

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

EXECUTIVE BOARD MEETING HELD ON 22 FEBRUARY 2024

EXB86	TREASURY MANAGEMENT STRATEGY STATEMENT 2024/25
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The Board received the Treasury Management Strategy Statement, (TMSS) which incorporated the Annual Investment Strategy (AIS) and the Minimum Revenue Provision (MRP) Strategy for 2024/25.

The TMSS was appended to the report and detailed the expected activities of the treasury function in the forthcoming financial year (2024/25). Its production and submission to Council was a requirement of the CIPFA Prudential Code and the CIPFA Treasury Management Code.

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

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

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

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

EXB87	CAPITAL STRATEGY 2024/25
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The Board considered a report of the Operational Director – Finance, on the Council's Capital Strategy for 2024/25.

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

Members were advised that the Capital Strategy should be read in conjunction with the Treasury Management Strategy Statement, included on the same agenda; this detailed the expected activities of the treasury management function and incorporated the Annual Investment Strategy (AIS) and the Minimum Revenue Provision (MRP) policy for 2024/25. It was noted that the successful delivery of the Capital Strategy would assist the Council in planning and funding its capital expenditure over the next three years.

RESOLVED: That Council be recommended to approve the 2024/25 Capital Strategy, as presented in the Appendix attached to the report.

EXB88	2023/24 SPENDING AS AT 31 DECEMBER 2023
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The Board received a report from the Operational Director – Finance, advising of the Council's overall revenue and capital net spending position as at 31 December 2023, together with a forecast outturn position.

Appendix 1 presented a summary of spending against the operational revenue budget up to 31 December 2023 and Appendix 2 provided detailed figures for each individual Department. It was reported that in overall terms the outturn forecast for the year showed that net spend would be over the approved budget by £7.144m. Appendix 3 presented the Capital Programme as at 31 December 2023, highlighting the schemes which had been revised.

RESOLVED: That

- 1) all spending continue to be limited to only absolutely essential items;
- 2) Executive Directors continue to take urgent action to reduce or defer spending for the remainder of the current financial year, or secure additional funding;
- 3) Council be requested to approve the revisions to the Capital Programme as set out in paragraph 3.24; and
- 4) a review of outstanding sundry debts is undertaken as outlined in paragraph 3.31, particularly within Adults and Community and Greenspaces, to facilitate debt collection, reduce the level of outstanding debt, and avoid increasing bad debt provision.

EXB89	BUDGET 2024/25
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The Board considered a report from the Operational Director, Finance, which outlined a recommendation to Council in respect of the Budget, Capital Programme and Council Tax for 2024/25.

The Medium Term Financial Strategy (MTFS), approved at the Executive Board meeting on 16 November 2023, had identified a funding gap of around £3.743m in

2024/25, £0.495m in 2025/26 and £1.347m in 2026/27. The Strategy had the following objectives:

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

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

The Board received regular reports summarising spending in the current year against the budget. The latest report indicated that spending was forecast to be over budget in the current year by approximately £7.144m against a net budget of £140.880m.

The proposed revenue budget for 2024/25 totalled £149.496m; the departmental analysis of this was shown in Appendix B and the major reasons for change from the current budget were shown in Appendix C. A total of £2.702m of savings were approved by Council on 1 February 2023.

The Board was advised that the proposed budget incorporated the grant figures announced in the Local Government Finance Settlement. It included £0.124m for the New Homes Bonus grant, an increase of £0.115m from 2023/24. The budget also included Better Care Funding of £6.982m which was unchanged from 2023/24.

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

RESOLVED: That Council be recommended

- 1) to adopt the resolution set out in Appendix A, which includes setting the budget at £149.496m, the Council Tax requirement of £64.039m (before Parish, Police, Fire and LCR Combined Authority precepts) and the Band D Council Tax for Halton of £1,758.89;
- 2) to approve the capital programme set out in Appendix F;
- 3) to approve the introduction of a Council Tax Premium of 100% to properties where there is no resident and which are substantially furnished (typically referred to as second homes) from 1 April 2025, subject to legislation being enacted; and

4) to approve the use of Capital Receipts Strategy as set out in Appendix H.

EXB90	PENSIONS DISCRETIONS STATEMENT 2024/25
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The Board received the annual Pensions Discretions Statement for 2024-25 for Halton Borough Council.

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

It was reported that the Pensions Discretion Statement for 2024-25 was based upon the statement for 2023-24, which was approved by Executive Board in March 2023. It was noted that no new discretions had been added.

RESOLVED: That the Board approve the Pensions Discretions Statement for 2024-25.

EXECUTIVE BOARD MEETING HELD ON 14 MARCH 2024

EXB96	REVIEW OF COUNCIL WIDE FEES AND CHARGES
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The Board considered a report of the Chief Executive, on the review of the Council wide fees and charges for 2024/25 for services provided by the Council's Directorates.

The Board was advised that, as part of the budget preparations for 2024/25, a review of fees and charges had been carried out. The aim in setting fees and charges was to ensure that the Council fully recovered the cost incurred in providing the service, although this was dependent on a number of factors outside of the agreed charge. These were detailed in the report and noted as including demand, which could change year on year and be affected by weather, economy, regional and national events and demographics; competition, where there may be a strong competitive market; and a statutory element, where some charges were outside the control of the Council and there was no discretion to what could be charged.

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

RESOLVED: That

- 1) the proposed fees and charges for 2024/25 as set out in Appendix A and for 2024/25 as set out in Appendices B and C, be approved; and
- 2) the working group set up by the Environment and Urban Renewal Policy and Performance Board, who were currently looking at options for further controls

on Houses of Multiple Occupation (HMO), be requested to consider the issues of HMO licenses, fees, and other controls.

EXB97	ICT ROLLING CAPITAL PROGRAMME
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The Board considered a report of the Operational Director ICT and Support Services, which sought approval for an ICT Rolling Capital Programme increase from £0.5m to £1.2m and the development of the Council's digital strategy.

As the Authority progressed towards a significant programmed service transformation, it was essential that the underpinning technology supported the delivery of the Re-Imagine Halton Transformation Programme and the 'Customer Journey' transformation project. The new proposed systems would benefit the authority as a whole by providing an automation platform that any service could access, allowing managers the opportunity to redesign their service delivery mechanisms and free up service capacity.

RESOLVED: That

- 1) the development of the Council's digital strategy as set out in the report be noted;
- 2) the proposal to fund this development by increasing the annual ICT rolling capital programme by £0.5m as outlined in paragraph 5.7, be agreed; and
- 3) Council be recommended to increase the annual ICT rolling capital programme from £0.7m to £1.2m within the 2024/25 capital programme.

EXECUTIVE BOARD MEETING HELD ON 18 APRIL 2024

EXB107	ANNUAL REVIEW OF CONSTITUTION
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The Board received a report of the Operational Director – Legal and Democratic Services, which sought the approval of Council to a number of changes to the Constitution.

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

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

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