development					
Employee	68,608	131,476	117,022	48,414	One staff post extended for two years from UK Shared Prosperity Fund grant funding.
Premises	0	30,000	0	0	
Transport	0	0	0	0	
Supplies & Services	1,502	4,502	1,604	102	
Support Services - Recharges In	111,990	111,990	106,040	(5,950)	
Income	0	(98,163)	(117,022)	(117,022)	Grant funding received from UK Shared Prosperity Fund to fund staff posts above.
	182,100	179,805	107,644	(74,456)	
Total Inward Investment:					
	2,195,608	2,064,935	1,591,005	(604,604)	
Total Inward Investment excluding capital charges & recharges:					
	1,310,045	1,179,372	858,182	(451,864)	
Total Inward Investment excluding recharges:					
	1,457,768	1,327,095	1,005,905	(451,864)	

Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
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Housing:**Housing Needs**

Employee	967,016	1,080,435	1,429,858	462,842	Increases in establishment costs due pay award estimated for 23/24. Also increased posts in line iwth funding included for projects such as Rough Sleep Drug & Treatment funding, Domestic Abuse New Burdens and Rough Sleepers Initiative funding as reflected in the increase in the income below.
Premises	203,105	278,105	285,924	82,818	£67k of the increase relates to costs for Somewhere Safe to Stay temporary accommodation. This is funded by the increase in income noted below. The remainder relates to inflationary increases on utilities etc
Transport	1,000	1,000	1,000	0	
Supplies & Services	261,888	440,700	266,714	4,826	Inflationary cost increases and costs from projects in line with increased pay costs above to be met from funding, per below.
Capital Charges	18,137	18,137	18,137	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	420,790	420,790	334,790	(86,000)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(744,103)	(1,076,466)	(1,441,172)	(697,069)	Increased funding for costs noted above.
	1,127,833	1,162,701	895,250	(232,583)	

Gapton Hall Site

Employee	62,539	60,244	71,435	8,896	
Premises	49,969	76,969	125,632	75,663	Increase in utility costs for the site due to anticipated inflationary rises (£35k). Also significant impact of ongoing maintenance costs linked to issues on the site (£34k). Works are planned in 2324 to address this as part of the capital programme.
Transport	0	0	50	50	
Supplies & Services	20,000	20,000	13,050	(6,950)	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	50,310	50,310	62,980	12,670	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(87,250)	(131,500)	(123,483)	(36,233)	Increases in service charges due to inflationary increases in utility costs as noted above. As well as increased site rental income.
	95,568	76,023	149,664	54,095	

Better Care Fund

Employee	102,988	97,937	132,813	29,825	Increase for estimated impact of a pay award in 2023/24.
Transport	2,500	2,500	1,500	(1,000)	
Supplies & Services	21,744	9,244	20,864	(880)	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	59,690	59,690	39,370	(20,320)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(145,216)	(145,216)	(157,019)	(11,803)	Increased funding anticipated to cover increased costs noted above.
	41,706	24,155	37,528	(4,178)	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Housing Strategy					
Employee	139,896	124,775	190,073	50,177	Increase in budget is for the pay award increases and the creation of a review of the establishment since the 2022/23 budget was set.
Premises	808	808	(0)	(808)	
Transport	365	365	250	(115)	
Supplies & Services	30,340	31,465	4,450	(25,891)	Mainly due to costs being reallocated to other housing areas but also reduction in budgets required identified.
Capital Charges	23,859	23,859	23,859	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	83,740	83,740	62,720	(21,020)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	0	(19,176)	0	0	
	<u>279,008</u>	<u>245,836</u>	<u>281,351</u>	<u>2,343</u>	
Safe at Home					
Employee	282,473	245,299	283,988	1,515	
Premises	0	0	0	0	
Transport	7,000	7,000	6,000	(1,000)	
Supplies & Services	42,859	46,759	41,649	(1,210)	
Third Party Payments	0	0	0	0	
Transfer Payments	5,440	5,440	6,000	560	
Support Services	0	0	0	0	
Capital Charges	0	0	0	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	89,210	89,210	63,600	(25,610)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(221,247)	(206,247)	(258,247)	(37,000)	
	<u>205,735</u>	<u>187,461</u>	<u>142,990</u>	<u>(62,745)</u>	
Total Housing:	<u>1,749,851</u>	<u>1,696,176</u>	<u>1,506,783</u>	<u>(243,068)</u>	
Total Housing excluding capital charges & recharges:	<u>1,004,115</u>	<u>950,440</u>	<u>901,327</u>	<u>(102,788)</u>	
Total Housing excluding recharges:	<u>1,046,111</u>	<u>992,436</u>	<u>943,323</u>	<u>(102,788)</u>	

Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
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Planning and Growth:**Building Control**

Employee	255,082	222,810	267,184	12,103	Increases due to pay awards and increments.
Premises	1,500	1,500	1,677	177	
Transport	10,000	10,000	10,000	0	
Supplies & Services	18,166	18,166	29,950	11,784	New subscriptions and contractual inflation increases.
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	88,740	88,740	69,290	(19,450)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(308,377)	(278,377)	(248,100)	60,277	Inflationary pressures and downturn in the construction industry has lead to reduced inspections. There is also stiff competition from external organisations offering similar services which is impacting income.
	65,110	62,839	130,001	64,891	

Planning Business Support

Employee	0	144,125	153,344	153,344	Posts transferred from other planning areas to create a central support cost centre.
Support Services - Recharges In	0	0	51,420	51,420	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	0	0	0	0	
	0	144,125	204,764	204,764	

Development Control

Employee	672,649	621,321	677,512	4,864	
Premises	0	0	0	0	
Transport	7,500	7,500	7,500	0	
Supplies & Services	32,219	32,219	32,175	(44)	
Support Services - Recharges Out	(62,910)	(62,910)	(70,320)	(7,410)	
Support Services - Recharges In	331,700	331,700	237,900	(93,800)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(591,597)	(571,597)	(597,450)	(5,853)	
	389,561	358,233	287,317	(102,243)	

Land Charges

Employee	50,771	(1)	0	(50,771)	Posts transferred to the new planning business support cost centre.
Premises	0	0	0	0	
Transport	0	0	0	0	
Supplies & Services	12,382	12,382	13,198	816	
Third Party Payments	32,519	32,519	36,291	3,772	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	48,230	48,230	29,250	(18,980)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(144,923)	(144,923)	(148,126)	(3,203)	
	(1,021)	(51,793)	(69,387)	(68,366)	

Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
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Strategic Planning

Employee	286,507	279,621	321,518	35,011	Increases due to pay awards and increments.
Premises	0	0	0	0	
Transport	1,000	1,000	1,000	0	
Supplies & Services	113,390	113,390	112,144	(1,246)	
Third Party Payments	0	0	0	0	
Transfer Payments	6,500	6,500	6,500	0	
Support Services	0	0	0	0	
Capital Charges	1,582	1,582	1,582	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	89,820	89,820	72,190	(17,630)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(22,850)	(22,850)	(22,300)	550	
	475,949	469,063	492,633	16,685	

Total Planning and Growth:

929,599	982,467	1,045,330	115,730
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Total Planning and Growth excluding capital charges & recharges:

432,437	485,305	654,018	221,580
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Total Planning and Growth excluding recharges:

434,019	486,887	655,600	221,580
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Customer Services:**Benefits**

Employee	613,252	596,108	629,349	16,097	Increases due to pay awards and increments.
Premises	0	0	0	0	
Transport	1,200	1,200	1,200	0	
Supplies & Services	97,286	97,285	131,316	34,030	Open Revenues contract and addition of E-benefits program
Transfer Payments	20,410,200	20,219,700	19,890,200	(520,000)	Forecast based on current year actuals offset with reduction in income
Support Services	0	0	0	0	
Capital Charges	0	0	0	0	
Support Services - Recharges Out	(257,414)	(257,414)	(265,153)	(7,739)	
Support Services - Recharges In	429,990	429,990	349,120	(80,870)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(21,243,980)	(21,143,394)	(20,577,086)	666,894	£175k LCTS Administration Subsidy grant included in RSG from 23/24
	50,534	(56,525)	158,947	108,413	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Crematorium and Cemeteries					
Employee	207,812	208,979	238,620	30,808	Increases due to pay awards and increments - and inclusion of £15k casual staff budget based on actuals to date
Premises	485,183	521,997	648,323	163,141	Significant increases in gas and electricity prices essential for Crematorium running
Transport	750	750	750	0	
Supplies & Services	143,889	137,477	139,306	(4,583)	
Third Party Payments	34,074	34,074	34,074	0	
Transfer Payments	0	0	0	0	
Support Services	0	0	0	0	
Capital Charges	70,543	70,543	70,543	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	231,420	231,420	161,370	(70,050)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(1,620,151)	(1,559,000)	(1,643,501)	(23,350)	Income increased in line with current demand and fee levels
	(446,480)	(353,760)	(350,514)	95,966	
Crematorium tearoom					
Employee	49,311	34,298	67,531	18,220	
Premises	8,180	8,310	14,783	6,603	
Supplies & Services	25,898	19,898	31,569	5,671	Reflection of true costs - prior year based on forecasts from business case.
Capital Charges	9,060	9,060	31,336	22,276	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	0	0	49,290	49,290	
Income	(101,857)	(51,857)	(113,882)	(12,025)	
	(9,408)	19,709	80,627	90,035	
Customer Services					
Employee	639,269	591,244	684,073	44,804	Increases due to pay awards and increments.
Premises	0	0	0	0	
Transport	250	250	250	0	
Supplies & Services	11,979	4,797	11,930	(50)	
Support Services - Recharges Out	(1,210,670)	(1,210,670)	(705,190)	505,480	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Support Services - Recharges In	559,170	559,170	482,510	(76,660)	
Income	0	0	0	0	
	(2)	(55,209)	473,573	473,574	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Support Services					
Employee	159,927	153,429	174,303	14,376	Increases due to pay awards and increments.
Premises	0	0	0	0	
Transport	0	0	0	0	
Supplies & Services	44,257	45,257	36,652	(7,606)	
Capital Charges	2,985	2,985	2,985	0	
Support Services - Recharges Out	(279,360)	(279,360)	(222,880)	56,480	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Support Services - Recharges In	72,190	72,190	77,610	5,420	
Income	0	0	0	0	
	(1)	(5,499)	68,670	68,670	

Car Parks					
Employee	446,943	430,404	460,118	13,175	Increases due to pay awards and increments.
Premises	348,188	344,501	355,526	7,338	
Transport	17,355	17,355	21,651	4,295	
Supplies & Services	124,760	113,460	121,081	(3,679)	
Third Party Payments	0	0	0	0	
Transfer Payments	399,701	394,951	339,186	(60,515)	Profit Share Payments reduced inline with expected reduction in income (primarily on-street parking)
Support Services	0	0	0	0	
Capital Charges	46,827	46,827	46,827	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	356,060	356,060	219,120	(136,940)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(2,501,475)	(2,464,723)	(2,631,843)	(130,368)	Increased income forecast from revisions to the fees and charges for 2023/24.
	(761,640)	(761,165)	(1,068,334)	(306,694)	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Revenues					
Employee	745,170	751,501	849,251	104,081	Increases due to pay awards and increments - one role covered by external funding
Premises	0	0	0	0	
Transport	2,000	2,000	2,000	0	
Supplies & Services	197,688	214,688	221,212	23,523	Open Revenues Contract and addition of E-benefits program
Third Party Payments	0	0	0	0	
Transfer Payments	100	100	100	0	
Support Services	25,000	18,000	20,000	(5,000)	
Capital Charges	0	0	0	0	
Support Services - Recharges Out	(381,900)	(381,900)	(505,100)	(123,200)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Support Services - Recharges In	829,510	829,510	576,910	(252,600)	
Income	(596,752)	(647,549)	(596,408)	344	
	820,816	786,350	567,965	(252,852)	
Total Customer Services:	(346,180)	(426,099)	(69,067)	277,113	
Total Customer Services excluding capital charges & recharges:	(824,591)	(904,510)	(438,366)	386,226	
Total Customer Services excluding recharges:	(695,176)	(775,095)	(286,675)	408,502	

Property and Asset Management:

Property Building Services

Employee	0	0	0	0	
Premises	473,541	473,541	493,081	19,540	Increase in contract costs for maintenance of play equipment.
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	0	0	0	0	
Income	0	0	0	0	
	473,541	473,541	493,081	19,540	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Town Hall					
Employee	0	0	0	0	
Premises	167,916	181,666	247,945	80,029	Significant increases in gas and electricity prices, and other utilities/cleaning contracts
Transport	0	0	0	0	
Supplies & Services	1,049	1,050	4,512	3,463	
Capital Charges	15,821	15,821	15,821	0	
Support Services - Recharges Out	(291,230)	(291,230)	(270,680)	20,550	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	106,440	106,440	61,390	(45,050)	basis year on year.
Income	0	0	0	0	
	(4)	13,747	58,987	58,991	
Greyfriars House					
Employee	0	0	0	0	
Premises	112,303	112,303	157,708	45,405	Significant increases in gas and electricity prices, and other utilities/cleaning contracts
Capital Charges	7,710	7,710	7,710	0	
Support Services - Recharges Out	(189,390)	(189,390)	(167,820)	21,570	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	69,380	69,380	50,010	(19,370)	basis year on year.
Income	0	0	0	0	
	3	3	47,608	47,605	
Maritime House					
Employee	0	0	0	0	
Premises	21,897	29,897	24,205	2,308	
Supplies & Services	1,842	1,842	2,559	717	
Capital Charges	4,560	4,560	4,560	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	14,470	14,470	10,430	(4,040)	
Income	0	(8,000)	(4,000)	(4,000)	
	42,769	42,769	37,754	(5,015)	
Catalyst Centre					
Employee	0	0	0	0	
Premises	49,185	49,185	83,229	34,045	Significant increases in gas and electricity prices, and other utilities/cleaning contracts.
Transport	0	0	0	0	
Supplies & Services	749	749	836	87	
Capital Charges	3,797	3,797	3,797	0	
Support Services - Recharges Out	(124,550)	(124,550)	(90,260)	34,290	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	70,820	70,820	53,580	(17,240)	basis year on year.
Income	0	0	0	0	
	1	1	51,182	51,182	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Public Toilets					
Employee	0	0	0	0	
Premises	189,675	189,675	240,208	50,534	Significant increases in gas and electricity prices, and other utilities/cleaning contracts.
Transport	0	0	0	0	
Supplies & Services	11,103	11,103	8,886	(2,217)	
Capital Charges	153,447	153,447	153,447	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	25,740	25,740	27,110	1,370	
Income	0	0	0	0	
	<u>379,965</u>	<u>379,965</u>	<u>429,652</u>	<u>49,687</u>	
Repairs and Maintenance					
Employee	0	0	0	0	
Premises	129	129	133	4	
Transport	0	0	0	0	
Supplies & Services	16,231	16,231	10,456	(5,775)	
Third Party Payments	8,714	8,714	0	(8,714)	
Transfer Payments	0	0	0	0	
Support Services	0	0	0	0	
Capital Charges	205,389	205,389	205,389	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	61,530	61,530	58,200	(3,330)	
Income	(97,572)	(97,572)	(97,572)	0	
	<u>194,421</u>	<u>194,421</u>	<u>176,606</u>	<u>(17,815)</u>	
Footway Lighting					
Employee	0	0	0	0	
Premises	169,230	169,229	130,459	(38,771)	Reduction in electricity costs re: Roll out of energy efficient lightbulbs.
Transport	0	0	0	0	
Supplies & Services	14,091	14,092	13,390	(701)	
Capital Charges	69,718	69,718	69,718	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	64,400	64,400	63,120	(1,280)	
Income	0	0	0	0	
	<u>317,439</u>	<u>317,439</u>	<u>276,687</u>	<u>(40,752)</u>	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Coast Protection					
Employee	183,025	111,035	209,383	26,358	Three posts recovered from external income.
Premises	44,689	60,649	44,689	0	
Transport	3,250	3,250	3,250	0	
Supplies & Services	64,385	64,385	67,943	3,558	
Capital Charges	362,693	362,693	362,693	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	60,040	60,040	56,480	(3,560)	
Income	(135,309)	(121,435)	(154,853)	(19,544)	Increase covering posts funded by the CPE.
	<u>582,773</u>	<u>540,617</u>	<u>589,585</u>	<u>6,812</u>	
Beach Huts					
Employee	30,604	29,456	28,374	(2,230)	
Premises	9,962	9,962	8,153	(1,809)	
Transport	0	0	0	0	
Supplies & Services	5,396	5,396	5,558	162	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	29,960	29,960	29,860	(100)	
Income	(63,438)	(47,259)	(79,335)	(15,897)	Income schedule + 5% increase
	<u>12,484</u>	<u>27,515</u>	<u>(7,390)</u>	<u>(19,874)</u>	
Community Centres					
Employee	0	0	0	0	
Premises	2,056	2,056	5,442	3,386	
Capital Charges	25,213	25,213	25,213	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	35,390	35,390	20,400	(14,990)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(3,774)	(3,774)	(1,774)	2,000	
	<u>58,885</u>	<u>58,885</u>	<u>49,281</u>	<u>(9,604)</u>	
Easter Fayre					
Employee	2,000	2,000	0	(2,000)	
Premises	0	0	0	0	
Transport	0	0	0	0	
Supplies & Services	20,686	20,686	20,371	(315)	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	0	0	4,410	4,410	
Income	(15,265)	(15,265)	(20,371)	(5,106)	
	<u>7,421</u>	<u>7,421</u>	<u>4,410</u>	<u>(3,011)</u>	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Go Trade - Markets					
Supplies & Services	0	5,736	0	0	
	0	5,736	0	0	
Markets					
Employee	71,706	69,411	80,374	8,668	
Premises	195,154	195,154	212,166	17,012	Budget reviewed based upon current levels of expenditure, mitigates some of the reduced income.
Transport	250	250	250	0	
Supplies & Services	29,636	29,637	23,317	(6,319)	
Capital Charges	4,820	4,820	4,820	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	64,400	64,400	57,580	(6,820)	
Income	(157,974)	(116,299)	(185,769)	(27,795)	Review of the income budget following the redevelopment of the market area and the reduction in the number of permanent six day stalls from 36 to 26 units with a further four 'pop-up' stalls.
	207,992	247,373	192,738	(15,254)	
37-39 Market Place (Palmers)					
Employee	0	0	0	0	
Premises	0	29,500	42,992	42,992	Premises costs pending the occupation of the building, initial costs to be funded from reserves
Support Services - Recharges In	0	0	5,960	5,960	
Income	0	0	0	0	
	0	29,500	48,952	48,952	
Brett's					
Employee	0	0	0	0	
Premises	139,117	139,117	49,549	(89,568)	Reduction in Repairs and Maintenance budget
Transport	0	0	0	0	
Supplies & Services	6,576	6,576	6,576	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	12,330	12,330	8,700	(3,630)	
Income	(131,387)	(131,387)	(52,101)	79,286	
	26,636	26,636	12,724	(13,912)	
Courts					
Employee	0	0	0	0	
Premises	6,090	6,090	20,093	14,003	Significant increases in gas and electricity prices, and other utilities/cleaning contracts
Transport	0	0	0	0	
Supplies & Services	1,200	1,200	0	(1,200)	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	11,500	11,500	11,080	(420)	
Income	(14,670)	(14,670)	(14,300)	370	
	4,120	4,120	16,873	12,753	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
South Denes Energy Park					
Employee	0	0	0	0	
Premises	2,878	2,878	5,455	2,577	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	24,110	24,110	24,970	860	
Income	(8,004)	(8,004)	(8,004)	0	
	18,984	18,984	22,421	3,437	
Factory Units					
Employee	0	0	0	0	
Premises	10,248	10,249	17,774	7,526	
Transport	0	0	0	0	
Supplies & Services	3,409	3,409	2,190	(1,220)	
Support Services - Recharges In	28,410	28,410	23,470	(4,940)	
Income	(100,651)	(100,651)	(113,337)	(12,686)	
	(58,584)	(58,583)	(69,903)	(11,319)	
Corporate Estates					
Employee	20	20	10	(11)	
Premises	405,292	409,693	450,726	45,433	Significant increases in gas and electricity prices, and other utilities/cleaning contracts
Transport	0	0	0	0	
Supplies & Services	34,097	34,097	32,263	(1,833)	
Capital Charges	34,945	34,945	34,945	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	401,660	401,660	493,510	91,850	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Income	(2,481,633)	(2,428,133)	(2,500,903)	(19,270)	basis year on year.
	(1,605,618)	(1,547,718)	(1,489,449)	116,169	
Waterways					
Employee	0	35,967	0	0	
Premises	9,400	9,400	13,480	4,080	
Transport	0	0	0	0	
Supplies & Services	19,610	34,410	2,669	(16,941)	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	15,340	15,340	18,040	2,700	
Income	(1,000)	(46,067)	(1,000)	0	
	43,350	49,050	33,189	(10,161)	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Minerva House					
Employee	0	0	0	0	
Premises	8,451	8,451	9,730	1,279	
Transport	0	0	0	0	
Supplies & Services	0	0	1,364	1,364	
Support Services - Recharges In	9,870	9,870	5,970	(3,900)	
Income	(65,626)	(79,905)	(66,118)	(492)	
	(47,305)	(61,584)	(49,054)	(1,749)	
Onians					
Employee	0	0	0	0	
Premises	272	273	481	208	
Transport	0	0	0	0	
Supplies & Services	1,000	1,000	1,000	0	
Support Services - Recharges In	10,160	10,160	8,960	(1,200)	
Income	(9,900)	(9,900)	(9,900)	0	
	1,532	1,533	541	(992)	
Property Services					
Employee	895,056	806,817	980,796	85,740	
Premises	6,179	6,179	6,179	0	
Transport	6,100	6,100	6,100	0	
Supplies & Services	39,680	39,680	39,782	103	
Support Services - Recharges Out	(935,180)	(935,180)	(739,540)	195,640	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	275,770	275,770	245,060	(30,710)	basis year on year.
Income	(287,605)	(212,605)	(293,317)	(5,712)	
	(0)	(13,239)	245,060	245,061	
Housing Asset Team					
Employee	641,021	560,404	0	(641,021)	Employee costs are now charges direct to the HRA
Supplies & Services	30,000	88,000	0	(30,000)	
Support Services - Recharges Out	(119,700)	(119,700)	0	119,700	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	284,900	284,900	0	(284,900)	basis year on year.
Income	(836,221)	(829,221)	0	836,221	Reduction in pay budgets will result in lower recharges to the HRA and savings identified in supplies & services
	0	(15,617)	0	0	
Preliminary Densification Costs					
Employee	0	0	0	0	
Premises	0	0	81,000	81,000	Estimated costs for property related costs assumed to be offset by income.
Transport	0	0	0	0	
Supplies & Services	0	0	5,000	5,000	
Support Services - Recharges In	0	0	2,400	2,400	
Income	0	0	(86,000)	(86,000)	Estimated income for the rental of properties.
	0	0	2,400	2,400	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Novus centre					
Employee	0	0	0	0	
Premises	0	0	44,761	44,761	Budget now updated to reflected the costs of this admin building.
Support Services - Recharges In	0	0	2,400	2,400	
Income	0	0	(41,867)	(41,867)	Recovery of increased costs from tenants.
	0	0	5,294	5,294	
Gorleston Splash Pad					
Employee	0	0	14,183	14,183	Costs now reported separately for the facility.
Premises	0	0	13,337	13,337	Costs now reported separately for the facility.
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	0	0	8,730	8,730	
Income	0	0	0	0	
	0	0	36,250	36,250	
Beacon Park					
Employee	0	0	0	0	
Premises	143,187	95,187	177,451	34,263	Increase in business rates, utilities and insurance costs.
Transport	0	0	0	0	
Supplies & Services	59,450	59,450	59,450	0	
Capital Charges	167,469	167,469	167,469	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	51,820	51,820	40,580	(11,240)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(1,100,232)	(1,061,496)	(1,111,362)	(11,130)	
	(678,306)	(687,570)	(666,412)	11,893	
Total Property and Asset Management:	(17,500)	54,945	549,067	566,567	
Total Property and Asset Management excluding capital charges & recharges:	(1,141,472)	(1,069,027)	(630,615)	510,857	
Total Property and Asset Management excluding recharges:	(85,890)	(13,445)	424,967	510,857	

Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
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Communications and Marketing:**Communications**

Employee	169,713	182,223	185,898	16,185	Increases due to pay award and increments.
Premises	0	0	0	0	
Transport	1,500	1,500	1,500	0	
Supplies & Services	14,693	13,524	13,670	(1,023)	
Support Services - Recharges Out	(240,070)	(240,070)	(175,550)	64,520	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	59,520	59,520	27,560	(31,960)	basis year on year.
Income	(5,345)	(5,345)	(25,520)	(20,175)	Advertising pillar income transferred from tourism
	<u>11</u>	<u>11,352</u>	<u>27,558</u>	<u>27,547</u>	

Events

Employee	43,898	40,220	36,133	(7,765)	
Premises	2,000	2,000	1,500	(500)	
Transport	0	0	0	0	
Supplies & Services	8,226	23,674	77,022	68,796	Wheels and Bowls festival costs transferred from tourism cost centre.
Support Services - Recharges In	106,210	106,210	78,720	(27,490)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
					basis year on year.
Income	(35,920)	(58,420)	(117,973)	(82,053)	Wheels and Bowls festival costs transferred from tourism cost centre.
	<u>124,414</u>	<u>113,684</u>	<u>75,402</u>	<u>(49,012)</u>	

Mayor

Supplies & Services	7,973	7,974	11,075	3,102	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	16,020	16,020	14,390	(1,630)	
Income	0	0	0	0	
	<u>23,993</u>	<u>23,994</u>	<u>25,465</u>	<u>1,472</u>	

Tourism

Employee	71,876	45,727	38,712	(33,164)	TIC permanently closed.
Premises	2,115	2,115	2,360	245	
Transport	100	100	0	(100)	
Supplies & Services	171,121	195,917	12,005	(159,116)	Wheels and Bowls festival costs transferred to Events cost centre. Website to be taken over by external business. What's On guide no longer produced as most visitors use online.
Third Party Payments	560	560	0	(560)	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	217,380	217,380	264,510	47,130	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
					basis year on year.
Income	(117,255)	(112,993)	1	117,256	Wheels and Bowls festival income transferred to Events cost centre.
	<u>345,897</u>	<u>348,806</u>	<u>317,588</u>	<u>(28,309)</u>	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Civic and Portering					
Employee	163,151	157,754	179,508	16,357	Increases due to inflation and increments.
Premises	0	1,500	1,500	1,500	
Transport	12,746	12,746	12,593	(154)	
Supplies & Services	18,931	37,876	18,458	(473)	
Support Services - Recharges Out	(329,070)	(329,070)	(221,840)	107,230	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	137,240	137,240	154,980	17,740	basis year on year.
Income	(3,000)	(8,233)	(3,000)	0	
	(2)	9,813	142,199	142,201	
Print and Design					
Employee	194,372	188,014	191,998	(2,374)	
Premises	0	0	0	0	
Transport	200	200	200	0	
Supplies & Services	57,043	60,231	57,815	772	
Support Services - Recharges Out	(291,390)	(291,390)	(227,390)	64,000	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment
Support Services - Recharges In	64,900	64,900	87,540	22,640	basis year on year.
Income	(25,122)	(25,122)	(35,400)	(10,278)	More external printing work will be undertaken due to new equipment available.
	4	(3,167)	74,764	74,760	
Total Communications and Marketing:	494,318	504,482	662,976	168,658	
Total Communications and Marketing excluding capital charges & recharges:	753,578	763,742	660,056	(93,522)	
Total Communications and Marketing excluding recharges:	753,578	763,742	660,056	(93,522)	
<u>Environmental Services:</u>					
Environmental Health					
Employee	1,193,881	1,230,625	1,418,211	224,330	Increases due to pay award and increments. The total includes 2 fixed term posts funded by earmarked reserves.
Premises	268,119	267,017	265,862	(2,257)	
Transport	39,956	37,956	40,542	586	
Supplies & Services	226,865	240,454	228,952	2,088	
Third Party Payments	10,000	10,000	10,000	0	
Transfer Payments	289,528	274,677	303,908	14,379	Inflation increase on drainage board levy.
Support Services	0	0	0	0	
Capital Charges	10,168	10,168	10,168	0	
Support Services - Recharges Out	(66,430)	(66,430)	(69,580)	(3,150)	
Support Services - Recharges In	376,070	376,070	335,490	(40,580)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(116,013)	(117,610)	(106,851)	9,162	
	2,232,144	2,262,927	2,436,702	204,558	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Selective Licensing					
Employee	60,392	59,244	57,502	(2,891)	
Premises	0	0	0	0	
Transport	0	0	0	0	
Supplies & Services	8,799	8,799	5,821	(2,978)	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	6,480	6,480	0	(6,480)	
Income	(10,000)	(10,000)	0	10,000	
	<u>65,671</u>	<u>64,523</u>	<u>63,323</u>	<u>(2,349)</u>	
Grounds Maintenance					
Employee	0	0	0	0	
Premises	578,059	577,308	636,739	58,680	Inflation increase on contracts.
Transport	0	0	0	0	
Supplies & Services	38,389	30,632	32,468	(5,921)	
Third Party Payments	9,240	9,240	9,240	0	
Transfer Payments	0	0	0	0	
Support Services	0	0	0	0	
Capital Charges	75,485	75,485	75,485	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	27,550	27,550	18,990	(8,560)	
Income	(54,450)	(55,909)	(54,945)	(495)	
	<u>674,273</u>	<u>664,306</u>	<u>717,977</u>	<u>43,704</u>	
Street Cleansing					
Employee	0	0	0	0	
Premises	664,117	693,741	690,685	26,568	Inflation increase on contracts.
Transport	0	0	0	0	
Supplies & Services	0	0	0	0	
Third Party Payments	417	417	378	(38)	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	14,710	14,710	14,290	(420)	
Income	0	0	0	0	
	<u>679,243</u>	<u>708,868</u>	<u>705,353</u>	<u>26,110</u>	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Grounds and Parks					
Employee	0	0	0	0	
Premises	100,795	100,374	114,278	13,483	Inflation increase on contracts.
Transport	0	0	0	0	
Supplies & Services	11,338	5,927	7,408	(3,929)	
Third Party Payments	90,285	83,810	90,285	0	
Transfer Payments	0	0	0	0	
Support Services	0	0	0	0	
Capital Charges	3,411	3,411	3,411	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	35,940	35,940	26,900	(9,040)	
Income	0	0	0	0	
	241,768	229,462	242,282	514	
Outdoor Sports					
Employee	0	0	0	0	
Premises	417,670	416,608	475,317	57,647	Inflation increase on contracts.
Transport	0	0	0	0	
Supplies & Services	11,999	6,815	8,202	(3,797)	
Capital Charges	62,458	62,458	62,458	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	38,230	38,230	36,740	(1,490)	
Income	(95,590)	(100,090)	(102,166)	(6,576)	
	434,767	424,021	480,551	45,784	
Licensing					
Employee	188,571	183,128	210,526	21,955	Increases due to pay award and increments.
Premises	3,408	3,407	3,859	451	
Transport	400	2,400	400	0	
Supplies & Services	28,067	33,810	38,477	10,411	Increase due to 3 yearly DBS checks, which are fully recharged and inflation on contracts.
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	129,380	129,380	182,150	52,770	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(270,941)	(280,668)	(311,229)	(40,288)	Increase due to inflation on fee income, some licenses have been transferred from Environmental Health and 3 yearly DBS checks fully recharged.
	78,884	71,457	124,183	45,299	

	Original 2022/23 Budget	2022/23 Forecast	2023/24 Budget	Variance 22/23 Base Budget to 23/24 Base Budget	Comments
Waste Management					
Employee	102,308	101,160	108,649	6,341	
Premises	47,310	67,049	(0)	(47,310)	Cleaning hit squad is now part of the GYS contract.
Transport	0	0	1,100	1,100	
Supplies & Services	763,670	716,624	762,205	(1,465)	
Third Party Payments	2,285,272	2,286,033	2,631,379	346,107	Inflation increase on contracts.
Transfer Payments	0	0	0	0	
Support Services	0	0	0	0	
Capital Charges	20,050	20,050	20,050	0	
Support Services - Recharges Out	0	0	0	0	
Support Services - Recharges In	146,030	146,030	122,900	(23,130)	Recharges vary due to changes in the net cost of service being recharged and because of changes in the apportionment basis year on year.
Income	(1,741,994)	(1,771,994)	(1,492,246)	249,749	Reduction in income mainly due to current market value of recycling sales.
	<u>1,622,645</u>	<u>1,564,952</u>	<u>2,154,037</u>	<u>531,392</u>	
Total Environmental Services:	6,029,396	5,990,516	6,924,408	895,012	
Total Environmental Services excluding capital charges & recharges:	5,149,864	5,110,984	6,084,956	935,092	
Total Environmental Services excluding recharges:	5,321,436	5,282,556	6,256,528	935,092	
Total for Services:	11,360,082	11,531,322	13,297,424	1,937,341	
Total for Services excluding capital charges & recharges:	11,741,512	11,912,752	13,191,963	1,509,524	
Total for Services excluding recharges:	13,396,886	13,568,126	14,928,687	1,531,800	

Council Tax Summary 2023/24

	2022/23 Actual	Actual 2023/24 £5 Council Tax Increase		
			Movement £	Movement %
Demand on Collection Fund (excluding Parish/Town Precepts)	£ 5,085,693	£ 5,417,359	£331,666	6.52%
Borough Council Tax at Band D	£ 176.48	£ 181.48	£5.00	
Net Borough Council Tax at Band D	£ 176.48	£ 181.48	£ 5.00	2.83%
Value of Precepts*	£ 596,030	£670,326	£74,296	12.47%
Effect of Parish/Town Precepts	£ 20.31	22.46	£2.15	10.56%
Billed Borough Council Tax at Band D	£ 196.79	£ 203.94	£ 7.15	3.63%

* At the time of reporting two parish precepts outstanding, 2022/23 amounts included.

Tax Base	29,344	29,851
Tax Base Movement (from 2022/23)	434	507 Increase

Note: The Tax Base for 2023/24 is 29,851 (2022/23 29,344) so each £29,851 change in net expenditure has £1.00 effect on Council Tax at Band D.

Service Area	Description	2023/24	2024/25	2025/26
THEME - Strategic Asset Management:				
Property and Asset Mgt	Review of building usage and occupancy and options for disposal, to deliver income and savings will require a project plan and options, savings profiled to reflect this.	(70,000)	(272,420)	(272,420)
Housing	Reduction to ongoing repair and maintenance costs at gapton hall site pending wider capital works	(8,500)	(26,000)	(26,000)
Customer Services - Parking	Extended opening of Great Yarmouth Long Stay Car Parks operating times	(11,400)	(11,400)	(11,400)
Customer Services - Parking	Review of the car parking enforcement provision	(17,630)	(29,730)	(30,200)
Customer Services - Parking	Increases to the Seafront Long Stay fees and charges	(81,590)	(81,590)	(81,590)
THEME - Sustainability Strategy:				
Property and Asset Mgt	Partial night switch off of footway lighting due to additional utility costs and will reduce carbon emissions.	(94,000)	(94,000)	(94,000)
THEME - Economic and Housing Growth:				
Planning	Proactively charging for planning performance agreements and using own Building Control Service.	(40,000)	(40,000)	(40,000)
THEME - GYBC Operating Model:				
Finance/IT	Reduction to the Annual Internal Audit Plan	(9,000)	(9,000)	(9,000)
Housing	Home Improvement Agency income	(37,000)	(37,000)	(37,000)
Housing	Temporary accommodation reduction in costs	(45,000)	(53,120)	(69,360)
Inward Investment	Updating the budget for the UKSPF	(89,760)	(64,000)	0
Environmental Services	Removal of the GY in Bloom dedicated budget for the provision to become self funding.	(15,000)	(15,000)	(15,000)
Environmental Services	Review of the communal bin rounds which in some residential centres is now collecting waste from locations 3-4 times per week.	(5,000)	(185,000)	(185,000)
Environmental Services	Review of the pest control service and contribution paid.	(30,000)	(30,000)	(30,000)
Neighbourhoods & Communities	Utilisation of external grant	(54,000)	0	0
Customer Services - Revenues	Removal of 30 day council tax empty and unoccupied exemption	(19,330)	(44,030)	(44,030)
Environmental Services	Review of the recycling gate fee.	(45,000)	0	0
THEME - GYBC Operating Model - Contracts:				
Finance/IT	Review of the desktop printer provision	(15,000)	(15,000)	(15,000)
Finance/IT	Review provision of mobile device/sim cards no longer used/required where wifi provision available	(15,000)	(15,000)	(15,000)
THEME - GYBC Operating Model - Efficiencies:				
Finance/IT	Review various corporate budget lines in line with prior years spend	(37,000)	(37,000)	(37,000)
Environmental Services	Removal of the recycling promotion budget to be funded via invest to save.	(20,000)	(20,000)	(20,000)
Various	Various smaller savings to be delivered across services.	(20,880)	(20,880)	(20,880)
Various	Vacant posts across a number of service areas to be reviewed	(164,050)	(166,930)	(169,920)
		(944,140)	(1,267,100)	(1,222,800)
Various	Savings/Costs to be allocated to services, subject to business cases to be delivered in the year	(163,600)	(169,000)	(174,900)
		(163,600)	(169,000)	(174,900)
TOTAL SAVINGS/INCOME		(1,107,740)	(1,436,100)	(1,397,700)

2023/24 Fees And Charges – Recommendation to Council

New Charging Structure – Town Centre Car Parks

Fees & Charges	2022/23	2023/24	VAT Status	Change in year	% Change
Pay & Display Car Parks					
<u>Town Centre Car Parks</u>					
Market Place & Howard Street Car Park					
Monday to Saturday					
Up to 30 mins		£0.80	S	NEW	NEW
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.20	S	NEW	NEW
Up to 3 hrs		£3.20	S	NEW	NEW
Up to 4 hrs		£4.20	S	NEW	NEW
Over 4 hrs		£8.00	S	NEW	NEW
Free after 4pm					
Sunday					
Up to 30 mins		£0.80	S	NEW	NEW
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.50	S	NEW	NEW
Up to 3 hrs		£3.50	S	NEW	NEW
Up to 4 hrs & over		£4.00	S	NEW	NEW
King Street, Stonecutters, George Street, Brewery Plain, Greyfriars					
Monday to Saturday					
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.20	S	NEW	NEW
Up to 3 hrs		£3.20	S	NEW	NEW
Up to 4 hrs		£4.20	S	NEW	NEW
Over 4 hrs		£8.00	S	NEW	NEW
Free after 4pm					
Wednesday 12pm to 8am (King Street, George Street & Brewery Plain.		Free			
Sunday					
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.50	S	NEW	NEW
Up to 3 hrs		£3.50	S	NEW	NEW
Up to 4 hrs & over		£4.00	S	NEW	NEW
Fullers Hill Car Park					
Monday to Saturday					
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.20	S	NEW	NEW
Up to 3 hrs		£3.20	S	NEW	NEW
Up to 4 hrs		£4.20	S	NEW	NEW
Over 4 hrs		£6.00	S	NEW	NEW
Free after 4pm					
Sunday					
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.50	S	NEW	NEW
Up to 3 hrs		£3.50	S	NEW	NEW
Up to 4 hrs & over		£4.00	S	NEW	NEW
Blackfriars Car Park					
Monday to Sunday (8am to 9pm)					
Up to 90 mins		£1.50	S	NEW	NEW
Up to 2 hrs		£2.20	S	NEW	NEW
Up to 3 hrs		£3.20	S	NEW	NEW
Up to 4 hrs		£4.20	S	NEW	NEW
Cost per hr thereafter		£1.00	S	NEW	NEW
Overnight (9pm to 8am)	Free	Free	S		

	2022/23	2023/24	VAT Status	Change in Year	% Change
Leisure Centre - Overnight (10pm to 6am) free from 9pm to 6am when EV charge point in use	£0.00	£1.50	S	NEW	NEW
Seafront – Long Stay St Nicholas & North Drive Daily Rate 1 st November to end February (special events)	£0.00	£5.00	S	NEW	NEW

General Fund Reserves Statement 2023/24 Budget		Opening Balance 01/04/22	Budgeted Movement 2022/23	Committed Expenditure 2022/23	Actual Movement (inc forecast) 2022/23	Updated Closing Balance 31/03/23	Budgeted Movement 2023/24	Updated Closing Balance 31/03/24	Budgeted Movement 2024/25	Updated Closing Balance 31/03/25	Budgeted Movement 2025/26	Updated Closing Balance 31/03/26
Summary and Purpose of Reserve		£	£	£	£	£	£	£	£	£	£	£
Planning Delivery Grant	The reserve is planned to be used to provide service improvements in Planning, and deliver the Local Plan.	136,389	0	0	(25,000)	111,389	0	111,389	0	111,389	0	111,389
Insurance Fund	The Council budgets for a level of excess being charged to the Service Accounts annually. Any under provision is met from the Insurance Fund, and any surplus is transferred to the fund.	382,990	0	0	0	382,990	0	382,990	0	382,990	0	382,990
DFG top-up capital loans and grant fund	The Council will utilise this funding for capital expenditure incurred in the Wellesley Rd, Sandown Rd, Euston Rd & Paget Rd areas.	400,000	0	0	0	400,000	0	400,000	0	400,000	0	400,000
Restricted use grant	This reserve holds unspent grants received for specific purposes for which the spend has not yet been incurred.	564,981	(54,000)	(205,965)	(54,000)	305,016	(52,000)	253,016	(22,000)	231,016	(20,000)	211,016
Invest to Save	To be used to fund one-off costs associated with projects that will deliver future efficiencies and savings including costs associated with restructures.	1,553,339	0	(292,960)	(50,255)	1,210,124	(49,747)	1,160,377	(25,047)	1,135,330	0	1,135,330
Specific budget	This reserve is utilised as expenditure is incurred.	264,722	(59,142)	(30,453)	(59,142)	175,127	(62,967)	112,160	0	112,160	0	112,160
Repairs and Maintenance	This reserve is utilised as expenditure is incurred.	317,638	0	0	0	317,638	0	317,638	0	317,638	0	317,638
Waste Management	This reserve is utilised as expenditure is incurred in relation to the service.	13,795	(11,375)	170	(11,375)	2,590	(2,420)	170	0	170	0	170
Collection Fund (Business Rates)	Earmarked to mitigate the fluctuations in business rate income between years.	1,976,810	(93,000)	0	(93,000)	1,883,810	0	1,883,810	0	1,883,810	0	1,883,810
Community Housing Fund	This represents grants previously received to assist with the delivery of Community Housing.	551,242	(10,000)	0	(10,000)	541,242	(30,000)	511,242	(30,000)	481,242	0	481,242
Enforcement	Earmarked for enforcement related works to address issues and bring properties back into use.	33,302	0	(4,822)	0	28,480	0	28,480	0	28,480	0	28,480
Special Project Reserve	Earmarked for projects and for use as matched funding as appropriate to access external funding, Includes capital and revenue projects.	429,043	(182,978)	(175,000)	(182,978)	71,065	(35,000)	36,065	0	36,065	0	36,065
Benefits/ Revenues Reserve	Earmarking of grants and underspends to be used for the service and mitigation of subsidy impacts.	267,895	0	0	0	267,895	0	267,895	0	267,895	0	267,895
Homelessness	Utilised for service expenditure from previous grant allocations	842,451	(95,000)	0	(95,000)	747,451	(642,323)	105,128	0	105,128	0	105,128
Treasury Management Reserve	Used to mitigate fluctuations in investment income received.	200,000	0	0	0	200,000	0	200,000	0	200,000	0	200,000
Asset Management Reserve	This reserve is held to mitigate the impact of fluctuations between financial years from income received from Council assets and properties, in addition it includes re-allocation from other reserves to be used for investments in Council assets including current and future asset enhancements.	1,872,198	(230,825)	(1,147,086)	(236,621)	488,491	(247,745)	240,746	0	240,746	0	240,746

General Fund Reserves Statement 2023/24 Budget		Opening Balance 01/04/22	Budgeted Movement 2022/23	Committed Expenditure 2022/23	Actual Movement (inc forecast) 2022/23	Updated Closing Balance 31/03/23	Budgeted Movement 2023/24	Updated Closing Balance 31/03/24	Budgeted Movement 2024/25	Updated Closing Balance 31/03/25	Budgeted Movement 2025/26	Updated Closing Balance 31/03/26
Summary and Purpose of Reserve		£	£	£	£	£	£	£	£	£	£	£
Coast Protection	Held for match funding and mitigate one-off costs in relation to coast protection.	104,275	0	(34,275)	37,566	107,566	0	107,566	0	107,566	0	107,566
Empty Business Property Incentive Fund	Earmarking of funds to be used for incentivising bringing properties back into use.	100,000	0	0	0	100,000	0	100,000	0	100,000	0	100,000
COVID	Balance of covid funding held prior to draw down against spend areas.	543,218	0	(112,164)	(431,054)	0	0	0	0	0	0	0
Collection Fund income compensation	To be utilised to fund deficit in collection fund. Significant movement in 2020/21 reflects the collection fund adjustment account in respect of Covid to be utilised in 2021/22.	5,911,969	0	(5,237,311)	(50,000)	624,658	0	624,658	0	624,658	0	624,658
Other Reserves	These Reserves are budget carry forwards to be used in future years.	2,461,682	(24,742)	(82,768)	(226,002)	2,152,912	(22,472)	2,130,440	(15,083)	2,115,357	0	2,115,357
Total GF Earmarked Reserves		18,927,939	(761,062)	(7,322,634)	(1,486,861)	10,118,444	(1,144,674)	8,973,770	(92,130)	8,881,640	(20,000)	8,861,640
General Fund Reserve	Current recommended balance of £3.5 million	4,020,411	(751,205)	0	(2,591)	3,269,206	(1,143,503)	2,125,703	0	2,125,703	0	2,125,703
Total GF Reserves		22,948,350	(1,512,267)	(7,322,634)	(1,489,452)	13,387,650	(2,288,177)	11,099,473	(92,130)	11,007,343	(20,000)	10,987,343

Note 1: The above Reserve balance at 1st April 2022 includes funds in relation to an Earmarked Reserve for the Business Rates Adjustment of £5.9m without this the balance of reserves is £13m.

Note 2: The balance of £2.1m on the General Fund is before the recommendation to Council to approve the reallocation of £1.6m from the Collection Fund (Business Rates) and £0.6m Collection fund income compensation earmarked reserves above to replenish the General Fund balance to the recommended balance of £3.5m at the end of 2023/24.

Policy Framework for the Earmarked Reserves and Assessing the Optimum Level of the General Reserve for the period 2023/24 to 2025/26

1 Background

- 1.1 In accordance with statute (principally the Local Government Finance Act 2002) and following the Guidance Note on Local Authority Reserves and Balances (LAAP Bulletin No. 77 – November 2008), Great Yarmouth Borough Council maintains a range of reserves.
- 1.2 Two types of reserves are discussed in this policy framework:
 - Earmarked Reserves
 - The General Reserve
- 1.3 There are also a number of other reserves which local authorities hold in relation to legislation and proper accounting practices, these are not resource-backed reserves and therefore are not considered as part of this policy framework.
- 1.4 In making decisions in relation to setting the Council Tax, section 25 of the Local Government Act 2003 requires the Chief Financial Officer of the Council to report to the Council on the adequacy of the proposed financial reserves.
- 1.5 This Policy framework has been informed by current guidance on the level of reserves including, both the Local Authority Accounting Panel (LAAP) Bulletin No. 77 and the Audit Commissions report published in December 2012 ‘Striking a Balance’ Improving Councils’ Decision Making on Reserves’.

2 Earmarked Reserves

2.1 Purpose

- 2.1.1 Earmarked reserves are a means of building up funds to meet known or predicted liabilities.
- 2.1.2 Typically earmarked reserves are used to set aside sums for major schemes, such as capital developments, asset purchases, or to fund reorganisations and restructurings to deliver longer term savings and efficiencies. Reserves can also be held for trading and business units built up from surpluses to cover potential losses in future years, or to finance capital expenditure. In certain circumstances, if expenditure is delayed on specific budgets, it may be agreed that the underspending at a year end is carried forward for future use in an earmarked reserve. Such decisions would be subject to considering the overall financial position of a Local Authority.

2.2 Earmarked Reserves Protocol

- 2.2.1 For each reserve the following arrangements have been established:
 - the reasons for / purpose of the reserve
 - how and when the reserve can be used
 - procedures for the reserve’s management and control
 - a process and timetable for review of the reserve to ensure continuing relevance and adequacy.
- 2.2.2 The establishment and use of earmarked reserves is reviewed at the time of budget setting and then controlled through the year as part of the regular budget monitoring processes.

2.3 Review of Earmarked Reserves

- 2.3.1 The Reserves Statement is included as part of the Budget Report to Policy and Resources Committee and gives full details of the earmarked reserves and current planned use.

2.3.2 Due to the requirement to use just over £1million to balance the budget for 2023/24 there has been a re-allocation from the earmarked reserves to facilitate this. All earmarked reserves and commitments remain under review including those where commitments fall into future years.

2.3.3 Where in-year expenditure is being funded by earmarked reserves and general reserves, the relevant transfers from the reserves have been allowed for within the reserve balances and revenue account budgets as detailed in the budget report.

3 The General Reserve

3.1 Purpose

3.1.1 The general reserve is held for two main purposes:

- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing;
- a contingency to help cushion the impact of unexpected events or emergencies.

3.2 The Optimum Level of the General Reserve

3.2.1 There are two recommended approaches for deciding the optimum level of the general reserve:

- A risk assessment of the budget which takes full account of the context within which the budget has been prepared. The budget report itself provides this contextual information.
- To set the reserve at a percentage of expenditure. Too low a level puts the council at unacceptable risk of failing to meet its obligations, too high a level unnecessarily ties up resources.

3.2.2 This framework provides a risk assessment approach and validating the result against a percentage calculation, the level of reserves is a matter of opinion informed by the judgement of the Council's Chief Financial Officer.

3.3 Assessment Framework

3.3.1 The issues to be considered include the following:

- The Council continues to operate on an ongoing basis.
- The robustness of the budget process including recognition of the linkages with the corporate plan, the strategic risks and the financial plan update.
- Internal financial control mechanisms and adequacy of the budget monitoring processes.
- The adequacy of earmarked reserves and the movements on the general reserves both in the past and planned.
- The extent to which savings and planned service reductions are required and can be relied upon to support corporate plan targets.
- The risk of major litigation and legal claims, both currently and in the future.
- The impact of future Government funding reductions.
- Implications of the Local Council Tax Support Scheme and increase in the demand for support.
- Fluctuations in retained business rate income and funding from the government for the extensions to reliefs for example small business rates.
- Fluctuations around certain income streams and grants, for example demand led services such as planning, building control income, land charges, car parking and recycling.

- Future changes to the funding for Local Authorities, for example the New Homes Bonus and an increase to the share of business rates that is retained locally.
- Unplanned volume increases in major demand led budgets, particularly in the context of the current economic climate for example housing benefits, council tax support and homelessness.
- The need to retain a general contingency to provide for any unforeseen circumstances that may arise including inadequately funded Government initiatives.
- Where there is a move to do less by direct service provision for example through third parties, including outsourcing, this in turn increases the risks borne by authorities. There is a risk that these arrangements fail and there are many circumstances when a statutory liability remains with the local authority. Such risks may not be insurable at an economic level and demand rigorous risk minimisation strategies and this is an area that will be considered in more detail if the Council pursues these arrangements in future years.
- The need to retain reserves for general day to day cash flow requirements.

3.3.2 All of these issues interlink, and any one incident is likely to span across many of the issues and might not be contained within one financial year. Risks change over time and the general reserve needs to be considered across the medium-term financial plan. What might be an adequate level of reserves now may not be reflective of what would be deemed to be adequate in years two to four. Therefore, as a minimum the framework should be reviewed as part of the annual budget setting process.

3.4 The Assessment of the General Fund Reserve

3.4.1 When undertaking the assessment, it must be remembered that the items considered are merely guides to assessing the overall level of the reserve. In no way is it a budget for any of the items being created since by its nature a general reserve is designed to protect against the unexpected and unquantifiable for whatever reason.

3.4.2 Having considered the relevant risks and the mitigation measures already in place, it is felt that the following indicative items should be taken into account in the budget risk assessment for 2023/24 to assess the recommended level of reserves:

<i>Item</i>	<i>2023/24</i>	<i>2024/25</i>	<i>2025/26</i>
1 Pay and Price Inflation (0.5% sensitivity to budget assumption)	175,000	175,000	175,000
2 Interest Rates & MRP (0.5% sensitivity to short term borrowing and profiling of capital spend and MRP impact)	125,000	125,000	125,000
3 Failure to Achieve Planned Savings and Cost Pressures from Corporate Plan Targets (to ensure core services are maintained)	200,000	150,000	150,000
4 Legal Issues (to provide additional comfort above earmarked reserves to mitigate any legal claims)	200,000	200,000	200,000
5 Emergencies and Other Unknowns (to recognise the risks associated with unpredictable events)	400,000	400,000	400,000
6 Treatment of Demand Led Pressures (recognising the impact of increase or reduction in demand and compensating increase or reduction in expenditure or income)	800,000	800,000	800,000
7 Project Risks (To recognise the risks the Authority is facing in terms of partnership work and significant projects)	700,000	700,000	700,000

<i>Item</i>	<i>2023/24</i>	<i>2024/25</i>	<i>2025/26</i>
8 Cash Flow (the impact of timing of cash flow, including the profiling of expenditure)	100,000	100,000	100,000
9 Future Funding Fluctuations (an allowance to reflect the increased risk around local funding, ie business rates and new homes bonus, to mitigate the impact within and between financial years)	800,000	900,000	900,000
Total Indicated General Fund Reserve Recommended	3,500,000	3,500,000	3,500,000
% of Net Budgeted Operating Expenditure (excluding parish precepts)	22.2%	22.2%	22.2%

- 3.4.3 The allowance in the general reserve in respect of project risks has increased, this is due to the increased inflationary pressures facing a number of the significant capital projects. Overall there has been no change to the total level of recommended balance in the general reserve compared to the previous year as despite there being increased risk facing the council in terms of the level of inflationary pressures, for example due to pay, utilities and interest costs, the base budgets for 2023/24 have been updated to reflect these. There does however remain continued risk in respect of the ability to produce a sustainable budget for the medium term without the reliance on reserves and therefore this will need early work in 2023/24.

4 Chief Financial Officer's Opinion

- 4.1 The Earmarked Reserves detailed within the reserves statement are proper and appropriate with regard to purpose, level and proposed use, although the future timing of their use will be reported within the budget monitoring reports and the statement updated accordingly.
- 4.2 Based on the assessment detailed above **the recommended level of the general reserve for 2023/24 would be £3.5 million**. After allowing for the transfer from the general reserve in the year necessary to balance the budget for 2023/24, the balance would be less than the recommended minimum balance, however the report is recommending re-allocations from ear-marked reserves to ensure the general reserve balance is maintained. The overall balances will be reviewed further as part of the outturn process for 2022/23 later in the year.

Appendix G - General Fund Capital Programme - Detail - 2022/23 onwards

Services & Projects	2022/23 Expenditure £000		Total Estimated 23-24 Budget	Total Estimated 24-25 Budget	Total Estimated 25-26 Budget
	Actuals to 31-12-22	Forecast 22/23			
Capital Loans & Company Financing	120	3,494	11,106	1,000	-
Total: Executive	120	3,494	11,106	1,000	-
Wellesley 3G Pitch & Tennis Pavilion	350	1,002	-	-	-
Gorleston Tennis Courts Refurbishment	-	116	-	-	-
Refurbishment of Park at Diana Way, Caister	-	142	-	-	-
UK Prosperity Fund	-	15	40	160	-
Safer Streets 4	21	128	-	-	-
Total: Communities	371	1,403	40	160	-
St Nicholas Minster West Boundary Wall	13	85	-	-	-
St Nicholas car park north Boundary Wall	0	25	-	-	-
Height Barriers for Seafront Short Stay Car Parks	-	-	13	-	-
Crematorium Main Roof Works	-	-	60	-	-
Crematorium Tearooms	168	217	-	-	-
Total: Customer Services	181	327	73	-	-
Health and Leisure (Marina) Centre	3,520	3,814	-	-	-
Health and Fitness Centre - South Car Park	290	290	-	-	-
The Waterways	-	4	-	-	-
Phoenix Pool & Gym car park extension	-	-	94	-	-
Town Deal - O&M	-	1,500	-	-	-
Town Deal - Incubator Units	85	180	440	3,716	-
Town Deal - North Quay	20	250	1,551	1,850	1,300

Appendix G - General Fund Capital Programme - Detail - 2022/23 onwards

Services & Projects	2022/23 Expenditure £000		Total Estimated 23-24 Budget	Total Estimated 24-25 Budget	Total Estimated 25-26 Budget
	Actuals to 31-12-22	Forecast 22/23			
Town Deal - Learning Hub	-	-	3,159	7,805	-
Town Deal - Wintergardens	-	-	300	5,000	8,857
Town Deal - Restoration of Vacant Historic Buildings	20	50	250	346	-
Town Deal - Restoration & Adaptation of the Ice House	-	110	390	-	-
Town Deal - Connectivity & Public Wayfinding	24	83	5	-	554
Town Deal - Train Station Improvements	-	-	202	-	-
Town Deal - Digital Connectivity	-	-	177	-	-
Future High Street Fund - Market Place - 6 Day	1,651	2,100	1,677	-	-
Future High Street Fund - Market Place - Realm	69	216	4,099	-	-
Future High Streets - Library Relocation	974	1,300	814	2,475	-
Future High Streets - Low Carbon & Digital	-	-	251	-	-
Future High Streets - Conge	12	576	308	-	-
Future High Streets - Densification	5	1,772	3,105	-	-
Heritage Action Zone (HAZ)	64	96	51	-	-
Different Light	17	43	-	-	-
Total: Inward Investment	6,751	12,385	16,873	21,192	10,711
Disabled Facilities Grants	890	1,300	2,652	1,300	1,300
Better Care Fund Projects	3	4	-	-	-
Empty Homes	-	-	510	-	-
DFG Top-up Grants	-	-	-	250	-
DFG Top-up Loans	-	-	-	150	-

Appendix G - General Fund Capital Programme - Detail - 2022/23 onwards

Services & Projects	2022/23 Expenditure £000		Total Estimated 23-24 Budget	Total Estimated 24-25 Budget	Total Estimated 25-26 Budget
	Actuals to 31-12-22	Forecast 22/23			
Norfolk & Waveney Equity Loan Scheme	-	50	114	-	-
Equity Home Improvement Loans	14	50	569	-	-
HMOs /Guesthouse Purchase & Repair Scheme	20	100	1,093	-	-
Housing First Scheme	254	284	-	-	-
Temporary Accommodation Decent Homes			50	-	-
Acquisition of property for transitional housing	5	350	799	-	-
Sustainable Warmth - LAD funding	5	1,655	-	-	-
Homes Upgrade Grants (HUG)	-	2,577	-	-	-
Community Housing Fund	-	-	540	-	-
Total: Housing	1,191	6,369	6,327	1,700	1,300
ICT Investment to deliver GYBC ICT Strategy	202	600	647	-	-
Print Room Equipment	54	37	-	-	-
Total: IT, Communications & Marketing	256	637	647	-	-
Euston Rd Public Toilet Refurbishment	-	88	-	-	-
Footway Lighting	154	300	315	100	100
External Redecoration & Repair of the Wellesley Grandstand	33	60	14	-	-
Esplanade Resurfacing	-	70	176	-	-
Gorleston Beach Huts	124	172	-	-	-
Great Yarmouth Beach Huts	5	450	-	-	-
Council Chamber relocation	42	60	-	-	-
Claydon Pavilion	301	289	-	-	-

Appendix G - General Fund Capital Programme - Detail - 2022/23 onwards

Services & Projects	2022/23 Expenditure £000		Total Estimated 23-24 Budget	Total Estimated 24-25 Budget	Total Estimated 25-26 Budget
	Actuals to 31-12-22	Forecast 22/23			
Phoenix Pool Solar Panels	22	44	-	-	-
Changing Places	0	40	-	-	-
Aspire Building & Mkt Row Boiler Replacement	-	-	46	-	-
Peggotty Rd Community Centre Flooring	-	34	-	-	-
Seafront Shelters Landau Station & Britannia Bowls refurb	30	44	-	-	-
Replacement Lighting in the Assembly Rooms	-	-	-	-	-
Cemetery Flint Walls and Gates			77	-	-
Hemsby Rock Provision			735	-	-
Gorleston Seafront Improvements			77	-	-
Beacon Park Projects	3	100	700	-	-
Energy Park - South Denes	-	-	1,845	-	-
Total: Property & Asset Management	715	1,751	3,985	100	100
Mobile CCTV	15	15	-	-	-
Refuse Vehicle Purchases	-	1,223	1,713	-	-
Total: Environmental Health	15	1,238	1,713	-	-
Capital Contingency		-	2,500	-	-
Match Funding Capital Allocation		-	2,200	-	-
22-23 Projects requiring further approval before commencement		-	1,128	-	-

Appendix G - General Fund Capital Programme - Detail - 2022/23 onwards

Services & Projects	2022/23 Expenditure £000		Total Estimated 23-24 Budget	Total Estimated 24-25 Budget	Total Estimated 25-26 Budget
	Actuals to 31-12-22	Forecast 22/23			
Children's Playgrounds - subject to further approval before commencement			305	285	161
Overall Total	9,601	27,604	46,897	24,437	12,272

Financed by:					
Borrowing		10,539	24,036	3,430	2,580
Grants & Contributions		14,690	15,709	20,607	9,692
Revenue/Earmarked Reserves		20	620	400	-
Capital Receipts		2,354	6,532	-	-
Total Financing		27,604	46,897	24,437	12,272

2023/24 Capital Bids

Project	Service	Approval Process	Whole Project Budget £	Budget	Proposed Funding 2023-24		Budget	Proposed Funding 2024-25	
				2023-24	Borrowing	External	2024-25	Borrowing	External
Disabled Facilities Grants - Annual programme	Housing	Capital Programme		£1,300,000		£1,300,000	£1,300,000	£0	£1,300,000
Footway Lighting Column Replacement / LED Upgrade - annual programme to deliver efficiency savings (maintenance and utility)	Property Asset Management	Capital Programme	£100k annual	£100,000	£100,000		£100,000	£100,000	
Cemetery Flint Walls and access gate replacement	Property Asset Management	Capital Programme	77,000	£77,000	£77,000				
Hemsby Rock Provision	Property Asset Management	Capital Programme	735,000	£735,000	£235,000	£500,000			
Gorleston Seafront Improvements	Property Asset Management	Capital Programme	77,000	£77,000	£77,000				
Height Barriers for Seafront Short Stay Car Parks	Customer Services	Capital Programme	12,600	£12,600	£12,600				
Childrens Play (Blackfriars, Mill Lane, Mia Lucy Gorleston, Southtown, Hemsby, Martham and Caister. Timesclaes to be determined.	Property Asset Management	Include in Programme but to be considered through S106 approval process and utilise S106 where eligible.	831,250	£304,750	£164,750	£140,000	£285,000	£165,000	£120,000
Purchase of 5 homes for use as Temporary Accommodation	Housing	Business Case required to combine all proposals (not included in Capital Programme for now)	800,290	£800,290	800,290				
Acquisition of wheelchair accessible Temporary Accommodation	Housing		327,294	£327,294	254,725	£72,569			
Temporary Accommodation Improvement Works	Housing		68,480	£68,480	68,480				
				£3,802,414	£1,789,845	£2,012,569	£1,685,000	£265,000	£1,420,000

Bids Included in Capital Programme

£2,301,600

£1,400,000

Bids Included in Capital Programme but subject to further approvals

£304,750

£285,000

Bids not yet included in Programme

£1,196,064

£3,802,414

£1,685,000

Minimum Revenue Provision Statement 2023/24

Annual Minimum Revenue Provision Statement 2023/24

Where the Authority finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there has been no statutory minimum since 2008. The *Local Government Act 2003* requires the Authority to have regard to the Ministry of Housing, Communities and Local Government's *Guidance on Minimum Revenue Provision* (the MHCLG Guidance) most recently issued in 2018.

The broad aim of the MHCLG Guidance is to ensure that capital expenditure is financed over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits, or, in the case of borrowing supported by Government Revenue Support Grant, reasonably commensurate with the period implicit in the determination of that grant.

The MHCLG Guidance requires the Authority to approve an Annual MRP Statement each year and recommends a number of options for calculating a prudent amount of MRP. The following statement incorporates options recommended in the Guidance:

- **Post-2008 Expenditure** - For capital expenditure financed by borrowing after 31st March 2008, the annuity MRP method is applied. This provides a lower annual charge in the earlier years which gradually increases. The approach is both prudent and a recommended method as per the CLG guidance. This method allows for a reduction in the interest costs chargeable (as the CFR is repaid) over time and is offset by a rise in the MRP over the same period, thereby resulting in a consistent revenue charge of the cost of capital.
- **Pre 2008 Expenditure** - MRP on all General Fund capital expenditure incurred before 1st April 2008 is equal to 4% of the opening CFR less a fixed sum known as "Adjustment A".
- **For assets acquired by leases** - MRP will be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability.
- **For capital expenditure loans to third parties** - In years where there is no principal repayment, MRP will be charged in accordance with the MRP policy for the assets funded by the loan, including where appropriate, delaying MRP until the year after the assets become operational. While this is not one of the options in the MHCLG Guidance, it is thought to be a prudent approach since it ensures that the capital expenditure incurred on the loan is fully funded over the life of the assets.
- No MRP will be charged in respect of assets held within the Housing Revenue Account.

This methodology is consistent with previous years.

Capital expenditure incurred during 2023/24 will not be subject to a MRP charge until 2024/25 or later.

Based on the Authority's latest estimate of its capital financing requirement (CFR) on 31st March 2023, the budget for MRP has been set as follows:

	31.03.2023 Estimated CFR £m	2023/24 Estimated MRP £
Capital expenditure before 01.04.2008	12.0	0.4
Supported capital expenditure after 31.03.2008	69.0	1.7
Total General Fund	81.0	2.1
Housing Revenue Account	91.3	N/A
Total	172.3	2.1