



Agenda

Finance and Democracy Committee

Date:	Monday, 19 February 2018 at 6:30 pm
Venue:	Town Hall, St Annes, FY8 1LW
Committee members:	<p>Councillor Karen Buckley (Chairman) Councillor Roger Small (Vice-Chairman)</p> <p>Councillors David Donaldson, Tony Ford JP, Neil Harvey, Angela Jacques, Kiran Mulholland, Linda Nulty, Liz Oades, Richard Redcliffe, Vince Settle, Elaine Silverwood.</p>

Public Platform

To hear representations from members of the public in accordance with Article 15 of the Constitution.
To register to speak under Public Platform: see [Public Speaking at Council Meetings](#).

	PROCEDURAL ITEMS:	PAGE
1	Declarations of Interest: Declarations of interest, and the responsibility for declaring the same, are matters for elected members. Members are able to obtain advice, in writing, in advance of meetings. This should only be sought via the Council's Monitoring Officer. However, it should be noted that no advice on interests sought less than one working day prior to any meeting will be provided.	1
2	Confirmation of Minutes: To confirm the minutes, as previously circulated, of the meeting held on 22 January 2018 as a correct record.	1
3	Substitute Members: Details of any substitute members notified in accordance with council procedure rule 22(c).	1
	DECISION ITEMS:	
4	Medium Term Financial Strategy Update, Including General Fund, Capital Programme and Treasury Management for 2017/18 to 2021/22	3 - 119
5	Audit and Corporate Fraud	120 - 123

Contact: Katharine McDonnell - Telephone: (01253) 658423 – Email: democracy@fylde.gov.uk

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DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
MANAGEMENT TEAM	FINANCE AND DEMOCRACY COMMITTEE	19 FEBRUARY 2018	4
MEDIUM TERM FINANCIAL STRATEGY UPDATE, INCLUDING GENERAL FUND, CAPITAL PROGRAMME AND TREASURY MANAGEMENT FOR 2017/18 TO 2021/22			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY

- 1.1 Attached is the Council's Medium Term Financial Strategy (MTFS) for the five years 2017/18 to 2021/22. The MTFS is designed to provide a strategic link between available financial resources and the Council's corporate policy priorities, and to ensure that the Council sets a budget which is robust and sustainable in order that it can deliver its strategic objectives.
- 1.2 The report details the estimated financial resources available to the Council and identifies how they will be utilised to support the achievement of the Council's priorities. The report also identifies the key financial risks facing the Council over the life of the forecast. The Council's Revenue Budget, Expenditure Forecast, Capital Programme, Treasury Management Strategy and Useable Reserves and Balances Policy are also set out in the report.
- 1.3 The forecast includes the impact of the 2018/19 Local Government Finance Settlement, provisional details of which were announced on 19th December 2017. For Fylde Council the settlement largely confirmed the draft settlement figures provided earlier in the year.
- 1.4 The operation of the Lancashire Business Rate pooling arrangements for 2018/19, which is reflected in the latest Financial Forecast, was confirmed as part of the settlement announcement.
- 1.5 The proposed change in the calculation methodology for New Homes Bonus (and the consequential reductions in the level of New Homes Bonus income in future years under the proposed revised arrangements) on which the government consulted during 2017, has not been implemented for 2018/19. Whilst this is welcomed, the government may at some point amend the way in which the scheme operates for future years.
- 1.6 Additionally the settlement contained some modest changes in retained Business Rate income for 2018/19 arising partly from changes to the regime of reliefs and discounts introduced as part of the March 2017 budget announcement.
- 1.7 A link to the final draft budget book for 2018/19 is provided below. The budget book provides the detailed resource allocations for services provided by the Council for the coming year.

<http://www.fylde.gov.uk/council/finance/finaldraftbudget1819/>

- 1.8 A first draft of the 2018/19 budget has been presented to each of the programme committees for information and comment during the January cycle of meetings, as have the proposed fees and charges schedule shown at Appendix J to this report.
- 1.9 The MTFS may be updated as a result of the decisions made by this Committee and will be considered at the Budget Council meeting of 5th March 2018.
- 1.10 Feedback from the Budget Consultation process will also be considered as part of the budget setting meeting.

RECOMMENDATIONS

The Committee is recommended to:

1. Request Council to approve and adopt:
 - (a) The revised estimates for 2017/18 and the revenue budget for 2018/19 as set out in Appendix E, which includes recommended transfers to the Capital Investment Reserve in 2017/18 and 2018/19 equivalent to the balance of the revenue surplus for those years after allowing for all approved transfers to other reserves, currently estimated at £1.081m in 2017/18 and £0.844m in 2018/19;
 - (b) The budget proposals and changes to Reserves and Balances as set out in Appendices F & H;
 - (c) The updated Five Year Capital Programme as set out in Appendix G;
 - (d) The updated Useable Reserves & Balances Policy as detailed in Appendix H;
 - (e) An average Band D Council Tax of £201.61 for 2018/19 (excluding Town and Parish precepts), which is a 2.99% increase from the 2017/18 average Band D charge;
 - (f) The Special Expenses policy as set out in Appendix I; which includes that:
 - for the purposes of charging special expenses, both the special expense costs and the tax bases relating to the areas of Lytham and St Annes will each be aggregated and the Council Tax charge per property at each band level will be the same across the whole area; and
 - the annual special expense charge per property will be set for 2018/19 at the 2017/18 level plus 3.06%, that being £73.97 per band D property; and
 - the annual borough wide charge per property will be set for 2018/19 at the 2017/18 level plus 3.06%, that being £157.66 per band D property; and
 - the budget resource to be allocated to delivering concurrent services and chargeable as special expenses for 2018/19 will be set at a sum equivalent to the annual special expense charge per property (band D equivalent) multiplied by the tax base for the special expense area;
 - (g) The schedule of fees and charges for 2018/19 as detailed in Appendix J;
 - (h) The Treasury Management Policy set out in Appendix K;
 - (i) The Treasury Management Strategy set out in Appendix L, which incorporates the Minimum Revenue Provision Statement, the Council's Borrowing Strategy, Investment Strategy, and Treasury Prudential Indicators and Limits.

SUMMARY OF PREVIOUS DECISIONS

This report forms part of the Budget and Council Tax setting process considered annually by Members.

CORPORATE PRIORITIES	
Spending your money in the most efficient way to achieve excellent services (Value for Money)	✓
Delivering the services that customers expect of an excellent council (Clean and Green)	✓
Working with all partners (Vibrant Economy)	✓
To make sure Fylde continues to be one of the most desirable places to live (A Great Place to Live)	✓
Promoting Fylde as a great destination to visit (A Great Place to Visit)	✓

REPORT

1. In March 2017 the Council agreed a five year financial strategy from 2016/17 to 2020/21. The Council acknowledges the need to continuously reduce costs and to seek efficiencies in order to meet the challenge of reduced public sector funding. The Council has successfully delivered this programme in year, and has delivered significant savings from its budget rightsizing programme across all years of the forecast. This leaves the Council well placed to address further pressures on funding and income.
2. The attached Medium Term Financial Strategy (MTFS) identifies the key financial risks for the Council moving forward. These are detailed in Section 11 (Revenue) and Section 14 (Capital) of the report.
3. On 19th December 2017 the Government published the Provisional Local Government Finance Settlement for 2018/19. Full details are contained within the attached MTFS.
4. The Council's MTFS and a summary of the budget proposals therein will be made available for consultation via the Council's website and will be provided directly to a range of stakeholders during February 2018.
5. Feedback from this consultation process will be considered as part of the budget setting meeting, as will any views expressed by the Finance and Democracy Committee.

IMPLICATIONS	
Finance	Detailed financial implications are contained in the body of the attached Medium Term Financial Strategy. Specific advice from the Council's Chief Financial Officer is contained within the overall conclusions to the report in Section 19.
Legal	None arising directly from the report.
Community Safety	None arising directly from the report.
Human Rights and Equalities	None arising directly from the report.
Sustainability and Environmental Impact	None arising directly from the report.
Health & Safety and Risk Management	None arising directly from the report.

LEAD AUTHOR	CONTACT DETAILS	DATE
Paul O'Donoghue Chief Financial Officer	01253 658566	February 2018

BACKGROUND PAPERS		
Name of document	Date	Where available for inspection
Medium Term Financial Strategy (MTFS) Update, Including General Fund, Capital Programme and Treasury Management for 2016/17 – 2020/21	Budget Council meeting 2 nd March 2017	www.fylde.gov.uk
MTFS – Outturn Position For 2016/17 (Including General Fund, Capital Programme & Treasury Management)	Finance and Democracy Committee meeting 19 th June 2017	www.fylde.gov.uk
Revenue Budget Monitoring Report & Capital Programme Monitoring Report 2017/18 – to 31 st July 2017	Finance and Democracy Committee meeting 25 th September 2017	www.fylde.gov.uk
Financial Forecast Update (including Revenue, Capital & Treasury Management) 2017/18 to 2021/2022	Finance and Democracy Committee meeting 20 th November 2017 and Council meeting 4 th December 2017	www.fylde.gov.uk
Revenue Budget Monitoring Report & Capital Programme Monitoring Report – to Period 8 (31 st November 2017)	Finance and Democracy Committee meeting 22 nd January 2018	www.fylde.gov.uk
Financial Forecast Update 2017/18 (Position as at January 2018)	Finance and Democracy Committee meeting 22 nd January 2018 and Council meeting 5 th February 2018	www.fylde.gov.uk

Attached documents

1. Medium Term Financial Strategy 2017/18 to 2021/22

MEDIUM TERM FINANCIAL STRATEGY: 2017/18 – 2021/22



Section 1: FOREWORD

- 1.1 Much work has been done in recent years to ensure that the Council's finances, as detailed in the Medium Term Financial Strategy (MTFS), remain robust. This current version of the MTFS shows an in-year revenue surplus for 2017/18 and 2018/19, followed by projected budget deficits for 2019/20 onwards.
- 1.2 This MTFS includes the impact of the 2018/19 Local Government Finance Settlement, details of which were announced on 19th December 2017. For Fylde Council the settlement largely confirmed the draft settlement figures provided earlier in the year.

The operation of the Lancashire Business Rate pooling arrangements for 2018/19, which is reflected in the latest Financial Forecast, was confirmed as part of the settlement announcement.

The proposed change in the calculation methodology for New Homes Bonus (and the consequential reductions in the level of New Homes Bonus income in future years under the proposed revised arrangements) on which the government consulted during 2017, has not been implemented for 2018/19. Whilst this is welcomed, the government may at some point amend the way in which the scheme operates for future years.

Additionally the settlement contained some modest changes in retained Business Rate income for 2018/19 arising partly from changes to the regime of reliefs and discounts introduced as part of the March 2017 budget announcement.

- 1.3 In light of the continuing budget challenges that will need to be addressed in the later years of the forecast, the Council needs to continue with the approach to delivering savings and efficiencies and maximising income which have helped deliver balanced budgets and contribute to reserves over recent years. Through continued focus on the importance of financial stability the Council has delivered a significant savings programme over recent years and has continued to reduce senior management costs and other overheads. Ongoing modernisation work and business improvement will continue to make Council services more efficient, save money and maintain frontline services to customers. This work has yielded ongoing savings that have improved the Council's overall financial position.
- 1.4 Although it is clear that further challenges lie ahead in the later years of the financial forecast, **the finances of the Council remain robust and the reserves and balances are at healthy levels as compared to earlier periods.** Furthermore Fylde Council has a past record of taking actions in order to meet and overcome financial challenges as they arise. The Council will continue to seek opportunities to maintain a robust financial position in the face of a changing financial environment. This approach will ensure that the Council continues to achieve and sustain a balanced budget position on an ongoing basis and is able to deliver the priorities set out in the Corporate Plan.
- 1.5 As part of that continued approach the Council's priorities for improvement remain and the Council needs to continue with this overall strategy, making any changes it feels are relevant whilst recognising the future uncertainties that exist.

- 1.6 The assumptions that are contained within this MTFS are the latest best estimates and will be updated as and when further information becomes available. External pressures outside the Council's control are being experienced by many local authorities, and instructions remain in place that budget-holders should remain prudent and not commit to any unnecessary expenditure. This approach saves money and may result in an under-spend again for this financial year.

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Appendix G	Updated Five Year Capital Programme
Appendix H	Useable Reserves & Balances Policy and Summary Position
Appendix I	Special Expenses Policy
Appendix J	Proposed Fees and Charges 2018/19
Appendix K	Treasury Management Policy
Appendix L	Treasury Management Strategy

Section 3: THE PURPOSE OF THE MEDIUM TERM FINANCIAL STRATEGY

3.1 The purpose of the Medium Term Financial Strategy (MTFS) is to:

- (i) Provide the framework for the development of a budget which is robust and sustainable;
- (ii) Assist the Council in the delivery of the aspirations within its strategic plans;
- (iii) Ensure the Council delivers essential services by the efficient and effective use of its financial resources; and,
- (iv) Demonstrate commitment to transparency in its financial affairs by setting out what the Council is trying to achieve in an understandable format.

3.2 The MTFS is one of the Council's key enabling strategies. It sets out how the Council intends to manage its finances to help achieve the agreed objectives and priorities. The MTFS looks at the current year and ahead over the next four years to identify the resources likely to be required by the Council to finance service priorities and to meet spending pressures. It aims to:

- Ensure the sustainability of the Council's budget;
- Facilitate pro-active strategic management of the budget to ensure service investments and dis-investments flow from the Council's corporate and service planning frameworks;
- Be responsive to a changing and uncertain financial climate in which existing funding streams cease and new opportunities arise; and,
- Demonstrate clearly to stakeholders, both internal and external, what the Council's plans are for the use of its resources.

The need for a longer term view of the Council's financial position has always been important but as central government funding continues to reduce to a significant degree in the coming years this is increasingly so.

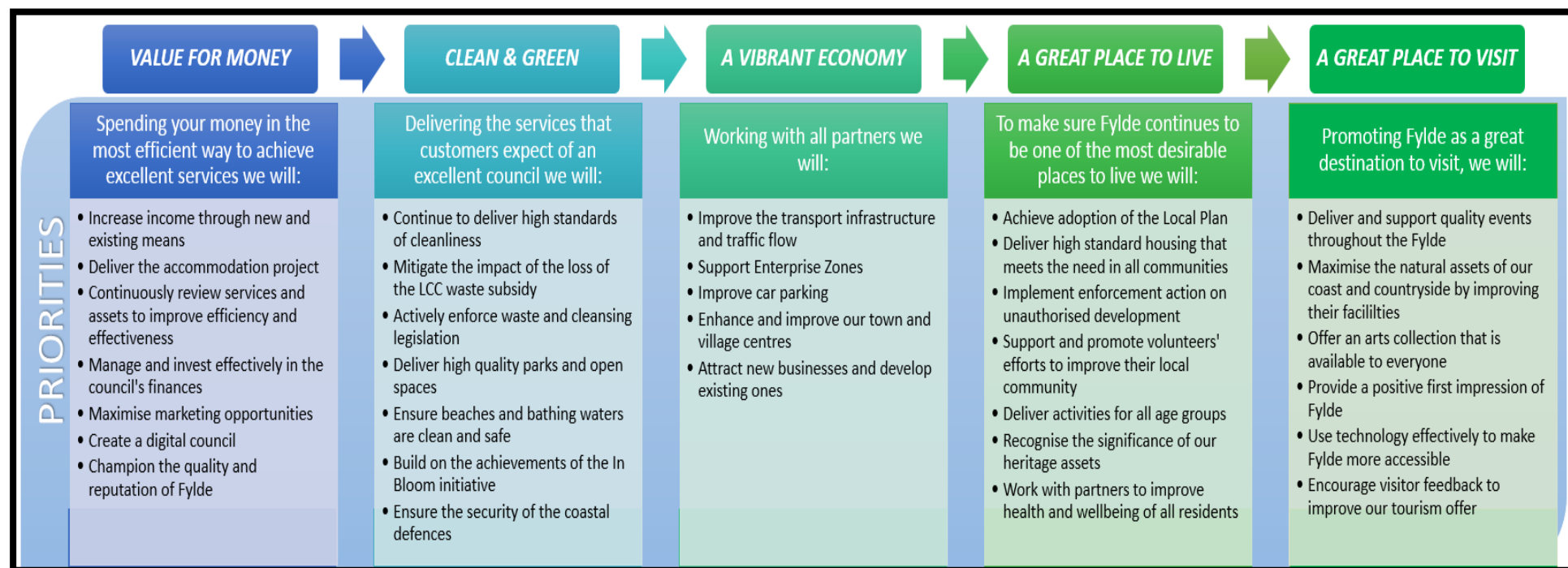
3.3 The Council has adopted a pro-active approach to financial management and a commitment to sound corporate governance, safeguarding public monies and ensuring accountability. Over recent years the Council has been recognised by its external auditors as making good progress with ongoing achievements and successes in priority service areas. It is recognised that whilst there continue to be challenges ahead, arrangements have been put in place to ensure that the priorities as set out in the Council's Corporate Plan are supported by a robust financial framework. In 2017 the Council's external auditors KPMG audited the Council and again gave an "unqualified opinion", which demonstrates satisfaction with the Council's financial and governance arrangements.

3.4 In formulating this strategy the Council has ensured that, within the resources available, it has taken account of:-

- National priorities for public service investment and delivery;
- Government efficiency targets and the priority given to deficit reduction;
- Corporate priorities that reflect local circumstances and are in tune with the priorities of partner organisations, including Health, Police, local businesses, voluntary and community organisations; and,
- Feedback from all public consultation that has taken place.

Section 4: VISION FOR THE BOROUGH

- 4.1 The Council produces a Corporate Plan which outlines the key actions, targets and outcomes for the Authority and the wider community. The Corporate Plan is developed through consultation and feedback with stakeholders based on the key strategic responsibilities of the Council.
- 4.2 The Corporate Plan takes into consideration emerging legislation, policy and changes in resources and responsibilities informed the Local Government Association, the Department for Communities and Local Government, the Department for Work and Pensions and the various professional associations which provide support on policy, finance, governance, waste, planning, parks, public health and environmental health. The intention is to forecast the resources required to address the strategic issues the Council will need to deliver against over the next four years.
- 4.3 The current iteration of the Corporate Plan was updated during 2016, and was approved by Full Council at its meeting held on 8th February 2016. This Corporate Plan covers the period 2016 to 2020 and contains the Council's vision, priorities, and specific actions over the period based on a realistic projection of the financial resources available to the Council. The Council's vision, as contained in the Corporate Plan, is "Let Fylde Prosper".
- 4.4 The Corporate Plan 2016-2020 is divided into five priorities listed below:



Section 5: STRATEGIC PLANNING

- 5.1 The Council has in place a corporate planning and performance management framework that includes an annual review of the Corporate Plan. The plan is reviewed in consultation with staff and councillors, partners in other public services, the community and voluntary sector, the local business community and local residents.
- 5.2 The Council regularly reviews progress against longer term plans and Members receive regular updates of the MTFS. It is recognised that despite robust action during recent financial years to produce a stable and sustainable financial position, the continuing reduction in the resources available to the public sector means that the Council needs to strive to continue to achieve a sustainable and robust budget.

Links to other Enabling Strategies

- 5.3 The Medium Term Financial Strategy is one of the Council's enabling strategies aimed at improving transparency and accountability in the way the Council delivers services and functions. Each enabling strategy is reviewed annually as part of the planning cycle and taken together drive innovation and efficiency to achieve continuous improvement. The other enabling strategies are:

- ICT Strategy;
- Procurement Strategy;
- Communication Strategy;
- Asset Management Plan & Capital Strategy, and
- Transformation Strategy

- 5.4 The MTFS takes account of the resources the Council requires to deliver the strategies. Where resources are limited the Council's overall objectives will be the same but the pace of achievement may be adjusted. This factor may become more significant as reductions in public sector funding are further revised and take greater effect.

External funding

- 5.5 The borough has been successful in the past in securing funding from a number of investment streams from external funds including Heritage Lottery Fund Grants, The Local Strategic Partnership (LSP), the Environment Agency, section 106 planning monies, Lancashire County Developments Ltd and the North West Development Agency.

Section 6: DEVELOPING THE MEDIUM TERM FINANCIAL STRATEGY

- 6.1 The MTFS sets out the Council's revenue budget allocations, the programme for capital investment, efficiency targets and forecasts for the period covered by the Strategy. The key influences on this strategy include:
- The continuing reduction in central government funding for local government;
 - The consequent spending constraints resulting from reduced resources in the medium term;
 - Ensuring a robust and sustainable budget through the prudent use of reserves and balances and ensuring externally funded projects are facilitated;
 - Developing new ways of delivering services using modernisation techniques to achieve higher levels of customer satisfaction, efficiency, value for money, strategic partnerships, service commissioning, and enterprise;
 - The need to continuously review and maintain existing assets to a quality standard.
- 6.2 The MTFS looks at the current year and ahead over the next four years to identify the resources likely to be required by the Council to finance service priorities and to meet spending pressures. It aims to:
- Ensure the sustainability of the Council's budget;
 - Facilitate pro-active strategic management of the budget to ensure service investments and dis-investments flow from the Council's corporate and service planning frameworks;
 - Be responsive to a changing and uncertain financial climate in which existing funding streams cease and new opportunities arise; and,
 - Demonstrate clearly to stakeholders, both internal and external, what the Council's plans are for the use of its resources.
- 6.3 The MTFS and forecast are supported by a number of monitoring procedures. These are as follows:
- General Fund Revenue Budget Monitoring;
 - Capital Programme Monitoring;
 - Treasury Management Monitoring and Mid-Year Strategy Review, together with specialist external advice; and,
 - Annual Outturn reports on the Capital Programme, the General Fund and Treasury Management.
- 6.4 Additional future spending reductions will require a further review of priorities and service delivery arrangements. Members will be engaged in this process as part of the service planning framework and through the revised committee arrangements that were implemented during 2015 as a consequence of the changes to the Council's system of governance.
- 6.5 One aspect of the revised governance arrangements was the formation of the Budget Working Group. The role of this Group is defined as:
- 'To co-ordinate and oversee the budget setting process and to provide a strategic steer to programme committees on key elements of the budget setting process such as the level of growth or savings required in light of the overall financial position of the Council, capital bid expectations, fees and charges levels etc.'*

In addition, all budget growth proposals, draft revenue budgets and all proposed fees and charges for 2018/19 have been considered by each of the Council's programme committees with respect to those services that fall within the remit of each committee and the programme committees have provided comments and recommendations as appropriate.

The Budget Working Group has met a number of times to fulfil its role in the budget-setting process for 2018/19 and has carefully considered all budget proposals and the comments that each of the programme committees has made during their consideration of these matters in respect of services within their remit. The final decision with regard to the 2018/19 budget will be taken at the Budget Council meeting of 5th March 2018.

- 6.6 In December 2017 the Council received details of the provisional 2018/19 financial settlement along with details of the New Homes Bonus allocation for 2018/19. Further details of the impact of the financial settlement are provided within section 10 of this strategy document.
- 6.7 Given the continuing reduction in central government funding and the need to carefully manage the financial resources of the Council, the Budget Working Group are proposing only a limited number of growth proposals to ensure that the Council continues to achieve a robust budget over the life of the forecast. In formulating the budget proposals, Members have been cognisant of the national economic context and the financial risks and uncertainties facing the Council. The budget proposals for 2018/19 onwards are detailed in Appendix F of this report.
- 6.8 The 2016 Local Government Finance Settlement offered a four-year settlement proposal, conditional upon the publication of an 'Efficiency Plan'. Fylde Council published its Efficiency Plan in the summer of 2016 and it has been confirmed by DCLG that the plan has been accepted and consequently the Council is eligible to receive the illustrative funding levels for the years 2017/18 to 2019/20 that were contained within the multi-year settlement offer.
The Fylde Council Efficiency Plan is accessible at the following link: <http://www.fylde.gov.uk/council/finance/efficiency-plan-2016/>
- 6.9 The Council's service planning and performance management framework is designed to ensure the continuous drive for improvement and ensure that Value for Money continues to be achieved.

Balancing the MTFs

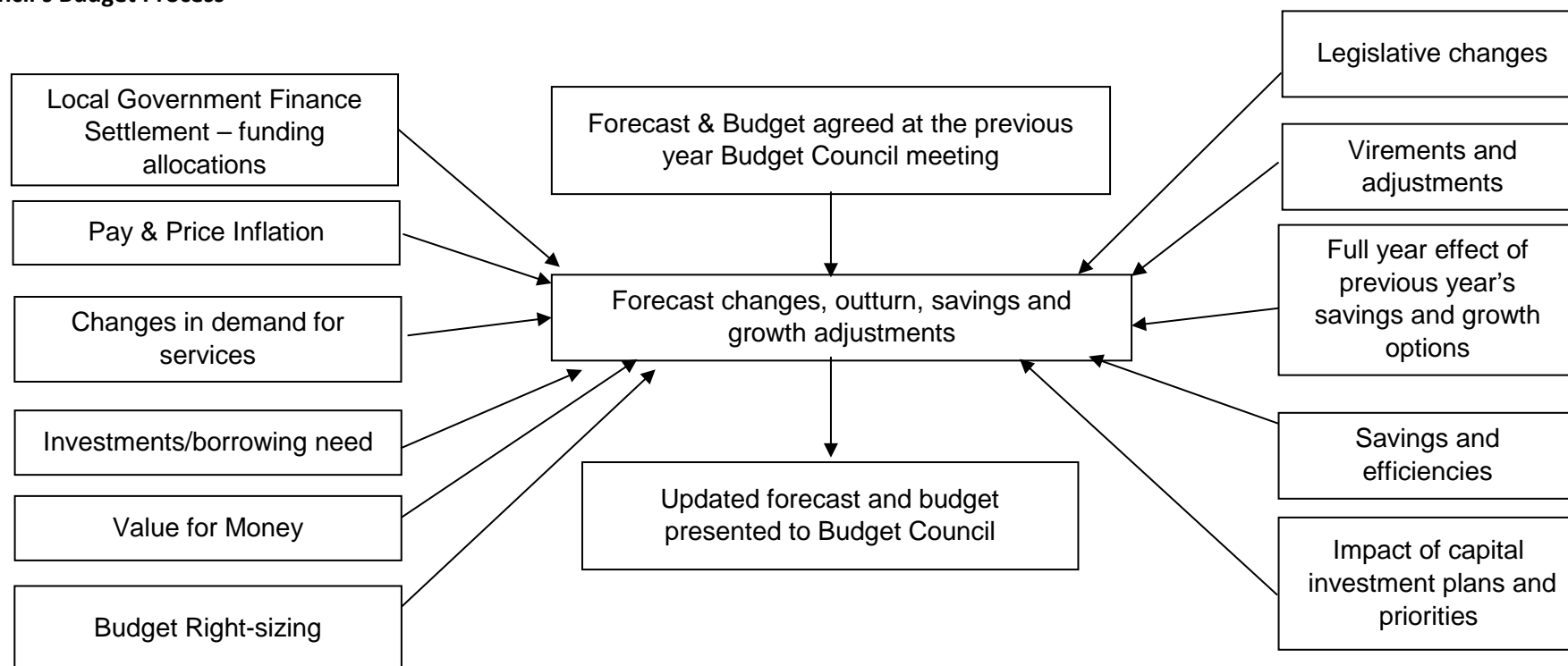
- 6.10 The Council is primarily a service provider and employee costs are one of its largest areas of expenditure. The Financial Forecast update presented at the December 2017 Council meeting contained an updated estimate in respect of pay awards for 2018/19 and future years of 1.5% per annum. Subsequently an offer has been made by the employer negotiating body of a general increase of 2% for 2018/19 and 2019/20, along with further increases at lower pay-grade levels. Consequently the Financial Forecast has been updated to now include an anticipated pay awards of 2% per annum in each year from 2018/19.
- 6.11 Each year officers review the outturn position, with particular reference to budget underspend across services, to identify areas where budget adjustments might be possible with the intention of reducing the overall cost-base of the Council. This exercise has also been carried out several

times during 2017/18 following in-year budget monitoring reviews, resulting in a series of mostly of favourable budget adjustments, the latest of which have been reflected in this revised forecast.

Developing the Budget Forecast

6.12 Fylde Council has a structured approach to financial management and corporate governance, safeguarding public monies and ensuring accountability. The starting point for developing the forecast for the forthcoming year is the forecast agreed by Full Council at the last Budget setting meeting. The forecast is reviewed in the light of the previous year's outturn information. Changes and risks based on the latest available information such as the statutory annual Council Tax Base calculations and the most recent Local Government Finance Settlement are incorporated. Original assumptions are reviewed; new spending pressures are assessed and evaluated with any in-year budget decisions being taken into account. The need for spending and savings is assessed in the light of available resources. The process is summarised in the following diagram:

The Council's Budget Process



Throughout the process, all risks are analysed, assessed and reported as necessary and appropriate.

Section 7: BACKGROUND TO THE FORECAST

7.1 In order to 'scene set', the current financial position of the Council is summarised for Members as follows:

(i) Original Budget 2017/18

At the Council meeting on the 2nd March 2017 the budget for 2017/18 and the medium term financial forecast were agreed. The resolution included a 2.62% increase in the average Council Tax amounts and a total net budget requirement of £8.980m for 2017/18. The General Fund balance at that time was forecast at the end of 2020/21 to be £2.976m. In agreeing the Original Budget for 2017/18 a number of key high level financial risks and assumptions were highlighted.

(ii) Revenue Outturn 2016/17

The revenue outturn position for 2016/17 was reported to Members in June last year. The impact of the outturn position, including transfers to earmarked reserves and slippage items has been reflected in this updated forecast. The favourable outturn position for revenue allowed for a further contribution to be made to the Accommodation Project Reserve in the sum of £0.135m, to provide for completion of the project to Phase 7 of the scheme, and a further transfer to the M55 Link Road Reserve of £0.244m. This has the effect of reducing the amount remaining to be transferred to the M55 Link Road Reserve in 2017/18 to £0.041m (thus providing a total contribution by Fylde Council of £1m to the Link Road scheme). A further consequential impact of the favourable outturn position, and the reduced requirement to support the M55 Link Road Reserve in 2017/18, has been to increase the scale of the budgeted transfer into the Capital investment Reserve for that year. Appendix E includes the latest estimate in this regard.

(iii) Budget Right-sizing Exercise

Throughout each year officers undertake a series of budget right-sizing exercises to identify any in-year budget variances and any future budget adjustments that might be made. The exercise includes an analysis of underspends which have occurred over the last 3 financial years in order to identify structural variances and trends in income and expenditure levels. This has become part of the annual budget process. As a result a number of budget adjustments are included within Appendix C of this report under the heading 'Budget Rightsizing'. The efficiencies and savings captured by the right-sizing exercise are a combination of one year only and recurring savings. It is anticipated that in future years the level of efficiencies and savings that are achievable through the right-sizing exercise may be more limited.

(iv) Capital Outturn Position 2016/17

The capital outturn position for 2016/17 was reported to Members in June last year. The impact of the outturn position, including slippage items has been reflected in this updated forecast.

(v) General Fund Revenue Quarterly Budget Monitoring 2017/18

Periodic revenue budget monitoring reports have been presented to each of the programme committees during the year. These reports identified a number of budget areas for further consideration. As a result a number of changes have already been included in this latest forecast. These include revised fee income estimates and updated employee cost assumptions.

Section 8: THE GENERAL FUND REVENUE FORECAST & NEW FORECAST CHANGES

8.1 Appendix A sets out the Original Base Budget that was agreed at Budget Council in March 2017. In rolling forward the forecast the general assumptions that are included in the base budget are set out in Appendix B, with details of the changes since the last approved budget was set being detailed in Appendix C. Explanations in support of these budget changes are set out in Appendix D. A summary of the impact of these changes, including the proposals of the Budget Working Group, and the updated summary forecast position for the Council, is set out in Appendix E.

8.2 Business Rate Pooling

The financial forecast that was approved by Council in March 2017 assumed continued membership of the Lancashire-wide business rates pool, including the beneficial financial consequences, throughout the life of the forecast.

However, a government consultation on 100% Business Rate Retention, announced during the spring of 2017 (and therefore prior to the June 2017 general election) included, inter alia, proposals to update the way that business rate pools operate. If implemented as described in the consultation document the proposals would mean that the arrangements for the Lancashire-wide Business Rate pool may cease to be appropriate and relevant. Consequently the Financial Forecast update presented to Council in December 2017 amended this assumption to reflect the benefits of membership of the business rates pool for 2017/18 and 2018/19 only.

Unexpectedly the legislation required to implement these changes was absent from the programme of proposed government legislation for the current parliament within the June 2017 Queen's Speech, calling into question whether these proposals will now be put in to place.

At the meeting of 25th September 2017 the Finance and Democracy Committee considered and approved the continued membership of Fylde Council in the Lancashire Business Rate Pool for 2018/19 and that participation in the pool beyond 2018/19 should be kept under review.

The continuation of the Lancashire pooling arrangements for 2018/19 were confirmed alongside the December announcement of the financial settlement for local government.

At the present time it is unclear whether the earlier proposals on 100% Business Rate Retention, and the accompanying impact on the viability of business rate pools, will now be implemented as planned.

However given the governments stated intention to introduce further reform of the localised business rate system it would not be prudent to anticipate the continuation of the Lancashire Business Rate Pool in its current form, and delivering the same degree of financial benefit, beyond 2018/19. Consequently the Financial Forecast summary as shown as Appendix E assumes no pooling benefit beyond 2018/19.

When the position becomes more certain any further changes will also be reflected within the Financial Forecast and will be reported at the appropriate time.

8.3 Other Business Rate Changes

The forecast business rate income has been updated to reflect additional payments to local authorities from 2017/18 onwards. These payments are to reimburse councils for reduced levels of business rates income that will be collected as a consequence of the changes to small business rate relief that were introduced as part of the March 2017 budget announcement.

During 2017/18 the Council has benefitted from the dismissal by the Valuation Office Tribunal of a number of the higher value business rate appeals. This has permitted the release of a proportion of the total business rates appeal provision in 2018/19 (the Collection Fund accounting mechanism through which business rate income is processed results in a timing delay to the period in which in-year income received is reflected within the General Fund).

A further benefit arising from the settlement of long-outstanding appeals is that it has the effect of making the underlying in-year Business Rates position clearer in terms of real growth as compared to earlier years. A number of known upward revaluations of existing businesses for Business Rates and a number of additions as a result of new developments in the borough have also been reflected on the rating list.

The effect of the above changes to Business Rates income expectations for 2018/19 and beyond have been reflected in a revised General Fund Budget Forecast at Appendix E to this report. Business rate income will continue to be closely monitored and any changes to income expectations will be detailed within future updates to the Financial Forecast.

8.4 New Homes Bonus – Revised Income forecasts

The future forecast of New Homes Bonus income has been reviewed in the light of the latest available information on property numbers and updated forecast amounts are contained within the revised summary Financial Forecast at Appendix E to this report.

8.5 Other Significant Forecast Changes

Alongside the adjustments to the financial forecast that have been made in respect of Business Rate income and revised levels of New Homes Bonus there are a number of significant changes to the financial forecast which are briefly described below.

i) Green waste subscription service – revised income estimates

The introduction of a chargeable green waste collection service was approved in principle by the Council meeting in December 2016, and the details of how the scheme would be implemented were finalised at the Operational Management Committee at the meeting of 17th January 2017. The projected income levels that were included within the Medium Term Financial Strategy approved by Council in March 2017 were predicated upon the implementation details as agreed by that committee, the key details being:

- The implementation date of a subscription service of 1st June 2017;
- An annual subscription of £25 per bin in year 1 (reduced year service to March 31st 2018); and
- An increased subscription level to £30 from year 2 (full year service April 1st to March 31st).

Projected income levels arising from the scheme were calculated by reference to assumed participation rates of 50% in year 1, 60% in year 2 and 70% thereafter.

Actual take-up and the consequential income has been higher than originally predicted. The forecast has been updated to reflect additional income resulting from a higher rate of subscription for the chargeable green waste collection service in 2017/18. Additionally the income forecasts for future years have also been amended to reflect the sooner than expected achievement of projected subscription levels in the early years of the service as well as a general increase in the anticipated maximum subscription level for the service.

ii) Assumptions regarding future years Pay Awards

The Financial Forecast update presented at the December Council meeting contained an updated estimate in respect of pay awards for 2018/19 and future years of 1.5% per annum (previously the forecast contained an assumed increase of 1% per annum). Subsequently an offer has been made by the employer negotiating body of a general increase of 2% for 2018/19 and 2019/20, along with further increases at lower pay-grade levels. Consequently the Financial Forecast has been further updated to now include an anticipated pay award of 2% per annum in each year from 2018/19.

iii) New Homes Bonus – New Scheme of Distribution to Town and Parish Councils

The Council meeting of 4th December 2017 approved a new scheme for the distribution of a portion of the New Homes Bonus Grant income to town and parish Councils. The financial consequence of this decision is contained within the summary Financial Forecast at Appendix E to this report.

iv) Other budget adjustments

Additionally a further review of budgets and actual income and expenditure levels has been carried out based upon in-year budget monitoring and a number of budget adjustments for both the current and for future years have resulted from this analysis. These are included within the variance analysis at Appendix C to this report and an explanation of each is provided at Appendix D.

Council Tax income projections have also been updated from the December financial forecast to reflect the actual Council Tax base level for 2018/19 which was finalised in December 2017.

Section 9: SAVINGS & GROWTH PROPOSALS

- 9.1 In order to prepare for the funding uncertainties of future years only a limited number of growth proposals have been identified and the Council continues to look for further efficiencies. In identifying the growth items now proposed (detailed in Appendix F) and exploring opportunities for future savings, the following criteria has been considered:-
- The impact on the Council's corporate priorities;
 - The impact on front line service provision to residents;
 - The sustainability of proposed savings;
 - Value for Money and efficiency implications; and,
 - The potential for further cost reductions both in back-office and service delivery costs, in particular, to be achieved via a mix of more shared services and partnering arrangements.
- 9.2 Although there are no proposed budget reductions as part of this MTFS, the impact of any such future proposed budget reductions would be assessed by way of an equality impact assessment. Any reduction in Council expenditure that leads to a reduction in services will inevitably have an impact on the wider community served. However, in carrying out a high level equality impact assessment on savings options it is necessary to look at two specific issues:
- The effect on persons who share a protected characteristic in relation to the wider community; and,
 - If and how one group is disproportionately disadvantaged by the cuts in relation to other groups.
- 9.3 The Council is consulting with a wide range of stakeholders, including the general public, local business groups, Town and Parish Councils, business rate payers, partners, and other local authorities on the proposed budget for 2018/19.
- 9.4 In putting together the budget proposals due consideration is given to the consultation and feedback which is collated on an ongoing basis through the various service providers as well as bespoke research aimed at specific initiatives. This includes customer satisfaction surveys, suggested service delivery improvements obtained through feedback and an analysis of the complaint and service failure data collated by the Council each month.

Section 10: THE LOCAL GOVERNMENT FINANCE SETTLEMENT 2018/19

10.1 **The 2018/19 Local Government Finance Settlement**

The main document detailing the Local Government Finance Settlement is entitled 'Provisional local government finance settlement: England, 2018 to 2019'. Full details of the settlement can be found at the following link: <https://www.gov.uk/government/collections/provisional-local-government-finance-settlement-england-2018-to-2019>

The key points arising from the Finance Settlement for Fylde Council are:

a) Confirmation of the continuation of the Lancashire Business Rate Pool for 2018/19

The uncertainty surrounding the continuation of the Lancashire Business Rate Pool for 2018/19 was detailed within the December 2017 Financial Forecast update and is summarised at 8.2 above. **The continuation of the pool for 2018/19 was confirmed as part of the 2018/19 Local Government Finance Settlement.**

b) Increase to the General Council Tax Referendum Principle

As part of the 2018/19 Finance Settlement the government has increased the general council tax referendum principle (the upper limit on the year-on-year increase that can be applied without the requirement for prior approval through a local referendum) from 1.99% to 2.99% for 2018/19 and 2019/20. For shire district councils such as Fylde Council, the council tax referendum principle that applies is therefore the higher of 2.99% or £5 for a Band D property in 2018/19 and 2019/20. An increase of 2.99% for 2018/19 for Fylde equates to £5.85 for a Band D property.

The Financial Forecast has been updated to include the proposed 2.99% increase for 2018/19 and thereafter a reversion to an assumed annual increase of £4.99 at average band D, which equates to an annual increase of between 2.4% and 2.5%. This will be kept under review and any amendment to this assumption will form part of a future update to this Financial Forecast.

Referendum principles will not be extended to town and parish councils for 2018/19 nor for the subsequent two year period, but could be applied to these councils from 2021/22.

c) No Change to the New Homes Bonus arrangements

The Government has refrained from introducing further reform to the calculation methodology in respect of New Homes Bonus. The proposal to introduce further reform, including a change to the 0.4% baseline level and an option to withhold New Homes Bonus in respect of properties built following an appeal to the Planning Inspectorate, formed part of a wider consultation on the draft 2018/19 Finance Settlement, as detailed within the December Financial Forecast update report.

If introduced as proposed the changes would have reduced the total New Homes Bonus that Fylde Council would receive and consequently the continuation of the current arrangements is welcomed.

The future forecast of New Homes Bonus income has been reviewed in the light of the latest available information on property numbers and updated forecast amounts are contained within the revised summary Financial Forecast at Appendix E to this report.

d) Future arrangements for Local Retention of Business Rates

The Government has previously stated its intention to introduce a revised scheme of '100% Business Rate Retention' with effect from 2019/20 and a number of local authorities have been serving as pilot authorities for such an arrangement.

As part of the Local Government Finance Settlement the government announced that it plans to introduce '75% Business Rate Retention' for all authorities with effect from 2020/21.

Clearly some of the earlier proposals have been amended and the timescale has moved back by a year. However the detailed proposals have not yet been announced and the impact on the financial position of Fylde Council is as yet unquantifiable.

The development of this proposal will be kept under review and any financial consequences will be reflected within future updates to the Financial Forecast as they become apparent.

e) Announcement of a 'Fair Funding Review'.

Alongside the local government finance settlement, the Government confirmed that it is looking to implement the Fair Funding Review in April 2020 and published the consultation:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/669440/Fair_funding_review_consultation.pdf

This consultation focuses specifically on potential approaches that have been identified to measure the relative needs of local authorities. In particular, it:

- presents the idea of using a simple foundation formula to measure the relative needs of local authorities, based on a small number of common cost drivers ;
- considers a number of service areas where in addition, a more sophisticated approach to measuring relative needs may potentially be required; and
- outlines the statistical techniques that could be used to construct relative needs.

The consultation does not cover the relative resources adjustment, transition or other technical matters but these will be the subject of a later series of discussion papers.

Although no details are known at this stage it is possible that, given the financial pressures on upper-tier and unitary councils with responsibility for services with escalating costs such as adult social care, that the review could result in shire district councils being regarded as requiring a reduced share of national resources. Any implications arising from this review will be reported within future updates to the financial Forecast.

Section 11: KEY AREAS OF FINANCIAL RISK (REVENUE)

- 11.1 In considering this forecast Members should note that there are a number of significant risks. In the context of the Council's financial forecast a risk can be defined as a change with an unknown or uncertain impact on the financial position of the Council that can be favourable or adverse. In assessing each risk the following has been taken into account:-

High Level Financial Impact Risk

- Potentially a significant sum, with the potential for impact over a number of years
- Relatively little mitigation available to spread or defer the impact
- The possibility of a significant financial impact on the Council if the risk materialises
- Probable need for change to the forecast if it materialises

Medium Level Financial Impact Risk

- Potentially a large sum, with the potential for impact over a number of years
- Some mitigation may be possible to spread or defer the impact
- The possibility of a sizeable financial impact on the Council if the risk materialises
- Possible need for change to the forecast if it materialises

Low Level Financial Impact Risk

- Potentially a less significant sum
- Some mitigation may be possible to spread or defer the impact
- Impact should be capable of being absorbed without major forecast changes

11.2 High Level Financial Impact Risks

i) Future Central Government Funding

The central government funding figures currently shown within the General Fund Forecast at Appendix E comprise the funding allocations as contained within the 2018/19 indicative Local Government Finance Settlement. It is expected that funding levels for later years will only be confirmed prior to the commencement of each year. Consequently these sums must be regarded as illustrative at this point in time and subject to possible change.

a. Retained Business Rates

There remains significant uncertainty about the level and makeup of central government funding beyond 2019/20. As outlined in 10.1 (d) above the Government has recently announced a plan to introduce '75% Business Rate Retention' for all authorities with effect from 2020/21, the financial consequences of which to Fylde Council are as yet unknown.

b. New Homes Bonus

The reformed New Homes Bonus scheme that came into effect from April 2017 included significantly reduced funding allocations to Fylde Council as compared to the scheme as previously constructed. The government has chosen at this point not to introduce further restrictions or changes to the New Homes Bonus scheme that were part of the 2017 consultation, namely:

- A review of the 0.4% baseline level above which New Homes Bonus commences to be 'earned'; and
- To exclude New Homes Bonus payments for those homes granted following a planning appeal.

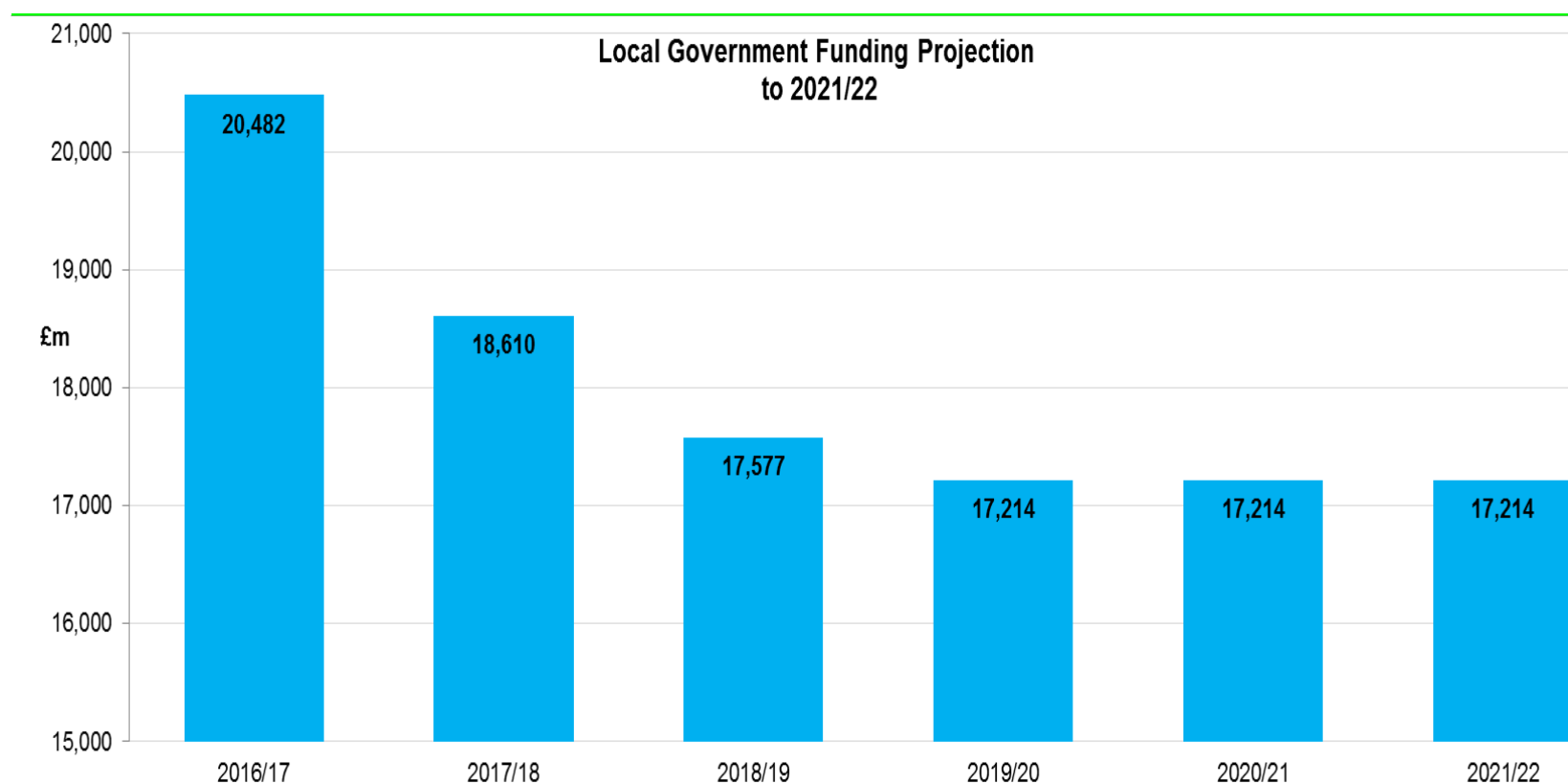
However the DCLG has confirmed that each of the above further changes to the operation of the scheme will be kept under review. Consequently it is possible that future reform of the New Homes Bonus could further reduce the income to the Council in future years to a significant extent. Consequently this represents a major financial risk to the Council.

Any amendments to the levels of central government funding levels within the Financial Forecast will be made as and when any revised allocations are provided and will be reflected in future updates to the Financial Forecast.

c. The General Direction of Central Government Funding to Local Authorities

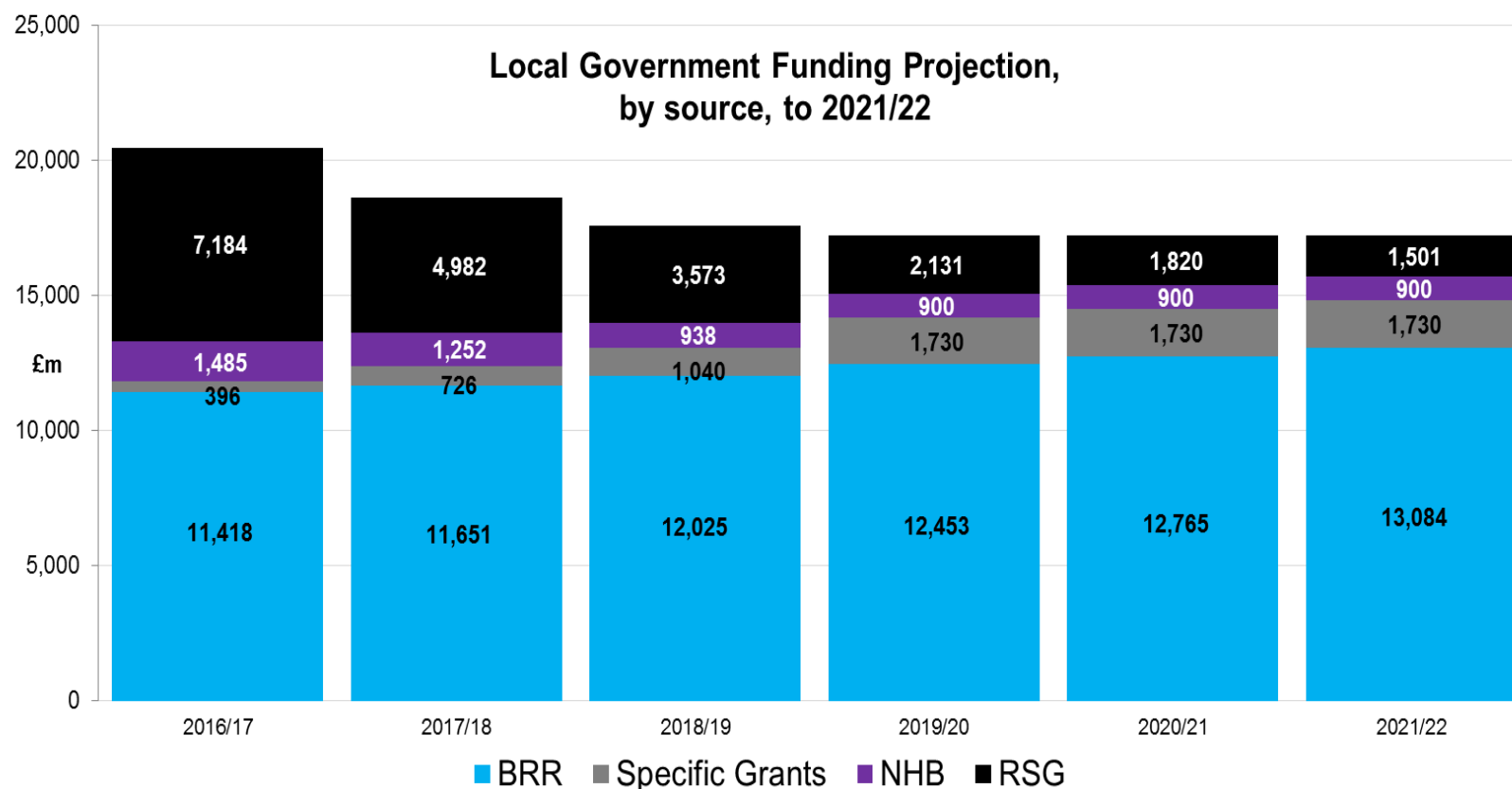
To provide a general outlook for the financial position of the public sector, the scale of the overall projected reduction in central government funding to local authorities, and the change in the composition of that funding, is demonstrated in the following charts. The first chart shows the reduction in **total** local government funding levels over the period from 2016/17 to 2021/22:

Total local government funding levels over the period from 2016/17 to 2021/22



The next table illustrates the change in the composition of total local government funding over the same period. It shows the projected changes from 2016/17 that being a continuation of the phasing-out of Revenue Support Grant (RSG), the reduction in levels of New Homes Bonus and the increasing proportion of funding that is from Retained Business Rates.

Composition of Total Local Government Funding 2016/17 to 2021/22:



11.3 Medium Level Financial Impact Risks

i) Retained Business Rates - Pooling

One of the impacts of the decision to join a Business Rate pool for 2017/18 and 2018/19 as detailed in Section 8.2 of this report is the loss of the protection of a 'Safety Net' payment in the event of a significant reduction in Business Rate income below a defined level.

As part of the decision to join a Business Rate pool it was also determined that this risk would be mitigated by the setting-aside (within the Funding Volatility Reserve) of the initial gains from membership of the pool in terms of business rate income retained over and above the baseline level. This has effectively created a 'local safety net' to provide replacement funding in the event that actual income received fails to meet the baseline level.

However, a government consultation on the system of Business Rate Retention, held during the spring of 2017 included, inter alia, proposals to update the way that business rate pools operate. If implemented as described in the consultation document the proposals would mean that the arrangements for the Lancashire-wide Business Rate pool may cease to be appropriate and relevant and Fylde Council would lose the beneficial impact of membership of a business rate pool.

Due to the importance of retained Business Rates income to Fylde Council and the uncertainty surrounding future pooling arrangements this remains a financial risk.

ii) Borrowing Cost Assumptions

In light of the current level of reserves and balances held by the Council, the forecast currently assumes that additional external borrowing will not be required during the life of the Financial Forecast and that internal cash balances will be utilised to fund capital expenditure. This means that the base forecast contains no provision for external borrowing beyond that currently held.

There is a risk therefore that if circumstances change over the forecast period and it is necessary to take out further external borrowing to fund capital resources, there is no budget cover for the borrowing costs. Whilst it is not currently envisaged that such circumstances will occur during the life of the forecast, and the position will be monitored carefully on an ongoing basis.

iii) Reduction in Housing Benefit Administration Grant

The Council receives an annual grant to support the cost of the administration of Housing Benefit and Council Tax. The grant that the Council receives for these purposes has reduced in recent years, particularly in respect of the Housing Benefit element, as the government moves away from a system of Housing Benefit payments and towards a Universal Credit Scheme. This financial forecast reflects the latest estimates of reduced grant levels for 2017/18 and for subsequent years. As updated grant notifications are received in respect of future years it may be necessary to update the forecast accordingly.

iv) Universal Credit

The Government has commenced the consolidation of a number of welfare benefit allowances into a revised Universal Credit Scheme. One of these is Housing Benefit which is currently administered by the Council through the shared service with Blackpool Council. The intention is that the new Universal Credit Scheme will be provided on-line and will be administered by Department of Work and Pensions. The roll-out of the new arrangements are gradual and began in Fylde in respect of a small number of the less-complex cases in November 2014. The timing and financial implications of future developments of the scheme remain uncertain.

(v) Grounds Maintenance – External Contracts

Throughout the future life of the forecast a number of grounds maintenance contracts with external parties will come to an end or will be due for renewal/re-tender. At the same time other opportunities will arise for additional contract work and these will be actively pursued as appropriate. Income from contracts supports the work of the Parks and Leisure Service teams by way of a contribution to management costs and corporate overheads. Officers will endeavour to seek extensions to contracts as they become due for renewal/expiry and will continue to seek suitable alternative new work. Should this not be possible there may be an adverse impact on the forecast.

11.4 Low Level Financial Impact Risks

i) The Living Wage

In March 2015 the Council agreed a policy to adopt the Living Wage Foundation pay rates for all employees, excluding apprentices, with effect from 2015/16, such that the Council became a 'Living Wage Employer' from that point forward. Additionally, in the autumn of 2015, the government announced the introduction of a statutory National Living Wage to apply from April 2016 for all employees over the age of 25.

The revenue estimates include annual amounts for the estimated impact of the annual increases in the hourly rates for the Foundation Living Wage and the National Living Wage. In the event that actual future year increases are higher than the estimated levels such that the increases cannot be contained within the approved budgets future adjustments to the Financial Forecast may be necessary.

ii) Community Infrastructure Levy (CIL)

The Community Infrastructure Levy (CIL) which came into operation nationally in April 2011 is intended to assume the role of the traditional Section 106 Agreement. However Section 106 Agreements continue to have a role to play on site specific development proposals. For the CIL to become operational within the borough the Local Plan will need to be in place. As part of the local plan evidence base an Infrastructure Delivery Plan (IDP) has been prepared which explores the infrastructure required to deliver the local plan. The IDP will also help inform a CIL charging schedule.

In its Housing White Paper, Fixing our Broken Housing Market, Government stated that it "will examine the options for reforming the system of developer contributions including ensuring direct benefit for communities, and will respond to the independent review and make an announcement at Autumn Budget 2017" (para 2.29). A more recent (post budget) consultation: "Planning for the right homes in the right places" advises that "Government continues to consider wider options for reform, in the light of the independent review of CIL and its relationship with section 106 published alongside the housing White Paper. We are also aware of some technical issues with the implementation of CIL. The Government is keen to ensure that CIL legislation operates as intended and will consider how to ensure certainty for developers and local authorities, including clarifications through legislation if necessary". (para 104)

Until the Government concludes its review of CIL, the form that CIL will take in future is unclear and the financial implications are unknown.

(iii) Lytham Library – Cost-sharing arrangement with Lancashire County Council

For a number of years Fylde Council has been party to a cost-sharing agreement with Lancashire County Council (LCC) in respect of the Lytham Library building to reflect the joint occupation of the building. Although the building is owned by Fylde Council, a covenant permits usage of a part of the building for the delivery of services by LCC. Following a review of the provision of library services across the county by LCC the service offered within the building has now ceased. Currently we are awaiting a decision by LCC as to their intentions with regard to the area of the building which they formerly occupied. There is a risk that LCC will no longer require usage of that part of the building and that the whole of the cost of maintaining and operating the building will fall on Fylde Council as a consequence.

Section 12: CAPITAL STRATEGY AND ASSET MANAGEMENT PLAN

- 12.1 The Council owns a number of operational properties and assets and has developed a Capital Strategy and an Asset Management Plan to formalise the management process in respect of physical assets. Operational properties include office accommodation, depots, yards and venues such as the Town Hall and other offices, the crematorium, open space facilities, and various car parks. The Council has a five-year rolling programme of maintenance for its assets which is factored into the Medium Term Financial Strategy.
- 12.2 A small investment property portfolio is managed to generate income to support the revenue budget and maximise any opportunities for regeneration. This position is reviewed regularly by the Asset Management Group in order that income can be maximised and timely decisions made on the disposal of under-performing or surplus assets.
- 12.3 The Asset Management Plan includes a stock condition survey to establish the rolling programme of repair and maintenance, which takes account of the need for efficiency and environmental impact.
- 12.4 Asset holdings are reviewed as part of the annual planning cycle. This could lead to the disposal of some assets to maintain the remaining estate to the desired standard.
- 12.5 A key factor in recent years has been the Council's Accommodation Project, due for completion in early 2018. The project has spanned a number of years and will, when complete, provide modern fit-for-purpose office accommodation along with a new Council chamber.
- 12.6 A review and revaluation of all heritage assets including furniture and art-work, previously last undertaken in 2012, has been carried out during 2017, as required by the Council's adopted accounting policy, in order to ensure that valuations remain current.

Section 13: THE CAPITAL PROGRAMME

- 13.1 Capital Expenditure is defined as expenditure on the acquisition of a fixed asset and/or expenditure which adds value to (not merely maintains) the value of an existing fixed asset. Examples of fixed assets are; land, building, plant and vehicles. Capital expenditure also includes the making of an advance, grant or other financial assistance towards expenditure which would, if incurred by the Council, be classed as capital expenditure.
- 13.2 The Capital Programme is updated continually for agreed changes and reported in periodic monitoring reports to each Programme Committee.
- 13.3 **The latest updated Capital Programme is shown at Appendix G.** This has been updated to reflect the latest position. A prudent approach is taken in preparing the programme to ensure that financing resources are only recognised when there is relative certainty that they will be received. Cost efficiencies achieved in respect of vehicle fleet modernisation, waste collection service development and lease rationalisation have been incorporated.
- 13.4 Capital schemes are directly linked with the Council's priorities and delivered through a series of key programmes through detailed Service Delivery Plans. Major items of enhancement or renewal are identified through the Council's Asset Management Plan.
- 13.5 **Financing the Capital Programme**

The Council finances the Capital Programme from a variety of sources. These include:-

- (i) Specific Capital Grant Allocations;
 - (ii) Disabled Facilities Grant / Better Care Fund (from central government);
 - (iii) Capital Receipts;
 - (iv) External Funding (such as Heritage Lottery / Environment Agency Funding);
 - (v) Prudential Borrowing / Leasing;
 - (vi) Revenue Funding; and
 - (vii) Earmarked reserves such as the Capital Investment Reserve and Accommodation Project Reserve.
- 13.6 The Revenue Budget includes provision for total borrowing repayments based on the current level of borrowing only, as shown in the updated Capital Programme.
- 13.7 In updating the Capital Programme a number of schemes have been re-phased into later years to reflect the latest estimated delivery timescales.
- 13.8 Given the significant financial resources directed towards delivery of the Capital Programme, and the consequential revenue implications of some of the financing options, it is necessary for the Council to carefully consider the most appropriate mechanism for ensuring that the programme is delivered in the most cost effective manner.

Section 14: KEY AREAS OF FINANCIAL RISK (CAPITAL)

14.1 Members should be aware that the following financial risk areas remain relevant on the Capital Programme:

14.2 Medium Level Financial Impact Risks

(i) Coast Protection Scheme

A supplier for the detailed design and construction of the Scheme was procured under the Environment Agency's national Water and Environmental Management (WEM) Framework. This led to the execution of a deed between the Council and VBA Joint Venture Ltd (VBA) on the 20th October 2017. VBA's obligations are to develop and deliver the Scheme as authorised at the Operational Management committee meeting of the 12th September 2017, at a contract price of £17.6m. This is alongside a risk/contingency budget of £1.7m and a budget for fees of £0.5m, both to be retained initially by the Council, taking the total projected scheme cost to £19.8m, comprising the Central Government funding of £19.4m and the approved contribution from Fylde Council of £0.4m.

In addition to the core sea defence works a range of public realm enhancements to the scheme, funded by Fylde Council from the Capital Investment Reserve, were approved by Council in December 2017 in the sum of £360k. The works relate to the remodelling of the Stanner Bank car park entrance, the provision of bespoke seating to compliment the wider landscape and the provision of ducting to allow for future services connection to a potential structure/building on or around the Mawson lookout. These works will be delivered alongside the main scheme.

Expenditure on the scheme has been re-phased to reflect the current expectations regarding the timing of the delivery of the scheme. Further re-phasing of the expenditure profile between the years is likely to be required as the scheme progresses and the capital programme will be updated accordingly and reported to members.

Due to the scale and value of this scheme, the project is regarded as a medium level financial risk.

(ii) Vehicle Replacement

The estimated vehicle replacement budget to replace existing fleet at the end of its useful economic life from 2017/18 to 2021/22 within the Capital Programme totals £3.809m. Within the forecast it is assumed that the majority of this future cost will be financed from borrowing.

It is important to note that purchase prices will fluctuate with new models and technological/legislative changes and it is therefore necessary to review the costs associated with new vehicles on an annual basis and make any necessary adjustments to the capital program to ensure that ongoing fleet replacement is accurately budgeted for in future years. The introduction of the Euro VII engine requirements in future years is in line with stringent environmental regulations. There is no current timeline for this at present however it may fall within the next 5 years. This may have significant financial consequences for future fleet procurement the extent of which is currently unknown as was the case for the introduction of the

Euro VI engine with reduced emissions for light passenger and commercial vehicles in 2014 which has resulted in higher purchase prices and resultant increased costs which have been reflected in the additional fleet replacement costs within this financial forecast.

The scheme remains a risk due to the potential volatility in the cost of vehicles in future years.

14.3 Low Level Financial Impact Risks

(i) Project Slippage

Any areas of slippage in the Capital Programme must be addressed in future years to ensure that there is no loss of external grant arising due to conditions associated with specific grant awards within specified timescales.

(ii) Other Capital Receipts

The approved programme for 2017/18 onwards assumes 'Right to Buy' receipts of £25k per annum and 'General Asset Sales' of £45k per annum. Future receipts are dependent on prevailing market conditions and values cannot be predicted with certainty. This will be monitored and reviewed during the year and adjusted accordingly in future monitoring reports, along with the impact this may have on the financing of the programme.

(iii) Better Care Fund (Formerly Disabled Facilities Grants)

As local housing authority, the Council has a statutory duty to provide disabled adaptations within the Borough. In order to fund these works the Council receives grant support which previously was provided by the Department for Communities and Local Government (DCLG). From 2015/16 the Government established the 'Better Care Fund', and under these new arrangements the funding for Disabled Facilities Grants transferred to the Department of Health, with funding being distributed to all Councils via the upper-tier authority for that area. As such, in Lancashire the fund is administered by Lancashire County Council. Each upper-tier authority then allocates the funding to their respective housing authorities (i.e. district councils within their area) to enable them to continue to meet this statutory responsibility.

The level of government funding has increased significantly under the 'Better Care Fund' arrangements and the updated budget for 2017/18 (including slippage from 2016/17) of £1.255m provides for the delivery of more disabled adaptations than has previously been possible. A report to the Environment, Health and Housing Committee in June 2017 provided an update with regard to this scheme and included a number of variations to the operation of the programme to reflect the significant increase in available funding. It is anticipated that for 2017/18 all identified need for disabled adaptations can be met from the existing resource.

The level of the grant allocation for 2018/19 has not yet been announced. There is a risk that if future funding is reduced to the pre 2016/17 levels that over time a waiting list may once again develop as the demand for disabled adaptations exceeds the amount of funding available. The position will be kept under review and is reported annually to the Environment, Health and Housing Committee in the form of an annual report.

(iv) Capital Investment in St. Annes Pool

As part of the arrangement with the YMCA for the operation of the pool, the Council undertook to provide Capital support in the event of major works, repair or breakdown and a provision of £153k was included in the programme for this eventuality. There is now a remaining capital resource of £93k which has been re-phased in the programme into 2018/19. Should there be a need to draw upon this budget a report will be presented to the Tourism and Leisure Committee. There is a risk that this remaining resource is insufficient to meet future capital expenditure needs for the facility.

Section 15: RESERVES AND BALANCES PROVISION

- 15.1 The Council carries a number of reserves, balances and other provisions which are held for three main purposes:
- To maintain a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing. This forms part of what is commonly referred to as 'general fund balances';
 - A contingency to cushion the impact of unexpected events or emergencies; and
 - A means of building up funds to meet known or predicted liabilities - commonly referred to as 'earmarked reserves'.
- 15.2 The Council's General Fund Reserve Balance at 31st March 2017 was £3.548m, including slippage from 2016/17 of £0.067m
- 15.3 Within the existing statutory and regulatory framework, it is the responsibility of the Chief Financial Officer to advise local authorities about the level of reserves that they should hold and to ensure clear protocols for their establishment and use. Accordingly an updated Useable Reserves and Balances Policy is appended at Appendix H and approval of this updated policy is sought as part of this report. In line with the policy the current level of useable reserves and balances has been reviewed.
- 15.4 The Council meeting of 2nd March 2017 approved transfers to the Capital Investment Reserve in 2017/18 and 2018/19 equivalent to the balance of the revenue surplus for those years (after allowing for all approved transfers to other reserves), estimated at that time to be £441k for 2017/18 and £286k for 2018/19. The latest estimated surpluses for 2017/18 and 2018/19 are £1.081m and £0.844m respectively as detailed at Appendix E.
- 15.5 To maintain a future stable financial environment for the Council and in light of the current economic climate and risks, a minimum level of General Fund reserves of £750k remains the recommendation of the Chief Financial Officer.

Section 16: THE COLLECTION FUND

- 16.1 As a Council Tax and National Non-Domestic Rates (NNDR) Billing Authority, the Council is required by legislation to maintain a separate fund for the collection and distribution of amounts due in respect of Council Tax and NNDR, and to calculate the surplus or deficit for each financial year on the Collection Fund. Prior to 2013/14 the requirement was to maintain this for Council Tax only, however, as part of the Local Government Finance Act 2012 the Government implemented a Business Rates Retention Scheme from April 2013, whereby the collection and distribution of NNDR is also collected and distributed via the Collection Fund (the distribution of NNDR had previously been managed nationally).
- 16.2 For Council Tax only, there was a cumulative surplus on the Collection Fund as at 31st March 2017 of £302k. This was shared between Fylde Council, Lancashire County Council, the Police Authority and the Fire & Rescue Authority with Fylde Council's share being £40k. An estimate of the current years Council Tax Collection Fund position has been undertaken and this will form part of the 2018/19 Council Tax income calculation. Fylde Council's share of the estimated deficit is £35k. Both figures are reflected in the Financial Forecast summary at Appendix E of this Report.
- 16.3 For Non-Domestic Rates only, there was a surplus on the fund as at 31st March 2017 of £3.505m. This will be shared between Central Government, Fylde Council, Lancashire County Council and the Fire & Rescue Authority in 2017/18 & 2018/19. Fylde Council's share of the surplus is £1.402m. An estimate of the current years Non-Domestic Rates Collection Fund position has been undertaken and has been included within the Business Rates Funding section of Appendix E of this Report. Fylde Council's share of the estimated surplus is £320k. Both figures are reflected in the Financial Forecast summary at Appendix E of this Report.

Section 17: TREASURY MANAGEMENT STRATEGY

- 17.1 Treasury Management is defined as the management of cash flow, banking monies, money market and capital market transactions and the control of the risks associated with these activities. Prudential Indicators provide the framework within which these transactions should be monitored.
- 17.2 The objective of the Prudential Code for Capital Finance in Local Authorities (the Code) is to provide a framework to ensure that the Council's Capital and Revenue Budget Plans are affordable, prudent and sustainable. **The Council's Treasury Management Policy is set out at Appendix K.**
- 17.3 The Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management requires the Council to review and approve a Treasury Management Strategy. The Strategy covers the operation of the treasury function, its expected activities for the forthcoming year and also includes a number of Prudential Indicators. **The Treasury Management Strategy is included at Appendix L.**
- 17.4 The Prudential Code requires the Council to approve, revise and monitor a number of mandatory Prudential Indicators covering the forthcoming three years. **These are included in the Treasury Management Strategy at Appendix L.**
- 17.5 The Chartered Institute of Public Finance and Accountancy (CIPFA) has recently published a new Prudential Code for Capital Finance and a new Treasury Management Code of Practice. The guidance notes on the new Codes have not been published yet and an update to Investment Guidance from DCLG (Department for Communities and Local Government) has not yet been published. Therefore, the Council's treasury advisors recommend that the Treasury Management Strategy for 2018/19 is prepared in line with the requirements of the existing 2011 Codes of Practice. The treasury strategy is not expected to change as a result of the new Codes of Practice, but if any changes do arise they will be reported to Council at the earliest opportunity.

Section 18: TREASURY MANAGEMENT RISKS

- 18.1 There are a number of potential areas of significant risk associated with Treasury Management activities.

The main risks to the Medium Term Financial Strategy as a result of Treasury Management activity are:

- (i) Unexpected movement in cash flow;
- (ii) Difference between actual interest rates and rates used in the forecast; and
- (iii) The security of monies invested with counterparties.

Section 19: SUMMARY AND CONCLUSIONS

The General Fund Revenue Forecast

- 19.1 The overall position on the Council's financial forecast, as summarised in Appendix E of this report, is an improvement since Budget Council in March 2017. The current position is a forecast surplus in the current year and in 2018/19, with deficits being projected for 2019/20 and beyond, albeit at a reduced level than when the budget was set.
- 19.2 The confirmation of the Lancashire Business Rate Pool for 2018/19 is welcomed, as it the decision not to further amend the calculation methodology in respect of New Homes Bonus. Developments with regard to future proposals (in respect of further reform to the Business Rate Retention scheme and the implementation of a 'Fair Funding Review', encompassing a possible re-assessment of relative need within local government generally) will be followed closely and any implications reported within future Financial Forecast updates when known.
- 19.3 In light of the budget challenges that will need to be addressed in the later years of the forecast, the Council needs to continue with the approach to delivering savings and efficiencies and maximising income which have helped deliver balanced budgets and contribute to reserves over recent years. Through continued focus on the importance of financial stability the Council has delivered a significant savings programme over recent years and has continued to reduce senior management costs and other overheads. Ongoing modernisation work and business improvement will continue to make Council services more efficient, save money and maintain frontline services to customers. This work has yielded ongoing savings to help improve the Council's overall financial position over that period.
- 19.4 Although it is clear that further challenges lie ahead in the later years of the financial forecast, prudent financial management in previous years has provided a level of reserves which allows the necessary time to develop suitable responses to those challenges. Consequently, at present **the finances of the Council remain robust and the reserves and balances are at healthy levels as compared to earlier periods**. Furthermore Fylde Council has a past record of taking actions in order to meet and overcome financial challenges as they arise. The Council will continue to seek opportunities to maintain a robust financial position in the face of a changing financial environment. This approach will ensure that the Council continues to achieve and sustain a balanced budget position on an ongoing basis and is able to deliver the priorities set out in the Corporate Plan.
- 19.5 The assumptions that are contained within the Forecast Update are the latest best estimates and will be updated as and when further information is available. External pressures outside the Council's control are being experienced by many local authorities, and instructions remain in place that budget-holders should remain prudent and not commit to any unnecessary expenditure. This approach saves money and may result in an under-spend for the 2017/18 financial year.

The Capital Programme

- 19.6 The current Capital Programme as updated is showing a balanced position.
- 19.7 There are a number of priority areas beginning to emerge across the Council's property asset portfolio that may require further investment in the medium term.
- 19.8 Any additional expenditure which is not fully funded by either external finance, revenue contributions, or from existing earmarked reserves would require the generation of capital receipts or further borrowing. The latter would place additional pressure on the Revenue Budget from the consequent financing costs.
- 19.9 Due to the ongoing risks faced by the Council, the Capital Programme will continue to be closely monitored and reviewed on a regular basis throughout each year.

Overall Conclusions

- 19.10 **The forecast financial position of the Council has improved since the budget was set in March 2017, and the finances of the Council remain robust.** Whilst challenges remain, and will no doubt continue to be present given the reduction in central government funding for future years, prudent financial management has provided a relatively stable financial environment which allows the necessary time to determine how this Council can best respond to the challenges it faces.
- 19.11 The Council has set out its response to the financial challenges within its Efficiency Plan, published in 2016. The actions that are contained within the Efficiency Plan will remain at the forefront of future service planning. The key elements of the Efficiency Plan are:
1. To redouble the challenges to existing expenditure budgets through the regular budget right-sizing exercises which have produced significant levels of savings in recent years in order to seek to further reduce total expenditure;
 2. To seek to maximise existing income streams and explore new sources of income generation and to review existing services for opportunities to generate new forms of income or increased levels of income;
 3. To ensure that the Councils staffing structure is appropriate to the needs of the services that are delivered and to take advantage of opportunities to review establishment structures;
 4. To transfer a significant sum from General Fund balances to the Funding Volatility Reserve to set-aside resources that can be used to support the revenue budget in future years, as and when that becomes necessary.

- 19.12 At a strategic level, activity and resources are focussed on the delivery of the key objectives of the Council as set out within the Councils approved Corporate Plan. Given the level of reserves that has been generated in recent years the budget deficits in the final years of the forecast appear to be at manageable levels. However in an uncertain financial environment the position can change in unexpected ways. It is important that the Council continues to operate in a sound and prudent manner in order to maintain a stable financial position and to explore further means by which the financial position can be further strengthened, whilst continuing to provide high quality services to residents and to deliver the priorities set out in the Corporate Plan.
- 19.13 Under section 151 of the Local Government Act 2003, the Council's Chief Financial Officer is required to comment on the robustness of the Council's financial position.

Having considered the major items of expenditure and income and their sensitivity to change, together with the savings and growth proposals and their impact on the Council's future forecasts and level of reserves, it is the Chief Financial Officer's opinion:

- **that the estimates have been prepared and reviewed utilising the most up to date and accurate information available;**
- **that the recommendations contained in this report provide the Council with a robust financial position at least for a number of years on the basis of the assumptions set out in this report, and is of the view that:**
 - **the Council has the processes and procedures in place to continue to develop further savings and income generation proposals as necessary to ensure that the minimum revenue balances are maintained over the medium term in light of the financial uncertainty regarding the future impact of the reforms to Local Government Finance in future years; and,**
 - **the Council has the processes and procedures in place to monitor the strategy and its risks in order to take effective remedial action should the need arise.**

In forming this view on the Council's financial position the Chief Financial Officer would remind Members of the risks outlined in sections 16 and 19 of the report and, in particular, the current uncertainties surrounding the assumptions upon which the forecast is based. These will be monitored closely and advice provided to Members accordingly over the coming months.

In making any final recommendations both the Finance and Democracy Committee and Council must carefully consider and monitor the risks set out in sections 11 and 14 of this report and note that action will be necessary to find means of further reducing the gap between in-year income and expenditure in later years of the forecast as shown in Appendix E of this report. The level of reserves that has been generated in recent years provide an important 'window of opportunity' during which the Council can consider how it can best address the budgeted gap from 2019/20 onwards in a controlled and measured way.

General Fund Budget Forecast 2016/17 to 2020/21 - Approved at Budget Council March 2017

	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	2020/21 £000	Adverse / Favourable
Forecast approved at Council on 2nd March 2016	9,371	9,397	10,387	10,825	10,825	
Forecast Changes - per Appendix C of March 2017 report	- 322	- 474	- 713	- 780	- 601	Favourable
Budget Proposals - per Appendix F of March 2017 report	0	57	32	32	32	Adverse
Forecast Budget Requirement	9,049	8,980	9,706	10,077	10,256	
Financed by:						
Council Tax Funding:						
Council Tax - Precept	5,484	5,733	5,954	6,181	6,413	
Council Tax - Share of Previous Years Surplus/(Deficit)	70	50				
Sub Total - Council Tax Funding	5,554	5,783	5,954	6,181	6,413	
Business Rates Funding:						
Retained Rates (including pooling benefit & contbtn from CF deficit reserve)	1,771	3,879	2,819	2,611	2,633	
Approved Contribution to Funding Volatility Reserve		- 2,000				
Sub Total - Business Rates net of reserve transfers	1,771	1,879	2,819	2,611	2,633	
Other Funding:						
New Homes Bonus	1,863	1,661	1,176	994	996	
Revenue Support Grant	861	354	47			
Transition Grant	56	56				
Less - Parish Element of Council Tax Support Funding	- 66	- 27	- 4			
Sub Total - Other Funding	2,714	2,044	1,219	994	996	
Forecast Financing	10,039	9,706	9,992	9,786	10,042	
Forecast surplus(-)/deficit for year	- 990	- 726	- 286	291	214	
Reserves						
Forecast surplus/deficit(-) for year from above:	990	726	286	- 291	- 214	
Less: Approved Contribution to Accommodation Project Reserve	- 151					
Less: Approved Contribution to Accommodation Project Reserve	- 320					
Less: Approved Contribution to M55 Link Road Reserve	- 519	- 285				
Less: Proposed Transfer to Capital Investment Reserve		- 441	- 286			
Balance of surplus/deficit(-) remaining:	0	0	0	- 291	- 214	
Balance of General Fund Reserves b/f	3,481	3,481	3,481	3,481	3,190	
Less transfer to/from(-) General Fund Reserves in year				- 291	- 214	
Forecast Reserves at Year End	3,481	3,481	3,481	3,190	2,976	
Band D Council Tax (Excl Parish Precepts)	£190.77	£195.76	£200.75	£205.74	£210.73	
Band D Average Council Tax Increase	£4.98	£4.99	£4.99	£4.99	£4.99	
Band D Average Council Tax Increase	2.68%	2.62%	2.55%	2.49%	2.43%	

General Base Budget Assumptions

The forecast has been prepared on the basis of the following assumptions:

- General Prices Inflation – a freeze or cash-limiting of all general revenue expenditure budgets with the exception of pay, fuel & utility budgets;
- Slippage - underspend items from 2016/17 agreed by the Finance and Democracy Committee in June 2017 have been slipped into 2017/18;
- Pay award - assumed to be 1% per annum for 2017/18 and thereafter 2% per annum;
- Employers Pension Contributions – the Council's contribution to the Lancashire pension fund scheme is set in accordance with the outcome of the 2016 Triennial Pension Review at 15.2% plus 9% deficit recovery lump sum payment for the period to 2019/20;
- Employer's National Insurance contributions – the forecast reflects the statutory contribution rates currently in place, including a reduced contribution rate as a result of the Council being part of the pension scheme;
- Council tax increases – an assumed increase of 2.99% per annum for 2018/19, followed by assumed annual increases from 2019/20 onwards of £4.99;
- Government Grant Support – the forecast assumes central government funding is as notified in the illustrative four-year funding settlement announced in January 2017, amended for known changes in respect of retained Business Rates and New Homes Bonus for 2017/18 onwards;
- Fees and Charges – The forecast takes account of the 5% increase in car parking fees from April 2017 and of the planned increases in cemetery and crematorium fees. In respect of other services budget-holders have reviewed fee levels as appropriate and any proposed changes to fees & charges will be considered at the Budget Council in March 2018 following consideration by the appropriate programme committee;
- Vacancy Savings – the forecast assumes vacancy savings of £200k per annum from 2017/18 onwards;
- Localisation of Council Tax Benefit Scheme – the forecast assumes a fully funded scheme with no cost to the Council from 2017/18 onwards following a decision on the 2018/19 scheme that was agreed at the Council meeting in December 2017.

Appendix C

Forecast changes since Budget Council March 2017

	<u>17/18</u> <u>£000</u>	<u>18/19</u> <u>£000</u>	<u>19/20</u> <u>£000</u>	<u>20/21</u> <u>£000</u>	<u>21/22</u> <u>£000</u>	<u>ADVERSE /</u> <u>FAVOURABLE /</u> <u>NEUTRAL</u>
1 CHANGES AS A RESULT OF MEMBER APPROVALS:						
F&D Committee - 20/06/17 - Slippage	67	0	0	0	0	ADVERSE
2 BUDGET RIGHTSIZING EXERCISE:						
Revenue impact of budget right-sizing across all budget areas of the Council	-99	-97	-118	-111	-121	FAVOURABLE
3 UPDATED ESTIMATES OF INCOME BUDGETS:						
Updated estimate of income from green waste charges	-131	-77	-17	-17	-17	FAVOURABLE
Updated estimate of income from CAMEO Scheme	-7	0	0	0	0	FAVOURABLE
Updated estimate of income from interments - reduced number of funerals	6	0	0	0	0	ADVERSE
Updated estimate of income from cremations - reduced number of cremations	37	0	0	0	0	ADVERSE
Miscellaneous Properties - additional rental income due to rent reviews	-15	-15	-15	-15	-15	FAVOURABLE
4 STAFFING COSTS:						
Estimated additional in-year savings from staff vacancies	-38	0	0	0	0	FAVOURABLE
Pay Award - Increase from assumed 1.0% to 2% per annum plus lower SCP increases	0	116	233	318	455	ADVERSE
5 OTHER FORECAST CHANGES						
Public Offices - Costs re-instated	20	40	0	0	0	ADVERSE
Interest Charges - Receivable	-26	-7	0	0	0	FAVOURABLE
External audit fees - saving from re-tendering exercise	0	-11	-11	-11	-11	FAVOURABLE
TOTAL	-186	-51	72	164	291	

The following notes relate to specific adjustments made to the Forecast set out in Appendix C

(1) Changes as a Result of Member Approvals

The forecast that was approved at the Council meeting in March 2017 has been updated to reflect the slippage items from 2016/17 that were approved at the June Finance and Democracy Committee.

(2) Changes arising from the Budget Right-sizing Exercise

Each year officers carry-out a budget right-sizing exercise focussing on a review of underspends across all budget areas. This exercise has, as always, yielded in a significant level of favourable adjustments which have been reflected in the revised forecast.

(3) Updated income forecasts

i. Green Waste

The forecast has been updated to reflect additional income resulting in a higher rate of subscription for the chargeable green waste collection service in 2017/18 than was originally anticipated. The income forecasts for future years have also been amended to reflect the sooner than expected achievement of projected subscription levels in the early years of the service as well as a general increase in the anticipated maximum subscription level for the service.

ii. Cameo Income – Lytham Crematorium

The Environment Agency national Cameo scheme for redistributing income to those authorities that have undergone crematoria replacement under the mercury abatement regulations (including Fylde Council) has not operated as intended and income to the council under the scheme is erratic and largely unpredictable. In December 2017 the Council was notified of a payment under the scheme in the current year which was unbudgeted and has resulted in this favourable variance.

iii. Reduced income - Lytham Cemetery and Crematorium

Both the number of cremations and of funerals held this year have been below expectations. The income budget has been raised year-on-year as previous income expectations have been exceeded and it is probable that the target has been set at too high a level for 2017/18. The budget for 2017/18 has therefore been reviewed and adjusted accordingly. The budget in respect of future years will be reviewed during 2018/19.

iv. Miscellaneous Properties - additional rental income

The rentals in respect of a number of Council-owned properties have been reviewed and total income has increased as a result of this review.

(4) Staffing Costs – Vacancy Savings and Pay Awards

In-year vacancy savings have been higher than forecast as a result of managed delays in the recruitment of replacement staff following the departure of an employee.

As a result of growing pressure from Trades Union and others for an end to the public sector pay cap (not least as a result of Consumer Price Inflation (CPI) running at around 3%) and a number of recent public sector pay awards in excess of the 1% level, the forecast has been amended to include pay awards for 2018/19 and future years of 2% per annum. This will be kept under review and futures updates to the forecast will be amended to reflect the latest information on future pay award expectations.

(5) Other Forecast Changes:

i) Reinstatement of costs for the Public Offices

The original forecast for 2017/18 assumed that the Council would retain responsibility for the costs associated with continued ownership of the public offices building for the first half of that year only. However at present the Council is still responsible for the building and all associated costs. The budgets for 2017/18 and 2018/19 have been amended and now provide for those costs for all of 2017/18 and 2018/19.

ii) Revised interest rate forecasts

The forecast has been updated to reflect the latest estimate of investment interest received on cash balances and reserves which the Council invests as part of daily treasury management activities. Interest earnings have increased as a result of the retention of higher cash balances than was anticipated.

iii) External Audit Fees

The recent national re-tendering exercise carried out by Public Sector Auditor Appointments Limited (PSAA) has resulted in costs savings in the fee levels payable to the external auditors of the Council, effective from 2018/19.

Latest General Fund Budget Forecast 2017/18 to 2021/22

	2017/18 £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	Adverse / Favourable
Forecast approved at Council on 2nd March 2017	8,980	9,706	10,077	10,256	10,256	Adverse
Forecast Changes - per Appendix C	- 186	- 51	72	164	291	
Budget Proposals - per Appendix F		20				
Forecast Budget Requirement	8,794	9,675	10,149	10,420	10,547	
Financed by:						
Council Tax Funding:						
Council Tax - Precept	5,733	5,998	6,229	6,464	6,703	
Council Tax - Share of Previous Years Surplus/(Deficit)	40	- 35				
Sub Total - Council Tax Funding	5,773	5,963	6,229	6,464	6,703	
Business Rates Funding:						
Retained Rates (including pooling benefit & contbtn to/from CF deficit reserve)	4,095	3,231	2,410	2,410	2,410	Adverse
Approved Contribution to Funding Volatility Reserve	- 2,000					
Sub Total - Business Rates net of reserve transfers	2,095	3,231	2,410	2,410	2,410	
Other Funding:						
New Homes Bonus	1,665	1,349	1,221	1,280	1,165	
Less - NHB distribution to Town & Parish Councils		- 67				
Revenue Support Grant	354	47				
Transition Grant	56					
Less - Parish Element of Council Tax Support Funding	- 27	- 4				
Sub Total - Other Funding	2,048	1,325	1,221	1,280	1,165	
Forecast Financing	9,916	10,519	9,860	10,154	10,278	
Forecast surplus(-)/deficit for year	- 1,122	- 844	289	266	269	
Reserves						Adverse
Forecast surplus/deficit (-) for year from above:	1,122	844	- 289	- 266	- 269	
Less: Approved Contribution to M55 Link Road Reserve	- 41					
Less: Proposed Transfer to Capital Investment Reserve	- 1,081	- 844				
Balance of surplus/deficit(-) remaining:	0	0	- 289	- 266	- 269	
Balance of General Fund Reserves b/f	3,548	3,548	3,548	3,259	2,993	
Less transfer to/from(-) General Fund Reserves in year			- 289	- 266	- 269	
Forecast Reserves at Year End	3,548	3,548	3,259	2,993	2,724	
Band D Council Tax (Excl Parish Precepts)	£195.76	£201.61	£206.60	£211.59	£216.58	
Band D Average Council Tax Increase	£4.99	£5.85	£4.99	£4.99	£4.99	
Band D Average Council Tax Increase	2.6%	2.99%	2.5%	2.4%	2.4%	

BUDGET PROPOSALS - REVENUE ITEMS**Appendix F**

	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000	Description
Community Projects Funding	20	0	0	0	0	The Finance and Democracy meeting of 22nd January 2018 agreed support for a bid for revenue funding to the Community Projects Fund in the sum of £20,000 for 2018/19 in order to provide for further grant support to community and voluntary groups.
TOTAL OF REVENUE GROWTH PROPOSALS	20	0	0	0	0	

BUDGET PROPOSALS - CAPITAL ITEMS**(It is recommended that each of the schemes detailed below is funded from the Capital Investment Reserve)**

	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000	Description
Ansdell / Fairhaven - extension of Woodland Road Public Realm scheme	110	0	0	0	0	The Planning Committee meeting of 17th January 2018 agreed support for a £110,000 capital bid for 2018/19 to provide for the next phase (phase 4) of public realm enhancements to the district centre based around Woodlands Road, Ansdell/Fairhaven, to include repaving works and the completion of the full lighting scheme at the Blackpool Road end.
Kirkham Town Centre - continuation of Public Realm scheme	29	0	0	0	0	The Planning Committee meeting of 17th January 2018 agreed support for a £29,000 capital bid for 2018/19 to provide for the next phase (phase 6) of public realm enhancements to Kirkham town centre based around Market Square to include repaving works and the refurbishment of planters and street furniture. The full scheme cost is estimated at £60,000 with the balance of funding being met from s106 developer contributions monies of £21,000 along with a contribution from Kirkham Town Council in the sum of £10,000.
Wood Street, St Annes - continuation of Public Realm scheme	50	0	0	0	0	The Planning Committee meeting of 17th January 2018 agreed support for a £50,000 capital bid for 2018/19 to provide for the next phase (phase 3) of public realm enhancements to the north-easterly end of Wood Street between Park Road and St. Andrews Road South. This would complete the refurbishment of Wood Street and compliment the scheme for St. Andrews Road South, presently under construction. The full scheme cost is estimated at £300,000 with the balance of funding being met from s106 developer contributions monies of £250,000.
Staining Playing Fields Development Scheme	50	0	0	0	0	The Tourism and Leisure Committee meeting of 11th January 2018 agreed support for a £50,000 capital bid on behalf of the ' Friends of Staining Open Spaces' group as a contribution to a scheme of open space improvements at Chain Lane Playing Fields, Staining. The proposed scheme includes the improvement of the sports facilities on the site including the implementation of an extensive drainage system and new teen leisure facilities. The total scheme costs (dependent upon the specification) are estimated at up to £285,000, with the remainder of the funding to be met from s106 developer contributions monies of £175,000 along with monies from the Parish Council and local 'Friends' group.
Town Hall Arts Store Improved Storage Facilities	50	0	0	0	0	The Tourism and Leisure Committee meeting of 8th February 2018 agreed support for a £50,000 capital bid to improve the storage facility for the Council's collection of artworks, the current art storage facility being deemed inappropriate and inadequate.
TOTAL OF CAPITAL SCHEME PROPOSALS	289	0	0	0	0	

UPDATED 5 YEAR CAPITAL PROGRAMME 2017/18 TO 2021/22 - SUMMARY

	Estimate 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000
Committee:					
Finance & Democracy Committee	500	0	0	0	0
Tourism & Leisure Committee	375	503	160	40	40
Operational Management Committee	4,167	13,836	5,519	595	125
Environment, Health & Housing Committee	2,214	2,970	929	929	929
Planning Committee	603	457	0	0	0
Total Expenditure	7,859	17,766	6,608	1,564	1,094
Financing:					
Capital Receipts - General Asset Sales	5	45	45	45	45
Capital Receipts - Right to Buy Receipts	25	25	25	25	25
Capital Receipts - (Accommodation Project)	0	63	0	0	0
Better Care Fund / Disabled Facilities Grant	1,255	929	929	929	929
Disabled Facilities Grant Repayments - 'Housing Needs Grants'	5	0	0	0	0
Section 106 Monies - St Annes	170	67	0	0	0
Section 106 Monies - Lytham	0	130	0	0	0
Section 106 Monies - Staining	40	0	0	0	0
Section 106 Monies - Kirkham	0	21	0	0	0
Section 106 Monies - 93 St Albans Road CPO	99	0	0	0	0
Section 106 Monies - Affordable Housing, Sunnybank Mill	460	460	0	0	0
Section 106 Monies - Church Road Methodist Church, St Annes	275	175	0	0	0
Section 106 Monies - M55 Link-Road	387	0	0	0	0
Section 106 Monies - Affordable Housing, Keenans Mill	0	840	0	0	0
Section 106 Monies - Public Transport Improvements	18	18	18	18	18
Section 106 Monies - Vehicle acquisition - 'Area Conservation'	11	0	0	0	0
Section 106 Monies - Bridges Playing Field, Warton	107	0	0	0	0
Section 106 Monies - Fleetwood Road Playing Fields, Wesham	25	0	0	0	0
Section 106 Monies - Refurbishment of 93 St Albans Road	74	74	0	0	0
Capital Investment Reserve	126	1,631	302	0	0
Accommodation Project Reserve	500	0	0	0	0
Other External Finance	3,173	11,745	5,000	0	0
Direct Revenue Finance	24	136	0	0	0
Prudential Borrowing	1,080	1,407	289	547	77
Total Financing	7,859	17,766	6,608	1,564	1,094
Total surplus (-) / shortfall in year	0	0	0	0	0
Cumulative surplus (-) / shortfall	0	0	0	0	0

Appendix G (cont)

UPDATED 5 YEAR CAPITAL PROGRAMME 2017/18 TO 2021/22 - BY SCHEME

	Estimate 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/2020 £000	Estimate 2020/2021 £000	Estimate 2021/2022 £000
FINANCE & DEMOCRACY COMMITTEE					
Accommodation Project - Phase 6 & 7 - Council Chamber / Internal Refurb	500				
Accommodation Project - Phase 8 - Car Park & External Works	0				
Sub total	500	0	0	0	0
TOURISM & LEISURE COMMITTEE					
Ashton Gardens Depot	0	63			
St Annes Pool	0	93			
St Annes Pool - External Works	0				
Fairhaven Lake & Promenade Gardens - First Round	113	107			
Fairhaven Lake & Promenade Gardens Restoration	0	0	120		
Promenade Gardens Water Play Facility	0	150			
Promenade Footways	0	40	40	40	40
Bryning-with-Warton Parish Council Play Area	0				
Development of Play Area - Bridges Playing Field, Warton	107				
Fleetwood Road Playing Fields, Wesham	25				
Mussel Tank Project	130				
Town Hall Arts Store Improved Storage Facilities - BUDGET PROPOSAL		50			
Sub total	375	503	160	40	40
OPERATIONAL MANAGEMENT COMMITTEE					
Replacement Vehicles	1,316	1,398	471	547	77
Car Park Improvements	0	60	30	30	30
Fylde Headlands Preliminary Work	8				
Public Transport Improvements	18	18	18	18	18
Fairhaven and Church Scar Coast Protection Scheme	2,825	12,000	5,000		
Fairhaven and Church Scar Coast Public Realm Works		360			
Sub total	4,167	13,836	5,519	595	125
ENVIRONMENT, HEALTH & HOUSING COMMITTEE					
Disabled Facilities Programme	1,255	929	929	929	929
Housing Needs Grant	5				
93 St Albans Road - Compulsory Purchase Order	99				
Affordable Housing Scheme - 93 St Albans Road	74	74			
Affordable Housing Scheme - Sunnybank Mill, Kirkham	460	460			
Affordable Housing Scheme - Keenan Mill	0	840			
Church Road Methodist Church, St Annes	275	275			
Affordable Warmth Scheme	46				
Rapid Deployment CCTV Replacement Projects	0	38			
Cemetery and Crematorium - Infrastructure Works	0	294			
Lytham Park Cemetery - Windbreak Canopy	0	60			
Sub total	2,214	2,970	929	929	929
PLANNING COMMITTEE					
Woodlands Road Regeneration Scheme - Town Centre Phase 3	6				
St Annes Regeneration Schemes	170	67			
Lytham Regeneration Schemes	0	130			
Staining Regeneration Schemes	40				
Kirkham Public Realm Improvements	0	21			
M55 Link Road - S106 monies for design work	387				
Ansdel / Fairhaven - Public Realm scheme - BUDGET PROPOSAL		110			
Kirkham Town Centre - Public Realm scheme - BUDGET PROPOSAL		29			
Wood Steet St Annes - Public Realm scheme - BUDGET PROPOSAL		50			
Staining Playing Fields Development Scheme - BUDGET PROPOSAL		50			
Sub total	603	457	0	0	0
Total Expenditure	7,859	17,766	6,608	1,564	1,094

UPDATED 5 YEAR CAPITAL PROGRAMME 2017/18 TO 2021/22 - FINANCING

	Estimate 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/2020 £000	Estimate 2020/2021 £000	Estimate 2021/2022 £000
FINANCING:					
Capital Receipts - General Asset Sales	5	45	45	45	45
Capital Receipts - Right to Buy Receipts	25	25	25	25	25
Capital Receipts - (Accommodation Project)	0	63			
Better Care Fund / Disabled Facilities Grant	1,255	929	929	929	929
Disabled Facilities Grant Repayments - 'Housing Needs Grants'	5				
Section 106 Monies - St Annes	170	67			
Section 106 Monies - Lytham	0	130			
Section 106 Monies - Staining	40				
Section 106 Monies - Kirkham	0	21			
Section 106 Monies - 93 St Albans Road CPO	99				
Section 106 Monies - Affordable Housing, Sunnybank Mill	460	460			
Section 106 Monies - Church Road Methodist Church, St Annes	275	175			
Section 106 Monies - M55 Link-Road	387				
Section 106 Monies - Affordable Housing, Keenans Mill	0	840			
Section 106 Monies - Public Transport Improvements	18	18	18	18	18
Section 106 Monies - Vehicle acquisition - 'Area Conservation'	11				
Section 106 Monies - Bridges Playing Field, Warton	107				
Section 106 Monies - Fleetwood Road Playing Fields, Wesham	25				
Section 106 Monies - Refurbishment of 93 St Albans Road, St Ann	74	74			
Capital Investment Reserve	126	1,631	302		
Accommodation Project Reserve	500				
Other External Finance (see analysis below)	3,173	11,745	5,000		
Direct Revenue Finance	24	136			
Prudential Borrowing	1,080	1,407	289	547	77
Total Financing	7,859	17,766	6,608	1,564	1,094

Total surplus (-) / shortfall in year	0	0	0	0	0
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Cumulative surplus (-) / shortfall	0	0	0	0	0
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See note below for external funding available to finance the above schemes:

Other External Finance: Analysis

LSP Performance Reward Grant	0	38			
Environment Agency - Fylde Coastal Preliminaries	2,833	11,600	5,000		
Lancashire County Council - Affordable Warmth Scheme	35				
Lytham St Annes Civic Society	130				
Community Housing Grant Fund - Church Road Methodist Church	100				
Heritage Lottery Fund - Fairhaven	58	107			
Coastal Defence Project - Fairhaven	7				
United Utilities - Fairhaven	7				
RSPB Contribution - Fairhaven	3				
	3,173	11,745	5,000	0	0

Fylde Borough Council

Useable Reserves and Balances Policy

Policy on Useable Reserves and Balances

1 The Useable Reserves and Balances Policy

- 1.1 Setting the level of useable reserves and balances is just one of several related decisions in the formulation of the Council's Medium Term Financial Strategy.
- 1.2 In establishing and approving the Medium Term Financial Strategy, "the Council will ensure that it maintains a prudent level of reserves in line with best practice and relevant guidelines".
- 1.3 Any surplus balances will be considered in the light of the budget forecast and the risks associated with that forecast. Any changes to this Policy will require approval by Members.

2 Integrated Financial Planning

- 2.1 Under section 114 of the Local Government Finance Act 1988 the Chief Financial Officer is required to report to all Councillors if there is or is likely to be unlawful expenditure or an unbalanced budget. This would include situations where reserves have become seriously depleted and it is forecast that the authority will not have the resources to meet its expenditure in a particular financial year.
- 2.2 There are no statutory minimum levels of general reserves but in line with best practice and CIPFA advice it is suggested that 5% of the total net budget requirement is set as the minimum for the reserve balances. For Fylde this equates to approximately £500k based on a net budget requirement for 2018/19 of around £10m.

However, during 2008/09, due to the downturn in the economy, the Council had to take urgent in year action to make further service cuts in order to maintain minimum balances at that time. In order to remain financially robust over the medium term, Budget Council in February 2009, based on the advice of the Chief Financial Officer, agreed to increase the minimum level of balances to £750k. This recommendation remains in place in order for the Council to maintain a future stable financial environment for the Council in light of the current economic climate and risks.

In making a recommendation as to the level of balances which should be maintained, the Chief Financial Officer will pay particular attention to:-

- The overall financial standing of the authority (level of borrowing, debt outstanding, council tax collection rates, etc.)
 - The authority's track record in budget and financial management including the robustness of the Council's Medium Term Financial Strategy
 - The authority's capacity to manage in-year budget pressures
 - The strength of the financial information and reporting arrangements
 - The authority's virement and end of year procedures in relation to revised budget and cash limit under/over spends at authority and departmental level
 - The adequacy of the authority's insurance arrangements to cover major unforeseen risks.
- 2.3 The level of earmarked reserves will be reviewed in the preparation of each update to the Medium Term Financial Strategy and annually as part of the closure of accounts process. The creation of any new Earmarked Reserves will be subject to Member approval.
 - 2.4 The Council's General Fund balances at 31st March 2017 was £3.548m, including slippage from 2016/17 of £0.067m

3 Reporting Framework

- 3.1 Any recommended changes to the level of useable reserves held will be reported within the Medium Term Financial Strategy or in the consideration of the Annual Accounts and will take account of the strategic, operational and financial risks facing the authority at that time.
- 3.2 In making any recommendation the Chief Financial Officer will provide Members, (in line with the requirements of the Local Government Act 2003) with an opinion on the robustness of the budget estimates and on the adequacy of the Council's useable reserves.

4 Earmarked General Fund Reserves

- 4.1 Earmarked general fund reserves are a means of voluntarily and prudently building up funds to meet known future or predicted liabilities. When establishing reserves the Council must adhere to the International Financial Reporting Standards (IFRS) and in particular the need to distinguish between reserves (set aside for future liabilities) and provisions (mandatory set asides for actual liabilities existing).

In approving any new earmarked reserves the Council needs to identify the purpose of the reserve, the protocol for its use and the procedures for its management and control. The earmarked reserves as at 31st March 2017 and expected as at 31st March 2018 are set out in a note at the end of this Appendix. The note identifies any earmarked reserves that can be released to revenue if required.

5 Presentation of the Reserves & Balances

- 5.1 These have been presented in a way which is hopefully in an easy to follow and useful summary format. These Reserves & Balances are also fully detailed in the Annual Statement of Accounts, but are presented in a more technical format to ensure that the Council comply with the new International Financial Reporting Standards (IFRS).

6 Earmarked Reserves – Proposals for 2018/19

- 6.1 Having reviewed the current useable reserves and balances it is now proposed for 2018/19:

i. In order to minimise the need for additional borrowing in the future, a transfer be made to the Capital Investment Reserve in 2017/18 and 2018/19 equivalent to the balance of the revenue surplus for those years, after allowing for all approved transfers to other reserves, currently estimated at £1.081m in 2017/18 and £0.844m in 2018/19 to provide sufficient resource for any capital projects that may arise.

- 6.2 The capital schemes that remain to be funded from the Capital Investment Reserve and the forecast balance at the end of each year throughout the forecast are set out in the table below.

Capital Investment Reserve position

Capital Investment Reserve - Analysis of forecast balances, contributions and expenditure

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Opening balance at start of year	521	1,652	2,775	2,274	1,323	2,659	1,872	1,570	1,570
Transferred in at financial outturn 2012/13	319								
sub-total	840								
<u>Schemes approved at Budget Council 4th March 2013</u>									
Fairhaven lake and prom gardens - HLF bid					- 20				
Contribution to Kirkham Public Realm Scheme	- 35	- 35							
Cemetery and Crematorium Infrastructure Works	- 80								
<u>Schemes approved at Budget Council 3rd March 2014</u>									
Hope Street Pavilion Refurbishment			- 20						
St Annes Pool External Works									
Snowdon Road Depot Improvements			- 320						
Lytham Park Cemetery Infrastructure			- 6			- 294			
Coastal Protection Schemes						- 400			
Budgeted transfer in at financial outturn 2013/14	455								
PLUS additional transfer in at year end 13/14 from underspend	472								
Budgeted transfer in at financial outturn 2014/15		850							
Budgeted transfer in from additional sandwinning and crem fee income		61							
Additional transfer in at financial outturn 2014/15		247							
Fairhaven boat replacement - approved at Council 1st December 2014			- 55						
<u>Schemes approved at Budget Council 3rd March 2015</u>									
Fleet replacement schedule - updated estimate of replacement costs				- 23	- 99	- 78	- 182		
Vehicle Fleet - switching from hire to direct purchase			- 122	- 334					
Fairhaven footway improvements			- 8	- 7					
Sand dunes re-modelling at North Beach car park / Summerfields			- 3	- 17					
New Memorial Garden Lytham Park Cemetery			- 8	- 33					
Fairhaven Toddlers Play Area			- 67						
Lowther Pavilion Roof			- 4	- 119					
Kirkham Regeneration Scheme - Town Centre Phase 4			- 50						
Woodland Road Regeneration Scheme - Town Centre Phase 3			- 66	- 12	- 7				
Freckleton Memorial Park				- 50					
<u>Transfer approved at Budget Council 2nd March 2016</u>			32						
<u>Schemes approved at Budget Council 2nd March 2016</u>									
Promenade Gardens Water Play Facility						- 150			
Hope Street Footways				- 24					
Vehicle Wash-down Facility - Snowdon Rd Depot				- 25					
North Promenade Toilets Refurbishment				- 84					
Bus Shelter Replacement Programme				- 30					
Lytham Park Cemetery - Windbreak Canopy						- 60			
Bryning-with-Warton Parish Council Play Area									
Additional transfer in at financial outturn 2015/16			196						
Transfer to M55 Link-road Reserve				- 196					
Adjustment for roundings				3					
<u>Schemes and transfers approved by Council 4th December 2017</u>									
Updated forecast transfers for 2017/18 & 2018/19					1,081	844			
Approved transfer from Collection Fund Deficit Reserve					381				
Coast Protection Scheme - Public Realm Enhancements						- 360			
Fairhaven Gardens Restoration Scheme - Public Realm Enhancements							- 120		
<u>Schemes proposed for Approval by Council 5th March 2018</u>									
Ansdeil / Fairhaven - Public Realm scheme						- 110			
Kirkham Town Centre - Public Realm scheme						- 29			
Wood Steet St Annes - Public Realm scheme						- 50			
Staining Playing Fields Development Scheme						- 50			
Town Hall Arts Store Improved Storage Facilities						- 50			
Forecast balance at end of year	1,652	2,775	2,274	1,323	2,659	1,872	1,570	1,570	1,570

Useable Reserves and Balances position

1. Earmarked Reserves

Reserve	Purpose	How and When Used	Actual Balance 31/03/16 £000	Actual Transfers in in 2016/17 £000	Actual Use/ Transfers out 2016/17 £000	Actual Balance 31/03/17 £000	Estimated Transfers in in 2017/18 £000	Estimated Use/ Transfers out 2017/18 £000	Estimated Balance 31/03/18 £000	Comments
ICT Investment Reserve	Voluntary set aside for the funding of new IT initiatives and development of IT systems - this fund was established from savings in revenue ICT expenditure .	To be used to fully fund ICT developments and investment in moving this important support function forward.	90	0	0	90	0	-50	40	Part-used in 2017/18 to provide suitable equipment for new Council chamber. The balance is to be retained for future IT development requirements including additional needs identified following the refurbishment of the Town Hall.
Performance Reward Grant Reserve	Created in 2009/10, this is a voluntary set aside of performance reward grant (PRG). Although Fylde Borough Council is the Accountable Body for the Fylde PRG, The Fylde Local Strategic Partnership (LSP) are the appointed decision making body in relation to the allocation of the PRG.	Used to set aside Performance Reward Grant funding in order to support LSP approved project bids.	38	0	0	38	0	0	38	Not available for release - The LSP approved some legacy funding for projects prior to its wind-up in March 2013. The remaining scheme relates to CCTV replacement. It is anticipated that the CCTV replacement will be delivered in 2017/18 and subsequent years.
Capital Investment Reserve	Created in 2012/13, this is a voluntary revenue set aside established to fund capital expenditure and thus minimise the future need to borrow.	As required to meet the cost of capital expenditure.	2,079	0	-756	1,323	1,462	-126	2,659	After taking account of the previously-approved schemes and the new schemes that are proposed to be funded from this reserve the un-committed balance is currently projected to stand at £726k at 31/03/2018.
Accommodation Project Reserve	Created in 2015/16, this is a voluntary set-aside of funds to provide for the continued delivery of the accommodation project.	To be used to fund the accommodation project works.	504	973	-977	500	0	-500	0	Expected to be used in 2017/18 to fund remaining elements of phase 7 to complete the scheme.
MMI Insurance Reserve	Created in 2011/12, this is a set aside to cover the likely liability in respect of the MMI scheme of arrangement.	Used to meet the cost of future scheme run off.	81	0	0	81	0	0	81	Not available for release as to be fully utilised to fund the scheme run-off.
Community Right to Bid/Challenge Reserve	Created in 2012/13, this is a set aside of grant awarded to fund costs involved in potential future community right to bid.	Used to meet any potential costs arising from the community right to bid/challenge initiatives.	46	0	0	46	0	0	46	Not available for release as the monies are ear-marked for meeting community right to bid/challenge costs.
Collection Fund Deficit Reserve	Created in 2013/14, this is a voluntary set-aside of funds to meet the Council's share of the collection fund deficit, which was created as a result of the doubling of Small Business Rate Relief.	Used to meet the current deficit on the collection fund.	2,115	387	-2,121	381	0	-381	0	Transfer to Capital Investment Reserve approved by Council in December 2017

Earmarked Reserves (cont'd)

1. Earmarked Reserves - cont'd

Reserve	Purpose	How and When Used	Actual Balance 31/03/16 £000	Actual Transfers in in 2016/17 £000	Actual Use/ Transfers out 2016/17 £000	Actual Balance 31/03/17 £000	Estimated Transfers in in 2017/18 £000	Estimated Use/ Transfers out 2017/18 £000	Estimated Balance 31/03/18 £000	Comments
Funding Volatility Reserve	Created in 2013/14 from additional Business Rates received under the Business Rate Retention Scheme, this is a voluntary set-aside established to provide a degree of protection to the Council's finances against future volatility in central government funding allocations and to fund investment in activity to stimulate Economic Development in the Borough.	Used to cushion the impact of future funding reductions and to fund investment in activity to stimulate Economic Development in the Borough.	3,221	0	0	3,221	2,000	0	5,221	For release to support the revenue budget as and when necessary to cushion the impact of future funding reductions and to fund investment in activity to stimulate Economic Development in the Borough, with the first call on this reserve being as match funding for the Fairhaven lottery bid should this be successful in the maximum sum of £400k.
M55 Link Road Reserve	Established at Council in July 2016 to fund a contribution of up to £1m towards the accelerated delivery of the link road.	To be used by 2019 in line with ongoing negotiations with delivery partners for the road.	196	763	0	959	41	0	1,000	Not available for release as the reserve is ear-marked for a contribution to the link road scheme.
Total Earmarked Reserves			8,370	2,123	-3,854	6,639	3,503	-1,057	9,085	

2. General Fund Reserve

General Fund	An unallocated general working balance reserve fund to help cushion the impact of uneven costs of running council's day to day services or the impact of unexpected events or emergencies.	In line with the annual budget and medium term forecast as approved by Council, taking in to account strategic, operational and financial risks facing the council over the medium term.	3,481	67	0	3,548	0	0	3,548	This is the position in line with the Council's current financial forecast, adjusted for slippage from 2016/17.
Total General Fund Reserves			3,481	67	0	3,548	0	0	3,548	
Total			11,851	2,190	-3,854	10,187	3,503	-1,057	12,633	

SPECIAL EXPENSES POLICY

At its meeting of 3rd March 2008, the Council implemented a differential taxation policy by introducing special expense charges as set out in the following recommendations:

- i) *That the resolutions of the former Policy and Resources Committee of 15 January 2001, relating to special expenses (minute 13), be rescinded in relation to categories (a) and (b) as set out in the minute, so that items falling within those categories (parks, gardens, open spaces and games sites) or within this resolution but outside those categories (Christmas lights/trees) will become the council's special expenses under section 35(2)(d) of the Local Government Finance Act 1992 and that the items of Special Expenses as listed in paragraph 9.4 be approved.*
- ii) *That the principle of differential taxation be agreed and the impact is set out in Table A of Appendix E.*

For clarification purposes the special expense charge relates to costs incurred in respect of the provision of recreational resources on parks, playing fields, open spaces and gardens located within Lytham and St Annes, together with the costs of Christmas lights and/or trees in those same locations.

Until the Special Expenses Policy applicable to 2013/14 was approved by Council, annual fluctuations in the cost of concurrent services charged as special expenses resulted in corresponding fluctuations in amounts payable by residents. The 2013/14 Special Expenses Policy set the charge for 2013/14 at the same level as for 2012/13. Up until 2015/16 each element of the Council Tax remained at the same level. For 2017/18 a 2.76% increase was applied to each of the individual elements of the Council Tax charge i.e. the borough-wide charge and the special expense charge, in order that both elements were increased to an equivalent extent.

For 2018/19 an average Band D Council Tax of £201.61 is proposed (an increase of £5.85 or 2.99% as compared to the 2017/18 charge). This equates to a proposed 3.06% increase in respect of each of the individual elements of the Council Tax charge.

Therefore, the special expenses policy for 2018/19 shall be:

- the annual special expense charge per property will be set for 2018/19 at the 2017/18 level plus 3.06%, that being £73.97 per band D property;
- the annual borough wide charge per property will be set for 2018/19 at the 2017/18 level plus 3.06%, that being £157.66 per band D property; and
- the budget resource to be allocated to delivering concurrent services and chargeable as special expenses for 2018/19 will be set at a sum equivalent to the annual special expense charge per property (band D equivalent) multiplied by the tax base for the special expense area.

For the purposes of charging special expenses, both the special expense costs and the tax bases relating to the areas of Lytham and St Annes will each be aggregated and the Council Tax charge per property at each band level will be the same across the whole area.

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
<u>OPERATIONAL MANAGEMENT COMMITTEE</u>					
<u>Waste Operations</u>					
Bulky Household Waste Collections					
- Up to 3 Items	d	Up to 3 Items	D	19.65	19.65
- 4 to 10 Items	d	4 to 10 Items	D	39.30	39.30
- Over 10 Items (Charge per hour)	d	Over 10 Items (Per hour)	D	73.60	73.60
- Collection of a single fridge or single freezer or single unit combined fridge/freezer	d	Per Unit	D	39.30	39.30
- Garden shed (max size 6" X 6" / 1.83m x 1.83m)	d	Per Shed	D	N/A	45.00
Commercial Waste:					
- Grey Sacks	d	Per 50 Sacks	D	74.70	77.51
- 660L Bulk Bin (Collection Charges)	d	Per Empty	D	3.43	3.50
- 660L Bulk Bin (Disposal Charges)	d	Per Empty	D	6.65	6.96
- 1100L Bulk Bin (Collection Charge)	d	Per Empty	D	5.41	5.52
- 1100L Bulk Bin (Disposal Charge)	d	Per Empty	D	11.08	11.60
- Bulk Bin Lease	d	Per Year	D	125.12	127.62
- Bulk Bin Sale	d	Per Bulk Bin	D	500.00	500
Commercial Waste Replacement Bin Parts (if purchased bin)					
- Lid	d	Per lid	D	88.11	90.00
- Lock	d	Per lock	D	49.28	50.50
- Wheels X 1	d	Per 1 x wheel	D	60.66	62.00
- Wheels X 2	d	Per 2 x wheel	D	78.13	80.00
- Wheels X 3	d	Per 3 x wheel	D	95.59	97.50
- Wheels X 4	d	Per 4 x wheel	D	112.95	115.50

VAT Codes:

a = Standard Rate c = Exempt d = Outside Scope e = Zero Rated

Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
Schedule 2 Waste					
- Grey Sacks	d	Per 50 Sacks	D	39.44	40.61
- 660L Bulk Bin	d	Per Empty	D	3.43	3.50
- 1100L Bulk Bin	d	Per Empty	D	5.41	5.52
- Bulk Bin Lease	d	Per Year	D	125.12	127.62
- Bulk Bin Sale	d	Per Bulk Bin	D	500.00	500.00
Recycling 4 Business:					
- Blue Sacks –Paper/Card	d	Per 50 Sacks	D	44.00	44.88
Wheeled Bin Rates:					
- Provision of Green Box to household still on original recycling scheme	N/A		D	Free	Free
- Provision of Blue Bag to household still on original recycling scheme	N/A		D	Free	Free
- Provision of one Wheeled bin (grey, green, blue or brown) at new build properties	d	Per Bin	D	32.50	32.50
- Provision of full set of wheeled bins (grey, green, blue and brown) at a new build property	d	Per Set	D	100.00	100.00
- Provision of full set of three wheeled bins (grey, blue and brown) at a new build property	d	Per Set	D	75.00	75.00
- Provision of lost, stolen, damaged or additional (if eligible) wheeled bin including delivery	d	Per Bin	D	32.50	32.50
- Provision of lost, stolen, damaged grey and green wheeled bins lid or wheels (including delivery and fitting)	d	Per Bin	D	13.00	13.00
- Provision of second hand replacement bin (grey, green, blue or brown) where available	d	Per Bin	D	16:25	16:25
- Provision of a bulk bin to multiple-occupancy properties for recycling	d	Per bin	D	500.00	500.00
- Provision of a bulk bin to multiple-occupancy properties for the collection of residual waste	d	Per bin	D	500.00	500.00
- Provision of two black sacks per week to properties unsuitable for wheeled bins for collection of residual waste.	N/A	Per 2 Sacks	D	Free	Free

VAT Codes:

a = Standard Rate c = Exempt d = Outside Scope e = Zero Rated

Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
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Green Waste Subscription Service:					
Annual Subscription Fee	d	Per 240L bin	D	30.00	30.00
Charges for replacement subscription sticker	d	Per sticker	D	-	5.00
Fleet Management Services:					
- MOT Class 1 – One off customer	d	Per MOT	P	£25.00	25.00
- MOT Class 1 - Motor Trade Customers	d	Per MOT	P	£25.00	25.00
- MOT Class 1 - FBC Staff, relatives, members	d	Per MOT	P	£25.00	25.00
- MOT Class 2 – One off customer	d	Per MOT	P	£25.00	25.00
- MOT Class 2 - Motor Trade Customers	d	Per MOT	P	£25.00	25.00
- MOT Class 2 - FBC Staff, relatives, members	d	Per MOT	P	£25.00	25.00
- MOT Class 3 - One off customer	d	Per MOT	P	£35.00	35.00
- MOT Class 3 - Motor Trade Customers	d	Per MOT	P	£35.00	35.00
- MOT Class 3 - FBC Staff, relatives, members	d	Per MOT	P	£35.00	35.00
- MOT Class 4 – One off Customer	d	Per MOT	p	£40.00	40.00
- MOT Class 4 – Motor Trade Customers	d	Per MOT	P	£35.00	35.00
- MOT Class 4 – FBC Staff, relatives, members	d	Per MOT	P	£35.00	35.00
- MOT Class 4 – Repeat customers (5 or more tests in 12 months)	d	Per MOT	P	£35.00	35.00
- MOT Class 4 – Fylde Licenced Taxi-drivers (must be FBC registered)	d	Per MOT	P	£35.00	35.00
- MOT Class 5 – One off customer	d	Per MOT	P	£55.00	55.00

VAT Codes:

a = Standard Rate c = Exempt d = Outside Scope e = Zero Rated

Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
- MOT Class 5 – Motor Trade Customers	d	Per MOT	P	50.00	50.00
- MOT Class 5 – FBC Staff, relatives, members	d	Per MOT	P	50.00	50.00
- MOT Class 5 – Repeat customers (5 or more tests in 12 months)	d	Per MOT	P	50.00	50.00
- MOT Class 7 – One off customer	d	Per MOT	P	55.00	55.00
- MOT Class 7 – Motor Trade Customer	d	Per MOT	P	50.00	50.00
- MOT Class 7 – FBC Staff, relatives, members	d	Per MOT	P	50.00	50.00
- MOT Class 7 – Repeat Customers	d	Per MOT	P	50.00	50.00
Taxi Test – Retest (If applicable)	d	Per MOT	D	17.50	17.50
Minor Repairs – Labour Per hour (Plus parts)	a	Per hour labour	D	35.00	35.00
Use of Diagnostics	a	Per Use	D	40.00	40.00
Dog Control Charges:					
Cost of collection and kennelling	a	Per Day	D	19.00	20.00
Cost to collect stray dog from Kennels	a	Per Collection of Stray	D	69.00	70.00
Cost of return of stray dog by dog warden	a	Per Return of Stray	D	30.00	30.00
Fixed Penalty Notice for PSPO Breach	d	Per Fixed Penalty Notice	P	100.00	100.00
Land Charges					
Note: Land Charges Fees will be in accordance with Local Authority Property Search Services Costing and Guidance and Guidance for Registering Authorities on setting fees for Local Land Charge Services in England and the current fees came into effect on the 1 st January 2017.					
http://www.fylde.gov.uk/business/landcharges/					

VAT Codes:

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
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Car Parks					
<u>St Annes</u>					
St. Annes Square:					
9:00 a.m. to 6:00 p.m. (All Days)					
- Cars etc. – up to 0.5 Hours	a	Per Session	D	0.80	0.80
- Cars etc. – 0.5 to 1 hour	a	Per Session	D	1.40	1.40
- Cars etc. – 1 to 2 hours	a	Per session	D	2.50	2.50
- Car etc. – 2 to 3 hours	a	Per session	D	3.80	3.80
- At other times	N/A	Free	D	Free	Free
St. Annes Swimming Pool:					
9:00 a.m. to 6:00 p.m.					
- Cars etc. - up to 1 hour	a	Per Session	D	1.20	1.20
- Cars etc. - 1 to 2 hours	a	Per Session	D	2.20	2.20
- Cars etc. - 2 to 3 hours	a	Per Session	D	2.90	2.90
- Cars etc. - 3 to 4 hours	a	Per Session	D	3.40	3.40
- Cars etc. - over 4 hours	a	Per Session	D	4.50	4.50
- At Other times for passenger vehicles:	N/A	Free	D	Free	Free
- Overnight Motorhome Parking (per vehicle 6 p.m. to 10 a.m. following day)	a	Per Session	D	5.30	5.30
- Motorhome 1 day tariff (up to 10 a.m. following day)	a	Per Session	D	8.40	8.40
- Motorhome 2 day tariff	a	Per Session	D	15.80	15.80
- Motorhome 3 day tariff	a	Per Session	D	22.00	22.00
- YMCA staff permit	a	Annual	D	100.00	100.00

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Wood Street:					
9:00 a.m. to 6:00 p.m. (All Days)					
- Cars etc. –up to 0.5 hour	a	Per Session	D	0.80	0.80
- Cars etc. - 0.5 to 1 hour	a	Per Session	D	1.40	1.40
- Cars etc. – 1 to 2 hours	a	Per Session	D	2.50	2.50
- Cars etc. – 2 to 3 hours	a	Per Session	D	3.80	3.80
- At Other times	N/A	Free	D	Free	Free
North Beach:					
9:00 a.m. to 6 p.m. (All Days)					
- Cars etc. - up to 1 hour	a	Per Session	D	1.20	0.90
- Cars etc. - 1 to 2 hours	a	Per Session	D	2.20	1.50
- Cars etc.- 2 to 3 hours	a	Per Session	D	2.90	-
- Cars etc.- 2 to 4 hours	a	Per Session	D	-	2.30
- Cars etc.- 3 to 4 hours	a	Per Session	D	3.40	-
- Cars etc.- Over 4 hours	a	Per Session	D	4.50	4.00
- At other times for passenger vehicles	N/A	Free	D	Free	Free
- Overnight Motorhome Parking (per vehicle 6 p.m. to 10 a.m. following day)	a	Per Session	D	-	4.00
- Motorhome 1 day tariff (up to 10 a.m. following day)	a	Per Session	D	-	7.00
- Motorhome 2 day tariff	a	Per Session	D	-	14.00
- Motorhome 3 day tariff	a	Per Session	D	-	20.00

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North Promenade:					
9:00 a.m. to 6:00 p.m.					
- Cars etc. - up to 1 hour	a	Per Session	D	1.20	1.20
- Cars etc. - 1 to 2 hours	a	Per Session	D	2.20	2.20
- Cars etc.- 2 to 3 hours	a	Per Session	D	2.90	2.90
- Cars etc.- 3 to 4 hours	a	Per Session	D	3.40	3.40
- Cars etc.- Over 4 hours	a	Per Session	D	4.50	4.50
- At other times	N/A	Free	D	Free	Free
Fairhaven Road:					
9:00 a.m. to 6:00 p.m. (All Days)					
- Cars etc. - up to 1 hour	a	Per Session	D	1.20	1.20
- Cars etc. - 1 to 2 hours	a	Per Session	D	2.20	2.20
- Cars etc.- 2 to 3 hours	a	Per Session	D	2.90	2.90
- Cars etc.- 3 to 4 hours	a	Per Session	D	3.40	3.40
- Cars etc.- Over 4 hours	a	Per Session	D	4.50	4.50
- At other times	N/A	Free	D	Free	Free
- Coaches	N/A	Free	D	Free	Free
St. Albans Road	N/A	Free	D	Free	Free
<u>Fairhaven</u>					
St. Pauls Avenue:					
9:00 a.m. to 6:00 p.m. (All Days)					
- Cars etc. - up to 1 hour	a	Per Session	D	1.20	1.20
- Cars etc. - 1 to 2 hours	a	Per Session	D	2.20	2.20
- Cars etc.- 2 to 3 hours	a	Per Session	D	2.90	2.90

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St. Pauls Avenue continued:					
- Cars etc.- 3 to 4 hours	a	Per Session	D	3.40	3.40
- Cars etc.- Over 4 hours	a	Per Session	D	4.50	4.50
- At other times	N/A	Free	D	Free	Free
Fairhaven Lake	N/A	Free	D	Free	Free
Stanner Bank:					
9:00 a.m. to 6:00 p.m. (All Days)					
- Cars etc. - up to 1 hour	a	Per Session	D	1.20	1.20
- Cars etc. - 1 to 2 hours	a	Per Session	D	2.20	2.20
- Cars etc.- 2 to 3 hours	a	Per Session	D	2.90	2.90
- Cars etc.- 3 to 4 hours	a	Per Session	D	3.40	3.40
- Cars etc.- Over 4 hour	a	Per Session	D	4.50	4.50
- At other times	N/A	Free	D	Free	Free
- Business Permit	a	Annual	D	100.00	100.00
<u>Lytham</u>					
Pleasant Street:					
9:00 a.m. to 6:00 p.m. (All Days)					
- Cars etc. - up to 0.5 hour	a	Per Session	D	0.80	0.80
- Cars etc. - 0.5 to 1 hour	a	Per Session	D	1.40	1.40
- Cars etc. - 1 to 2 hours	a	Per Session	D	2.50	2.50
- Cars etc.- 2 to 3 hours	a	Per Session	D	3.80	3.80
- Cars etc.- 3 to 5 hours	a	Per Session	D	6.30	6.30
- Cars etc.- 5 to 7 hours	a	Per Session	D	8.40	8.40
- Cars etc. – 7-9 hours	a	Per Session	D	10.50	10.50

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- At other times	N/A	Free	D	Free	Free
- Business Permit	a	Annual	D	335.00	335.00
- Resident Permit	a	Annual	D	285.00	285.00
- North Clifton Street Restricted permit (1995)	a	Annual	D	20.00	20.00
Lytham Station:					
9:00 a.m. to 6:00 p.m. (All Days)					
- Cars etc. - up to 1 hour	a	Per Session	D	0.90	0.90
- Cars etc. - 1 to 2 hours	a	Per Session	D	1.50	1.50
- Cars etc.- 2 to 4 hours	a	Per Session	D	2.30	2.30
- Cars etc.- Over 4 hours up to 6 p.m.	a	Per Session	D	2.90	2.90
- At other times	N/A	Free	D	Free	Free
- Cars etc. – 1 to 2 days	a	Per Session	D	5.30	5.30
- Cars etc. – 2 to 3 days	a	Per Session	D	7.90	7.90
- Cars etc. – 3 to 4 days	a	Per Session	D	10.50	10.50
- Cars etc. – 5 to 7 days	a	Per Session	D	12.60	12.60
- Annual Permits (All)	a	Annual	D	160.00	160.00
Lytham Green (Bath Street & Dicconson Terrace):					
9:00 a.m. to 6:00 p.m. (All Days)					
- Cars etc. - up to 1 hour	a	Per Session	D	1.20	1.20
- Cars etc. - 1 to 2 hours	a	Per Session	D	2.20	2.20
- Cars etc.- 2 to 3 hours	a	Per Session	D	2.90	2.90

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Lytham Green (Bath Street & Dicconson Terrace) continued					
Cars etc.- 3 to 4 hours	a	Per Session	D	3.40	3.40
Cars etc.- Over 4 hours	a	Per Session	D	4.50	4.50
At other times	N/A	Free	D	Free	Free
<u>Administrative Buildings</u>					
Town Hall, St.Annes:					
9:00 a.m. to 6:00 p.m. (Sat – Sun and Bank holidays)					
- Cars etc. – up to 1 hour	a	Per Session	D	1.20	1.20
- Cars etc. – 1 to 2 hours	a	Per Session	D	2.20	2.20
- Cars etc. – 2 to 3 hours	a	Per Session	D	2.90	2.90
- Cars etc. – 3to 4 hours	a	Per Session	D	3.40	3.40
- Cars etc. – Over 4 hours	a	Per Session	D	4.50	4.50
- At other times	N/A	Free	D	Free	Free
Public Offices, St.Annes:					
9:00 a.m. to 6:00 p.m. (All days)					
- Cars etc. - up to 1 hour	a	Per Session	D	1.20	1.20
- Cars etc. – 1 to 2 hours	a	Per Session	D	2.20	2.20
- Cars etc. – 2 to 3 hours	a	Per Session	D	2.90	2.90
- Cars etc. – 3 to 4 hours	a	Per Session	D	3.40	3.40
- Cars etc. – Over 4 hours	a	Per Session	D	4.50	4.50
- At other times	N/A	Free	D	Free	Free

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General					
Fylde Resident's Permit Scheme - Restricted to certain car parks	a	Annual	D	25.00	25.00
Horse Box Permit (North Beach and Fairhaven Road)	a	Annual	D	15.00	15.00
Any Permit Replacement	a	As Required	D	15.00	15.00
Parking Dispensation	a	Per Agreed Period	D	As Negotiated Max £16/day	As Negotiated Max £16/day
Penalty Charge Notices (PCNs)					
PCNs are issued for a variety of contraventions. Contraventions are divided into less serious (Lower Rate) and more serious (Higher Rate) with amounts set by Central Government. A full list of the various contraventions and whether they are lower or higher rate can be viewed at www.patrol-uk.info/contravention-codes-list . This list is subject to minor periodic variation. Only Off Street Parking (Car Parks) contravention codes apply to Fylde Council.					
- Lower Rate PCN	d	Per Offence	P	50.00 (14 day discount 25.00)	50.00 (14 day discount 25.00)
- Higher Rate PCN	d	Per Offence	P	70.00 (14 day discount 35.00)	70.00 (14 day discount 35.00)
Additional Charge to PCN if Charge Certificate Issued	d	Per Offence	P	50% of PCN	50% of PCN
Additional Charge to PCN if registered with court as debt	d	Per Offence	P	8.00	8.00

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<u>PLANNING COMMITTEE</u>					
<u>Planning</u>					
Pre-application Advice:					
Large Scale Major Development	a	Per Enquiry	D	1,000.00	1,000.00
Significant Major Development	a	Per Enquiry	D	750.00	750.00
Small Scale Major Development	a	Per Enquiry	D	500.00	500.00
Minor Development (A)	a	Per Enquiry	D	350.00	350.00
Minor Development (B)	a	Per Enquiry	D	250.00	250.00
Householder Meeting	a	Per Enquiry	D	100.00	100.00
Householder Written Only	a	Per Enquiry	D	50.00	50.00
(N.B the above charges relate to a revised scheme of charging introduced for 2016/17. Accordingly there are no comparative charges for 2015/16).					
Printing Charges:					
A4 Documents including Decision Notes, Completion Certificates and Plans:					
Up to 14 Copies	N/A	Up to 14 Copies	D	No Charge	No Charge
15 Copies	a	15 Copies	D	2.00	2.00
Further copies	a	Per Copy	D	15p	15p
A3 Documents including Plans:					
Up to 7 Copies	N/A	Up to 7 Copies	D	No Charge	No Charge
8 Copies	a	8 Copies	D	2.00	2.00
Further Copies	a	Per Copy	D	25p	25p
A combination of the above shall be treated on the basis of 10p per copy for A4 and 20p per copy for A3. When the trigger of £1.50 is reached in any combination charging should commence.					

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A2 Plans:					
1 st Copy	a	1 st Copy	D	4.30	4.30
Additional Copies	a	Per Additional Copy	D	3.00	3.00
A1 Plans:					
1 st Copy	a	1 st Copy	D	8.50	8.50
Additional Copies	a	Per Additional Copy	D	5.75	5.75
Publications:					
Fylde Borough Local Plan to 2032 Revised Preferred Option	e	Per document	D	50.00	50.00
Fylde Borough Local Plan As Altered 2005	e	Per document	D	46.00	46.00
Postage	c	Per document		0.50	0.50
Housing Land Availability	e	Per document	D	15.50	15.50
Postage	c	Per document		1.00	1.00
2002 Housing Needs Survey	e	Per document	D	51.00	51.00
Postage	c	Per document		3.00	3.00
House Extending Your Home	e	Per document	D	30.00	30.00
Postage	c	Per document		0.50	0.50
Strategic Housing Land Availability Assessment	e	Per document	D	3.30	3.30
Postage	c	Per document		0.50	0.50

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Land at Wesham Hospital	e	Per document	D	2.20	2.20
Postage	c	Per document		0.50	0.50
Land at Queensway	e	Per document	D	2.20	2.20
Postage	c	Per document		0.50	0.50
Queen Mary School	e	Per document	D	5.50	5.50
Postage	e	Per document		0.50	0.50
Windows Doors and Architectural Joinery	e	Per document	D	5.50	5.50
Postage	c	Per document		0.50	0.50
Wimbourne Stables	e	Per document	D	2.20	2.20
Postage	c	Per document		0.50	0.50
Policy for Shop Front Design Guide	e	Per document	D	3.30	3.30
Postage	c	Per document		0.50	0.50
606 Clifton Drive North (Revised Development Brief)	e	Per document	D	2.20	2.20
Postage	c	Per document		0.50	0.50
Land at Weeton Road, Wesham	e	Per document	D	2.20	2.20
Postage	c	Per document		0.50	0.50
The Conversion of Fylde's Traditional Farm Buildings	e	Per document	D	3.30	3.30
Postage	c	Per document		0.50	0.50
Any document not included in the above list will be charged at the relevant charge per page as set out above					

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Planning Fees Planning fees are charged at the national rates which are established and set by the Government. http://www.fylde.gov.uk/assets/files/3475/PlanningAppFees.pdf					
Building Control Standard charge for erection or conversion of dwelling houses up to 300m2 and up to 3 storeys					
1 dwelling	a	Per application	D	690.00	690.00
2 dwellings	a	Per application	D	930.00	930.00
3 dwellings	a	Per application	D	1,170.00	1,170.00
4 dwellings	a	Per application	D	1,410.00	1,410.00
5 dwellings	a	Per application	D	1,650.00	1,650.00
Erection or conversion of 6 or more dwellings or flats	a	Per application	D	Negotiated fee	Negotiated fee
Erection of dwellings or flats where the total floor area exceeds 300m2	a	Per application	D	Negotiated fee	Negotiated fee
Standard charges for extensions to existing dwellings					
Extension with floor area not exceeding 10m2	a	Per application	D	375.00	375.00
Extension with floor area exceeding 10m2, but not exceeding 40m2	a	Per application	D	475.00	475.00
Extension with floor area exceeding 40m2, but not exceeding 80m2	a	Per application	D	650.00	650.00
Extension with floor area exceeding 80m2, but not exceeding 100m2	a	Per application	D	-	800.00

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Standard charges for extensions to existing dwellings continued:					
Loft conversion up to 40m2 that does not includes a dormer window	a	Per application	D	375.00	375.00
Loft conversion up to 40m2 that includes a dormer window	a	Per application	D	475.00	475.00
Erection or extension of a detached or attached domestic garage not exceeding 40m2	a	Per application	D	275.00	275.00
Erection or extension of a detached or attached domestic garage or carport with floor area exceeding 40m2, but not exceeding 80m2	a	Per application	D	375.00	375.00
Conversion of domestic garage to habitable room	a	Per application	D	325.00	325.00
Notifiable electrical work carried out by a non-competent person (i.e. not Part P registered)	a	Per application	D	250.00	250.00
Reversion work from an approved inspector	a	Per application	D	Negotiated Fee	Negotiated Fee
Building work in relation to more than one building	a	Per application	D	Negotiated Fee	Negotiated Fee
Extension to a dwelling where floor area exceeds 80m2	a	Per application	D	Negotiated Fee	Negotiated Fee
Loft conversion (with or without a dormer) to a dwelling where floor area exceeds 40m2	a	Per application	D	Negotiated Fee	Negotiated Fee
Garage or carport where floor area exceeds 60m2	a	Per application	D	Negotiated Fee	Negotiated Fee
Regularisation of any work which would normally be subject to an individual charge/negotiated fee	e	Per application	D	Minimum 120%	Minimum 120%
Standard charges to other works to dwellings:					
Renovation of a thermal element of a single dwelling or flat	a	Per application	D	150.00	150.00
Renovation of a thermal element to more than one dwelling or flat	a	Per application	D	Negotiated Fee	Negotiated Fee
Replacement windows (multi flat or single dwelling , up to 20 windows)	a	Per application	D	100.00	150.00
Replacement of more than 20 windows	a	Per application	D	Negotiated Fee	Negotiated Fee
Internal alterations (Incl. structural) and installation of fittings other than electrical work	a	Per application	D	Negotiated Fee	Negotiated Fee

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Standard charges to other works to dwellings continued					
Fixed price based on cost of work:					
Up to £1,000	a	Per application	D	-	150.00
£1,000 to £5,000	a	Per application	D	200.00	250.00
£5,000 to £10,000	a	Per application	D	300.00	300.00
£10,000 to £20,000	a	Per application	D	400.00	400.00
£20,000 to £30,000	a	Per application	D	500.00	500.00
£30,000 to £40,000	a	Per application	D	600.00	600.00
£41,000 to £100,000	a	Per application	D	72.00 per £10k	72.00 per £10k
£101,000 to £1,000,000	a	Per application	D	48.00 per £10k	48.00 per £10k
Electrical Work					
Electrical work other than a rewire	a	Per application	D	Negotiated fee	Negotiated fee
Rewire of a dwelling including new consumer unit	a	Per application	D	Negotiated fee	Negotiated fee
Standard charges for work to non-domestic buildings:					
Extensions and new buildings (commercial)					
Not Exceeding 10m2 (industrial and storage)	a	Per application	D	300.00	300.00
Not exceeding 10m2 (other use classes)	a	Per application	D	350.00	350.00
Between 10m2 and 40m2 (industrial and storage)	a	Per application	D	400.00	400.00
Between 10m2 and 40m2 (other use classes)	a	Per application	D	500.00	500.00
Exceeding 40m2	a	Per application	D	Negotiated fee	Negotiated fee

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Standard charges for work to non-domestic buildings continued					
All other work and alterations to non-domestic buildings					
Window replacement (up to 20 windows)	a	Per application	D	150.00	150.00
Window replacement (over 20 windows)	a	Per application	D	Negotiated fee	Negotiated fee
Renovation of a thermal element (cost up to £20,000)	a	Per application	D	150.00	150.00
Renovation of a thermal element (cost over £20,000)	a	Per application	D	Negotiated fee	Negotiated fee
Alterations and works not described elsewhere, including structural, shop and office fit-out and installation of controlled fittings. Based on cost of works:					
Up to £5,000	a	Per application	D	250.00	250.00
£5,000 to £10,000	a	Per application	D	300.00	300.00
£10,000 to £20,000	a	Per application	D	360.00	360.00
£20,000 to £30,000	a	Per application	D	450.00	450.00
£30,000 to £40,000	a	Per application	D	600.00	600.00
£41,000 to £100,000	a	Per application	D	72.00 per £10k	72.00 per £10k
£101,000 to £1,000,000	a	Per application	D	48.00 per £10k	48.00 per £10k
Miscellaneous Charges					
Re-open an archive file	a	Per file	D	60.00	60.00
Research and retrieval of manual records (other than for search records)	a	Per file	D	36.00	36.00
Copy Decision Notices and Completion certificates	a	Per Notice	D	20.00	20.00

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NOTES: 1) Where a negotiated fee is indicated factors such as design brief, competency, build duration, service level agreement, number of units/dwellings and type of construction are factored in to provide the individual charge. 2) Where works are of estimated cost value and are being carried out simultaneously as a standard charge item for extensions to an existing dwelling the fee shall be reduced by 50%. 3) Where a person is registered disabled and the proposals are for the benefit of that person the application is exempt from charge.					

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<u>TOURISM AND LEISURE COMMITTEE</u>					
<u>Fairhaven Lake</u>					
Motor Boat Hire:					
- Passengers 1/2	a	Per 20 min	D	7.50	8.00
Rowing Boat Hire:					
- Passengers 1/2	a	Per 30 min	D	5.50	5.50
Pedalo Hire:					
- Passengers 1/2	a	Per 30 min	D	5.50	5.50
Canoe Hire:					
- Passengers 1/2	a	Per 30 min	D	5.50	5.50
Motor Launch:					
- Adult 16+	a	Per Trip	D	3.00	2.00
- Senior Citizen / Junior	a	Per Trip	D	1.50	1.00
- Child 5-15	a	Per Trip	D	1.50	1.00
- Under 5 years	a	Per Trip	D	Free	Free
Private Use:					
Windsurfing/Dinghy/Canoe:					
- 2 hr. period	a	Per 2 hr.	D	6.00	6.00
- Day	a	Per Day	D	12.00	12.00
- Season	a	Per Season	D	75.00	75.00
Crazy Golf:					
- Adult	a	Per Round	D	3.00	3.00
- Junior / Senior Citizen	a	Per Round	D	2.00	2.00
- Family Ticket (2 adults, 2 children)	a	Per Round	D	8.00	8.00
Motor Boat & Crazy Golf Family Ticket (2 adults, 2 children)	a	Per Trip/Round	D	-	12.00

VAT Codes:

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
<u>Game Sites</u>					
Bowling (Crown & Flat):					
- Adult Bowls	a	Two Hours	D	5.20	5.50
- Senior Citizen	a	Two Hours	D	4.20	4.50
- Junior Bowls	a	Two Hours	D	2.20	2.00
- Hire of Bowls – deposit	a		D	5.00	5.00
- Adult Contract	a	Annual	D	80.00	85.00
- Senior Citizen Contract	a	Annual	D	60.00	65.00
- Junior Contract	a	Annual	D	30.00	30.00
- Winter Contract only	a	Winter	D	15.00	20.00
Green Reservation per hour	a	Per Hour	D	30.00	35.00
Tennis:					
- Adult / Family court hire per hour	a	Per Hour	D	7.50	7.50
- Junior / Senior Citizen court hire per hour	a	Per Hour	D	4.50	4.50
- Hire of Rackets – deposit	a		D	5.00	5.00
Club Reservation April – September					
(1 Court for one 3 hr. session per week)					
- Adult	a	Per Season	D	115.00	115.00
- Junior	a	Per Season	D	70.00	70.00
Club Reservation October – March	a	Per Season	d	75.00	75.00
(1 Court for one 3 hr. session both Sat & Sun)					

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
Golf:					
- Adult Mini Golf – 18 holes	a	Per Round	D	5.00	-
- Junior / Senior Citizen Mini Golf – 18 holes	a	Per Round	D	3.00	-
Family Ticket Mini Golf Only (2 adults, 2 children) – 18 holes	a	Per Round	D	13.00	-
- Lost Ball	a	Per Ball	D	1.00	-
- Adult Putting	a	Per Round	D	4.00	-
- Junior / Senior Citizen Putting	a	Per Round	D	2.50	-
Family Ticket Putting Only (2 adults, 2 children)	a	Per Round	D	10.00	-
- Adult Crazy Golf	a	Per Round	D	3.00	-
- Junior / Senior Citizen Crazy Golf	a	Per Round	D	2.00	-
Family Ticket Crazy Golf only (2 adults, 2 children)	a	Per Round	D	8.00	-
 <u>Sports Facilities</u> Park View Rd, Blackpool Rd					
Football:					
- Occasional Match (approx.. 2 hours)	a	Per 2 hours	D	55.00	55.00
 Season Booking:					
One match every other week per team:					
- Adult	c	Per Season	D	230.00	230.00
- Junior 11V11	c	Per Season	D	125.00	125.00

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Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
<u>Sports Facilities</u> (Park View Rd, Blackpool Rd) Football Season Bookings Continued:					
One match every other week per team:					
- Junior 9V9	c	Per Season	D	-	100.00
- Junior 7V7	c	Per Season	D	-	80.00
- Junior 5V5	c	Per Season	D	-	50.00
Tournaments					
- Adult	c	Per Pitch	D	30.00	30.00
- Junior	c	Per Pitch	D	25.00	25.00
<u>Hewitt Lecture Room:</u>					
Per hour or part there of:					
Monday to Friday					
	c	Per Hour*	D	16.00	16.00
Saturdays & Bank Holidays	c	Per Hour*	D	22.00	22.00
Commercial Hire	c	Per Hour*	D	45.00	45.00
Share Room (Room 2)	c	Per Hour*	D	13.00	13.00
*Rate per hour in half hour periods					

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
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Allotment Plots:					
Full plot yearly rent	d	Per Plot	D	50.00	52.00
Half plot yearly rent	d	Per Plot	D	25.00	26.00

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	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
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<u>ENVIRONMENT, HEALTH AND HOUSING COMMITTEE</u>					
<u>Cemetery & Crematorium</u>					
<p>The fees for a 'resident' apply where the deceased, immediately before their death was an inhabitant of the Borough of Fylde or a parishioner of any Parish comprised therein.</p>					
Interments:					
<p>For the Interment of:</p>					
- The body of a stillborn child, or a child whose age at the time of death did not exceed 17 years. In a child's grave allocated by the Authority	d	Per Interment	D	0.00	0.00
- The body of a non-resident whose age exceeded 17 years at the time of death	d	Per Interment	D	816.00	840.00
- The body of a resident whose age exceeded 17 years at the time of death	d	Per Interment	D	544.00	560.00
- For interment in a vault of a non-resident (exclusive of the charges for brickwork)	d	Per Interment	D	816.00	840.00
- For the interment in a vault of a resident (exclusive of the charges for brickwork)	d	Per Interment	D	544.00	560.00
- Construction of a vault	d	Per Vault	D	Cost + 10%	Cost + 10%
- For the interment of cremated remains in a grave for a non-resident	d	Per Interment	D	207.00	213.00
- For the interment of cremated remains in a grave for a resident	d	Per Interment	D	138.00	142.00
For the purchase of exclusive right of burial in:					
- An earth grave, for 100 years for a non-resident	d	Per Grave	D	1077.00	1110.00
- An earth grave, for 100 years for a resident	d	Per Grave	D	718.00	740.00
- An earth grave non-standard size for cremated remains, for 100 years for a non-resident	d	Per Grave	D	763.00	786.00
- An earth grave non-standard size for cremated remains, for 100 years for a resident	d	Per Grave	D	408.00	420.00

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Fees and Charges 2018/19

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	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
<u>Cemetery & Crematorium Continued:</u>					
Removal & Re-fix of Memorials:					
- For removal and re-fix of memorials	d	Per Memorial	D	Cost + 10%	Cost + 10%
Memorials					
For the right to erect:					
- A headstone not exceeding 3ft	c	Per Memorial	D	79.00	81.50
- A headstone on Foundation	c	Per Memorial	D	141.00	145.00
- Kerbings on permitted graves	c	Per Memorial	D	68.00	70.00
- For each extra inscription (Inc. VAT)	a	Per Inscription	D	34.00	35.00
Cremations:					
For the cremation:					
- Of the body of a stillborn child or of a child whose age at the time of death exceeded one month but did not exceed 17 years.	c	Per Cremation	D	0.00	0.0
- Of the body of a person whose age at the time of death exceeded 17 years	c	Per Cremation	D	656.00	689.00
- Early morning & adult simplicity cremations by appointment with the Crematorium Registrar	c	Per Cremation	D	440.00	460.00
- Direct cremations at a time agreed with the crematorium	c	Per Cremation	D	N/A	395.00
- Saturday morning service traditional cremations	c	Per Cremation	D	984.00	1033.00
Memorial Wall Plaques:					
- Single wall plaque including inscription to 70 characters.	a	Per Plaque	D	224.00	231.00
- Double wall plaque including 2 inscriptions to 140 characters.	a	Per Plaque	D	448.00	462.00
- Double wall plaque including reserved section to 70 characters.	a	Per Plaque	D	330.00	340.00
- Second inscription on existing plaque	a	Per Plaque	D	118.00	122.00

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
Cremations Continued:					
Memorial Niche:					
- For a purchase of a new niche to include interment of first casket.	c	Per Niche	D	386.00	398.00
- For the purchase of a refurbished niche to include first casket.	c	Per Niche	D	221.50	229.00
- For the interment of a second casket in an existing niche.	c	Per Internment	D	49.50	51.00
- Single inscription on niche cover	a	Per Inscription	D	96.00	99.00
Extra Letters on Existing Memorial Stone:					
- Extra Lettering on existing kerbstones	a	Per Inscription	D	118.00	122.00
- For cleaning and re-blackening original inscription (per section)	a	Per Section	D	48.50	50.00
- For other types of memorial works	a	Per Occasion	D	Cost + 50%	Cost + 50%
Book of Remembrance:					
- For a two line entry	a	Per entry	D	45.00	46.00
- For an entry up to five lines	a	Per entry	D	90.00	92.00
- For an entry up to eight lines	a	Per entry	D	135.00	140.00
- For an entry up to five lines to include a floral emblem, badge, crest or other design	a	Per entry	D	160.00	165.00
- For an entry up to eight lines to include a floral emblem, badge, crest or other design	a	Per entry	D	204.00	210.00
Copies of Book Entries on Folded Memorial Card:					
- For a two line entry	a	Per Card	D	29.00	30.00
- For an entry up to five lines	a	Per Card	D	43.00	44.50
- For an entry up to eight lines	a	Per Card	D	70.00	50.50
- For an entry up to five lines to include a floral emblem, badge, crest, or other design	a	Per Card	D	115.00	118.00
- For an entry up to eight lines to include a floral emblem, badge, crest, or other design	a	Per Card	D	144.00	148.00

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	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
<u>Private Sector Housing</u>					
- Enforcement Notice (Housing Act 204)	d	Per Notice	D	419.00	419.00
- HMO Licence (Housing Act 204)	d	Per Application	D	919.00	919.00
- HMO Licence Renewal (Housing Act 2004)	d	Per Application	D	303.00	303.00
- Immigration housing inspection	d	Per Inspection	D	130.00	130.00
<u>Tenancy Support</u>					
- Items taken from home and taken into storage	a	Per Removal	D	-	50.00
- Weekly storage costs	a	Per Removal	D	-	10.00
- Items removed from storage and taken to home	a	Per Removal	D	-	50.00

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	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
<u>Environmental Health, Rodent & Pest Control Charges</u>					
Domestic Premises:					
- Rodents and insects which present a risk to public health: (Mice, Rats, Cockroaches and bed bugs). (The fee includes up to 2 revisits if needed.)	a	Up to 3 visits	D	45.00	45.00
- Pests (Excluding Wasps) which do not present a risk to public health. (The fee is per treatment although includes a revisit within 1 month if needed.)	a	Per Treatment	D	70.00	75.00
- Pests (Including Wasps) which do not present a risk to public health (The Fee is per treatment although includes a revisit within 1 month if needed.)	a	Per Treatment	D	65.00	68.00
Call out fee – if Officer visits but no treatment required	a	Per Visit	D	20.00	20.00
Non Domestic Premises:					
All Pests					
- Call out and treatment minimum charge	a	Per Visit	D	90.00	95.00
- Subsequent visits	a	Per Visit	D	45.00	45.00
- Advisory visit to customers premises	a	Per Visit	D	20.00	20.00
- Contract Work		Individual Price Per Contract			
- Moles – Up to 3 visits (Domestic and non-domestic)	a	Per Treatment	D	60.00	65.00
- Subsequent visits	a	Per Additional Visit	D	30.00	30.00

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
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<u>Drainage Services</u>					
- Clearance of blocked drain	a	Per Clearance	D	110.00	115.00
- CCTV drain investigation	a	Per investigations	D	110.00	115.00
- Combined clearance and CCTV investigation	a	Per Clearance / Investigation	D	210.00	230.00
<u>Removal of Illegal Traveller Encampments:</u>					
- Work associated with illegal encampments up to removal order stage	a	Per Encampment	D	350.00	350.00
- Should the encampment remain, then work associated with execution of removal order – per hour	a	Per hour	D	120.00	120.00
- Legal costs and removal to be charged in addition to the above	a	Per Encampment	D	At Cost	At Cost
<u>Air Pollution Control (Environment Protection Act 1990) – Fees are set by Statute</u>					
Application Fees:					
- Standard Process	d	Per Application	P	1579.00	1650.00
- Additional fee for the operating without a permit	d	Per Application	P	1137.00	1188.00
- Reduced fee activities: Service Stations, Vehicle Refinishers, Dry Cleaners and Small Waste Oil Burners under 0.4MW	d	Per Application	P	148.00	155.00
- PVR I & II	d	Per Application	P	246.00	257.00
- Vehicle Refinishers	d	Per Application	P	346.00	362.00
- Reduced Fee activities: Additional Fee for operating without a permit	d	Per Application	P	68.00	99.00
- Mobile Screening & Crushing Plants	d	Per Application	P	1579.00	1650.00
- For 3 rd to 7 th applications	d	Per Application	P	943.00	985.00
- For 8 th and subsequent applications	d	Per Application	P	477.00	498.00
Note: Where the application for any of the above is for combined Part B and waste application add £297 to the amounts above.					

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
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Annual Subsistence Charge:					
- Standard Process LOW risk	d	Per Process	P	739 (+99)*	772 (+103)*
- Standard LOW risk (including £36 fee for payment by instalments)	d	Per Process	P	775 (+99)*	808 (+103)*
- Standard Process MEDIUM risk	d	Per Process	P	1,111 (+149)*	1,161 (+156)*
- Standard Process MEDIUM risk (including £36 fee for payments by instalments)	d	Per Process	P	1,147 (+149)*	1,197 (+156)*
- Standard Process HIGH risk	d	Per Process	P	1,672 (+198)*	1,747 (+207)*
- Standard Process HIGH risk (including £36 fee for payment by instalments)	d	Per Process	P	1,708 (+198)	1,783 (+207)
*Note: Additional amount in brackets is charge where permit is for combined Part B and waste installation. Where a Part B installation is subject to reporting under the E-PRTR add an extra £99 to the above amounts					
- Reduced fee activities: LOW risk	d	Per Process	P	76.00	79.00
- Reduced fee activities: LOW risk (including £36 fee for payment by instalments)	d	Per Process	P	112.00	115.00
- Reduced fee activities: MEDIUM risk	d	Per Process	P	151.00	158.00
- Reduced fee activities: MEDIUM risk (including £36 fee for payment by instalments)	d	Per Process	P	187.00	194.00
- Reduced fee activities: HIGH risk	d	Per Process	P	227.00	237.00
- Reduced fee activities: HIGH risk (Including £36 fee for payment by instalments)	d	Per Process	P	450.00	548.00
- PVR I & II combined LOW risk	d	Per Process	P	108.00	113.00
- PVR I & II combined LOW risk (including £36 fee for payment by instalments)	d	Per Process	P	144.00	149.00
- PVR I & II combined MEDIUM risk	d	Per Process	P	216.00	226.00
- PVR I & II combined MEDIUM risk (including £36 fee for payment by instalments)	d	Per Process	P	252.00	262.00
- PVR I & II combined HIGH risk	d	Per Process	P	326.00	341.00
- PVR I & II combined HIGH risk (including £36 fee for payment by instalments)	d	Per Process	P	362.00	377.00

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- Vehicle Refinishers LOW risk	d	Per Process	P	218.00	228.00
- Vehicle Refinishers LOW risk (including £36 fee for payment by instalments)	d	Per Process	P	254.00	264.00
- Vehicle Refinishers MEDIUM risk	d	Per Process	P	349.00	365.00
- Vehicle Refinishers MEDIUM risk (including £36 fee for payment by instalments)	d	Per Process	P	385.00	401.00
- Vehicle Refinishers HIGH risk	d	Per Process	P	524.00	548.00
- Vehicle Refinishers HIGH risk (including £36 fee for payment by instalments)	d	Per Process	P	560.00	584.00
- Mobile Screen & Crushing Plants LOW risk	d	Per Process	P	618.00	646.00
- Mobile Screen & Crushing Plants LOW risk (including £36 fee for payment by instalments)	d	Per Process	P	1,025.00	682.00
- Mobile Screen & Crushing Plants MEDIUM	d	Per Process	P	654.00	1034.00
- Mobile Screen & Crushing Plants MEDIUM risk (including £36 fee for payment by instalments)	d	Per Process	P	1,484.00	1070.00
- Mobile Screen & Crushing Plants HIGH	d	Per Process	P	989.00	1506.00
- Mobile Screen & Crushing Plants HIGH risk (including £36 fee for payment by instalments)	d	Per Process	P	1,520.00	1542.00
For 3rd to 7th Authorisations					
- Mobile Screening & Crushing Plants LOW risk	d	Per Process	P	368.00	385.00
- Mobile Screening & Crushing Plants MEDIUM risk	d	Per Process	P	590.00	617.00
- Mobile Screening & Crushing Plants HIGH risk	d	Per Process	P	884.00	924.00
For 3rd to 7th Authorisations (Including £36 fee for payment by instalments)					
- Mobile Screening & Crushing Plants LOW risk (including £36 fee for payment by instalments)	d	Per Process	P	404.00	421.00
- Mobile Screening & Crushing Plants MEDIUM risk (including £36 fee for payment by instalments)	d	Per Process	P	626.00	653.00
- Mobile Screening & Crushing Plants HIGH risk (including £36 fee for payment by instalments)	d	Per Process	P	920.00	960.00

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	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
For 8th and subsequent Authorisations					
- Mobile Screening & Crushing Plants LOW risk	d	Per Process	P	189.00	198.00
- Mobile Screening & Crushing Plants MEDIUM risk	d	Per Process	P	302.00	316.00
- Mobile Screening & Crushing Plants HIGH risk	d	Per Process	P	453.00	473.00
For 8th and Subsequent Authorisations (Including £36 fee for payment by instalments)					
- Mobile Screening & Crushing Plants LOW risk (including £36 fee for payment by instalments)	d	Per Process	P	225.00	234.00
- Mobile Screening & Crushing Plants MEDIUM risk (including £36 fee for payment by instalments)	d	Per Process	P	338.00	352.00
- Mobile Screening & Crushing Plants HIGH risk (including £36 fee for payment by instalments)	d	Per Process	P	489.00	509.00
Transfer & Surrender:					
- Standard Process Transfer	d	Per Process	P	162.00	169.00
- Standard Process Partial Transfer	d	Per Process	P	476.00	497.00
- New Operator at Low Risk reduced fee activity	d	Per Process	P	75.00	78.00
- Surrender (all Part B activities)	d	Per Process	P	0.00	0.00
- Reduced fee activities: Transfer	d	Per Process	P	0.00	0.00
- Reduced fee activities: Partial Transfer	d	Per Process	P	45.00	47.00
Temporary Transfer for mobile					
- First Transfer	d	Per Process	P	51.00	53.00
- Repeat Transfer following enforcement or warning	d	Per Process	P	51.00	53.00
Substantial Changes (s10 & s11):					
- Standard Process	d	Per Process	P	1,005.00	1050.00
- Standard Process where substantial change results in a new PPC activity	d	Per Process	P	1,579.00	1650.00
- Reduced Fee activities	d	Per Process	P	98.00	102.00
Note: All the prescribed licensing fees above are awaiting DEFRA notification of the new prescribed charges for 2017/18					

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	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
List of Authorised Processes:					
- Commercial Interest	a	Per Property / Site Per Hour	D	75.00	75.00
- Fylde Residents / Students (Academic Research)	d	Per Property / Site Per Hour	D	Free	Free
Public Register Entries:					
- Commercial Interest – per hour	a	Per Property / Site Per Hour	D	110.00	110.00
- Fylde Residents / students (Academic Research)	d	Per Property / Site Per Hour	D	Free	Free
Contaminated Land Enquiries:					
- Contaminated Land Enquires: Desk top study – records /search and basic written response where no more than one site identified - per hour	a	Per Property / Site Per Hour	D	110.00	110.00
- Contaminated Land Enquiries: Where in addition to above, basic written response detailed landfill gas or chemical data is requested or the enquiry covers more than one site.	d	Per Property / Site Per Hour	D	Individual Costs to be negotiated	Individual Costs to be negotiated
Other Environmental Information:					
- Commercial Interest – Per Hour	a	Per Hour	D	110.00	110.00
- Fylde Residents / Students (Academic Research)	d	Per Session	D	Free	Free
Street Trading Consents:					
- Class 1: Commercial – Annual	d	Per Application	D	440.00	450.00
- Class 1: Commercial – Renewal	d	Per Application	D	410.00	420.00
- Class 2 : Charitable Organisations (no more than one day duration)	d	Per Application	D	0.00	0.00
Volunteer Surrender of food:					
- Documentation / Certification (Per Hour – minimum 1 hour)	d	Per Application	D	105.00	
Food Hygiene Rating Scheme:					
- FBO Request for Food Hygiene Rating Revisit	d	Per Revisit	D	120.00	125.00
Export Certificates:					
- Export Certificate	d	Per Certificate	D	60.00	

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General Fees & Charges:					
- Work carried out in default of a notice (Initial Costs)	a	Per Investigation	D	120.00	120.00
- Plus cost per premises / Site Visit	a	Per Site / Premises	D	65.00	65.00
Private Water Supplies Regulations 2009					
- Risk Assessment	a	Per Assessment	P	500.00 (MAX)	500.00 (MAX)
- Sampling	a	Each Visit	P	100.00 (MAX)	100.00 (MAX)
- Investigation	a	Each Investigation	P	100.00 (MAX)	100.00 (MAX)
- Granting an authorisation	a	Each Authorisation	P	100.00 (MAX)	100.00 (MAX)
- Analysing a sample (reg 10)	a	Each Sample	P	25.00 (Max)	25.00 (Max)
- Analysing a sample taken during check monitoring	a	Each Sample	P	100.00 (Max)	100.00 (Max)
- Analysing a sample taken during audit monitoring	a	Each Sample	P	500.00 (Max)	500.00 (Max)

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
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<u>Licenses</u>					
Site Licensing Fees – The Mobiles Homes Act 2013:					
- New Site Application	d	Per Application	D	320.00	320.00
- Transfer Existing Site Licence	d	Per Application	D	190.00	190.00
- Alteration of Conditions	d	Per Application	D	375.00	375.00
- Depositing Site Rules	d	Per Application	D	80.00	80.00
- Annual Licence Fee – Per Site	d	Per Site	D	250.00	250.00
- Annual Licence Fee - Pitch Fee	d	Per Pitch	D	5.00	5.00
Street Café:					
- Grant	d	Per Application	D	300.00	305.00
- Renewal	d	Per Application	D	220.00	225.00
Sex Shop:					
- Grant	d	Per Application	D	1,640.00	1670.00
Public/Private Hire:					
- Vehicle	d	Per Application	D	180.00	185.00
- Hackney Carriage Vehicle Licences	d	Per Application	D	180.00	185.00
- Hackney Carriage Drivers Licences	d	Per Application	D	90.00	92.00

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Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
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Plate Charges					
- Full Set	d	Per Application	D	18.50	19.75
- Rear Plate & Mount	d	Per Application	D	10.25	10.75
- Rear Plate Only	d	Per Application	D	5.00	5.00
- Rear Mount Only	d	Per Application	D	5.25	5.75
- Front Plate & Mount	d	Per Application	D	5.25	6.50
- Front Plate Only	d	Per Application	D	2.50	2.50
- Front Mount Only	d	Per Application	D	2.75	4.00
- Button & Keys	d	Per Application	D	1.25	1.25
- Pouch	d	Per Application	D	1.25	1.25
- Private Hire Door Stickers	d	Per Pair	D	6.15	6.15
Drivers					
- New (annual)	d	Per Application	D	90.00	92.00
- New (3 yearly)	d	Per Application	D	225.00	230.00
- Private Hire Operators 1-5 Vehicles (5 yearly)	d	Per Application	D	300.00	305.00
- Private Hire Operators 6-10 Vehicles (5 yearly)	d	Per Application	D	320.00	325.00
- Private Hire Operators 11 Vehicles (5 yearly)	d	Per Application	D	345.00	350.00
- Replacement Driver Badges	d	Per Application	D	10.50	10.50
- Driver Licence Renewals (Private Hire or Hackney)	d	Per Application	D	75.00	76.50
- Driver Licence Renewals (Private Hire or Hackney 3 yearly)	d	Per Application	D	175.00	180.00
- Drivers Combined New	d	Per Application	D	125.00	127.50
- Drivers Combined New (3 yearly)	d	Per Application	D	225.00	230.00

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Appendix J

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- Driver Combined Existing	d	Per Application	D	80.00	82.50
- Driver Combined Existing (3 yearly)	d	Per Application	D	175.00	180.00
- Transfer Licence Fee	d	Per Application	D	35.25	36.00
Notes: We do not issue refunds with respect to Taxi/PHV Licences					
- Fare Cards	d	Per Application	D	2.60	2.65
- Knowledge Test	d	Per Test	D	18.20	18.50
Licensing & Registration:					
- Animal Boarding Establishment	d	Per Application	D	125.00	127.50
- Dog Breeding Establishment Licence	d	Per Application	D	125.00	127.50
- Dangerous Wild animal Licence	d	Per Application	D	220.00	225.00
- Pet Shop Licence	d	Per Application	D	125.00	127.50
- Riding Establishment Licence	d	Per Application	D	220.00	225.00
- Riding Establishment Licence Renewal	d	Per Application	D	195.00	200.00
- Scrap Metal Collectors	d	Per Application	D	330.00	335.00
- Scrap Metal Site	d	Per Application	D	335.00	340.00
- Second Hand Dealer Registration	d	Per Application	D	120.00	122.50
- Skin Piercing Registration – Premises	d	Per Application	D	160.00	165.00
- Skin Piercing Registration - Persons	d	Per Application	D	160.00	165.00
Notes: Skin piercers include acupuncturists, tattooists, ear piercers and electrologists'. Both skin piercers and their premises have to be registered with an Authority. Normally there is one registered proprietor for each premises, although there may be a number of practitioners. Each and every additional practitioner will be required to register.					

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
<p>General: Alterations or additions to the above licences, registrations and consents, which result in the need to visit premises and issue documentation will be charged at half the standard fee.</p> <ul style="list-style-type: none"> - Many of the Licences are issued from the 1st January each year. Where application is made part way through a year, 1/12 of the standard fee will be charged for each full month remaining plus an administration fee of £54.00 - Where a licence is surrendered part way through a year a 1/12 refund of the standard fee will be charged for each full calendar month remaining, less an administration fee of £54.00 - Licence fee levels for 2016/17 have been assessed to ensure the fee equates to no more than the cost of providing the licence. 					
<u>Gambling Act 2005 – Premises Licence Fees</u>					
Casino Premises Licence:					
- Annual Fee	d	Per Application	D to P max	260.00	265.00
- Variation Fee	d	Per Application	D to P max	185.00	190.00
- Transfer Fee	d	Per Application	D to P max	150.00	152.50
- Reinstatement of Licence	d	Per Application	D to P max	150.00	152.50
Bingo Premises Licence:					
- New Application	d	Per Application	D to P max	190.00	195.00
- Annual Fee	d	Per Application	D to P max	235.00	240.00
- Provisional Statement Fee	d	Per Application	D to P max	150.00	152.50
- Premises Licence fee holder of provisional statements	d	Per Application	D to P max	30.00	30.00
- Variation Fee	d	Per Application	D to P max	180.00	190.00
- Transfer Fee	d	Per Application	D to P max	150.00	152.50
- Reinstatement of Licence	d	Per Application	D to P max	150.00	152.50

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	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
Bingo Premises (Other) Licence:					
- New Application	d	Per Application	D to P max	185.00	195.00
- Annual Fee	d	Per Application	D to P max	235.00	240.00
- Provisional Statement Fee	d	Per Application	D to P max	150.00	152.50
- Provisional Licence fee for holders of provisional statements	d	Per Application	D to P max	30.00	30.00
- Variation Fee	d	Per Application	D to P max	185.00	190.00
- Transfer Fee	d	Per Application	D to P max	150.00	152.50
- Reinstatement of Licence	d	Per Application	D to P max	150.00	152.50
Adult Gaming Centre Premises Licences:					
- New Application	d	Per Application	D to P max	190.00	195.00
- Annual Fee	d	Per Application	D to P max	235.00	240.00
- Provisional Statement Fee	d	Per Application	D to P max	150.00	152.50
- Premises Licence fee for holders of provisional statements	d	Per Application	D to P max	30.00	30.00
- Variation Fee	d	Per Application	D to P max	185.00	190.00
- Transfer Fee	d	Per Application	D to P max	150.00	152.50
- Reinstatement of Licence	d	Per Application	D to P max	150.00	152.50
Family Entertainment Centre Premises Licence:					
- New Application	d	Per Application	D to P max	190.00	195.00
- Annual Fee	d	Per Application	D to P max	235.00	240.00

VAT Codes:

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	Approved 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
Family Entertainment Centre Premises Licence Continued:					
- Provisional Statement Fee	d	Per Application	D to P max	150.00	152.50
- Premises Licence fee for holders of provisional Statement	d	Per Application	D to P max	30.00	30.00
- Variation Fee	d	Per Application	D to P max	185.00	190.00
- Transfer Fee	d	Per Application	D to P max	150.00	152.50
- Reinstatement of Licence	d	Per Application	D to P max	150.00	152.50
Tracks:					
- New Application	d	Per Application	D to P max	190.00	195.00
- Annual Fee	d	Per Application	D to P max	235.00	240.00
- Provisional Statement fee	d	Per Application	D to P max	150.00	152.50
- Premises licence fee for holder of provisional Statement	d	Per Application	D to P max	30.00	30.00
- Variation Fee	d	Per Application	D to P max	185.00	190.00
- Transfer Fee	d	Per Application	D to P max	140.00	152.50
- Reinstatement of licence	d	Per Application	D to P max	150.00	152.50
- Fee for notification of change of circumstance	d	Per Application	P	50.00	50.00
- Fee for copy of licence	d	Per Application	P	25.00	25.00

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
Licensing Act Charges					
Licensed Premises Fees:					
Non-Domestic Rateable Value					
Application / Initial Fee					
Band A: 0 - 4300	d	Per Application	P	100.00	100.00
Band B: 4301 - 3300	d	Per Application	P	190.00	190.00
Band C: 33001 - 87000	d	Per Application	P	315.00	315.00
Band D: 87001 - 125000	d	Per Application	P	450.00	450.00
Band E: 125001 and Over	d	Per Application	P	635.00	635.00
Annual / Renewal Charge					
Band A: 0 - 4300	d	Per Application	P	70.00	70.00
Band B: 4301 - 3300	d	Per Application	P	180.00	180.00
Band C: 33001 - 87000	d	Per Application	P	295.00	295.00
Band D: 87001 - 125000	d	Per Application	P	320.00	320.00
Band E: 125001 and Over	d	Per Application	P	350.00	350.00
Note:					
Where the premises are in Band D or Band E, and where the primary or exclusive function is to supply alcohol for consumption on the premises the fees will be as follows.					
Annual / Renewal Charge					
Band D: 87001 - 125000	d	Per Application	P	640.00	640.00
Band E: 125000 and Over	d	Per Application	P	1,050.00	1,050.00
Personal Licence: Renewable after 10 years	d	Per Application	P	37.00	37.00

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Fees and Charges 2018/19

Appendix J

	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
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Other Fees & Charges:					
Application for copy of licence or summary on theft, loss etc. of premises licence or summary	d	Per Application	P	10.50	10.50
Notification of Change of name or address (holder of premises licence)	d	Per Application	P	10.50	10.50
Application to vary to specify individual as premises supervisor	d	Per Application	P	10.50	10.50
Application to transfer premises licence	d	Per Application	P	23.00	23.00
Interim authority notice	d	Per Application	P	23.00	23.00
Application for making a provisional licence	d	Per Application	P	23.00	23.00
Application for a copy certificate or summary on theft, loss of certificate or summary	d	Per Application	P	315.00	315.00
Notification of change of name or alteration of club rules	d	Per Application	P	10.50	10.50
Change of relevant registered address of club	d	Per Application	P	10.50	10.50
Temporary event notices	d	Per Application	P	10.50	10.50
Application of copy of notice on theft, loss etc. of temporary event notice	d	Per Application	P	21.00	21.00
Application for copy of licence on theft, loss etc. of personal licence	d	Per Application	P	10.50	10.50
Notification of change of name or address (personal licence)	d	Per Application	P	10.50	10.50
Notice of interest in any premises	d	Per Application	P	21.00	21.00
Note: All the prescribed Licensing Act 2003 fees are currently prescribed in regulations to the act. New legislation is anticipated whereby such fees shall be locally set but the date for this currently unknown.					

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	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
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<u>FINANCE AND DEMOCRACY COMMITTEE</u>					
<u>Revenues & Benefits Service</u>					
Council Tax Administration					
Recovery of admin costs in issuing summonses & liability orders	d	Each	D	75.00	75.00
Business Rates (NNDR) Administration					
Recovery of admin costs in issuing summonses & liability orders	d	Each	D	75.00	75.00
<u>Electoral Services</u>					
Register of Electors					
Sale of copies :- (a) Data Format	d	Each	P	20.00 plus £1.50 per 1000 names (or part)	20.00 plus £1.50 per 1000 names (or part)
- (b) Printed Format	d	Each	P	10.00 plus £5.00 per 1000 names (or part)	10.00 plus £5.00 per 1000 names (or part)
Price of a copy of return or declaration of election expenses (or accompanying document)	d	Each side	P	0.20	0.20
Sale of marked copies of Register / Absent Voters List					
- (a) Printed Format	d	Each	P	10.00 plus £2.00 per 1000 names (or part)	10.00 plus £2.00 per 1000 names (or part)
- (b) Data Format	d	Each	P	10.00 plus £1.00 per 1000 names (or part)	10.00 plus £1.00 per 1000 names (or part)

VAT Codes:

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	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
<u>Estates</u>					
Legal fees for Disposal of Freehold (including lease premiums / reverse premiums)					
Commercial:					
Up to £5,000	c	Per transaction	D	-	500.00
£5,000 - £10,000	c	Per transaction	D	-	825.00
£10,000 - £25,000	c	Per transaction	D	-	1,000.00
£25,000 - £50,000	c	Per transaction	D	-	1,250.00
Over £50,000	c	Per transaction	D	-	3% of transaction
Charities and Community Groups					
Up to £5,000	c	Per transaction	D	-	100.00
£5,000 - £10,000	c	Per transaction	D	-	150.00
£10,000 - £25,000	c	Per transaction	D	-	250.00
£25,000 - £50,000	c	Per transaction	D	-	350.00
Over £50,000	c	Per transaction	D	-	1% of transaction
Legal fees for Disposal of Leaseholds					
Commercial:					
New Lease Rent up to £7,500 pa	c	Per transaction	D	-	750.00
New Lease Rent over £7,500 pa	c	Per transaction	D	-	950.00
Lease Renewal	c	Per transaction	D	-	550.00

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Legal fees for Disposal of Leaseholds continued					
Charities and Community Groups:					
New Lease Rent up to £7,500 pa	c	Per transaction	D	-	250.00
New Lease Rent over £7,500 pa	c	Per transaction	D	-	350.00
Lease Renewal	c	Per transaction	D	-	150.00
Legal fees for Easements, Licences and Agreements					
Commercial:					
Garden Licences	c	Per transaction	D	-	250.00
Less than 1 year	c	Per transaction	D	-	350.00
Over 1 year	c	Per transaction	D	-	500.00
Charities and Community Groups:					
Garden Licences	c	Per transaction	D	-	50.00
Less than 1 year	c	Per transaction	D	-	50.00
Over 1 year	c	Per transaction	D	-	150.00
Legal fees for Assignment, Alterations and User Clause					
Commercial:					
Assignment without Guarantor / Rent Deposit	c	Per transaction	D	-	650.00
Assignment with Guarantor / Rent Deposit	c	Per transaction	D	-	950.00
Licence to Alter	c	Per transaction	D	-	950.00

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	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
Legal fees for Assignment, Alterations and User Cause continued					
Commercial:					
Change of User Clause	c	Per transaction	D	-	750.00
Charities and Community Groups:					
Assignment without Guarantor / Rent Deposit	c	Per transaction	D	-	150.00
Assignment with Guarantor / Rent Deposit	c	Per transaction	D	-	250.00
Licence to Alter	c	Per transaction	D	-	350.00
Change of User Clause	c	Per transaction	D	-	150.00
Legal fees for Surrender /Re-Gear of Leasehold Interest					
Commercial:					
Surrender	c	Per transaction	D	-	750.00*
Re-Gear of Leasehold	c	Per transaction	D	-	1,250.00*
* represents a minimum – premium fees apply					
Legal fees for Statutory Management / Covenant Breach					
Commercial:					
S146 Notice	c	Per transaction	D	-	750.00
Other Covenant Breaches	c	Per transaction	D	-	650.00
Charities and Community Groups:					
S146 Notice	c	Per transaction	D	-	250.00
Other Covenant Breaches	c	Per transaction	D	-	150.00
Legal Fees					
All transactions (most cases will be within the set price scale but more complex cases charges may exceed this)	c	Per transaction	D	-	500.00 - 1,250.00

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	VAT Code	Unit Of Charge	Variable Charge Discretionary (D) Prescribed (P)	<u>Approved</u> 2017/18 Fees & Charges £	DRAFT 2018/19 Fees & Charges £
<u>Civic Room Hire</u>					
Civil Ceremonies					
Friday	c	Per Ceremony	D	-	350.00
Saturday	c	Per Ceremony	D	-	650.00
<u>Miscellaneous</u>					
Filming on Fylde Borough Land	c	Per Application	D	Negotiable	Negotiable

VAT Codes:

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Treasury Management Policy Statement

Fylde Council defines its treasury management activities as:

The management of the Council's cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities, and the pursuit of optimum performance consistent with those risks.

The Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the organisation.

The Council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving best value in treasury management, and to employing suitable performance measurement techniques, within the context of effective risk management.

The Council will create and maintain, as the cornerstones for effective treasury management:

- A treasury management policy statement, stating the policies, objectives and approach to risk management of its treasury management activities;
- Suitable treasury management practices, setting out the manner in which the Council will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities.

Council Members will receive reports on its treasury management policies, practices and activities, including as a minimum, an annual strategy and plan in advance of the year, a mid-year review and an annual report after the close of the financial year.

The Council delegates responsibility for the implementation and monitoring of its treasury management policies and practices and the execution and administration of treasury management decisions to the Chief Financial Officer (who is also the Section 151 Officer), who will act in accordance with the Council's policy statement and treasury management practices and CIPFA's Standard of Professional Practice on Treasury Management.

The Council has nominated the Audit and Standards Committee to be responsible for ensuring effective scrutiny of the treasury management strategy and policies.

Treasury Management Strategy and Prudential Indicators 2018/19 to 2020/21**1. Introduction**

- 1.1 The Local Government Act 2003 requires the Council to adopt the CIPFA Prudential Code and produce Prudential Indicators. This report updates existing approved indicators and introduces indicators for an additional year to 2019/20.
- 1.2 The Council is required to receive and approve the Treasury Management Strategy including the Investment Strategy before the start of each financial year. The treasury management function includes responsibility to ensure that the Council's cash is managed in accordance with the relevant professional codes and that sufficient cash is available to meet the capital plans. This will involve both management of the cash flow position and, where capital plans require, the arrangement of appropriate borrowing facilities. The Strategy includes the relevant treasury and prudential indicators, the current and projected debt position and the annual borrowing and investment strategy.
- 1.3 The Audit Committee considered the Council's Mid-Year Prudential Indicators and Treasury Management monitoring report for 2017/18 on 16th November 2017. The Council also considered the Mid-Year Prudential Indicators and Treasury Management monitoring report 2017/18 at the meeting of 4th December 2017 and approved the revised Prudential Indicators and Limits as detailed within the report.
- 1.4 The Council's capital expenditure plans are a key driver of treasury management activity and these are summarised in Appendix G.
- 1.5 In the highly unlikely event of it being necessary, due to unprecedented external circumstances occurring during the year, the Council will consider updating the Treasury Management Strategy as appropriate. If these circumstances arise a revised Treasury Management Strategy will be prepared and presented for approval at the next available Council meeting. Otherwise the Strategy will be updated annually for approval at Budget Council.

2. Economic Background

- 2.1 The UK economy has remained relatively robust since the outcome of the 2016 Referendum, but there are indications that uncertainty over the future of the exit from the European Union are now weighing on growth. The transitional arrangements may extend the period of uncertainty for several years and economic growth is therefore expected to be limited for 2018/19.
- 2.2 Consumer price inflation was 3.0% in December 2017 as the post-referendum devaluation of sterling continued to feed through to imports. Unemployment continued to fall and the Bank of England's Monetary Policy Committee judged that the extent of spare capacity in the economy seemed limited. With a view to controlling inflation, the Bank of England's Monetary Policy Committee raised official rates to 0.50% in November 2017.
- 2.3 The Authority's Treasury Advisor's, Arlingclose, forecast the Bank Rate to remain at 0.50% over the medium term (see Table 1). However since that assessment the Bank of England has indicated that a further increase may be necessary in the short-term with possible additional increases thereafter. The forecast bank rate will be kept under review and investment return assumptions will be adjusted as necessary.

Table 1: Arlingclose Interest Rate Forecast

Quarter Ending	Bank Rate %	Investment Rates		Borrowing Rates		
		3 month %	1 year %	5 year %	20 year %	50 year %
Mar 2018	0.50	0.50	0.70	1.55	2.65	2.50
Jun 2018	0.50	0.50	0.70	1.60	2.65	2.50
Sep 2018	0.50	0.50	0.70	1.60	2.65	2.50
Dec 2018	0.50	0.50	0.80	1.60	2.65	2.50
Mar 2019	0.50	0.50	0.80	1.65	2.70	2.55
Jun 2019	0.50	0.50	0.80	1.70	2.70	2.60
Sep 2019	0.50	0.50	0.80	1.70	2.75	2.65
Dec 2019	0.50	0.50	0.80	1.75	2.75	2.70
Mar 2020	0.50	0.50	0.80	1.75	2.80	2.75
Jun 2020	0.50	0.50	0.80	1.80	2.85	2.75
Sep 2020	0.50	0.50	0.80	1.85	2.85	2.75
Dec 2020	0.50	0.50	0.80	1.90	2.85	2.75
Mar 2021	0.50	0.50	0.80	1.95	2.90	2.80

3. Treasury Balances Forecast

- 3.1 At the 31st March 2018, the Authority is forecast to have £1m of borrowing and £16.2m of investments. The forecast changes to these balances are shown in Table 2 below.

Table 2: Treasury Balances Forecast

	31.03.18 Forecast £M	31.03.19 Forecast £M	31.03.20 Forecast £M	31.03.21 Forecast £M	31.03.22 Forecast £M	Notes
- Capital Financing Requirement (CFR)	5.8	6.6	6.0	5.7	4.9	1
- Less: Long Term Borrowing already taken	(1.0)	(1.0)	-	-	-	2
- Cumulative Borrowing Requirement	4.8	5.6	6.0	5.7	4.9	3
- Useable Reserves and Provisions at 31 st March	12.5	11.6	11.0	10.6	10.2	4
- Working Capital	8.6	-	-	-	-	5
- Less: Internal Borrowing	-4.8	-5.6	-6.0	-5.7	-4.9	6
- Cash available for Investments	16.2	6.1	5.0	4.9	5.3	7

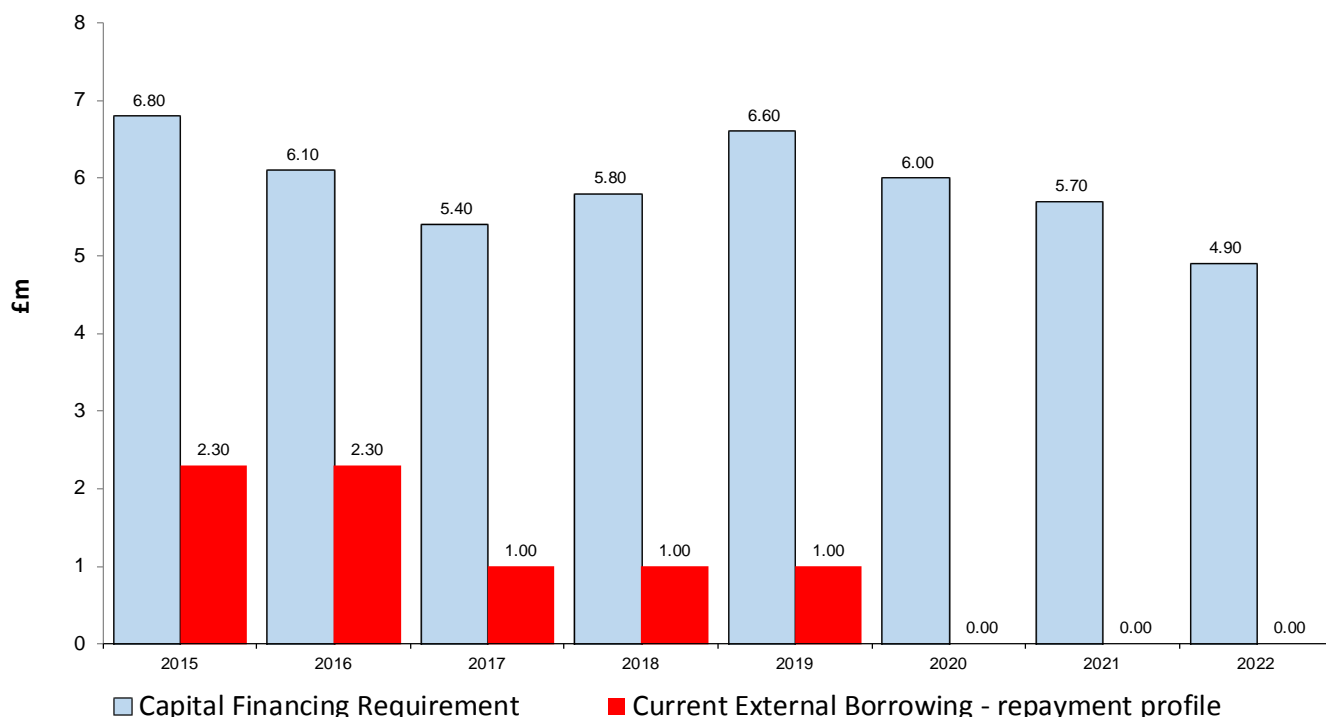
Notes to Table 2

1. The CFR is the amount the Council needs to borrow for a capital purpose. The CFR increases when Prudential Borrowing is used to finance the capital programme.

2. This is the balance of existing debt that the Council is forecast to hold at the end of each year taking account of scheduled repayments throughout the period shown. The Council is due to repay £1m of Public Works Loans Board debt in 2019/20 and thereafter is forecast to become debt free.
3. This is the cumulative amount of new borrowing that is required to finance the Capital Programme. The timing of new borrowing is determined in part by the amount of Internal Borrowing. Internal Borrowing occurs when the Council temporarily uses its own cash resources to finance capital expenditure rather than arranging new external borrowing. This is a prudent approach when investment returns are low and counterparty risk is high.
4. This represents the amount of usable reserves, balances and provisions which are available to the Council. The forecast changes to the amount of usable reserves and provisions are determined by the drawdown of reserves, balances and provisions as estimated in the Medium Term Financial Strategy 2017/18 to 2021/22 and the Capital Programme.
5. Working Capital is a temporary surplus in day to day cash.
6. Internal Borrowing occurs when the Authority temporarily uses its own cash resources to finance capital expenditure rather than new external borrowing. This is a prudent approach when investment returns are low. During the life of this forecast internal borrowing peaks at £6m by March 2020 and then reduces to £4.9m by 31st March 2022.
7. This is the forecast amount of funds available for investment after allowing for the funding of Internal Borrowing.

3.2 No additional external borrowing was undertaken during the year. The total actual borrowing at the 31st March 2018 is £1m. The chart below shows the Capital Financing Requirement and Actual Borrowing from 31st March 2015 to 31st March 2022.

**Capital Financing Requirement and Actual Borrowing (£M): as at 31st March -
Revised Capital Programme**



3.3 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.

3.4 The budget for interest receivable on investment income in 2018/19 is £64k. The budget for interest payable on external debt for 2018/19 is £39k, all of which relates to existing debt, based on an average interest rate of 3.91%.

4. Investment Strategy

4.1 Both the CIPFA Code and the Communities and Local Government Guidance require the Council to invest its treasury management funds prudently, and to have regard to the security and portfolio liquidity of its investments before seeking the highest rate of return. As the Council considers a key objective of its treasury management activities to be the security of the principal sums it invests, it will ensure that robust due diligence procedures cover all external investment. The Council will also ensure that:

- A counterparty list is maintained in compliance with the counterparty criteria and limits and is set out in Table 3. The Council receives credit rating advice from its Treasury advisors as and when ratings change and the Council's list of counterparties is updated immediately.
- It maintains a policy covering the categories of investment types it will invest in, criteria for choosing investment counterparties with adequate security, and will adopt adequate procedures for the monitoring the security of all investments. This is set out in the Specified and Non-Specified investment sections below and the limits are set out in Tables 3 and 4.
- It has sufficient liquidity in its investments by careful management of the periods for which funds may be prudently committed.

4.2 The Council's level of cash fluctuates throughout the year depending upon the timing of high-value transactions including council tax and non-domestic rates income and payments to preceptors and

suppliers. The Council may invest its surplus funds with any of the counterparties in Table 3 below, subject to the cash and time limits shown.

Table 3: Approved Investment Counterparties and Maximum Time Limits

Investment Type / Minimum Credit Rating (Note 1)	Banks Unsecured (Note 2)	Banks Secured (Note 3)	Government (Note 4)
UK Government (Gilts & Debt Management Office)	n/a	n/a	£ Unlimited for up to 5 years
National Governments Rated A-	n/a	n/a	£2m each for up to 5 years
UK Treasury Bills	n/a	n/a	£8m in Total for up to 1 year
UK Local Authorities	n/a	n/a	£5m each for up to 5 years
Institutions Rated A- (or above)	£2m each for up to 6 months	£3m each for up to 1 year	N/A
Institutions Rated BBB+	£1m for up to 1 month (£3m in Total)		N/A
UK Unrated Building Societies (Note 5)	£1m each (maximum of £2m) for up to 3 months		
Money Market Funds (Note 6)	£2m per Fund (£9m in Total)		
Pooled Funds (Note 6)	£3m per Fund (£5m in Total)		
Registered Housing Providers (Note 7)	£2m in total for up to 5 years		
Any other organization (Note 8)	£100k each for up to 5 years		

Notes to Table 3

- Investment decisions will be made by reference to the lowest published long-term credit rating from Fitch, Moody's or Standard & Poor's credit rating agencies.
- Banks Unsecured includes accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies that have a minimum credit rating of A- or BBB+ as defined in the table above. These investments are subject to the risk of credit loss via a bail-in in the event that the bank fails.
- Banks Secured includes covered bonds, reverse repurchase agreements and other collateralised arrangements with banks and building societies with a minimum credit rating of A- or BBB+ as defined in the table above. These investments are secured on the bank's assets which limits the potential losses in the unlikely event of insolvency, and means that they are exempt from bail-in. The highest of the collateral credit rating and the counterparty credit rating will be used to determine the cash and time limits. The combined secured and unsecured investments in any one bank will not exceed the cash limit for secured investments.
- Government includes loans and bonds 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 an insignificant risk of insolvency. Investments with the UK Central Government may be made in unlimited amounts for up to 50 years as a contingency in the event of a financial crisis.
- The Building Societies regulatory framework and insolvency regime means that in the unlikely event of a Building Society liquidation, the Authority's deposits would be paid out in preference to retail depositors. Most Building Societies do not have a credit rating, therefore, a credit analysis will be undertaken by Treasury Advisor's Arlingclose which will determine a preferred list of Building Societies with whom to invest.

6. These Funds are shares in diversified investment vehicles which invest in any of the investment types above (Notes 2 to 4), plus equity shares and property. These funds provide wide diversification, together with the services of a professional Fund Manager. The Money Market Funds offer same-day liquidity and very low volatility and are used as an alternative to instant access bank accounts. The Pooled Funds may be used for investments for a longer period and the value of these investments may change in line with market prices but offer enhanced returns over the longer term. These funds have no defined maturity date but are available for withdrawal after a notice period.

7. These are longer term Loans or bonds that are secured or guaranteed on the assets of Registered Providers of Social Housing. These bodies are highly regulated by the Homes and Communities Agency and are likely to receive government support if needed.

8. This is subject to an external credit assessment and specific advice from the Authority's treasury management adviser.

9. Investments with institutions domiciled in foreign countries rated AA+ or higher will be limited to £2m per foreign country. This limit does not apply to pooled funds (Money Market Funds and Cash Plus Funds) as these funds spread their investments over many countries in order to reduce risk.

4.3 To minimise counterparty risk, the Section 151 Officer may implement additional internal treasury instructions from time-to-time, over and above the approved investment strategy cash limits and time limits, as and when economic or market conditions require that a more prudent approach is adopted. At present there are no additional instructions in place.

4.4 All investments are authorised by the Section 151 Officer or the Deputy Section 151 Officer.

4.5 The placing of residual overnight deposits with the Council's own bank does count against the counterparty limits. If the value of a deposit in the Council's own bank exceeds the counterparty limit for more than three working days (due to cash flow fluctuations), the decision whether or not to continue to exceed the time limit will be referred to the Section 151 Officer or Deputy Section 151 Officer for review.

4.6 The Council uses long-term credit ratings from the three main rating agencies. The lowest available credit rating is used to determine credit quality. Credit ratings are monitored by the Council's treasury advisers on a daily basis. Where a credit rating agency announces that an organisation is 'on review' for a possible credit rating downgrade (so that it may fall below the approved rating criteria), then only those investments that can be withdrawn on the next working day will be made until the outcome of the review is announced. This policy will not apply to credit rating 'negative outlooks' which indicate a long-term trend rather than an imminent change of credit rating.

4.7 Credit ratings are not the only predictors of investment default. Other information is also used to assess the credit quality of counterparties. This information includes credit default swap prices, financial statements, potential government support and reports in the financial press. This information is analysed by the Council's treasury advisors and no investments will be made with an organisation if there are doubts about its credit quality, even though it may meet the credit rating criteria.

4.8 The Department of Communities and Local Government Guidance defines two types of investments – specified and non-specified investments. **Specified investments** are:

- denominated in pound sterling,
- due to be repaid within 12 months of the arrangement,
- not defined as capital expenditure by legislation, and
- invested with one of:
 - the UK Government
 - a UK local authority, parish council or community council, or
 - a body or investment scheme of "high credit quality"

The Council defines “high credit quality” organisations and securities as:

- those having a credit rating of A- or higher that are domiciled in the UK for deposits up to one year,
- those domiciled in a foreign country with a sovereign rating of AA+ or higher for deposits of up to one year,
- those having a credit rating of BBB+ or higher for periods of up to 6 months,

For money market funds and other pooled funds “high credit quality” is defined as those having a credit rating of A- or higher.

- 4.9 **Non-Specified Investments** – Any investment not meeting the definition of a specified investment is classed as non-specified. The Council does not intend to make any investments denominated in foreign currencies and will not make any investments with low credit quality bodies, nor any that are defined as capital expenditure by legislation, such as company shares.

Non-specified investments will therefore be limited to long-term investments, i.e. those that are due to mature 12 months or longer from the date of arrangement, and investments with bodies and schemes not meeting the definition on high credit quality. Limits on non-specified investments are shown in Table 4.

Table 4: Non-Specified Investment Limits

Counterparty	Cash limit
Total Long-term investments	£5.1m
Total investments (over 1 year) without credit ratings (includes Registered Providers and any other organisations)	£3.1m

- 4.10 **Non-Treasury Investments** – Although not classed as treasury management activities and therefore not covered by the CIPFA Code or the DCLG Guidance, the Council may also purchase property for investment purposes and may also make loans and investments for service purposes. Such loans and investments will be subject to the Council’s normal approval process for revenue and capital expenditure and need not comply with this treasury management strategy.

5. Treasury Management Indicators

- 5.1 The Council measures and manages its exposure to treasury management risks using the following criteria:
- **Security** – the minimum long term rating for an investment counterparty is a rating of BBB+. The historic risk of default of counterparties for a BBB+ rated institution is 0.19%.
 - **Liquidity** – the Authority will maintain short term liquid deposits of at least £1m available within a week’s notice and short term borrowing is available on the Money Market as and when required.
 - **Yield** – the benchmark for returns on investments is the 7 day LIBID (London Inter-Bank Bid Rate). Actual investment returns are monitored against budget.
- 5.2 **Limit for Investments over 364 days** (Table 5): This limit is set to ensure adequate liquidity of funds and is the maximum amount of funds the Council will invest longer term.

Table 5: Limit for Investments over 364 days

	2018/19 Estimate £M	2019/20 Estimate £M	2020/21 Estimate £M
Limits for investments over 364 days	5.1	5.1	5.1

5.4 There are a number of additional items that the Council is obliged by CIPFA or CLG to include in the Treasury Management Strategy. These are:

- **Policy on the use of financial derivatives** – the Council will only use financial derivatives (such as swaps, forwards, futures and options) where it can be clearly demonstrated to reduce the level of financial risks that the Council is exposed to. 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.
- **Investment training** – the training needs of the treasury management staff are assessed annually as part of the appraisal process. Treasury staff regularly attend training courses and seminars provided by Arlingclose and CIPFA. Relevant staff are also encouraged to study professional qualifications from CIPFA, the Association of Corporate Treasurers and other appropriate organisations.
- **Investment advisors** – the Council has appointed Arlingclose Limited as treasury management advisers and receives specific advice on investment, debt and capital finance issues.
- **Money borrowed in advance of need** – the Council may borrow in advance of need, where this is expected to provide the best long-term value for money. The total amount borrowed will not exceed the authorised borrowing limit.

6. Prudential Indicators

6.1 A further three prudential indicators (as detailed in Table 6) establish limits on the overall level of borrowing. These prudential indicators are set by the Council itself. These indicators are:

- Gross Borrowing Indicator
- The Authorised Limit for External Debt
- The Operational Boundary for External Debt

Table 6: Operational Boundary and Authorised Limit for External Debt

	2017/18 Revised £M	2018/19 Estimate £M	2019/20 Estimate £M	2020/21 Estimate £M	Notes
CFR	5.8	6.6	6.0	5.7	
Under-Borrowing (Capital)	(4.8)	(5.6)	(5.0)	(5.7)	1
Short-Term Borrowing	2.0	2.0	2.0	2.0	
Gross Borrowing Indicator	3.0	3.0	3.0	2.0	
Operational Boundary	3.0	3.0	3.0	2.0	2
Contingency	6.0	6.0	6.0	6.0	3
Authorised Limit	9.0	9.0	9.0	8.0	4

Notes to Table 6

1. The Council is currently maintaining an under-borrowed position of £4.8m. This means that the capital borrowing need (the Capital Financing Requirement), has not been fully funded with debt as cash supporting the Council's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as investment returns are low and counterparty risk is high. This practice is in line with advice from the Council's treasury advisors Arlingclose.
2. Operational Boundary for External Debt – this is based on the expected maximum external debt during the course of the year. It is not a limit and therefore may be exceeded on occasion. The Operational Boundary reduces as the Council is due to repay debt of £1m in December 2019.
3. A contingency is required for unexpected cash movements, service delivery failure or debt rescheduling.
4. The Authorised Limit is the affordable borrowing limit determined in the compliance with the Local Government Act 2003. It is the maximum amount of the debt that the Council can legally owe. The Authorised Limit provides headroom over and above the operational boundary for unusual cash movements in exceptional circumstances.

6.2 The following indicators are set to manage interest rate risk and reduce the impact of an adverse movement in interest rates. The indicators are:

- **Upper limit on fixed rate debt (Table 7)** – this limit reflects the fact that the Authority may wish to have all its borrowings at fixed rates. Fixed rate borrowings are those where the rate of interest is fixed for at least 12 months, measured from the start of the financial year. The limit allows sufficient headroom to borrow in advance of need if required (see paragraph 8.6)
- **Upper limit on variable rate debt (Table 7)** – This limit will apply to short-term borrowing (less than 12 months).
- **Maturity structure of debt (Table 8)** – this limit controls how much of the Authority's debt will mature within a certain time period.

Table 7: Limits on Fixed and Variable Rate Debt

	2018/19 Estimate £M	2019/20 Estimate £M	2020/21 Estimate £M
Limits on fixed rate debt	9.0	9.0	8.0
Limits on variable rate debt	1.0	1.0	1.0

Table 8: Maturity Structure of Debt

	Lower Limit	Upper Limit
Under 12 months	0%	100%
12 months to 2 years	0%	100%
2 years to 5 years	0%	100%
5 years to 10 years	0%	100%
10 years and above	0%	100%

No lower limit is set in order to allow flexibility when managing the debt portfolio in the current economic conditions.

7. Affordability Prudential Indicators

- 7.1 Prudential Indicators are also required to assess the affordability of capital investment plans. These provide an indication of the impact of the capital investment plans on the Council's finances.
- 7.2 Table 9 sets out the actual and estimates of the Ratio of Financing Costs to the net revenue stream – This identifies the trend in the cost of capital (borrowing costs net of investment income) against the net revenue stream.

Table 9: Ratio of Financing Costs to Net Revenue Stream

	2017/18 Revised	2018/19 Estimate	2019/20 Estimate	2020/21 Estimate
Ratio	6.5%	6.3%	8.6%	7.7%

- 7.3 The estimates of financing costs include existing commitments and the proposals in this budget report.
- 7.4 Table 10 sets out the estimates of the incremental impact of capital investment decisions on the Council Tax – This identifies the revenue costs (interest and MRP) of approved Prudential Borrowing in the Capital Programme as at Quarter 3 2017/18 (see Appendix G).

Table 10: Incremental Impact of additional Capital Investment borrowing decisions on the Band D Council Tax

	2018/19 Estimate £	2019/20 Estimate £	2020/21 Estimate £
Estimated Incremental Impact of Capital Investment decisions on the Council Tax (Band D Equivalent) from the 2018/19 base	-0.92	5.85	-2.87

- 7.5 The Council Tax Band D cost of borrowing is reducing for 2017/18 as a result of the budget forecast now being predicated upon the assumption that no borrowing will be undertaken beyond the current level. The increase in 2019/20 is as a result of increased MRP charges based on the latest capital expenditure profile as set out in the Capital programme (see Appendix G).

8. Borrowing Strategy

- 8.1 The Council currently holds £1m of loans which has funded previous years' capital expenditure.
- 8.2 The forecast in Table 2 shows that the Authority does not expect to externally borrow as the current borrowing strategy is to use internal cash resources in lieu of borrowing, i.e. internal borrowing, as this is more cost effective and reduces overall treasury risk. However, this strategy will be reviewed if the outlook for borrowing rates indicates a significant risk of a rise in borrowing rates, with the outcome that external loans may be taken whilst borrowing rates are relatively cheap or if there is forecast to be an adverse impact on liquidity.
- 8.3 The borrowing strategy is being closely monitored with regard to the outlook for interest rates. In conjunction with advice from treasury advisors Arlingclose, the Council may act quickly when taking new borrowing in order to secure debt before an expected rise in interest rates. This may mean that borrowing costs are incurred and the impact on revenue budgets will be reported in the next Financial Forecast Update. The borrowing limits in Tables 6 to 8 have been set sufficiently high to allow the Council the flexibility to arrange additional external borrowing to achieve the best long-term value for money if there is a significant risk of an increase in the interest rates on borrowing.

8.4 In addition, the Council may borrow short-term to meet temporary cash-flow shortfalls. The approved sources of short-term and long-term borrowing are:

- Public Works Loan Board and its successor body;
- UK Local Authorities
- Any institution approved for investments
- Any other bank or building society authorised to operate in the UK
- UK public and private sector pension funds (except Lancashire County Pension Fund as it is the Authority's own pension fund)
- Capital market bond investors
- UK Municipal Bonds Agency plc and other special purpose companies created to enable local authority bond issues.

In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as debt liabilities:

- Operating and finance leases
- Hire purchase
- Sale and leaseback

8.5 The Council may reschedule debt (i.e. replace existing loans with new loans) or repay loans without replacement where this is expected to lead to an overall saving or reduction in risk.

8.6 Any decision to borrow in advance of need will be within approved Capital Financing Requirement estimates (Table 2), and will be considered carefully to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds. Borrowing in advance will be made within the constraints that:

- it will be limited to no more than 100% of the expected increase in capital borrowing need (CFR) over the three year period to 2019/20.

8.7 All decisions on borrowing will be reported to the appropriate Committee as part of the Councils annual reporting cycle on Treasury Management and Prudential Indicators.

9. Minimum Revenue Provision Policy Statement

9.1 The Authority is required to provide for an element of the accumulated capital expenditure each year through a charge to revenue known as the Minimum Revenue Provision (MRP).

The Department for Communities and Local Government (DCLG) regulations require the Authority to approve an MRP policy in advance of each year. This policy sets out how much the Authority will set aside from revenue each year in order to fund capital expenditure. Council is recommended to approve the following MRP statement:

- i) For capital expenditure incurred before 1 April 2008 – Existing practice which is based on 4% of the adjusted CFR. This option provides for a 4% reduction in the borrowing need (CFR) each year.
- ii) From 1 April 2008 the MRP policy for all unsupported capital expenditure (i.e. Prudential Borrowing) will be the estimated life of the assets in accordance with the Regulations.

Glossary of Treasury Terms

Term	Description
Counterparty	Another party to an agreement.
Credit rating	A measure of the credit worthiness of an institution, corporation, or a country. Credit ratings are calculated from financial history and current assets and liabilities. Typically, a credit rating tells a lender or investor the probability of the subject being able to pay back a loan.
Derivative	A contract whose value is based on the performance of an underlying financial asset, index or other investment. For example, an option is a derivative because its value changes in relation to the performance of an underlying stock.
Debt Management Office (DMO)	The Debt Management Office provides a deposit facility which is guaranteed by the British government and has a AAA credit rating.
Gilt	Registered British government securities giving the investor an absolute commitment from the government to honour the debt that those securities represent.
Government Money Market Fund (MMF)	Money Market Funds that invest solely in government securities.
London inter-bank bid rate (LIBID)	The interest rate at which banks will borrow money in the London inter-bank market.
Liquidity	As assessment of how readily available an investment is; the length of term.
Money Market Fund (MMF)	A well rated, highly diversified pooled investment fund whose assets mainly comprise of short term instruments.
Public Works Loan Board (PWLB)	PWLB is part of HM Treasury and lends money to local authorities.
Rating agency	Bodies that assess the financial strength of companies and governments, both domestic and foreign, particularly their ability to meet the interest and principal payments on their bonds and other debt.
Security	As assessment of the creditworthiness of a counterparty.
Treasury adviser	External consultancy firms that provide information to local authorities, including information regarding counterparty creditworthiness.
Yield	Interest, or rate of return, on an investment.

DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
RESOURCES DIRECTORATE	FINANCE AND DEMOCRACY COMMITTEE	19 FEBRUARY 2018	5
AUDIT AND CORPORATE FRAUD			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY

Members are reminded that in 2015, the council agreed to participate in a shared Corporate Fraud service with existing partners Preston and Lancaster Councils following the transfer of the existing Benefit Fraud resource to the Department for Work and Pensions (DWP) from 1 June 2015, to form part of a Single Fraud Investigation Service (SFIS).

This arrangement was for a three year period which concludes in May of this year. There now exists the opportunity to continue these arrangements, and in doing so, bring the work of the Corporate Fraud Team under the management of a Shared Head of Internal Audit with Preston City Council.

RECOMMENDATIONS

1. To agree to the continuation of a shared Corporate Fraud Service, managed by a Shared Head of Internal Audit, with Preston City Council
2. To note that Fylde Council will be the employing authority for the shared Head of Internal Audit post, and that following recruitment of a suitably qualified and experienced member of staff, the Audit and Standards Committee will be invited to confirm the appointment in accordance with the Internal Auditing Standards
3. To approve a further three year Service Level Agreement with Preston City Council for it to be the employing authority for a corporate fraud team, covering Fylde, Lancaster and Preston Councils

SUMMARY OF PREVIOUS DECISIONS

Cabinet - 24 September 2014 - Cabinet approved an extension of the arrangements for the shared benefit fraud service with Preston City Council

Cabinet – 11 February 2015 –

1. To agree in principle to the establishment of a Shared Corporate Fraud Service with Preston and Lancaster Councils;
2. To note the successful joint bid for set up funds from the government in a sum of £125,750
3. To authorise the Director of Resources to enter into further discussions with Preston and Lancaster Councils on a detailed service level agreement and bring a report back to Members in due course
4. To note the savings estimated to be generated from participation in the proposed shared service set out in the report.

Cabinet – 25 March 2015 –

1. To approve the draft three-year Service Level Agreement (SLA) which would result in the establishment of a Shared Corporate Fraud Service with Preston and Lancaster Councils and authorised the Director of Resources, in consultation with the portfolio holder, to conclude the final negotiations regarding the SLA.
2. To note that the provision of this service would be treated as an exempt contract under the Council's contract procedure rules for the reasons stated within the covering report.

CORPORATE PRIORITIES	
Spending your money in the most efficient way to achieve excellent services (Value for Money)	√
Delivering the services that customers expect of an excellent council (Clean and Green)	√
Working with all partners (Vibrant Economy)	√
To make sure Fylde continues to be one of the most desirable places to live (A Great Place to Live)	√
Promoting Fylde as a great destination to visit (A Great Place to Visit)	√

REPORT

Shared Service for Fraud

- Local Authorities have a duty to safeguard public funds and to take responsible steps to ensure that any public money is paid to the right people at the right time and any grants or discounts are paid to the persons entitled to them. If fraud is suspected, authorities are tasked with actively investigating allegations. Fylde, Preston and Lancaster councils presently operate a shared fraud service across the three councils to address this financial stewardship obligation.
- The shared service was formed after responsibility for housing benefit fraud passed to the [Single Fraud Investigation Service](#). It has a remit for investigating fraud, bribery and corruption by employees, members, contractors, consultants, suppliers, service users and members of the public who have dealings with the Council. In summary the shared service is responsible for :
 - Prevention, detection, investigation and prosecution of all fraud against the Council
 - Assisting the HR team with appropriate disciplinary matters
 - Providing assurance that the risk of fraud is minimised wherever possible and promoting a culture of zero-tolerance to fraud
 - Working within Internal Audit on any matters regarding Risk and Fraud affecting the Council
- Over the past three years, the tangible overpayments recovered by the shared service in relation to Fylde have been:

01/06/15 – 31/03/16	£29,114
01/04/16 – 31/03/17	£33,959
01/04/17 – 31/01/18	£33,527 (year to date)

The shared service team is confident that they will have recovered £40,000 in relation to Fylde before the end of the current financial year.

- Significant emerging areas of work in 2017/18 have included pro-actively investigating claims to small business rates relief (SBRR) made wrongly for empty properties, and scrutinising council tax single person discount claims by data matching under the National Fraud Initiative.
- Fraud Awareness training has also been delivered to Fylde's Customer Services team in the last year, and further training is planned for senior managers to raise awareness of corporate fraud and assist in the promotion of zero-tolerance to fraud.
- The shared service operates under a partnership agreement on a cost sharing basis. The present three-year agreement expires on 31 May 2018. Fylde Council pays £27,700 per annum for the shared service and it is recommended that the council renews its agreement from 1 June 2018 for a further three-year period.

Shared Head of Internal Audit

- The fraud team has a very close working relationship with internal audit. At the present time both Preston City Council and this Council have vacant posts for the Head of Internal Audit position. In conducting talks

regarding the shared fraud service, an opportunity for the councils to share a Head of Internal Audit post was explored.

8. In Fylde Council's case this post has been part-time in nature for the last five years, whilst the former Head of Internal Audit took the opportunity of a period of flexible retirement, with part-time hours, in the run-up to full retirement. The arrangement has worked well, with the Head of Internal Audit being supported by a committed team. A full external peer assessment of the audit service undertaken in December 2016 concluded that the service was conforming across all areas of focus incorporating purpose and positioning; structure and resources and audit execution. Accordingly, it is felt that the post of Head of Internal Audit could continue to be filled on a part-time basis.
9. In taking into account considerations regarding the replacement of the Head of Internal Audit (part-time), it was recognised that the number of potential candidates for a part-time Head of Internal Audit post might be limited. The opportunity to share the post with Preston City Council provides the opportunity to potentially attract a wider field of applicants. It is also proposed that the Shared Head of Internal Audit would manage the Corporate Fraud Team, providing synergies in this area across both councils and enhancing the attractiveness of the post to potential candidates.
10. Both Preston City Council and Fylde Council will retain their own in-house audit teams working beneath the Shared Head of Internal Audit. Although there may be opportunities for joint working opportunities across the two teams, for example, training initiatives; the proposed framework will also allow each council autonomy in conducting its internal audit activities.
11. The Head of Internal Audit plays a key role in good corporate governance in any organisation, helping it to achieve its objectives by giving assurance on its internal control arrangements and decision-making structures. The Head of Internal Audit is responsible for drawing up the internal audit strategy and annual plan and giving the internal audit opinion.
12. Each audit team works under a framework termed the Public Sector Internal Audit Standard (PSIAS) and these standards apply to all providers, whether in-house, shared services or outsourced.
13. In Fylde, the functional reporting of internal audit is to the Audit and Standards Committee, which fulfils a number of roles including approval of the annual internal audit plan. The Audit and Standards Committee must be invited to approve the decision regarding the appointment of the appointment a Head of Internal Audit, together with their remuneration.
14. Should the Finance and Democracy committee agree with the recommendation in this report, a further report will be made to the Audit and Standards committee following a recruitment and interview process inviting its approval of the proposed appointment. The pay and grading of the Head of Internal Audit will be consistent with the grading of the previous postholder, and will be subject to job evaluation to reflect the additional responsibilities of managing the Corporate Fraud Team.
15. As Preston City Council is the employing authority for the Corporate Fraud Service, it is proposed that Fylde Council would be the employing authority for the Shared Head of Internal Audit post, thus creating robust partnership working across these two important service areas.

Financial Implications

Corporate Fraud Service:

16. The cost of the ongoing Corporate Fraud Service as proposed in this report can be met from the recurring base revenue budget provision which exists for this purpose.

Shared Head of Internal Audit:

17. Recurring revenue budget provision also exists for a part-time Head of Internal Audit post, based on 24 hours per week. The cost of the proposed Shared Head of Internal Audit post, at 18.5 hours per week for Fylde as set out in the report, can therefore be met from this budget. Subject to the outcome of the job evaluation process, there may be a small revenue saving resulting from the reduction in hours, which it is proposed is used for additional resource within the audit team in order that it remains compliant with the requirements of the PSIAS.

IMPLICATIONS	
Finance	The proposals as set out in this report for both the continuation of the shared corporate fraud service with Preston and Lancaster City Councils, and the creation of a new Shared Head of Internal Audit post, can be met from existing revenue budget provision.
Legal	No implications arising from this report
Community Safety	No implications arising from this report
Human Rights and Equalities	No implications arising from this report
Sustainability and Environmental Impact	No implications arising from this report
Health & Safety and Risk Management	No implications arising from this report

LEAD AUTHOR	CONTACT DETAILS	DATE
Tracy Morrison	tracy.morrison@fylde.gov.uk	31 January 2018

BACKGROUND PAPERS		
Name of document	Date	Where available for inspection
Cabinet Minutes	24/9/14	Cabinet Minutes
Cabinet Minutes	11/2/15	Cabinet Minutes
Cabinet Minutes	25/3/15	Cabinet Minutes