



Council agenda

Date: Wednesday 22 February 2023

Time: 4.00 pm

Venue: The Oculus, Buckinghamshire Council, Gatehouse Road, Aylesbury HP19 8FF

Membership:

D Dhillon (Chairman), P Birchley (Vice-Chairman), S Adoh, A Alam, M Angell, D Anthony, K Ashman, M Ayub, R Bagge, M Baldwin, D Barnes, S Barrett, P Bass, K Bates, A Baughan, J Baum, D Blamires, A Bond, M Bracken, S Broadbent, N Brown, S Bowles, P Brazier, T Broom, T Butcher, M Caffrey, R Carington, D Carroll, B Chapple OBE, S Chapple, Q Chaudhry, S Chhokar, J Chilver, A Christensen, L Clarke OBE, A Collingwood, M Collins, P Cooper, C Cornell, A Cranmer, E Culverhouse, I Darby, T Dixon, M Dormer, P Drayton, T Egleton, C Etholen, P Fealey, M Flys, R Gaffney, M Fayyaz, R Gaster, E Gemmell, P Gomm, D Goss, T Green, P Griffin, S Guy, G Hall, G Harris, M Harker OBE, C Harriss, D Hayday, O Hayday, C Heap, T Hogg, G Hollis, T Hunter-Watts, A Hussain, I Hussain, M Hussain JP, M Hussain, M Hussain, N Hussain, T Hussain, P Irwin, Cllr C Jackson, S James, D Johncock, C Jones, J Jordan, S Kayani, P Kelly, R Khan BEM, D King, M Knight, S Lambert, S Lewin, J MacBean, Cllr A Macpherson, I Macpherson, F Mahon, N Marshall, P Martin, R Matthews, Dr W Matthews, Z Mohammed, H Mordue, S Morgan, N Naylor, J Ng, R Newcombe, C Oliver, A Osibogun, A Poland-Goodyer, C Poll, S Raja, W Raja, N Rana, M Rand, S Rouse, J Rush, G Sandy, G Smith, L Smith BEM, M Smith, N Southworth, B Stanier Bt, M Stannard, P Strachan, R Stuchbury, L Sullivan, D Summers, M Tett, N Thomas, D Thompson, D Town, J Towns, A Turner, M Turner, P Turner, G Wadhwa, A Waite, H Wallace, L Walsh, M Walsh, J Ward, J Wassell, J Waters, D Watson, A Wheelhouse, W Whyte, G Williams, S Wilson, M Winn, A Wood and K Wood

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If you would like to attend a meeting, but need extra help to do so, for example because of a disability, please contact us as early as possible, so that we can try to put the right support in place.

For further information please contact: Ian Hunt - democracy@buckinghamshire.gov.uk



Council minutes

Minutes of the meeting of the Council held on Wednesday 30 November 2022 in The Oculus, Buckinghamshire Council, Gatehouse Road, Aylesbury HP19 8FF, commencing at 4.00 pm and concluding at 7.51 pm.

Members present

D Dhillon, P Birchley, A Alam, D Anthony, R Bagge, D Barnes, S Barrett, K Bates, A Baughan, J Baum, D Blamires, A Bond, S Broadbent, N Brown, S Bowles, P Brazier, T Broom, T Butcher, M Caffrey, R Carington, D Carroll, B Chapple OBE, S Chapple, Q Chaudhry, S Chhokar, J Chilver, A Christensen, L Clarke OBE, A Collingwood, M Collins, P Cooper, C Cornell, A Cranmer, I Darby, T Dixon, M Dormer, C Etholen, P Fealey, R Gaffney, M Fayyaz, P Gomm, D Goss, T Green, S Guy, G Hall, G Harris, M Harker OBE, C Harriss, D Hayday, O Hayday, C Heap, A Hussain, M Hussain JP, M Hussain, N Hussain, T Hussain, P Irwin, S James, J Jordan, R Khan BEM, D King, M Knight, S Lambert, S Lewin, Cllr A Macpherson, I Macpherson, F Mahon, N Marshall, P Martin, R Matthews, Dr W Matthews, Z Mohammed, S Morgan, R Newcombe, C Oliver, A Osibogun, A Poland-Goodyer, C Poll, S Raja, W Raja, N Rana, S Rouse, G Sandy, L Smith BEM, M Smith, N Southworth, B Stanier Bt, M Stannard, P Strachan, R Stuchbury, L Sullivan, D Summers, M Tett, N Thomas, D Town, J Towns, A Turner, G Wadhwa, A Waite, H Wallace, M Walsh, J Ward, J Wassell, J Waters, A Wheelhouse, W Whyte, G Williams, M Winn and K Wood

Others in attendance: Ms D Brock, High Sheriff of Buckinghamshire.

Agenda Item

1 Apologies

Apologies were received from Councillors Ashman, Baldwin, Bass, Bracken, Culverhouse, Egleton, Flys, Gaster, Gemmell, Griffin, Hogg, Hollis, Hunter-Watts, Jackson, Johncock, Kayani, MacBean, Mordue, Naylor, Ng, Rand, Rush, G Smith, Thompson, M Turner, P Turner, L Walsh, Watson and Wilson. Apologies were also received from Rachael Shimmin, Chief Executive and the Lord Lieutenant of Buckinghamshire, Lady Howe.

2 Minutes

RESOLVED –

That the Minutes of the Council meeting held on 21 September 2022 be approved as a correct record.

3 Declarations of Interest

There were none.

4 Chairman's Update

The Chairman thanked all Members who had brought along presents for the Christmas 2022 Children's gift appeal. Since the last Council meeting, events the Chairman had attended had included 2 citizenship ceremonies, a visit to Cowper and Newton museum, the High Sheriff of Buckinghamshire's Justice Service, the awards for the Best Kept Villages 2022 competition, Action for Youth Big Night Out, the MK Mayor's Civic Service, Florence Nightingale Hospice AGM, the Divali Festival of Light, the Aylesbury Town Mayor's Remembrance Service, and the Buckinghamshire Council Service of Remembrance.

The Vice Chairman of the Council also detailed events she had attended since the last Council meeting which included Kashmiri National Day and flag raising, 3 citizenship ceremonies, the Caribbean exhibition at Wycombe museum, the Remembrance Service at Wycombe, and 2 events, the senior prize giving ceremony and the school concert, at Dr Challoner's Grammar School.

5 Petitions

There were none.

6 Presentation from the Thames Valley Police and Crime Commissioner and the Chief Constable

Matthew Barber, Thames Valley Police and Crime Commissioner and John Campbell QPM, Chief Constable of Thames Valley Police, were in attendance to present to members on the work of TVP in Buckinghamshire over the last year. The Chief Constable was accompanied by Chief Superintendent Michael Loebenberg, Superintendent Emma Burroughs (South Buckinghamshire LPA) and Chief Inspector Robb Webb (Aylesbury LPA).

The Police and Crime Commissioner informed Members that the Chief Constable John Campbell would be retiring in early 2023 and would be replaced by the current Deputy Chief Constable Jason Hogg who had worked for TVP since 2016 with extensive other policing experience since 1995. Member were then given an overview of the work of TVP over the past year which highlighted the pressures involved in setting the police budget, work being done to improve the ways that the public could contact the police including work to improve the '101' system, and that the police strength (4,861) was the highest ever per head of population for TVP with the recruitment of further Officers continuing. Priorities for the coming year would include investing in areas of interest to the public, increasing police numbers in neighbourhood policing / community policing and recruiting additional PCSOs to replace those who had transitioned to become Police Officers.

The following key points were highlighted during a presentation from the Chief Constable, with localised information being presented by Superintendent Burroughs and Chief Inspector Webb. These included:

- Information was provided on the police area in numbers. TVP was the largest non-metropolitan Force in England and Wales, covering 2,200 square miles, 3 counties and a population of 2.5m people. There were 11 Local Police Areas (LPAs), each with a senior command team lead by a Superintendent.
- The Chief Constable's Management team.
- Police numbers (at October 2022) – 4,861 Police Officers, 3,384 Police staff, 288 PCSOs, 229 Special Constables, plus volunteers, cadets and mini police.
- Police Uplift Recruitment Campaign – the commitment to recruit an extra 609 officers, including details of the work being done to build a workforce that reflected communities and on the entry routes into the Force.
- The challenges for recruitment, including that a relatively large number of PCSOs had transitioned to become police officers, with most returning in PC roles to serve the LPA.
- Force activity (1 April to 30 September) – 497,857 contacts from the public, 90,339 incidents attended, 15,099 arrests (including 4,494 for domestic abuse and 445 for knife crime)
- Force activity (1 April to 30 September) – with an 8% increase in rape, 105% increase in sexual offences, 55% increase in stalking and harassments. There had been a 44% increase in domestic abuse formal action and a 21% increase in the volume of crimes resulting in formal action.
- Force activity (1 April to 30 September) – 4,025 road collisions attended, 3,319 missing persons found and 319 events policed.
- On workplace initiatives including menopause friendly accreditation and receiving an award for the Most Open Workplace Award.
- The support provided for Operation London Bridge which had included supporting events in London, plus events leading up to the Queen's final resting place at Windsor castle.
- South Buckinghamshire LPA – information was provided on crime statistics, domestic abuse (29% increase in number of cases where FAT), residential burglary (24% increase), knife related crime (39% increase), Neighbourhood teams and engagements, drugs, complex and serious crime (7% increase), and on the Stronghold team.
- Aylesbury LPA – information was provided on crime statistics, domestic abuse (56% arrest rate), residential burglary (4% increase, 8% positive outcome rate), knife related crime (7% increase), Neighbourhood teams and engagements, drugs (32 arrests), complex and serious crime (12 charged), and on the Stronghold team.

The Chief Constable also highlighted the outcomes of the HM Inspector of Constabulary inspection during the early Spring that had highlighted:

- The Force had an **ethical and inclusive** culture, staff were **proud** to work for TVP and a feeling of **belonging** existed in the organisation.
- TVP was good at treating people **fairly and with respect**.
- The Force worked with diverse communities to **understand what mattered to them**.
- The workforce understood how to use stop and search powers **fairly and respectfully**.

- The workforce understood how to use force **fairly and properly**.

Thanks were expressed by Members for the hard work of officers and all that they did to protect the public. A question / answer session to the PCC and Chief Constable followed the presentations, which included 5 questions submitted by Members in advance of the meeting. Details were as follows:

- (i) a Councillor commented that last month he had accompanied 2 Officers from the Wycombe team on patrol. He had been extremely impressed with how professional, patient, and courteous the Officers had been in dealing with a person who had a mental health issue.
- (ii) **Gerrards Cross** – TVP were thanked for recent efforts in the Gerrards Cross area relating to Operation Gallop and a spike in burglaries. The Chief Constable explained that LPAs held daily management meetings to identify crime trends that needed to be addressed and where necessary could draw in resources from other areas. Local intelligence was also helpful in identifying trends and crime activity.
- (iii) **Aylesbury Town Centre** – an explanation was provided on what was being done in Aylesbury Town Centre to address issues such as an increase in petty crime and shoplifting, which included working with community safety partners and street wardens, and holding fortnightly neighbourhood demand meetings to keep apprised of issues of concern.
- (iv) **Organised crime associated with waste disposal** – an explanation was provided on efforts made to tackle illegal waste disposal which it was acknowledged sometimes had links to organised crime. This was one of the issues being looked at by the Rural Crime Task Force (as well as plant and equipment theft). Lower level fly-tipping could be dealt with by local Councils in partnership with LPAs. Larger issues involved also working with the Environment agency and working across borders through joint police/EA teams.
- (v) **Police numbers 2010 versus 2022** – Members were informed that the force numbers of 4,772 Officers at the last quarter, as quoted by the Chief Constable, included regional units. At the 2019 baseline there had been 4,250 Officers. In 2010 this had been 4,516 Officers. The total number of Officers was continuing to increase and would be higher today (than 4,772) and would exceed the Home Office recruiting target by the end of the year.
- (vi) **Digital Evidence Management System** – Members were informed on the DEMS which allowed police to collect digital evidence from victims and witnesses (which might include video doorbells) and share with partners such as the Crown Prosecution Service. The public were also able to upload to the DEMS. The PCC advised that the TVP were investigating initiatives used by other Police Forces for collecting digital evidence.
- (vii) **Wycombe Town Centre** – with regards to an increase in issues affecting the Town Centre such as shoplifting, begging and drug selling, and a number of instances of TVP not responding to calls from retail businesses who had apprehended shoplifters, Members were informed that, unfortunately, the police were diverted/delayed by other jobs en route. Superintendent

Burroughs provided detailed information on work in the Town Centre which included setting up a Business Improvement District; working with the community safety team, outreach teams, Councillors and volunteers; and recent efforts focussed on the top 3 shoplifters who were causing the greatest harm, working with the Eden shopping centre and their own security. The efforts were focussed on both reducing crime and antisocial behaviour in the Town Centre.

- (viii) **Behaviour and public assurances** – the Chief Constable provided detailed information on what TVP was doing internally to provide assurance to those leading the service that any poor behaviour would be dealt with, and that the public could be assured that particularly those people who were vulnerable were dealt with fairly and with respect. This had also been mentioned by the Chief Constable earlier in the meeting regarding the outcomes of the HM Inspector of Constabulary inspection during the early Spring.

Councillor Rouse had submitted a question in advance of the meeting and stated that he was happy to receive a written response following the meeting.

The Chairman expressed thanks to the Police and Crime Commissioner, Chief Constable and police representatives for the presentations and responding to Members' questions. The Police and Crime Commissioner and Chief Constable thanked Members for their continued support for the work of officers.

7 Electoral Review of Buckinghamshire

On 2 August 2022, the Local Government Boundary Commission had published its proposed pattern of wards for Buckinghamshire Council to apply from the Council elections in 2025. This followed a public consultation earlier in the year during which the Commission had received submissions from various sources, including this Council. In the event, the Commission did not follow this Council's submission.

Council had agreed in April 2022 that the Standards and General Purposes Committee should advise Council on the appropriate response to the current consultation. The Commission was proposing a pattern of 51 wards with, variously, 1, 2 or 3 Member representation, achieving 98 members overall. The Commission's proposals could be found on their [website here](#).

While the Commission would of course consider any comments on its proposals, it was not seeking detailed alternative proposals as in earlier stages. Rather, the Commission was minded to implement the pattern of wards it had proposed and was seeking comments on their practicality. The Commission had invited views specifically on 10 of its proposals that was where the Commission felt it needed further local evidence to verify its proposals.

In approaching its work, the Committee had been assisted by a cross-party Electoral Review Working Group. The Group had invited all members of the Council to comment to it on the Commission's proposals. The Group, and then the Committee, addressed itself as follows:

- A) Reviewing each of the 10 proposals on which the Commission had invited comment;
- B) Reviewing any other refinement suggested by local Members.

The Committee's recommendations were listed at **Annex 1** to the Council report. Where a change to the Commission's proposals was recommended, a plan illustrating the change, and how it differs from the Commission's original proposals, was included at **Annex 2**.

The Chairman of the Standards and General Purposes Committee explained that the Committee had been mindful only to suggest changes where they substantially improved upon the Commission's own proposal, and were made in line with the Commission's working assumptions that Parishes be kept whole where possible, rural Wards were not too geographical spread out and diverse, Electoral variance was within acceptable limits, and urban and rural areas should not be mixed unless there were clear community identity reasons.

In one instance (Chiltern Ridges), the Committee had felt that the Commission's ward was too large, diverse and artificial. It had therefore recommended that the constituent parishes be located instead, as appropriate, in Chesham North, Chesham South or Chalfont St Giles & Little Chalfont Wards.

In three cases, the Committee had recommended that the Commission's individual wards be merged with another in the interests of community identity while retaining electoral variance:

- A) Grendon Underwood with Steeple Claydon
- B) Horwood with Winslow
- C) Newton Longville with Quainton

In other cases, the Committee was proposing a modification to the Commission's proposals in the interests of community identity.

- A) Buckingham Ward: the addition of Leckhampstead Parish (from Horwood Ward)
- B) Iver and Gerrards Cross & Denham: recognition that New Denham has no connection with the Commission's proposed Iver Ward; and that Denham Parish should be kept whole within Gerrards Cross & Denham. Similarly, the parish boundary for Gerrards Cross should be restored and kept whole
- C) Little Marlow Parish: to remain whole (e.g. within Chiltern Villages) rather than split as proposed by the Commission
- D) Penn, Tylers Green & Loudwater and Beaconsfield: transfer of certain areas (of the former) which more clearly identify with Beaconsfield. An additional benefit is a reduction in the Commission's currently excessive variance for Penn, Tylers Green & Loudwater
- E) Terriers & Amersham Hill and Totteridge & Bowerdean: transferring certain polling districts and redistributing councillor numbers to achieve one 3 member ward and one 1 member ward (instead of two 2 member wards).

The resulting wards to be Terriers & Totteridge (3) and Bowerdean (1).

The Council had been successful in persuading the Commission to extend its deadline from October (originally) to 5 December. The Council's submission must be sent to the Commission by that date. The Committee was seeking formal endorsement by the Council, of these proposals, as a corporate response. It remained the case, as at other stages of the review, that any Member was free as an individual to send their own personal submissions to the Commission.

The Commission's revised timetable envisaged that the final report would be published on 28 February 2023, for an Order to be laid in Parliament in Spring 2023, and for the new arrangements to apply to elections from May 2025.

During the debate, points highlighted included:

- (i) concerns expressed by one Member on a section of Knotty Green within Penn Parish that had been split into Beaconsfield Ward. The Penn Parish Council was of the view that the Parish should be left intact and not diluted. It was asked that this be made clear in any submission to the Boundary Commission. It was acknowledged that the Penn, Loudwater and Tylers Green Ward and area had been a particularly difficult arrangement to manage which had impacted on consultation efforts. It had been difficult in this particular area to make a Warding decision whilst also addressing electoral variances and community cohesion issues.
- (ii) that the accuracy of the maps for Gerrards Cross, Denham and Ivers would be checked against the comments made before the submission was made to the Boundary Commission.
- (iii) a number of Members thanked the Officers for all support during the review. It was commented that the changes from 203 Councillors in the Shadow Authority to 98 Councillors in the next term from 2025 would equate to a saving of approximately £2.5m during 2025-2029.
- (iv) concerns were expressed on the difficulties associated with single Member Wards, in particular at Bowerdean. Members were informed that the Council's original submission to the Commission had not included for any single Member Wards but that the Commission had then come back proposing a significant number of single Member Wards. The proposed submission back to the Commission had sought wherever possible to minimise the number of single Member Wards but it had not been possible to achieve this everywhere.

Councillor T Broom moved the 2 recommendations as noted in the report. These were seconded by Councillor B Chapple OBE, and it was –

RESOLVED –

(1) That the Council's response to the Local Government Boundary Commission for England on the future pattern of wards for Buckinghamshire Council be APPROVED, as set out in Annex 1 and as

recommended by the Standards and General Purposes Committee.

(2) That the Service Director for Legal and Democratic Services be authorized to submit the comments to the Local Boundary Commission for England by the consultation deadline of 5 December 2022.

8 Buckinghamshire Youth Justice Strategic Plan 2022-23

Members considered the Buckinghamshire Youth Justice Strategic Plan 2022 – 2023. The Cabinet Member for Education and Children’s Services spoke to the report, which set out details of progress made against agreed outcomes for children and young people, priorities and future challenges for the partnership for 2022 – 2023. Further, the plan highlighted partnership arrangements and the budget position for the Youth Offending Service Partnership.

The following key points were highlighted:

- That the Council was required to produce a plan each year with the aim of stopping offending, re-offending and reduce custody.
- The multi-agency work that was being undertaken. There were 16 targeted schools as part of the aims to reduce exclusions and this included targeting identified problem areas with the help of the police. It was highlighted that the majority of issues were caused by a small number (68) of young people.
- That it was statistically true that most young offenders were of either mixed nationality or black, and that a small proportion of white offenders had SEND issues. These were 2 areas that were looked at and targeted for work. The Service was fully conversant on issues that needed to be addressed. Details of the Strategic Plan could be shared with the Member in due course.
- That the liaison and diversion work mentioned in the report was mostly done by TVP, along with 2 dedicated social workers. The Cabinet Member would need to speak to the police in order to provide the Member with a fuller response.

RESOLVED –

That the 2022 – 2023 Youth Justice Strategic Plan be agreed.

9 Reports from Cabinet Members

Members received reports from Cabinet Members. There was an opportunity for Members to ask questions of individual Cabinet Members about matters and issues affecting their portfolios.

Leader of the Council, Councillor Martin Tett

The Leader reported that in the Autumn statement the Government had announced it would be extending and providing additional funding to local Government for local support. Funding details were unavailable, but it was hoped that it would at least match £2.4m that had previously been provided. This funding would help to fund the Helping Hands team. The Leader received comments and questions on New

Park, Great Horwood, and on Ukrainian refugees. Members were informed:

- That a Leader's decision would be published very soon – (<https://buckinghamshire.moderngov.co.uk/ieDecisionDetailss.aspx?ID=926>) that would approve proposals to help mitigate the expected pressure on the demand for accommodation in Buckinghamshire and which related to the volume of Ukrainian citizens (approximately 1,400 people) resettled in the county. The proposals would help to mitigate this pressure by:
 - Providing support for Buckinghamshire residents to continue/commence hosting.
 - Providing support measures to assist the transition of Ukrainian guests into private rented accommodation.
 - Enabling the use of funding from Government for the Ukraine scheme to develop the supply of temporary accommodation.

A Press Release on how Bucks residents could offer a spare room in their home for a Ukraine guest had also recently been published.

- That Officers were investigating allegations around how a site in New Park, Great Horwood, was run. However, as the investigations had not concluded and there were still legal sensitives, the Leader was not able to publicly comment further at the moment.

Cabinet Member for Education and Children's Services – Councillor Anita Cranmer

The Cabinet Member received comments and questions on Dyscalculia, the Bourne End Academy, energy efficiency in schools and on the SEND service. Members were informed:

- That the Cabinet Member would respond to the Member about testing in Bucks Schools for dyscalculia.
- That the Cabinet Member joined with local Members in congratulating Bourne End Academy, who had progressed in a couple of years from special measures to now being rated good, and outstanding on leadership and management. The school had also achieved the best GCSEs at 5+ at English and Maths of any secondary modern school in Bucks and was oversubscribed this year for Year 7 admissions.
- That the Council could consider what might be done and was possible to assist schools to improve energy efficiency in their buildings (e.g. lighting, light bulbs).
- That the Cabinet Member would arrange a Teams meeting with a Member to discuss issues including special education needs, dyslexia and speech therapy.

Cabinet Member for Accessible Housing and Resources – Councillor John Chilver

The Cabinet Member received comments and questions on apprenticeships, The Exchange restaurants, customer service awareness, loans to Thurrock Council and social housing. Members were informed:

- That since the start of the new Council there had been 19 new apprentices each year. There were currently 195 members of staff on various apprenticeship programmes across the Council or at schools. The Council was actively promoting opportunities for more apprenticeships. During Covid, the Kickstart

programmes had been run with 45 placements for young people aged 16-25. Of these, 11 had remained working within the Council.

- That it was great news that all restaurants in The Exchange, Aylesbury, were now occupied. An undertaking was given to chase up a reply on plumbing works problems being experienced by Hirali, the Sri Lankan restaurant.
- On the performance of queries made by the public via the Council's telephone queries, which had been highlighted during a customer service awareness week. The Cabinet Member had recently sat with a customer service agent and been impressed with the professionalism and efficiency, and how they handled what were often difficult situations. The Service had experienced an increase in calls earlier in the year due to missed bins, Council tax, and £150 rebate/vouchers. The wait time to answer calls had risen to 8 minutes in the Summer but through a number of initiatives and recruitment that had now reduced to less than 3 minutes, with 95% of calls being answered.
- That the Council had received a letter from Thurrock Council's Section 151 Officer to confirm that the £10m loan to that Council would be fully repaid at the due date in January. Members were informed that the criteria for making similar loans in the future had been looked at and tightened up.
- That a report on social housing was being prepared outlining schemes delivered and underway, including those delivered by the Council and other organisations.

Cabinet Member for Communities – Councillor Steve Bowles

The Cabinet Member reported that on 25 November he had attended the flag raising ceremony at The Gateway for White Ribbon Day. He also highlighted the White Ribbon stand located in The Street and encouraged Members to sign the pledge. The Cabinet Member received comments and questions on a local hot meals project, White Ribbon Day and Aylesbury Garden Town. Members were informed:

- That the hot meals project for older people that had been initiated by some Members in the Waddesdon and surrounding areas had been a huge success. Thanks were also expressed for the continued work of Community Boards.
- That a 2-day training course was now available for people to raise their awareness on engaging with men and boys to end violence against women and girls, with an opportunity for people to also become a White Ribbon Ambassador or Champion within their community.
- That the Cabinet Member would liaise further with Officers about a further Member nominee being appointed onto the Aylesbury Garden Town Board.

Cabinet Member for Culture and Leisure – Councillor Clive Harriss

The Cabinet Member encouraged everyone to support and attend local theatre / pantos and local museums over the festive season. He received questions on Higginson Park, Aqua Vale SEND provision, Prebendal Farm and on Buckingham Tourist Information. Members were informed:

- That comments were welcomed from people on plans to refurbish the play area in Higginson Park. Officers would also be consulting widely on any proposals.

- That he would come back to the Member with information on any plans to re-line the swimming pool at the Court Garden Leisure Complex.
- That post Covid, there was a very high demand from people to use Leisure Centres and facilities. The Cabinet Member would talk to the operators of Aqua Vale about access for SEND provision, particularly during half-term and Summer holiday periods.
- That while some improvement works had been done to a local park in the Prebendal Farm area, it was acknowledged that more work needed to be done. It was mentioned that some of the recent works had been vandalised.
- That the Cabinet Member was happy to liaise with a Member on initiatives and collaborative efforts that might assist in boosting the local economy in Buckingham.

Cabinet Member for Homelessness and Regulatory Services – Councillor Mark Winn

The Cabinet Member reported on actions being taken by the Council relating to damp/black mould in social and rented housing. The Council had an important role to play with registered providers and social landlords to ensure that they addressed critical safety issues in their housing and sought to improve standards within the rental sector. This included the important role of the Environmental Health team (enforcement) where complaints to a landlord had not led to improvements. Members were informed that all Councils and providers had received a letter from the Secretary of State for Levelling Up, Housing and Communities asking for data on the remediation on damp and mould hazards including on enforcement action taken. An initial response had been signed off by the Leader, with a more detailed response to be provided to the SoS by 27 January 2023. Council had been asked to provide information on how they were prioritising enforcement action, including on plans to ensure adequate enforcement capacity was in place to assist in driving up standards in the private rental sector. The Council was at the initial stages of gathering and analysing local data to help identify possible local improvements and was focussing priorities on current cases. The Cabinet Member and the Corporate Director would be meeting with registered providers next week to gain a better understanding on how they dealt with complaints about damp/mould. Members would be kept informed of any issues.

The Cabinet Member received comments and questions on enforcement against illegal gypsy encampments, housing associations, damp/black mould in social and rented housing, on rough sleepers and on the illegal sale of tobacco. Members were informed:

- On how the Council was able to use Section 60 powers to respond to illegal gypsy encampments that might occur on Council owned land.
- That if Members were aware of housing associations not dealing with or responding to reports of safety issues that this information should be passed on to the Environmental Health team.
- That it was important for tenants and landlords to work together to drive up standards in the private rental sector.

- On the good work of the Wycombe Homeless Connection, and on the other work and initiatives being done over the winter period for rough sleepers across Bucks.
- Councillor Morgan was thanked for the work she had done with Trading Standards and TVP regarding identifying the provision and sale of illegal tobacco.

Cabinet Member for Transportation – Councillor Steve Broadbent

The Cabinet Member updated Members on A413 / Wendover Road closures over Christmas and New Year, including information on how the Council and EKFB (HS2s contractors) would be communicating closure details to Members and residents. Local drop-in sessions hosted by EKFB would be held on 6, 13 and 14 December.

The Cabinet Member received comments and questions on the e-scooter trial, drain/gully clearing, Thames Water, fibre broadband, demand responsive training, electronic vehicle charging, winter roads network, HS2, a Buckingham cycleway and the Haddenham-Thame cycleway. Members were informed:

- That Zipp had provided the Council with data on car journeys replaced as a result of the e-scooter trial. Data was based on user surveys and could be provided to the Member.
- That the Council had cleared 85,000 drains/gullies last year and had again cleared two-thirds of these so far this year.
- That he shared the frustrations of a Member relating to unnecessary disruptions caused by Thames Water when carrying out works in the Waddesdon area. So far this year over 23,500 permit applications had been received for works (which compared to approximately 20,000 p.a. 3-4 years ago, and 63,000 permit applications last year). Of these applications, 5,300 applications had been revoked, refused, or fined through fixed penalty notices. The Service was putting in a huge effort of inspection to ensure all companies acted within the approved authority limits.
- That fibre broadband companies were bound by the same rules as other utility companies when undertaking works. Details of all permits which might include emergency out of hours contact details were available on <https://us.one.network/>. If the Member had a particular issue they were welcome to contact the Cabinet Member.
- On details of the two demand responsive transport schemes in the county (Wycombe was live, Aylesbury was in the final procurement stage) that had been funded through the rural mobility fund.
- That the Cabinet Member should be able to visit Marlow to look at local issues with a Member, diary commitments permitting.
- That the Cabinet Member had provided detailed information on plans for on-street electric vehicle charging at the Transport, Environment and Climate Change Select Committee meeting on 3 November during discussion of the Council's Electric Vehicle Action Plan. An update had also been provided at that meeting on demand responsive transport.
- That the highways team were 'winter ready' (i.e. which included for road gritting) for the forthcoming Winter period.

- That he would follow up with Officers and provide an update on HS2 works impacting on the A418 and the area to the west of Aylesbury as well as at Stone.
- That regards to the delivery of a development agreement to construct a cycleway in Buckingham, a Member was referred to the response to a written question that was an agenda item later in the meeting.
- On aspirations to provide for a Haddenham-Thame cycleway as a part of larger green infrastructure plans across the county.

Cabinet Member for Planning and Regeneration – Councillor Peter Strachan

The Cabinet Member received comments and questions on planning pre-application meetings, the Buckinghamshire Local Plan, green belt/AONB, auto-response when planning applications submitted, planning infrastructure and Cllr Stuchbury question. Members were informed:

- To write to the Cabinet Member if they had a particular issue, e.g. time taken to organise a planning pre-application meeting.
- That the development of the Buckinghamshire Local Plan was the highest priority within his portfolio. While a lot of hard work was being done with an eye on the 2025 deadline to have a Local Plan in place, the Council was also waiting for new planning policies to be announced by central Government that could impact on housing allocation numbers.
- In response to a question about the Council having a planning policy statement regarding the future use of green belt / AONB for housing that, as per the answer to the previous question, the Council was waiting for announcements from central Government. The Council was determined to protect green belt/AONB which was borne out in local decision-making, however, there were occasions when green belt could be built upon.
- In response to a question on auto-responses to matters submitted to the planning process, Members were asked to notify the Cabinet Member if they had a particular issue.
- That issues such as sufficient electricity capacity to support new developments, the impact of new developments on school places (i.e. leading to over subscriptions to schools) and the provision of developer contributions were all looked at as part of the current planning process, which reflected national regulations. If Members had specific issues they believed were not being addressed they were asked to write to the Cabinet Member.
- That a Member had received a full response relating to a query on a sewage matter. If the Member had further queries they were asked to write again to the Cabinet Member.

Deputy Leader and Cabinet Member for Health and Wellbeing – Councillor Angela Macpherson (Councillor Zahir Mohammed, Deputy Cabinet Member for Public Health answered questions for this portfolio area)

The Deputy Cabinet Member reported that in the recent mini budget announcement by the Chancellor social care reforms had been delayed until October 2025. While this delayed some of the work that had to be done the Council would continue to

work to address known demand pressures. He also reported the vaccination programmes in Buckinghamshire continued to be well supported by the elderly but that more work was still required to be done with younger people. Members were always welcome to invite Public Health to Community Board meetings to update them on local issues such as local health profiles and on health inequalities. The Deputy Cabinet Member received comments and questions on a new doctor's surgery at Waddesdon and on raising awareness of HIV testing in BAME and minority communities in Bucks. Members were informed:

- That the Member should write to the Cabinet Member for Planning and Regeneration regarding possible doctor's surgery in Waddesdon.
- That a lot of campaigns were taking place to raise awareness of HIV testing available to all people in the community and encouraging people to come forward and get tested. The Member would be provided with specific information relating to his question.

Deputy Leader and Cabinet Member for Environment and Climate Change – Councillor Gareth Williams

The Cabinet Member received comments and questions on waste collections in the south of the Council area, green bins, a waste issue and on payment methods. Members were informed:

- That it was pleasing that the reliability of household waste collections in the south of the area had returned to the same levels as before the round re-organisations. The Cabinet Member would speak to Veolia about some operatives not putting bins back where they had been collected from.
- That if a household decided not to take a green bin subscription then the bin would not be removed straight away in case the household changed their mind. The Council would be look to collect bins early in the New Year from households that did not have a subscription.
- To write to the Cabinet Member about a refuse collection issue at a Community Centre so that it could be raised with Veolia.
- That the issue of customers having to provide a self addressed envelope if they required a payment receipt would need to be picked up with the Resources team.

10 Questions on Notice from Members

The written responses to questions from Members, published as a supplement to the agenda, were noted.

11 Report for information - Key Decisions Report

A list of decisions taken by Cabinet Members since the last Full Council meeting on 21 September 2022 were received and noted.

12 Date of Next Meeting

The next full Council meeting (budget setting) was scheduled to take place on Wednesday 22 February 2023 at 4pm.



Report to Council

Date:	22nd February 2023
Reference number:	N/A
Title:	Chief Finance Officer's Statutory Report
Relevant councillor(s):	Cllr Martin Tett - Leader
Author and/or contact officer:	David Skinner, S151 Officer
Ward(s) affected:	All
Recommendations:	Council is asked to note the content of this report

1. Purpose of Report

- 1.1 Under Section 25 of the Local Government Act 2003 I am required to report to the Council on:
- a) the robustness of the estimates made for the purposes of the calculations [of the budget], and
 - b) the adequacy of the proposed financial reserves.
- 1.2 This report is the culmination of the budget process in which detailed work has taken place with Officers and Members. The Council is required to have due regard to this report when making decisions on the budget.

2. Strategic Overview

- 2.1 The revenue budget presented to Council is for the financial year 2023/24 only. The decision was taken to prepare a one-year budget due to the extremely high levels of volatility in the economic environment and the uncertainties surrounding future Local Government funding. Detailed plans for financial years 2024/25 and 2025/26 have

been developed in the background, and these will continue to be reviewed and refined as more information becomes available.

- 2.2 Local Government funding remains very uncertain in the medium term due to proposed changes to the Local Government funding regime, potential reviews of Business Rates and Council Tax, and the implementation of key Government policies regarding Adult Social Care reform and the 'Levelling Up' agenda.
- 2.3 The Government's Autumn Statement published in November set out funding priorities for the period 2023/24 to 2027/28, with public spending broadly maintained in the first 2 years, but a tightening in spending thereafter in order to reduce government borrowing. Actual funding allocations confirmed through the Provisional Local Government Finance Settlement in December provide certainty for 2023/24 only. The long-awaited changes to Local Authority funding through the Fair Funding Reforms may significantly impact the distribution model for Government funding from 2024/25 onwards, and as such, future funding levels remain significantly uncertain.
- 2.4 The government issued a Local Government Finance Policy Statement on 12th December 2022, intended to provide some clarity on the financial settlement for 2024/25. This gave some clarity, confirming that Council Tax referendum thresholds for 2024/25 will be 3% for basic Council Tax and 2% for the Adult Social Care precept; that the Local Government settlement would be calculated using a similar approach to 2023/24; and that additional funding, with potentially additional costs would arise from the Extended Producer Responsibility for Packaging (EPR) scheme.
- 2.5 Developing the budget for financial year 2023/24 has been particularly challenging due to the current levels of inflation, with the Consumer Prices Index reaching a 41 year high of 11.2% in October. Recent months have seen small reductions and the trend is broadly consistent with Office for Budget Responsibility assumptions that have been used for budget estimates of inflation.
- 2.6 The Council's services are not all affected by inflation in the same way, because each service will have its own particular cost drivers such as fuel prices, energy costs, pay inflation or the effect of specific market conditions. This is particularly the case in Children's Social Care, where the market has become difficult, and placement costs have been impacted by demand significantly outweighing supply.
- 2.7 Social care budgets are particularly subject to a high degree of risk. This has been exacerbated by the effects of the pandemic and the NHS strategy of Discharge to Assess which is resulting in clients leaving hospital with greater care needs than before, and pressures on the health system as a whole.
- 2.8 Although the Provisional Local Government Finance Settlement in December allocated additional funding to Adult Social care through creation of a new Social Care grant, and additional ringfenced funding through the Better Care Fund to support the process of discharge from hospital, increasing demand and increased complexity of

need continues to put pressure on our budgets. The reform of Adult Social Care, which had been expected in October 2023, is now delayed to October 2025, and this will have an effect on our budgets in future. Maintaining our adaptability to these changing factors whilst continuing to deliver high quality services will be of paramount importance.

- 2.9 The budget for 2023/24 has been set within the context of a challenging environment for all local authorities, with some high profile cases of local authorities failing to operate sustainably. A number of councils have applied to central government for the use of capitalisation directives to use capital funding to meet revenue pressures. In addition, we have seen a number of councils having to issue section 114 notices, banning all non-essential spend after concerns that setting a balanced budget for the forthcoming year would not be possible.

3. The Control Environment

- 3.1 The Council operates within a framework of strong financial governance. The constitution is a top level governance document, approved by the Full Council, and this contains the Financial Procedure Rules which set the principles for managing the Council's financial affairs. A set of strategic documents form the second level of financial governance, with a third tier represented by detailed Financial Instructions to provide clear guidance on the operation of key financial processes. All documents are regularly reviewed and updated to ensure they remain current and fit for purpose, reflecting changes in the external environment and also in the Council itself.
- 3.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) publish a resilience index annually, which allows Local Authorities to assess their financial resilience against a number of measures. These include the adequacy of reserves, funding risk, and exposure to Social Care demand risk. The data has been reviewed and the Council falls into the lower half of the risk assessment for all measures. This gives assurance that the Council's financial governance is strong and that it is operating in a financially sustainable way.
- 3.3 The forecast outturn for 2021/22 was a balanced position, and it is expected that this will be achieved again in 2022/23. This is a significant achievement, as there have been pressures within budgets during the year, but these have been successfully managed and mitigated through the Council's strategy of setting contingency budgets for high risk areas. This prudent approach will be maintained in future to provide a mechanism for mitigating against risks. Pressures in the budget for 2022/23 have been assessed to establish whether they are ongoing or of a one-off nature, and ongoing pressures have been built into the forward budget as appropriate to ensure the right level of resource going forward.

4. Robustness of the Budget

- 4.1 The assumptions used to build the budget have been formulated using the most up to date information available, and cross-checked and verified against external sources such as:
- a) Forecasts of inflation from the Bank of England Monetary Policy Unit's latest estimates and the Office for Budget Responsibility
 - b) Sector averages for growth and inflation as measured by the Society for County Treasurers, to ensure our assumptions are consistent with comparable local authorities
 - c) Detailed review of inflation within service areas to understand how services will be impacted by inflation on their particular cost-drivers
- 4.2 The budget, and the changes made in response to developments over the last year, has undergone frequent and rigorous review by:
- a) Myself, as the S151 Officer;
 - b) The Corporate Management Team;
 - c) The Cabinet;
 - d) Management teams from all Directorates;
 - e) Member briefing sessions;
 - f) The Budget Scrutiny Task & Finish Group.
- 4.3 Furthermore, our current year budget monitoring and risk management processes have ensured that all ongoing pressures and risks are explicit, understood and considered within the budget development process.
- 4.4 Throughout the development of the budget, these groups have been made aware of the current and future risks both on service income and expenditure, local taxation receipts and the wider Local Government funding environment.
- 4.5 Key amongst the current and future risks are:
- a) **Inflation and national economic conditions:** global economic instability, along with supply chain issues, have contributed to the current high levels of inflation in the UK economy. Although inflation is predicted to fall during 2023/24, there remains uncertainty over the levels and duration of these impacts.
 - b) **Central Government funding:** the Covid-19 pandemic and the UK's response to the war in Ukraine have led to unprecedented levels of national debt. Under the new fiscal rules introduced by the government as part of the Autumn statement, it will be necessary for public spending to be tightened

in future years to reduce these levels, unless economic performance improves significantly. In addition, the long-awaited Local Government funding reform and impact of the Levelling Up agenda could see funding diverted away from areas that are perceived as less in need.

- c) **Complexity and demand in Social Care & Client Transport:** the continued growth in demand and complexity of cases managed in Social Care services and also Home to School Transport is driving up costs, and whilst all reasonable efforts have been made to predict these impacts, there remains a large degree of uncertainty and risk.
- d) **Increased demand for Temporary Accommodation:** demand for Temporary Accommodation has risen significantly due to an increase in the number of people presenting as homeless and a shortage of suitable accommodation. The Council will look to address this through a longer term solution to reduce reliance on bed and breakfast accommodation and establish a more sustainable operating model.
- e) **The sustainability of providers within the Social Care market and Care Reforms:** under the Care Act, local authorities with responsibility for adult social care have a statutory duty to manage the market including, where necessary, making provision for the continuity of care if social care providers close. Although the Adult Social Care reforms have been delayed for two years, and the move to a “Fair Cost of Care” has seen an increase in fees, market sustainability remains a concern.

In Children’s Social Care the national market has become sub-optimal, with demand significantly outpacing supply. This has contributed significantly to increasing placement costs in the current year.

- f) **The Covid-19 pandemic:** the Covid-19 pandemic continues to present a risk to the Council’s budgets. The longer term impacts on demand for the council’s services continue to evolve as society continues to develop a sustainable response to the pandemic.

4.6 It is in this context that the budget contains specific contingencies to ensure that the Council is adequately planning for and mitigating the impact of any such risks which may become real.

4.7 Financial sustainability will be a critical consideration for the Council going forward, especially with the number of Councils who are having to issue S114 Notices continuing to increase, and the financial strategy will need to ensure that the Council can deliver its core services sustainably whilst maintaining the adaptability required to respond to changing levels of resources. Fully delivering the savings / additional income included within the 2023/24 budget (**£30.4m**) will be key to achieving this.

5. Adequacy of Reserves

- 5.1 Alongside the development of the budget proposals, there has been consideration of the level of reserves held by the council and the likely balances going forward. These balances are held against the risk of unforeseen events and provide a strong buffer against unexpected events, as well as funding across multiple years for the delivery of specific projects. A reserves protocol has been developed to support greater oversight of reserves and to ensure that they are created, used and managed in a consistent and prudent fashion.
- 5.2 A ratio of 5% of net revenue expenditure is the generally accepted minimum prudent level of General Fund reserves. The Council's General Fund reserves is forecast to be 9.5% of net operating expenditure at the end of 2023/24. This measure forms part of the CIPFA Resilience Index and we are currently rated as low risk for this indicator. Given current risks and uncertainties, holding above 5% in General Fund reserves is considered prudent. Earmarked reserves have been closely reviewed and are sufficient to cover all expected commitments against them, whilst providing a mechanism for managing risks.
- 5.3 We remain committed to using reserves only for one-off purposes, as using them for ongoing costs does not reflect sustainable financial management. There is a planned use of £1.36m from General Fund as agreed in the previous MTFP and £2.44m from Earmarked Corporate Reserves to smooth savings plans and to address Collection Fund accounting arrangements for deficit spreading.
- 5.4 Appendix A sets out a summary of the Council's earmarked reserves together with a description of the intended use of the reserves.

6. The Dedicated Schools Grant (DSG)

- 6.1 The DSG is a ring-fenced specific grant that supports local authorities' Schools budgets. Since 2019/20 the Department for Education (DfE) has set the principle, via legislation, that the DSG is ring-fenced and any deficit is to be carried on the reserve and not met from a Local Authority's General Fund. This policy, known as the statutory override for the DSG, has recently been extended for the next three years, from 2023/24 to 2025/26. There remains, however, a risk that this arrangement may cease at the end of financial year 2025/26, which would require authorities to fund the deficit from their General Fund.
- 6.2 Local authorities with significant deficits are required to set out a deficit management plan.
- 6.3 A local authority must now:

- a) carry all the deficit forward to set against the Schools budget in the next financial year; or
 - b) carry part of the deficit forward to set against the Schools budget in the next financial year and carry the rest of it forward to the following financial year; or
 - c) not set any of the deficit against the Schools budget in the next financial year, but carry all the deficit forward to the following financial year.
- 6.4 These provisions will be repeated in future regulations so that part or all of the deficit can be carried forward further a year at a time, to be dealt with through DSG that will be received in future years.
- 6.5 The deficit for Buckinghamshire Council is projected to be £4.1m (0.8%) at the end of 2022/23 after taking into account the current in year forecast for high needs budgets and the pupil growth fund. A DSG Spending Review Group has been established in order to develop and monitor recovery actions. This group is a sub-group of the Buckinghamshire Schools Forum.
- 6.6 The DSG funding allocation for 2023/24 includes an increase in funding of £11.5m for the high needs block to support increased demand and other pressures. Demand and costs are projected to increase in 2023/24. In setting the high needs budget for 2023/24 the impact of mitigating actions from the DSG management plan will be included, in order to offset some of the additional demand and cost pressures for the year.
- 6.7 Demand for support for pupils with special educational needs and disabilities (SEND) is increasing nationally with approximately two thirds of local authorities building up DSG deficits. Local authorities with the highest level of DSG deficit have been required to enter into agreements with the DfE to reform their High Needs Block and agree a programme of savings targets to eliminate their historic deficits and function sustainably in future. Buckinghamshire will be brought within Tranche 3 of the Delivering Better Value in SEND programme launched by the DfE in June 2022, to enable them to work with authorities with smaller and/or rising deficits. Engagement in this programme will commence during the 2023/24 financial year, and will enable the council to apply for further grant funding to support the DSG Management Plan, supporting the council in moving towards a sustainable position in its high needs budget.
- 6.8 The Council's DSG Management Plan is focused on addressing key priorities to manage spend. Through the DSG Spending Review Group the plan will be produced and managed in partnership with schools. The DfE is expected to publish a response to the SEND Green Paper this year and this will inform priorities and actions going forwards.

7. Conclusion

- 7.1 Despite the prevailing risks and uncertainties identified within the budget papers, the process for the formulation of budgets, together with the level of challenge, provides a reasonable assurance of their robustness. The currently financial landscape for local authorities remains challenging, however we have managed to retain a prudent level of general fund reserves and have prioritised financial sustainability for the future. Whilst other some other authorities are struggling financially, we maintain our approach of recognising risks and setting suitable contingencies to guard against them.
- 7.2 The provision of contingency budgets enables broad-ranging risks and uncertainties to be managed as part of the Council's risk management arrangements.
- 7.3 The level of the Council's total reserves is sufficient to provide:
- a) a working balance to cushion the impact of further unexpected events or uneven cash flows (general reserves), and
 - b) the setting aside of funds to meet known or anticipated liabilities (earmarked reserves).
- 7.4 **Therefore, I consider that the budget proposals recommended by the Cabinet are robust and sustainable.**

Appendix A: Summary of the Council's Reserves

The Council holds a number of reserves earmarked for specified purposes. These are reviewed quarterly to ensure that appropriate levels are held. The reserves are categorised over five classifications and are summarised below:

Classification	Forecast	Forecast
	Closing Balance 31 March 2023	Closing Balance 31 March 2024
	£000	£000
Earmarked for Capital purposes	(77,137)	(68,417)
Managing specific risks and cyclical costs	(50,623)	(42,430)
Earmarked for Future Policy Purposes	(32,750)	(28,939)
Ring-fenced funding	(26,637)	(26,154)
Held on behalf of others	(233)	(233)
Grand Total	(187,381)	(166,173)

Earmarked for Capital Purposes:

This includes the Revenue Contribution to Capital reserves, S106 monies and developer contributions (where conditions have been met), monies set aside for capital feasibility and repairs and renewals.

Managing Specific Risks and Cyclical Costs:

This category includes reserves which facilitate the smoothing of expenditure over a number of years. It includes Heightening Financial Risks, Budget Smoothing, Collection Fund, Insurance, Adverse Weather and Elections.

Earmarked for Future Policy Purposes:

This category includes reserves held to support future priorities. It includes monies set aside for service improvement, re-procurements and local plans.

Ring-Fenced Funding:

This includes unused grant funding such as the Public Health grant, Contain Outbreak Management Fund, One Public Estate and the schools' year-end balances. It also includes the Dedicated Schools Grant which is in deficit. Special Expenses reserve balances are held within this category.

Held on Behalf of Others:

This comprises monies held on behalf of the South East Strategic Leaders and museum donations.

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Report to Council

Date:	22nd February 2023
Reference number:	N/A
Title:	Medium-term Financial Plan 2023/24 and Capital Programme 2023/24 to 2026/27
Relevant councillor(s):	Cllr Martin Tett - Leader
Author and/or contact officer:	Dave Skinner, Service Director –Finance Matt Strevens, Head of Corporate Finance, ext. 3181
Ward(s) affected:	All
Recommendations:	<p>Council is asked to:</p> <ul style="list-style-type: none"> - approve the Revenue Budget and Capital Programme (Appendices 1-3). - approve the Council Tax Resolution (Appendix 4). - approve the ‘Special Expenses’ budgets, precepts and associated services for Aylesbury Town, High Wycombe Town and West Wycombe Church Yard (Appendix 5 & 6). - approve the proposal to delegate to Cabinet decisions to add up to £100m to the Capital programme, to be funded by Prudential Borrowing (see section 10.6). - approve the Council Tax Reduction Scheme Policy (Appendix 7).
Reason for decision:	<p>To set a robust and legal revenue budget and capital programme for Buckinghamshire Council within the prescribed timeframe.</p> <p>To ensure the council is able to make appropriate additions to the capital programme in a timely manner.</p>

1. Executive summary

- 1.1 The budget presented for approval reflects the Council's response to the current economic position, the Cost of Living pressures and the ongoing recovery and new normal following the Covid-19.
- 1.2 The budget presented is for one year only, due to the high levels of uncertainty resulting from the current high levels of inflation impacting on the cost of delivering services, the impact of the Cost of Living pressures on demand for services, and the impact of the cost of living pressures on services income streams. There are also high levels of uncertainty around government funding levels beyond 2023/24 as the Government looks to balance the wider public finances.
- 1.3 Whilst the revenue budget presented only covers one year, work is ongoing to quantify and manage the future financial position of the council. This ensures that the Council is sighted of and considers its financial sustainability notwithstanding the risks and uncertainties identified in this report.
- 1.4 The Final Local Government Settlement was announced on 7th February 2022. There were no material changes and as such this confirmed the figures published in the Provisional Settlement which form part of these budget proposals.
- 1.5 The budget proposed is built on the proposed Council Tax base and includes a **2.99%** increase in basic Council Tax and a **2%** increase for the Adult Social Care Precept, giving a total increase of **4.99%**. Members should note that the referendum thresholds for 2023/24 are 3% for basic Council tax and 2% for the Adult Social care precept.
- 1.6 The Revenue budget includes inflationary growth of **£30.0m**, unavoidable demand growth of **£33.3m**, savings proposals of **£10.1m** and income increases of **£20.3m** in 2023/24. Furthermore, there is a proposed one-off use of General Fund balances (£1.36m) in 2023/24 in order to produce a balanced budget.
- 1.7 The Capital Programme is presented for 4 years as many schemes span multiple financial years. In total the programme includes **£500.9m** of projects. The Council currently has borrowing headroom of £100m. It is proposed that Council delegate to Cabinet the addition of schemes to the Capital Programme up to this level which have a financially viable business case, subject to due diligence and final Cabinet approval.

2. Content of this report

- 2.1 This report sets out the 1-year revenue budget for 2023/24 and 4-year capital programme for Buckinghamshire Council covering the period to 2026/27.
- 2.2 This is based on the latest estimated funding position, service budget pressures and the key financial risks facing the Council both now and in the future. It also takes into account the findings from the budget scrutiny inquiry.
- 2.3 The Council Tax Resolution report is presented as **Appendix 4**. This agrees the Council Tax to be collected by the Council, the major preceptors (Fire & Police), Special Expenses and Parish Precepts.
- 2.4 This report includes Special Expenses. These are particular costs that are specific to an area not covered by a local town or parish council (e.g. recreational grounds, allotments, community centres markets etc.). There are three special expense areas within the Council; High Wycombe Town Committee, West Wycombe Church Yard and Aylesbury Town. The proposed budgets and resulting precepts are presented in **Appendix 5**.

3. The Corporate Plan

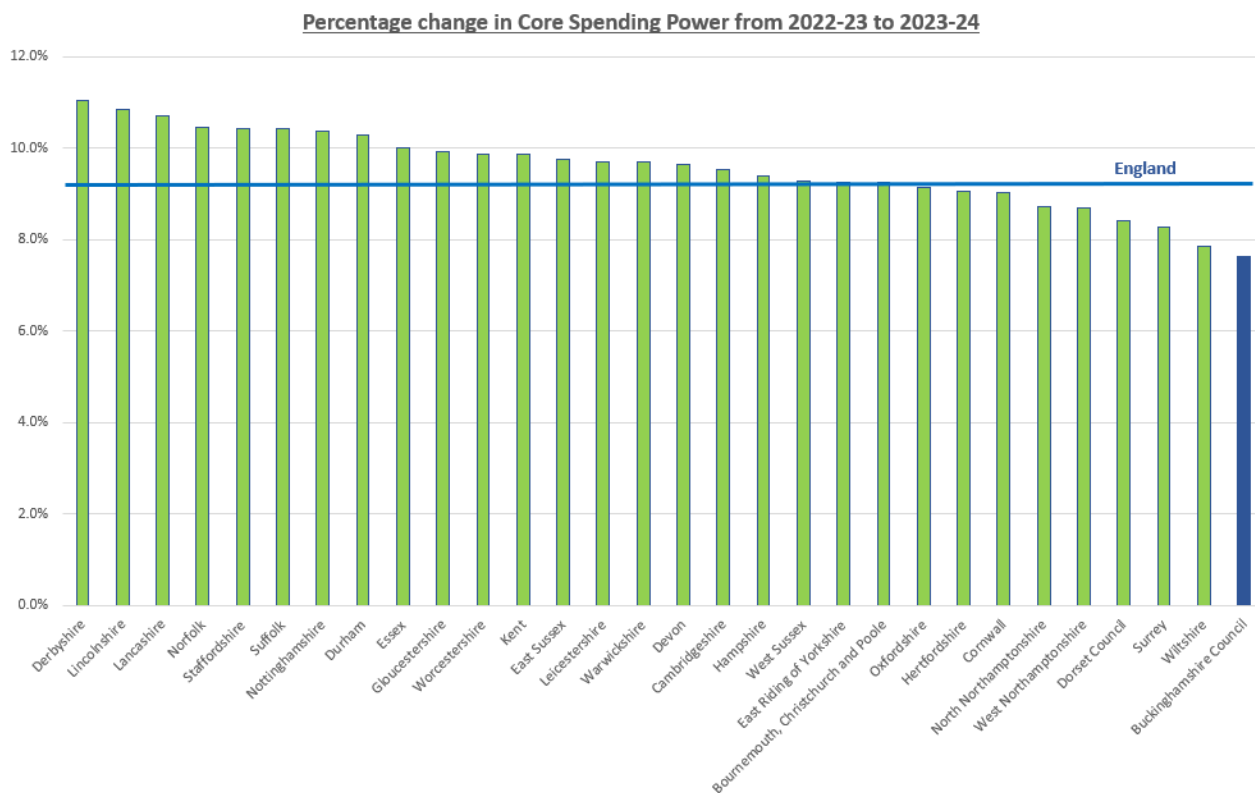
- 3.1 The Corporate Plan is the Council's main strategic business planning document, establishing a golden thread between the Council's priorities, as agreed by elected members, and the activities and budgets required to deliver the organisation's agreed outcomes.
- 3.2 The Corporate Plan will be reviewed in light of the proposed budget and any refresh of the Plan will follow later in the year. The Corporate Plan sets out what the Council wants to achieve and how it will do it, addressing the challenges we face and harnessing opportunities.

4. Local Government Funding

- 4.1 On 17th November the Chancellor presented his Autumn Statement. This statement recognised the impact of the Cost of Living pressures on the economy, and the levels of Public Sector Debt which had been incurred in funding the Governments support and intervention responses to both the Cost of Living pressures and the Covid-19 pandemic. Due to the high levels of this debt the wider public finances have been subject to significant interest rate increases and are subject to ongoing interest rate risk. The immediate impact of interest rate increases has led to a revised set of fiscal

rules under which the Autumn Statement was prepared, and this risk could impact further on the future funding for public services.

- 4.2 The Provisional Local Government Settlement was published on 19th December and set out the individual funding allocations for Councils from the announcements made in the Autumn Statement. This was again a 1 year settlement, which allied with the current economic uncertainties does not provide sufficient certainty for robust and reliable financial planning beyond the coming year.
- 4.3 The Provisional Settlement was in line with the assumptions made as to the likely funding allocations the Council would receive based on the Autumn Statement announcements and has not resulting in any additional savings requirements.
- 4.4 Prior to the Provisional Settlement the Government issued a Local Government Finance Policy Statement on 12th December 2022, intended to provide more clarity in terms of their approach to the Local Government Settlement for 2024/25. The primary areas of clarity given were;
 - a) Confirming that the Council Tax referendum thresholds for 2024/25 will be 3% for basic Council Tax and 2% for the Adult Social Care precept;
 - b) The continuation of the 2023/24 approach to the calculation of the Local Government Settlement;
 - c) Potential additional future funding from 2024/25, with potentially additional costs arising from the planned Extended Producer Responsibility for Packaging (pERP) scheme .
- 4.5 Whilst the Provisional Settlement appears to include welcome and expected increases in funding for Local Government above previous levels, the quantum added is not likely to be sufficient to address either the current high levels of inflation (circa 11%) or the broadly recognised levels of underfunding and increasing demand which currently exist.
- 4.6 The Final Local Government Finance Settlement was announced on 8th February. This confirmed the figures published in the Provisional Settlement.
- 4.7 Under the formula used to calculate shares of available funding through the Local Government Settlement the Core Spending Power (the Governments preferred measure of change in funding including Council Tax) shows an increase in funding of 7.6% for Buckinghamshire Council. Increases in core spending power are complex and determined by estimated level of need and are weighted towards lower tax-base authorities. Despite the fact that this assumes Council tax is maximised, by this measure the Council the has received the lowest increase in Core Spending Power for any comparable Local Authority, one of only nine of the comparable 28 authorities to receive less than the average for England. Our increase is 1.6% below the average increase for England.



5. Council Tax

- 5.1 The Secretary of State announced that the basic Council Tax Referendum threshold will be 3% for 2023/24.
- 5.2 In addition, there is the ability to levy an Adult Social Care Precept of up to 2%.
- 5.3 Given the current financial troubles a number of Councils are facing Slough and Thurrock and Croydon have been given individual Council Tax Referendum thresholds, with Slough and Thurrock able to increase Council Tax by an additional 5% and Croydon by an additional 10%.
- 5.4 The budget proposed includes **an increase of 4.99% in the Average Band D Council Tax**. This comprises a **2.99%** increase in the basic element of Council Tax and a **2%** increase in the Adult Social Care precept. For an average Band D Council taxpayer this represents an additional £1.61 per week.
- 5.5 These proposals support maintaining front line services to residents in the face of increased demand, lost income, and exceptionally high levels of inflation whilst remaining within the referendum threshold.
- 5.6 The Council Tax Resolution, which sets out and agrees the levels of Council Tax for the Council and all preceptors, is attached as **Appendix 4**.

- 5.7 In Aylesbury Town, High Wycombe Town and West Wycombe Church Yard there are 'Special Expense' areas in operation. This is an additional Council Tax charge for residents in these areas and reflects costs incurred by the Council which would normally be the responsibility of a parish or town council. Details of the proposed 'Special Expenses' budgets and precepts, and the services included within this charge can be found in **Appendices 5 & 6**.
- 5.8 The charge for Special Expenses forms part of the calculation of the Council Tax referendum threshold. The proposals presented include increases to these charges, which impact the actual values for Buckinghamshire Council on all Council Tax bills. As such increases on bills will not reflect headline percentage increases.
- 5.9 The Council Tax Reductions (CTR) Scheme Policy has changed compared to last year as it includes the discretionary element of the Council Tax Reduction Scheme related to the Government's Cost of Living package as well as the usual updating of values used in line with Government changes to welfare benefits that are used in the calculation of CTR (see Section 7).

6. Business Rates

- 6.1 The share of Business Rates which the Council retains is based on the Local Government Funding Formula, and an element of growth above the baseline figure. Both actual Business Rates and the Council's retained element are now uplifted by the Consumer Price Index on an annual basis. Given the current exceptionally high levels of inflation this delivers a significant increase in retained Business Rates receipts for the Council, but presents a challenge for businesses in the current economic environment.
- 6.2 The Chancellor has announced as part of the economic response package that this uplift in Business Rates will be frozen for businesses in 2023/24. This will support businesses by insulating them from this significant increase in the rates they pay. It was also announced that Councils will be compensated for this loss of income through additional grant funding.
- 6.3 The Business Rates system includes a 'safety net', below which the Government will compensate Councils for lost income. Given the growth in Business Rates over recent years Buckinghamshire Council's Business Rate receipts continue to remain above this safety net.

7. The impact of the wider economic position on the Council's budgets

- 7.1 The national and global economy has been subject to a number of significant and overlapping shocks over recent years. The Covid-19 pandemic disrupted global trade and required significant financial intervention from governments around the globe, and the Russian invasion of the Ukraine and the subsequent political responses have had a large impact on the price of globally traded commodities such as grain and gas.
- 7.2 The impact of this has been a rapid and significant increase in the rate of inflation in the UK to above 10%. This inflationary pressure is exacerbated by a tightening in the available workforce, which is supporting higher pay inflation
- 7.3 The Bank of England, acting under its remit to manage inflation to a 2% target has consistently increased the Bank Base Rate, from a low of 0.1% in December 2021 to 4.0% in February 2023. The expectation is that interest rates will continue to rise to around 4.5% by mid-2023 and then fall back to approximately 3.25% by 2026, with an expectation that inflation will fall below the 2% target by mid 2024.
- 7.4 As a consequence of the pressures above the UK economy is close to entering a period of recession. Recent months have seen positive growth, but it is expected that these reflected a temporary 'bounce' in response to the Football World Cup and Christmas.
- 7.5 Nationally the Government has taken steps to respond to the prevailing economic shocks, substantially increasing borrowing both to fund the response to the Covid-19 pandemic and in making policy decisions to help its citizens and Businesses through the subsequent Cost of Living pressures. This dramatic increase in Government borrowing will place pressure on Government spending priorities in future years as debt repayment costs have increased in line with the Bank of England base rate.
- 7.6 Nationally high global inflation, a tight labour market and the resultant domestic price pressures have shaped the Council's budget through;
- a) Significant inflationary pressures to maintain services at existing levels. Inflation is variable across different services dependent on the main cost drivers in different services;
 - b) Inflation of 20% across the construction industry impacting across the Capital Programme;
 - c) Pay pressures in light of the National Joint Committees pay award for other Local Government Employers;
 - d) Pressures across the NHS resulting in a higher demand for early hospital discharge, with subsequent higher needs of those discharged;

- e) Increased demand for Social Care places, both with continuing pent-up demand from the pandemic and as a consequence of the impact of the pandemic on mental health;
 - f) Supply-side pressures in Social Care as Social Care wages fail to keep pace with the private sector;
 - g) Demand and costs of supporting the vulnerable as the impact of the Cost of Living pressures is felt across multiple service areas;
- 7.7 All of which are set against the need to invest in the local economy to support jobs and growth and regeneration of town centres.
- 7.8 The complexity and inter-connectedness of these impacts has been central to the ongoing review of these budget proposals. Whilst some of these impacts may be short-term and will dissipate as the economic environment returns to a more stable footing, others are likely to be longer-term and present a new baseline against which the Councils services will operate.
- 7.9 The robustness of existing and new budget proposals will continue to be monitored as part of normal financial management protocols and future plans will be produced to respond to the current volatile environment.

8. Budget Scrutiny review

- 8.1 During the week commencing 9th January the Draft Budget was reviewed and challenged by the Finance & Resources Select Committee (Budget Scrutiny task & finish group).
- 8.2 The Committee made nine recommendations, six of which were fully agreed and the other three were accepted in part. The more general recommendations focussed on visibility of potential future capital schemes and the use of capital investment to support revenue savings. Specific recommendations focussed on developing a sustainable CCTV strategy, reviewing administration costs of Community Boards, the level of Agency staff costs, the location of the Buckinghamshire Archives, alternative solutions to Temporary Accommodation and direction and leadership of the Visitor Economy Strategy.
- 8.3 The report and response from Cabinet is set out in **Appendix 10**.

9. Revenue Budget 2023/24

- 9.1 The revenue budget covers the period 2023/24. Whilst it is recognised that best practice in financial planning requires a multi-year Medium-term Financial Plan

covering 3 to 4 years, the levels of uncertainty in the current economic environment and in relation to future Local Government Settlements would make the production of such a plan subject to such significant risks and uncertainties as to become irrelevant. In recognition of this the Council has prepared a one year revenue Budget to ensure proposals made are robust and fully considered. The Council continues to review the position over a 3 year period, to ensure risks and uncertainties are identified and monitored, and this will form the basis of future Medium-term Financial Plans.

- 9.2 Whilst the Local Government Settlement provides funding certainty for 2023/24 and confirms the approach for 2024/25 the trajectory of inflation and service demand are very difficult to predict beyond 2023/24. Inflation is being experienced very differently in different services dependent on the specific cost drivers for that area of activity. Given the global and geo-political impacts on inflation this gives rise to significant uncertainty in forecasts presented as part of this budget.
- 9.3 The Revenue budget includes inflationary growth of **£30.0m**, unavoidable demand growth of **£33.3m** offset by savings proposals of **£10.1m** and income increases of **£20.3m**. As a result, overall Portfolio net revenue budgets are set to increase by **£33.1m (7.8%)** in 2023/24.
- 9.4 The main areas of budget increases are the Health and Wellbeing, Education & Children's Services, Homelessness & Regulatory Services and Transport portfolios. These portfolios have experienced the highest budgetary impact from the pressures identified above, and in combination account for 89% of growth and 87% of inflation added to the budget.
- 9.5 The **Accessible Housing & Resources** portfolio budget has increased by **£3.2m (5.9%)**. Inflation and growth contribute £5.0m to this growth, with savings and increased income of £3.3m, most notably from new property income rental streams. The balance of £1.5m relates to one off changes and changes to the allocation of grant funding.
- 9.6 The **Climate Change & Environment** portfolio budget shows an increase in expenditure offset by significant new income arising from the sale of Electricity from the Energy from Waste plant. The portfolios budget proposals include savings of £421k, largely from contract efficiencies. Overall, within this portfolio, gross expenditure is increasing by **£1.3m** and gross income by **£13.1m**.
- 9.7 The **Communities** portfolio budget is reducing by **£0.5m (6.6%)**. This is from savings in the cost of supporting of Community Boards.
- 9.8 The **Culture & Leisure** portfolio is reducing by **£0.3m (5.6%)**. Savings and income from Leisure contracts contribute £0.7m to this total, with the balance being one-off costs.

- 9.9 The **Education & Children's Services** portfolio is increasing by **£13.8m (15.4%)**. Growth in demand, current market conditions and inflation on costs have seen the budget increase by £16.3m, which is offset by savings of £2.8m. Within this portfolio the ring-fenced Dedicated Schools Grant, which has to be spent on specified education purposes, has increased £54.1m (10%).
- 9.10 The **Health & Wellbeing** portfolio is increasing by **£20.3m (12.4%)**. Inflation of £14.8m and growth in demand and complexity of £10.1m have contributed significantly to the increase in this budget. Saving from reviewing service delivery models and additional income from clients offset these pressures by £4.6m.
- 9.11 The **Homelessness & Regulatory Services** portfolio is increasing by **£3.0m (44%)**. Growth in requirements for Temporary Accommodation have increased this budget by £3.6m, which is offset by additional income of £0.5m across several service areas.
- 9.12 The **Leader's** portfolio is reducing by **£0.7m (11%)**. This reduction is through savings of £1.1m from management and efficiency reviews, offset by a loss of external income of £0.4m.
- 9.13 The **Planning & Regeneration** portfolio is reducing by **£0.1m (1.9%)**. This reduction is through system efficiencies and increased income.
- 9.14 The **Transport** portfolio is increasing by **£6.4m (11.5%)**. Inflation of £6.1m and growth of £3.8m contribute significantly to the growth in the portfolio budget, and are offset in part by increased income of £2.2m and savings of £1.1m across several activities. The most significant area of growth within the portfolio budget is in the cost of transportation for clients and Home to School Transport, which has increased by £5.0m (15.1%).
- 9.15 As previously stated there remains significant risk within the budget proposals presented. Contingency budgets, which are used to manage ongoing risk and uncertainty in the budget, are maintained in line with the risks and uncertainties identified within this report. The proposed level of contingency budgets can be found in **Appendix 1**.
- 9.16 The forecast General Fund balance for the Council after the recommendations in the budget is expected to be approximately **£47m** at the end of 2023/24 (depending on the final outturn for 2022/23). This balance represents **9.5%** of the net operating expenditure and provides one-off coverage against immediate risks to the budget. A ratio of 5% of net revenue expenditure is the generally accepted minimum prudent level of General Fund reserves and the Council's General Fund reserves is forecast well above this level at the end of 2023/24. The budget proposed includes a one-off use of **£1.36m** of General Fund balances and **£2.44m** from Earmarked Corporate Reserves to produce a balanced budget.

- 9.17 The overall revenue budget, with each Portfolios element expanded, can be found in **Appendix 1**. Details of all proposed budget changes can be found in **Appendix 3**.
- 9.18 This budget reflects prudent estimates of funding and expenditure pressures and savings proposals to ensure the ongoing sustainability and resilience of the Council.

10. The Capital Programme

- 10.1 During 2022/23 a review of the capital programme was undertaken in light of the significant levels of inflation being experienced on construction projects. This identified the scale of the pressures on the previously agreed Capital Programme and proposed the delay or reprioritisation of schemes in order that the programme remained within the available levels of funding. The development of this latest capital programme built on this review to reprioritise the available funding to best meet the ambitions of the Council.
- 10.2 The resulting capital programme sees £500.9m invested over the 4 years to 2026/27, with £165.9m of investment in 2023/24.
- 10.3 Key areas of investment within the programme are;
- a) £33.7m to support Economic Growth & Regeneration;
 - b) £142.5m on schools, and school improvement projects;
 - c) £128.1m on Strategic Highways maintenance including;
 - i. £63.1m on major highway resurfacing schemes;
 - ii. £17.7m on Plane & Patch (smaller planned and reactive repairs);
 - iii. £12.0m on Failed Roads;
 - iv. £8.6m on Footway repairs;
 - v. £8.0m on Drainage to help reduce flooding on our roads;
 - vi. £6.8m on Street Lighting repairs, replacement and maintenance.
 - d) £91.0m on Strategic Transport & Infrastructure;
 - e) £20.7m investment in Waste, primarily on vehicle replacement and a household recycling centre in Buckingham;
 - f) £22.4m to support Housing and Homelessness including affordable housing action plans and disabled facilities grants;
 - g) £14.3m on Climate Change and Flood Management.
- 10.4 The overall Capital programme and each Directorates element of the Programme can be seen in **Appendix 2**.

- 10.5 The Council’s authorised borrowing limit currently allows for £100m of additional prudential borrowing should the need arise.
- 10.6 In order to allow schemes which have a robust and financially viable business case to be added to the Capital Programme it is proposed that **authority be delegated to Cabinet to add up to £100m worth of schemes to the capital programme, to be funded through prudential borrowing, subject to a robust business case being approved.**

11. Council Tax Reduction Scheme Policy

- 11.1 The Council Tax Reduction Scheme Policy require approval on an annual basis.
- 11.2 The scheme in respect of pension age applicants is updated annually reflecting the changes made by Central Government. Buckinghamshire Council’s Local Council Tax Reduction Scheme (LCTRS) includes an additional appendix, detailing arrangements named by Central Government as the ‘Council Tax Support Fund’ and is designed to meet the immediate needs of all taxpayers who are currently claiming Council Tax Reduction. The mandatory element is to award all recipients of Council Tax Reduction (both working age and pension age) with a further reduction in their annual council tax bill of up to £25. This reduction will apply to all Council Tax Reduction recipients who have an outstanding liability for the 2023-24 financial year. Discretion is sought to continue to make similar discretionary payments to all applicants who become eligible for Council Tax Reduction for the first time after 1 April 2023, particularly those facing hardship under section 13a 1 (a) Local Government Finance Act 1992.
- 11.3 The updated policy is available as **Appendix 7**.
- 11.4 **It is recommended that the Council Tax Reduction Scheme Policy be approved.**

12. Financial Risks

- 12.1 Whilst every effort is made to ensure the budget proposals are robust, deliverable and support financial sustainability there are significant risks identified in the proposed budget.
- 12.2 The table below identifies the key risks to these budget proposals:

Inflation and national economic conditions	Global economic instability, along with supply chain interruptions are continuing to impact on inflation levels within the UK economy, which are currently above 10%. This will impact both in terms of pay
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	<p>pressures and the costs of our supply chain. Whilst Covid-19 related factors are diminishing, the impact of geo-political tensions and conflict are significant and uncertain. As such forecasts are that inflation will return to more normal levels, but the longevity and voracity of these impacts is uncertain.</p> <p>Given the response to inflation has been to increase interest rates, it is forecast that the United Kingdom will enter a period of recession for approximately 2 years. This may impact both costs through increased demand for services and funding through reductions in local tax receipts.</p>
<p>Central Government funding</p>	<p>The Covid-19 pandemic and support for the Cost-of-Living pressures has left the Government with unprecedented levels of debt, and with interest rates rising the Government will have to take decisions to balance the national budget. This may result in reductions to funding available to the Council over the medium-term.</p> <p>The Government has long promised to reform the allocation of funding to Local Authorities. This is now expected to be enacted from 2024/25 at the earliest. Changes to this methodology could have a negative impact on the funding for the Council if our calculated level of need, and hence future funding allocation reduces significantly.</p> <p>The 'Levelling Up' agenda has the intention of reducing regional disparities. Without additional funding to raise the level of funding for higher need areas there is likely to be a movement of funding from 'better' funded areas to those with 'greater' need. This is likely to see funding moved from the South East to those areas assessed as higher need.</p> <p>A number of grant allocations have not been announced for 2023/24, the Local Government Settlement only covered the financial year 2023/24, and assumptions have been made within the Capital programme as to the continuation of current funding to 2026/27.</p>

Geo-political tensions	The current level of political tension across the globe is interrupting supply chains, contributing to the current high levels of inflation, and creating additional burdens on nation states through increased costs in supporting friendly nations in conflicts and through support to those displaced by conflict. The uncertainty and global impact of these tensions and conflicts means that future inflation forecasts and costs of further support are potentially very unpredictable.
Complexity and demand in Social Care & Client Transport	Social care and Client Transport budgets remain subject to significant variations in terms of both demand and inflation. This is being exacerbated by the pressure on hospitals to discharge patients to free bed-space. This is seeing clients leave hospital with higher needs than in normal times. Whilst all reasonable efforts have been made to predict these pressures based on information available estimates remain volatile and uncertain.
Social Care Provider market & Care Reforms	<p>The Care Act places a statutory duty for local authorities with responsibility for adult social care in managing the market including, where necessary, making provision for the continuity of care if social care providers close. Although the reforms are now delayed the move to a Fair Cost of Care has seen an increase in fees, however market sustainability remains a concern.</p> <p>In Children’s Social Care the national market has become sub-optimal, with demand significantly outpacing supply. This has contributed significantly to increasing placement costs in the current year. Whilst these are expected to continue in the short-term, this draft budget assumes a partial rebalancing of supply and demand in the medium-term.</p>

- 12.3 A robust risk management approach will be taken to monitor, manage and mitigate these risks through the delivery of these draft budget plans.
- 12.4 Whilst the revenue budget proposals within this report include reserves and contingencies against these increased risks, our General Fund (non-allocated) balances are also at a reasonable level. These balances are held against the risk of unforeseen events, such as the pandemic, and provide a strong buffer against

unexpected events. Close management of these risks is required to ensure the sustainability of the Council.

- 12.5 Given the number of local authorities whose financial struggles have been reported in the sector and national press over recent years, financial risk has been externally benchmarked using the Chartered Institute of Public Finance and Accountancy's (CIPFA) Resilience Index. This Index allows Local Authorities to assess and compare their financial resilience against a number of measures covering Reserves, funding risk, and exposure to Social Care demand risk. The data has been reviewed and the Council falls into the lower half of the risk assessment for all measures.

13. Legal and financial implications

- 13.1 This is a Finance report and all the financial implications are included in the report.
- 13.2 The Council is required under the Localism Act 2011 to set a council tax requirement for the authority. This report provides information which will support the council tax requirement proposed within this report, together with a budget for 2023/24 and a four-year Capital Programme.
- 13.3 The Council is required to set a balanced budget taking account of balances and any other available reserves before the commencement of the financial year to which it relates. The Local Government Act 2000 states that it is the responsibility of the Full Council, on the recommendation of the Cabinet, to approve the budget and related council tax requirement.
- 13.4 The Council has a fiduciary duty to council tax payers, which means it must consider the prudent use of resources, including control of expenditure, financial prudence in the short and long term, the need to strike a fair balance between the interests of the Council Tax payers and ratepayers and the community's interest in adequate and efficient services and the need to act in good faith in relation to compliance with statutory duties and exercising statutory powers. Some savings proposals may need individual detailed consultation, and this will be carried out before decisions on those proposals are made.

14. Corporate implications

- 14.1 Actions resulting from consideration of this report may influence future expenditure in areas of concern / interest. Equalities impact screening will be undertaken for all significant new proposals within the budget, and full Equality Impact Assessments will be produced as projects are fully developed and where this is deemed necessary.

15. Consultation and communication

- 15.1 A public consultation on priorities and budgets was conducted between 12 October and 20 November 2022. The results have been reviewed by Cabinet alongside the draft budget report.
- 15.2 The response this year was a significant improvement over last year, with 1,805 responses received, and 1,797 of these responses being from residents.
- 15.3 For residents, care and support services for older people and vulnerable adults, road maintenance and educational services such as childcare, pre-schools and school admissions were selected by the highest proportion of respondents. These views reflect results from previous budget consultations. When asked to choose services that should not be prioritised, car parking, culture and tourism, and Public Health services were selected by the highest number of respondents. When asked to suggest other priorities to consider, the most frequently mentioned themes related to roads and pavement repair and maintenance, road infrastructure and housing.
- 15.4 Organisations' ranked priorities were similar to residents', but they placed higher priority on services to attract and support local businesses and community safety. Similarly, the services they would least like to prioritise included culture and tourism, maintaining Rights of Way, and planning services.
- 15.5 There were mixed views towards the proposed allocation of Buckinghamshire Council's annual budget for 2023-2024 from both residents and organisations, with stronger agreement (34%) than disagreement (30%).
- 15.6 Further consultation has taken place with the Buckinghamshire Business Group on the 2nd February 2023 following approval of the draft budget by Cabinet. There was general support for the approach taken and the resulting budget. Their response is available as **Appendix 8**.

16. Background papers

Appendix 1 – Revenue Budget.

Appendix 2 – Capital Programme.

Appendix 3 – Detailed Revenue Budget changes.

Appendix 4 – Council Tax Resolution.

Appendix 5 – 'Special Expenses' budgets and precept.

Appendix 6 – 'Special Expenses' activities.

Appendix 7 – Council Tax Reduction Scheme Policy.

Appendix 8 – Buckinghamshire Business Group budget consultation response.

Appendix 9 – Overall Equalities Impact Assessment.

Appendix 10 – Budget Scrutiny Recommendations 2023 and Cabinet response.

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Appendix 1

Buckinghamshire Council Revenue Budget

2023/24

Contents

Overall Revenue Budget

Revenue Budget Summary

Revenue Budget Subjective Analysis

Changes to Net Cost of Services

PORTFOLIO BUDGET DETAIL

Accessible Housing & Resources

Climate Change & Environment

Communities

Culture & Leisure

Education & Children's Services

Health & Wellbeing

Homelessness & Regulatory Services

Leader

Planning & Regeneration

Transport

Corporate

Overall Revenue Budget

Budget by Portfolio

	2022-23			2023-24		
	Income £000	Expense £000	Net £000	Income £000	Expense £000	Net £000
Costs by Portfolio						
Accessible Housing & Resources	(116,118)	169,848	53,730	(109,007)	165,897	56,890
Climate Change & Environment	(9,572)	38,435	28,863	(22,723)	39,686	16,963
Communities	(1,097)	8,649	7,553	(1,114)	8,166	7,053
Culture & Leisure	(3,859)	8,756	4,897	(4,055)	8,678	4,623
Education & Children's Services	(551,969)	641,174	89,205	(611,391)	714,359	102,967
Health & Wellbeing	(77,681)	242,018	164,336	(81,856)	266,526	184,669
Homelessness & Regulatory Services	(14,610)	21,422	6,813	(15,127)	24,925	9,799
Leader	(668)	7,136	6,468	(323)	6,081	5,758
Planning & Regeneration	(9,208)	16,409	7,201	(9,275)	16,339	7,064
Transport	(13,562)	68,969	55,407	(15,651)	77,436	61,785
Grand Total	(798,344)	1,222,817	424,473	(870,522)	1,328,093	457,571
Corporate Items						
Capital Financing			27,127			25,976
Corporate Costs			18,087			29,448
Reserves			(6,219)			(3,801)
Treasury Management			(3,216)			(4,855)
			35,779			46,768
Net Operating Expenditure			460,252			504,339
Funded by						
Business Rates			(58,224)			(66,092)
Council Tax Surplus			-			(3,500)
New Homes Bonus			(5,844)			(3,623)
Revenue Support Grant			-			(563)
Unringfenced Grants			(18,828)			(27,354)
Net Expenditure before Council tax			377,357			403,206
Council Tax			(377,357)			(403,206)

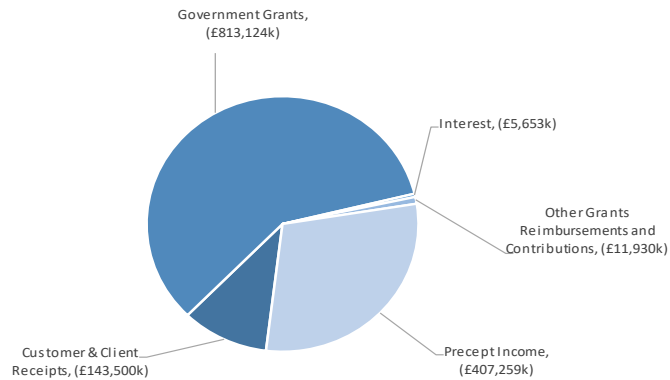
Revenue Budget Subjective Analysis 2023/24

	Accessible Housing & Resources £000	Climate Change & Environment £000	Communities £000	Culture & Leisure £000	Education & Children's Services £000	Health & Wellbeing £000	Homelessness & Regulatory Services £000	Leader £000	Planning & Regeneration £000	Transport £000	Grand Total £000
Reserve Contribution to reserve	1,126	-		27		508	558	10	5	206	2,441
Use of reserve	(503)	(954)	(1,000)		(1,185)	(1,120)	(755)	(1,500)	-	(150)	(7,167)
Reserve Total	623	(954)	(1,000)	27	(1,185)	(612)	(197)	(1,490)	5	56	(4,727)
Expense Employees	62,533	13,216	4,320	5,174	57,560	27,873	10,390	4,486	14,624	10,131	210,309
Premises	14,084	3,839	782	921	499	115	2,449	434	3	3,063	26,190
Supplies and Services	15,467	7,878	1,637	1,610	501,342	26,771	11,004	2,565	1,644	5,296	575,215
Third Party Payments / Contract Payments	19	13,850	104	31	81,802	184,312	987	1	3	28,311	309,420
Transfer Payments (Grants & Assistance)	72,934	312	2,299	765	73,352	25,307	249	60		1,641	176,921
Transport	237	1,545	24	149	988	2,759	41	25	59	28,937	34,765
Expense Total	165,274	40,640	9,166	8,651	715,543	267,137	25,122	7,571	16,334	77,380	1,332,820
Income Customer & Client Receipts	(30,789)	(22,511)	(472)	(3,881)	(2,284)	(51,444)	(7,999)	(151)	(9,069)	(14,900)	(143,500)
Government Grants	(74,768)	(84)	(17)	(8)	(607,335)	(29,155)	(3,453)		(207)	(465)	(715,492)
Interest			(1)				-				(1)
Other Grants Reimbursements and Contributions	(3,450)	(129)	(624)	(166)	(1,773)	(1,257)	(3,674)	(172)		(286)	(11,530)
Income Total	(109,007)	(22,723)	(1,114)	(4,055)	(611,391)	(81,856)	(15,127)	(323)	(9,275)	(15,651)	(870,522)
Grand Total	56,890	16,963	7,053	4,623	102,967	184,669	9,799	5,758	7,064	61,785	457,571

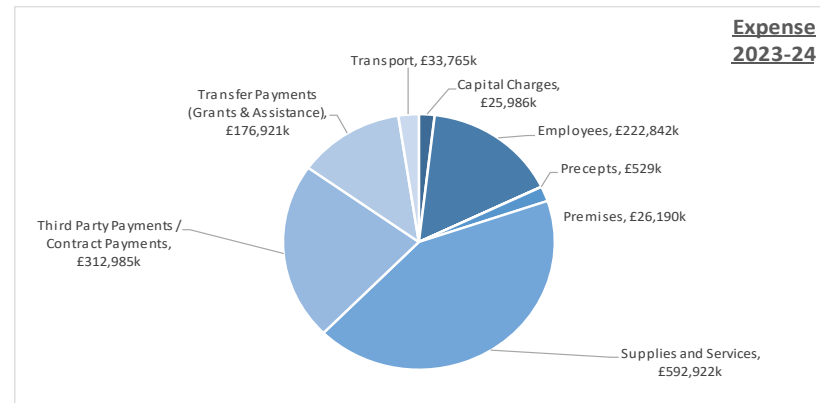
Changes to Net Cost of Services 2023/24

	Accessible Housing & Resources £000	Climate Change & Environment £000	Communities £000	Culture & Leisure £000	Education & Children's Services £000	Health & Wellbeing £000	Homelessness & Regulatory Services £000	Leader £000	Planning & Regeneration £000	Transport £000	Grand Total £000
Grant funded expenditure	(7,569)	50	17		54,123	2,271	(140)				48,752
Grant Income	8,153	(21)	(17)	-	(54,123)	(2,271)	(60)			-	(48,339)
Growth	2,538	968		50	12,100	10,146	3,662	-		3,807	33,271
Income	(2,023)	(13,150)		(479)	(344)	(1,885)	(506)	345	(67)	(2,169)	(20,278)
Inflation	2,479	1,265			5,239	14,798	80	-		6,135	29,996
Reserves	(458)	(509)	(1,000)		428	(1,120)	(755)	(1,500)	-	(150)	(5,064)
Savings	(1,296)	(421)	(500)	(170)	(2,750)	(2,726)	(50)	(1,055)	(70)	(1,095)	(10,133)
Special Items	1,336	(82)	1,000	325	(911)	1,120	755	1,500	-	(150)	4,893
Grand Total	3,160	(11,901)	(500)	(274)	13,762	20,333	2,986	(710)	(137)	6,378	33,098

Income 2023-24



Expense 2023-24

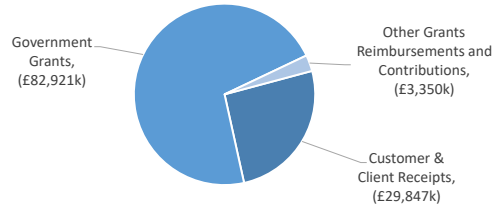


Accessible Housing & Resources

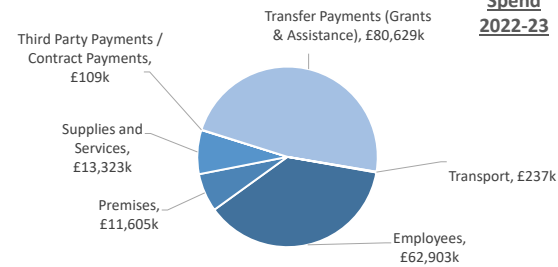
		2022-23			2023-24		
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget
Business Operations	Business Development	(100)	405	305	(100)	405	305
	Business Operations	(269)	7,064	6,795	(269)	6,866	6,597
	Customer Services	-	3,872	3,872	-	3,872	3,872
Business Operations Total		(369)	11,341	10,972	(369)	11,143	10,774
Digital	Digital		613	613		563	563
Digital Total			613	613		563	563
Finance	Finance	(3,077)	11,599	8,522	(3,258)	12,174	8,916
	Revenues & Benefits	(86,211)	86,286	75	(77,558)	78,228	670
Finance Total		(89,288)	97,885	8,597	(80,815)	90,402	9,586
Human Resources & Organisational Development	Human Resources & Organisational Development	(404)	5,049	4,645	(480)	5,049	4,569
Human Resources & Organisational Development Total		(404)	5,049	4,645	(480)	5,049	4,569
ICT	ICT	(101)	13,992	13,891	(101)	13,742	13,641
ICT Total		(101)	13,992	13,891	(101)	13,742	13,641
Legal & Democratic Services	Business Assurance and Insurance Services	(128)	2,580	2,452	(128)	3,480	3,352
	Democratic Services & Elected Members	(27)	5,211	5,184	(27)	5,136	5,109
	Information Management	(5)	1,185	1,180	(5)	1,185	1,180
	Legal Services	(1,308)	7,067	5,759	(1,308)	8,217	6,909
Legal & Democratic Services Total		(1,468)	16,043	14,575	(1,468)	18,018	16,550
Property & Assets	Commercial Property & Agricultural Estate	(11,803)	709	(11,094)	(13,089)	747	(12,341)
	Property Maintenance & Strategic Asset Management	(12,660)	20,231	7,571	(12,660)	22,557	9,898
Property & Assets Total		(24,463)	20,939	(3,523)	(25,748)	23,305	(2,443)
Resources	Management and Business Management	35	491	526	35	331	366
Resources Total		35	491	526	35	331	366
Service Improvement	Service Improvement	(61)	3,494	3,433	(61)	3,344	3,283
Service Improvement Total		(61)	3,494	3,433	(61)	3,344	3,283
Grand Total		(116,118)	169,848	53,730	(109,007)	165,897	56,890

Change Type	Total £000
Grant funded expenditure	(7,569)
Grant Income	8,153
Growth	2,538
Income	(2,023)
Inflation	2,479
Savings	(1,296)
Special Items	1,336
Reserves	(458)
Grand Total	3,160

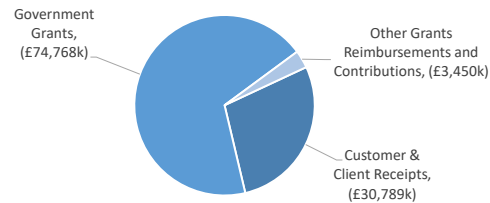
Income 2022-23



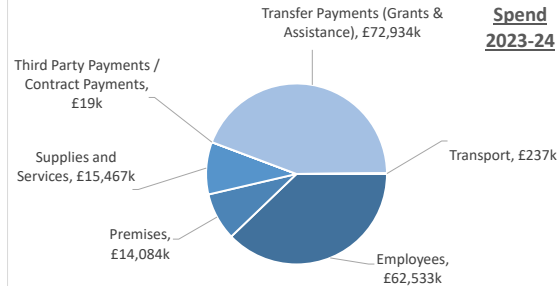
Spend 2022-23



Income 2023-24



Spend 2023-24



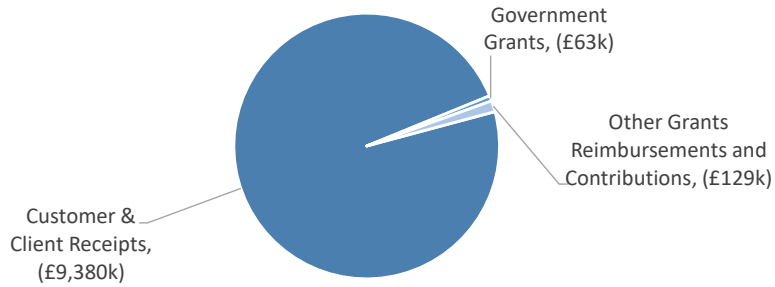
Climate Change & Environment

		2022-23			2023-24		
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget
Environment	Energy & Resources	(323)	637	314	(344)	211	(133)
	Natural Environment	(132)	1,651	1,519	(132)	1,651	1,519
Environment Total		(455)	2,288	1,833	(476)	1,862	1,386
Street Cleaning	Street Cleaning	(380)	2,957	2,577	(360)	3,049	2,689
Street Cleaning Total		(380)	2,957	2,577	(360)	3,049	2,689
Waste	Waste	(8,738)	33,191	24,453	(21,888)	34,775	12,887
Waste Total		(8,738)	33,191	24,453	(21,888)	34,775	12,887
Grand Total		(9,572)	38,435	28,863	(22,723)	39,686	16,963

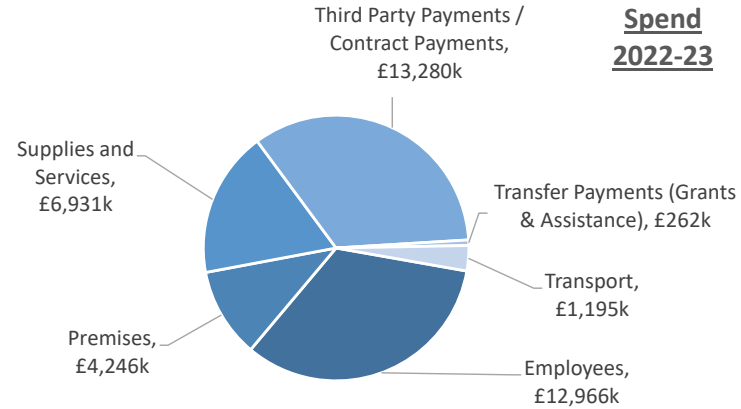
Change Type	Total £000
Grant funded expenditure	50
Grant Income	(21)
Growth	968
Income	(13,150)
Inflation	1,265
Savings	(421)
Special Items	(82)
Reserves	(509)
Grand Total	(11,901)

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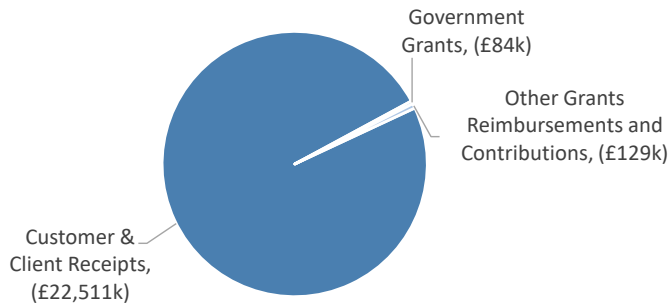
Income 2022-23



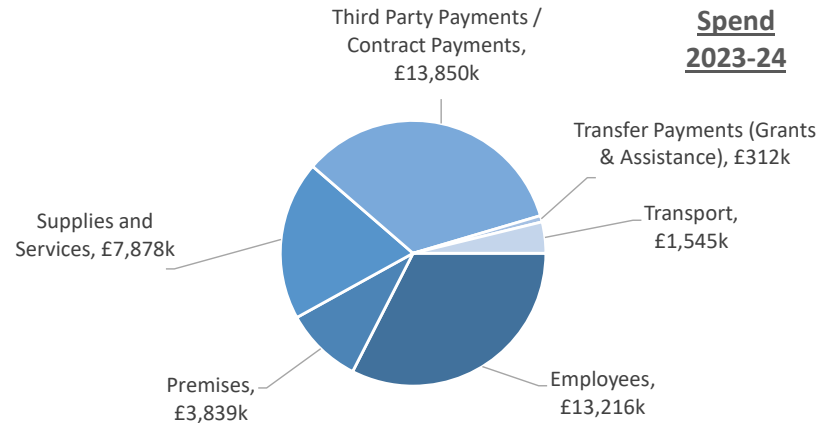
Spend 2022-23



Income 2023-24



Spend 2023-24

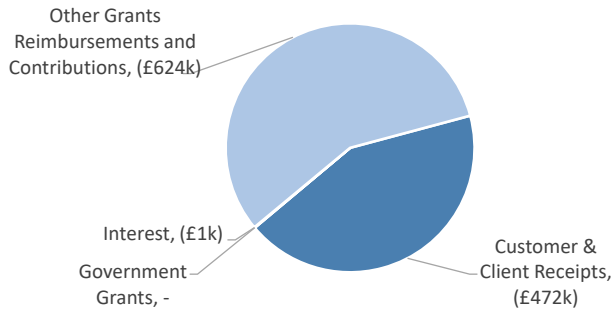


Communities

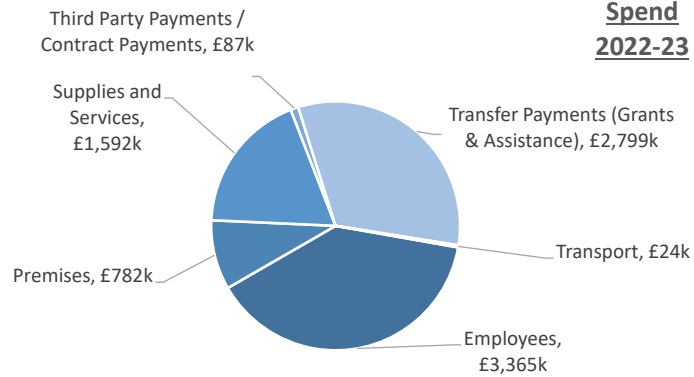
		2022-23			2023-24		
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget
Community Boards	Community Boards		3,169	3,169		2,669	2,669
Community Boards Total			3,169	3,169		2,669	2,669
Community Safety	Community Safety	(624)	2,597	1,974	(641)	2,614	1,974
Community Safety Total		(624)	2,597	1,974	(641)	2,614	1,974
Community Support Helping Hand	Community Support Helping Hand		751	751		751	751
Community Support Helping Hand Total			751	751		751	751
Resilience Services	Resilience Services		295	295		295	295
Resilience Services Total			295	295		295	295
Special Expenses	Special Expenses	(473)	1,836	1,363	(473)	1,836	1,363
Special Expenses Total		(473)	1,836	1,363	(473)	1,836	1,363
Grand Total		(1,097)	8,649	7,553	(1,114)	8,166	7,053

Change Type	Total £000
Savings	(500)
Special Items	1,000
Reserves	(1,000)
Grant funded expenditure	17
Grant Income	(17)
Grand Total	(500)

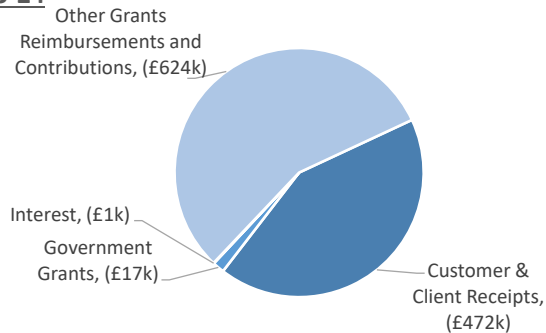
Income 2022-23



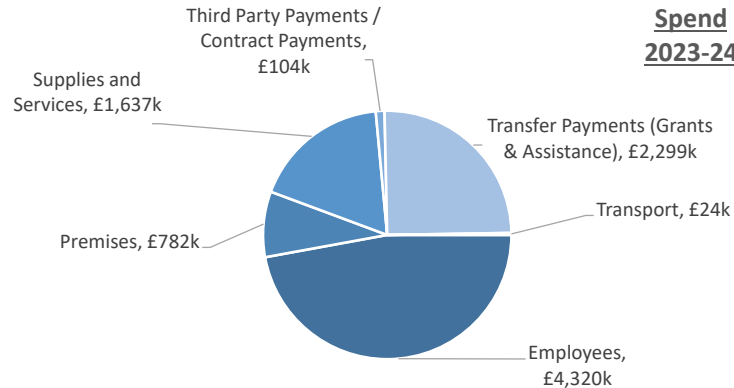
Spend 2022-23



Income 2023-24



Spend 2023-24



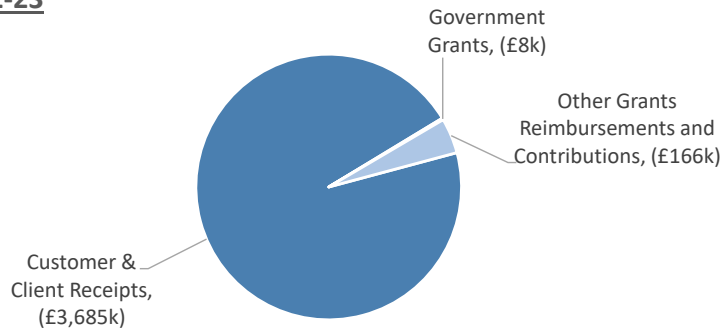
Culture & Leisure

		2022-23			2023-24		
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget
Culture & Leisure	Arts & Culture	(345)	1,683	1,339	(386)	1,638	1,253
	Country Parks, Parks & Play Areas	(1,603)	1,435	(168)	(1,281)	1,485	204
	Leisure Centres	(1,337)	1,030	(306)	(1,803)	1,031	(772)
	Libraries	(575)	4,042	3,468	(585)	3,967	3,383
	Museums & Heritage		565	565		556	556
Culture & Leisure Total		(3,859)	8,756	4,897	(4,055)	8,678	4,623
Grand Total		(3,859)	8,756	4,897	(4,055)	8,678	4,623

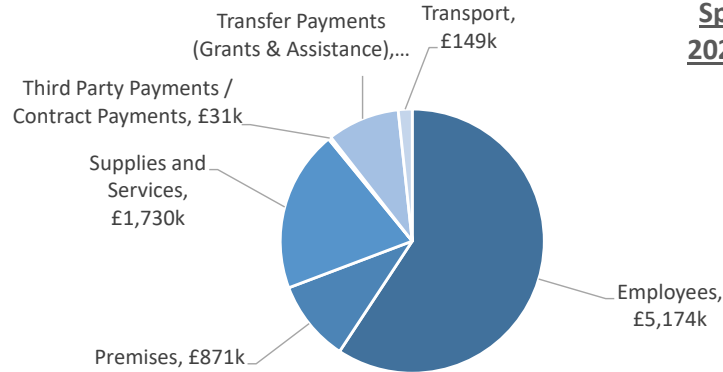
Change Type	Total £000
Growth	50
Income	(479)
Savings	(170)
Special Items	325
Grand Total	(274)

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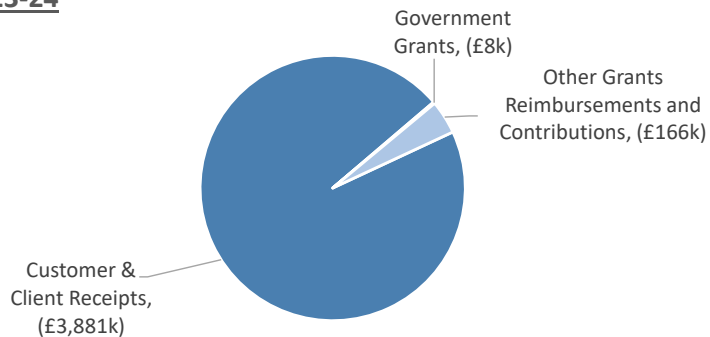
Income 2022-23



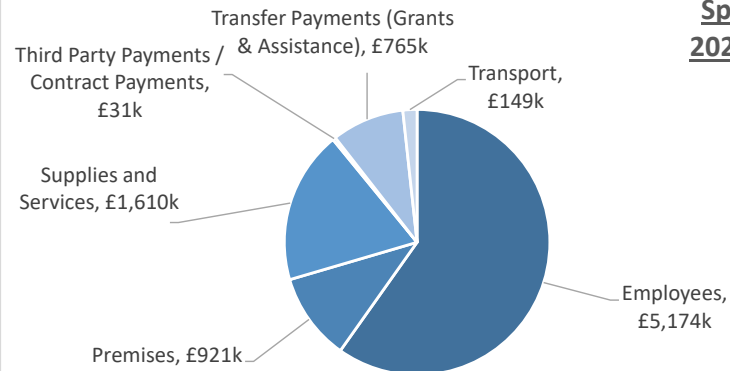
Spend 2022-23



Income 2023-24



Spend 2023-24

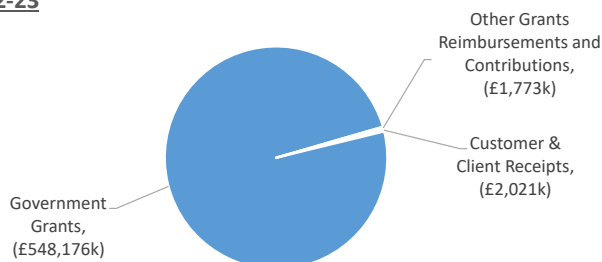


Education & Children's Services

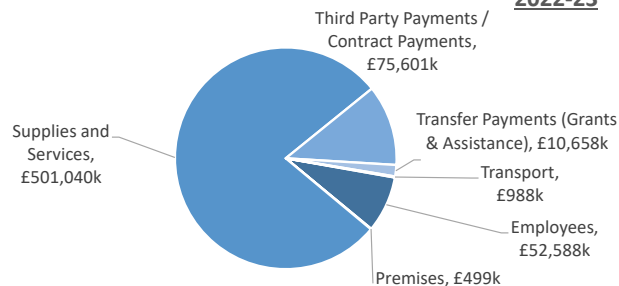
		2022-23			2023-24		
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget
Children's Social Care	Children in Care	(4,996)	52,866	47,870	(10,233)	67,592	57,359
	Children with Disabilities		6,609	6,609		7,759	7,759
	Quality, Standards & Performance		4,259	4,259		4,472	4,472
	Safeguarding		10,506	10,506		10,506	10,506
	Social Care central costs	(1,375)	6,713	5,338	(1,375)	9,170	7,796
Children's Social Care Total		(6,371) 	80,953 	74,583	(11,607)	99,499	87,892
Education	Early Help	(4)	6,866	6,862	(4)	6,866	6,862
	Education & Learning	(6,224)	7,914	1,689	(6,287)	7,914	1,626
	Special Educational Needs & Disabilities	(126)	6,197	6,071	(126)	6,713	6,587
Education Total		(6,354) 	20,977 	14,623	(6,417)	21,492	15,075
Education - Dedicated Schools Grant	Central block		5,295	5,295		4,935	4,935
	Early Years Block		34,579	34,579		37,070	37,070
	Funding Block	(539,244)		(539,244)	(593,367)		(593,367)
	High Needs Block		112,080	112,080		123,542	123,542
	Schools Block	0	387,291	387,291	0	427,821	427,821
Education - Dedicated Schools Grant Total		(539,244) 	539,244 	-	(593,367)	593,367	-
Grand Total		(551,969) 	641,174 	89,205	(611,391)	714,359	102,967

Change Type	Total £000
Growth	12,100
Income	(344)
Inflation	5,239
Savings	(2,750)
Special Items	(911)
Reserves	428
Grant funded expenditure	54,123
Grant Income	(54,123)
Grand Total	13,762

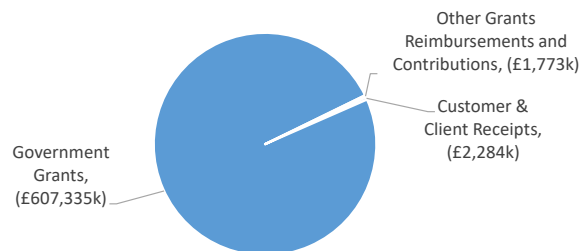
Income 2022-23



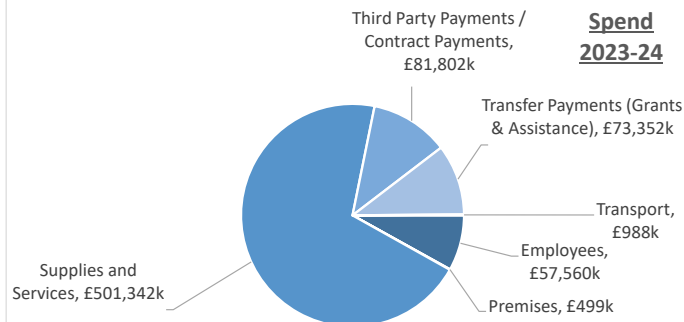
Spend 2022-23



Income 2023-24



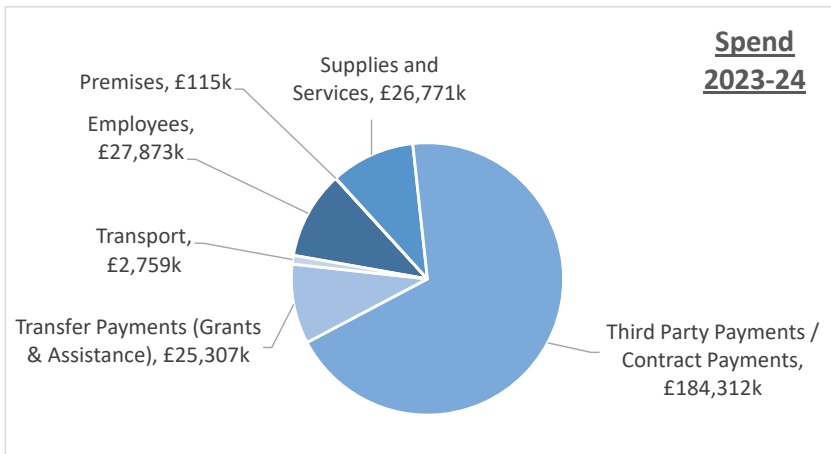
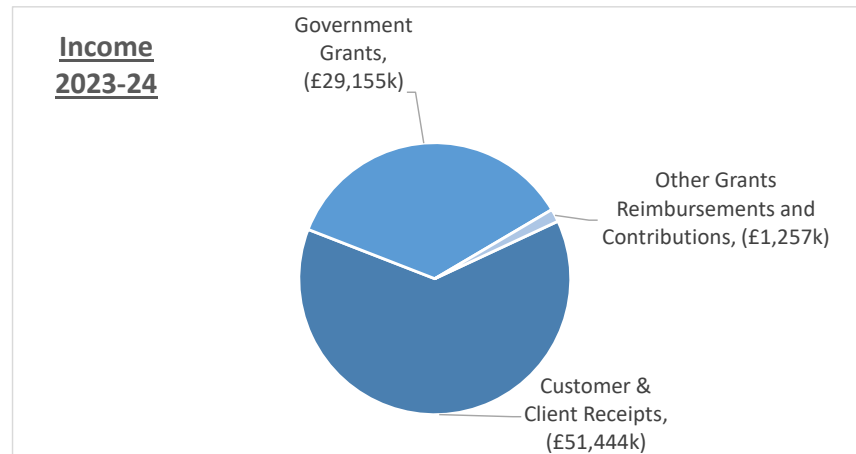
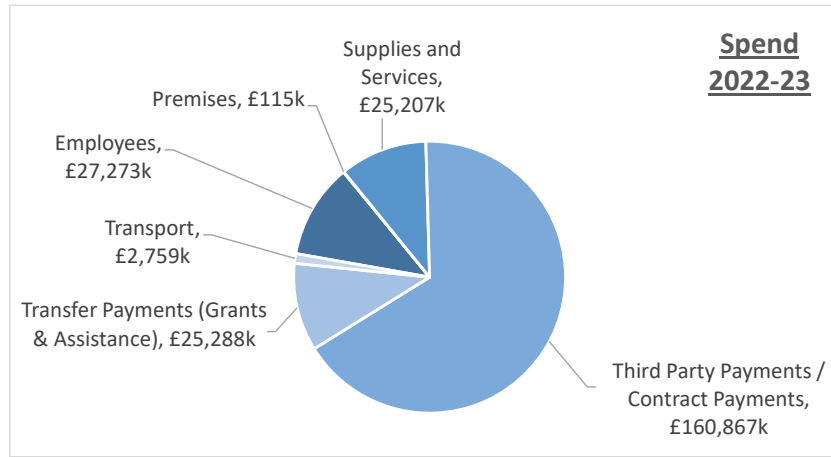
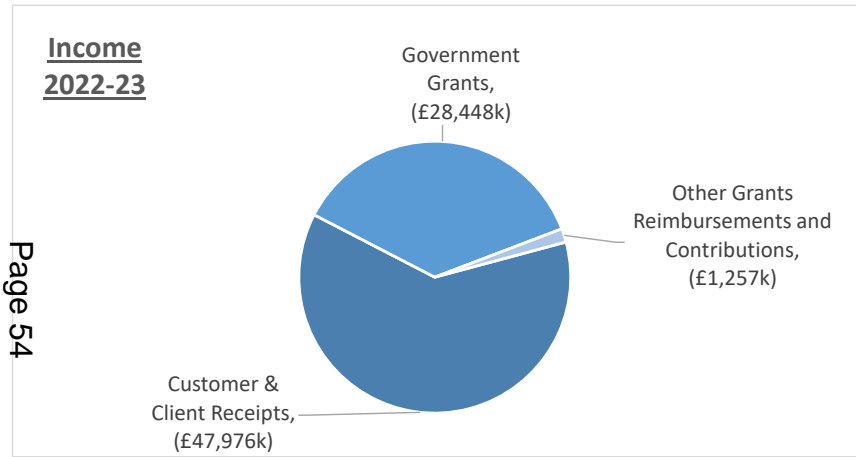
Spend 2023-24



Health & Wellbeing

		2022-23			2023-24		
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget
Adult Social Care	Adult Social Care	(55,426)	219,762	164,336	(59,601)	244,271	184,669
Adult Social Care Total		(55,426)	219,762	164,336	(59,601)	244,271	184,669
Public Health	Public Health	(22,255)	22,255	-	(22,255)	22,255	-
Public Health Total		(22,255)	22,255	-	(22,255)	22,255	-
Grand Total		(77,681)	242,018	164,336	(81,856)	266,526	184,669

Change Type	Total £000
Grant Income	(2,271)
Grant funded expenditure	2,271
Growth	10,146
Income	(1,885)
Inflation	14,798
Savings	(2,726)
Special Items	1,120
Reserves	(1,120)
Grand Total	20,333



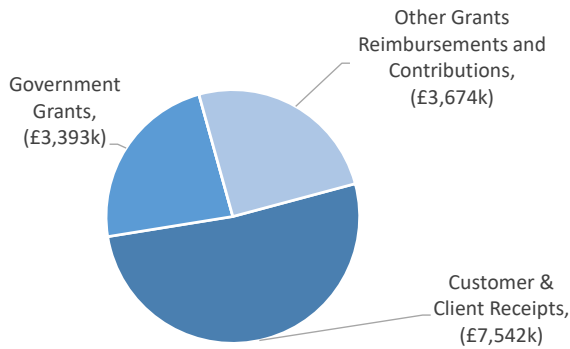
Homelessness & Regulatory Services

		2022-23			2023-24		
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget
Housing & Homelessness	Homelessness	(7,620)	10,940	3,320	(7,680)	14,400	6,720
	Housing	-	(70)	(70)	-	(70)	(70)
Housing & Homelessness Total		(7,620)	10,870	3,251	(7,680)	14,330	6,651
Regulatory Services	Cemeteries & Crematoria	(3,419)	2,629	(790)	(3,695)	2,670	(1,025)
	Coroner		983	983		983	983
	Environmental Health	(266)	3,078	2,812	(272)	3,078	2,806
	Licencing	(1,925)	1,570	(355)	(1,925)	1,565	(360)
	Registrars & Celebratory Services	(1,380)	1,382	1	(1,555)	1,382	(174)
	Trading Standards		910	910		917	917
Regulatory Services Total		(6,990)	10,552	3,562	(7,447)	10,595	3,148
Grand Total		(14,610)	21,422	6,813	(15,127)	24,925	9,799

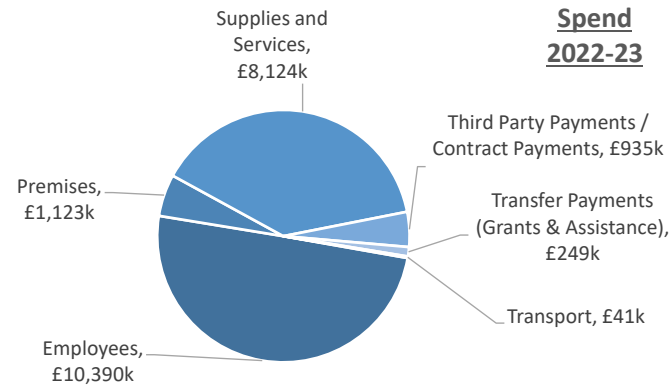
Change Type	Total £000
Grant Income	(60)
Grant funded expenditure	(140)
Growth	3,662
Income	(506)
Inflation	80
Savings	(50)
Special Items	755
Reserves	(755)
Grand Total	2,986

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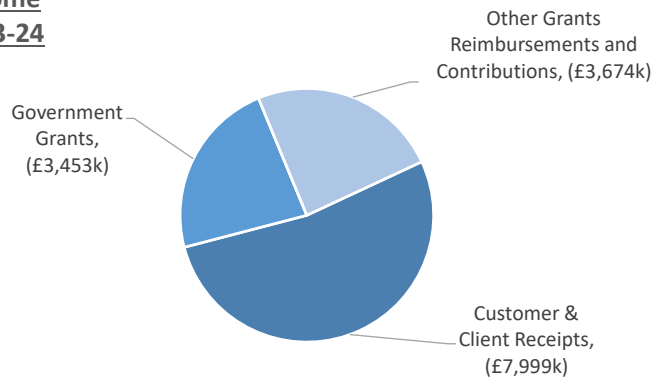
Income 2022-23



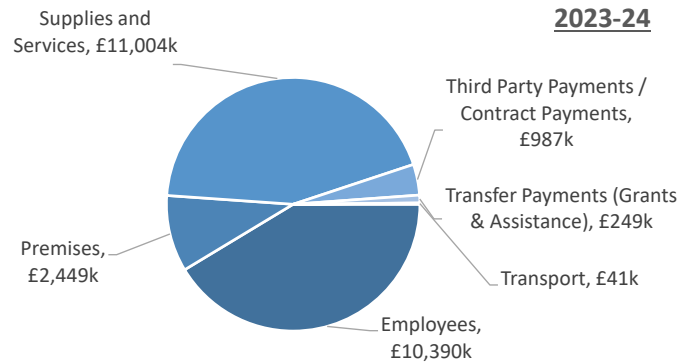
Spend 2022-23



Income 2023-24



Spend 2023-24



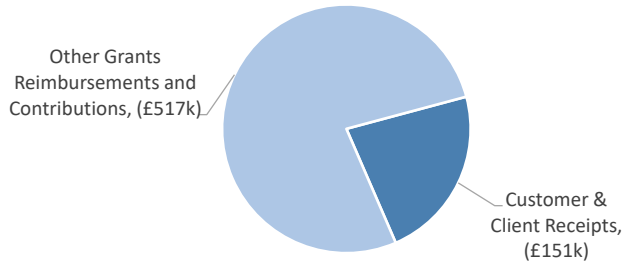
Leader

		2022-23			2023-24		
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget
Chief Executives Office	Chief Executives Office		577	577		577	577
Chief Executives Office Total			577	577		577	577
Economic Growth & Regeneration	Economic Growth & Regeneration	(122)	2,267	2,145	(122)	1,762	1,640
Economic Growth & Regeneration Total		(122)	2,267	2,145	(122)	1,762	1,640
Partnerships, Policy & Communications	Partnerships, Policy & Communications	(546)	4,308	3,761	(201)	3,758	3,556
Partnerships, Policy & Communications Total		(546)	4,308	3,761	(201)	3,758	3,556
Strategic Infrastructure	Strategic Infrastructure		(15)	(15)		(15)	(15)
Strategic Infrastructure Total			(15)	(15)		(15)	(15)
Grand Total		(668)	7,136	6,468	(323)	6,081	5,758

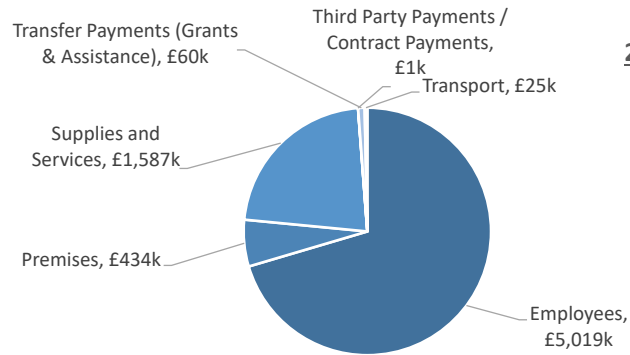
Change Type	Total £000
Savings	(1,055)
Special Items	1,500
Reserves	(1,500)
Income	345
Grand Total	(710)

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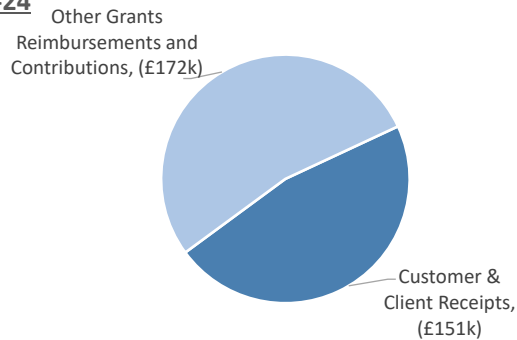
Income 2022-23



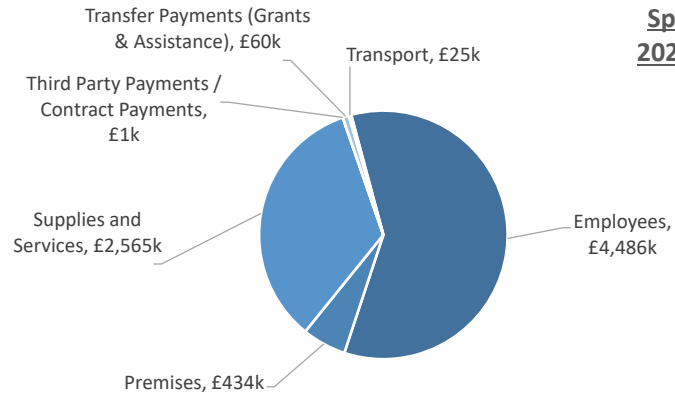
Spend 2022-23



Income 2023-24



Spend 2023-24



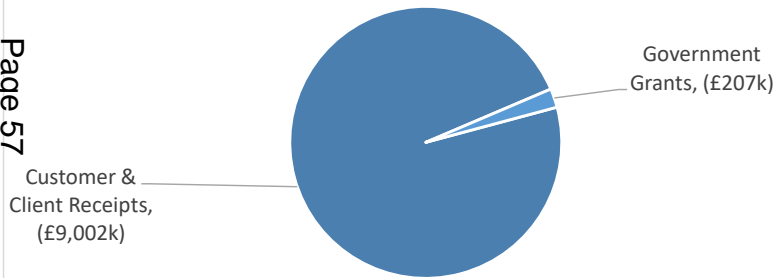
Planning & Regeneration

		2022-23			2023-24		
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget
Economic Growth & Regeneration	Economic Growth & Regeneration	(167)	1,135	968	(167)	1,135	968
Economic Growth & Regeneration Total		(167)	1,135	968	(167)	1,135	968
Planning	Building Control	(2,285)	2,408	124	(2,285)	2,408	124
	Development Management	(6,611)	8,050	1,439	(6,678)	8,050	1,372
	Planning Enforcement	(60)	1,194	1,134	(60)	1,194	1,134
	Strategic Planning Policy & Management	(85)	3,621	3,536	(85)	3,551	3,466
Planning Total		(9,042)	15,274	6,233	(9,109)	15,204	6,096
Grand Total		(9,208)	16,409	7,201	(9,275)	16,339	7,064

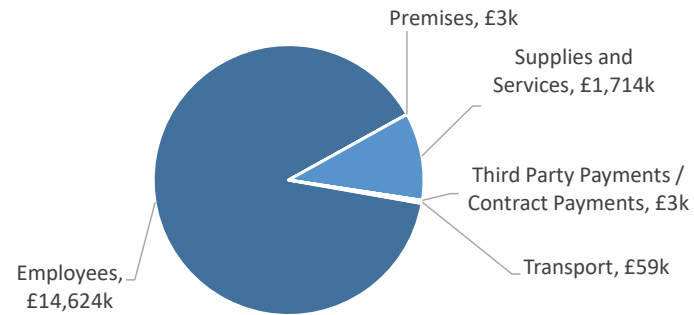
Change Type	Total £000
Income	(67)
Savings	(70)
Grand Total	(137)

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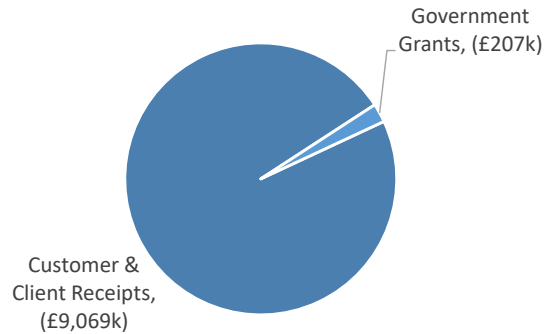
Income 2022-23



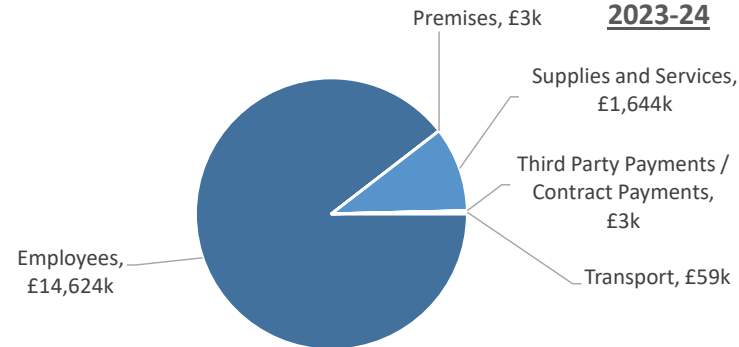
Spend 2022-23



Income 2023-24



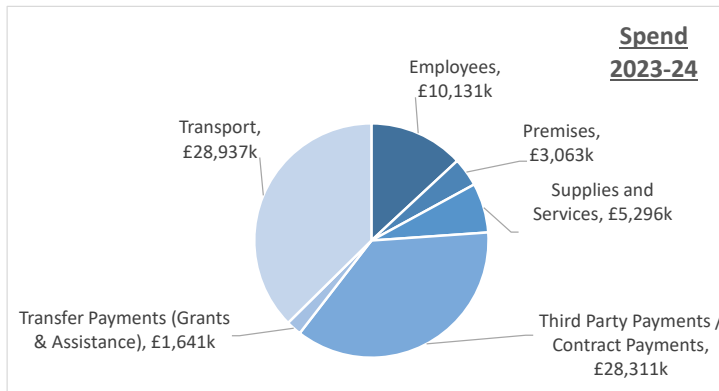
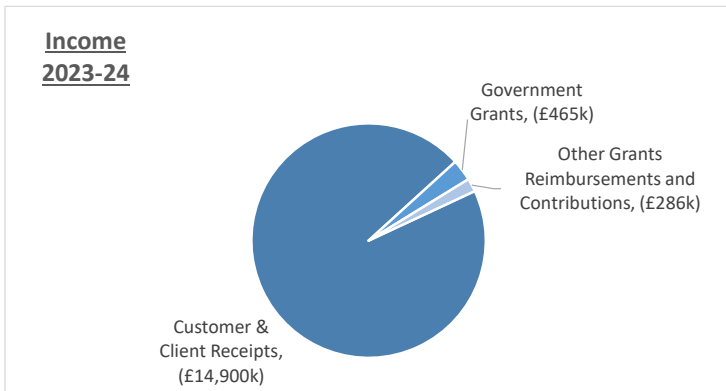
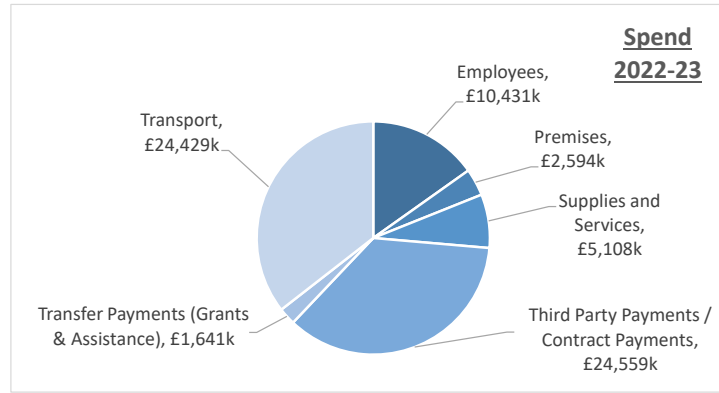
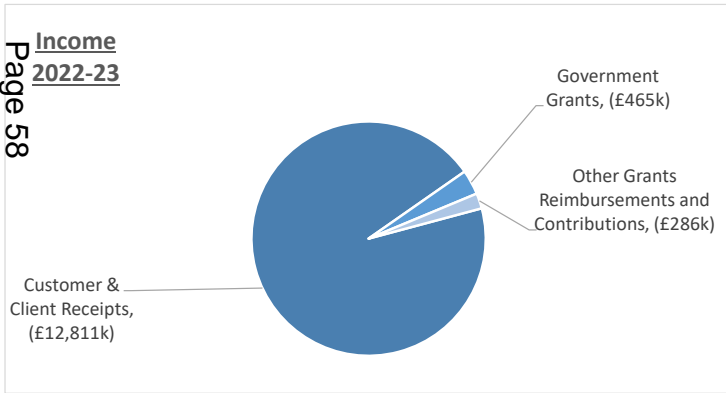
Spend 2023-24



Transport

		2022-23			2023-24		
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget
Highways & Technical Services	Other Highways & Technical	(48)	4,069	4,021	(68)	7,423	7,355
	Parking Operations	(9,399)	7,509	(1,890)	(11,566)	8,021	(3,545)
	Rights of way	(149)	955	806	(154)	1,087	933
	Transport for Bucks	-	17,301	17,301	(350)	17,301	16,951
Highways & Technical Services Total		(9,596)	29,835	20,239	(12,138)	33,833	21,695
Transport Infrastructure & Delivery	HS2	(960)	2,012	1,052	(960)	2,012	1,052
Transport Infrastructure & Delivery Total		(960)	2,012	1,052	(960)	2,012	1,052
Transport Services	Transport Services	(2,431)	35,514	33,083	(1,978)	40,043	38,065
Transport Services Total		(2,431)	35,514	33,083	(1,978)	40,043	38,065
Transport Strategy & Funding	Transport Strategy & Funding	(575)	1,608	1,033	(575)	1,548	973
Transport Strategy & Funding Total		(575)	1,608	1,033	(575)	1,548	973
Grand Total		(13,562)	68,969	55,407	(15,651)	77,436	61,785

Change Type	Total £000
Growth	3,807
Income	(2,169)
Inflation	6,135
Savings	(1,095)
Special Items	(150)
Reserves	(150)
Grand Total	6,378



Corporate

		2022-23	2023-24
		Net Budget	Net Budget
Capital Financing	Interest Payable	9,295	9,313
	MRP	11,569	12,956
	RCCR	6,263	3,707
Capital Financing Total		27,127	25,976
Corporate Costs	Budget Risk Contingency	12,020	15,531
	Corporate Items	3,729	2,012
	Pay, Pensions and Redundancy	2,339	11,905
Corporate Costs Total		18,087	29,448
Reserves	Earmarked Reserves	(6,219)	(2,439)
	General Reserves	-	(1,362)
Reserves Total		(6,219)	(3,801)
Treasury Management	Interest Receivable	(4,009)	(5,648)
	Treasury Management	793	793
Treasury Management Total		(3,216)	(4,855)
Grand Total		35,779	46,768

Note: Pay awards for Buckinghamshire Council Terms and Conditions are effective from 1st July. Budgets for annual Pay awards are held corporately when setting the budget and then transferred to Portfolio budgets when pay awards are agreed during the year.

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Appendix 2

Buckinghamshire Council Capital Programme 2023/24 to 2026/27

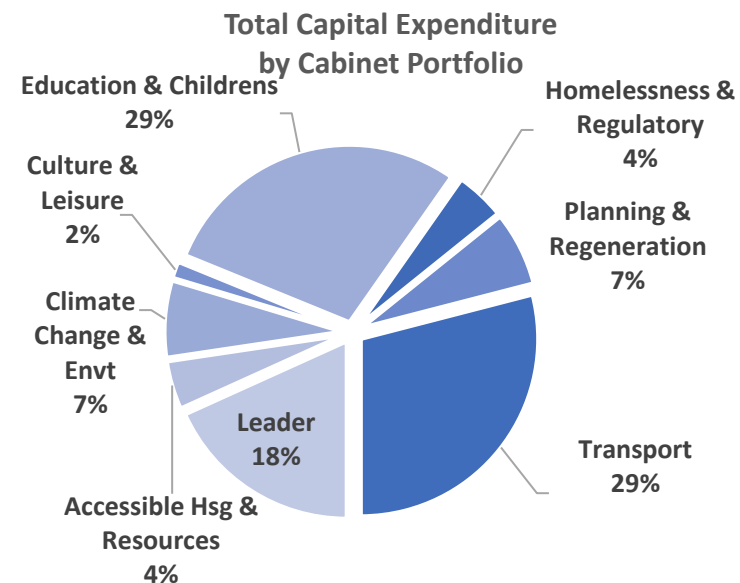


Section	BUDGET SUMMARIES
1	Buckinghamshire Council Capital Programme 2023/24 to 26/27
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5	Communities (No capital Programme)
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9	Homelessness and Regulatory Services
10	Planning and Regeneration
11	Transport
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Buckinghamshire Council Capital Programme 2023/24 to 2026/27

Expenditure

Portfolio	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Leader	35,606	24,773	30,591	-	90,970
Accessible Housing and Resources	11,813	7,074	2,725	350	21,961
Climate Change and Environment	9,644	11,858	11,335	2,100	34,937
Communities	-	-	-	-	-
Culture and Leisure	6,520	510	500	-	7,531
Education and Children's Services	28,621	50,050	39,165	24,625	142,461
Health and Wellbeing	-	-	-	-	-
Homelessness and Regulatory Services	6,577	5,872	6,367	3,583	22,400
Planning and Regeneration	18,911	9,056	5,700	-	33,667
Transport	47,430	34,272	32,739	30,285	144,727
Corporate	750	750	750	-	2,250
Expenditure Total	165,873	144,215	129,872	60,943	500,903

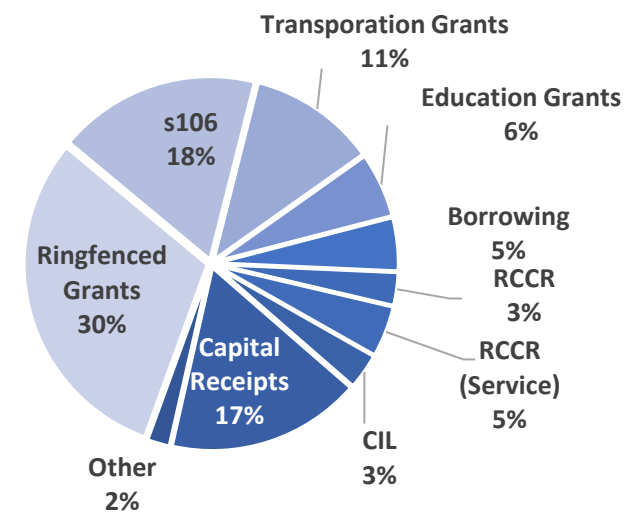


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Funding

Source	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Transporation Grants	(15,386)	(15,386)	(12,847)	(12,846)	(56,465)
Ringfenced Grants	(53,544)	(45,485)	(45,084)	(8,583)	(152,697)
Education Grants	(10,895)	(6,000)	(6,000)	(6,000)	(28,895)
s106	(16,637)	(34,939)	(23,161)	(14,863)	(89,600)
Community Infrastructure Levy	(4,000)	(4,000)	(4,000)	(4,000)	(16,000)
Capital Receipts	(5,400)	(16,600)	(17,600)	(23,500)	(63,100)
Capital Receipts - Other	(5,627)	(5,691)	(5,759)	(5,786)	(22,863)
Revenue Contributions (Service)	(11,513)	(5,928)	(4,025)	(1,260)	(22,726)
Revenue Contributions to Capital	(3,702)	(3,692)	(3,692)	(3,692)	(14,778)
Borrowing	(9,733)	(3,699)	(10,300)	-	(23,732)
Balances Brought Fwd	(10,047)	-	-	-	(10,047)
Total Funding	(146,484)	(141,421)	(132,468)	(80,531)	(500,903)

Breakdown of Capital Funding



Expenditure

Service Area	Project Group / Project	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Strategic Transport & Infrastructure	Strategic Infrastructure (HIF)					
	A355 Improvement Scheme (Wilton Park)	980				980
	Aylesbury Eastern Link Road	2,896	10,000	25,393		38,289
	Cycle Infrastructure	1,000				1,000
	Grid Reinforcement Works	5,122				5,122
	Land Assembly		10,818			10,818
	Marginal Viability Works	1,306	643			1,949
	Princes Risborough Relief Road	1,500	2,000	5,198		8,698
	SEALR (South East Aylesbury Link Road)	22,552	1,062			23,614
South Western Link Road South	250	250			500	
Total Expenditure		35,606	24,773	30,591	-	90,970

Funding

Funding - MTFP Table	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27	MTFP Total £000's
s106	(83)	(1,062)	(2,730)	-	(3,875)
Ringfenced Grants	(35,385)	(23,711)	(29,366)	-	(88,461)
Total Funding	(35,468)	(24,773)	(32,096)	-	(92,337)

Net Portfolio Totals	138	-	(1,505)	-	(1,367)
Funded From Corporate Resources	(138)	-	1,505	-	1,367
Total	-	-	-	-	-

Service Area	Project Group / Project	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
ICT	ICT					
	Delivery of Technology Strategy	250	250	250	250	1,000
	Device Refresh & Windows 10	1,000	3,000			4,000
	Mobile Phone Refresh	250	300	100	100	750
	Members ICT Refresh			150		150
ICT Total		1,500	3,550	500	350	5,900
Property & Assets	Property & Assets					
	Agricultural Estate	225				225
	Corporate Investment Portfolio	6,814	1,449			8,263
	Council Own Sites - Housing Development	1,000	1,000	1,000		3,000
	Enhancement of Strategic Assets	386				386
	Improvements to Capswood 1 & 2	215				215
	Property Management Programme	1,125	1,075	1,225		3,425
	Rowley Farm	548				548
Property & Assets Total		10,313	3,524	2,225	-	16,061
Total Expenditure		11,813	7,074	2,725	350	21,961

Funding

Funding - MTFP Table	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Revenue Contributions (Service)	(79)	(1,215)	(1,000)	(1,000)	(3,215)
Total Funding	(79)	(1,215)	(1,000)	(1,000)	(3,215)
Net Portfolio Totals	10,598	6,074	1,725	350	18,746
Funded From Corporate Resources	(10,598)	(6,074)	(1,725)	(350)	(18,746)
Total	-	-	-	-	-

Expenditure

Service Area	Project Group / Project	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Neighbourhood Services	Waste					
	Aylesbury Waste Vehicles Replacement	2,390	2,390	630	1,180	6,590
	Buckingham HRC & Waste Transfer Station	1,275	250	4,600		6,125
	High Heavens Flare			500		500
	Pembroke Rd Depot Welfare Facilities	600				600
	Recycling Centres Drainage EA Compliance	489	407			896
	Recycling Centres Vehicles & Plant		2,106			2,106
	Recycling Initiatives & Waste Containers	660	680	700	920	2,960
	Replacement Bulk Shredder		664			664
	Southern Waste Contract - Vehicles		221			221
	Waste Total	5,414	6,718	6,430	2,100	20,662
Neighbourhood Services Total		5,414	6,718	6,430	2,100	20,662
Planning and Environment	Climate Change & Air Quality					
	Climate Change Strategy	655	780	1,260		2,695
	Climate Change & Air Quality Total	655	780	1,260		2,695
	Flood Management					
	Flood Defence Schemes	3,525	4,310	3,595		11,430
	Strategic Flood Management	50	50	50		150
	Flood Management Total	3,575	4,360	3,645		11,580
Planning and Environment Total		4,230	5,140	4,905	-	14,275
Total Expenditure		9,644	11,858	11,335	2,100	34,937

Funding

Funding - MTFP Table	Values				
	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Ringfenced Grants	(2,720)	(3,590)	(2,135)		(8,445)
Revenue Contributions (Service)	(1,015)	(1,160)	(1,660)	(920)	(4,755)
Total Funding	(3,735)	(4,750)	(3,795)	(920)	(13,200)
Net Portfolio Totals	5,909	7,108	7,540	1,180	21,737
Funded From Corporate Resources	(5,909)	(7,108)	(7,540)	(1,180)	(21,737)
Total	-	-	-	-	-

Communities do not have any Capital Projects in the MTFP period

Expenditure

Service Area	Project Group / Project	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Culture Sport & Leisure	Country Parks					
	Country Parks Visitors Centre	550				550
	South Bucks Country Pk Leisure Facility	1,199				1,199
	Leisure Centres					
	Leisure Centres Maintenance	500	500	500		1,500
	Libraries					
	Libraries Enhanced Technology	200				200
	Sport and Leisure Projects					
	S106 Funded Projects	4,072	10			4,082
Culture Sport & Leisure Total		6,520	510	500	-	7,531
Total Expenditure		6,520	510	500	-	7,531

Funding

Funding - MTFP Table	Dummy " "	Values				MTFP Total £000's
		2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	
s106		(4,072)	(10)			(4,082)
Revenue Contributions (Service)		(1,749)				(1,749)
Total Funding		(5,820)	(10)	-	-	(5,831)
Net Portfolio Totals		700	500	500	-	1,700
Funded From Corporate Resources		(700)	(500)	(500)	-	(1,700)
Total		-	-	-	-	-

Expenditure

Service Area	Project Group / Project	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Education	Schools					
	Primary School Places	8,105	21,000	19,875	13,575	62,555
	Provision for Early Years					-
	Provision for Special Educational Need	5,855	14,600	7,740	2,000	30,195
	School Access Adaptations	200	200	200	200	800
	School Property Maintenance	6,000	6,000	6,000	6,000	24,000
	School Toilets	250	250	250	250	1,000
	Secondary School Places	5,311	3,000	1,300	200	9,811
	Provision for Cost Inflation	2,900	5,000	3,800	2,400	14,100
Total Expenditure		28,621	50,050	39,165	24,625	142,461

Funding

Funding - MTFP Table	Values				
	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
s106	(10,597)	(32,197)	(19,217)	(14,863)	(76,874)
Community Infrastructure Levy	(750)	(750)	(750)	(750)	(3,000)
Ringfenced Grants	(7,404)	(14,601)	(10,000)	(5,000)	(37,005)
Total Funding	(18,751)	(47,548)	(29,967)	(20,613)	(116,879)
Net Portfolio Totals	9,870	2,502	9,198	4,012	25,582
Funded From Corporate Resources	(9,870)	(2,502)	(9,198)	(4,012)	(25,582)
Total	-	-	-	-	-

Health and Wellbeing do not have any Capital Projects in the MTFP period

Expenditure

Service Area	Project Group / Project	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Housing & Regulatory Services	Affordable Housing					
	Affordable Housing - S106 Funded	565	1,214	1,214		2,993
	Homelessness					
	Homelessness Mitigation	150				150
	Housing					
	Disabled Facility Grants	3,583	3,583	3,583	3,583	14,334
	Enabling Schemes	545	545	545		1,634
	Raynes Avenue Park Drainage Replacement	900				900
Housing & Regulatory Services Total		5,743	5,342	5,342	3,583	20,011
Neighbourhood Services	Cemeteries and Crematoria					
	Cemeteries & Memorial Gardens	449	400	400		1,249
	Chiltern & Bierton Crematoria	385	130	625		1,140
Neighbourhood Services Total		834	530	1,025	-	2,389
Total Expenditure		6,577	5,872	6,367	3,583	22,400

Funding

Funding - MTFP Table	Values				MTFP Total £000's
	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	
s106	(565)	(1,214)	(1,214)		(2,993)
Ringfenced Grants	(3,583)	(3,583)	(3,583)	(3,583)	(14,334)
Revenue Contributions (Service)	(565)	(530)	(1,025)		(2,120)
Total Funding	(4,713)	(5,327)	(5,822)	(3,583)	(19,446)
Net Portfolio Totals	1,864	545	545	-	2,953
Funded From Corporate Resources	(1,864)	(545)	(545)	-	(2,953)
Total	-	-	-	-	-

Expenditure

Service Area	Project Group / Project	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Economic Growth & Regeneration	Regeneration					
	Amersham Regeneration (St John's Build)	150	1,000			1,150
	Ashwells	803				803
	Aylesbury Town Centre	2,000	1,600			3,600
	Employment & Regeneration Led Opportunit	3,609				3,609
	Environment Led Opportunities	89				89
	Future High Street Funds	2,688				2,688
	High Wycombe Town Centre	1,455	1,456			2,911
	Retasking of Winslow Centre	1,483	2,000	5,700		9,183
	Waterside North Development	6,114	3,000			9,114
	Wycombe Air Park	420				420
	Wycombe District Centres	100				100
Total Expenditure		18,911	9,056	5,700	-	33,667

Funding

Funding - MTFP Table	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
s106					
Community Infrastructure Levy	(1,644)	(1,456)			(3,100)
Ringfenced Grants	(48)				(48)
Revenue Contributions (Service)	(1,000)	(2,000)			(3,000)
Total Funding	(2,692)	(3,456)	-	-	(6,148)

Net Portfolio Totals	16,220	5,600	5,700	-	27,520
Funded From Corporate Resources	(16,220)	(5,600)	(5,700)	-	(27,520)
Total	-	-	-	-	-

Transport Portfolio Capital Programme 2023/24 to 2026/27

11 (Exp)

Expenditure

Service Area	Project Group / Project	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Highways & Technical Services	Car Parks					
	Car Parks	935	300	414	100	1,749
	Car Parks Total	935	300	414	100	1,749
	Rights of Way					
	Berryhill Footbridge Repair	334				334
	Improvements to Rights Way	135	200	200		535
	Rights of Way Total	469	200	200		869
	Strategic Highway Maintenance					
	Bridge Maintenance	1,020	1,020	1,020	1,020	4,080
	Failed Roads Haunching & Reconstruction	3,000	3,000	3,000	3,000	12,000
	Footway Structural Repairs	2,100	2,150	2,150	2,150	8,550
	Maintenance Principal Rds - Drainage	2,000	2,000	2,000	2,000	8,000
	Plane & Patch	4,425	4,425	4,425	4,425	17,700
	Replacement Traffic Signals	490	490	490		1,470
	Road Safety - Casualty Reduction	1,000	1,000	1,000		3,000
	Safety Fences	250	250	250		750
	Strategic Highway Maintenance Program	15,580	15,850	15,850	15,850	63,130
	Street Lighting	2,291	1,500	1,500	1,500	6,791
	Strategic Highway Maintenance Total	32,156	31,685	31,685	29,945	125,471
Highways & Technical Services Total		33,561	32,185	32,299	30,045	128,090

Transport Portfolio Capital Programme 2023/24 to 2026/27

11 (Exp)

Expenditure

Service Area	Project Group / Project	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Strategic Transport & Infrastructure	Highways & Cycleway Funded Schemes					
	Active Travel Tranche II - Emerald Way	884				884
	Highways & Cycleway Funded Schemes	1,512	456			1,969
	HS2 Funded Schemes	55				55
	HS2 Road Safety Projects	2,524				2,524
	NPIF Schemes	954				954
	Highways & Cycleway Funded Schemes Total	5,930	456			6,386
	Other Transport & Infrastructure					
	East West Rail	7,249	898			8,147
	Electric Vehicle Charging Points	200	200	200		600
Wycombe Parking Review	250	293			543	
	Other Transport & Infrastructure Total	7,699	1,391	200		9,290
Strategic Transport & Infrastructure Total		13,629	1,847	200	-	15,677
Transport Services	Transport Services					
	Purchase of Fleet Vehicles	240	240	240	240	960
	Transport Services Total	240	240	240	240	960
Transport Services Total		240	240	240	240	960

Transport Portfolio Capital Programme 2023/24 to 2026/27

11 (Funding)

Expenditure (From Previous page)

Service Area	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Highways & Technical Services Total	33,561	32,185	32,299	30,045	128,090
Strategic Transport & Infrastructure Total	13,629	1,847	200		15,677
Transport Services Total	240	240	240	240	960
Total Expenditure	47,430	34,272	32,739	30,285	144,727

Funding

Funding - MTFP Table	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
s106	(1,320)	(456)			(1,776)
Community Infrastructure Levy	(365)	(293)			(658)
Ringfenced Grants	(4,404)				(4,404)
Revenue Contributions (Service)	(5,969)	(1,238)	(340)	(340)	(7,887)
Total Funding	(12,057)	(1,987)	(340)	(340)	(14,725)

Net Portfolio Totals	35,373	32,285	32,399	29,945	130,002
Funded From Corporate Resources	(35,373)	(32,285)	(32,399)	(29,945)	(130,002)
Total	-	-	-	-	-

Expenditure

Service Area	Project Group / Project	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Corporate Costs	Corporate Costs					
	Corporate Capital Contingency	750	750	750		2,250
Total Expenditure		750	750	750	-	2,250

Funding

Funding - MTFP Table	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's	MTFP Total £000's
Borrowing	(9,733)	(3,699)	(10,300)		(23,732)
Education Grants	(10,895)	(6,000)	(6,000)	(6,000)	(28,895)
Transportation Grants	(15,386)	(15,386)	(12,847)	(12,846)	(56,465)
Community Infrastructure Levy	(1,241)	(1,501)	(3,250)	(3,250)	(9,242)
Capital Receipts	(5,400)	(16,600)	(17,600)	(23,500)	(63,100)
Capital Receipts - Other	(5,627)	(5,691)	(5,759)	(5,786)	(22,863)
Revenue Contributions to Capital	(3,702)	(3,692)	(3,692)	(3,692)	(14,778)
Balances Brought Fwd	(10,047)				(10,047)
Total Funding	(62,031)	(52,569)	(59,448)	(55,074)	(229,122)

APPENDIX 3

Accessible Housing & Resources		Change 2023-24 £000's
Business Operations		
Income	Review of the support and charges to schools for the Schools Information Management System (SIMS) to include current levels of inflation	(58)
Savings	External contract savings within the Resilience Service	(15)
	Insource Blue Badge enforcement	(30)
	Relocate Council Access Point and sites to libraries.	(60)
	Review of Business Support Operations	(35)
Digital		
Savings	Contract saving - Digital Team	(50)
Finance		
Income	Full cost recovery review for Pensions Service	(100)
	Review income opportunities for Finance Deputies	(70)
	Review of fees and charges in Finance	(11)
	Review of Revenues & Benefits Court Costs income	500
Savings	Efficiency savings in Revenues and Benefits (Better Buckinghamshire programme)	(364)
Grant funded expenditure	Change in Housing Benefit Payments and Grant Income	(7,694)
	Change in Local Audit Fees Grant	125
Grant Income	Change in Housing Benefit Payments and Grant Income	7,694
	Remove Local Council Tax Support Administration Subsidy	459
Growth	Increased Audit fees	450
Human Resources & Organisational Development		
Income	Review of fees and charges in HR	(76)
ICT		
Savings	External contract savings - final phase of single ICT network saving (Better Buckinghamshire Programme)	(250)
Legal & Democratic Services		
Savings	Efficiency savings in Democratic Services	(75)
Growth	Increase in Insurance premiums	900
	Increase in Legal Services operating costs	1,150
Property & Assets		
Income	New Rental income opportunities	(2,163)
	Reduce subsidy of community sports facilities	(45)
Savings	Efficiency savings in Facilities Management	(17)
	Efficiency savings in Property Services	(90)
Growth	Creation of Sinking Fund for Strategic Assets (2.5% of income)	38
Inflation	Increase in Cleaning & Security costs	89
	Increase in Energy costs	2,390
Special Items	One Public Estate feasibility studies (funded from reserves)	458
	Technical accounting adjustment - derecognise finance lease	878
Reserves	One Public Estate feasibility studies (reserve funding)	(458)
Resources		
Savings	External contract savings (Better Buckinghamshire Programme)	(160)
Service Improvement		
Savings	Additional Efficiency savings within Service Improvement (Better Buckinghamshire programme)	(150)

Climate Change & Environment		Change 2023-24 £000's
Environment		
Grant funded expenditure	Tree Planting (funded from grants and reserves)	50
Grant Income	Tree Planting (funded from Grant income)	(21)
Reserves	Use of Climate Change reserve to fund Tree Planting	(29)
Street Cleaning		
Savings	External contract savings in Grounds Maintenance (Better Buckinghamshire programme)	(8)
Waste		
Savings	External contract savings in Waste services	(400)
Growth	Increase in Fleet maintenance costs	100
	Increase in Household Recycling Centre contract and service provision costs	50
	Increase in staffing to support waste collection round review in the North of the county.	115
	Increase in Strategic waste operating costs (contract inflation, housing and tonnage growth)	238
	Reduction in Waste income and increased staffing costs	120
Income	Increase in Garden waste collection income from increased number of customers	(300)
	Increase in Garden waste fees (£5 increase per annum)	(350)
	Increase in Household Recycling Centre Commodities and Re-Use income (partly Better Buckinghamshire programme)	(450)
	Increase in income from Energy from Waste plant	(11,800)
	Wycombe Garden Waste Fees & Charges (Better Buckinghamshire programme)	(250)
Inflation	Additional costs (contract inflation, housing and tonnage growth) - for Strategic Waste budgets	70
	Waste Contract inflation	1,540
Special Items	Funding for Waste Options Appraisal and ongoing legal case	750
	Increase in Household Recycling Centre contracts and provision	(115)
Reserves	Use of reserve to fund Waste Options Appraisal and ongoing legal case	(750)

Communities		Change 2023-24 £000's
Community Boards		
Savings	Reduce funding for Community Boards	(500)
Community Support Helping Hand		
Special Items	Increase in funding available for Helping Hand programme	1,000
Reserves	Use of reserves to fund Helping Hand programme	(1,000)

Culture & Leisure		Change 2023-24 £000's
Culture & Leisure		
Growth	Increase in operating costs for South Bucks Country Park	50
Income	Increase in Leisure services management fee income	(466)
	Increase in Country Parks fees and charges	(3)
	Increased income from room lettings in Libraries	(10)
Savings	Efficiency savings In Culture and Leisure (Better Buckinghamshire programme)	(61)
	Efficiency savings in Libraries (Better Buckinghamshire programme)	(75)
	Reduced expenditure on Paralympic Flamelighting event	(25)
	Reduction in the management fee paid to Museums	(9)
Special Items	Reduction in income for soil disposal at new Country Park	325

Education & Children's Services		Change 2023-24 £000's
Children's Social Care		
Growth	Impact of demand and complexity on case loads within Social Work teams	3,168
	Impact of National Placement Sufficiency on unit costs	2,683
	Increase in demand in statutory social care services due to demography and complexity	1,322
	Increase in Domiciliary Care and Direct Payment Costs	1,150
	Increased costs from National Transfer Scheme for Unaccompanied Asylum Seeking Children (UASCs)	1,724
Income	Additional income from partners for complex needs packages	(200)
Inflation	Increase in contract costs	197
	Increase in placement costs for looked after children	5,042
Savings	Developing local solutions for placement sufficiency strategy	(620)
	Efficiency savings through development of Edge of Care services	(390)
	Partner Contributions for Child and Adolescent Mental Health Services	(500)
	Reduction in agency staff costs	(407)
Special Items	Impact of demand and complexity on case loads within Social Work teams	(1,413)
	Increased costs from the expansion of the Social Work Academy to support recruitment and retention of permanent staff	141
	One-off expenditure funded from Supporting Families reserve	300
	Reserve funded costs from expansion of the Social Worker Academy	61
Reserves	One-off reserve funding for additional social workers	1,413
	Use of reserves to fund expansion of the Social Worker academy	(61)
	Use of Supporting Families reserve	(300)
Education		
Growth	Increased case loads for staff carrying out statutory assessment work	515
	Loss of School Improvement Grant	542
	Pressures on Education central services	383
	Supporting participation in Education, Employment and Training for Post-16 students with Special Educational Needs (SEND)	163
	Income	Increased income from trading with schools
Income	Loss of School Improvement Grant	(81)
	Review of fees and charges	(13)
Savings	Efficiency savings in Education central services	(383)
Reserves	Reserve funding for loss of School Improvement Grant	(461)
	Use of Supporting Families reserve for first year	(163)

Health & Wellbeing		Change 2023-24 £000's
Adult Social Care		
Grant Income	Additional income from council's share of new Better Care Fund	(1,564)
	Additional income from new Adult Social Care grant	(2,800)
	ASC Discharge Fund	2,800
	Share of NEW iBCF - Discharge Fund	(707)
Grant funded expenditure	Additional expenditure associated with new Better Care Fund funding	1,564
	Additional spend on discharge	707
Growth	Increased costs in Adult Social Care services from demand growth in 2022/23	3,300
	Increased costs through new demand growth	6,846
Income	Increase in Client Charges	(1,635)
	Increased income recovery	(250)
Inflation	Increase in contract costs	10,798
	Increase in costs through move towards Sustainable care fees	4,000
Savings	Adult Social Care transformation programme savings	(2,726)
Special Items	Additional resource to support Adult Social Care transformation activity	200
	Additional resource to support large procurement projects and hospital discharge	400

At Special Items	One off Adult Social Care costs caused by leap year (Funded from reserves)	520
Reserves	Use of reserves to fund Adult Social Care Transformation activity	(200)
	Use of reserves to fund large procurement projects and hospital discharge	(400)
	Use of reserves to fund one off Adult Social Care costs caused by leap year	(520)

Homelessness & Regulatory Services		Change 2023-24 £000's
Housing & Homelessness		
Grant Income	Inflation increase in Homelessness Prevention Grant	(200)
Growth	Additional cost of Temporary Accommodation from demand and increased unit costs	3,600
Special Items	Additional warranty expenditure (funded from reserves)	500
Reserves	Reserve funding for additional warranty expenditure	(500)
Regulatory Services		
Growth	Additional costs in IT and contract cleaning in Cemeteries and Crematoria	10
	Increased costs of Trading Standards contract	52
Income	Increase in income from Crematoria	(255)
	Increase in income in Registrars services	(170)
	Review of Cemeteries and Crematoria fees and charges (partly Better Buckinghamshire programme)	(70)
	Review of fees and charges (housing and registrars)	(11)
Inflation	Increase in Cemeteries & Crematoria utilities costs	80
Savings	Efficiency savings in Trading Standards service (Better Buckinghamshire programme)	(45)
	Reduction in Licensing Software application costs and review of fees and charges	(5)
Special Items	One-off spend on Cemeteries and Crematoria premises (funded from Reserves)	255
Reserves	Use of reserves to fund one-off spend on Cemeteries and Crematoria premises	(255)

Leader		Change 2023-24 £000's
Economic Growth & Regeneration		
Savings	Reduction in consultancy spend	(135)
	Reduction in Planning, Growth and Sustainability management team costs	(170)
	Review of external partnership funding	(50)
	Savings from policy review of charging against external funding (capitalisation, grants)	(150)
Special Items	Funding for Opportunity Bucks programme (funded from reserves)	1,500
Reserves	Use of reserves to fund Opportunity Bucks programme	(1,500)
Partnerships, Policy & Communications		
Savings	Efficiency savings in Partnerships and Policy (Better Buckinghamshire programme)	(77)
	Efficiency savings within Communications	(55)
	Loss of Clinical Commissioning Group (Integrated Care Board) Contract Income	(345)
	Removal of Community Engagement vacant post	(73)
Income	Loss of Clinical Commissioning Group (Integrated Care Board) Contract Income	345

Planning & Regeneration		Change 2023-24 £000's
Planning		
Income	Review of fees and charges in planning services	(67)
Savings	Efficiency savings from implementing new planning systems (Better Buckinghamshire programme)	(70)

Transport		Change 2023-24 £000's
Highways & Technical Services		
Growth	Increase in Enforcement costs	43
	Increase in Highways legal advertisement costs	55
	Increase in Rights of Way costs	65
	Increased costs from the growth of the road network	353
Income	Additional Off-Street parking income (post-Covid)	(1,556)
	Additional On-Street parking income (post-Covid)	(259)
	Increase in Definitive Map service fees and charges	(5)
	Increase in income from Moving Traffic Enforcement	(102)
	Increase in income from Streetworks (permit and non-permit related)	(350)
	Increase in Parking Fees and Charges (Off-Street and On-Street)	(250)
	Increase in Transport Fees and Charges	(40)
Inflation	Increase in Highways Service energy costs	2,160
	Increase in Devolution payments to Parish and Town Councils	46
	Increase in Highways contract costs	1,740
	Increase in material costs for the Rights of Way service	12
Savings	Increase in Parking Operation costs	469
	Efficiency savings general highways maintenance service	(10)
	Efficiency savings in Fleet and street lighting services	(25)
	Grass cutting (Rural & Urban) and vegetation clearing	(350)
	Reduction in fly-tipping clearance costs through improved enforcement	(10)
Special Items	Reduction in number of Weed killing treatments per annum	(230)
	Removal of one-off budget allocated for Highways procurement	(300)
Transport Services		
Growth	Increased costs from demand on Pupil Referral Unit through demographic growth and complexity	224
	Increased costs of services through demographic growth and complexity	1,706
	Reversal of savings in Independent Travel Training (ITT)	10
	Reversal of savings in schools-led SEND Transport Mini-Bus Scheme	50
	Reversal of savings in SEND transport delivery initiatives	100
	Review of Home to School Transport Budget based on forecasts	1,201
Income	Income reduction in Home to School Transport	453
Inflation	Increase in contract costs	1,266
	Increased taxi and bus contract costs	442
Savings	Efficiency savings in SEND Transport provision	(160)
	Reduced demand for SEND Transport	(100)
	Reduction in Personal Transport Budgets	(210)
Special Items	Increased costs for e-ticketing and real time vehicle tracking (funded from Reserves)	150
Reserves	Use of reserves to fund increased costs for e-ticketing and real time vehicle tracking	(150)
Transport Strategy & Funding		
Income	Additional income for Strategic Transport services	(60)

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Appendix 5 - Special Expenses

2023/24 Special Expenses budgets	High Wycombe Town Committee £	West Wycombe Church Yard £	Aylesbury Town £
Recreation grounds	143,975		652,347
Allotments	36,270		
High Wycombe Cemetery	156,340		
Penn Road Cemetery	68,935		
Closed Church Yard		7,773	
Community Centres	0		339,463
Town Twinning	3,000		
Community Grants	20,000		
War Memorial	3,000		
Footway Lighting and Bus Shelter	1,800		
Town Centre Events	12,000		
Market			27,360
Management and Support	59,667		
Total Special Expenses	504,988	7,773	1,019,170
Interest on Balances	(21,486)		(8,000)
Net Spend for year	483,502	7,773	1,011,170
Balance b/f	(537,152)	0	(200,000)
Net spending for year	483,502	7,773	1,011,170
Collection fund precept	(424,456)	(7,773)	(1,011,170)
Balance c/f	(478,106)	(0)	(200,000)
Council Tax base	24,033.51	546.63	19,087.34
Band D Charge	17.66	14.22	52.98

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Appendix 6**Services included within Special Expenses****High Wycombe Town Committee**

- a. Public Halls : Hilltop Community Centre, Castlefield Community Centre (due to be transferred to Karima Foundation);
- b. Cemeteries : High Wycombe Town Cemetery and Penn Road Cemetery;
- c. Recreation Grounds : Booker (Fernie Fields), Shelley Road (QEII) and Totteridge;
- d. All Saints Closed Churchyard;
- e. Allotments : Back Lane, Bassetsbury Land (Closed), Desborough, Castle Green Hill, Hicks Farm Rise, Hugheden Park, Lime Avenue, Totteridge and Queensway;
- f. Footway Lighting : Colville Road, Halifax Road, Loakes Road, Rupert avenue, Verney Avenue, Bowden Lande, Cressex Road, Perth Road and South Drive;
- g. Grants to voluntary organisations : Town Twinning (£3k), Community Buildings in High Wycombe Town (£10k) and Local communities for small projects (£10k);
- h. War memorials : Maintenance costs for those communities they commemorate (except memorials of a national nature, costs for which are borne by the District as a whole).

West Wycombe

- a. Closed Churchyard : St Lawrence Closed Churchyard.

Aylesbury Town

- a. Recreation Grounds : Alfred Rose Park, Bedgrove Park, Edinburgh Playing Fields, Meadowcroft Playing Fields, Vale Park, Walton Court Sports Ground, Fairford Leys Sports Ground;
- b. Public Halls : Bedgrove Community Centre, Southcourt Community Centre, Alfred Rose Community Centre, Prebendal Farm Community Centre, Quarrendon & Meadowcroft Community Centre, Haydon Hill Community Centre;
- c. Aylesbury Market.

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Buckinghamshire Council
Council Tax Reduction Scheme Policy
S13A and Schedule 1a of the Local Government Finance Act 1992

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1.0 Introduction to the Council Tax Reduction Scheme

1.1 The following has been adopted by the Council and details the Council Tax Reduction scheme for the period 1st April 2023 until 31st March 2024.

1.2 This document details how the scheme will operate for both pension credit age and working age applicants and in accordance with Section 13A of the Local Government Finance Act 1992 specifies the classes of person who are to be entitled to a reduction under the scheme and is effective from 1st April 2023 for a period of one financial year.

1.3 The scheme in respect of pension age applicants is defined by Central Government within the following:

- Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012;
- Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (England) (Amendment) Regulations 2012;
- Council Tax Reduction Schemes (Transitional Provision) (England) Regulations 2013;
- Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013;
- Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) (No. 2) Regulations 2014;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2015;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016;
- The Council Tax Reduction Schemes (England) (Amendment) Regulations 2017;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2018;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2020;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2022;
- The Council Tax (Demand Notices and Reduction Schemes) (England) (amendment) Regulations 2022;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2023; and
- Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012).

The Council has **no** discretion in relation to the calculation of Council Tax Reduction in respect of the pension age scheme.

The scheme for pension age applicants – Central Government’s scheme as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012

1.4 There are three main classes under the prescribed pension credit age scheme, for each of which there are a number of qualifying criteria. In all cases individuals must not be of a prescribed class exempted from reduction, such as a person subject to immigration control with limited leave to remain. The definition of a pension credit age person is a person who;

- a. has attained the qualifying age for state pension credit; and
- b. is not, or, if he has a partner, his partner is not;
 - i. a person on income support, on an income-based jobseeker’s allowance or on an income-related employment and support allowance; or
 - ii. a person with an award of universal credit

The three prescribed classes are as follows;

Class A: pensioners whose income is less than the applicable amount.

On any day Class A consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated;
- c. who does not fall within a class of persons prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- d. whose income (if any) for the relevant week does not exceed his applicable amount calculated in accordance with paragraph 9 and Schedule 2 of the Local Government Finance Act 1992;
- e. not have capital savings above £16,000; and
- f. who has made an application for a reduction under the authority's scheme.

Class B: pensioners whose income is greater than the applicable amount.

On any day class B consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated;
- c. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- d. whose income for the relevant week is greater than his applicable amount calculated in accordance with paragraph 9 and Schedule 2 to the Local Government Finance Act 1992;
- e. in respect of whom amount A exceeds amount B where;
 - (i) amount A is the maximum Council Tax Reduction in respect of the day in the applicant's case; and
 - (ii) amount B is 2 6/7 per cent of the difference between his income for the relevant week and his applicable amount;
- g. not have capital savings above £16,000; and
- h. who has made an application for a reduction under the authority's scheme.

Class C: alternative maximum Council Tax Reduction

On any day class C consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day;
- c. in respect of whom a maximum Council Tax Reduction amount can be calculated;
- d. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the 1992 Act and excluded from the authority's scheme;
- e. who has made an application for a reduction under the authority's scheme; and
- f. in relation to whom the condition below is met.

The condition referred to in sub-paragraph f. is that no other resident of the dwelling is liable to pay rent to the applicant in respect of the dwelling and there is an alternative maximum Council Tax Reduction in respect of the day in the case of that person which is derived from the income, or aggregate income, of one or more residents to whom this sub-paragraph applies.

The above applies to any other resident of the dwelling who:

- a. is not a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount;
- b. is not a person who is liable for council tax solely in consequence of the provisions of section 9 of the 1992 Act (spouse's or civil partner's joint and several liability for tax);
- c. is not a person who is residing with a couple or with the members of a polygamous marriage where the applicant is a member of that couple or of that marriage and—
 - (i) in the case of a couple, neither member of that couple is a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount; or
 - (ii) in the case of a polygamous marriage, two or more members of that marriage are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount;
- d. is not a person who, jointly with the applicant, falls within the same paragraph of section 6(2)(a) to (e) of the 1992 Act (persons liable to pay council tax) as applies in the case of the applicant; or
- e. is not a person who is residing with two or more persons both or all of whom fall within the same paragraph of section 6(2)(a) to (e) of the 1992 Act where two or more of those persons are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount.

Disregard of certain incomes

- 1.5 For those who have reached the qualifying age for state pension credit, the Council has resolved to enhance the government scheme (as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012 to disregard in full the following:
- a. a war disablement pension;
 - b. a war widow's pension or war widower's pension;
 - c. a pension payable to a person as a widow, widower or surviving civil partner under any power of His Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
 - d. a guaranteed income payment;
 - e. a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
 - f. a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
 - g. pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.
- The provisions outlined above, enhance the Central Government's scheme.**

THE SCHEME FOR WORKING AGE APPLICANTS – THE COUNCIL'S LOCAL SCHEME

- 1.6 The adopted scheme for working age applicants is a means test, which compares income against an assessment of *applicable amounts* (unless otherwise stated). Full details of the working age scheme of the authority are contained within this document from section 2 onwards. The authority is required to specify a scheme for working age and therefore this scheme only applies to a person who;
- a. has not attained the qualifying age for state pension credit; or
 - b. has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based jobseeker's allowance, on an income-related employment and support allowance or on universal credit.
- 1.7 The Council has resolved that there will be *two* classes of persons who will receive a reduction in line with adopted scheme. There will be *two* main classes prescribed for, for each of which there will be a number of qualifying criteria. In all cases individuals must not be of a prescribed class exempted from reduction as specified within section 7 of this scheme.

Class D

To obtain reduction the individual (or partner) must:

- a. have not attained the qualifying age for state pension credit¹; or
- b. he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is a person on income support, on income-based jobseeker's allowance or an income-related employment and support allowance; or a person with an award of universal credit.
- c. be liable to pay council tax in respect of a dwelling in which he is solely or mainly resident;
- d. is not deemed to be absent from the dwelling;
- e. not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- f. be somebody in respect of whom a maximum Council Tax Reduction² amount can be calculated;
- g. not have capital savings above £16,000³;
- h. be a person in respect of whom a day in which s/he is liable to pay council tax falls within a week in respect of which the person's *income*⁴ is **less** than their *applicable amount*⁵ or the applicant or partner is in receipt of income support, jobseekers' allowance (income based) or employment and support allowance (income related); and
- i. has made a valid application for reduction⁶.

Maximum Council Tax Reduction stated above is defined within section 57 of this scheme

Class E

To obtain reduction the individual (or partner) must:

- a. have not attained the qualifying age for state pension credit⁷; or
- b. he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is a person on income support, on income-based jobseeker's allowance or an income-related employment and support allowance; or a person with an award of universal credit.
- c. be liable to pay council tax in respect of a dwelling in which they are solely or mainly resident;
- d. is not deemed to be absent from the dwelling;
- e. not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- f. be somebody in respect of whom a maximum Council Tax Reduction⁸ amount can be calculated;
- g. not have capital savings above £16,000⁹;
- h. be a person in respect of whom a day in which s/he is liable to pay council tax falls within a week in respect of which the person's *income*¹⁰ is **more** than their *applicable amount*¹¹;
- i. have made a valid application for reduction¹²;
- j. be a person in respect of whom amount A exceeds amount B where
 - (i) amount A is the maximum Council Tax Reduction in respect of the day in the applicant's case; and
 - (ii) amount B is 2 6/7 per cent of the difference between his income for the relevant week and his applicable amount.

Maximum Council Tax Reduction stated above is defined within section 57 of this scheme

¹ Section 5 of this scheme

² Sections 57 to 63 of this scheme

³ Sections 33 to 42 and Schedule 5 of this scheme

⁴ Sections 15 to 32 and Schedules 3 and 4 of this scheme

⁵ Sections 12 to 14 and Schedule 1 of this scheme

⁶ Sections 68 to 74a of this scheme

⁷ Section 5 of this scheme

⁸ Sections 57 to 63 of this scheme

⁹ Sections 33 to 42 and Schedule 5 of this scheme

¹⁰ Sections 15 to 32 and Schedules 3 and 4 of this scheme

¹¹ Sections 12 to 14 and Schedule 1 of this scheme

¹² Sections 68 to 74a of this scheme

Council Tax Reduction Scheme

Details of support to be given for **working age applicants**.

Sections 2- 8
Definitions and interpretation

2.0 Interpretation – an explanation of the terms used within this scheme

2.1 In this scheme:

‘the Act’ means the Social Security Contributions and Benefits Act 1992;

‘the Administration Act’ means the Social Security Administration Act 1992;

‘the 1973 Act’ means the Employment and Training Act 1973;

‘the 1992 Act’ means the Local Government Finance Act 1992;

‘the 2000 Act’ means the Electronic Communications Act 2000;

‘Abbeyfield Home’ means an establishment run by the Abbeyfield Society including all bodies corporate or incorporate which are affiliated to that Society;

‘adoption leave’ means a period of absence from work on ordinary or additional adoption leave by virtue of section 75A or 75B of the Employment Rights Act 1996;

‘an AFIP’ means an armed forces independence payment payable in accordance with an armed and reserve forces compensation scheme established under section 1(2) of the Armed Forces (Pensions and Compensation) Act 2004

‘applicable amount’ means the amount determined in accordance with schedule 1 of this scheme;

‘applicant’ means a person who the authority designates as able to claim Council Tax Reduction – for the purposes of this scheme all references are in the masculine gender but apply equally to male and female;

‘application’ means an application for a reduction under this scheme:

‘appropriate DWP office’ means an office of the Department for Work and Pensions dealing with state pension credit or office which is normally open to the public for the receipt of claims for income support, a jobseeker’s allowance or an employment and support allowance;

‘assessment period’ means such period as is prescribed in sections 19 to 21 over which income falls to be calculated;

‘attendance allowance’ means–

- a. an attendance allowance under Part 3 of the Act;
- b. an increase of disablement pension under section 104 or 105 of the Act;
- c. a payment under regulations made in exercise of the power conferred by paragraph 7(2)(b) of Part 2 of Schedule 8 to the Act;
- d. an increase of an allowance which is payable in respect of constant attendance under paragraph 4 of Part 1 of Schedule 8 to the Act;
- e. a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983 or any analogous payment; or
- f. any payment based on need for attendance which is paid as part of a war disablement pension;

‘the authority’ means a billing authority in relation to whose area this scheme has effect by virtue of paragraph 4(6) of Schedule 1A to the 1992 Act;

‘Back to Work scheme(s)’ means any scheme defined within the Jobseekers (Back to Work Schemes) Act 2013 or Jobseeker’s Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013;

‘basic rate’, where it relates to the rate of tax, has the same meaning as in the Income Tax Act 2007 (see section 989 of that Act).

‘the benefit Acts’ means the Act (SSBA) and the Jobseekers Act 1995 and the Welfare Reform Act 2007;

‘board and lodging accommodation’ means accommodation provided to a family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises;

‘care home’ has the meaning given by section 3 of the Care Standards Act 2000 and in Scotland means a care home service within the meaning given by section 2(3) of the Regulation of Care (Scotland) Act 2001 and in Northern Ireland means a nursing home within the meaning of Article 11 of the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003 or a residential care home within the meaning of Article 10 of that Order;

‘the Caxton Foundation’ means the charitable trust of that name established on 28th March 2011 out of funds provided by the Secretary of State for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with its provisions;

‘child’ means a person under the age of 16;

‘child benefit’ has the meaning given by section 141 of the SSCBA as amended by The Child Benefit (General), Child Tax Credit (Amendment) Regulations 2014 and The Child Benefit (General) (Amendment) Regulations 2015;

‘the Children Order’ means the Children (Northern Ireland) Order 1995;

‘child tax credit’ means a child tax credit under section 8 of the Tax Credits Act 2002;

‘claim’ means a claim for Council Tax Reduction;

‘close relative’ means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister, or if any of the preceding persons is one member of a couple, the other member of that couple;

‘concessionary payment’ means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged either to the National Insurance Fund or to a Departmental Expenditure Vote to which payments of benefit or tax credits under the benefit Acts or the Tax Credits Act are charged;

‘the Consequential Provisions Regulations’ means the Housing Benefit and Council Tax Reduction (Consequential Provisions) Regulations 2006;

‘contributory employment and support allowance’ means a contributory allowance under Part 1 of the Welfare Reform Act 2007;

‘converted employment and support allowance’ means an employment and support allowance which is not income-related and to which a person is entitled as a result of a conversion decision within the meaning of the Employment and Support Allowance (Existing Awards) Regulations 2008;

‘council tax benefit’ means council tax benefit under Part 7 of the SSCBA;

‘Council Tax Reduction scheme’ has the same meaning as **‘Council Tax Reduction or reduction’**

‘Council Tax Reduction’ means Council Tax Reduction as defined by S13a Local Government Finance Act 1992 (as amended);

‘Council Tax Support’ means the same as Council Tax Reduction

‘couple’ means:

- a. a man and a woman who are married to each other and are members of the same household;
- b. a man and a woman who are not married to each other but are living together as if they were a married couple or civil partners;
- c. two people of the same sex who are civil partners of each other and are members of the same household; or
- d. two people of the same sex who are not civil partners of each other but are living together as if they were civil partners.

Two people of the same sex are to be treated as living together as if they were civil partners if, and only if, they would be treated as living together as husband and wife were they of opposite sexes. The above includes the Marriage (Same Sex Couples) Act 2013 and The Marriage (Same Sex Couples) Act 2013 (Commencement No. 3) Order 2014;

‘date of claim’ means the date on which the application or claim is made, or treated as made, for the purposes of this scheme

‘designated authority’ means any of the following:

- a. the local authority; or
- b. a person providing services to, or authorised to exercise any function of, any such authority.

‘designated office’ means the office designated by the authority for the receipt of claims for Council Tax Reduction;

- a. by notice upon or with a form approved by it for the purpose of claiming Council Tax Reduction; or
- b. by reference upon or with such a form to some other document available from it and sent by electronic means or otherwise on application; or
- c. by any combination of the provisions set out in sub-paragraphs (a) and (b) above;

‘disability living allowance’ means a disability living allowance under section 71 of the Act;

‘dwelling’ has the same meaning in section 3 or 72 of the 1992 Act;

‘earnings’ has the meaning prescribed in section 25 or, as the case may be, 27;

‘the Eileen Trust’ means the charitable trust of that name established on 29th March 1993 out of funds provided by the Secretary of State for the benefit of persons eligible for payment in accordance with its provisions;

‘electronic communication’ has the same meaning as in section 15(1) of the Electronic Communications Act 2000 ;

‘employed earner’ is to be construed in accordance with section 2(1)(a) of the Act and also includes a person who is in receipt of a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay or statutory maternity pay;

‘Employment and Support Allowance Regulations’ means the Employment and Support Allowance Regulations 2008 and the Employment and Support Regulations 2013 as appropriate;

‘Employment and Support Allowance (Existing Awards) Regulations’ means the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) Regulations 2010;

‘the Employment, Skills and Enterprise Scheme’ means a scheme under section 17A (schemes for assisting persons to obtain employment; ‘work for your benefit’ schemes etc.) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to assist applicants to obtain employment, including self-employment, and which may include for any individual work-related activity (including work experience or job search). This also includes schemes covered by The Jobseekers Allowance (Employment, Skills and Enterprise Scheme) Regulations 2011 as amended by the Jobseekers (Back to Work Schemes) Act 2013 – see **‘Back to Work Schemes’**;

‘employment zone’ means an area within Great Britain designated for the purposes of section 60 of the Welfare Reform and Pensions Act 1999 and an **‘employment zone programme’** means a programme established for such an area or areas designed to assist applicants for a jobseeker’s allowance to obtain sustainable employment;

‘employment zone contractor’ means a person who is undertaking the provision of facilities in respect of an employment zone programme on behalf of the Secretary of State for Work and Pensions;

‘enactment’ includes an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament;

‘extended reduction’ means a payment of Council Tax Reduction payable pursuant to section 60;

‘extended reduction period’ means the period for which an extended reduction is payable in accordance with section 60A or 61A of this scheme;

‘extended reduction (qualifying contributory benefits)’ means a payment of Council Tax Reduction payable pursuant to section 61;

‘family’ has the meaning assigned to it by section 137(1) of the Act and Section 9 of this scheme;

‘the Fund’ means moneys made available from time to time by the Secretary of State for the benefit of persons eligible for payment in accordance with the provisions of a scheme established by him on 24th April 1992 or, in Scotland, on 10th April 1992;

‘a guaranteed income payment’ means a payment made under article 15(1)(c) (injury benefits) or 29(1)(a) (death benefits) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011;

‘he, him, his’ also refers to the feminine within this scheme

‘housing benefit’ means housing benefit under Part 7 of the Act; ‘the Housing Benefit Regulations’ means the Housing Benefit Regulations 2006;

‘Immigration and Asylum Act’ means the Immigration and Asylum Act 1999;

‘an income-based jobseeker’s allowance’ and **‘a joint-claim jobseeker’s allowance’** have the meanings given by section 1(4) of the Jobseekers Act 1995;

‘income-related employment and support allowance’ means an income-related allowance under Part 1 of the Welfare Reform Act 2007;

‘Income Support Regulations’ means the Income Support (General) Regulations 1987(a);

‘independent hospital’–

(a) in England, means a hospital as defined by section 275 of the National Health Service Act 2006 that is not a health service hospital as defined by that section;

(b) in Wales, has the meaning assigned to it by section 2 of the Care Standards Act 2000; and

(c) in Scotland means an independent health care service as defined by section 10F of the National Health Service (Scotland) Act 1978;

‘the Independent Living Fund (2006)’ means the Trust of that name established by a deed dated 10th April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part;

‘invalid carriage or other vehicle’ means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant;

‘Jobseekers Act’ means the Jobseekers Act 1995; **‘Jobseeker’s Allowance Regulations’** means the Jobseeker’s Allowance Regulations 1996 and Jobseeker’s Allowance Regulations 2013 as appropriate;

‘limited capability for work’ has the meaning given in section 1(4) of the Welfare Reform Act;

‘limited capability for work-related activity’ has the meaning given in section 2(5) of the Welfare Reform Act 2007;

‘the London Bombing Relief Charitable Fund’ means the company limited by guarantee (number 5505072), and registered charity of that name established on 11th July 2005 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the terrorist attacks carried out in London on 7th July 2005;

‘lone parent’ means a person who has no partner and who is responsible for and a member of the same household as a child or young person;

‘the Macfarlane (Special Payments) Trust’ means the trust of that name, established on 29th January 1990 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia;

‘the Macfarlane (Special Payments) (No.2) Trust’ means the trust of that name, established on 3rd May 1991 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia and other beneficiaries;

‘the Macfarlane Trust’ means the charitable trust, established partly out of funds provided by the Secretary of State to the Haemophilia Society, for the relief of poverty or distress among those suffering from haemophilia;

‘main phase employment and support allowance’ means an employment and support allowance where the calculation of the amount payable in respect of the applicant includes a component under section 2(1)(b) or 4(2)(b) of the Welfare Reform Act 2007 except in Part 1 of Schedule 1;

‘the Mandatory Work Activity Scheme’ means a scheme within section 17A (schemes for assisting persons to obtain employment; ‘work for your benefit’ schemes etc.) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to provide work or work related activity for up to 30 hours per week over a period of four consecutive weeks with a view to assisting applicants to improve their prospect of obtaining employment;

‘maternity leave’ means a period during which a woman is absent from work because she is pregnant or has given birth to a child, and at the end of which she has a right to return to work either under the terms of her contract of employment or under Part 8 of the Employment Rights Act 1996;

‘member of a couple’ means a member of a married or unmarried couple;

‘MFET Limited’ means the company limited by guarantee (number 7121661) of that name, established for the purpose in particular of making payments in accordance with arrangements made with the Secretary of State to persons who have acquired HIV as a result of treatment by the NHS with blood or blood products;

‘mobility supplement’ means a supplement to which paragraph 9 of Schedule 4 refers;

‘mover’ means an applicant who changes the dwelling in which the applicant is resident and in respect of which the applicant liable to pay council tax from a dwelling in the area of the appropriate authority to a dwelling in the area of the second authority;

‘net earnings’ means such earnings as are calculated in accordance with section 26;

‘net profit’ means such profit as is calculated in accordance with section 28;

‘the New Deal options’ means the employment programmes specified in regulation 75(1)(a)(ii) of the Jobseeker’s Allowance Regulations 1996 and the training scheme specified in regulation 75(1)(b)(ii) of those Regulations;

‘new dwelling’ means, for the purposes of the definition of ‘second authority’ and sections 60C, and 61C the dwelling to which a applicant has moved, or is about to move, in which the applicant is or will be resident;

‘non-dependant’ has the meaning prescribed in section 3;

‘non-dependant deduction’ means a deduction that is to be made under section 58;

‘occasional assistance’ means any payment or provision made by a local authority, the Welsh Ministers or the Scottish Ministers for the purposes of:

- a. meeting, or helping to meet an immediate short-term need;
 - (i) arising out of an exceptional event or exceptional circumstances, or
 - (ii) that needs to be met to avoid a risk to the well-being of an individual, and
- b. enabling qualifying individuals to establish or maintain a settled home, and—
 - (i) ‘local authority’ has the meaning given by section 270(1) of the Local Government Act 1972 ;and
 - (ii) ‘qualifying individuals’ means individuals who have been, or without the assistance might otherwise be:
 - (aa) in prison, hospital, an establishment providing residential care or other institution, or
 - (bb) homeless or otherwise living an unsettled way of life; and ‘local authority’ means a local authority in England within the meaning of the Local Government Act 1972;

‘occupational pension’ means any pension or other periodical payment under an occupational pension scheme but does not include any discretionary payment out of a fund established for relieving hardship in particular cases;

‘occupational pension scheme’ has the same meaning as in section 1 of the Pension Schemes Act 1993 as amended by the Public Service Pension Act 2013;

‘ordinary clothing or footwear’ means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities;

‘partner’ in relation to a person, means

- a. where that person is a member of a couple, the other member of that couple;
- b. subject to paragraph (c), where that person is polygamously married to two or more members of his household, any such member to whom he is married; or
- c. where that person is polygamously married and has an award of universal credit with the other party to the earliest marriage that still subsists, that other party to the earliest marriage;

‘paternity leave’ means a period of absence from work on leave by virtue of section 80A or 80B of the Employment Rights Act 1996;

‘payment’ includes part of a payment;

‘pensionable age’ has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995 as amended by the Public Services Pension Act 2013 and Pensions Act 2014;

‘pension fund holder’ means with respect to a personal pension scheme or an occupational pension scheme, the trustees, managers or scheme administrators, as the case may be, of the scheme concerned;

‘pensioner’ a person who has attained the age at which pension credit can be claimed;

‘person affected’ shall be construed as a person to whom the authority decides is affected by any decision made by the council;

‘person on income support’ means a person in receipt of income support;

‘personal independence payment’ has the meaning given by Part 4 of the Welfare Reform Act 2012 and the Social Security (Personal Independence Payments) 2013;

‘person treated as not being in Great Britain’ has the meaning given by section 7;

‘personal pension scheme’ means—

- a. a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993 as amended by the Public Service Pension Act 2013;
- b. an annuity contractor trust scheme approved under section 620 or 621 of the Income and

Corporation Taxes Act 1988 or a substituted contract within the meaning of section 622(3) or that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 of the Finance Act 2004;

- c. a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;

'policy of life insurance' means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life;

'polygamous marriage' means a marriage to which section 133(1) of the Act refers namely;

- a. a person is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and
- b. either party to the marriage has for the time being any spouse additional to the other party.

'public authority' includes any person certain of whose functions are functions of a public nature;

'qualifying age for state pension credit' means (in accordance with section 1(2)(b) and (6) of the State Pension Credit Act 2002)–

- a. in the case of a woman, pensionable age; or
- b. in the case of a man, the age which is pensionable age in the case of a woman born on the same day as the man;

'qualifying contributory benefit' means;

- a. severe disablement allowance;
- b. incapacity benefit;
- c. contributory employment and support allowance;

'qualifying course' means a qualifying course as defined for the purposes of Parts 2 and 4 of the Job Seeker's Allowance Regulations 1996

'qualifying income-related benefit' means

- a. income support;
- b. income-based jobseeker's allowance;
- c. income-related employment and support allowance;

'qualifying person' means a person in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;

'reduction week' means a period of seven consecutive days beginning with a Monday and ending with a Sunday;

'relative' means a close relative, grandparent, grandchild, uncle, aunt, nephew or niece;

'relevant authority' means an authority administering Council Tax Reduction;

'relevant week' In relation to any particular day, means the week within which the day in question falls;

'remunerative work' has the meaning prescribed in section 6;

'rent' means 'eligible rent' to which regulation 12 of the Housing Benefit Regulations refers less any deductions in respect of non-dependants which fall to be made under regulation 74 (non-dependant deductions) of those Regulations;

'resident' has the meaning it has in Part 1 or 2 of the 1992 Act;

'Scottish basic rate' means the rate of income tax of that name calculated in accordance with section 6A of the Income Tax Act 2007;

'Scottish taxpayer' has the same meaning as in Chapter 2 of Part 4A of the Scotland Act 1998;

'second authority' means the authority to which a mover is liable to make payments for the new dwelling;

'self-employed earner' is to be construed in accordance with section 2(1)(b) of the Act;

'self-employment route' means assistance in pursuing self-employed earner's employment whilst participating in–

- a. an employment zone programme;
- b. a programme provided or other arrangements made pursuant to section 2 of the 1973 Act

(functions of the Secretary of State) or section 2 of the Enterprise and New Towns (Scotland) Act 1990 (functions in relation to training for employment, etc.);

- c. the Employment, Skills and Enterprise Scheme;
- d. a scheme prescribed in regulation 3 of the Jobseeker's Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013;
- e. Back to Work scheme.

'Service User' references in this scheme to an applicant participating as a service user are to

- a. a person who is being consulted by or on behalf of—
 - (i) the Secretary of State in relation to any of the Secretary of State's functions in the field of social security or child support or under section 2 of the Employment and Training Act 1973; or
 - (ii) a body which conducts research or undertakes monitoring for the purpose of planning or improving such functions in their capacity as a person affected or potentially affected by the exercise of those functions or the carer of such a person; or
- b. the carer of a person consulted as described in sub-paragraph (a) where the carer is not being consulted as described in that sub-paragraph;

'single applicant' means an applicant who neither has a partner nor is a lone parent;

'the Skipton Fund' means the ex-gratia payment scheme administered by the Skipton Fund Limited, incorporated on 25th March 2004, for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with the scheme's provisions.

'special account' means an account as defined for the purposes of Chapter 4A of Part 8 of the Jobseeker's Allowance Regulations or Chapter 5 of Part 10 of the Employment and Support Allowance Regulations;

'sports award' means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc Act 1993 out of sums allocated to it for distribution under that section;

'the SSCBA' means the Social Security Contributions and Benefits Act 1992

'State Pension Credit Act' means the State Pension Credit Act 2002;

'student' has the meaning prescribed in section 43;

'subsistence allowance' means an allowance which an employment zone contractor has agreed to pay to a person who is participating in an employment zone programme;

'reduction week' means a period of 7 consecutive days commencing upon a Monday and ending on a Sunday;

'the Tax Credits Act' means the Tax Credits Act 2002;

'tax year' means a period beginning with 6th April in one year and ending with 5th April in the next;

'training allowance' means an allowance (whether by way of periodical grants or otherwise) payable—

- a. out of public funds by a Government department or by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise, the Young People's Learning Agency for England, the Chief Executive of Skills Funding or Welsh Ministers;
- b. to a person for his maintenance or in respect of a member of his family; and
- c. for the period, or part of the period, during which he is following a course of training or instruction provided by, or in pursuance of arrangements made with, the department or approved by the department in relation to him or so provided or approved by or on behalf of the Secretary of State, Skills Development Scotland Scottish Enterprise or Highlands and Islands Enterprise or the Welsh Ministers.

It does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that he is following a course of full-time education, other than under arrangements made under section 2 of the 1973 Act or is training as a teacher;

'the Trusts' means the Macfarlane Trust, the Macfarlane (Special Payments) Trust and the Macfarlane (Special Payments) (No. 2) Trust;

'Universal Credit' means any payment of Universal Credit payable under the Welfare Reform Act 2012, the Universal Credit Regulations 2013, The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations 2013, Universal Credit

(Miscellaneous Amendments) Regulations 2013 and the Universal Credit (Transitional Provisions) Regulations 2014;

‘Up-rating Act’ means the Welfare Benefit Up-rating Act 2013, the Welfare Benefits Up-rating Order 2014 and the Welfare Benefits Up-rating Order 2015;

‘voluntary organisation’ means a body, other than a public or local authority, the activities of which are carried on otherwise than for profit;

‘war disablement pension’ means any retired pay or pension or allowance payable in respect of disablement under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003;

‘war pension’ means a war disablement pension, a war widow’s pension or a war widower’s pension;

‘war widow’s pension’ means any pension or allowance payable to a woman as a widow under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

‘war widower’s pension’ means any pension or allowance payable to a man as a widower or to a surviving civil partner under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

‘water charges’ means;

- a. as respects England and Wales, any water and sewerage charges under Chapter 1 of Part 5 of the Water Industry Act 1991,
- b. as respects Scotland, any water and sewerage charges established by Scottish Water under a charges scheme made under section 29A of the Water Industry (Scotland) Act 2002, in so far as such charges are in respect of the dwelling which a person occupies as his home;

‘week’ means a period of seven days beginning with a Monday;

‘Working Tax Credit Regulations’ means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 as amended¹³; and

‘young person’ has the meaning prescribed in section 9(1) and in section 142 of the SSCBA.

- 2.2 In this scheme, references to an applicant occupying a dwelling or premises as his home shall be construed in accordance with regulation 7 of the Housing Benefit Regulations 2006.
- 2.3 In this scheme, where an amount is to be rounded to the nearest penny, a fraction of a penny shall be disregarded if it is less than half a penny and shall otherwise be treated as a whole penny.
- 2.4 For the purpose of this scheme, a person is on an income-based jobseeker’s allowance on any day in respect of which an income-based jobseeker’s allowance is payable to him and on any day:
 - a. in respect of which he satisfies the conditions for entitlement to an income- based jobseeker’s allowance but where the allowance is not paid in accordance with regulation 27A of the Jobseeker’s Allowance Regulations or section 19 or 20A or regulations made under section 17A of the Jobseekers Act (circumstances in which a jobseeker’s allowance is not payable); or
 - b. which is a waiting day for the purposes of paragraph 4 of Schedule 1 to that Act and which falls immediately before a day in respect of which an income- based jobseeker’s allowance is payable to him or would be payable to him but for regulation 27A of the Jobseeker’s Allowance Regulations or section 19 or 20A or regulations made under section 17A of that Act;
 - c. in respect of which he is a member of a joint-claim couple for the purposes of the Jobseekers Act and no joint-claim jobseeker’s allowance is payable in respect of that couple as a consequence of either member of that couple being subject to sanctions for the purposes of section 20A of that Act;
 - d. in respect of which an income-based jobseeker’s allowance or a joint-claim jobseeker’s allowance would be payable but for a restriction imposed pursuant to section 6B, 7, 8 or

¹³ The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2013; The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2015

9 of the Social Security Fraud Act 2001 (loss of benefit provisions).

- 2.4A For the purposes of this scheme, a person is on an income-related employment and support allowance on any day in respect of which an income-related employment and support allowance is payable to him and on any day:
- a. in respect of which he satisfies the conditions for entitlement to an income-related employment and support allowance but where the allowance is not paid in accordance with section 18 of the Welfare Reform Act disqualification; or
 - b. which is a waiting day for the purposes of paragraph 2 of Schedule 2 to that Act and which falls immediately before a day in respect of which an income-related employment and support allowance is payable to him or would be payable to him but for section 18 of that Act.
- 2.5 For the purposes of this scheme, two persons shall be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.
- 2.6 In this scheme, references to any person in receipt of state pension credit includes a person who would be in receipt of state pension credit but for regulation 13 of the State Pension Credit Regulations 2002 (small amounts of state pension credit).

3.0 Definition of non-dependant

- 3.1 In this policy, 'non-dependant' means any person, except someone to whom paragraph 3.2 applies, who normally resides with an applicant or with whom an applicant normally resides.
- 3.2 This paragraph applies to;
- a. any member of the applicant's family;
 - b. if the applicant is polygamously married, any partner of his and any child or young person who is a member of his household and for whom he or one of his partners is responsible;
 - c. a child or young person who is living with the applicant but who is not a member of his household by virtue of section 11(membership of the same household);
 - d. subject to paragraph 3.3, any person who, with the applicant, is jointly and severally liable to pay council tax in respect of a dwelling for any day under sections 6, 7 or 75 of the 1992 Act (persons liable to pay council tax);
 - e. subject to paragraph 3.3, any person who is liable to make payments on a commercial basis to the applicant or the applicant's partner in respect of the occupation of the dwelling;
 - f. a person who lives with the applicant in order to care for him or a partner of his and who is engaged by a charitable or voluntary organisation which makes a charge to the applicant or his partner for the services provided by that person.
- 3.3 Excepting persons to whom paragraph 3.2 a) to c) and f) refer, a person to whom any of the following sub-paragraphs applies shall be a non-dependant–
- a. a person who resides with the person to whom he is liable to make payments in respect of the dwelling and either;
 - i. that person is a close relative of his or her partner; or
 - ii. the tenancy or other agreement between them is other than on a commercial basis;
 - b. a person whose liability to make payments in respect of the dwelling appears to the authority to have been created to take advantage of the council tax support scheme except someone who was, for any period within the eight weeks prior to the creation of the agreement giving rise to the liability to make such payments, otherwise liable to make payments of rent in respect of the same dwelling;
 - c. a person who becomes jointly and severally liable with the applicant for council tax in respect of a dwelling and who was, at any time during the period of eight weeks prior to

his becoming so liable, a non-dependant of one or more of the other residents in that dwelling who are so liable for the tax, unless the authority is satisfied that the change giving rise to the new liability was not made to take advantage of the support scheme.

4.0 Requirement to provide a National Insurance Number¹⁴

4.1 No person shall be entitled to support unless the criteria below in 4.2 is satisfied in relation both to the person making the claim and to any other person in respect of whom he is claiming support.

4.2 This subsection is satisfied in relation to a person if–

- a. the claim for support is accompanied by;
 - i. a statement of the person’s national insurance number and information or evidence establishing that that number has been allocated to the person; or
 - ii. information or evidence enabling the national insurance number that has been allocated to the person to be ascertained; or
- b. the person makes an application for a national insurance number to be allocated to him which is accompanied by information or evidence enabling such a number to be so allocated and the application for reduction is accompanied by evidence of the application and information to enable it to be allocated.

4.3 Paragraph 4.2 shall not apply–

- a. in the case of a child or young person in respect of whom council tax support is claimed;
- b. to a person who;
 - i. is a person in respect of whom a claim for council tax support is made;
 - ii. is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act;
 - iii. is a person from abroad for the purposes of this scheme; and
 - iv. has not previously been allocated a national insurance number.

5.0 Persons who have attained the qualifying age for state pension credit

5.1 This scheme applies to a person if:

- (i) he has not attained the qualifying age for state pension credit; or
- (ii) he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is;
 - (a) a person on income support, on income-based jobseeker’s allowance or an income-related employment and support allowance; or
 - (b) a person with an award of universal credit.

6.0 Remunerative work

6.1 Subject to the following provisions of this section, a person shall be treated for the purposes of this scheme as engaged in remunerative work if he is engaged, or, where his hours of work fluctuate, he is engaged on average, for not less than 16 hours a week, in work for which payment is made or which is done in expectation of payment.

6.2 Subject to paragraph 6.3, in determining the number of hours for which a person is engaged in work where his hours of work fluctuate, regard shall be had to the average of hours worked over;

- a. if there is a recognisable cycle of work, the period of one complete cycle (including, where the cycle involves periods in which the person does no work, those periods but disregarding any other absences);
- b. in any other case, the period of 5 weeks immediately prior to that date of claim, or such other length of time as may, in the particular case, enable the person’s weekly

¹⁴ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

average hours of work to be determined more accurately,

- 6.3 Where, for the purposes of paragraph 6.2 a), a person's recognisable cycle of work at a school, other educational establishment or other place of employment is one year and includes periods of school holidays or similar vacations during which he does not work, those periods and any other periods not forming part of such holidays or vacations during which he is not required to work shall be disregarded in establishing the average hours for which he is engaged in work.
- 6.4 Where no recognisable cycle has been established in respect of a person's work, regard shall be had to the number of hours or, where those hours will fluctuate, the average of the hours, which he is expected to work in a week.
- 6.5 A person shall be treated as engaged in remunerative work during any period for which he is absent from work referred to in paragraph 6.1 if the absence is either without good cause or by reason of a recognised customary or other holiday.
- 6.6 A person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance for more than 3 days in any reduction week shall be treated as not being in remunerative work in that week.
- 6.7 A person shall not be treated as engaged in remunerative work on any day on which the person is on maternity leave, paternity leave or adoption leave, or is absent from work because he is ill.
- 6.8 A person shall not be treated as engaged in remunerative work on any day on which he is engaged in an activity in respect of which;
- a. a sports award has been made, or is to be made, to him; and
 - b. no other payment is made or is expected to be made to him.

7.0 Persons treated as not being in Great Britain and Persons Subject to Immigration Control

Persons treated as not being in Great Britain

- 7.1 Persons treated as not being in Great Britain are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority's scheme.
- 7.2 Except where a person falls within paragraph (5) or (6), a person is to be treated as not being in Great Britain if the person is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland.
- 7.3 A person must not be treated as habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland unless the person has a right to reside in one of those places.
- 7.4 For the purposes of paragraph (3), a right to reside does not include a right, which exists by virtue of, or in accordance with—
- (a) regulation 13 of the EEA Regulations;
 - (aa) regulation 14 of the EEA Regulations, but only in a case where the right exists under that regulation because the person is—
 - (i) a jobseeker for the purpose of the definition of "qualified person" in regulation 6(1) of those Regulations, or
 - (ii) a family member (within the meaning of regulation 7 of those Regulations) of such a jobseeker;
 - (b) regulation 15A(1) of the EEA Regulations, but only in a case where the right exists under that regulation because the applicant satisfies the criteria in paragraph (5) of that regulation of the Treaty on the Functioning of the European Union (in a case where the right to reside arises because a British citizen would otherwise be deprived of the genuine enjoyment of their rights as a European Union citizen).

- 7.4A For the purposes of paragraph (3), a right to reside does not include a right which exists by virtue of a person having been granted limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 by virtue of—
- (a) (Removed by the Council Tax Reductions Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021
 - (b) Appendix EU to the immigration rules made under section 3(2) of that Act;
 - (c) being a person with a Zambrano right to reside as defined in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of that Act; or
 - (d) having arrived in the United Kingdom with an entry clearance that was granted under Appendix EU (Family Permit) to the immigration rules made under section 3(2) of that Act.
- 7.4B Paragraph (4A)(b) does not apply to a person who—
- (a) has a right to reside granted by virtue of being a family member of a relevant person of Northern Ireland; and
 - (b) would have a right to reside under the EEA Regulations if the relevant person of Northern Ireland were an EEA national, provided that the right to reside does not fall within paragraph (4)(a) or (b)
- 7.5 A person falls within this paragraph if the person is—
- (za) a person granted leave in accordance with the immigration rules made under section 3(2) of the Immigration Act 1971, where such leave is granted by virtue of—
 - (i) the Afghan Relocations and Assistance Policy; or
 - (ii) the previous scheme for locally employed staff in Afghanistan (sometimes referred to as the ex-gratia scheme);
 - (zb) a person in Great Britain not coming within sub-paragraph (za) or (e) who left Afghanistan in connection with the collapse of the Afghan government that took place on 15th August 2021;
 - (zc) a person in Great Britain who was residing in Ukraine immediately before 1st January 2022, left Ukraine in connection with the Russian invasion which took place on 24th February 2022 and—
 - (i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971;
 - (ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act; or
 - (iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act;
 - (a) a qualified person for the purposes of regulation 6 of the EEA Regulations as a worker or a self-employed person;
 - (b) a family member of a person referred to in sub-paragraph (a);
 - (c) a person who has a right to reside permanently in the United Kingdom by virtue of regulation 15(1)(c), (d) or (e) of the EEA Regulations;
 - (ca) a family member of a relevant person of Northern Ireland, with a right to reside which falls within paragraph (4A)(b), provided that the relevant person of Northern Ireland falls within paragraph (5)(a), or would do so but for the fact that they are not an EEA national;
 - (cb) a frontier worker within the meaning of regulation 3 of the Citizens' Rights (Frontier Workers) (EU Exit) Regulations 2020;
 - (cc) a family member of a person referred to in sub-paragraph (cb), who has been granted limited leave to enter, or remain in, the United Kingdom by virtue of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971
 - (d) a person recorded by the Secretary of State as a refugee within the definition in Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28th July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31st January 1967;

- (e) a person who has been granted, or who is deemed to have been granted, leave outside the rules made under section 3(2) of the Immigration Act 1971
- (f) a person who has humanitarian protection granted under those rules;
- (g) a person who is not a person subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act 1999 and who is in the United Kingdom as a result of his deportation, expulsion or other removal by compulsion of law from another country to the United Kingdom;
- (h) in receipt of income support or on an income-related employment and support allowance; or
- (ha) in receipt of an income-based jobseeker's allowance and has a right to reside other than a right to reside falling within paragraph (4).

7.6 A person falls within this paragraph if the person is a Crown servant or member of His Majesty's forces posted overseas.

7.7 A person mentioned in sub-paragraph (6) is posted overseas if the person is performing overseas the duties of a Crown servant or member of His Majesty's forces and was, immediately before the posting or the first of consecutive postings, habitually resident in the United Kingdom.

7.8 In this regulation—
 "claim for asylum" has the same meaning as in section 94(1) of the Immigration and Asylum Act 1999;
 "Crown servant" means a person holding an office or employment under the Crown;
 "EEA Regulations" means the Immigration (European Economic Area) Regulations 2006; and the Immigration (European Economic Area) (Amendment) (No. 2) Regulations 2014 and references to the EEA Regulations are to be read with Schedule 4 to the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) Regulations 2020
 "EEA national" has the meaning given in regulation 2(1) of the EEA Regulations;
 "family member" has the meaning given in regulation 7(1)(a), (b) or (c) of the EEA Regulations, except that regulation 7(4) of the EEA Regulations does not apply for the purposes of paragraphs (4B) and (5)(ca);
 "relevant person of Northern Ireland" has the meaning given in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971; and
 "His Majesty's forces" has the same meaning as in the Armed Forces Act 2006.

Persons subject to immigration control

7.9 Persons subject to immigration control are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority's scheme.

7.10 A person who is a national of a state which has ratified the European Convention on Social and Medical Assistance (done in Paris on 11th December 1953) or a state which has ratified the Council of Europe Social Charter (signed in Turin on 18th October 1961) and who is lawfully present in the United Kingdom is not a person subject to immigration control for the purpose of paragraph 7.9

7.11 "Person subject to immigration control" has the same meaning as in section 115(9) of the Immigration and Asylum Act 1999.

7A.0 Transitional provision

7A.1 The above does not apply to a person who, on 31st March 2015—

- (a) is liable to pay council tax at a reduced rate by virtue of a council tax reduction under an authority's scheme established under section 13A(2) of the Act; and
- (b) is entitled to an income-based jobseeker's allowance, until the first of the events in

paragraph 7A.2 occurs.

7A.2 The events are—

- (a) the person makes a new application for a reduction under an authority's scheme established under section 13A(2) of the Act; or
- (b) the person ceases to be entitled to an income-based jobseeker's allowance.

7A.3 In this section "the Act" means the Local Government Finance Act 1992.

8.0 Temporary Absence (period of absence)

8.1 Where a person is absent from the dwelling throughout any day then no support shall be payable

8.2 A person shall not, in relation to any day, which falls within a period of temporary absence from that dwelling, be a prescribed person under paragraph 8.1.

8.3 In paragraph 8.2, a 'period of temporary absence' means—

- a. a period of absence not exceeding 13 weeks, beginning with the first whole day on which a person resides in residential accommodation where and for so long as;
 - i. the person resides in that accommodation;
 - ii. the part of the dwelling in which he usually resided is not let or sub-let; and
 - iii. that period of absence does not form part of a longer period of absence from the dwelling of more than 52 weeks,

where he has entered the accommodation for the purpose of ascertaining whether it suits his needs and with the intention of returning to the dwelling if it proves not to suit his needs;

- b. a period of absence not exceeding 13 weeks, beginning with the first whole day of absence from the dwelling, where and for so long as;
 - i. the person intends to return to the dwelling;
 - ii. the part of the dwelling in which he usually resided is not let or sub-let; and
 - iii. that period is unlikely to exceed 13 weeks; and
- c. a period of absence not exceeding 52 weeks, beginning with the first whole day of absence, where and for so long as
 - i. the person intends to return to the dwelling;
 - ii. the part of the dwelling in which he usually resided is not let or sub-let;
 - iii. the person is a person to whom paragraph 8.4 applies; and
 - iv. the period of absence is unlikely to exceed 52 weeks or, in exceptional circumstances, is unlikely substantially to exceed that period.

8.4 This paragraph applies to a person who is;

- a. detained in custody on remand pending trial or required, as a condition of bail, to reside;
 - i. in a dwelling, other than the dwelling referred to in paragraph 8.1, or
 - ii. in premises approved under section 13 of the Offender Management Act 2007 as amended by the Offender Rehabilitation Act 2014, or, detained in custody pending sentence upon conviction;
- b. resident in a hospital or similar institution as a patient;
- c. undergoing, or his partner or his dependent child is undergoing, in the United Kingdom or elsewhere, medical treatment, or medically approved convalescence, in accommodation other than residential accommodation;
- d. following, in the United Kingdom or elsewhere, a training course;
- e. undertaking medically approved care of a person residing in the United Kingdom or elsewhere;
- f. undertaking the care of a child whose parent or guardian is temporarily absent from the dwelling normally occupied by that parent or guardian for the purpose of receiving medically approved care of medical treatment;
- g. in the United Kingdom or elsewhere, receiving medically approved care provided in

- h. accommodation other than residential accommodation;
- i. a student;
- j. receiving care provided in residential accommodation other than a person to whom paragraph 8.3a) applies; or
- k. has left the dwelling he resides in through fear of violence, in that dwelling, or by a person who was formerly a member of the family of the person first mentioned.

8.5 This paragraph applies to a person who is:

- a. detained in custody pending sentence upon conviction or under a sentence imposed by a court (other than a person who is detained in hospital under the provisions of the Mental Health Act 1983 (as amended by the Mental Health (Discrimination) Act 2013), or, in Scotland, under the provisions of the Mental Health (Care and Treatment) (Scotland) Act 2003 or the Criminal Procedure (Scotland) Act 1995) or, in Northern Ireland, under Article 4 or 12 of the Mental Health (Northern Ireland) Order 1986; and
- b. on temporary release from detention in accordance with Rules made under the provisions of the Prison Act 1952 or the Prisons (Scotland) Act 1989

8.6 Where paragraph 8.5 applies to a person, then, for any day when he is on temporary release—

- a. if such temporary release was immediately preceded by a period of temporary absence under paragraph 8.3 b) or c), he shall be treated, for the purposes of paragraph 8.1, as if he continues to be absent from the dwelling, despite any return to the dwelling;
- b. for the purposes of paragraph 8.4 a), he shall be treated as if he remains in detention;
- c. if he does not fall within sub-paragraph a), he is not considered to be a person who is liable to pay Council Tax in respect of a dwelling of which he is resident

8.7 In this section;

- ‘medically approved’ means certified by a medical practitioner;
- ‘patient’ means a person who is undergoing medical or other treatment as an in-patient in any hospital or similar institution; ‘residential accommodation’ means accommodation which is provided;
 - a. in a care home;
 - b. in an independent hospital;
 - c. in an Abbeyfield Home; or
 - d. in an establishment managed or provided by a body incorporated by Royal Charter or constituted by Act of Parliament other than a local social services authority;

‘training course’ means a course of training or instruction provided wholly or partly by or on behalf of or in pursuance of arrangements made with, or approved by or on behalf of, Skills Development Scotland, Scottish Enterprise, Highlands and Islands Enterprise, a government department or the Secretary of State.

Sections 9 - 11

The family for Council Tax Support purposes

9.0 Membership of a family

- 9.1 Within the support scheme adopted by the Council 'family' means;
- a. a married or unmarried couple;
 - b. married or unmarried couple and a member of the same household for whom one of them is or both are responsible and who is a child or a young person;
 - c. two people of the same sex who are civil partners of each other and are members of the same household (with or without children);
 - d. two people of the same sex who are not civil partners of each other but are living together as if they were civil partners (with or without children),
 - e. and for the purposes of sub-paragraph (d) two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex;
 - f. except in prescribed circumstances, a person who is not a member of a married or unmarried couple and a member of the same household for whom that person is responsible and who is a child or a young person;

For the purposes of the scheme a child is further defined as a 'child or young person'

A 'child' means a person under the age of 16 and a 'Young Person' is someone aged 16 or over but under 20 and who satisfies other conditions. These conditions are:

- they are aged 16, have left 'relevant education' or training, and 31 August following the sixteenth birthday has not yet been passed;
- they are aged 16 or 17, have left education or training, are registered for work, education or training, are not in remunerative work and are still within their 'extension period';
- they are on a course of full-time non-advanced education, or are doing 'approved training', and they began that education or training before reaching the age of 19;
- they have finished a course of full-time non-advanced education, but are enrolled on another such course (other than one provided as a result of their employment);
- they have left 'relevant education' or 'approved training' but have not yet passed their 'terminal date'.

- 9.2 Paragraph 9.1 the definition of child or young person shall not apply to a person who is;
- a. on income support ;
 - b. an income-based jobseeker's allowance or an income related employment and support allowance; or be entitled to an award of Universal Credit; or
 - c. a person to whom section 6 of the Children (Leaving Care) Act 2000 applies.

- 9.3 The definition also includes a child or young person in respect of whom there is an entitlement to child benefit but only for the period that Child Benefit is payable

10.0 Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person.

- 10.1 Subject to the following paragraphs a person shall be treated as responsible for a child or young person who is normally living with him and this includes a child or young person to whom paragraph 9.3 applies

- 10.2 Where a child or young person spends equal amounts of time in different households, or where there is a question as to which household he is living in, the child or young person shall be treated for the purposes of paragraph 9.1 as normally living with;

- a. the person who is receiving child benefit in respect of him; or
- b. if there is no such person;
 - i. where only one claim for child benefit has been made in respect of him, the person who made that claim; or
 - ii. in any other case the person who has the primary responsibility for him.

10.3 For the purposes of this scheme a child or young person shall be the responsibility of only one person in any reduction week and any person other than the one treated as responsible for the child or young person under this section shall be treated as not so responsible.

11.0 Circumstances in which a child or young person is to be treated as being or not being a member of the household

11.1 Subject to paragraphs 11.2 and 11.3, the applicant and any partner and, where the applicant or his partner is treated as responsible by virtue of section 10 (circumstances in which a person is to be treated as responsible or not responsible for a child or young person) for a child or young person, that child or young person and any child of that child or young person, shall be treated as members of the same household notwithstanding that any of them is temporarily absent from that household.

11.2 A child or young person shall not be treated as a member of the applicant's household where he is—

- a. placed with the applicant or his partner by a local authority under section 23(2)(a) of the Children Act 1989 or by a voluntary organisation under section 59(1)(a) of that Act, or in Scotland boarded out with the applicant or his partner under a relevant enactment; or
- b. placed, or in Scotland boarded out, with the applicant or his partner prior to adoption; or
- c. placed for adoption with the applicant or his partner in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009.

11.3 Subject to paragraph 11.4, paragraph 11.1 shall not apply to a child or young person who is not living with the applicant and he—

- a. is being looked after by, or in Scotland is in the care of, a local authority under a relevant enactment; or
- b. has been placed, or in Scotland boarded out, with a person other than the applicant prior to adoption; or
- c. has been placed for adoption in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009; or in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (adoption allowances schemes).

11.4 An authority shall treat a child or young person to whom paragraph 11.3 a) applies as being a member of the applicant's household in any reduction week where;

- a. that child or young person lives with the applicant for part or all of that reduction week; and
- b. the authority considers that it is responsible to do so taking into account the nature and frequency of that child's or young person's visits.

11.5 In this paragraph 'relevant enactment' means the Army Act 1955, the Air Force Act 1955, the Naval Discipline Act 1957, the Matrimonial Proceedings (Children) Act 1958, the Social Work (Scotland) Act 1968, the Family Law Reform Act 1969, the Children and Young Persons Act 1969, the Matrimonial Causes Act 1973, the Children Act 1975, the Domestic Proceedings and Magistrates' Courts Act 1978, the Adoption and Children (Scotland) Act 1978 Act 1978, the Family Law Act 1986, the Children Act 1989, the Children (Scotland) Act 1995 and the Legal Aid, Sentencing and Punishment of Offenders Act 2012 as amended.

Sections 12 – 14 & Schedule 1

Applicable Amounts for Council Tax Support purposes

12.0 Applicable amounts

12.1 Subject to sections 13 and 14, an applicant's weekly applicable amount shall be aggregate of such of the following amounts as may apply in his case;

- a. an amount in respect of himself or, if he is a member of a couple, an amount in respect of both of them, determined in accordance with paragraph 1 as the case may be, of Schedule 1 of this scheme;
- b. an amount determined in accordance with paragraph 2 of Schedule 1 of this scheme in respect of any child or young person who is a member of his family;
- c. if he is a member of a family of which at least one member is a child or young person, an amount determined in accordance with paragraph 3 of Schedule 1 (family premium);
- d. the amount of any premiums which may be applicable to him, determined in accordance with paragraphs 4 to 16 of Schedule 1 of this document (premiums).
- e. the amount of either the
 - i. work-related activity component; or
 - ii. support component which may be applicable to him in accordance with paragraph 17 and 18 of Schedule 1 of this document (the components)
- f. the amount of any transitional addition which may be applicable to him in accordance with paragraph 19 to 20 of Schedule 1 of this scheme (transitional addition).

13.0 Polygamous marriages

13.1 Subject to section 14, where an applicant is a member of a polygamous marriage, his weekly applicable amount shall be the aggregate of such of the following amounts as may apply in his case;

- a. the amount applicable to him and one of his partners determined in accordance with paragraph 1 of Schedule 1 of this scheme as if he and that partner were a couple;
- b. an amount equal to the lowest amount within paragraph 1 of Schedule 1 of this scheme in respect of each of his other partners;
- c. an amount determined in accordance with paragraph 2 of Schedule 1 of this scheme (applicable amounts or living allowances) in respect of any child or young person for whom he or a partner of his is responsible and who is a member of the same household;
- d. if he or another partner of the polygamous marriage is responsible for a child or young person who is a member of the same household, the amount specified in paragraph 3 of Schedule 1 of this scheme (family premium);
- e. the amount of any premiums which may be applicable to him determined in accordance with paragraphs 4 to 16 of Schedule 1 of this scheme (premiums).
- f. the amount of either the;
 - i. work-related activity component; or
 - ii. support component which may be applicable to him in accordance with paragraph 17 and 18 of Schedule 1 (the components).
- g. the amount of any transitional addition which may be applicable to him in accordance with paragraphs 19 and 20 of Schedule 1 of this scheme (transitional addition)

14.0 Applicable amount: persons who are not pensioners who have an award of universal credit

14.1 In determining the applicable amount for a week of an applicant—

(a) who has, or

(b) who (jointly with his partner) has,

an award of universal credit, the authority must use the calculation or estimate of the maximum amount of the applicant, or the applicant and his partner jointly (as the case may be), subject to the adjustment described in sub-paragraph (2).

(2) The adjustment referred to in sub-paragraph (1) is to multiply the maximum amount by 12 and divide the product by 52.

(3) In this paragraph “maximum amount” means the maximum amount calculated by the Secretary of State in accordance with section 8(2) of the Welfare Reform Act 2012

Sections 15 – 32 & Schedules 3 & 4

Definition and the treatment of income for Council Tax Support purposes

15.0 Calculation of income and capital of members of applicant's family and of a polygamous marriage

15.1 The income and capital of an applicant's partner within this scheme and for the purposes of claiming council tax support is to be treated as income and capital of the applicant and shall be calculated or estimated in accordance with the following provisions in like manner as for the applicant; and any reference to the 'applicant' shall, except where the context otherwise requires be construed for the purposes of this scheme as if it were a reference to his partner.

15.2 Where an applicant or the partner of is married polygamously to two or more members of his household–

- a. the applicant shall be treated as possessing capital and income belonging to each such member; and
- b. the income and capital of that member shall be calculated in accordance with the following provisions of this scheme in like manner as for the applicant.

15.2 The income and capital of a child or young person shall not be treated as the income and capital of the applicant.

15A.0 Calculation of income and capital: persons who are not pensioners who have an award of universal credit

15A.1 In determining the income of an applicant

- (a) who has, or
- (b) who (jointly with his partner) has,

an award of universal credit the authority must, subject to the following provisions of this paragraph, use the calculation or estimate of the income of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining the award of universal credit.

15A.2 The authority must adjust the amount referred to in sub-paragraph (1) to take account of (a) income consisting of the award of universal credit, determined in accordance with subparagraph (3);

(b) any sum to be disregarded under paragraphs of Schedule 3 to this scheme (sums to be disregarded in the calculation of earnings: persons who are not pensioners);

(c) any sum to be disregarded under paragraphs of Schedule 4 to this scheme (sums to be disregarded in the calculation of income other than earnings: persons who are not pensioners);

(d) section 33 (circumstances in which income and capital of non-dependant is to be treated as applicant's), if the authority determines that the provision applies in the applicant's case;

(e) such further reduction (if any) as the authority thinks fit under section 13A(1)(c) of the 1992 Act (power of billing authority to reduce amount of council tax payable).

15A.3 The amount for the award of universal credit is to be determined by multiplying the amount of the award by 12 and dividing the product by 52.

15A.4 sections 33 (income and capital of non-dependant to be treated as applicant's) and 52 and 53 (disregards from income) apply (so far as relevant) for the purpose of determining any adjustments, which fall to be made to the figure for income under sub-paragraph (2)

15A.5 In determining the capital of an applicant;

- (a) who has, or
- (b) who (jointly with his partner) has,

an award of universal credit, the authority must use the calculation or estimate of the capital of

the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining that award

16.0 Circumstances in which capital and income of non-dependant is to be treated as applicant's

16.1 Where it appears to the authority that a non-dependant and the applicant have entered into arrangements in order to take advantage of the council tax support scheme and the non-dependant has more capital and income than the applicant, that authority shall, except where the applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, treat the applicant as possessing capital and income belonging to that non-dependant, and, in such a case, shall disregard any capital and income which the applicant does possess.

16.2 Where an applicant is treated as possessing capital and income belonging to a non-dependant under paragraph 16.1 the capital and income of that non-dependant shall be calculated in accordance with the following provisions in like manner as for the applicant and any reference to the 'applicant' shall, except where the context otherwise requires, be construed for the purposes of this scheme as if it were a reference to that non-dependant.

17.0 Calculation of income on a weekly basis

17.1 For the purposes of this scheme and in line with regulation 34 of the Housing Benefit Regulations 2006 (disregard to changes in tax, contributions etc.), the income of an applicant shall be calculated on a weekly basis;

- a. by estimating the amount which is likely to be his average weekly income in accordance with this Section and in line with Sections 2, 3, 4 and 5 of the Housing Benefit Regulations 2006;
- b. by adding to that amount the weekly income calculated in line with regulation 52 of the Housing Benefit Regulations 2006 (calculation to tariff income from capital); and
- c. by then deducting any relevant child care charges to which section 18 (treatment of child care charges) applies from any earnings which form part of the average weekly income or, in a case where the conditions in paragraph 18.2 are met, from those earnings plus whichever credit specified in sub-paragraph (b) of that paragraph is appropriate, up to a maximum deduction in respect of the applicant's family of whichever of the sums specified in paragraph (3) applies in his case.

17.2 The conditions of this paragraph are that;

- a. the applicant's earnings which form part of his average weekly income are less than the lower of either his relevant child care charges or whichever of the deductions specified in paragraph (3) otherwise applies in his case; and
- b. that applicant or, if he is a member of a couple either the applicant or his partner, is in receipt of either working tax credit or child tax credit.

17.3 The maximum deduction to which paragraph 17.1 c) above refers shall be;

- a. where the applicant's family includes only one child in respect of whom relevant child care charges are paid, £175.00 per week.
- b. where the applicant's family includes more than one child in respect of whom relevant child care charges are paid, £300.00 per week.

The amounts stated in this paragraph shall be amended in accordance with the Housing Benefit Regulations 2006 (as amended).

17.4 For the purposes of paragraph 17.1 'income' includes capital treated as income under section 31 (capital treated as income) and income, which an applicant is treated as possessing under section 32 (notional income).

18.0 Treatment of child care charges

18.1 This section applies where an applicant is incurring relevant child-care charges and;

- a. is a lone parent and is engaged in remunerative work;

- b. is a member of a couple both of whom are engaged in remunerative work; or
 - c. is a member of a couple where one member is engaged in remunerative work and the other;
 - i. is incapacitated;
 - ii. is an in-patient in hospital; or
 - iii. is in prison (whether serving a custodial sentence or remanded in custody awaiting trial or sentence).
- 18.2 For the purposes of paragraph 18.1 and subject to paragraph 18.4, a person to whom paragraph 18.3 applies shall be treated as engaged in remunerative work for a period not exceeding 28 weeks during which he—
- a. is paid statutory sick pay;
 - b. is paid short-term incapacity benefit at the lower rate under sections 30A to 30E of the Act;
 - c. is paid an employment and support allowance;
 - d. is paid income support on the grounds of incapacity for work under regulation 4ZA of, and paragraph 7 or 14 of Schedule 1B to, the Income Support Regulations 1987; or
 - e. is credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975.
- 18.3 This paragraph applies to a person who was engaged in remunerative work immediately before
- a. the first day of the period in respect of which he was first paid statutory sick pay, short-term incapacity benefit, an employment and support allowance or income support on the grounds of incapacity for work; or
 - b. the first day of the period in respect of which earnings are credited, as the case may be.
- 18.4 In a case to which paragraph 18.2 d) or e) applies, the period of 28 weeks begins on the day on which the person is first paid income support or on the first day of the period in respect of which earnings are credited, as the case may be.
- 18.5 Relevant child care charges are those charges for care to which paragraphs 18.6 and 18.7 apply, and shall be calculated on a weekly basis in accordance with paragraph 18.10.
- 18.6 The charges are paid by the applicant for care, which is provided
- a. in the case of any child of the applicant's family who is not disabled, in respect of the period beginning on that child's date of birth and ending on the day preceding the first Monday in September following that child's fifteenth birthday; or
 - b. in the case of any child of the applicant's family who is disabled, in respect of the period beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday.
- 18.7 The charges are paid for care, which is provided by one, or more of the care providers listed in paragraph 18.8 and are not paid—
- a. in respect of the child's compulsory education;
 - b. by an applicant to a partner or by a partner to an applicant in respect of any child for whom either or any of them is responsible in accordance with section 10 (circumstances in which a person is treated as responsible or not responsible for another); or
 - c. in respect of care provided by a relative of the child wholly or mainly in the child's home.
- 18.8 The care to which paragraph 18.7 refers may be provided;
- a. out of school hours, by a school on school premises or by a local authority;
 - i. for children who are not disabled in respect of the period beginning on their eight birthday and ending on the day preceding the first Monday in September following their fifteenth birthday; or
 - ii. for children who are disabled in respect of the period beginning on their eight birthday and ending on the day preceding the first Monday in September following their sixteenth birthday; or

- b. by a child care provider approved in accordance with by the Tax Credit (New Category of Child Care Provider) Regulations 1999;
- c. by persons registered under Part 2 of the Children and Families (Wales) Measure 2010; or
- d. by a person who is excepted from registration under Part 2 of the Children and Families (Wales) Measure 2010 because the child care that person provides is in a school or establishment referred to in article 11, 12 or 14 of the Child Minding and Day Care Exceptions (Wales) order 2010; or
- e. by;
 - i. persons registered under section 59(1) of the Public Services Reform Scotland Act 2010; or
 - ii. local authorities registered under section 8(1) of that Act, where the care provided is child minding or daycare within the meaning of that Act; or
- f. by a person prescribed in regulations made pursuant to section 12(4) of the Tax Credits Act 2002 or
- g. by a person who is registered under Chapter 2 or 3 of Part 3 of the Childcare Act 2006; or
- h. by any of the schools mentioned in section 34(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 2 of Part 3 of that Act does not apply by virtue of section 34(2) of that Act; or
- i. by any of the schools mentioned in section 53(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 3 of Part 3 of that Act does not apply by virtue of section 53(2) of that Act; or
- j. by any of the establishments mentioned in section 18(5) of the Childcare Act 2006 in circumstances where the care is not included in the meaning of 'childcare' for the purposes of Part 1 and Part 3 of that Act by virtue of that subsection; or
- k. by a foster parent or kinship carer under the Fostering Services Regulations 2002, the Fostering Services (Wales) Regulations 2003 or the Looked After Children (Scotland) Regulations 2009 in relation to a child other than one whom the foster parent is fostering or kinship carer is looking after; or
- l. by a domiciliary care worker under the Domiciliary Care Agencies Regulations 2002 or the Domiciliary Care Agencies (Wales) Regulations 2004; or
- m. by a person who is not a relative of the child wholly or mainly in the child's home.

18.9 In paragraphs 18.6 and 18.8 a), 'the first Monday in September' means the Monday which first occurs in the month of September in any year.

18.10 Relevant child care charges shall be estimated over such period, not exceeding a year, as is appropriate in order that the average weekly charge may be estimated accurately having regard to information as to the amount of that charge provided by the child minder or person providing the care.

18.11 For the purposes of paragraph 18.1 c) the other member of a couple is incapacitated where

- a. the applicant's applicable amount includes a disability premium on account of the other member's incapacity or the support component or the work-related activity component on account of his having limited capability for work
- b. the applicant's applicable amount would include a disability premium on account of the other member's incapacity but for that other member being treated as capable of work by virtue of a determination made in accordance with regulation made under section 171E of the Act;
- c. the applicant's applicable amount would include the support component or the work-related activity component on account of the other member having limited capability for work but for that other member being treated as not having limited capability for work by virtue of a determination made in accordance with the Employment and Support Allowance Regulations 2008 or Employment and Support Regulations 2013;

- d. the applicant (within the meaning of this scheme) is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;
- e. the applicant (within the meaning of this scheme) has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations 20018 or Employment and Support Regulations 2013 for a continuous period of not less than 196 days and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period;
- f. there is payable in respect of him one or more of the following pensions or allowances—
 - i. long-term incapacity benefit or short-term incapacity benefit at the higher rate under Schedule 4 to the Act;
 - ii. attendance allowance under section 64 of the Act;
 - iii. severe disablement allowance under section 68 of the Act;
 - iv. disability living allowance under section 71 of the Act;
 - v. personal independence payment under the Welfare Reform Act 2012;
 - vi. an AFIP;
 - vii. increase of disablement pension under section 104 of the Act;
 - viii. a pension increase paid as part of a war disablement pension or under an industrial injuries scheme which is analogous to an allowance or increase of disablement pension under head (ii), (iv) or (vii) above;
 - ix. main phase employment and support allowance;
- g. a pension or allowance to which head (ii), (iv), (vi) or (viii) of sub-paragraph (f) above refers was payable on account of his incapacity but has ceased to be payable in consequence of his becoming a patient, which in this section shall mean a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of social security (Hospital In-Patients) Regulations 2005.
- h. an AFIP would be payable to that person but for any suspension of payment in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar institution;
- i. paragraphs (f) or (g) would apply to him if the legislative provisions referred to in those sub-paragraphs were provisions under any corresponding enactment having effect in Northern Ireland; or
- j. he has an invalid carriage or other vehicle provided to him by the Secretary of State under section 5(2)(a) of and Schedule 2 to the National Health Service Act 1977 or under section 46 of the National Health Service (Scotland) Act 1978 or provided by the Department of Health, Social Services and Public Safety in Northern Ireland under Article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972.

18.12 For the purposes of paragraph 18.11 once paragraph 18.11d) applies to the applicant, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable, or is treated as remaining incapable, of work.

18.12A For the purposes of paragraph 18.11, once paragraph 18.11e) applies to the applicant, if he then ceases, for a period of 84 days or less, to have, or to be treated as having, limited capability for work, that paragraph is, on his again having, or being treated as having, limited capability for work at the end of that period, immediately thereafter apply to him for so long as he has, or is treated as having, limited capability for work.

- 18.13 For the purposes of paragraphs 18.6 and 18.8 a), a person is disabled if he is a person–
- a. in respect of whom disability living allowance or personal independence payment is payable, or has ceased to be payable solely because he is a patient;
 - b. who is registered as blind in a register compiled under section 29 of the National Assistance Act 1948 (welfare services) or, in Scotland, has been certified as blind and in consequence he is registered as blind in a register maintained by or on behalf of a council constituted under section 2 of the Local Government (Scotland) Act 1994; or
 - c. who ceased to be registered as blind in such a register within the period beginning 28 weeks before the first Monday in September following that person’s fifteenth birthday and ending on the day preceding that person’s sixteenth birthday.

- 18.14 For the purposes of paragraph 18.1 a woman on maternity leave, paternity leave or adoption leave shall be treated as if she is engaged in remunerative work for the period specified in paragraph 18.15 (‘the relevant period’) provided that–
- a. in the week before the period of maternity leave, paternity leave or shared parental leave effective from 5/4/2015 or adoption leave began she was in remunerative work or adoption leave began she was in remunerative work;
 - b. the applicant is incurring relevant child care charges within the meaning of paragraph 18.5; and
 - c. she is entitled to either statutory maternity pay under section 164 of the Act, statutory paternity pay by virtue of section 171ZA or 171ZB of the Act statutory adoption pay by of section 171ZL of the Act, maternity allowance under section 35 of the Act or qualifying support.

- 18.15 For the purposes of paragraph 18.14 the relevant period shall begin on the day on which the person’s maternity, paternity leave or adoption leave commences and shall end on–
- a. the date that leave ends;
 - b. if no child care element of working tax credit is in payment on the date that entitlement to maternity allowance, qualifying support, statutory maternity pay, statutory paternity pay or statutory adoption pay ends, the date that entitlement ends; or
 - c. if a child care element of working tax credit is in payment on the date that entitlement to maternity allowance or qualifying support, statutory maternity pay or statutory adoption pay ends, the date that entitlement to that award of the child care element of the working tax credits ends.
- whichever shall occur first.

- 18.16 In paragraphs 18.14 and 18.15
- a. ‘qualifying support’ means income support to which that person is entitled by virtue of paragraph 14B of Schedule 1B to the Income Support Regulations 1987; and
 - b. ‘child care element’ of working tax credit means the element of working tax credit prescribed under section 12 of the Tax Credits Act (child care element) 2002.

- 18.17 In this section ‘applicant’ does not include an applicant;
- (a) who has, or
 - (b) who (jointly with his partner) has,
- an award of universal credit

19.0 Average weekly earnings of employed earners

- 19.1 Where an applicant’s income consists of earnings from employment as an employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment–
- a. over a period immediately preceding the reduction week in which the claim is made or treated as made and being a period of
 - i. 5 weeks, if he is paid weekly; or
 - ii. 2 months, if he is paid monthly; or
 - b. whether or not sub-paragraph 19.1a i) or ii) applies, where an applicant’s earnings fluctuate,

over such other period preceding the reduction week in which the claim is made or treated as made as may, in any particular case, enable his average weekly earnings to be estimated more accurately.

19.2 Where the applicant has been in his employment for less than the period specified in paragraph 19.1 a)(i) or (ii)

- a. if he has received any earnings for the period that he has been in that employment and those earnings are likely to represent his average weekly earnings from that employment his average weekly earnings shall be estimated by reference to those earnings;
- b. in any other case, the authority shall require the applicant's employer to furnish an estimate of the applicant's likely weekly earnings over such period as the authority may require and the applicant's average weekly earnings shall be estimated by reference to that estimate.

19.3 Where the amount of an applicant's earnings changes during an award the authority shall estimate his average weekly earnings by reference to his likely earnings from the employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed 52 weeks.

19.4 For the purposes of this section the applicant's earnings shall be calculated in accordance with sections 25 and 26

20.0 Average weekly earnings of self-employed earners

20.1 Where an applicant's income consists of earnings from employment as a self-employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed a year.

20.2 For the purposes of this section the applicant's earnings shall be calculated in accordance with section 27 to 29 of this scheme

21.0 Average weekly income other than earnings

21.1 An applicant's income which does not consist of earnings shall, except where paragraph 18.2 applies, be estimated over such period as is appropriate in order that his average weekly income may be estimated accurately but the length of the period shall not in any case exceed 52 weeks; and nothing in this paragraph shall authorise an authority to disregard any such income other than that specified in Schedule 4 of this scheme

21.2 The period over which any benefit under the benefit Acts is to be taken into account shall be the period in respect of which that support is payable.

21.3 For the purposes of this section income other than earnings shall be calculated in accordance with paragraphs 30 to 32 of this scheme

22.0 Calculation of average weekly income from tax credits

22.1 This section applies where an applicant receives a tax credit.

22.2 Where this section applies, the period over which a tax credit is to be taken into account shall be the period set out in paragraph 22.3

22.3 Where the instalment in respect of which payment of a tax credit is made is;

- a. a daily instalment, the period is 1 day, being the day in respect of which the instalment is paid;

- b. a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid;
- c. a two weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid;
- d. a four weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid.

22.4 For the purposes of this section ‘tax credit’ means child tax credit or working tax credit.

23.0 Calculation of weekly income

23.1 For the purposes of sections 19 (average weekly earnings of employed earners), 21 (average weekly income other than earnings) and 22 (calculation of average weekly income from tax credits), where the period in respect of which a payment is made;

- a. does not exceed a week, the weekly amount shall be the amount of that payment;
- b. exceeds a week, the weekly amount shall be determined–
 - i. in a case where that period is a month, by multiplying the amount of the payment by 12 and dividing the product by 52;
 - ii. in any other case, by dividing the amount of the payment by the number equal to the number of days in the period to which it relates and multiplying the quotient by 7.

23.2 For the purpose of section 20 (average weekly earnings of self-employed earners) the weekly amount of earnings of an applicant shall be determined by dividing his earnings over the assessment period by the number equal to the number of days in that period and multiplying the quotient by 7.

24.0 Disregard of changes in tax, contributions etc.

24.1 In calculating the applicant’s income the appropriate authority may disregard any legislative change

- a. in the basic or other rates of income tax;
- b. in the amount of any personal tax relief;
- c. in the rates of national insurance contributions payable under the Act or in the lower earnings limit or upper earnings limit for Class 1 contributions under the Act, the lower or upper limits applicable to Class 4 contributions under the Act or the amount specified in section 11(4) of the Act (small profits threshold in relation to Class 2 contributions);
- d. in the amount of tax payable as a result of an increase in the weekly rate of Category A, B, C or D retirement pension or any addition thereto or any graduated pension payable under the Act;
- e. in the maximum rate of child tax credit or working tax credit,

for a period not exceeding 30 reduction weeks beginning with the reduction week immediately following the date from which the change is effective.

25.0 Earnings of employed earners

25.1 Subject to paragraph 25.2, ‘earnings’ means in the case of employment as an employed earner, any remuneration or profit derived from that employment and includes–

- a. any bonus or commission;
- b. any payment in lieu of remuneration except any periodic sum paid to an applicant on account of the termination of his employment by reason of redundancy;
- c. any payment in lieu of notice or any lump sum payment intended as compensation for the loss of employment but only in so far as it represents loss of income;
- d. any holiday pay except any payable more than 4 weeks after termination or interruption of the employment;
- e. any payment by way of a retainer;

- f. any payment made by the applicant's employer in respect of expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment, including any payment made by the applicant's employer in respect of–
- g. (i) travelling expenses incurred by the applicant between his home and his place of employment;
- (ii) expenses incurred by the applicant under arrangements made for the care of a member of his family owing to the applicant's absence from home;
- h. any award of compensation made under section 112(4) or 117(3)(a) of the Employment Rights Act 1996 (remedies and compensation for unfair dismissal);
- i. any payment or remuneration made under section 28, 34, 64, 68 or 70 of the Employment Rights Act 1996 (right to guarantee payments, remuneration on suspension on medical or maternity grounds, complaints to employment tribunals);
- j. any such sum as is referred to in section 112 of the Act (certain sums to be earnings for social security purposes);
- k. any statutory sick pay, statutory maternity pay, statutory paternity pay, shared parental pay or statutory adoption pay, or a corresponding payment under any enactment having effect in Northern Ireland;
- l. any remuneration paid by or on behalf of an employer to the applicant who for the time being is on maternity leave, paternity leave, shared parental pay or adoption leave or is absent from work because he is ill;
- m. the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001 as amended.

25.2 Earnings shall not include–

- a. subject to paragraph 25.3, any payment in kind;
- b. any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of employment;
- c. any occupational pension
- d. any payment in respect of expenses arising out of an applicant participating as a service user.

25.3 Paragraph 25.2 a) shall not apply in respect of any non-cash voucher referred to in paragraph 25.1 l)

26.0 Calculation of net earnings of employed earners

26.1 For the purposes of section 19 (average weekly earnings of employed earners), the earnings of an applicant derived or likely to be derived from employment as an employed earner to be taken into account shall, subject to paragraph 26.2, be his net earnings.

26.2 There shall be disregarded from an applicant's net earnings, any sum, where applicable, specified in paragraphs 1 to 14 of Schedule 3.

26.3 For the purposes of paragraph 26.1 net earnings shall, except where paragraph 26.6 applies, be calculated by taking into account the gross earnings of the applicant from that employment over the assessment period, less;

- a. any amount deducted from those earnings by way of
 - i) income tax;
 - ii) primary Class 1 contributions under the Act;
- b. one-half of any sum paid by the applicant by way of a contribution towards an occupational pension scheme;
- c. one-half of the amount calculated in accordance with paragraph 26.5 in respect of any qualifying contribution payable by the applicant; and
- d. where those earnings include a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay, statutory

maternity pay, statutory paternity pay or statutory adoption pay, any amount deducted for those earnings by way of any contributions which are payable under any enactment having effect in Northern Ireland and which correspond to primary Class 1 contributions under the Act.

26.4 In this section ‘qualifying contribution’ means any sum which is payable periodically as a contribution towards a personal pension scheme.

26.5 The amount in respect of any qualifying contribution shall be calculated by multiplying the daily amount of the qualifying contribution by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying contribution shall be determined—

- a. where the qualifying contribution is payable monthly, by multiplying the amount of the qualifying contribution by 12 and dividing the product by 365;
- b. in any other case, by dividing the amount of the qualifying contribution by the number equal to the number of days in the period to which the qualifying contribution relates.

26.6 Where the earnings of an applicant are estimated under sub-paragraph (b) of paragraph 2) of the section 19 (average weekly earnings of employment earners), his net earnings shall be calculated by taking into account those earnings over the assessment period, less—

- a. an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances but, if the assessment period is less than a year, the earnings to which the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rata basis;
- b. an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
- c. one-half of any sum which would be payable by the applicant by way of a contribution towards an occupational or personal pension scheme, if the earnings so estimated were actual earnings.

27.0 Earnings of self-employed earners

27.1 Subject to paragraph 27.2, ‘earnings’, in the case of employment as a self-employed earner, means the gross income of the employment any allowance paid under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 to the applicant for the purpose of assisting him in carrying on his business unless at the date of claim the allowance has been terminated.

27.2 ‘Earnings’ shall not include any payment to which paragraph 27 or 28 of Schedule 4 refers (payments in respect of a person accommodate with the applicant under arrangements made by a local authority or voluntary organisation and payments made to the applicant by a health authority, local authority or voluntary organisation in respect of persons temporarily in the applicant’s care) nor shall it include any sports award.

27.3 This paragraph applies to—

- a. royalties or other sums paid as a consideration for the use of, or the right to use, any copyright, design, patent or trade mark; or
- b. any payment in respect of any—
 - (i) book registered under the Public Lending Right Scheme 1982; or
 - (ii) work made under any international public lending right scheme that is analogous to the Public Lending Right Scheme 1982, where the applicant is the first owner of the

copyright, design, patent or trade mark, or an original contributor to the book of work concerned.

- 27.4 Where the applicant's earnings consist of any items to which paragraph 27.3 applies, those earnings shall be taken into account over a period equal to such number of weeks as is equal to the number obtained (and any fraction is to be treated as a corresponding fraction of a week) by dividing the earnings by:
- a. the amount of the reduction under this scheme which would be payable had the payment not been made; plus
- an amount equal to the total of the sums which would fall to be disregarded from the payment under Schedule 3 (sums to be disregarded in the calculation of earnings) as appropriate in the applicant's case

28.0 Calculation of net profit of self-employed earners

- 28.1 For the purposes of section 20 (average weekly earnings of self-employed earners) the earnings of an applicant to be taken into account shall be
- a. in the case of a self-employed earner who is engaged in employment on his own account, the net profit derived from that employment;
 - b. in the case of a self-employed earner whose employment is carried on in partnership or is that of a share fisherman within the meaning of the Social Security (Mariners' Benefits) Regulations 1975, his share of the net profit derived from that employment, less—
 - i. an amount in respect of income tax and of national insurance contributions payable under the Act calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
 - ii. one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.
- 28.2 There shall be disregarded from an applicant's net profit, any sum, where applicable, specified in paragraph 1 to 14 of Schedule 3.
- 28.3 For the purposes of paragraph 28.1 a) the net profit of the employment must, except where paragraph 28.9 applies, be calculated by taking into account the earnings for the employment over the assessment period less
- a. subject to paragraphs 28.5 to 28.7, any expenses wholly and exclusively incurred in that period for the purposes of that employment;
 - b. an amount in respect of;
 - (i) income tax, and
 - (ii) national insurance contributions payable under the Act, calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
 - c. one-half of the amount calculated in accordance with paragraph (28.11) in respect of any qualifying premium.
- 28.4 For the purposes of paragraph 28.1b) the net profit of the employment shall be calculated by taking into account the earnings of the employment over the assessment period less, subject to paragraphs 28.5 to 28.8, any expenses wholly and exclusively incurred in that period for the purposes of the employment.
- 28.5 Subject to paragraph 28.6 no deduction shall be made under paragraph 28.3 a) or 28.4, in respect of—
- a. any capital expenditure;
 - b. the depreciation of any capital asset;
 - c. any sum employed or intended to be employed in the setting up or expansion of the employment;
 - d. any loss incurred before the beginning of the assessment period;
 - e. the repayment of capital on any loan taken out for the purposes of the employment;

- f. any expenses incurred in providing business entertainment, and
 - g. any debts, except bad debts proved to be such, but this sub-paragraph shall not apply to any expenses incurred in the recovery of a debt.
- 28.6 A deduction shall be made under paragraph 28.3 a) or 28.4 in respect of the repayment of capital on any loan used for–
- a. the replacement in the course of business of equipment or machinery; and
 - b. the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair.
- 28.7 The authority shall refuse to make deduction in respect of any expenses under paragraph 28.3 a) or 28.4 where it is not satisfied given the nature and the amount of the expense that it has been reasonably incurred.
- 28.8 For the avoidance of doubt–
- a. deduction shall not be made under paragraph 28.3 a) or 28.4 in respect of any sum unless it has been expended for the purposes of the business;
 - b. a deduction shall be made thereunder in respect of–
 - i. the excess of any value added tax paid over value added tax received in the assessment period;
 - ii. any income expended in the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair;
 - iii. any payment of interest on a loan taken out for the purposes of the employment
- 28.9 Where an applicant is engaged in employment, as a child minder the net profit of the employment shall be one-third of the earnings of that employment, less an amount in respect of
- a. income tax; and
 - b. national insurance contributions payable under the Act, calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
 - c. one-half of the amount calculated in accordance with paragraph 28.1 in respect of any qualifying contribution
- 28.10 For the avoidance of doubt where an applicant is engaged in employment as a self-employed earner and he is also engaged in one or more other employments as a self-employed or employed earner any loss incurred in any one of his employments shall not be offset against his earnings in any other of his employments.
- 28.11 The amount in respect of any qualifying premium shall be calculated by multiplying the daily amount of the qualifying premium by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying premium shall be determined
- a. where the qualifying premium is payable monthly, by multiplying the amount of the qualifying premium by 12 and divided the product by 365;
 - b. in any other case, by dividing the amount of the qualifying premium by the number equal to the number of days in the period to which the qualifying premium relates.
- 28.12 In this section, ‘qualifying premium’ means any premium which is payable periodically in respect of a personal pension scheme and is so payable on or after the date of claim.
- 29.0 Deduction of tax and contributions of self-employed earners**
- 29.1 The amount to be deducted in respect of income tax under section 28.1b) i), 28.3 b) i) or 28.9 a) i) (calculation of net profit of self-employed earners) shall be calculated on the basis of the amount of chargeable income and as if that income were assessable to income tax at the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the

assessment period less only the personal relief to which the applicant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax is to be applied and the amount of the personal reliefs deductible under this paragraph shall be calculated on a pro rata basis.

29.2 The amount to be deducted in respect of national insurance contributions under paragraphs 28.1 1 b(i); 28.3 b ii) or 28.9 a shall be the total of—

- a. the amount of Class 2 contributions payable under section 11(1) or, as the case may be, 11(3) of the Act at the rate applicable to the assessment period except where the applicant's chargeable income is less than the amount specified in section 11(4) of the Act (small profits threshold) for the tax year applicable to the assessment period; but if the assessment period is less than a year, the amount specified for that tax year shall be reduced pro rata; and
- b. the amount of Class 4 contributions (if any) which would be payable under section 15 of the Act (Class 4 contributions recoverable under the Income Tax Acts) at the percentage rate applicable to the assessment period on so much of the chargeable income as exceeds the lower limit but does not exceed the upper limit of profits and gains applicable for the tax year applicable to the assessment period; but if the assessment period is less than a year, those limits shall be reduced pro rata.

29.3 In this section 'chargeable income' means—

- a. except where sub-paragraph (b) applies, the earnings derived from the employment less any expenses deducted under paragraph (28.3)(a) or, as the case may be, (28.4) of section 28;
- b. in the case of employment as a child minder, one-third of the earnings of that employment.

30.0 Calculation of income other than earnings

30.1 For the purposes of section 21 (average weekly income other than earnings), the income of an applicant which does not consist of earnings to be taken into account shall, subject to paragraphs 27.2 to 27.4, be his gross income and any capital treated as income under section 31 (capital treated as income).

30.2 There shall be disregarded from the calculation of an applicant's gross income under paragraph 30.2, any sum, where applicable, specified in Schedule 4.

30.3 Where the payment of any benefit under the benefit Acts is subject to any deduction by way of recovery the amount to be taken into account under paragraph 30.1 shall be the gross amount payable.

30.4 Where the applicant or, where he is a member of a couple, his partner is receiving a contributory employment and support allowance and that benefit has been reduced under regulation 63 of the Employment and Support Allowance Regulations, the amount of that benefit to be taken into account is the amount as if it had not been reduced.

30.5 Where an award of any working tax credit or child tax credit under the Tax Credits Act is subject to a deduction by way of recovery of an overpayment of working tax credit or child tax credit which arose in a previous tax year the amount to be taken into account under paragraph 27.1 shall be the amount of working tax credit or child tax credit awarded less the amount of that deduction.

30.6 In paragraph 30.5 'tax year' means a period beginning with 6th April in one year and ending with 5th April in the next.

30.7 Paragraph 30.8 and 30.9 apply where a relevant payment has been made to a person in an academic year; and that person abandons, or is dismissed from, his course of study before the payment to him of the final instalment of the relevant payment.

30.8 Where a relevant payment is made quarterly, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph 30.1 in respect of a person to whom paragraph 30.7 applies, shall be calculated by applying the formula—

$A - (B \times C)$

D

Where

A = the total amount of the relevant payment which that person would have received had he remained a student until the last day of the academic term in which he abandoned, or was dismissed from, his course, less any deduction under paragraph 51.5

B = the number of reduction weeks from the reduction week immediately following that which includes the first day of that academic year to the reduction week which includes the day on which the person abandoned, or was dismissed from, his course;

C = the weekly amount of the relevant payment, before the application of the £10 disregard, which would have been taken into account as income under paragraph 51.2 had the person not abandoned or been dismissed from, his course and, in the case of a person who was not entitled to council tax support immediately before he abandoned or was dismissed from his course, had that person, at that time, been entitled to housing benefit;

D = the number of reduction weeks in the assessment period.

30.9 Where a relevant payment is made by two or more instalments in a quarter, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph 30.1 in respect of a person to whom paragraph (30.8) applies, shall be calculated by applying the formula in paragraph 30.8 but as if—

A = the total amount of relevant payments which that person received, or would have received, from the first day of the academic year to the day the person abandoned the course, or was dismissed from it, less any deduction under paragraph 51.5

30.10 In this section— ‘academic year’ and ‘student loan’ shall have the same meanings as for the purposes of sections 43 to 45, ‘assessment period’ means—

a. in a case where a relevant payment is made quarterly, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes the last day of the last quarter for which an instalment of the relevant payment was payable to that person;

b. in a case where the relevant payment is made by two or more instalments in a quarter, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes—

i. the day immediately before the day on which the next instalment of the relevant payment would have been due had the payments continued; or

ii. the last day of the last quarter for which an instalment of the relevant payment was payable to that person.

whichever of those dates is earlier

‘quarter’ in relation to an assessment period means a period in that year beginning on;

a. 1st January and ending on 31st March;

b. 1st April and ending on 30th June;

c. 1st July and ending on 31st August; or

d. 1st September and ending on 31st December;

‘relevant payment’ means either a student loan or an amount intended for the maintenance of dependants referred to in paragraph 46.7 or both.

30.11 For the avoidance of doubt there shall be included as income to be taken into account under

paragraph 30.1

- a. any payment to which paragraph 25.2 (payments not earnings) applies; or
- b. in the case of an applicant who is receiving support under section 95 or 98 of the Immigration and Asylum Act including support provided by virtue of regulations made under Schedule 9 to that Act, the amount of such support provided in respect of essential living needs of the applicant and his dependants (if any) as is specified in regulations made under paragraph 3 of Schedule 8 to the Immigration and Asylum Act.

31.0 Capital treated as income

- 31.1 Any capital payable by instalments which are outstanding at the date on which the claim is made or treated as made, or, at the date of any subsequent revision or supersession, shall, if the aggregate of the instalments outstanding and the amount of the applicant's capital otherwise calculated in accordance with sections 33 to 42 of this scheme exceeds £6,000, be treated as income.
- 31.2 Any payment received under an annuity shall be treated as income.
- 31.3 Any earnings to the extent that they are not a payment of income shall be treated as income.
- 31.4 Any Career Development Loan paid pursuant to section 2 of the Employment and Training Act 1973 Act shall be treated as income
- 31.5 Where an agreement or court order provides that payments shall be made to the applicant in consequence of any personal injury to the applicant and that such payments are to be made, wholly or partly, by way of periodic payments, any such periodic payments received by the applicant (but not a payment which is treated as capital), shall be treated as income.

32.0 Notional income

- 32.1 An applicant shall be treated as possessing income of which he has deprived himself for the purpose of securing entitlement of support or increasing the amount of that support.
- 32.2 Except in the case of—
 - a. a discretionary trust;
 - b. a trust derived from a payment made in consequence of a personal injury;
 - c. a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund where the applicant has not attained the qualifying age for state pension credit;
 - d. any sum to which paragraph 47(2)(a) of Schedule 5 (capital to be disregarded) applies which is administered in the way referred to in paragraph 47(1)(a);
 - e. any sum to which paragraph 48(a) of Schedule 5 refers;
 - f. rehabilitation allowance made under section 2 of the 1973 Act;
 - g. child tax credit; or
 - h. working tax credit,
 - i. any sum to which paragraph 32.13 applies;any income which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by the applicant but only from the date on which it could be expected to be acquired were an application made.

32.3 – 32.5 Not used

- 32.6 Any payment of income, other than a payment of income specified in paragraph 32.7 made—
 - a. to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under or by a

- personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
- b. to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in sub-paragraph a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
 - c. to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.
- 32.7 Paragraph 32.6 shall not apply in respect of a payment of income made:
- a. under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006);
 - b. pursuant to section 19(1)(a) of the Coal Industry Act 1994 (concessionary coal);
 - c. pursuant to section 2 of the 1973 Act in respect of a person's participation—
 - (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations;
 - (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
 - (iii) in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
 - (iv) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations or;
 - (v) in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
 - d. in respect of a person's participation in the Work for Your Benefit Pilot Scheme
 - e. in respect of a previous participation in the Mandatory Work Activity Scheme;
 - f. in respect of an applicant's participation in the Employment, Skills and Enterprise Scheme;
 - g. under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where—
 - (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
 - (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
 - (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.
- 32.8 Where an applicant is in receipt of any benefit (other than council tax support) under the benefit Acts and the rate of that benefit is altered with effect from a date on or after 1st April in any year but not more than 14 days thereafter, the authority shall treat the applicant as possessing such benefit at the altered rate from either 1st April or the first Monday in April in that year, whichever date the authority shall select to apply in its area, to the date on which the altered rate is to take effect.
- 32.9 Subject to paragraph 32.10, where—
- a. applicant performs a service for another person; and
 - b. that person makes no payment of earnings or pays less than that paid for a comparable employment in the area, the authority shall treat the applicant as possessing such earnings (if any) as is reasonable for that employment unless the applicant satisfies the authority that the means of that person are insufficient for him to pay or to pay more for

the service.

32.10 Paragraph 32.9 shall not apply–

- a. to an applicant who is engaged by a charitable or voluntary organisation or who is a volunteer if the authority is satisfied in any of those cases that it is reasonable for him to provide those services free of charge; or
- b. in a case where the service is performed in connection with–
 - (i) the applicant’s participation in an employment or training programme in accordance with regulation 19(1)(q) of the Jobseeker’s Allowance Regulations, other than where the service is performed in connection with the applicant’s participation in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations or
 - (ii) the applicant’s or the applicant’s partner’s participation in an employment or training programme as defined in regulation 19(3) of those Regulations for which a training allowance is not payable or, where such an allowance is payable, it is payable for the sole purpose of reimbursement of travelling or meal expenses to the person participating in that programme ; or
- c. to an applicant who is participating in a work placement approved by the Secretary of State (or a person providing services to the Secretary of State) before the placement starts.

32.10A In paragraph 32.10 (c) ‘work placement’ means practical work experience which is not undertaken in expectation of payment.

32.11 Where an applicant is treated as possessing any income under any of paragraph 32.1 to (32.8), the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of that income as if a payment has actually been made and as if it were actual income which he does possess.

32.12 Where an applicant is treated as possessing any earnings under paragraph 32.9 the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of those earnings as if a payment had actually been made and as if they were actual earnings which he does possess except that paragraph (3) of section 26 (calculation of net earnings of employed earners) shall not apply and his net earnings shall be calculated by taking into account those earnings which he is treated as possessing, less;

- a. an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the starting rate or, as the case may be, the starting rate and the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the starting rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rate basis;
- b. an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
- c. one-half of any sum payable by the applicant by way of a contribution towards an occupational or personal pension scheme.

32.13 Paragraphs (32.1), (32.2), (32.6) and (32.9) shall not apply in respect of any amount of income other than earnings, or earnings of an employed earner, arising out of the applicant’s participation as a service user.

Sections 33 – 42 & Schedule 5

Definition and the treatment of capital for Council Tax Support purposes

33.0 Capital limit

33.1 For the purposes of this scheme, the prescribed amount is £16,000 and no support shall be granted when the applicant has an amount greater than this level.

34.0 Calculation of capital

34.1 For the purposes of this scheme, the capital of an applicant to be taken into account shall, subject to paragraph (34.2), be the whole of his capital calculated in accordance with this scheme and any income treated as capital under section 36 (income treated as capital).

34.2 There shall be disregarded from the calculation of an applicant's capital under paragraph (34.1), any capital, where applicable, specified in Schedule 5.

35.0 Disregard of capital of child and young person

35.1 The capital of a child or young person who is a member of the applicant's family shall not be treated as capital of the applicant.

36.0 Income treated as capital

36.1 Any bounty derived from employment to which paragraph 8 of Schedule 3 applies and paid at intervals of at least one year shall be treated as capital.

36.2 Any amount by way of a refund of income tax deducted from profits or emoluments chargeable to income tax under Schedule D or E shall be treated as capital.

36.3 Any holiday pay which is not earnings under section 25(1)(d) (earnings of employed earners) shall be treated as capital.

36.4 Except any income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28, 47 or 48 of Schedule 5, any income derived from capital shall be treated as capital but only from the date it is normally due to be credited to the applicant's account.

36.5 In the case of employment as an employed earner, any advance of earnings or any loan made by the applicant's employer shall be treated as capital.

36.6 Any charitable or voluntary payment which is not made or due to be made at regular intervals, other than a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the Independent Living Fund (2006) or the London Bombings Charitable Relief Fund, shall be treated as capital.

36.7 There shall be treated as capital the gross receipts of any commercial activity carried on by a person in respect of which assistance is received under the self-employment route, but only in so far as those receipts were payable into a special account during the period in which that person was receiving such assistance.

36.8 Any arrears of subsistence allowance which are paid to an applicant as a lump sum shall be treated as capital.

36.9 Any arrears of working tax credit or child tax credit shall be treated as capital.

37.0 Calculation of capital in the United Kingdom

37.1 Capital which an applicant possesses in the United Kingdom shall be calculated at its current market or surrender value less—

- a. where there would be expenses attributable to the sale, 10 per cent.; and
- b. the amount of any encumbrance secured on it;

38.0 Calculation of capital outside the United Kingdom

38.1 Capital which an applicant possesses in a country outside the United Kingdom shall be calculated

- a. in a case where there is no prohibition in that country against the transfer to the United Kingdom of an amount equal to its current market or surrender value in that country, at that value.
- b. in a case where there is such a prohibition, at the price which it would realise if sold in the United Kingdom to a willing buyer,
less, where there would be expenses attributable to sale, 10 per cent. and the amount of any encumbrances secured on it.

39.0 Notional capital

39.1 An applicant shall be treated as possessing capital of which he has deprived himself for the purpose of securing entitlement to council tax support or increasing the amount of that support except to the extent that that capital is reduced in accordance with section 40 (diminishing notional capital rule).

39.2 Except in the case of

- (a) a discretionary trust; or
- (b) a trust derived from a payment made in consequence of a personal injury; or
- (c) any loan which would be obtained only if secured against capital disregarded under Schedule 5; or
- (d) a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund; or
- (e) any sum to which paragraph 47(2)(a) of Schedule 5 (capital to be disregarded) applies which is administered in the way referred to in paragraph 47(1)(a); or
- (f) any sum to which paragraph 48(a) of Schedule 5 refers; or
- (g) child tax credit; or
- (h) working tax credit,

any capital which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by him but only from the date on which it could be expected to be acquired were an application made.

39.3 Any payment of capital, other than a payment of capital specified in paragraph (39.4), made

- (a) to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
- (b) to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in sub-paragraph (a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
- (c) to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.

39.4 Paragraph 39.3 shall not apply in respect of a payment of capital made:

- a. under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent

Living Fund (2006), the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;

- b. pursuant to section 2 of the 1973 Act in respect of a person's participation:
 - i. in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations;
 - ii. in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
 - iii. in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
 - iv. in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations; or
 - v. in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
- c. in respect of a person's participation in the Mandatory Work Activity Scheme;
- d. Enterprise Scheme;
- e. in respect of an applicant's participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme;
- f. under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where—
 - i. a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
 - ii. the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
 - iii. the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

39.5 Where an applicant stands in relation to a company in a position analogous to that of a sole owner or partner in the business of that company, he may be treated as if he were such sole owner or partner and in such a case

- (a) the value of his holding in that company shall, notwithstanding section 34 (calculation of capital) be disregarded; and
- (b) he shall, subject to paragraph 39.6, be treated as possessing an amount of capital equal to the value or, as the case may be, his share of the value of the capital of that company and the foregoing provisions of this Section shall apply for the purposes of calculating that amount as if it were actual capital which he does possess.

39.6 For so long as the applicant undertakes activities in the course of the business of the company, the amount which, he is treated as possessing under paragraph 39.5 shall be disregarded.

39.7 Where an applicant is treated as possessing capital under any of paragraphs 39.1 to 39.2 the foregoing provisions of this Section shall apply for the purposes of calculating its amount as if it were actual capital, which he does possess.

40.0 Diminishing notional capital rule

40.1 Where an applicant is treated as possessing capital under section 39.1 (notional capital), the amount which he is treated as possessing;

- (a) in the case of a week that is subsequent to
 - (i) the relevant week in respect of which the conditions set out in paragraph 40.2 are satisfied; or
 - (ii) a week which follows that relevant week and which satisfies those conditions, shall be reduced by an amount determined under paragraph 40.3;
- (b) in the case of a week in respect of which paragraph 40.1(a) does not apply but where
 - (i) that week is a week subsequent to the relevant week; and
 - (ii) that relevant week is a week in which the condition in paragraph 40.4 is satisfied, shall be reduced by the amount determined under paragraph 40.4.

40.2 This paragraph applies to a reduction week or part-week where the applicant satisfies the

conditions that

- (a) he is in receipt of council tax support; and
- (b) but for paragraph 39.1, he would have received an additional amount of council tax support in that week.

40.3 In a case to which paragraph 40.2 applies, the amount of the reduction for the purposes of paragraph 40.1(a) shall be equal to the aggregate of

- (a) In a case to which paragraph 40.2 applies, the amount of the reduction for the purposes of paragraph 40.1(a) shall be equal to the aggregate of:
 - a. the additional amount to which sub-paragraph 40.2 (b) refers;
 - b. where the applicant has also claimed housing benefit, the amount of any housing benefit or any additional amount of that benefit to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 49(1) of the Housing Benefit Regulations 2006 (notional capital);
 - c. where the applicant has also claimed income support, the amount of income support to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 51(1) of the Income Support Regulations (notional capital);
 - d. where the applicant has also claimed a jobseeker's allowance, the amount of an income-based jobseeker's allowance to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 113 of the Jobseeker's Allowance Regulations 1996 (notional capital) and
 - e. where the applicant has also claimed an employment and support allowance, the amount of an income-related employment and support allowance to which he would have been entitled in respect of the whole or part of reduction week to which paragraph 40.2 refers but for the application of regulation 115 of the Employment and Support Allowance Regulations 2008 (notional capital).

40.4 Subject to paragraph 40.5, for the purposes of paragraph 40.1(b) the condition is that the applicant would have been entitled to council tax support in the relevant week but for paragraph 39.1, and in such a case the amount of the reduction shall be equal to the aggregate of

- (a) the amount of council tax support to which the applicant would have been entitled in the relevant week but for paragraph 39.1; and for the purposes of this sub-paragraph is the amount in respect of a part-week, that amount shall be determined by dividing the amount of council tax support to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7;
- (b) if the applicant would, but for regulation 49(1) of the Housing Benefit Regulations, have been entitled to housing benefit or to an additional amount of housing benefit in respect of the reduction week which includes the last day of the relevant week, the amount which is equal to—
 - (i) in a case where no housing benefit is payable, the amount to which he would have been entitled; or
 - (ii) in any other case, the amount equal to the additional amount of housing benefit to which he would have been entitled,and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of housing benefit to which he would have been so entitled by the number equal to that number of days in the part-week and multiplying the quotient so obtained by 7;
- (c) if the applicant would, but for regulation 51(1) of the Income Support Regulations, have been entitled to income support in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income support to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7

- (d) if the applicant would, but for regulation 113 of the Jobseeker's Allowance Regulations, have been entitled to an income-based jobseeker's allowance in respect of the reduction week, within the meaning of this scheme, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income-based jobseeker's allowance to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7; and
- (e) if the applicant would, but for regulation 115 of the Employment and Support Allowance Regulations, have been entitled to an income-related employment and support allowance in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations (interpretation), which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount must be determined by dividing the amount of the income-related employment and support allowance to which he would have been so entitled by the number equal to the number of days in that part-week and multiplying the quotient so obtained by 7.

40.5 The amount determined under paragraph 40.4 shall be re-determined under that paragraph if the applicant makes a further claim for council tax support and the conditions in paragraph 40.6 are satisfied, and in such a case—

- (a) sub-paragraphs (a) to (d) of paragraph 40.4 shall apply as if for the words 'relevant week' there were substituted the words 'relevant subsequent week'; and
- (b) subject to paragraph 40.7, the amount as re-determined shall have effect from the first week following the relevant subsequent week in question.

40.6 The conditions are that

- (a) a further claim is made 26 or more weeks after
 - (i) the date on which the applicant made a claim for council tax support in respect of which he was first treated as possessing the capital in question under paragraph 39.1;
 - (ii) in a case where there has been at least one re-determination in accordance with paragraph 40.5, the date on which he last made a claim for council tax support which resulted in the weekly amount being re-determined, or
 - (iii) the date on which he last ceased to be entitled to council tax support, whichever last occurred; and
- (b) the applicant would have been entitled to council tax support but for paragraph 39.1.

40.7 The amount as re-determined pursuant to paragraph 40.5 shall not have effect if it is less than the amount which applied in that case immediately before the re-determination and in such a case the higher amount shall continue to have effect.

40.8 For the purposes of this section

- (a) 'part-week'
 - (i) in paragraph 40.4(a) means a period of less than a week for which council tax support is allowed;
 - (ii) in paragraph 40.4(b) means a period of less than a week for which housing benefit is payable;
 - (iii) in paragraph 40.4 (c),(d) and (e) means—
- (aa) a period of less than a week which is the whole period for which income support, an income-related employment and support allowance or, as the case may be, an income-based jobseeker's allowance is payable; and
- (bb) any other period of less than a week for which it is payable;
- (b) 'relevant week' means the reduction week or part-week in which the capital in question of which the applicant has deprived himself within the meaning of section 39.1
 - (i) was first taken into account for the purpose of determining his entitlement to council tax support; or
 - (ii) was taken into account on a subsequent occasion for the purpose of determining or

re-determining his entitlement to council tax support on that subsequent occasion and that determination or re-determination resulted in his beginning to receive, or ceasing to receive, council tax support;

and where more than one reduction week is identified by reference to heads (i) and (ii) of this sub-paragraph the later or latest such reduction week or, as the case may be, the later or latest such part-week;

- (c) 'relevant subsequent week' means the reduction week or part-week which includes the day on which the further claim or, if more than one further claim has been made, the last such claim was made.

41.0 Capital jointly held

- 41.1 Except where an applicant possesses capital which is disregarded under paragraph 39(5) (notional capital) where an applicant and one or more persons are beneficially entitled in possession to any capital asset they shall be treated as if each of them were entitled in possession to the whole beneficial interest therein in an equal share and the foregoing provisions of this Section shall apply for the purposes of calculating the amount of capital which the applicant is treated as possessing as if it were actual capital which the applicant does possess

42.0 Calculation of tariff income from capital

- 42.1 Where the applicant's capital is calculated in accordance with this scheme exceeds £6,000 it shall be treated as equivalent to a weekly income of £1 for each complete £250 of in excess of £6,000 but not exceeding £16,000
- 42.3 Notwithstanding paragraph 42.1 where any part of the excess is not a complete £250 that part shall be treated as equivalent to a weekly tariff income of £1.
- 42.4 For the purposes of paragraph 42.1, capital includes any income treated as capital under section 36 (income treated as capital).

Sections 43 - 56

Definition and the treatment of students for Council Tax Support purposes¹⁵

¹⁵ Amounts shown in sections 43 to 56 will be uprated in line with the Housing Benefit Regulations 2006 (as amended)

43.0 Student related definitions

43.1 In this scheme the following definitions apply;

'academic year' means the period of twelve months beginning on 1st January, 1st April, 1st July or 1st September according to whether the course in question begins in the winter, the spring, the summer or the autumn respectively but if students are required to begin attending the course during August or September and to continue attending through the autumn, the academic year of the course shall be considered to begin in the autumn rather than the summer;

'access funds' means;

- a. grants made under section 68 of the Further and Higher Education Act 1992 for the purpose of providing funds on a discretionary basis to be paid to students;
- b. grants made under section 73(a) and (c) and 74(1) of the Education (Scotland) Act 1980;
- c. grants made under Article 30 of the Education and Libraries (Northern Ireland) Order 1993 or grants, loans or other payments made under Article 5 of the Further Education (Northern Ireland) Order 1997 in each case being grants, or grants, loans or other payments as the case may be, for the purpose of assisting students in financial difficulties;
- d. discretionary payments, known as "learner support funds", which are made available to students in further education by institutions out of funds provided by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding under sections 100 and 101 of the Apprenticeships, Skills, Children and Learning Act 2009; or
- e. Financial Contingency Funds made available by the Welsh Ministers;

'college of further education' means a college of further education within the meaning of Part 1 of the Further and Higher Education (Scotland) Act 1992;

'contribution' means;

- a. any contribution in respect of the income of a student or any person which the Secretary of State, the Scottish Ministers or an education authority takes into account in ascertaining the amount of a student's grant or student loan; or
- b. any sums, which in determining the amount of a student's allowance or bursary in Scotland under the Education (Scotland) Act 1980, the Scottish Ministers or education authority takes into account being sums which the Scottish Ministers or education authority consider that it is reasonable for the following person to contribute towards the holder's expenses;
 - (i) the holder of the allowance or bursary;
 - (ii) the holder's parents;
 - (iii) the holder's parent's spouse, civil partner or a person ordinarily living with the holder's parent as if he or she were the spouse or civil partner of that parent; or
 - (iv) the holder's spouse or civil partner;

'course of study' means any course of study, whether or not it is a sandwich course and whether or not a grant is made for attending or undertaking it;

'covenant income' means the gross income payable to a full-time student under a Deed of Covenant by his parent;

'education authority' means a government department, a local authority as defined in section 579 of the Education Act 1996 (interpretation), a local education authority as defined in section 123 of the Local Government (Scotland) Act 1973, an education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986, any body which is a research council for the purposes of the Science and Technology Act 1965 or any analogous government department, authority, board or body, of the Channel Islands, Isle of Man or any other country outside Great Britain;

'full-time course of study' means a full time course of study which;

- (a) is not funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers or a full-time course of study which is not funded in whole or in part by the Scottish Ministers

- at a college of further education or a full-time course of study which is a course of higher education and is funded in whole or in part by the Scottish Ministers;;
- (b) is funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out—
- (i) in the case of a course funded by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding, in the student’s learning agreement signed on behalf of the establishment which is funded by either of those persons for the delivery of that course; or
- (ii) in the case of a course funded by the Welsh Ministers, in a document signed on behalf of the establishment which is funded by that Council for the delivery of that course; or
- (c) is not higher education and is funded in whole or in part by the Scottish Ministers at a college of further education and involves—
- (i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college; or
- (ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and additional hours using structured learning packages supported by the teaching staff where the combined total of hours exceeds 21 hours per week, according to the number of hours set out in a document signed on behalf of the college;

‘full-time student’ means a person attending or undertaking a full-time course of study and includes a student on a sandwich course;

‘grant’ (except in the definition of ‘access funds’) means any kind of educational grant or award and includes any scholarship, studentship, exhibition allowance or bursary but does not include a payment from access funds or any payment to which paragraph 12 of Schedule 4 or paragraph 53 of Schedule 5 applies;

‘grant income’ means

- (a) any income by way of a grant;
- (b) any contribution whether or not it is paid;

‘higher education’ means higher education within the meaning of Part 2 of the Further and Higher Education (Scotland) Act 1992; ‘last day of the course’ means;

- a. in the case of a qualifying course, the date on which the last day of that course falls or the date on which the final examination relating to that course is completed, whichever is the later;
- b. in any other case, the date on which the last day of the final academic term falls in respect of the course in which the student is enrolled;

‘period of study’ means—

- a. in the case of a course of study for one year or less, the period beginning with the start of the course and ending with the last day of the course;
- b. in the case of a course of study for more than one year, in the first or, as the case may be, any subsequent year of the course, other than the final year of the course, the period beginning with the start of the course or, as the case may be, the year’s start and ending with either—
- (i) the day before the start of the next year of the course in a case where the student’s grant or loan is assessed at a rate appropriate to his studying throughout the year, or, if he does not have a grant or loan, where a loan would have been assessed at such a rate had he had one; or
- (ii) in any other case, the day before the start of the normal summer vacation appropriate to his course;
- c. in the final year of a course of study of more than one year, the period beginning with that year’s start and ending with the last day of the course;

‘periods of experience’ means periods of work experience which form part of a sandwich course;

‘qualifying course’ means a qualifying course as defined for the purposes of Parts 2 and 4 of the

Jobseeker's Allowance Regulations;

'modular course' means a course of study which consists of two or more modules, the successful completion of a specified number of which is required before a person is considered by the educational establishment to have completed the course.

'sandwich course' has the meaning prescribed in regulation 2(9) of the Education (Student Support) Regulations 2008, regulation 4(2) of the Education (Student Loans), (Scotland), Regulations 2007 or regulation 2(8) of the Education (Student Support) Regulations (Northern Ireland) 2007, as the case may be;

'standard maintenance grant' means—

- (a) except where paragraph (b) or (c) applies, in the case of a student attending or undertaking a course of study at the University of London or an establishment within the area comprising the City of London and the Metropolitan Police District, the amount specified for the time being in paragraph 2(2)(a) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 ('the 2003 Regulations') for such a student;
- (b) except where paragraph (c) applies, in the case of a student residing at his parent's home, the amount specified in paragraph 3 thereof;
- (c) in the case of a student receiving an allowance or bursary under the Education (Scotland) Act 1980, the amount of money specified as 'standard maintenance allowance' for the relevant year appropriate for the student set out in the Student Support in Scotland Guide issued by the student Awards Agency for Scotland, or its nearest equivalent in the case of a bursary provided by a college of further education or a local education authority;
- (d) in any other case, the amount specified in paragraph 2(2) of Schedule 2 to the 2003 Regulations other than in sub-paragraph (a) or (b) thereof;

'student' means a person, other than a person in receipt of a training allowance, who is attending or undertaking—

- (a) a course of study at an educational establishment; or
- (b) a qualifying course;

'student loan' means a loan towards a student's maintenance pursuant to any regulations made under section 22 of the Teaching and Higher Education Act 1998, section 73 of the Education (Scotland) Act 1980 or Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 and shall include, in Scotland, a young student's bursary paid under regulation 4(1)(c) of the Student's Allowances (Scotland) Regulations 2007

43.2 For the purposes of the definition of 'full-time student', a person shall be regarded as attending or, as the case may be, undertaking a full-time course of study or as being on a sandwich course

- (a) in the case of a person attending or undertaking a part of a modular course which would be a full-time course of study for the purposes of this Part, for the period beginning on the day on which that part of the course starts and ending:
 - (i) on the last day on which he is registered with the educational establishment as attending or undertaking that part as a full-time course of study; or
 - (ii) on such earlier date (if any) as he finally abandons the course or is dismissed from it;
- (b) in any other case, throughout the period beginning on the date on which he starts attending or undertaking the course and ending on the last day of the course or on such earlier date (if any) as he finally abandons it or is dismissed from it.

43.3 For the purposes of sub-paragraph (a) of paragraph 43.2, the period referred to in that sub-paragraph shall include;

- (a) where a person has failed examinations or has failed to successfully complete a module relating to a period when he was attending or undertaking a part of the course as a full-time course of study, any period in respect of which he attends or undertakes the course for the purpose of retaking those examinations or that module;
- (b) any period of vacation within the period specified in that paragraph or immediately following that period except where the person has registered with the educational establishment to attend or undertake the final module in the course and the vacation immediately follows the last day on which he is required to attend or undertake the course.

44.0 Treatment of students

44.1 The following sections relate to students who claim Council Tax Support

45.0 Students who are excluded from entitlement to council tax support

45.1 Students (except those specified in paragraph 45.3) are not able to claim Council Tax Support under Classes D and E of the Council's reduction scheme.

45.2 To be eligible for support, the student must be liable for Council Tax under Section 6 of the Local Government Finance Act 1992 and they must not be deemed to be a full time student or a persons from abroad within the meaning of section 7 of this scheme (persons from aboard).

- 45.3 Paragraph 45.2 shall not apply to a student
- (a) who is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance;
 - (b) who is a lone parent;
 - (c) whose applicable amount would, but for this section, include the disability premium or severe disability premium;
 - (d) whose applicable amount would include the disability premium but for his being treated as capable of work by virtue of a determination made in accordance with regulations made under section 171E of the Act;
 - (e) who is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;
 - (f) who has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days, and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period.
 - (g) who has a partner who is also a full-time student, if he or that partner is treated as responsible for a child or young person;
 - (h) who is a single applicant with whom a child is placed by a local authority or voluntary organisation within the meaning of the Children Act 1989, or, in Scotland, boarded out within the meaning of the Social Work (Scotland) Act 1968;
 - (i) who is;
 - (i) aged under 21 and whose course of study is not a course of higher education, or
 - (ii) a qualifying young person or child within the meaning of section 142 of the Act (child and qualifying young person);
 - (j) in respect of whom
 - i) a supplementary requirement has been determined under paragraph 9 of Part 2 of Schedule 2 to the Education (Mandatory Awards) Regulations 2003;
 - (ii) an allowance, or as the case may be, bursary has been granted which includes a sum under paragraph (1)(d) or regulation 4 of the Students' Allowances (Scotland) Regulations 1999 or, as the case may be, under paragraph (1)(d) of regulation 4 of the Education Authority (Bursaries) (Scotland) Regulations 1995, in respect of expenses incurred;
 - (iii) a payment has been made under section 2 of the Education Act 1962 or under or by virtue of regulations made under the Teaching and Higher Education Act 1998;
 - (iv) a grant has been made under regulation 13 of the Education (Student Support) Regulations 2005 or under regulation 13 of the Education (Student Support) Regulations (Northern Ireland) 2000; or
 - (v) a supplementary requirement has been determined under paragraph 9 of

Schedule 6 to the Students Awards Regulations (Northern Ireland) 1999 or a payment has been made under Article 50(3) of the Education and Libraries (Northern Ireland) Order 1986,

on account of his disability by reason of deafness.

45.3A For the purposes of paragraph 45.3(h)(i) the student must have begun, or been enrolled or accepted onto the course before attaining the age of 19

45.4 For the purposes of paragraph 45.3, once paragraph 45.3(e) applies to a full-time student, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable or is treated as remaining incapable, of work.

45.5 In paragraph 45.3(h) the reference to a course of higher education is a reference to a course of any description mentioned in Schedule 6 to the Education Reform Act 1988.

45.6 A full-time student to whom sub-paragraph (i) of paragraph 45.3 applies, shall be treated as satisfying that sub-paragraph from the date on which he made a request for the supplementary requirement, allowance, bursary or payment as the case may be.

45.7 Paragraph 45.2 shall not apply to a full-time student for the period specified in paragraph 45.8 if;

- (a) at any time during an academic year, with the consent of the relevant educational establishment, he ceases to attend or undertake a course because he is;
 - (i) engaged in caring for another person; or
 - (ii) ill;
- (b) he has subsequently ceased to be engaged in engaging in caring for that person or, as the case may be, he has subsequently recovered from that illness; and
- (c) he is not eligible for a grant or a student loan in respect of the period specified in paragraph 45.8.

45.8 The period specified for the purposes of paragraph 45.7 is the period, not exceeding one year, beginning on the day on which he ceased to be engaged in caring for that person or, as the case may be, the day on which he recovered from that illness and ending on the day before;

- (a) the day on which he resumes attending or undertaking the course; or
- (b) the day from which the relevant educational establishment has agreed that he may resume attending or undertaking the course, which shall first occur.

46.0 Calculation of grant income

46.1 The amount of a student's grant income to be taken into account shall, subject to paragraphs 46.2 and 46.3, be the whole of his grant income.

46.2 There shall be excluded from a student's grant income any payment;

- (a) intended to meet tuition fees or examination fees;
- (b) in respect of the student's disability;
- (c) intended to meet additional expenditure connected with term time residential study away from the student's educational establishment;
- (d) on account of the student maintaining a home at a place other than that at which he resides during his course;
- (e) on account of any other person but only if that person is residing outside of the United

- Kingdom and there is no applicable amount in respect of him;
- (f) intended to meet the cost of books and equipment;
- (g) intended to meet travel expenses incurred as a result of his attendance on the course;
- (h) intended for the child care costs of a child dependant.
- (i) of higher education bursary for care leavers made under Part III of the Children Act 1989.

46.3 Where a student does not have a student loan and is not treated as possessing such a loan, there shall be excluded from the student's grant income;

- (a) the sum of £303 per academic year in respect of travel costs; and
- (b) the sum of £390 per academic year towards the costs of books and equipment, whether or not any such costs are incurred.

The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).

46.4 There shall also be excluded from a student's grant income the grant for dependants known as the parents' learning allowance paid pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 or section 22 of the Teaching and Higher Education Act 1998.

46.5 Subject to paragraphs 46.6 and 46.7, a student's grant income shall be apportioned;

- (a) subject to paragraph 46.8, in a case where it is attributable to the period of study, equally between the weeks in that period beginning with the reduction week, the first day of which coincides with, or immediately follows the first day of the period of study and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study;
- (b) in any other case, equally between the weeks in the period beginning with the reduction week, the first day of which coincides with, or immediately follows, the first day of the period for which it is payable and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period for which it is payable.

46.6 Any grant in respect of dependants paid under section 63(6) of the Health Services and Public Health Act 1968 (grants in respect of the provision of instruction to officers of hospital authorities) and any amount intended for the maintenance of dependants under Part 3 of Schedule 2 to the Education (Mandatory Awards) Regulations 2004 shall be apportioned equally over the period of 52 weeks or, if there are 53 reduction weeks (including part-weeks) in the year, 53.

46.7 In a case where a student is in receipt of a student loan or where he could have acquired a student loan by taking reasonable steps but had not done so, any amount intended for the maintenance of dependants to which neither paragraph 46.6 nor section 50 (other amounts to be disregarded) apply, shall be apportioned over the same period as the student's loan is apportioned or, as the case may be, would have been apportioned.

46.8 In the case if a student on a sandwich course, any periods of experience within the period of study shall be excluded and the student's grant income shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which immediately follows the last day of the period of experience and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study.

47.0 Calculation of covenant income where a contribution is assessed

47.1 Where a student is in receipt of income by way of a grant during a period of study and a contribution has been assessed, the amount of his covenant income to be taken into account for that period and any summer vacation immediately following shall be the whole amount of the covenant income less, subject to paragraph 47.3, the amount of the contribution.

- 47.2 The weekly amount of the student's covenant shall be determined–
- (a) by dividing the amount of income which falls to be taken into account under paragraph 47.1 by 52 or 53, whichever is reasonable in the circumstances; and
 - (b) by disregarding from the resulting amount, £5.

47.3 For the purposes of paragraph 47.1, the contribution shall be treated as increased by the amount (if any) by which the amount excluded under paragraph 46.2(g) (calculation of grant income) falls short of the amount specified in paragraph 7(2) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 (travel expenditure).

48.0 Covenant income where no grant income or no contribution is assessed

48.1 Where a student is not in receipt of income by way of a grant the amount of his covenant income shall be calculated as follows;

- (a) any sums intended for any expenditure specified in paragraph 46.2 (a) to (e) (calculation of grant income) necessary as a result of his attendance on the course shall be disregarded;
- (b) any covenant income, up to the amount of the standard maintenance grant, which is not so disregarded, shall be apportioned equally between the weeks of the period of study;
- (c) there shall be disregarded from the amount so apportioned the amount which would have been disregarded under paragraph 46.2(f) and 46.3 (calculation of grant income) had the student been in receipt of the standard maintenance grant; and
- (d) the balance, if any, shall be divided by 52 or 53 whichever is reasonable in the circumstances and treated as weekly income of which £5 shall be disregarded.

48.2 Where a student is in receipt of income by way of a grant and no contribution has been assessed, the amount of his covenanted income shall be calculated in accordance with sub-paragraphs (a) to (d) of paragraph 48.1, except that;

- (a) the value of the standard maintenance grant shall be abated by the amount of such grant income less an amount equal to the amount of any sums disregarded under paragraph 46.2 (a) to (e); and
- (b) the amount to be disregarded under paragraph 48.1(c) shall be abated by an amount equal to the amount of any sums disregarded under paragraph 46.2(f) and (g) and 46.3.

49.0 Student Covenant Income and Grant income – non disregard

49.1 No part of a student's covenant income or grant income shall be disregarded under paragraph 15 of Schedule 4 to this scheme

50.0 Other amounts to be disregarded

50.1 For the purposes of ascertaining income other than grant income, covenant income and loans treated as income in accordance with section 51, any amounts intended for any expenditure specified in paragraph 46.2 (calculation of grant income), necessary as a result of his attendance on the course shall be disregarded but only if, and to the extent that, the necessary expenditure exceeds or is likely to exceed the amount of the sums disregarded under paragraphs 46.2 or 46.3, 47.3, 48.1(a) or (c) or 51.5 (calculation of grant income, covenant income and treatment of student loans) on like expenditure.

51.0 Treatment of student loans

51.1 A student loan shall be treated as income.

51.2 In calculating the weekly amount of the loan to be taken into account as income

- (a) in respect of a course that is of a single academic year's duration or less, a loan which is

payable in respect of that period shall be apportioned equally between the weeks in the period beginning with;

- (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with, or immediately follows, the first day of the single academic year;
 - (ii) where the student is required to start attending the course in August or where the course is less than an academic year's duration, the reduction week, the first day of which coincides with, or immediately follows, the first day of the course, and ending with the reduction week, the last day of which coincides with, or immediately precedes with last day of the course,
- (b) in respect of an academic year of a course which starts other than on 1st September, a loan which is payable in respect of that academic year shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year and ending with the reduction week, the last day of which coincides with or immediately precedes, the last day of that academic year but excluding any reduction weeks falling entirely within the quarter during which, in the opinion of the Secretary of State, the longest of any vacation is taken and for the purposes of this sub-paragraph, 'quarter' shall have the same meaning as for the purposes of the Education (Student Support) Regulations 2005;
- (c) in respect of the final academic year of a course (not being a course of a single year's duration), a loan which is payable in respect of that final academic year shall be apportioned equally between the weeks in the period beginning with;
- (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year;
 - (ii) where the final academic year starts on 1st September, the reduction week, the first day of which coincide with, or immediately follows, the earlier of 1st September or the first day of the autumn term, and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the course;
- (d) in any other case, the loan shall be apportioned equally between the weeks in the period beginning with the earlier of;
- (i) the first day of the first reduction week in September; or
 - (ii) the reduction week, the first day of which coincides with, or immediately follows the first day of the autumn term, and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the course;

and, in all cases, from the weekly amount so apportioned there shall be disregarded £10.

51.3 A student shall be treated as possessing a student loan in respect of an academic year where;

- (a) a student loan has been made to him in respect of that year; or
- (b) he could acquire such a loan in respect of that year by taking reasonable steps to do so.

51.4 Where a student is treated as possessing a student loan under paragraph 51.3, the amount of the student loan to be taken into account as income shall be, subject to paragraph 51.5

- (a) in the case of a student to whom a student loan is made in respect of an academic year, a sum equal to
 - (i) the maximum student loan he is able to acquire in respect of that year by taking reasonable steps to do so; and
 - (ii) any contribution whether or not it has been paid to him;
- (b) in the case of a student to whom a student loan is not made in respect of an academic year, the maximum student loan that would be made to the student if;
 - (i) he took all reasonable steps to obtain the maximum student loan he is able to acquire in respect of that year; and

(ii) no deduction in that loan was made by virtue of the application of a means test.

- 51.5 There shall be deducted from the amount of income taken into account under paragraph 51.4
- (a) the sum of £303 per academic year in respect of travel costs; and
 - (b) the sum of £390 per academic year towards the cost of books and equipment, whether or not any such costs are incurred.

The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).

51A.0 Treatment of fee loans

- 51A. 1A loan for fees, known as a fee loan or a fee contribution loan, made pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998, section 22 of the Teaching and Higher Education Act 1998 or section 73(f) of the Education (Scotland) Act 1980, shall be disregarded as income.

52.0 Treatment of payments from access funds

- 52.1 This paragraph applies to payments from access funds that are not payments to which paragraph 55.2 or 55.3 (income treated as capital) applies.

- 52.2 A payment from access funds, other than a payment to which paragraph 52.3 applies, shall be disregarded as income.

- 52.3 Subject to paragraph 52.4 of this section and paragraph 35 of Schedule 4,
- a) any payments from access funds which are intended and used for an item of food, ordinary clothing or footwear, household fuel, or rent of a single applicant or, as the case may be, of the applicant or any other member of his family and
 - b) any payments from access funds which are used for any council tax or water charges for which that applicant or member is liable, shall be disregarded as income to the extent of £20 per week.

- 52.4 Where a payment from access funds is made—
- (a) on or after 1st September or the first day of the course, whichever first occurs, but before receipt of any student loan in respect of that year and that payment is intended for the purpose of bridging the period until receipt of the student loan; or
 - (b) before the first day of the course to a person in anticipation of that person becoming a student,
- that payment shall be disregarded as income.

53.0 Disregard of contribution

- 53.1 Where the applicant or his partner is a student and for the purposes of assessing a contribution to the student's grant or student loan, the other partner's income has been taken into account, an amount equal to that contribution shall be disregarded for the purposes of assessing that other partner's income.

54.0 Further disregard of student's income

- 54.1 Where any part of a student's income has already been taken into account for the purpose of assessing his entitlement to a grant or student loan, the amount taken into account shall be disregarded in assessing that student's income.

55.0 Income treated as capital

55.1 Any amount by way of a refund of tax deducted from a student's covenant income shall be treated as capital.

55.2 Any amount paid from access funds as a single lump sum shall be treated as capital.

55.3 An amount paid from access fund as a single lump sum which is intended and used for an item other than food, ordinary clothing or footwear, household fuel or rent, or which is used for an item other than any council tax or water charges for which that applicant or member is liable, shall be disregarded as capital but only for a period of 52 weeks from the date of the payment.

56.0 Disregard of changes occurring during summer vacation

56.1 In calculating a student's income the authority shall disregard any change in the standard maintenance grant, occurring in the recognised summer vacation appropriate to the student's course, if that vacation does not form part of his period of study from the date on which the change occurred to the end of that vacation.

Sections 57 – 63

The calculation and amount of Council Tax Support

57.0 Maximum council tax support

57.1 Subject to paragraphs 57.2 to 57.4, the amount of a person's maximum council tax support in respect of a day for which he is liable to pay council tax, shall be 100 per cent, of the amount A divided by B where;

- (a) A is the amount set by the appropriate authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act; and
- (b) B is the number of days in that financial year,

less any deductions in respect of non-dependants which fall to be made under section 58 (non-dependant deductions).

In this paragraph "relevant financial year" means, in relation to any particular day, financial year within which the day in question falls.

57.2 In calculating a person's maximum council tax support any reduction in the amount that person is liable to pay in respect of council tax, which is made in consequence of any enactment in, or made under, the 1992 Act, shall be taken into account.

57.3 Subject to paragraph 57.4, where an applicant is jointly and severally liable for council tax in respect of a dwelling in which he is resident with one or more other persons but excepting any person so residing with the applicant who is a student to whom paragraph 45.2 (students who are excluded from entitlement to council tax support) applies, in determining the maximum council tax support in his case in accordance with paragraph 57.1, the amount A shall be divided by the number of persons who are jointly and severally liable for that tax.

57.4 Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only his partner, paragraph 57.3 shall not apply in his case

57.5 The amount awarded as CTR shall be reduced by a further 20%, unless the applicant or partner meets any of the following conditions, ,

- the claimant or partner or any dependant is in receipt of an enhanced disability premium within either Council Tax Reduction or within any means tested benefit; or
- the claimant or partner is in receipt of a severe disability premium within either Council Tax Reduction or within any means tested benefit; or
- the claimant or partner is in receipt of a support component within either Council Tax Reduction or within their Employment and Support Allowance; or
- the claimant or partner is in receipt of a Universal Credit Limited Capability for Work element; or
- the claimant or partner or any dependant is in receipt of Disability Living Allowance (or equivalent within Personal Independence Payment at any rate; or
- the claimant or partner is in receipt of a War Disablement Pension or a War Widow's/Widower's Pension, or any similar payment from another country; or
- the claimant or partner is in receipt of an Armed Forces Independence Payment; or
- the claimant is a lone parent who is responsible for and resides with a dependant who is aged under 5 years.

57.6 For the sake of clarity, the Council Tax reduction shall be:

- (a) Maximum Council Tax as calculated by the Billing Authority in accordance with the 1992 Act. Less any relevant non disqualifying discount or disregard as applied by the Billing Authority in accordance with the 1992 Act.

Sums (a) and (b) represent the Council Tax Liability.

- (b) The Council Tax liability shall be reduced for the purposes of calculating Council Tax reduction an amount for non dependant deductions as defined in this scheme.

The Council Tax liability less non dependant deduction represents the maximum amount of Council Tax reduction that can be claimed by a taxpayer.

- (c) The maximum amount of Council Tax reduction shall be further reduced by the contribution required as a result of comparing income and needs allowances as defined by this scheme

This will be the maximum Council Tax reduction for a taxpayer defined in 57.5 above.

- (d) Where the taxpayer is not a vulnerable person, as defined in 57.5 of this scheme, the total award as defined in 57.6 (d) will then be further reduced by 20%.

The taxpayer shall for the period of this award be liable to pay the difference between 57.6 (a) and 57.6 (d), in addition to any recovery costs, court charges and other encumbrances relating to Council Tax that fall outside of the scope of the scheme or the period being claimed for.

58.0 Non-dependant deductions¹⁶

58.1 Subject to the following provisions of this paragraph, the non-dependant deductions in respect of a day referred to in section 57 (maximum council tax reduction) shall be £5 x1/7

58.2 Only one deduction shall be made under this section in respect of a couple or, as the case may be, members of a polygamous marriage and, where, but for this paragraph, the amount that would fall to be deducted in respect of one member of a couple or polygamous marriage is higher than the amount (if any) that would fall to be deducted in respect of the other, or any other, member, the higher amount shall be deducted.

58.3 Where in respect of a day–

- (a) a person is a resident in a dwelling but is not himself liable for council tax in respect of that dwelling and that day;
- (b) other residents in that dwelling (the liable persons) have joint and several liability for council tax in respect of that dwelling and that day otherwise than by virtue of section 9 or 77 or 77A of the 1992 Act (liability of spouses and civil partners); and
- (c) the person to whom sub-paragraph (a) refers is a non-dependant of two or more of the liable persons, the deduction in respect of that non-dependant shall be apportioned equally between those liable persons.

58.4 No deduction shall be made in respect of any non-dependants occupying an applicant's dwelling if the applicant or his partner is–

- a. blind or treated as blind by virtue of paragraph 9 of Schedule 1 (additional condition for the disability premium); or
- b. receiving in respect of himself:
 - attendance allowance, or would be receiving that allowance but for:
 - i. a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
 - ii. an abatement as a result of hospitalisation; or
 - the care component of the disability living allowance, or would be receiving that component but for:
 - i. a suspension of benefit in accordance with regulations under section 113(2) of The Act; or

¹⁶ The amounts shown within this section shall be updated in line with the Council Tax Reduction Schemes (Prescribed Requirements) Regulations.

- ii. an abatement as a result of hospitalisation; or
- c. the daily living component of personal independence payment, or would be receiving that allowance but for a suspension of benefit in accordance with regulations under section 86 of the Welfare Reform Act 2012 (hospital in-patients);
- d. an AFIP, or would be receiving that payment but for a suspension of it in accordance with any terms of the armed and reserve forces compensation scheme which allows for a suspension because a person is undergoing medical treatment in a hospital or similar institution;

58.5 No deduction shall be made in respect of a non-dependant if:

- a. although he resides with the applicant, it appears to the authority that his normal home is elsewhere; or
- b. he is in receipt of a training allowance paid in connection with a youth training established under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990; or
- c. he is a full time student within the meaning of section 44.0 (Students); or
- d. he is not residing with the applicant because he has been a patient for a period of excess of 52 weeks, and for these purposes;
- e. 'patient' has the meaning given within this scheme, and
- f. where a person has been a patient for two or more distinct periods separated by one or more intervals each not exceeding 28 days, he shall be treated as having been a patient continuously for a period equal in duration to the total of those distinct periods;
- g. he is not residing with the claimant because he is a member of the armed forces away on operations

58.6 No deduction shall be made in respect of a non-dependant;

- a. who is on income support, state pension credit, an income-based jobseeker's allowance or an income-related employment and support allowance;
- b. to whom Schedule 1 of the 1992 Act applies (persons disregarded for purposes of discount) but this sub-paragraph shall not apply to a non-dependant who is a student to whom paragraph 4 of that Schedule refers;
- c. who is entitled to an award of universal credit where the award is calculated on the basis that the person does not have any earned income.”;

For the purposes of sub-paragraph c. “earned income” has the meaning given in regulation 52 of the Universal Credit Regulations 2013

59.0 Council tax support taper (applies to persons defined within Class D)

59.1 The prescribed daily percentage for the purpose of calculating support as a percentage of excess of income over the applicable amount which is deducted from maximum council tax support, shall be $2 \frac{6}{7}$ per cent. Where an applicant's income exceeds their applicable amount, their council tax support shall be calculated by deducting their excess income multiplied by the taper from their maximum council tax support as defined within section 57 of this scheme

60.0 Extended reductions

60.1 An applicant who is entitled to council tax support (by virtue of the general conditions of entitlement) shall be entitled to an extended reduction where;

- (a) the applicant or the applicant's partner was entitled to a qualifying income-related benefit;
- (b) entitlement to a qualifying income-related benefit ceased because the applicant or the applicant's partner—
 - (i) commenced employment as an employed or self-employed earner;
 - (ii) increased their earnings from such employment; or
 - (iii) increased the number of hours worked in such employment,

- and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last five weeks or more; and
- (c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying income-related benefit, jobseeker's allowance or a combination of those benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying income-related benefit ceased.

60.2 For the purpose of paragraph 60.1(c), an applicant or an applicant's partner is to be treated as having been entitled to and in receipt of a qualifying income-related benefit or jobseeker's allowance during any period of less than five weeks in respect of which the applicant or the applicant's partner was not entitled to any of those benefits because the applicant or the applicant's partner was engaged in remunerative work as a consequence of their participation in an employment zone programme.

60.3 For the purpose of this section, where an applicant or an applicant's partner is entitled to and in receipt of joint-claim jobseeker's allowance they shall be treated as being entitled to and in receipt of jobseeker's allowance.

60.4 An applicant must be treated as entitled to council tax support by virtue of the general conditions of entitlement where—

- (a) the applicant ceased to be entitled to council tax support because the applicant vacated the dwelling in which the applicant was resident;
- (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying income-related benefit ceased, or in the preceding week; and
- (c) entitlement to the qualifying income-related benefit ceased in any of the circumstances listed in paragraph 60.1(b).

60.5 This section shall not apply where, on the day before an applicant's entitlement to income support ceased, regulation 6(5) of the Income Support Regulations (remunerative work: housing costs) applied to that applicant.

60A.0 Duration of extended reduction period

60A.1 Where an applicant is entitled to an extended reduction, the extended reduction period starts on the first day of the reduction week immediately following the reduction week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying income-related benefit.

60A.2 For the purpose of paragraph (60A.1), an applicant or an applicant's partner ceases to be entitled to a qualifying income-related benefit on the day immediately following the last day of entitlement to that benefit.

60A.3 The extended reduction period ends;

- (a) at the end of a period of four weeks; or
- (b) on the date on which the applicant to whom the extended reduction is payable has no liability for council tax, if that occurs first.

60B.0 Amount of extended reduction

60B.1 For any week during the extended reduction period the amount of the extended reduction payable to an applicant shall be the higher of—

- (a) the amount of council tax support to which the applicant was entitled under the general conditions of entitlement in the last reduction week before the applicant or the applicant's partner ceased to be entitled to a qualifying income-related benefit;
- (b) the amount of council tax support to which the applicant would be entitled under the

- general conditions of entitlement for any reduction week during the extended reduction period, if section 60 (extended reductions) did not apply to the applicant; or
- (c) the amount of council tax support to which the applicant's partner would be entitled under the general conditions of entitlement, if section 60 did not apply to the applicant.

60B.2 Paragraph 60B1 does not apply in the case of a mover.

60B.3 Where an applicant is in receipt of an extended reduction under this section and the applicant's partner makes a claim for council tax support, no amount of council tax support shall be payable by the appropriate authority during the extended reduction period.

60C Extended reductions – movers

60C.1 This section applies;

- (a) to a mover; and
- (b) from the Monday following the day of the move.

60C.2 The amount of the extended reduction payable from the Monday from which this section applies until the end of the extended reduction period shall be the amount of council tax support which was payable to the mover for the last reduction week before the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit.

60C.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended reduction may take the form of a payment from the appropriate authority to;

- (a) the second authority; or
- (b) the mover directly.

60C.4 Where—

- (a) a mover, or the mover's partner, makes a claim for council tax support to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit; and
- (b) the mover, or the mover's partner, is in receipt of an extended reduction from the appropriate authority, the second authority shall reduce the weekly amount of council tax support that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended reduction until the end of the extended reduction period.

60D.0 Relationship between extended reduction and entitlement to council tax support under the general conditions of entitlement

60D.1 Where an applicant's council tax support award would have ended when the applicant ceased to be entitled to a qualifying income-related benefit in the circumstances listed in paragraph 60.1(b), that award will not cease until the end of the extended reduction period.

60D.2 Changes of circumstances and increases for exceptional circumstances shall not apply to any extended reduction payable in accordance with paragraph 60B.1(a) or 60C.2 (amount of extended reduction – movers).

61.0 Extended reductions (qualifying contributory benefits)

61.1 An applicant who is entitled to council tax support (by virtue of the general conditions of entitlement) shall be entitled to an extended reduction (qualifying contributory benefits) where;

- (a) the applicant or the applicant's partner was entitled to a qualifying contributory benefit;
- (b) entitlement to a qualifying contributory benefit ceased because the applicant or the applicant's partner;
- (i) commenced employment as an employed or self-employed earner;
- (ii) increased their earnings from such employment; or

- (iii) increased the number of hours worked in such employment, and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last five weeks or more;
- (c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying contributory benefit or a combination of qualifying contributory benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying contributory benefit ceased; and
- (d) the applicant or the applicant's partner was not entitled to and not in receipt of a qualifying income-related benefit in the last reduction week in which the applicant, or the applicant's partner, was entitled to a qualifying contributory benefit.

61.2 An applicant must be treated as entitled to council tax support by virtue of the general conditions of entitlement where;

- (a) the applicant ceased to be entitled to council tax support because the applicant vacated the dwelling in which the applicant was resident;
- (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying contributory benefit ceased, or in the preceding week; and
- (c) entitlement to the qualifying contributory benefit ceased in any of the circumstances listed in paragraph 61.1(b).

61A.0 Duration of extended reduction period (qualifying contributory benefits)

61A.1 Where an applicant is entitled to an extended reduction (qualifying contributory benefits), the extended reduction period starts on the first day of the reduction week immediately following the reduction week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying contributory benefit.

61A.2 For the purpose of paragraph 61A.1, an applicant or an applicant's partner ceases to be entitled to a qualifying contributory benefit on the day immediately following the last day of entitlement to that benefit.

61A.3 The extended reduction period ends;

- (a) at the end of a period of four weeks; or
- (b) on the date on which the applicant to whom the extended reduction (qualifying contributory benefits) is payable has no liability for council tax, if that occurs first.

61B.0 Amount of extended reduction (qualifying contributory benefits)

61B.1 For any week during the extended reduction period the amount of the extended reduction (qualifying contributory benefits) payable to an applicant shall be the higher of;

- (a) the amount of council tax support to which the applicant was entitled under the general conditions of entitlement in the last reduction week before the applicant or the applicant's partner ceased to be entitled to a qualifying contributory benefit;
- (b) the amount of council tax support to which the applicant would be entitled under the general conditions of entitlement for any reduction week during the extended reduction period, if section 61 (extended reductions (qualifying contributory benefits)) did not apply to the applicant; or
- (c) the amount of council tax support to which the applicant's partner would be entitled under the general conditions of entitlement, if section 61 did not apply to the applicant.

61B.2 Paragraph 61B.1 does not apply in the case of a mover.

61B.3 Where an applicant is in receipt of an extended reduction (qualifying contributory benefits) under this section and the applicant's partner makes a claim for council tax support, no amount of council tax support shall be payable by the appropriate authority during the extended reduction period.

61C.0 Extended reductions (qualifying contributory benefits) – movers

61C.1 This section applies;

- (a) to a mover; and
- (b) from the Monday following the day of the move.

61C.2 The amount of the extended reduction (qualifying contributory benefit) payable from the Monday from which this section applies until the end of the extended reduction period shall be the amount of council tax support which was payable to the mover for the last reduction week before the mover, or the mover's partner, ceased to be entitled to a qualifying contributory benefit.

61C.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended reduction (qualifying contributory benefits) may take the form of a payment from the appropriate authority to–

- (a) the second authority; or
- (b) the mover directly.

61C.4 Where

- (a) a mover, or the mover's partner, makes a claim for council tax support to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying contributory benefit; and
- (b) the mover, or the mover's partner, is in receipt of an extended reduction (qualifying contributory benefits) from the appropriate authority, the second authority shall reduce the weekly amount of council tax support that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended reduction (qualifying contributory benefits) until the end of the extended reduction period.

61D.0 Relationship between extended reduction (qualifying contributory benefits) and entitlement to council tax support under the general conditions of entitlement

61D.1 Where an applicant's council tax support award would have ended when the applicant ceased to be entitled to a qualifying contributory benefit in the circumstances listed in paragraph 61.1 (b), that award will not cease until the end of the extended reduction period.

61D.2 Changes of circumstances and increases for exceptional circumstances shall not apply to any extended reduction (qualifying contributory benefits) payable in accordance with paragraph 61B.1(a) or 61C.2 (amount of extended reduction– movers).

61E.0 Extended reductions: - Movers Generally ¹⁷

61E.1 Where;

- a. an application is made to the authority for a reduction under its scheme, and
- b. the applicant or the partner of the applicant, is in receipt of an extended reduction from;
 - (i) another billing authority in England; or
 - (ii) a billing authority in Wales,the current authority must reduce any reduction to which the applicant is entitled under its Council Tax Reduction scheme by the amount of that extended reduction.

¹⁷ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

Sections 64 – 67

Dates on which entitlement and changes of circumstances are to take effect

64.0 Date on which entitlement is to begin

64.1 Subject to paragraph 64.2, any person to whom or in respect of whom a claim for council tax support is made and who is otherwise entitled to that support shall be so entitled from the reduction week following the date on which that claim is made or is treated as made.

64.2 Where a person is otherwise entitled to council tax support and becomes liable for the first time for the authority's council tax in respect of a dwelling of which he is a resident in the reduction week in which his claim is made or is treated as made, he shall be so entitled from that reduction week.

65.0 - 66.0 Not Used

67.0 Date on which change of circumstances is to take effect

67.1 Except in cases where section 24 (disregard of changes in tax, contributions, etc.) applies and subject to the following provisions of this paragraph, a change of circumstances which affects entitlement to, or the amount of, a reduction under an authority's scheme ("change of circumstances"), takes effect from the first day of the reduction week following the date on which the change actually occurs, and where that change is cessation of entitlement to any benefit under the benefit Acts, the date on which the change actually occurs shall be the day immediately following the last day of entitlement to that benefit.

67.2 Subject to paragraph (3), where the change of circumstances is a change in the amount of council tax payable, it takes effect from the day on which it actually occurs.

67.3 Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of regulations under section 13 of the 1992 Act (reduced amounts of council tax) or changes in the discount to which a dwelling may be subject under sections 11 or 12 of that Act, it shall take effect from the day on which the change in amount has effect.

67.4 Where the change of circumstances is the applicant's acquisition of a partner, the change takes effect on the day on which the acquisition takes place.

67.5 Where the change of circumstances is the death of an applicant's partner or their separation, it takes effect on the day the death or separation occurs.

67.6 If two or more changes of circumstances occurring in the same reduction week would, but for this paragraph, take effect in different reduction weeks in accordance with paragraphs (1) to (5) they take effect from the day to which the appropriate paragraph from (2) to (5) above refers, or, where more than one day is concerned, from the earlier day.

67.7 Where the change of circumstances is that income, or an increase in the amount of income, other than a benefit or an increase in the amount of a benefit under the Act, is paid in respect of a past period and there was no entitlement to income of that amount during that period, the change of circumstances shall take effect from the first day on which such income, had it been paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

67.8 Without prejudice to paragraph (7), where the change of circumstances is the payment of income, or arrears of income, in respect of a past period, the change of circumstances takes effect from the first day on which such income, had it been timeously paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

67.9 Where any change of circumstance occurs that would increase the amount of support, the claimant **must** notify the authority within one calendar month of the happening of the event.

Where the claimant fails to do so, any increase in support shall only take effect from the reduction week following the date of the notification of change.

Sections 68– 74A

Claiming and the treatment of claims for Council Tax Support purposes

68.0 Who may claim¹⁸

68.1 In the case of a couple or members of a polygamous marriage an application shall be made by whichever one of them they agree should so apply or, in default of agreement, by such one of them as the authority determines.

68.2 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act, and;

- (a) a deputy has been appointed by the Court of Protection with power to apply, or as the case may be, receive benefit on his behalf; or
- (b) in Scotland, his estate is being administered by a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000 who has power to apply or, as the case may be, receive benefit on his behalf; or
- (c) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise,

that deputy, judicial factor, guardian or attorney, as the case may be, may make an application on behalf of that person.

68.3 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act and paragraph (2) does not apply to him, an authority may, upon written application made to them by a person who, if a natural person, is over the age of 18, appoint that person to exercise on behalf of the person who is unable to act, any right to which that person might be entitled under the authority's scheme and to receive and deal on his behalf with any sums payable to him.

68.4 Where the authority has made an appointment under paragraph (3) or treated a person as an appointee under paragraph (5);

- (a) it may at any time revoke the appointment;
- (b) the person appointed may resign his office after having given 4 weeks notice in writing to the authority of his intention to do so;
- (c) any such appointment shall terminate when the authority is notified of the appointment of a person mentioned in paragraph (2).

68.5 Where a person who is liable to pay council tax in respect of a dwelling is for the time being unable to act and the Secretary of State has appointed a person to act on his behalf under regulation 33 of the Social Security (Claims and Payments) Regulations 1987 (persons unable to act), the authority may if that person agrees, treat him as if he had been appointed by them under paragraph (3).

68.6 Anything required by an authority's scheme to be done by or to any person who is for the time being unable to act may be done by or to the persons mentioned paragraph (2) above or by or to the person appointed or treated as appointed under this paragraph and the receipt of any such person so appointed shall be a good discharge to the authority for any sum paid.

69.0 Procedure by which a person may apply for a reduction under an authority's scheme¹⁹

69.1 Paragraphs 2 to 8 apply to an application for a reduction under an authority's scheme.

69.2 An application may be made—

- (a) in writing,
- (b) by means of an electronic communication in accordance with Part 4 of Schedule 7 Council Tax Reductions (Prescribed requirements) Regulations 2012 or

¹⁸ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

¹⁹ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- (c) (where the authority has published a telephone number for the purpose of receiving such applications) by telephone.

69.3 (1) An application which is made in writing must be made to the offices of the authority on a properly completed form.
(2) The form will be provided free of charge by the authority for the purpose.

69.4. Where an application received by the authority is defective because

- (a) it was made on the form supplied for the purpose but that form is not accepted by the authority as being properly completed; or
- (b) it was made in writing but not on the form approved for the purpose and the authority does not accept the application as being in a written form which is sufficient in the circumstances of the case having regard to the sufficiency of the written information and evidence,

the authority may, in a case to which sub-paragraph (a) applies, request the applicant to complete the defective application or, in the case to which sub-paragraph (b) applies, supply the applicant with the approved form or request further information and evidence.

69.5. (1) Where an application made in writing is defective because—

- (a) the form provided by the authority has not been properly completed; or
- (b) if it is made in writing, but not on the form provided by the authority, and the authority does not consider the application as being in a written form which is sufficient in the circumstances of the case;

the authority may request the applicant to complete the defective application or (as the case may be) supply the applicant with the form to complete or request further information or evidence.

(2) An application made on a form provided by the authority is properly completed if completed in accordance with the instructions on the form, including any instructions to provide information and evidence in connection with the application.

69.6. (1) If an application made by electronic communication is defective the authority will provide the person making the application with an opportunity to correct the defect.
(2) An application made by electronic communication is defective if the applicant does not provide all the information the authority requires.

69.7. In a particular case the authority may determine that an application made by telephone is only valid if the person making the application approves a written statement of his circumstances provided by the authority.

69.8. (1) If an application made by telephone is defective the authority will provide the person making the application with an opportunity to correct the defect.
(2) An application made by telephone is defective if the applicant does not provide all the information the authority requests during the telephone call.

69.9 Notwithstanding other paragraphs within this section, the authority will determine the method by which claims are to be made as well as where claims should be sent or delivered.

69A.0 Date on which a claim made

69A.1 Subject to sub-paragraph (7), the date on which an application is made is

- (a) in a case where;
 - (i) an award of income support, an income-based jobseeker's allowance or an income- related employment and support allowance or an award of universal credit

has been made to the applicant or his partner, and
(ii) the application for a reduction under this scheme is made within one month of the date on which the claim for that income support, jobseeker's allowance, employment and support allowance or universal credit was received,

the first day of entitlement to income support, an income-based jobseeker's allowance, an income-related employment and support allowance or universal credit arising from that claim;

(b) in a case where—

(i) an applicant or his partner is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance or has an award of universal credit,

(ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling which he occupies as his home, and

(iii) the application to the authority is received at the authority's offices within one month of the date of the change,

the date on which the change takes place;

(c) in a case where—

(i) the applicant is the former partner of a person who was, at the date of his death or their separation, entitled to a reduction under this scheme, and

(ii) where the applicant makes an application for a reduction under this scheme within one month of the date of the death or the separation,

the date of the death or separation;

(d) except where paragraph (a), (b) or (e) is satisfied, in a case where a properly completed application is received within one month (or such longer period as the authority considers reasonable) of the date on which an application form was issued to the applicant following the applicant first notifying, by whatever means, the authority of an intention to make an application, the date of first notification;

(e) in any other case, the date on which the application is received at the offices of the authority.

69A.2 For the purposes only of sub-paragraph (1)(a) a person who has been awarded an income-based jobseeker's allowance or an income-related employment and support allowance is to be treated as entitled to that allowance for any days which immediately precede the first day in that award and on which he would, but for regulations made under—

(a) in the case of income-based jobseeker's allowance, paragraph 4 of Schedule 1 to the Jobseekers Act 1995 (waiting days); or

(b) in the case of income-related employment and support allowance, paragraph 2 of Schedule 2 to the Welfare Reform Act 2007 (waiting days),

have been entitled to that allowance.

69A.3 Where the defect in an application by telephone:

(a) is corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority is to treat the application as if it had been duly made in the first instance;

(b) is not corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority is to treat the application as if it had been duly made in the first instance where it considers it has sufficient information to decide on the application.

69A.4 The authority is to treat a defective application as if it had been validly made in the first instance if, in any particular case, the conditions specified in sub-paragraph (5)(a), (b) or (c) are satisfied.

69A.5 The conditions are that—

(a) where the authority receives the properly completed application or the information requested to complete it or the evidence within one month of the request, or such longer period as the authority may consider reasonable; or

(b) where an application is not on approved form or further information requested by authority applies;

(i) the approved form sent to the applicant is received at the offices of the authority properly completed within one month of it having been sent to him; or, as the case may be;
(ii) the applicant supplies whatever information or evidence was requested within one month of the request; or,
in either case, within such longer period as the authority may consider reasonable; or
(c) where the authority has requested further information, the authority receives at its offices the properly completed application or the information requested to complete it within one month of the request or within such longer period as the authority considers reasonable.

69A.6 Except in the case of an application made by a person treated as not being in United Kingdom, where a person has not become liable for council tax to the authority but it is anticipated that he will become so liable within the period of 8 weeks (the relevant period), he may apply for a reduction under this scheme at any time in that period in respect of that tax and, provided that liability arises within the relevant period, the authority is to treat the application as having been made on the day on which the liability for the tax arises.

69A.7 Except in the case of an application made by a person treated as not being in United Kingdom, where the applicant is not entitled to a reduction under this scheme in the reduction week immediately following the date of his application but the authority is of the opinion that unless there is a change of circumstances he will be entitled to a reduction under this scheme for a period beginning not later than:
(a) in the case of an application made by a pensioner, the seventeenth reduction week following the date on which the application is made, or
(b) in the case of an application made by a person who is not a pensioner, the thirteenth reduction week following the date on which the application is made,
the authority may treat the application as made on a date in the reduction week immediately preceding the first reduction week of that period of entitlement and award a reduction accordingly.

69A.8 Sub-paragraph (7) applies in the case of a person who has attained, or whose partner has attained, the age which is 17 weeks younger than the qualifying age for state pension credit.

70.0 Submission of evidence electronically

70.1 The authority may accept such evidence, documents and certificates to support the claim electronically where it feels that this would be acceptable given the nature of the claim

71.0 Use of telephone provided evidence

71.1 The authority may accept such evidence to support the claim by telephone where it feels that this would be acceptable given the nature of the claim

72.0 Evidence and information²⁰

72.1 Subject to paragraph (2), a person who makes an application, or a person to whom a reduction under an authority's scheme has been awarded, shall furnish such certificates, documents, information and evidence in connection with the application or the award, or any question arising out of the application or the award, as may reasonably be required by the authority in order to determine that person's entitlement to, or continuing entitlement to a reduction under its scheme and shall do so within one month of the authority requiring him to do so or such longer period as the authority may consider reasonable.

72.2 Nothing in this paragraph requires a person to furnish any certificates, documents, information or evidence relating to a payment to which sub-paragraph (4) applies.

²⁰ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- 72.3 Where a request is made under sub-paragraph (1), the authority shall;
- (a) inform the applicant or the person to whom a reduction under its scheme has been awarded of his duty to notify the authority of any change of circumstances; and
 - (b) without prejudice to the extent of the duty owed, indicate to him either orally or by notice or by reference to some other document available to him on application and without charge, the kind of change of circumstances which is to be notified.
- 72.4 This sub-paragraph applies to any of the following payments—
- (a) a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;
 - (b) a payment which is disregarded under paragraph 16 of Schedule 9 (payments made under certain trusts and certain other payments), other than a payment under the Independent Living Fund (2006);
 - (c) a payment which is disregarded under paragraph 29(9)(b) or (c) (non-dependant deductions) or paragraph 2(b) or (c) of Schedule 4 (second adult's gross income) other than a payment under the Independent Living Fund (2006).
- 72.5 Where an applicant or a person to whom a reduction under this scheme has been awarded or any partner has attained the qualifying age for state pension credit and is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, he must where the authority so requires furnish the following information
- (a) the name and address of the pension fund holder;
 - (b) such other information including any reference or policy number as is needed to enable the personal pension scheme to be identified.
- 73.0 Amendment and withdrawal of claim ²¹**
- 73.1 A person who has made an application may amend it at any time before a decision has been made on it by a notice in writing delivered or sent to the offices of the authority.
- 73.2 Where the application was made by telephone in accordance with this scheme, the amendment may also be made by telephone.
- 73.3 Any application amended in accordance with paragraph (1) or (2) will be treated as if it had been amended in the first instance.
- 73.4 A person who has made an application may withdraw it at any time before a decision has been made on it by notice to the offices of the authority.
- 73.5 Where the application was made by telephone in accordance with this scheme, the withdrawal may also be made by telephone.
- 73.6 Any notice of withdrawal given in accordance with paragraph (4) or (5) shall have effect when it is received.

²¹ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

74.0 Duty to notify changes of circumstances²²

- 74.1 Subject to paragraph (2), if at any time between the making of an application to an authority and a decision being made on it there is a change of circumstances which the applicant (or any person acting on his behalf) might reasonably be expected to know might affect his entitlement to, or the amount of, a reduction under that authority's scheme, that person is under a duty to notify that change of circumstances by giving notice to the authority;
- (a) in writing; or
 - (b) by telephone;
 - (i) where the authority has published a telephone number for that purpose unless the authority determines that in any particular case or class of case notification may not be given by telephone; or
 - (ii) in any case or class of case where the authority determines that notice may be given by telephone; or
 - (c) by any other means which the authority agrees to accept in any particular case.
- 74.2 The duty imposed on a person by sub-paragraph (1) does not extend to notifying changes in;
- (a) the amount of a council tax payable to the authority;
 - (b) the age of the applicant or that of any member of his family;
 - (c) in the case of an applicant on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, or who has an award of universal credit, in circumstances which affect the amount of income support, an income-based jobseeker's allowance, an income-related employment and support allowance or universal credit but not the amount of the reduction under this scheme to which he is entitled, other than the cessation of that entitlement to income support, an income-based jobseeker's allowance, an income-related employment and support allowance or universal credit.
- 74.3 Notwithstanding paragraph (2)(b) or (c) an applicant is required by paragraph (1) to notify the authority of any change in the composition of his family arising from the fact that a person who was a member of his family is now no longer such a person because he ceases to be a child or young person.
- 74.5 All changes in circumstances should be notified to the authority in writing (or by whatever format agreed by the authority) within one calendar month of the happening of the event or change in circumstance. This timescale may be extended at the discretion of the authority. Where such a change is not received within that timescale and where the change would increase the level of reduction payable, the authority may use a date later than the actual change of circumstances
- 74.6 In relation to the duty to notify a change in circumstance, reference should be made to paragraph 67.9 regarding the effective date of any change that would increase the level of support.

²² Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

Sections 75- 90

Decisions, decision notices and awards of Council Tax Support

75.0 Decisions by the authority²³

75.1 An authority must make a decision on an application under its scheme within 14 days of paragraphs 4 and 7 and Part 1 of Schedule 7 of the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 being satisfied, or as soon as reasonably practicable thereafter.

76.0 Notification of decision²⁴

76.1 The authority must notify in writing any person affected by a decision made by it under this scheme

- (a) in the case of a decision on an application, forthwith or as soon as reasonably practicable thereafter;
- (b) in any other case, within 14 days of that decision or as soon as reasonably practicable thereafter.

76.2 Where the decision is to award a reduction the notification under sub-paragraph (1) must include a statement—

- (a) informing the person affected of the duty imposed by paragraph 74.1;
- (b) explaining the possible consequences (including prosecution) of failing to comply with that duty; and
- (c) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.

76.3 A person affected to whom the authority sends or delivers a notification of decision may, within one month of the date of the notification of that decision request in writing the authority to provide a written statement setting out the reasons for its decision on any matter set out in the notice.

76.4 The written statement referred to in sub-paragraph (3) must be sent to the person requesting it within 14 days or as soon as reasonably practicable thereafter.

76.5 For the purposes of this paragraph a person is to be treated as a person affected by a decision of the authority under this scheme where the rights, duties or obligations of that person are affected by that decision and the person falls within sub-paragraph (6).

76.6 This sub-paragraph applies to—

- a) the applicant;
- b) in the case of a person who is liable to pay council tax in respect of a dwelling and is unable for the time being to act—
 - (i) a deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or
 - (ii) in Scotland, a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000 who has power to apply or, as the case may be, receive benefit on the person's behalf; or
 - (iii) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise,
- c) a person appointed by the authority under paragraph 68.2
- c) a person appointed by the authority under paragraph 68.3

²³ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

²⁴ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

77.0 Time and manner of granting council tax support²⁵

77.1 Where a person is entitled to a reduction under this authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year ("the chargeable year"), the authority must discharge his entitlement;

- (a) by reducing, so far as possible, the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992 refers; or
- (b) where;
 - (i) such a reduction is not possible; or
 - (ii) such a reduction would be insufficient to discharge the entitlement to a reduction under the authority's scheme; or
 - (iii) the person entitled to the reduction is jointly and severally liable for the council tax and the authority determines that such a reduction would be inappropriate, by making payment to him of the amount of reduction to which he is entitled, rounded where necessary to the nearest penny.

77.2 The authority must notify the person entitled to a reduction under this scheme of the amount of that reduction and how his entitlement is to be discharged in pursuance of paragraph (1).

77.3 In a case to which paragraph (1)(b) refers;

- (a) if the amount of the council tax for which he remains liable in respect of the chargeable year, after any reduction to which sub-paragraph (1)(a) refers has been made, is insufficient to enable his entitlement to a reduction under the authority's scheme in respect thereof to be discharged, upon the final instalment of that tax becoming due any outstanding reduction;
 - (i) must be paid to that person if he so requires; or
 - (ii) in any other case must (as the authority determines) either be repaid or credited against any subsequent liability of the person to make a payment in respect of the authority's council tax as it has effect for any subsequent year;
- (b) if that person has ceased to be liable for the authority's council tax and has discharged the liability for that tax, the outstanding balance (if any) of the reduction under the authority's scheme in respect thereof must be paid within 14 days or, if that is not reasonably practicable, as soon as practicable thereafter
- (c) in any other case, the reduction under the authority's scheme must be paid within 14 days of the receipt of the application at the offices of the authority or, if that is not reasonably practicable, as soon as practicable thereafter.

77.4 For the purposes of this paragraph "instalment" means any instalment of the authority's council tax to which regulation 19 of the Council Tax (Administration and Enforcement) Regulations 1992 refers (council tax payments).

78.0 Persons to whom support is to be paid²⁶

78.1 Subject to section 80 (payment on death) and paragraph (2), any payment of the amount of a reduction must be made to that person.

78.2 Where a person other than a person who is entitled to a reduction under this authority's scheme made the application for the reduction and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

²⁵ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

²⁶ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

79.0 Shortfall in support / reduction²⁷

79.1 Where, on the revision of a decision allowing a reduction under an authority's scheme to a person, it is determined that the amount allowed was less than the amount to which that person was entitled, the authority must either;

- (a) make good any shortfall in reduction which is due to that person, by reducing so far as possible the next and any subsequent payments he is liable to make in respect of the council tax of the authority as it has effect for the chargeable financial year until that shortfall is made good; or
- (b) where this is not possible or the person concerned so requests, pay the amount of any shortfall in reduction due to that person within 14 days of the revision of the decision being made or if that is not reasonable practicable, as soon as possible afterwards.

80.0 Payment on the death of the person entitled²⁸

80.1 Where the person entitled to any reduction under this scheme has died and it is not possible to award the reduction which is due in the form of a reduction of the council tax for which he was liable, the authority must make payment of the amount of the reduction to his executor or administrator in accordance with regulation 58(4) of the Council Tax (Administration and Enforcement) Regulations 1992.

81.0 Offsetting

81.1 Where a person has been allowed or paid a sum of council tax support under a decision which is subsequently revised or further revised, any sum allowed or paid in respect of a period covered by the subsequent decision shall be offset against arrears of entitlement under the subsequent decision except to the extent that the sum exceeds the arrears and shall be treated as properly awarded or paid on account of them.

82 – 90 Not used

²⁷ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

²⁸ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

Sections 91 – 94

Collection, holding and forwarding of information for Council Tax Support purposes

91.0 Use of information from and to the Department of Work and Pensions (DWP) and His Majesty's Revenues and Customs (HMRC)

91.1 The authority will use information provided by the DWP and HMRC for the purposes of Council Tax Reduction, council tax liability, billing, administration and enforcement as outlined within Schedule 2 of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012 and the Social Security (Information-sharing in relation to Welfare Services etc.) (Amendment) Regulations 2013

91.2 Where required by the relevant department and where required by law, the authority will share information obtained for Council Tax Reduction with the DWP or HMRC as appropriate and in accordance with Data Protections requirements²⁹.

92.0 Collection of information

92.1 The authority may receive and obtain information and evidence relating to claims for Council Tax Reduction, the council may receive or obtain the information or evidence from:

- a. persons making claims for Council Tax Reduction;
- b. other persons in connection with such claims;
- c. other local authorities; or
- d. central government departments including the DWP and HMRC

92.2 The authority may verify relevant information supplied to, or obtained.

93.0 Recording and holding information

93.1 The authority may:

- a. may make a record of such information; and
- b. may hold that information, whether as supplied or obtained or recorded, for the purpose of forwarding it to the person or authority for the time being administering Council Tax Reduction.

94.0 Forwarding of information

94.1 The authority may forward it to the person or authority for the time being administering claims to or awards of Council Tax Reduction to which the relevant information relates, being:

- a. a local authority;
- b. a person providing services to a local authority; or
- c. a person authorised to exercise any function of a local authority relating to Council Tax Reduction.

²⁹ Data Retention and Investigatory Powers Act 2014 and Data Retention Regulations 2014

Sections 95 – 98

Revisions, Written Statements, Termination of Council Tax Support

95.0 Persons affected by Decisions

95.1 A person is to be treated as a person affected by a relevant decision of the authority here that person is;

- a. an applicant;
- b. in the case of a person who is liable to make payments in respect of a dwelling and is unable for the time being to act
 - (i) a Deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit or support on his behalf,
 - (ii) in Scotland, a tutor, curator, judicial factor or other guardian acting or appointed in terms of law administering that person's estate, or
 - (iii) an attorney with a general power or a power to receive benefit or support appointed by the person liable to make those payments under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise;
- c. a person appointed by the authority under this scheme;

96.0 Revisions of Decisions

96.1 Subject to the provisions in this scheme, a relevant decision ('the original decision') may be revised or further revised by the authority, which made the decision where the person affected makes an application for a revision within;

- (i) one month of the date of notification of the original decision; or
- (ii) such extended time as the authority may allow.

96.2 The authority may revise or further revise that original decision at any time. Where further information is required from the person affected, the authority shall request such information and evidence as it feels is reasonable. Such information must be supplied within;

- i) one month of the date of notification of the additional information; or
- (ii) such extended time as the authority may allow

97.0 Written Statements

97.1 Subject to the provisions in the scheme, the authority may upon a written request issue a written statement to a person affected to further explain the decision of the authority in relation to Council Tax Support. The request must be received within one month of the date of the notification being issued by the authority.

98.0 Terminations

98.1 The authority may terminate support in whole or in part the Council Tax Support where it appears to the authority that an issue arises whether;

- a. the conditions for entitlement to Council Tax Support are or were fulfilled; or
- b. a decision as to an award of such a support should be revised or superseded.

98.2 The authority may terminate, in whole or in part the Council Tax Support where it appears to the authority that an issue arises whether;

- a. the conditions for entitlement to Council Tax Support are or were fulfilled; or
- b. a decision as to an award of such a support should be revised or superseded.

Where the person fails to provide information to the authority as requested in relation to any matter relating to their liability for Council Tax

Section 99

Appeals against the authority's decisions

99.0 Procedure by which a person may make an appeal against certain decisions of the authority³⁰

- 99.1 A person who is aggrieved by a decision of the authority, which affects;
- a. the person's entitlement to a reduction under its scheme, or
 - b. the amount of any reduction to which that person is entitled,
- may serve a written notice on the authority stating the matter by which, and the grounds on which, he is aggrieved.
- 99.2 The authority must
- a. consider the matter to which the notice relates;
 - b. notify the aggrieved person in writing;
 - i. that the ground is not well founded, giving reasons for that belief; or
 - ii. that steps have been taken to deal with the grievance, stating the steps taken.
- 99.3 Where, following notification under sub-paragraph (2)(b)(i) or (ii), the person is still aggrieved, or if the authority fails to notify the person aggrieved in accordance with sub-paragraph (2)(b) within two months of the service of his notice, he may appeal to the valuation tribunal under section 16 of the 1992 Act³¹.

³⁰ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

³¹ As amended by the Tribunal Procedure (Amendment No 3) Rules 2014

Section 100

Procedure for applying for a discretionary reduction

100.0 Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act³²

100.1 An application to the authority for a reduction under section 13A(1)(c) of the 1992 Act may be made:

- a. in writing,
- b. by means of an electronic communication in accordance this scheme or
- c. where the authority has published a telephone number for the purpose of receiving such applications, by telephone.

100.2 Where:

- a. the authority has made a determination under section 13A(1)(c) in relation to a class of case in which liability is to be reduced; and
- b. a person in that class would otherwise be entitled to a reduction under its scheme, that person's application for a reduction under the authority's scheme may also be treated as an application for a reduction under section 13A(1)(c).

³² Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

Section 101 – 106A³³
Electronic Communication

³³ Inserted by Council Tax Reductions Schemes (Prescribed Requirements) (England) Regulations 2012

101.0 Interpretation

101.1 In this Part;
“**information**” includes an application, a certificate, notice or other evidence; and
“**official computer system**” means a computer system maintained by or on behalf of an authority for sending, receiving, processing or storing of any information.

102.0 Conditions for the use of electronic communication

102.1 The authority may use an electronic communication in connection with applications for, and awards of, reductions under its scheme.

102.2 A person other than the authority may use an electronic communication in connection with the matters referred to in paragraph (1) if the conditions specified in paragraphs (3) to (6) are satisfied.

102.3 The first condition is that the person is for the time being permitted to use an electronic communication by an authorisation given by means of a direction of the Chief Executive of the authority.

102.4 The second condition is that the person uses an approved method of:

- a. authenticating the identity of the sender of the communication;
- b. electronic communication;
- c. authenticating any application or notice delivered by means of an electronic communication; and
- d. subject to sub-paragraph (7), submitting to the authority any information.

102.5 The third condition is that any information sent by means of an electronic communication is in a form approved for the purposes.

102.6 The fourth condition is that the person maintains such records in written or electronic form as may be specified in a direction given by the Chief Executive of the authority.

102.7 Where the person uses any method other than the method approved of submitting any information, that information is to be treated as not having been submitted.

102.8 In this paragraph “approved” means approved by means of a direction given by the Chief Executive of the authority for the purposes of this section.

103.0 Use of intermediaries

103.1 The authority may use intermediaries in connection with;

- a. the delivery of any information by means of an electronic communication; and
- b. the authentication or security of anything transmitted by such means,

and may require other persons to use intermediaries in connection with those matters.

104.0 Effect of delivering information by means of electronic communication

104.1 Any information which is delivered by means of an electronic communication is to be treated as having been delivered in the manner or form required by any provision of an authority’s scheme on the day the conditions imposed:

- a. by this section; and
- b. by or under an enactment,

are satisfied.

104.2 The authority may determine that any information is to be treated as delivered on a different day (whether earlier or later) from the day provided for in sub-paragraph (1).

104.3 Information may not be taken to have been delivered to an official computer system by means of an electronic communication unless it is accepted by the system to which it is delivered.

105.0 Proof of identity of sender or recipient of information

105.1 If it is necessary to prove, for the purpose of any legal proceedings, the identity of:

- a. the sender of any information delivered by means of an electronic communication to an official computer system; or
- b. the recipient of any such information delivered by means of an electronic communication from an official computer system,

the sender or recipient, as the case may be, is to be presumed to be the person whose name is recorded as such on that official computer system.

106.0 Proof of delivery of information

106.1 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any information this is presumed to have been the case where;

- (a) any such information has been delivered to the relevant authority, if the delivery of that information has been recorded on an official computer system; or
- (b) any such information has been delivered by the relevant authority, if the delivery of that information has been recorded on an official computer system.

106.2 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any such information, this is presumed not to be the case, if that information delivered to the relevant authority has not been recorded on an official computer system.

106.3 If it is necessary to prove, for the purpose of any legal proceedings, when any such information sent by means of an electronic communication has been received, the time and date of receipt is presumed to be that recorded on an official computer system.

106A.0 Proof of content of information

106A.1 If it is necessary to prove, for the purpose of any legal proceedings, the content of any information sent by means of an electronic communication, the content is presumed to be that recorded on an official computer system.

Section 107
Counter Fraud and Compliance

107.0 Counter Fraud and compliance

107.1 In order to protect the finances of the authority and also in the interests of all council taxpayers, the authority will undertake such actions as allowed by law to:

- a. Prevent and detect fraudulent claims and actions in respect of Council Tax Reduction;
- b. Carry out investigations fairly, professionally and in accordance with the law; and
- c. Ensure that sanctions are applied in appropriate cases

107.2 The authority believes that it is important to minimise the opportunity for fraud and;

- a. will implement rigorous procedures for the verification of claims for Council Tax Reduction;
- b. will employ sufficient Officers to fulfil the authority's commitment to combat fraud;
- c. will actively tackle fraud where it occurs in accordance with this scheme;
- d. will co-operate with the Department for Work and Pensions (DWP), His Majesty's Revenues and Customs and take part in joint working including prosecutions; and
- e. will in all cases seek to recover all outstanding council tax.

107.3 The authority shall put into place such administrative policies, procedures and processes as are necessary to ensure that the actions outlined within paragraph 107.1 and 107.2 can be carried out successfully. In particular the authority shall undertake actions provided by the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013.

Schedule 1
Applicable Amounts ³⁴

³⁴ ³⁴ The amounts shown within this schedule shall be updated in line with the Housing Benefit Regulations 2006 as amended

Personal Allowance

1 The amounts specified in column (2) below in respect of each person or couple specified in column (1) shall be the amounts specified for the purposes the main scheme;

Column 1 Person or Couple	Column 2
1. A Single applicant who; a) is entitled to main phase employment and support allowance	£84.80
b) is aged not less than 25	£84.80
c) is aged not less than 18 but less than 25	£67.20
2. Lone Parent	£84.80
3. Couple; a) Where the applicant is entitled to the main phase of employment and support allowance	£133.30
b) Where one member is aged not less than 18	£133.30
c) For each additional spouse who is a member of the same household as the claimant	£48.50

For the purposes of paragraph 1 an applicant is entitled to main phase employment and support allowance if;

- a. Paragraph 17 or 18 is satisfied in relation to the applicant; or
- b. The applicant is entitled to a converted employment and support allowance

2 (1) The amount specified in column (2) below in respect of each person specified in column (1) shall, for the relevant period specified in column (1), be the amounts specified for the purposes of the main scheme

Column 1 Child or Young Person	Column 2
Person in respect of the period– (a) beginning on that person’s date of birth and ending on the day preceding the first Monday in September following that person’s sixteenth birthday;	£77.78
(b) beginning on the first Monday in September following that person’s sixteenth birthday and ending on the day preceding that person’s twentieth birthday.	£77.78

(2) In column (1) of the table in paragraph (1), “the first Monday in September” means the Monday which first occurs in the month of September in any year.

Family Premiums

3. (1) The amount for the purposes of this scheme in respect of a family of which at least one member is a child or young person shall be

- a. where the applicant is a lone parent to whom sub-paragraph (3) of Schedule 3 of the Housing Benefit Regulations 2006 applies, £22.20;
- b. in any other case, £18.53;

Premiums

4. Except as provided in paragraph 5, the premiums specified this Schedule shall, for the purposes of this scheme, be applicable to an applicant who satisfies the condition specified in paragraphs 4 to 16 in respect of that premium.
5. Subject to paragraph 6, where an applicant satisfies the conditions in respect of more than one premium in this this Schedule, only one premium shall be applicable to him and, if they are different amounts, the higher or highest amount shall apply.
- 6 (1) The following premiums, namely–
- a. severe disability premium to which paragraph 10 applies;
 - b. an enhanced disability premium to which paragraph 11 applies;
 - c. a disabled child premium to which paragraph 12 applies; and a
 - d. carer premium to which paragraph 13 applies,
- may be applicable in addition to any other premium which may apply under this Schedule
7. (1) Subject to sub-paragraph (2), for the purposes of this Schedule, once a premium is applicable to an applicant under this Part, a person shall be treated as being in receipt of any benefit for
- a. in the case of a benefit to which the Social Security (Overlapping Benefits) Regulations 1979 applies, any period during which, apart from the provisions of those Regulations, he would be in receipt of that benefit; and
 - b. any period spent by a person in undertaking a course of training or instruction provided or approved by the Secretary of State under section 2 of the 1973 Act or by Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise under or section 2 of the Enterprise and New Towns(Scotland) Act 1990 for any period during which he is in receipt of a training allowance.
- (2) For the purposes of the carer premium, a person shall be treated as being in receipt of carer's allowance by virtue of sub-paragraph (1)(a) only if and for so long as the person in respect of whose care the allowance has been claimed remains in receipt of attendance allowance, or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the Act or the daily living component of the personal independence payment under the Welfare Reform Act 2012 or an AFIP.

Disability Premium

8. The condition (s) to be met is contained in Schedule 3 (12) Housing Benefit Regulations 2006

Additional Condition for the Disability Premiums

9. The condition (s) to be met is contained in Schedule 3 (13) Housing Benefit Regulations 2006

Severe Disability Premiums

10. The condition (s) to be met is contained in Schedule 3 (14) Housing Benefit Regulations 2006

Enhanced Disability Premium

11. The condition (s) to be met is contained in Schedule 3 (15) Housing Benefit Regulations 2006

Disabled Child Premium

12. The condition (s) to be met is contained in Schedule 3 (16) Housing Benefit Regulations 2006

Carer Premium

13. The condition (s) to be met is contained in Schedule 3 (17) Housing Benefit Regulations 2006

Persons in receipt of concessionary payments

14. For the purpose of determining whether a premium is applicable to a person under paragraphs 8 to 13, any concessionary payment made to compensate that person for the non-payment of any benefit mentioned in those paragraphs shall be treated as if it were a payment of that benefit.

Persons in receipt of benefit for another

15. For the purposes of this Schedule, a person shall be regarded as being in receipt of any benefit if, and only if, it is paid in respect of him and shall be so regarded only for any period in respect of which that benefit is paid.

Amounts of Premium

16. For the purposes of this Schedule, the following amounts shall apply;

Premium	Amount
Disability Premium	£39.85
a. where the applicant satisfies the condition in paragraph 12(a) of Schedule 3 Housing Benefit Regulations 2006	
b. where the applicant satisfies the condition in paragraph 12(b) of Schedule 3 Housing Benefit Regulations 2006	£56.80
Severe Disability Premium	£76.40
a. where the applicant satisfies the condition in paragraph 14(2)(a) of Schedule 3 Housing Benefit Regulations 2006	
b. where the applicant satisfies the condition in paragraph 14(2)(b) of Schedule 3 Housing Benefit Regulations 2006	£76.40
i. in a case where there is someone in receipt of carer's allowance or if he or any partner satisfies that condition only by virtue of paragraph 14(5);	
ii. in a case where there is no one in receipt of such an allowance	£152.80
Disabled Child Premium	£74.69 in respect of each child or young person in respect of whom the condition specified in paragraph 16 of Part 3 of Schedule 3 Housing Benefit Regulations 2006
Carer Premium	£42.75 in respect of each person who satisfies the condition specified in paragraph 17 of Part 3 of Schedule 3 Housing Benefit Regulations 2006
Enhanced Disability Premium	(a) £30.17 in respect of each child or young person in respect of whom the conditions specified in paragraph 15 of Part 3 of Schedule 3 Housing Benefit Regulations 2006 are satisfied; (b) £19.55 in respect of each person who is neither— (i) a child or young person; nor (ii) a member of a couple or a polygamous marriage, in respect of whom the conditions specified in paragraph 15 are satisfied; (c) £27.90 where the applicant is a member of a couple or a

Premium	Amount
	polygamous marriage and the conditions specified in paragraph 15 of Part 3 of Schedule 3 Housing Benefit Regulations 2006 are satisfied in respect of a member of that couple or polygamous marriage.

The components

- 17. The condition (s) to be met is contained in Schedule 3 (21 -24) Housing Benefit Regulations 2006 as amended by the Social Security (Miscellaneous Amendments) Regulations 2013
- 18. The amount of the work-related activity component is £30.60. The amount of the support component is £44.70.

Transitional Addition

- 19. The applicant is entitled to the transitional addition calculated in accordance with paragraph 30 of Schedule 3 of the Housing Benefit Regulations 2006 where the applicant or the applicant's partner meets the conditions contained within paragraphs 27 – 29 of Schedule 3 of the Housing Benefit Regulations 2006

Amount of transitional addition

- 20. The amount of any transitional addition is calculated in accordance with paragraphs 30 and 31 of Schedule 3 of the Housing Benefit Regulations 2006

Schedule 2

Not Used

Schedule 3
Sums to be disregarded in the calculation of earnings

- 1.** In the case of an applicant who has been engaged in remunerative work as an employed earner or, had the employment been in Great Britain, would have been so engaged—
- (a) where—
 - (i) the employment has been terminated because of retirement; and
 - (ii) on retirement he is entitled to a retirement pension under the Act, or is not so entitled solely because of his failure to satisfy the contribution conditions,
any earnings paid or due to be paid in respect of that employment, but only for a period commencing on the day immediately after the date on which the employment was terminated;
 - (b) where before the first day of entitlement to Council Tax Reduction the employment has been terminated otherwise than because of retirement, any earnings paid or due to be paid in respect of that employment except—
 - (i) any payment of the nature described in
 - (aa) paragraph 25.1(e), or
 - (bb) section 28, 64 or 68 of the Employment Rights Act 1996 (guarantee payments, suspension from work on medical or maternity grounds); and
 - (ii) any award, sum or payment of the nature described in
 - (aa) paragraph 25.1(g) or (h), or
 - (bb) section 34 or 70 of the Employment Rights Act 1996 (guarantee payments and suspension from work: complaints to employment tribunals),
including any payment made following the settlement of a complaint to an employment tribunal or of court proceedings;
 - (c) where before the first day of entitlement to Council Tax Reduction—
 - (i) the employment has not been terminated, but
 - (ii) the applicant is not engaged in remunerative work,

any earnings paid or due to be paid in respect of that employment except any payment or remuneration of the nature described in paragraph 1(b)(i) or (ii)(bb) or paragraph 25.1(i), or (j).
- 2.** In the case of an applicant who, before first day of entitlement to Council Tax Reduction;
- (a) has been engaged in part-time employment as an employed earner or, where the employment has been outside Great Britain, would have been so engaged had the employment been in Great Britain; and
 - (b) has ceased to be engaged in that employment, whether or not that employment has been terminated,
any earnings paid or due to be paid in respect of that employment except;
 - (i) where that employment has been terminated, any payment of the nature described in paragraph 1(b)(i) or (ii)(bb);
 - (ii) where that employment has not been terminated, any payment or remuneration of the nature described in paragraph 1(b)(i) or (ii)(bb) or paragraph 25.1(i), (i) or (j).
- 2A.** In the case of an applicant who has been engaged in remunerative work or part-time employment as a self-employed earner or, had the employment been in Great Britain would have been so engaged and who has ceased to be so employed, from the date of the cessation

of his employment any earnings derived from that employment except earnings to which paragraph 27.3 and paragraph 27.4 (earnings of self-employed earners) apply.

3. (1) In a case to which this paragraph applies and paragraph 4 does not apply, £20; but notwithstanding section 15 (calculation of income and capital of members of an applicant's family and of a polygamous marriage) if this paragraph applies to an applicant it shall not apply to his partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £20.
- (2) This paragraph applies where the applicant's applicable amount includes an amount by way of the disability premium, severe disability premium, work-related activity component or support component.
- (3) This paragraph applies where
 - (a) he is a member of a couple and his applicable amount includes an amount by way of the disability premium; and
 - (b) he or his partner has not attained the qualifying age for state pension credit and at least one is engaged in employment.
- (4)–(5) Not used
4. In a case where the applicant is a lone parent, £25.
5. (1) In a case to which neither paragraph 3 nor paragraph 4 applies to the applicant and, subject to sub-paragraph (2), where the applicant's applicable amount includes an amount by way of the carer premium, £20 of the earnings of the person who is, or at any time in the preceding eight weeks was, in receipt of carer's allowance or treated in accordance with this scheme as being in receipt of carer's allowance.
- (2) Where the carer premium is awarded in respect of the applicant and of any partner of his, their earnings shall for the purposes of this paragraph be aggregated, but the amount to be disregarded in accordance with sub-paragraph (1) shall not exceed £20 of the aggregated amount.
6. Where the carer premium is awarded in respect of an applicant who is a member of a couple and whose earnings are less than £20, but is not awarded in respect of the other member of the couple, and that other member is engaged in an employment;
 - (a) specified in paragraph 8(1), so much of the other member's earnings as would not when aggregated with the amount disregarded under paragraph 5 exceed £20;
 - (b) other than one specified in paragraph 8(1), so much of the other member's earnings from such other employment up to £10 as would not when aggregated with the amount disregarded under paragraph 5 exceed £20.
7. In a case where paragraphs 3, 5, 6 and 8 do not apply to the applicant and he is one of a couple and a member of that couple is in employment, £10; but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if this paragraph applies to an applicant it shall not apply to his partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £10.
8. (1) In a case where paragraphs 3, 4, 5 and 6 do not apply to the applicant, £20 of earnings derived from one or more employments as—
 - (a) as a part-time fire-fighter employed by a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies;
 - (b) a part-time fire-fighter employed by a fire and rescue authority (as defined in section

1 of the Fire (Scotland) Act 2005(a)) or a joint fire and rescue board constituted by an amalgamation scheme made under section 2(1) of that Act;

- (c) an auxiliary coastguard in respect of coast rescue activities;
- (d) a person engaged part-time in the manning or launching of a life boat;
- (e) a member of any territorial or reserve force prescribed in Part I of Schedule 6 to the Social Security (Contributions) Regulations 2001;

but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if this paragraph applies to an applicant it shall not apply to his partner except to the extent specified in sub-paragraph (2).

- (2) If the applicant's partner is engaged in employment;
 - (a) specified in sub-paragraph (1), so much of his earnings as would not in aggregate with the amount of the applicant's earnings disregarded under this paragraph exceed £20;
 - (b) other than one specified in sub-paragraph (1), so much of his earnings from that employment up to £10 as would not in aggregate with the applicant's earnings disregarded under this paragraph exceed £20.

9. Where the applicant is engaged in one or more employments specified in paragraph 8(1), but his earnings derived from such employments are less than £20 in any week and he is also engaged in any other employment so much of his earnings from that other employment, up to £5 if he is a single applicant, or up to £10 if he has a partner, as would not in aggregate with the amount of his earnings disregarded under paragraph 8 exceed £20.

10. In a case to which none of the paragraphs 3 to 9 applies, £5.

10A. (1) Where;

- (a) the applicant (or if the applicant is a member of a couple, at least one member of that couple) is a person to whom sub-paragraph (5) applies;
- (b) the Secretary of State is satisfied that that person is undertaking exempt work as defined in sub-paragraph (6); and
- (c) paragraph 12 does not apply,

the amount specified in sub-paragraph (7) ('the specified amount').

(2) Where this paragraph applies, paragraphs 3 to 10 do not apply; but in any case where the applicant is a lone parent, and the specified amount would be less than the amount specified in paragraph 4, then paragraph 4 applies instead of this paragraph.

(3) Notwithstanding section 15 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if sub-paragraph (1) applies to one member of a couple ('A') it shall not apply to the other member of that couple ('B') except to the extent provided in sub-paragraph (4).

(4) Where A's earnings are less than the specified amount, there shall also be disregarded so much of B's earnings as would not when aggregated with A's earnings exceed the specified amount; but the amount of B's earnings which may be disregarded under this sub-paragraph is limited to a maximum of £20 unless the Secretary of State is satisfied that B is also undertaking exempt work.

(5) This sub-paragraph applies to a person who is;

- (a) in receipt of a contributory employment and support allowance;
- (b) in receipt of incapacity benefit;
- (c) in receipt of severe disablement allowance; or
- (d) being credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975

(6) 'Exempt work' means work of the kind described in;

(a) regulation 45(2), (3) or (4) of the Employment and Support Allowance Regulations; or (as the case may be)
(b) regulation 17(2), (3) or (4) of the Social Security (Incapacity for Work) (General) Regulations 1995,
and, in determining for the purposes of this paragraph whether an applicant or a member of a couple is undertaking any type of exempt work, it is immaterial whether that person or their partner is also undertaking other work.

(7) The specified amount is the amount of money from time to time mentioned in any provision referred to in sub-paragraph (6) by virtue of which the work referred to in sub-paragraph (1) is exempt (or, where more than one such provision is relevant and those provisions mention different amounts of money, the highest of those amounts).

11. Any amount or the balance of any amount which would fall to be disregarded under paragraph 19 or 20 of Schedule 4 had the applicant's income which does not consist of earnings been sufficient to entitle him to the full disregard thereunder.

12. Where an applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, his earnings.

13. Any earnings derived from employment, which are payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of those earnings.

14. Where a payment of earnings is made in a currency other than Sterling, any banking charge or commission payable in converting that payment into Sterling.

15. Any earnings of a child or young person.

16. (1) In a case where the applicant is a person who satisfies at least one of the conditions set out in sub-paragraph (2), and his net earnings equal or exceed the total of the amounts set out in sub-paragraph (3), the amount of his earnings that falls to be disregarded under paragraphs 3 to 10A of this Schedule shall be increased by £17.10.

(2) The conditions of this sub-paragraph are that—

(a) the applicant, or if he is a member of a couple, either the applicant or his partner, is a person to whom regulation 20(1)(c) of the Working Tax Credit Regulations applies; or

(b) the applicant—

(i) is, or if he is a member of a couple, at least one member of that couple is aged at least 25 and is engaged in remunerative work for on average not less than 30 hours per week; or

(ii) is a member of a couple and

(aa) at least one member of that couple, is engaged in remunerative work for on average not less than 16 hours per week; and

(bb) his applicable amount includes a family premium; or

(iii) is a lone parent who is engaged in remunerative work for on average not less than 16 hours per week; or

(iv) is, or if he is a member of a couple, at least one member of that couple is engaged in remunerative work for on average not less than 16 hours per week; and;

(aa) the applicant's applicable amount includes a disability premium, the work-related activity component or the support component ;

(bb) where he is a member of a couple, at least one member of that couple satisfies the qualifying conditions for the disability premium or either of the components referred to in sub-head (aa) above and is engaged in remunerative work for on average not less than 16 hours per week.

(3) The following are the amounts referred to in sub-paragraph (1);

- (a) the amount calculated as disregardable from the applicant's earnings under paragraphs 3 to 10A of this Schedule;
- (b) the amount of child care charges calculated as deductible under paragraph 17(1)(c); and
- (c) £17.10

- (4) The provisions of section 6 shall apply in determining whether or not a person works for on average not less than 30 hours per week, but as if the reference to 16 hours in paragraph (1) of that section were a reference to 30 hours.

- 17.** In this Schedule 'part-time employment' means employment in which the person is engaged on average for less than 16 hours a week.

Schedule 4

Sums to be disregarded in the calculation of income other than earnings³⁵

³⁵ Any amounts shown in this schedule will be uprated in line with the Housing Benefit Regulations 2006 as amended

1. Any amount paid by way of tax on income, which is to be taken into account under section 30 (calculation of income other than earnings).
- A2. Any payment made to the claim and in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme.
- A3. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme, but only for 52 weeks beginning with the date of receipt of the payment.
2. Any payment in respect of any expenses incurred or to be incurred by an applicant who is–
 - (a) engaged by a charitable or voluntary organisation, or
 - (b) volunteer,
 if he otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under section 32.0 (notional income).
- 2A. Any payment in respect of expenses arising out of the applicant’s participation as a service user.
3. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment.
4. Where an applicant is on income support, an income-based jobseeker’s allowance or an income-related employment and support allowance the whole of his income.
5. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act and his partner is on an income-based jobseeker’s allowance, the whole of the applicant’s income.
6. Where the applicant, or the person who was the partner of the applicant on 31st March 2003, was entitled on that date to income support or an income-based jobseeker’s allowance but ceased to be so entitled on or before 5th April 2003 by virtue only of regulation 13 of the Housing Benefit (General) Amendment (No. 3) Regulations 1999 as in force at that date, the whole of his income.
7. Any disability living allowance, personal independence payment or AFIP
8. Any concessionary payment made to compensate for the non-payment of;
 - (a) any payment specified in paragraph 7 or 10;
 - (b) income support;
 - (c) an income-based jobseeker’s allowance.
 - (d) an income-related employment and support allowance.
9. Any mobility supplement under article 20 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (including such a supplement by virtue of any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983 or any payment intended to compensate for the non-payment of such a supplement.
10. Any attendance allowance.
11. Any payment to the applicant as holder of the Victoria Cross or of the George Cross or any analogous payment.
12. (1) Any payment–
 - (a) by way of an education maintenance allowance made pursuant to;
 - (i) regulations made under section 518 of the Education Act 1996 (payment of

- school expenses; grant of scholarships etc);
- (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980 (power to assist persons to take advantage of educational facilities);
- (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992
- (b) corresponding to such an education maintenance allowance, made pursuant to;
- (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
- (ii) regulations made under section 181 of that Act; or
- (iii) in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.
- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
- (a) regulations made under section 518 of the Education Act 1996;
- (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
- (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).
- 13.** Any payment made to the applicant by way of a repayment under regulation 11(2) of the Education (Teacher Student Loans) (Repayment etc.) Regulations 2002.
- 14** (1) Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 except a payment;
- (a) made as a substitute for income support, a jobseeker's allowance, incapacity benefit, severe disablement allowance or an employment and support allowance;
- (b) of an allowance referred to in section 2(3) of the 1973 Act or section 2(5) of the Enterprise and New Towns (Scotland) Act 1990; or
- (c) intended to meet the cost of living expenses which relate to any one or more of the items specified in sub-paragraph (2) whilst an applicant is participating in an education, training or other scheme to help him enhance his employment prospects unless the payment is a Career Development Loan paid pursuant to section 2 of the 1973 Act and the period of education or training or the scheme, which is supported by that loan, has been completed.
- (2) The items specified in this sub-paragraph for the purposes of sub-paragraph (1)(c) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- 15** (1) Subject to sub-paragraph (2), any of the following payments;
- (a) a charitable payment;
- (b) a voluntary payment;
- (c) a payment (not falling within sub-paragraph (a) or (b) above) from a trust whose funds are derived from a payment made in consequence of any personal injury to the applicant;
- (d) a payment under an annuity purchased;
- (i) pursuant to any agreement or court order to make payments to the applicant; or
- (ii) from funds derived from a payment made, in consequence of any personal injury to the applicant; or
- (e) a payment (not falling within sub-paragraphs (a) to (d) received by virtue of any

agreement or court order to make payments to the applicant in consequence of any personal injury to the applicant.

- (2) Sub-paragraph (1) shall not apply to a payment, which is made or due to be made by–
 - (a) a former partner of the applicant, or a former partner of any member of the applicant’s family; or
 - (b) the parent of a child or young person where that child or young person is a member of the applicant’s family.

- 16.** 100% of any of the following, namely
 - (a) a war disablement pension (except insofar as such a pension falls to be disregarded under paragraph 9 or 10);
 - (b) a war widow’s pension or war widower’s pension;
 - (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of His Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
 - (d) a guaranteed income payment;
 - (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
 - (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
 - (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

- 17.** Subject to paragraph 35, £15 of any;
 - (a) widowed mother’s allowance paid pursuant to section 37 of the Act;
 - (b) widowed parent’s allowance paid pursuant to section 39A of the Act.

- 18.** (1) Any income derived from capital to which the applicant is or is treated under section 41 (capital jointly held) as beneficially entitled but, subject to sub- paragraph (2), not income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28 of Schedule 5.
(2) Income derived from capital disregarded under paragraphs 2, 4 or 25 to 28 of Schedule 5 but only to the extent of–
 - (a) any mortgage repayments made in respect of the dwelling or premises in the period during which that income accrued; or
 - (b) any council tax or water charges which the applicant is liable to pay in respect of the dwelling or premises and which are paid in the period during which that income accrued.
(3) The definition of ‘water charges’ in paragraph 2(1) shall apply to sub-paragraph (2) of this paragraph with the omission of the words ‘in so far as such charges are in respect of the dwelling which a person occupies as his home’.

- 19.** Where the applicant makes a parental contribution in respect of a student attending a course at an establishment in the United Kingdom or undergoing education in the United Kingdom, which contribution has been assessed for the purposes of calculating–
 - (a) under, or pursuant to regulations made under powers conferred by, sections 1 or 2 of the Education Act 1962 or section 22 of the Teaching and Higher Education Act 1998, that student’s award;
 - (b) under regulations made in exercise of the powers conferred by section 49 of the Education (Scotland) Act 1980, that student’s bursary, scholarship, or other allowance under that section or under regulations made in exercise of the powers conferred by section 73 of that Act of 1980, any payment to that student under that section; or
 - (c) the student’s student loan,an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable.

- 20.** (1) Where the applicant is the parent of a student aged under 25 in advanced education who either;
- (a) is not in receipt of any award, grant or student loan in respect of that education; or
 - (b) is in receipt of an award under section 2 of the Education Act 1962 (discretionary awards) or an award bestowed by virtue of the Teaching and Higher Education Act 1998, or regulations made thereunder, or a bursary, scholarship or other allowance under section 49(1) of the Education (Scotland) Act 1980, or a payment under section 73 of that Act of 1980,
- and the applicant makes payments by way of a contribution towards the student's maintenance, other than a parental contribution falling within paragraph 19, an amount specified in sub-paragraph (2) in respect of each week during the student's term.
- (2) For the purposes of sub-paragraph (1), the amount shall be equal to–
- (a) the weekly amount of the payments; or
 - (b) the amount by way of a personal allowance for a single applicant under 25 less the weekly amount of any award, bursary, scholarship, allowance or payment referred to in sub-paragraph (1)(b),
- whichever is less.
- 21.** Any payment made to the applicant by a child or young person or a non- dependant.
- 22.** Where the applicant occupies a dwelling as his home and the dwelling is also occupied by a person other than one to whom paragraph 21 or 23 refers and there is a contractual liability to make payments to the applicant in respect of the occupation of the dwelling by that person or a member of his family–
- (a) where the aggregate of any payments made in respect of any one week in respect of the occupation of the dwelling by that person or a member of his family, or by that person and a member of his family, is less than £20, the whole of that amount; or
 - (b) where the aggregate of any such payments is £20 or more per week, £20.
- 23.** (1) Where the applicant occupies a dwelling as his home and he provides in that dwelling board and lodging accommodation, an amount, in respect of each person for which such accommodation is provided for the whole or any part of a week, equal to–
- (a) where the aggregate of any payments made in respect of any one week in respect of such accommodation provided to such person does not exceed £20.00, 100 per cent. of such payments;
 - (b) where the aggregate of any such payments exceeds £20.00, £20.00 and 50 per cent. of the excess over £20.00.
- (2) In this paragraph, 'board and lodging accommodation' means accommodation provided to a person or, if he is a member of a family, to him or any other member of his family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises.
- 24.** (1) Any income in kind, except where regulation 30(11)(b) (provision of support under section 95 or 98 of the Immigration and Asylum Act in the calculation of income other than earnings) applies.
- (2) The reference in sub-paragraph (1) to 'income in kind' does not include a payment to a third party made in respect of the applicant which is used by the third party to provide benefits in kind to the applicant.
- 25.** Any income which is payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of that income.

- 26.** (1) Any payment made to the applicant in respect of a person who is a member of his family–
- (a) pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002 or in accordance or with a scheme approved by the Scottish Ministers under section 51A of the Adoption (Scotland) Act 1978**(b)** (schemes for payments of allowances to adopters); or in accordance with an Adoption Allowance Scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (Adoption Allowances Schemes)
 - (b) not used
 - (ba) which is a payment made by a local authority in pursuance of section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 (local authority contribution to a child’s maintenance where the child is living with a person as a result of a residence order) or in Scotland section 50 of the Children Act 1975 (payments towards maintenance of children);
 - (c) which is a payment made by an authority, as defined in Article 2 of the Children Order, in pursuance of Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child’s maintenance);
 - (d) in accordance with regulations made pursuant to section 14F of the Children Act 1989(c) (special guardianship support services);
- (2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
- 27.** Any payment made to the applicant with whom a person is accommodated by virtue of arrangements made
- (a) by a local authority under–
 - (i) section 23(2)(a) of the Children Act 1989 (provision of accommodation and maintenance for a child whom they are looking after),
 - (ii) section 26 of the Children (Scotland) Act 1995 (manner of provision of accommodation to child looked after by local authority), or
 - (iii) regulations 33 or 51 of the Looked After Children (Scotland) Regulations 2009 (fostering and kinship care allowances and fostering allowances); or
 - (b) by a voluntary organisation under section 59(1)(a) of the Children Act 1989 (provision of accommodation by voluntary organisations).
- 28.** Any payment made to the applicant or his partner for a person (‘the person concerned’), who is not normally a member of the applicant’s household but is temporarily in his care, by–
- (a) a health authority;
 - (b) a local authority but excluding payments of housing benefit made in respect of the person concerned;
 - (c) a voluntary organisation;
 - (d) the person concerned pursuant to section 26(3A) of the National Assistance Act 1948;
 - (e) a primary care trust established under section 16A of the National Health Service Act 1977 or established by an order made under section 18(2)(c) of the National Health Service Act 2006; or
 - (f) a Local Health Board established under section 16BA of the National Health Service Act 1977 or established by an order made under section 11 of the National Health Service (Wales) Act 2006
- 29.** Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or section 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
- 29A.** (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989(e) or section 29 of the Children (Scotland) Act 1995(local authorities’ duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person (‘A’) which A passes on

to the applicant.

- (2) Sub-paragraph (1) applies only where A;
- (a) was formerly in the applicant's care, and
 - (b) is aged 18 or over, and
 - (c) continues to live with the applicant.

- 30.** (1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments;
- (a) on a loan which is secured on the dwelling which the applicant occupies as his home; or
 - (b) under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974 or under a hire-purchase agreement or a conditional sale agreement as defined for the purposes of Part 3 of the Hire-Purchase Act 1964.
- (2) A payment referred to in sub-paragraph (1) shall only be disregarded to the extent that the payment received under that policy does not exceed the amounts, calculated on a weekly basis, which are used to—
- (a) maintain the repayments referred to in sub-paragraph (1)(a) or, as the case may be, (b); and
 - (b) meet any amount due by way of premiums on—
 - (i) that policy; or
 - (ii) in a case to which sub-paragraph(1)(a) applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied by the applicant as his home and which is required as a condition of the loan referred to in sub-paragraph (1)(a).
- 31.** Any payment of income which, by virtue of section 36 (income treated as capital) is to be treated as capital.
- 32.** Any social fund payment made pursuant to Part 8 of the Act (the Social Fund) or any local welfare provision as defined by the Social Security (Miscellaneous Amendments) Regulations 2013
- 33.** Any payment under Part 10 of the Act (Christmas bonus for pensioners).
- 34.** Where a payment of income is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
- 35.** The total of an applicant's income or, if he is a member of a family, the family's income and the income of any person which he is treated as possessing under paragraph 15.2 (calculation of income and capital of members of applicant's family and of a polygamous marriage) to be disregarded under paragraph 47.2(b) and paragraph 48.1(d) (calculation of covenant income where a contribution assessed, covenant income where no grant income or no contribution is assessed), paragraph 51(2) (treatment of student loans), paragraph 52(3) (treatment of payments from access funds) and paragraphs 17 shall in no case exceed £20 per week.
- 36.** (1) Any payment made under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
(2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—
- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
 - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
 - (c) any young person who is a member of that person's family or who was such a

member and who is a member of the applicant's family.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of;

- (a) the person who is suffering from haemophilia or who is a qualifying person;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;

- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
- (b) the payment is made either;
 - (i) to that person's parent or step-parent, or
 - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,

but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;

- (a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who was or had been a member of his family; and
- (b) the payment is made either
 - (i) to that person's parent or step-parent, or
 - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,

but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose reduction payment referred to in this paragraph is made, any income which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation and the London Bombings Relief Charitable Fund.

37. Any housing benefit or council tax benefit.

38. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.

39. - 40. not used

- 41.** Any payment to a juror or witness in respect of attendance at a court other than compensation for loss of earnings or for the loss of a benefit payable under the benefit Acts.
- 42.** Not used
- 43.** Any payment in consequence of a reduction of council tax under section 13 or section 80 of the 1992 Act (reduction of liability for council tax).
- 44.** Not used
- 45.** (1) Any payment or repayment made—
- (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);
 - (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);
 - (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies).
- (2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers, which is analogous to a payment or repayment, mentioned in sub-paragraph (1).
- 46.** Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins).
- 47.** Any payment made by either the Secretary of State for Justice or by the Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody.
- 48.** (1) Where an applicant's applicable amount includes an amount by way of a family premium, £15 of any payment of maintenance, other than child maintenance, whether under a court order or not, which is made or due to be made by the applicant's former partner, or the applicant's partner's former partner.
- (2) For the purpose of sub-paragraph (1) where more than one maintenance payment falls to be taken into account in any week, all such payments such be aggregated and treated as if they were a single payment.
- (3) A payment made by the Secretary of State in lieu of maintenance shall, for the purpose of sub-paragraph (1), be treated as a payment of maintenance made by a person specified in sub-paragraph (1).
- 48A.** (1) Any payment of child maintenance made or derived from a liable relative where the child or young person in respect of whom the payment is made is a member of the applicant's family, except where the person making the payment is the applicant or the applicant's partner.
- (2) In paragraph (1)
- 'child maintenance' means any payment towards the maintenance of a child or young person, including any payment made voluntarily and payments made under;
- (a) the Child Support Act 1991;
 - (b) the Child Support (Northern Ireland) Order 1991;
 - (c) a court order;
 - (d) a consent order;
 - (e) a maintenance agreement registered for execution in the Books of Council and Session or the sheriff court books;
- 'liable relative' means a person listed in regulation 54 (interpretation) of the Income Support (General) Regulations 1987, other than a person falling within sub-paragraph (d) of that

definition.

- 49. Provision for all applicants: Homes for Ukraine scheme**
(1) Any payment made in connection with the Homes for Ukraine scheme is to be disregarded in determining—
(a) an applicant’s entitlement to a reduction under the scheme; or
(b) the amount of any reduction to which the applicant is entitled.
(2) In this regulation—
“the Homes for Ukraine scheme” means the Homes for Ukraine sponsorship scheme which was announced in Parliament by the Secretary of State for Levelling Up, Housing and Communities on 14th March 2022.
- 50.** Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
- 51.** Any guardian’s allowance.
- 52.** (1) If the applicant is in receipt of any benefit under Parts 2, 3 or 5 of the Act, any increase in the rate of that benefit arising under Part 4 (increases for dependants) or section 106(a) (unemployability supplement) of the Act, where the dependant in respect of whom the increase is paid is not a member of the applicant’s family.

(2) If the applicant is in receipt of any pension or allowance under Part 2 or 3 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006, any increase in the rate of that pension or allowance under that Order, where the dependant in respect of whom the increase is paid is not a member of the applicant’s family.
- 53.** Any supplementary pension under article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (pensions to surviving spouses and surviving civil partners) and any analogous payment made by the Secretary of State for Defence to any person who is not a person entitled under that Order.
- 54.** In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983(a) (pensions to widows, widowers or surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.
- 55** (1) Any payment which is
(a) made under any of the Dispensing Instruments to a widow, widower or
(b) surviving civil partner of a person;
(i) whose death was attributable to service in a capacity analogous to service as a member of the armed forces of the Crown; and
(ii) whose service in such capacity terminated before 31st March 1973; and equal to the amount specified in article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006.
(2) In this paragraph ‘the Dispensing Instruments’ means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances).
- 55A.** Any Council Tax Reduction or council tax benefit to which the applicant is entitled.
- 56.** Except in a case which falls under sub-paragraph (1) of paragraph 16 of Schedule 3, where the applicant is a person who satisfies any of the conditions of sub-paragraph (2) of that paragraph, any amount of working tax credit up to £17.10
- 57.** Any payment made under section 12B of the Social Work (Scotland) Act 1968, or under sections 12A to 12D of the National Health Service Act 2006 (direct payments for health care) or under

regulations made under section 57 of the Health and Social Care Act 2001 (direct payments).

- 58.** (1) Subject to sub-paragraph (2), in respect of a person who is receiving, or who has received, assistance under the self-employment route, any payment to that person—
- (a) to meet expenses wholly and necessarily incurred whilst carrying on the commercial activity;
 - (b) which is used or intended to be used to maintain repayments on a loan taken out by that person for the purpose of establishing or carrying on the commercial activity,
- in respect of which such assistance is or was received.
- (2) Sub-paragraph (1) shall apply only in respect of payments, which are paid to that person from the special account
- 59.** (1) Any payment of a sports award except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).
- (2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- (3) For the purposes of sub-paragraph (2) ‘food’ does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
- 60.** Where the amount of subsistence allowance paid to a person in a reduction week exceeds the amount of income-based jobseeker’s allowance that person would have received in that reduction week had it been payable to him, less 50p, that excess amount.
- 61.** In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise.
- 62.** Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 as amended by the Welfare Reform Act 2012 (Consequential Amendments) Regulations 2013.
- 63.** (1) Any payment made by a local authority or by the Welsh Ministers to or on behalf of the applicant or his partner relating to a service which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
- (2) For the purposes of sub-paragraph (1) ‘local authority’ includes, in England, a county council.
- 64.** Not used
- 65.** Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments)
- 66.** Any payment of child benefit.
- 67.** Any payment made under the Energy Rebate Scheme 2022 is to be disregarded in determining:
- (a) an applicant’s entitlement to a reduction under the scheme; or
 - (b) the amount of any reduction to which the applicant is entitled.
- “The Energy Rebate Scheme 2022” means the scheme to provide financial support in respect of energy bills which was announced in Parliament by the Chancellor of the Exchequer on 3rd February 2022

Schedule 5
Capital to be disregarded³⁶

³⁶ Any amounts shown in this schedule will be updated in line with the Housing Benefit Regulations 2006 as amended

1. The dwelling together with any garage, garden and outbuildings, normally occupied by the applicant as his home including any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated; but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of polygamous marriage), only one dwelling shall be disregarded under this paragraph.
- A2. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme but only for 52 weeks beginning with the date of receipt of the payment.
- A3. Any payment made to the applicant in respect of any travel or other expenses incurred or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme but only for 52 weeks beginning with the date of receipt of the payment but only for 52 weeks beginning with the date of receipt of payment.
2. Any premises acquired for occupation by the applicant, which he intends to occupy as his home within 26 weeks of the date of acquisition or such longer period as is reasonable in the circumstances to enable the applicant to obtain possession and commence occupation of the premises.
3. Any sum directly attributable to the proceeds of sale of any premises formerly occupied by the applicant as his home which is to be used for the purchase of other premises intended for such occupation within 26 weeks of the date of sale or such longer period as is reasonable in the circumstances to enable the applicant to complete the purchase.
4. Any premises occupied in whole or in part–
 - (a) by a partner or relative of a single applicant or any member of the family as his home where that person has attained the qualifying age for state pension credit or is incapacitated;
 - (b) by the former partner of the applicant as his home; but this provision shall not apply where the former partner is a person from whom the applicant is estranged or divorced or with whom he had formed a civil partnership that has been dissolved.
5. Not used.
6. Not used.
7. Any future interest in property of any kind, other than land or premises in respect of which the applicant has granted a subsisting lease or tenancy, including sub- leases or sub-tenancies.
8. (1) The assets of any business owned in whole or in part by the applicant and for the purposes of which he is engaged as a self-employed earner, or if he has ceased to be so engaged, for such period as may be reasonable in the circumstances to allow for disposal of any such asset.
 (2) The assets of any business owned in whole or in part by the applicant where–
 - (a) he is not engaged as a self-employed earner in that business by reason of some disease or bodily or mental disablement; but
 - (b) he intends to become engaged or, as the case may be, re-engaged as a self-employed earner in that business as soon as he recovers or is able to become engaged or re-engaged in that business;

for a period of 26 weeks from the date on which the claim for Council Tax Reduction is made, or is treated as made, or, if it is unreasonable to expect him to become engaged or re-engaged in that business within that period, for such longer period as is reasonable in the circumstances to enable him to become so engaged or re-engaged.

(3) In the case of a person who is receiving assistance under the self-employment route, the assets acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is being received.

(4) In the case of a person who has ceased carrying on the commercial activity in respect of which assistance was received as specified in sub-paragraph (3), the assets relating to that activity for such period as may be reasonable in the circumstances to allow for disposal of any such asset.

9. (1) Subject to sub-paragraph (2), any arrears of, or any concessionary payment made to compensate for arrears due to the non-payment of;
- (a) any payment specified in paragraphs 7, 9 or 10 of Schedule 4;
 - (b) an income-related benefit under Part 7 of the Act;
 - (c) an income-based jobseeker's allowance;
 - (d) any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001;
 - (e) working tax credit and child tax credit
 - (f) an income-related employment and support allowance

but only for a period of 52 weeks from the date of the receipt of arrears or of the concessionary payment.

(2) In a case where the total of any arrears and, if appropriate, any concessionary payment referred to in sub-paragraph (1) relating to one of the specified payments, benefits or allowances amounts to £5,000 or more (referred to in this sub-paragraph and in sub-paragraph (3) as 'the relevant sum') and is

- (a) paid in order to rectify or to compensate for, an official error as defined in regulation 1(2) of the Decisions and Appeals Regulations; and
- (b) received by the applicant in full on or after 14th October 2001,

sub-paragraph (1) shall have effect in relation to such arrears or concessionary payment either for a period of 52 weeks from the date of receipt, or, if the relevant sum is received in its entirety during the award of Council Tax Reduction, for the remainder of that award if that is a longer period.

- (3) For the purposes of sub-paragraph(2), 'the award of Council Tax Reduction' means—
- (a) the award in which the relevant sum is first received (or the first part thereof where it is paid in more than one instalment); and
 - (b) where that award is followed by one or more further awards which, or each of which, begins immediately after the end of the previous award, such further award provided that for that further award the applicant;
 - (i) is the person who received the relevant sum; or
 - (ii) is the partner of the person who received the relevant sum, or was that person's partner at the date of his death.

10. Any sum
- (a) paid to the applicant in consequence of damage to, or loss of the home or any personal possession and intended for its repair or replacement; or
 - (b) acquired by the applicant (whether as a loan or otherwise) on the express condition that it is to be used for effecting essential repairs or improvement to the home, which is to be used for the intended purpose, for a period of 26 weeks from the date on which it was so paid or acquired or such longer period as is reasonable in the circumstances to effect the repairs, replacement or improvement.

11. Any sum—
- (a) deposited with a housing association as defined in section 1(1) of the Housing Associations Act 1985 or section 338(1) of the Housing (Scotland) Act 1987 as a

condition of occupying the home;

(b) which was so deposited and which is to be used for the purchase of another home, for the period of 26 weeks or such longer period as may be reasonable in the circumstances to enable the applicant to complete the purchase.

- 12.** Any personal possessions except those which have been acquired by the applicant with the intention of reducing his capital in order to secure entitlement to Council Tax Reduction or to increase the amount of that reduction.
- 13.** The value of the right to receive any income under an annuity or the surrender value (if any) of such an annuity.
- 14.** Where the funds of a trust are derived from a payment made in consequence of any personal injury to the applicant or applicant's partner, the value of the trust fund and the value of the right to receive any payment under that trust.
- 14A.** (1) Any payment made to the applicant or the applicant's partner in consequence of any personal injury to the applicant or, as the case may be, the applicant's partner.
- (2) But sub-paragraph (1)
- (a) applies only for the period of 52 weeks beginning with the day on which the applicant first receives any payment in consequence of that personal injury;
- (b) does not apply to any subsequent payment made to him in consequence of that injury (whether it is made by the same person or another);
- (c) ceases to apply to the payment or any part of the payment from the day on which the applicant no longer possesses it;
- (d) does not apply to any payment from a trust where the funds of the trust are derived from a payment made in consequence of any personal injury to the applicant.
- (3) For the purposes of sub-paragraph (2)(c), the circumstances in which an applicant no longer possesses a payment or a part of it include where the applicant has used a payment or part of it to purchase an asset.
- (4) References in sub-paragraphs (2) and (3) to the applicant are to be construed as including references to his partner (where applicable).
- 15.** The value of the right to receive any income under a life interest or from a life rent.
- 16.** The value of the right to receive any income, which is disregarded under paragraph 13 of Schedule 3 or paragraph 25 of Schedule 4.
- 17.** The surrender value of any policy of life insurance.
- 18.** Where any payment of capital falls to be made by instalments, the value of the right to receive any outstanding instalments.
- 19.** Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or sections 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
- 19A.** (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989 or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the applicant.
- (2) Sub-paragraph (1) applies only where A;

- (a) was formerly in the applicant's care, and
- (b) is aged 18 or over, and
- (c) continues to live with the applicant.

- 20.** Any social fund payment made pursuant to Part 8 of the Act.
- 21.** Any refund of tax which falls to be deducted under section 369 of the Income and Corporation Taxes Act 1988 (deduction of tax from certain loan interest) on a payment of relevant loan interest for the purpose of acquiring an interest in the home or carrying out repairs or improvements to the home.
- 22.** Any capital which, by virtue of sections 31 or 51 (capital treated as income, treatment of student loans) is to be treated as income.
- 23.** Where any payment of capital is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
- 24.** (1) Any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation or the Charitable Fund.
- (2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—
- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
 - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
 - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.
- (3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—
- (a) the person who is suffering from haemophilia or who is a qualifying person;
 - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
 - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.
- (4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where—
- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
 - (b) the payment is made either;
 - (i) to that person's parent or step-parent; or
 - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his

guardian,
but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or any of the Trusts to which sub-paragraph (1) refers, where

(a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he had formed a civil partnership that had not been dissolved, nor any child or young person who was or had been a member of his family; and

(b) the payment is made either;

(i) to that person's parent or step-parent; or

(ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,

but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose reduction payment referred to in this paragraph is made, any capital resource which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited the Skipton Fund, the Caxton Foundation, and the London Bombings Relief Charitable Fund.

25. (1) Where an applicant has ceased to occupy what was formerly the dwelling occupied as the home following his estrangement or divorce from, or dissolution of his civil partnership with, his former partner, that dwelling for a period of 26 weeks from the date on which he ceased to occupy that dwelling or, where the dwelling is occupied as the home by the former partner who is a lone parent, for so long as it is so occupied.

(2) In this paragraph 'dwelling' includes any garage, garden and outbuildings, which were formerly occupied by the applicant as his home and any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated.

26. Any premises where the applicant is taking reasonable steps to dispose of those premises, for a period of 26 weeks from the date on which he first took such steps, or such longer period as is reasonable in the circumstances to enable him to dispose of those premises.

27. Any premises which the applicant intends to occupy as his home, and in respect of which he is taking steps to obtain possession and has sought legal advice, or has commenced legal proceedings, with a view to obtaining possession, for a period of 26 weeks from the date on which he first sought such advice or first commenced such proceedings whichever is the earlier, or such longer period as is reasonable in the circumstances to enable him to obtain possession and commence occupation of those premises.

28. Any premises which the applicant intends to occupy as his home to which essential repairs or alterations are required in order to render them fit for such occupation, for a period of 26 weeks from the date on which the applicant first takes steps to effect those repairs or alterations, or such longer period as is necessary to enable those repairs or alterations to be carried out.

29. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.

30. Not used

- 31.** The value of the right to receive an occupational or personal pension.
- 32.** The value of any funds held under a personal pension scheme
- 33.** The value of the right to receive any rent except where the applicant has a reversionary interest in the property in respect of which rent is due.
- 34.** Any payment in kind made by a charity or under or by the Trusts, the Fund, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
- 35.** Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990, but only for the period of 52 weeks beginning on the date of receipt of the payment.
- 36.** Not used.
- 37.** Any payment in consequence of a reduction of council tax under section 13 or, as the case may be, section 80 of the Local Government Finance Act 1992 (reduction of liability for council tax), but only for a period of 52 weeks from the date of the receipt of the payment.
- 38.** Any grant made in accordance with a scheme made under section 129 of the Housing Act 1988 or section 66 of the Housing (Scotland) Act 1988 (schemes for payments to assist local housing authority and local authority tenants to obtain other accommodation) which is to be used—
- (a) to purchase premises intended for occupation as his home; or
 - (b) to carry out repairs or alterations which are required to render premises fit for occupation as his home,
- for a period of 26 weeks from the date on which he received such a grant or such longer period as is reasonable in the circumstances to enable the purchase, repairs or alterations to be completed and the applicant to commence occupation of those premises as his home.
- 39.** Any arrears of supplementary pension which is disregarded under paragraph 53 of Schedule 4 (sums to be disregarded in the calculation of income other than earnings) or of any amount which is disregarded under paragraph 54 or 55 of that Schedule, but only for a period of 52 weeks from the date of receipt of the arrears.
- 40.** (1) Any payment or repayment made—
- (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);
 - (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);
 - (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies),
- but only for a period of 52 weeks from the date of receipt of the payment or repayment.
- (2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers, which is analogous to a payment, or repayment mentioned in subparagraph (1), but only for a period of 52 weeks from the date of the receipt of the payment or repayment.
- 41.** Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins), but only for a period of 52 weeks from the date of receipt of the payment.

- 41A. Any payment made under Part 8A of the Act (entitlement to health in pregnancy grant).
42. Any payment made either by the Secretary of State for Justice or by Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody, but only for a period of 52 weeks from the date of the receipt of the payment.
43. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
44. Not used
45. Any payment made by a local authority under section 3 of the Disabled Persons (Employment) Act 1958 to homeworkers assisted under the Blind Homeworkers' Scheme.
46. (1) Subject to sub-paragraph (2), where an applicant satisfies the conditions in section 131(3) and (6) of the Act (entitlement to alternative maximum Council Tax Reduction), the whole of his capital.
(2) Where in addition to satisfying the conditions in section 131(3) and (6) of the Act the applicant also satisfies the conditions in section 131(4) and (5) of the Act (entitlement to the maximum Council Tax Reduction), sub-paragraph (1) shall not have effect.
47. (1) Any sum of capital to which sub-paragraph (2) applies and
(a) which is administered on behalf of a person by the High Court or the County Court under Rule 21.11(1) of the Civil Procedure Rules 1998 (as amended by the Civil Procedure (Amendment No. 7) Rule 2013) or by the Court of Protection;
(b) which can only be disposed of by order or direction of any such court; or
(c) where the person concerned is under the age of 18, which can only be disposed of by order or direction prior to that person attaining age 18.
(2) This sub-paragraph applies to a sum of capital which is derived from;
(a) an award of damages for a personal injury to that person; or
(b) compensation for the death of one or both parents where the person concerned is under the age of 18.
48. Any sum of capital administered on behalf of a person in accordance with an order made under section 13 of the Children (Scotland) Act 1995, or under Rule 36.14 of the Ordinary Cause Rules 1993 or under Rule 128 of those Rules, where such sum derives from
(a) award of damages for a personal injury to that person; or
(b) compensation for the death of one or both parents where the person concerned is under the age of 18.
49. Any payment to the applicant as holder of the Victoria Cross or George Cross.
50. **Provision for all applicants: Homes for Ukraine scheme**
(1) Any payment made in connection with the Homes for Ukraine scheme is to be disregarded in determining—
(c) an applicant's entitlement to a reduction under the scheme; or
(d) the amount of any reduction to which the applicant is entitled.
(2) In this regulation—
"the Homes for Ukraine scheme" means the Homes for Ukraine sponsorship scheme which was announced in Parliament by the Secretary of State for Levelling Up, Housing and Communities on 14th March 2022.
51. In the case of a person who is receiving, or who has received, assistance under the self-employment route, any sum of capital which is acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is or was

received but only for a period of 52 weeks from the date on which that sum was acquired.

- 52.** (1) Any payment of a sports award for a period of 26 weeks from the date of receipt of that payment except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).

(2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.

(3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.

- 53.** (1) Any payment;

- (a) by way of an education maintenance allowance made pursuant to—
(i) regulations made under section 518 of the Education Act 1996;
(ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980;
(iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992;
- (b) corresponding to such an education maintenance allowance, made pursuant to;
(i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
(ii) regulations made under section 181 of that Act ;

or in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.

- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
(a) regulations made under section 518 of the Education Act 1996;
(b) regulations made under section 49 of the Education (Scotland) Act 1980; or
(c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).

53A.-53B. Not used

- 54.** In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise, but only for the period of 52 weeks from the date of receipt of the payment.

- 55.** Any arrears of subsistence allowance paid as a lump sum but only for the period of 52 weeks from the date of receipt of the payment.

- 56.** Where an ex-gratia payment of £10,000 has been made by the Secretary of State on or after 1st February 2001 in consequence of the imprisonment or interment of—

- (a) the applicant;
(b) the applicant's partner;
(c) the applicant's deceased spouse or deceased civil partner; or
(d) the applicant's partner's deceased spouse or deceased civil partner,

by the Japanese during the Second World War, £10,000.

- 57.** (1) Subject to sub-paragraph (2), the amount of any trust payment made to an applicant or

- a member of an applicant's family who is
- (a) a diagnosed person;
 - (b) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
 - (c) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
 - (d) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death.
- (2) Where a trust payment is made to;
- (a) a person referred to in sub-paragraph (1)(a) or (b), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph (1)(c), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending two years after that date;
 - (c) a person referred to in sub-paragraph (1)(d), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending—
 - (i) two years after that date; or
 - (ii) on the day before the day on which that person—
 - (aa) ceases receiving full-time education; or
 - (bb) attains the age of 20,
- whichever is the latest.
- (3) Subject to sub-paragraph (4), the amount of any payment by a person to whom a trust payment has been made or of any payment out of the estate of a person to whom a trust payment has been made, which is made to an applicant or a member of an applicant's family who is—
- (a) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
 - (b) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
 - (c) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death, but only to the extent that such payments do not exceed the total amount of any trust payments made to that person.
- (4) Where a payment as referred to in sub-paragraph (3) is made to—
- (a) a person referred to in sub-paragraph (3)(a), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph (3)(b), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending two years after that date; or
 - (c) person referred to in sub-paragraph (3)(c), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending—
 - (i) two years after that date; or
 - (ii) on the day before the day on which that person
 - (aa) ceases receiving full-time education; or
 - (bb) attains the age of 20,
- whichever is the latest.
- (5) In this paragraph, a reference to a person—
- (a) being the diagnosed person's partner;
 - (b) being a member of a diagnosed person's family;

(c) acting in place of the diagnosed person's parents, at the date of the diagnosed person's death shall include a person who would have been such a person or a person who would have been so acting, but for the diagnosed person residing in a care home, an Abbeyfield Home or an independent hospital on that date.

- (6) In this paragraph— 'diagnosed person' means a person who has been diagnosed as suffering from, or who, after his death, has been diagnosed as having suffered from, variant Creutzfeld- Jakob disease;
'relevant trust' means a trust established out of funds provided by the Secretary of State in respect of persons who suffered, or who are suffering, from variant Creutzfeld-Jakob disease for the benefit of persons eligible for payments in accordance with its provisions;
'trust payment' means a payment under a relevant trust.

- 58.** The amount of any payment, other than a war pension, to compensate for the fact that the applicant, the applicant's partner, the applicant's deceased spouse or deceased civil partner or the applicant's partner's deceased spouse or deceased civil partner
- (a) was a slave labourer or a forced labourer;
 - (b) had suffered property loss or had suffered personal injury; or
 - (c) was a parent of a child who had died,
- during the Second World War.

- 58** (1) Any payment made by a local authority, or by the Welsh Ministers, to or on behalf of the applicant or his partner relating to a service, which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.

(2) For the purposes of sub-paragraph (1) 'local authority' includes in England a county council.

- 60.** Any payment made under regulations made under section 57 of the Health and Social Care Act 2001 or under section 12B of the Social Work (Scotland) Act 1968, or under section 12A to 12D of the National Health Service Act 2006 (direct payments for health care).

- 61.** Any payment made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.

- 62.** Any payment made to the applicant in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services).

- 63.** Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments).

- 64.** Any payment made under the Energy Rebate Scheme 2022 is to be disregarded in determining:
- (a) an applicant's entitlement to a reduction under the scheme; or
 - (b) the amount of any reduction to which the applicant is entitled.
- "The Energy Rebate Scheme 2022" means the scheme to provide financial support in respect of energy bills which was announced in Parliament by the Chancellor of the Exchequer on 3rd February 2022

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Buckinghamshire Business Group

Mr David Skinner
Service Director – Corporate Finance & S151 Officer
Buckinghamshire Council
The Gateway
Gatehouse Road
Aylesbury
Bucks
HP19 8FF

10 February 2023

Dear Dave

BUCKINGHAMSHIRE COUNCIL BUDGET PROPOSALS

Thank you for providing an update at the recent meeting, chaired by Philippa Batting, with available Buckinghamshire Business Group (BBG) private sector representatives, on Buckinghamshire Council's proposed revenue budget for 2023/24 and the four year capital plans in place. Philippa, as BBG Vice Chair, has subsequently shared with me the outcome of these discussions and this letter represents the collective views of BBG members present.

Without the benefit of seeing a balance sheet, but as agreed with the representatives present at the meeting, I am writing to provide formally the response from the business representative organisations and independent businesses that form the BBG. As last year, the business community remains keen to work with the council to address specific challenges and provide innovative thinking where this is appropriate.

BBG members recognise the challenges faced by Buckinghamshire Council in developing the budgets presented due to a mixture of factors including global political and economic turmoil, continued uncertainty around funding regimes/policy, and increased demand for services both in terms of sheer numbers, but also in terms of the complexity of need seen. We acknowledge the material risks to the council that arise as a result of this.

The significant changes made in council finances in order to maintain and protect front line services, as well as supporting residents and businesses through the current difficult economic times, and in the light of increased costs being seen, including £33.3m in unavoidable growth pressures and £30m inflation on the cost of service delivery, are acknowledged.

BBG members note the proposed increases to both council tax (4.99%) and business rates levels, which, combined, form the bulk of the funding received by the Local Authority. BBG members also note that, despite the severe economic pressures being experienced currently by residents and businesses alike, the council still anticipates council tax collection rates of 98.3% in the coming year.

It is pleasing to see good income being generated through the Energy From Waste plant, albeit this is being tempered by the introduction of the electricity generator levy.

Cont'd...

Buckinghamshire Business Group, c/o Buckinghamshire Business First,
Claydon House, 1 Edison Road, Rabans Lane Industrial Area, Aylesbury, Bucks HP19 8TE

With regards to Climate Change and Environment budgets, you committed to sharing the detail around income/expenditure for EV charging points. You also indicated you would check with colleagues as to the drivers for increased primary school places noted in the capital budget.

BBG members are pleased to see continued investment through the capital programme (c£500m over the next 4 years) including, particularly, support for town centre regeneration in Aylesbury and High Wycombe (with additional funding being available should strong business cases for investment be brought forward in other town/village centres in the county) and continued investment in the county's road infrastructure.

With regards to demand costs, BBG members commend the work undertaken by the council to achieve "fair cost of care", whilst also seeking to maximise purchasing power on third party payments through the mix of block contract and spot provision arrangements, and ensuring a sustainable good level of care for those requiring it, in line with current procurement processes. BBG members recognise the added complication being seen as the NHS seeks to discharge patients from hospital as promptly as possible back into community care. We commend the Council's process of benchmarking supplier and partner costs against market information available to you.

BBG members note the use of council reserves to support the proposed revenue budget, but also that remaining reserves outlined in the budget documents (c£45m) are within the recommended range for a Local Authority the size of Buckinghamshire Council. We would caution against continued use of reserves to support revenue budgets.

BBG members are pleased to note the council remains on track to deliver savings anticipated by moving to a unitary authority, over the timeframe outlined in the original business case, and would be keen to see this progress to plan.

We note the increase in audit fees this year (£450k) due to national regulatory changes that have impacted on the audit regime and amounts payable to auditors; this is not unique to Buckinghamshire.

Finally, with Buckinghamshire's strength in the Creative Industries, the establishment of the Buckinghamshire Film Office is warmly welcomed. We look forward to receiving the promised information on the level of income seen by the Film Office in the last year and the detail around projections within the budgets in the Culture, Sport and Leisure portfolio.

Whilst recognising it is still early days, BBG members would encourage the development of more ambitious plans and targets for the Buckinghamshire Film Office in order to drive income generation. We would expect to see, and would welcome, opportunities for greater integration with the Tourism sector businesses and would look to BBF and Visit Bucks to play a role in brokering strategic relationships to support accelerated growth of opportunities in the county.

We would like to offer our thanks to you and your team, Dave, for the work carried out to produce the budget and for your time in providing the briefing and answering our questions on 7 February 2023.

That said, it was disappointing that papers were not made available in a timely manner to allow for full discussion face to face at the meeting planned for 2 February 2023. Members of the BBG are committed to offering robust and constructive feedback as part of this annual process. To do so, they offer their time and insight in a voluntary capacity because of their commitment to a collaborative working relationship in support of business and economic growth across the county.

Cont'd...

Buckinghamshire Business Group, c/o Buckinghamshire Business First,
Claydon House, 1 Edison Road, Rabans Lane Industrial Area, Aylesbury, Bucks HP19 8TE

In conclusion, BBG members are supportive of the budget presented. We would ask that you continue to build on your dialogue with the BBG, which is valued by the members, in what will be another challenging year, so we can continue to bring a wide ranging business perspective to your programmes of work and so we might fully understand the implications of future funding and social care regime changes and how these might impact or create opportunities for the Buckinghamshire business community.

Yours sincerely

Elizabeth Adlington

Elizabeth Adlington
Chairman
Buckinghamshire Business Group

cc: Rachael Shimmin, Chief Executive, Buckinghamshire Council

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Equality Impact Assessment (EqIA)

Template reviewed Nov 2021

The Public Sector Equality Duty (PSED) was introduced as part of the Equality Act 2010, which protects people from discrimination in the workplace, in the provision of services and in wider society.

The duty requires all public bodies to have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people

Public bodies demonstrate this due regard in different ways, including producing robust equality impact assessments when considering changes to policies and services.

An EqIA enables us to check the potential impacts on residents and employees of our policies, services and projects. It's an opportunity to challenge how we currently do things.

Carrying out an EqIA should not create extra work; it should be part of your normal service planning process. Most of the information required should already be available to you through other work already undertaken e.g. service user monitoring, analysis of complaints and national research.

The purpose of an EqIA is to *take account* of equality as plans develop, to promote and assist the consideration of equalities issues arising in plans and proposals and to ensure that where possible adverse or disproportionate impacts are minimised and positive impacts are maximised. As such where possible an EqIA should be started at the outset of a project/proposal and continually be developed and reviewed until a final proposal is adopted. An EqIA should be used to ensure decision makers have all the information they need regarding potential impacts to ensure they have due regard to the Public Sector Equality Duty when making judgements.

Carrying out EqIAs should be an integral part of policy or service development/change and larger projects may need more than one EqIA if different areas are impacted by the change.

Any project that requires consultation will automatically require an EqIA.

All approved and signed EqIAs are recorded in a central register. Please email your completed draft EqIA to equalities@buckinghamshire.gov.uk. Previous EqIAs can be made available for information upon request. For any questions or if you require support in completing your EqIA please contact Maria Damigos and Natalie Donhou Morley directly.



Equality Impact Assessment (EqIA)

Template reviewed Nov 2021

Part A (Initial assessment) - Section 1 - Background

Proposal/Brief Title: Draft Revenue Budget and Capital Programme

OneDrive link to report/policy:

Related policies:

Date: 15/12/22

Type of strategy, policy, project or service:

Please tick one of the following:

- Existing
- New or proposed
- Changing, update or revision
- Other (please explain)

This assessment was created by:

Name: Matt Strevens

Job Title: Head of Corporate Finance

Email address: matthew.strevens@buckinghamshire.gov.uk

Briefly describe the aims and objectives of the proposal below:

The Draft budget and Capital Programme set out the draft proposals for income and expenditure of the Council for future years. We are statutorily obliged to produce a balanced budget on an annual basis.

It is inevitable the authority has to review the way it provides services and look for opportunities to deliver different or better outcomes for our users for less public money.

What outcomes do we want to achieve?

To ensure that the Council is able to operate legally and on a financially sustainable basis going forward whilst delivering its Corporate Priorities as expressed in the Corporate Plan.

This strategic proposal will also aim to minimise impact on service delivery where possible, although this may mean changes to how services to our customers are delivered. In a time of rising demand for our services and reducing income.

Does this proposal plan to withdraw a service, activity or presence? Unclear

Please explain your answer:



Equality Impact Assessment (EqIA)

Template reviewed Nov 2021

The Draft Budget proposals includes changes to services. AT this stage it is not possible to detail the exact changes proposed as this is only a draft budget. As individual projects are developed in detail to deliver the changes there will be individual re-assessment of Equalities impacts.

Does this proposal plan to reduce a service, activity or presence? Unclear

Please explain your answer:

The Draft Budget proposals includes changes to services. AT this stage it is not possible to detail the exact changes proposed as this is only a draft budget. As individual projects are developed in detail to deliver the changes there will be individual re-assessment of Equalities impacts.

Does this proposal plan to introduce, review or change a policy, strategy or procedure? Unclear

Please explain your answer:

The Draft Budget proposals includes changes to services. AT this stage it is not possible to detail the exact changes proposed as this is only a draft budget. As individual projects are developed in detail to deliver the changes there will be individual re-assessment of Equalities impacts.

Does this proposal affect service users and/or customers, or the wider community? Yes

Please explain your answer:

The changes proposed to deliver a balanced budget are likely to impact on service users and/or customers. Details of the impacts will not be known until projects to deliver changes begin delivery of the changes.

Does this proposal affect employees? Yes

Please explain your answer:

The changes proposed to deliver a balanced budget are likely to impact on employees. Details of the impacts will not be known until projects to deliver changes begin delivery of the changes.

Will employees require training to deliver this proposal? Maybe

Please explain your answer:

There may be a need for training when proposals are developed in detail.



Equality Impact Assessment (EqIA)

Template reviewed Nov 2021

Has any engagement /consultation been carried out, or is planned in the future? Yes

Please explain your answer:

A high-level budget consultation was undertaken between 12th October 2022 and 20th November 2022. Where individual budget proposals require consultation these will be conducted as part of the plan to deliver these proposals.

Section 2 - Impacts

Please highlight potential impacts (including unintended impacts or consequences) for each protected characteristic*/equality groups below. Where there are negative or positive impacts please give more details of the impact. Where the impacts are unclear please explain why.

Age*

<u>Positive</u>	<u>Negative</u>	Unclear	None
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Details: Both positive and negative impacts are possible. Projects to deliver elements of the budget will identify the impacts as they are developed.

Disability*

<u>Positive</u>	<u>Negative</u>	Unclear	None
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Details: Both positive and negative impacts are possible. Projects to deliver elements of the budget will identify the impacts as they are developed.

Pregnancy & maternity*

Positive	Negative	Unclear	<u>None</u>
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Details:

Race & Ethnicity*

Positive	Negative	<u>Unclear</u>	None
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Details:

Marriage & Civil Partnership*

Positive	Negative	Unclear	<u>None</u>
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Details:

Religion & Belief*

Positive	Negative	Unclear	<u>None</u>
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Equality Impact Assessment (EqIA)

Template reviewed Nov 2021

Details:

Sex*

Positive	Negative	Unclear	<u>None</u>
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Details:

Sexual Orientation*

Positive	Negative	Unclear	<u>None</u>
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Details:

Gender Reassignment*

Positive	Negative	Unclear	<u>None</u>
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Details:

Gender identity

Positive	Negative	Unclear	<u>None</u>
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Details:

Carers

<u>Positive</u>	<u>Negative</u>	Unclear	None
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Details: Both positive and negative impacts are possible. Projects to deliver elements of the budget will identify the impacts as they are developed.

Rural isolation

Positive	Negative	<u>Unclear</u>	None
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Details:

Single parent families

Positive	Negative	<u>Unclear</u>	None
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Details:

Poverty (social & economic deprivation)

Positive	Negative	<u>Unclear</u>	None
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Details:



Equality Impact Assessment (EqIA)

Template reviewed Nov 2021

Military families / veterans

Positive

Negative

Unclear

None

Details:

Section 3 – Is a full assessment required?

If you have answered yes to any of the initial assessment questions in section 1 of this EqIA, or have indicated a negative or unclear impact in section 2, it is likely you will need to complete part B of the EqIA form. Should you need guidance as to whether a full EqIA is needed at this time please contact Maria Damigos or Natalie Donhou Morley before continuing.

Following completion of part A, is part B completion required?

- Yes
- No
- Not required at this time

Explain your answer:

There will likely be difficult decisions that need to be made in order to implement the Budget to ensure that we can deliver the services that we are legally obliged to do, and which our customers need.

Whilst projects pertaining to the delivery of the budget are in very early stages it is difficult to ascertain how each of these will impact on our communities and the people within them. However, any reduction in service is more likely to negatively impact on those who are already vulnerable, including older people, those with disabilities, carers, those facing financial difficulty and those in more deprived areas of the authority. Improvements to delivery of services is also more likely to benefit these groups.

In addition, we anticipate that proposed changes will likely impact on additional groups, include staff, stakeholders and external partners.

A more detailed review of impacts can only take place once the key strategic parameters have been agreed by the Council members. This overarching screening will be reviewed once this has taken place and individual project proposals/elements of the Budget, which are subject to their own implementation timeframe, will be subject to their own separate Equality Impact Assessments, consultation and assessment procedures. Currently one EqIA (grass cutting (rural & urban) and vegetation clearing) is anticipated for completion and review in line with MTFP process.

Have you completed an DPIA for this project/change? No

(As you are completing an EqIA, you may also require a DPIA - for more information please contact dataprotection@buckinghamshire.gov.uk)



Equality Impact Assessment (EqIA)

Template reviewed Nov 2021

Section 4 – Sign off (Only complete when NOT completing Part B)

Officer completing this assessment: Matt Strevens Date: 16/12/2022

Equality advice sought from: Natalie Donhou Morley/Nick Graham Date: 17/12/2022

Service Director/CMT sign off: Date:

Next review Date: Feb 2023

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Budget Scrutiny 2023 – Recommendations from the Budget Scrutiny Inquiry Group

Chairman – Cllr Ralph Bagge

Response from Cabinet

Recommendation	Cabinet’s Response – Y/N & comments	Lead Member/Officer & Timelines
<p>1. The presentation of Capital Schemes should be divided into two sections: a programme which includes those schemes fully funded with an approved business case and a further section outlining projects which are realistic but do not yet have a finalized business case and funding agreed. This will give Members and residents a clearer understanding of the Council’s ambition for its capital investment programme in the longer term (Note that similar recommendations were made in 2020 and 2021). At present there is inconsistency across portfolios, and it is often not possible to achieve the tighter criteria over the whole of a four-year programme.</p>	<p>Agreed in part</p> <p>The capital programme includes those schemes that are fully funded within the 4-year period. In future budgets, we will identify the pipeline of schemes that have passed a gateway assessment in terms of viability and deliverability but remain dependant on a final business case and the identification of funding.</p>	<p>Martin Tett</p> <p>David Skinner</p>
<p>2. Cabinet should give serious consideration to more Capital investment projects which potentially reduce significant revenue pressures in the medium to long-term.</p>	<p>Agreed. This is already the approach taken by Cabinet.</p> <p>A number of business cases for future capital investment are currently under development in portfolios linked to reducing existing and future revenue pressures. We will continue to review</p>	<p>Martin Tett</p> <p>David Skinner</p>

	these on a case-by-case basis and consider investing where we are confident about the delivery of realistic and achievable ongoing revenue savings.	
3. The Council and individual portfolio Risks and Opportunities Schedule should quantify the potential budgetary impact and likelihood of key risks and opportunities so that they can be fully assessed against the relevant Contingency schedules. Year-to-year management of contingency, reserves and releases should also be taken into account for risk management and financial risk registers for each portfolio should reflect the quantum of financial risk identified in the Budget. A new strategic risk on the overall finances of the Council should be added to the Risk Register to reflect the Budget position and updated to reflect any material deviations throughout the financial year.	<p>Agreed in Part.</p> <p>Key financial risks are identified as part of the routine risk management processes, and mitigating actions are monitored through Directorate Boards and the Council's Corporate Management Team which is attended on a regular basis by the Head of Audit.</p> <p>Cabinet already considers the adequacy of contingencies and reserves as part of considerations about the medium-term financial plan. There is an established process for the release of contingencies and reserves requiring member approval. It is difficult to be precise in quantifying financial risks but Cabinet will ensure that a schedule of quantified risks is shared with the Audit and Governance Committee in confidence (due to potential commercial sensitivities).</p> <p>Opportunities are dynamic and will be kept under review by portfolios on an ongoing basis.</p> <p>The strategic risk CMT-08 will be updated to include the overall risk to delivering a balanced Budget position for the Council and will reflect the quarterly reports to Cabinet on the forecast position.</p>	<p>Martin Tett</p> <p>David Skinner</p>
4. The current delivery of Community Boards needs re-examination as the ratio of administration costs to the expenditure value delivered does not yet appear cost effective for Council Taxpayers. This may be addressed through a combination of a review of the cost base	<p>Agreed in Part</p> <p>The administration overhead is not solely linked to the expenditure of the boards but is an important aspect of the engagement that the Council undertakes with different settlements across the county. This interface on a local level was an important aspect of</p>	<p>Steve Bowles</p> <p>Sarah Ashmead</p>

<p>required for their operation and more proactive leveraging of external funding for local projects.</p>	<p>the business case for a unitary council and it remains important to understand and respond to issues at a local level.</p> <p>In response to scrutiny last year, and the work of a member task and finish group, the structure of staffing support was remodelled to deliver £190k annual revenue saving and the new staffing model went live in June 2022. We also set a minimum requirement on contributory funding of 55p for every £1 of Council funding which has been delivered and is currently running at an average of 87p. Some boards have been able to achieve an average level of contributory funding over £2 and the learning from these Boards will be used to support other Boards as we seek to maximise the levels of funding available for local priorities.</p> <p>This year, we have committed to a review of the Boards including the geography of the existing arrangements. Cost effectiveness of the Boards should not solely be judged on the allocation of grant funding, and as part of the review, we will develop a clear framework for evaluating the success of the boards, including in relation to their critical place shaping role. We will also develop a 2–3-year roadmap for Community Boards to allow for their ongoing development, linked to the Council’s overall model for locality working.</p>	
<p>5. A strategic business case should be put together in consultation with local partners and stakeholders to support the development of a sustainable CCTV framework. It is recognised that its implementation would then require capital funding.</p>	<p>Agreed. This work is already in progress.</p> <p>A strategic Business case is currently being developed in conjunction with Thames Valley Police, the Office of the Police and Crime Commissioner and other stakeholders which will set out options for the future development of the CCTV network in Buckinghamshire. A review of the public space cameras in the county, the transmission network and the control room based in</p>	<p>Steve Bowles</p> <p>Gillian Quinton</p>

	<p>Wycombe has been undertaken. Work is ongoing to identify a number of costed options for a staged upgrade of the current network which will need to incorporate an ongoing maintenance and replacement contract.</p> <p>A member's task and finish group led by Councillor Bowles has been overseeing the review project, providing wider scrutiny from members. It is important to note however that given the financial pressures on the Council and that this is not a statutory responsibility of the Council, decisions about the future funding of CCTV will need to be taken in the context of the wider budget pressures on the capital and revenue programme.</p>	
<p>6. The Finance & Resources Select Committee should receive an in-depth report on agency staffing costs across the Council and the steps being taken to mitigate this spend, as well as a deep dive on the agency spend (Pertemps) of £22m.</p>	<p>Agreed.</p> <p>The Council has robust mechanisms for monitoring agency staffing and detailed reporting already takes places. An explanatory report will be brought to the Select Committee meeting in June 2023 about the Council's expenditure on Agency staff and the steps taken to mitigate this spend.</p>	<p>John Chilver</p> <p>Sarah Murphy-Brookman</p>
<p>7. Cabinet should seek to identify a permanent home for the Buckinghamshire Archives as part of the Accommodation Strategy or Town Centre regeneration plans.</p>	<p>Agreed. Work is already underway in relation to this recommendation.</p> <p>Securing a sustainable long-term home for the Archives is a requirement of Accreditation from the National Archives, to continue as a designated place of deposit for Public Records and the unique collections held. The Property team have already undertaken a review, with the Culture & Leisure Service Area (who have responsibility for Archives Provision) to identify possible sites,</p>	<p>John Chilver</p> <p>Ian Thompson</p>

	including as part of the wider accommodation strategy and town centre regen plans in Aylesbury.	
8. In light of rising demand and the increased costs associated with housing people in temporary bed and breakfast accommodation, the Council should develop alternative Temporary Accommodation solutions as a matter of urgency.	<p>Agreed. This work is already in progress.</p> <p>The Property and Housing team have already begun a major programme to acquire additional units for Temporary Accommodation. Sites have been identified and are in the process of being acquired and approved via the Key Decision process and included it in the Council's Capital Programme. A Project Board is in the process of being established to drive this work forward at pace.</p>	<p>Mark Winn</p> <p>Ian Thompson</p>
9. Cabinet should ensure that the emerging Visitor Economy Strategy will have clear Cabinet Member ownership and direction and an appropriate budget commitment to support its implementation.	<p>Agreed in part.</p> <p>Portfolio responsibility for the Visitor Economy Strategy sits with the Leader, due to its ties to Economic Development. The Strategy, which is under development, will set out the vision and aspiration for the visitor economy in Bucks. It is anticipated that the private sector will play a key role in its delivery. The Council will also contribute through its service delivery, including for example town centre development, transport infrastructure and country parks. There is no commitment to additional funding at this stage, and any potential budget requirement would need to be considered against other priority areas for the Council, and as part of the overall financial landscape of the MTFP.</p>	<p>Martin Tett</p> <p>Ian Thompson</p>

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Report to Council

Date:	22 February 2023
Title:	Council Tax Support Fund
Cabinet Member(s):	Councillor John Chilver, Cabinet Member for Accessible Housing and Resources
Contact officer:	Mark Preston Mark.Preston@buckinghamshire.gov.uk
Ward(s) affected:	All
Recommendations:	Council are requested to APPROVE the adoption of the discretionary Council Tax Support Fund Policy for Buckinghamshire local council tax support claimants as shown in Appendix A
Reason for decision:	The recommended approach ensures that all eligible council tax support claimants receive the support they are entitled to automatically and in line with government guidance.

1. Executive summary

- 1.1 Central Government have provided funds to the Council under S31 of the Local Government Act 2003 with the proviso that all monies are paid strictly in accordance with S13a (1) (c) of the Local Government Finance Act 1992 and in line with guidance issued on 23 December 2022.
- 1.2 The fund, named by Central Government as the 'Council Tax Support Fund' is designed to meet the immediate needs of all taxpayers who are currently claiming Council Tax Reduction (CTR). The mandatory element is to award all recipients of Council Tax Reduction (both working age and pension age) with a further reduction in their annual council tax bill of up to £25. This reduction will apply to all Council Tax Reduction recipients who have an outstanding liability for the 2023-24 financial year.

- 1.3 Buckinghamshire proposes after applying the mandatory reduction in liability above, that the Council will continue to make similar discretionary payments to all applicants who become eligible for Council Tax Reduction for the first time after 1 April 2023.
- 1.4 The report proposes an additional policy framework that sets out the Council's approach to the award of the mandatory and discretionary elements of the Council Tax Support Fund from 1 April 2023, which is a new policy in addition to the existing Council Tax Reduction Scheme Policy.

2. Content of report

- 2.1 In the guidance issued by DLUHC, the government expects local authorities to use the majority of their Council Tax Support Fund allocations to reduce council tax bills for the Council's current working age and pension age Council Tax Reduction claimants by up to £25. Councils can use their remaining allocation as they see fit to support vulnerable households with council tax bills.
- 2.2 Appendix A details the proposed operation of the Council Tax Support Fund mandatory and discretionary elements. After the initial allocation as part of annual billing, the proposal is to support any new Council Tax Reduction claimants with a further reduction of up to £25.
- 2.3 The Council has been allocated a limited amount of funding (£634,939) and in view of this, should the allocation be exhausted, the policy of the Council will be to cease any further reductions in liability. Where this occurs, any taxpayer may apply for a reduction under the Council's existing S13a(1)(c) policy and each case will be considered on its merits in line with the legislation.
- 2.4 Any reduction in liability under this policy shall apply for the 2023-24 financial year only.

3. Other options considered

- 3.1 No other options have been considered as the timescales to implement this policy are extremely tight to be implemented with annual billing in April 23.

4. Legal and financial implications

- 4.1 Section 13a(1)(c) of the Local Government Finance Act 1992, the Council has the power to reduce the amount of Council Tax a person must pay. This includes the power to reduce the amount to nil and may be applied in relation to specified cases, or by determining a particular type of property in which liability is to be reduced.

4.2 There is no cost to the Council in respect of Council Tax Discretionary Discounts awards as government has made a budget allocation of £634,939. The budget available after the awarding of the initial maximum £25 at annual billing for the local discretionary offer in the 2023/24 year is estimated to be £70,000. The net cost to the council is nil.

5. Corporate implications

5.1 None known.

6. Local councillors & community boards consultation & views

6.1 No consultation has occurred.

7. Communication, engagement & further consultation

7.1 There are no direct communication implications as the reduction to Council Tax will be awarded automatically. The website will be updated to reflect the additional support that will be provided.

8. Next steps and review

8.1 If this report is approved, the Council Tax Support Fund Policy will come into force from the 1st April 2023 for the 2023/24 financial year.

9. Background papers

9.1 Appendix A – Council Tax Support Fund for Buckinghamshire Council.

10. Your questions and views (for key decisions)

10.1 If you have any questions about the matters contained in this report please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider please inform the democratic services team. This can be done by email to democracy@buckinghamshire.gov.uk.

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Buckinghamshire Council Council Tax Support Fund Policy 2023-24

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1. Introduction

- 1.1 The following policy outlines the Council's approach to the recent initiatives by Central Government to assist the most vulnerable taxpayers who are suffering financial hardship due to the cost of living crisis.
- 1.2 This policy has been developed *in addition to* the S13A (1) (c) (Reduction in Liability for Council Tax) policy adopted by the Council.
- 1.3 Central Government have provided funds to the Council under S31 of the Local Government Act 2003 with the proviso that all monies are paid strictly in accordance with S13A (1) (c) of the Local Government Finance Act 1992 and in line with guidance issued on 23 December 2022.
- 1.4 The fund, named by Central Government as the 'Council Tax Support Fund' is designed to meet the immediate needs of all taxpayers who are currently claiming Council Tax Reduction (CTR) under S13 A (1) (a) of the Local Government Finance Act 1992. The fund will assist all Council Tax Reduction applicants who will be required to make a payment of Council Tax for the 2023-24 financial year.
- 1.5 Whilst it is essentially down to individual authorities to determine how to use the funds available, Central Government through the Department for Levelling Up, Housing and Communities (DLUHC) states that, in order to retain the funding, Councils must look to use monies as directed by them in their guidance.

2. Legislation

- 2.1 The relevant legislation (S13A of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012), states the following:

Reductions by billing authority

(1) The amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day (as determined in accordance with sections 10 to 13):

- (a) in the case of a dwelling situated in the area of a billing authority in England, is to be reduced to the extent, if any, required by the authority's council tax reduction scheme;
- (b) (not relevant to English Billing Authorities);
- (c) in any case, may be reduced to such extent (or, if the amount has been reduced under paragraph (a) or (b), such further extent) as the billing authority for the area in which the dwelling is situated thinks fit.**

- 2.2 The provisions stated in (c) above, allows the Council to reduce the Council Tax liability for any taxpayer in addition to any application for Council Tax Reduction

under the Council's scheme. This is a general power that has always been available to the Council.

- 2.3 In relation to the 'Council Tax Support Fund', DLUHC have stated that Councils will use the powers given under that act.

3. Finance

- 3.1 Any amounts granted under S13A(1)(c) are normally financed through the Council's general fund and do not form part of the collection fund. However, Central Government has provided funding directly to the Council (amounting to £634,939) to compensate for this particular support package and it strongly expects the Council, wherever possible, to use all of the funds provided as outlined within the Department's guidance
- 3.2 Any additional assistance, outside of the funding, would fall to be paid by the Council itself. In view of this, the Council has determined that once the allocated funds are exhausted, no further reduction in liability will be made under this policy.

4. The Council Tax Support Fund

- 4.1 The Council Tax Support Fund is divided into two distinct elements as follows:
- (a) The minimum reduction in Council Tax liability for all taxpayers who are in receipt of Council Tax Reduction; and
 - (b) Discretionary support.
- 4.2 Each of these elements are detailed in the following paragraphs.
- 4.3 In all cases, Government expects billing authorities to apply the reductions to the 2023-24 Council Tax bills.

The minimum reduction in Council Tax liability for all taxpayers who are in receipt of Council Tax Reduction

- 4.4 In view of the fact that there is a need to support the most vulnerable taxpayers at this time, the Government's strong expectation is that billing authorities will provide all recipients of Council Tax Reduction (both working age and pension age) with a further reduction in their annual council tax bill of up to £25
- 4.5 This reduction will apply to all Council Tax Reduction recipients who have an outstanding liability for the 2023-24 financial year.
- 4.6 For the sake of clarity:

- (a) where the taxpayer's Council Tax liability for 2023-24 (after the application of any relevant discounts, reliefs, and Council Tax Reduction) is £25 or more, then a further reduction in Council Tax liability of £25 will be made;
- (b) where the taxpayer's Council Tax liability for 2023-24 (after the application of any relevant discounts, reliefs, and Council Tax Reduction) is greater than nil but less than £25, then a further reduction in Council Tax liability will be made to reduce the liability to nil; and
- (c) where the taxpayers Council Tax liability for 2023-24 (after the application of any relevant discounts, reliefs, and Council Tax Reduction) is nil then **no** further reduction in Council Tax liability will be made.

- 4.7 There will be no requirement for any taxpayer to apply for this reduction and any amount granted will automatically be applied based on the criteria being met on 1 April 2023.
- 4.8 Government has stated that it will be up to individual authorities to decide whether to allow the reduction for taxpayers who become eligible for Council Tax Reduction after 1 April 2023.

Discretionary support.

- 4.9 Where any funds remain available after the making the minimum reductions in liability as outlined above, Government expects authorities to determine their own local approaches to supporting economically vulnerable households with Council Tax bills.

5. The Council's Policy in respect of the Council Tax Support Fund

- 5.1 The Council is keen to support all eligible taxpayers within its area and, as such, will implement the scheme strictly in accordance with Central Government guidelines by taking the following actions:

The minimum reduction in Council Tax liability

- 5.2 A reduction of up to £25 will be made to the Council Tax account of taxpayers who are in receipt of Council Tax Reduction **on** 1 April 2023. It should be noted that where the liability of any taxpayer is less than £25 (after taking into account any discounts, reliefs, or reductions) then an amount will be granted to ensure that the liability is reduced to nil. There will be no requirement for any taxpayer to apply for this initial award and it shall be automatically applied to their account.
- 5.3 The reduction in liability will apply to both working age and pension age Council Tax Reduction applicants.

Discretionary Support

- 5.4 Where any funds remain after applying the reduction in liability as outlined in 5.2 above the Council will continue to make similar payments to all applicants who become eligible for Council Tax Reduction for the first time after 1 April 2023. However, the following should be noted:
- the awarding of support under the discretionary scheme shall be exactly in line with the criteria give in paragraph 4.6;
 - the award shall only be granted to Council Tax Reduction applicants who are awarded reduction (after 1 April 2023) for the first time; and
 - only one award will be made to any applicant for the 2023-24 financial year (irrespective of any change or change of address).
- 5.5 In the event that funds are still available after applying the discretionary support scheme as detailed within 5.4, any remaining amounts will be allocated to the Council's Household Support Fund for distribution.

General requirements in relation to funding

- 5.6 As mentioned previously, the Council has been allocated a limited amount of funding and in view of this, should the allocation be exhausted, the policy of the Council will be to cease any further reductions in liability. Where this occurs, any taxpayer may apply for a reduction under the Council's existing S13A(1)(c) policy and each case will be considered on its merits in line with the legislation.
- 5.7 Any reduction in liability under this policy shall apply for the 2023-24 financial year **only**.

6. Payment

- 6.1 In line with legislation, any award shall be granted as a reduction in the liability of the Council Taxpayer thereby reducing the amount of Council Tax payable.

7. Notification

- 7.1 Eligible taxpayers will be notified of the decision to award any reduction in liability by means of a reduction applied directly to the Council Tax account for the 2023-24 financial year only and this will be shown on the latest Council Tax demand.

8. Appeals

- 8.1 Appeals against the Council's decision may be made in accordance with Section 16 of the Local Government Finance Act 1992.
- 8.2 The Council Taxpayer must in the first instance write to the Council outlining the reason for their appeal. Once received the council will then consider whether**

any additional information has been received which would justify a change to the original decision and notify the Council Tax payer accordingly.

- 8.3 Where the Council Taxpayer remains aggrieved, a further appeal can then be made to the Valuation Tribunal. This further appeal should be made within 2 months of the decision of the Council not to grant any reductions. Full details can be obtained from the Council's website or from the Valuation Tribunal Service website.

9. Reductions in Council Tax liability granted in error or incorrectly

- 9.1 Where a reduction in liability has been granted incorrectly or in error, either due to a failure to provide the correct or accurate information to the Council or some other circumstances, the Council Taxpayer's account will be adjusted and the taxpayer will be billed in the normal way.

10. Delegated Powers

- 10.1 The policy for the Council Tax Support Fund has been approved by the Council. However, the Head of Revenues and Benefits is authorised to make technical amendments to ensure it meets the criteria set by Central Government and the Council.

11 Fraud

- 11.1 The Council is committed to protecting public funds and ensuring funds are awarded to the people who are rightfully eligible to them.
- 11.2 An applicant who tries to fraudulently claim a reduction in liability by falsely declaring their circumstances, providing a false statement or evidence in support of their application, may have committed an offence under The Fraud Act 2006.
- 11.3 Where the Council suspects that such a fraud may have been committed, this matter will be investigated as appropriate and may lead to criminal proceedings being instigated.

12. Complaints

- 12.1 The Council's complaints procedure (available on the Council's website) will be applied in the event of any complaint received about this policy.

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Report to Council

Date:	22 February 2023
Title:	Care Leaver Council Tax Disregard
Cabinet Member(s):	Councillor John Chilver, Cabinet Member for Accessible Housing and Resources
Contact officer:	Mark Preston Mark.Preston@buckinghamshire.gov.uk
Ward(s) affected:	
Recommendations:	Council are requested to APPROVE the adoption of the Discretionary Council Tax Discount Scheme for Buckinghamshire Council Care Leavers as shown in Appendix A
Reason for decision:	The recommended approach ensures that all eligible care leavers receive the support they are entitled to and reduces the administration costs for both the Leaving Care team and the Council Tax team.

1. Executive summary

- 1.1 The introduction of a Discretionary Council Tax Discount scheme for Buckinghamshire Council Care Leavers works alongside our Local Offer to support young care leavers in taking on the responsibility of having their own property and being able to support themselves financially.
- 1.2 One of the key points of the Local Offer is for Buckinghamshire Council to meet the obligation of paying Council Tax for the Care Leaver up until the age of 21 where they continue to interact with the Leaving Care team.
- 1.3 The report proposes a policy framework that sets out the Council's approach to the award of discretionary Council Tax discount for Care Leavers from April 2023.

2. Content of report

- 2.1 Currently Children's Services have a "Local Offer" to support care leavers up to the age of 21. This includes paying any council tax due, after any discounts or benefit have been applied.
- 2.2 Under Council Tax legislation the Council can set local discounts that apply to certain properties and/or certain groups of people.
- 2.3 Rather than Children's Services having to pay these charges, we propose that it would be more efficient to apply the discount directly to the council tax account. Discounts will match the current offer:
 - a) 75% discount for single care leavers and a 25% single person discount making 100%.
 - b) 50% discount for care leavers who share a property with one other person.
 - c) 33% discount for care leavers who share a property with two people.
- 2.4 The discount is proportionate to the number of residents liable for council tax in the property. For example, a care leaver sharing a property with three people would receive a 25% discount.
- 2.5 Discounts to apply until the care leaver turns 21 years old. From this date no discount to apply and the care leaver will be liable to pay any council tax left due after any other disregards or benefits are applied.
- 2.6 If approved the change can take effect from 1st April 2023.
- 2.7 The benefits of introducing this policy are:
 - a) It brings Buckinghamshire Council in line with other Councils who already offer this local discount, including many in the surrounding areas and other large unitary authorities e.g. Birmingham, Croydon, London Borough of Barking & Dagenham, Durham, Luton, Oxford City Council, Cherwell District Council, West Oxfordshire District Council, South Oxfordshire District Council and Vale of White Horse District Council.
 - b) Removes the need for the care leaver to forward bills to Children's Services for payment.
 - c) Reduced risk of recovery notices being sent as discount can be applied at source.
 - d) Care leaver has sight of bill and gains an understanding of council tax.
 - e) Greater customer care for a vulnerable group.

- f) Potential efficiency and cost savings in notifying direct to the Council Tax team.

2.8 Appendix A shows the proposed policy.

3. Other options considered

3.1 The local offer could continue but this relies on the care leaver sending the council tax bills to the Leaving Care team for payment. Some care leavers fail to do this and therefore do not receive the discount on offer and unnecessary reminders and summonses are issued at a cost to the council.

3.2 With the proposed policy in place the Leaving Care team will notify the Council Tax team of any person leaving care and the appropriate council tax discount can be applied to their new address. As a result, the Leaving Care business support team will no longer need to process the bills for payment and the Council Tax team will issue fewer bills, and reminder letters.

4. Legal and financial implications

4.1 Section 13a(1)(c) of the Local Government Finance Act 1992, the Council has the power to reduce the amount of Council Tax a person must pay. This includes the power to reduce the amount to nil and may be applied in relation to specified cases, or by determining a particular type of property in which liability is to be reduced.

4.2 There is a cost to the Council in respect of Council Tax Discretionary Discounts awards and this is met by the Council's General Fund. Budget provision has been set aside to support this scheme and meet the cost. The cost of the local offer in the 2022/23 year is £38,610. The net cost to the council is nil as Children's Services budgets were already funding the cost of the "local offer".

5. Corporate implications

5.1 This report supports the climate change priorities of the corporate plan as it will result in fewer paper bills being issued and will lead to a more sustainable operation of council tax administration by the resulting improved efficiency of the process.

6. Local councillors & community boards consultation & views

6.1 No consultation has occurred.

7. Communication, engagement & further consultation

- 7.1 Consultation has taken place with the Leaving Care team to agree the process to ensure that all eligible care leavers receive the support they are entitled to, with the costs being met from the existing Children's Services budget.
- 7.2 The Care Leavers themselves will be notified about what is happening by the Leaving Care team to explain that they will be getting a Council Tax bill, but they don't need to pay it and can apply for care leaver discount.
- 7.3 There are no communication implications.

8. Next steps and review

- 8.1 If this report is approved, the discretionary policy will come into force from the 1st April 2023.

9. Background papers

- 9.1 Appendix A – Discretionary Council Tax Discount Scheme for Buckinghamshire Council Care Leavers

10. Your questions and views (for key decisions)

- 10.1 If you have any questions about the matters contained in this report please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider please inform the democratic services team. This can be done by email to democracy@buckinghamshire.gov.uk.



Discretionary Council Tax Discount Scheme for Buckinghamshire Council Care Leavers

1.0 Policy Aims and Objectives

1.1 The introduction of a Discretionary Council Tax Discount scheme for Buckinghamshire Council Care Leavers works alongside our Local Offer to support young care leavers in taking on the responsibility of having their own property and being able to support themselves financially.

1.2 One of the key points of the Local Offer is for Buckinghamshire Council to meet the obligation of paying Council Tax for the Care Leaver up until the age of 21 where they continue to interact with the Leaving Care team.

1.3 This policy framework sets out the Council's approach to the award of discretionary Council Tax discount for Care Leavers from April 2023.

2.0 Legislation

2.1 Utilising section 13a(1)(c) of the Local Government Finance Act 1992, the Council has the power to reduce the amount of Council Tax a person must pay. This includes the power to reduce the amount to nil and may be applied in relation to specified cases, or by determining a particular type of property in which liability is to be reduced.

2.2 There is a cost to the Council in respect of Council Tax Discretionary Discounts awards and this is met by the Council's General Fund. Budget provision has been set aside to support this scheme.

3.0 Policy Framework

3.1 This policy is designed to:

- Set procedures for awarding the Council Tax Discount from 1st April 2023 for Local Authority approved Care Leavers living in the Buckinghamshire Council area.
- Safeguard the interests of the local taxpayers by ensuring that funds that are allocated to help this vulnerable group are used in the most efficient and effective manner.

Care Leavers

3.2 Care Leavers under the age of 21 who are confirmed to qualify by the Leaving Care team will receive up to a 100% discount of their net Council Tax liability.

3.3 The 100% discount will apply after any statutory exemptions/discounts have been applied and after any Council Tax Reduction has been applied.

3.4 The 100% discount will apply to Care Leavers who live on their own and are solely liable for the Council Tax at their residence.

Appendix A

3.5 In effect this means that a maximum of 75% of the Council Tax will be paid by this discount as they will always be eligible for the 25% Single Person Discount as the only adult resident in this situation.

3.6 Where the Care Leaver shares a property with one other adult, who is jointly liable for the Council Tax, a maximum of 50% discount will apply.

3.7 If the other adult resident is disregarded from Council Tax liability, then the 100% discount will apply on the remaining charge due to the liability being solely the responsibility of the Care Leaver. This will apply for the length of the disregard or until the Care Leaver is 21 years old, whichever is earlier.

3.8 Where the Care Leaver shares with more than one other adult occupier who is jointly liable, then the discount will be apportioned accordingly. For example, 3 occupiers would result in a 33% discount.

3.9 The discount will be awarded directly to their Council Tax account and notification of the award will be shown on the Council Tax bill.

3.10 The discount will apply to one property only for which the Care Leaver must be liable to pay Council Tax to Buckinghamshire Council as their sole and main residence.

3.11 The discount will be applicable until the Care Leaver turns 21 years old, or until Children's Services advise us that they no longer qualify for the discount.

3.12 Anyone in receipt of this discount must notify the Council Tax team within 21 days of any material change of circumstances (such as change of address or occupants) which may impact on their Council Tax bill or eligibility for other discounts, exemptions, or benefits.

4.0 Monitoring Accounting and Reporting

4.1 Discretionary awards made under this policy will be monitored and all awards made will be subject to regular quality assurance checking/reviews as appropriate.

4.2 The Leaving Care team will confirm each discount is applicable. Either by providing their current list of Care Leavers or by the Council Tax team contacting them directly for individual applications through an online application form.

4.3 The cost of this discount will be funded from the Leaving Care team budgets.

4.4 Buckinghamshire Council will review this discount scheme in 2024-25

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Report to Council

Date:	22 February 2023
Title:	Council Tax Changes to the Second Home Discount
Cabinet Member(s):	Councillor John Chilver, Cabinet Member for Accessible Housing and Resources
Contact officer:	Mark Preston Mark.Preston@buckinghamshire.gov.uk
Ward(s) affected:	All
Recommendations:	Council are requested to APPROVE the removal of the 10% Council Tax discount on second homes from 1st April 2023.
Reason for decision:	The removal of the 10% discount will encourage taxpayers to use premises as their main residence or allow others to use the premises as a main residence and raise additional council tax revenue.

1. Executive summary

- 1.1 The removal of the 10% discount on 2nd homes is estimated to be a benefit to the Council of approximately £157k p.a. and £37k p.a. to other preceptors.

2. Content of report

Second Home Discount

- 2.1 Currently there are 753 homes receiving a 10% discount for a second home. Assuming a 4.99% Council Tax increase, this is equivalent to £157k to the Council in 2023/24 (and £37k to other preceptors).

Band	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Homes claiming second home discount of 10%	101	81	133	108	89	85	95	61	753
Estimated value of second home discount in 2024	£ 12,167.12	£ 11,384.13	£ 21,362.73	£ 19,515.64	£ 19,656.17	£ 22,185.97	£ 28,610.86	£ 22,045.44	£ 156,928.07

3. Other options considered

3.1 The change proposed is to help encourage the active occupation of properties as a primary residence in Buckinghamshire. A decision could be made to not remove the discount on Second Homes.

4. Legal and financial implications

4.1 A decision to remove the 10% discount for second homes can be made using existing legislation.

4.2 The financial implications are set out in the body of the report above and will generate additional council tax revenue for all Council Tax preceptors.

5. Corporate implications

5.1 The proposals will generate additional Council Tax revenues for Buckinghamshire Council and the other Buckinghamshire preceptors.

6. Communication, engagement & further consultation

6.1 Current recipients of the 10% Council Tax discount will be notified of the removal of the discount when they are billed for Council Tax for 2023/24 and the policy will be updated on the website.

7. Next steps and review

7.1 The 10% Council Tax discount for second homes will be removed from the policy.

8. Background papers

8.1 None.

9. Your questions and views (for key decisions)

9.1 If you have any questions about the matters contained in this report, please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider, please inform the democratic services team. This can be done by email to democracy@buckinghamshire.gov.uk.



Report to Council

Date:	22 February 2023
Title:	Treasury Management Strategy 2023/24
Cabinet Member(s):	Cllr John Chilver, Cabinet Member for Accessible Housing and Resources and Cllr Timothy Butcher, Deputy Cabinet Member for Resources
Contact officer:	David Skinner, Service Director of Finance (Section 151 Officer)
Ward(s) affected:	None specific
Recommendations:	<p>Council approves the Council's Treasury Management Strategy Statement (TMSS) for 2023/24.</p> <p>Council approves the operational boundary for external borrowing, the authorised limit for external borrowing, the maturity structure of borrowing, the upper limit for principal sums invested for longer than 365 days and the liability benchmark.</p>
Reason for decision:	The Council is required to approve a treasury management strategy statement before the start of each financial year.

Executive summary

- 1.1 The Council is required to approve a treasury management strategy statement before the start of each financial year. The table below is a summary of the Council's borrowing position:

£000	1st April 2020	31st March 2021	31st March 2022	30th Dec 2022	31st March 2023	31st March 2024
PWLB ¹	333,193	286,459	279,638	263,692	262,728	255,728
LOBO ²	30,000	30,000	30,000	30,000	30,000	30,000
Total	363,193	316,459	309,638	293,692	292,728	285,728

¹ PWLB Public Works Loans Board. The PWLB is a statutory body, part of HM Treasury; its purpose is to lend money to local authorities.

² LOBOs Lender Option Borrower Option. LOBOs are long-term borrowing instruments which include an option for the lender to periodically revise the interest rate. If the lender decides to revise the interest rate, the borrower then has the option to pay the revised interest rate or repay the loan.

1.1 The treasury cash (investments) position is summarised below:

£000	31st Dec 2021	31st March 2022	30th June 2022	30th Sept 2022	31st Dec 2022	31st March 2023	30th June 2023
Term Deposits					-		
UK Banks	5,000	5,000	15,000	15,000	5,000	20,000	20,000
Overseas Banks	5,000	10,000	10,000	20,000	30,000	20,000	20,000
Building Societies	-	-	10,000	10,000	-	10,000	10,000
Local Authorities	113,000	103,000	70,000	75,000	65,000	55,000	45,000
UK Government	-	-	23,300	-	24,200	10,000	40,000
	123,000	118,000	128,300	120,000	124,200	115,000	135,000
Instant Access							
MMF	62,360	37,815	78,750	53,510	52,060	43,800	65,100
Property Fund							
CCLA	21,418	22,923	24,122	23,098	19,252	19,522	19,522
Total	206,778	178,738	231,172	196,608	195,512	178,322	219,622

1.2 The Council continues to pursue a strategy of keeping borrowing and investments below their underlying levels, sometimes known as internal borrowing, to reduce risk

and keep external financing costs low. The Council will continue the strategy of internal borrowing while it makes sense to do so. In the current economic climate, it is considered appropriate to maintain a degree of liquidity to cover cash flow needs but the Council will also consider investing for periods of up to 12 months with high credit rated financial institutions, whilst investment rates remain elevated. The Council is considering opportunities for investments with longer exposure, but also ensuring that there is sufficient liquidity to meeting any short-term significant costs that may arise.

- 1.3 The Bank of England's Monetary Policy Committee made clear at its November 2022 meeting that further rate increases are in the pipeline and markets expect Bank Rate to peak at 4.5%-4.75%. Investing in 2023/24, is therefore likely to be conducted, first, in a rising interest rate environment, but also - potentially - a falling interest rate environment at the back-end of the financial year, depending on how quickly inflation falls back and how growth performs.
- 1.4 The Council's main objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The continuation of the Council's strategy of using surplus cash instead of external borrowing, keeping external financing costs low. The Council is actively reviewing opportunities for rescheduling long term debt.
- 1.5 The only proposed change to the 2023/24 TMSS compared to the 2022/23 TMSS is to amend the section for investments with other local authorities so that the investment can only be placed with the prior approval of the Council Leader, the Chief Executive and the Service Director of Finance (Section 151 officer) or deputies in the case of leave. Furthermore, if a local authority that the Council has invested in subsequently issues a section 114 or is given a capitalisation directive, or any other untoward financial event experienced by an authority who the Council held an investment in will be reported to the Audit and Governance Committee at the earliest opportunity.

Content of report

- 1.6 In line with the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice for Treasury Management and the Council's Financial Procedures (part of the constitution), this Council is required to submit a treasury management strategy statement for the following financial year to the Audit and Governance Committee to consider on 1st February 2023, prior to the Council agreeing the strategy at its meeting on 22nd February 2023. The draft Treasury Management Strategy Statement for 2023/24 is attached as Appendix 1 to this report. The strategy for

2023/24 covers the current treasury position, treasury indicators which limit the treasury risk and activities of the Council, prospects for interest rates, the borrowing strategy, policy on borrowing in advance of need, debt rescheduling, the investment strategy, creditworthiness policy and the policy on use of external service providers.

1.7 The Code of Practice defines Treasury Management as: The management of the organisation’s investments and 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. Treasury management is conducted within the framework of the Chartered Institute of Public Finance and Accountancy’s Treasury Management in the Public Services: Code of Practice 2021 Edition (the CIPFA Code).

1.8 The treasury management function ensures that the Council’s cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service activity and the Council’s capital strategy. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The Council is asked to approve the following limits to borrowing activity:

The operational boundary. This is the limit beyond which external debt is not normally expected to exceed.

Operational boundary £m	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Debt	320	410	410	410
Other long-term liabilities	7.5	7.5	7.5	7.5
Total	327.5	417.5	417.5	417.5

1.9 **The authorised limit for external debt.** This is a key prudential indicator and represents a control on the maximum level of borrowing. This represents a legal limit beyond which external debt is prohibited, and this limit needs to be approved by full Council. If there is a possibility that the Council is likely to exceed the agreed authorised limit, then full Council approval would be required in advance. It reflects the level of external debt which, while not desired, could be afforded in the short term, but is not sustainable in the longer term.

Authorised limit £m	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/25 Estimate
Debt	420	510	510	510

Other long-term liabilities	10	10	10	10
Total	430	520	520	520

- 1.10 **Maturity structure of borrowing.** These gross limits are set to reduce the Council’s exposure to large, fixed rate sums falling due for refinancing, and are required for upper and lower limits.

Maturity structure of borrowing 2023/24		
	Lower	Upper
Under 12 months	0%	18%
12 months to 2 years	0%	20%
2 years to 5 years	0%	17%
5 years to 10 years	0%	36%
10 years to 20 years	0%	34%
20 years to 30 years	0%	34%
30 years to 40 years	0%	32%
40 years to 50 years	0%	20%
More than 50 years	0%	12%

- 1.11 Both the CIPFA Code and government guidance require the Council to invest its funds prudently, and to have regard to the security and liquidity of its treasury investments before seeking the optimum rate of return, or yield. The Council’s objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.
- 1.12 The only proposed change to the 2023/24 TMSS compared to the 2022/23 TMSS is to amend the section for investments with other local authorities so that the investments can only be placed with the prior approval of the Council Leader, the Chief Executive and the Service Director of Finance or deputies in the case of leave. Furthermore, if a local authority that the Council has invested in subsequently issues a section 114 or is given a capitalisation directive, or any other untoward financial event experienced by an authority who the Council held an investment in will be reported to the Audit and Governance Committee at the earliest opportunity.
- 1.13 The Council is asked to approve the following treasury indicator and limit for the total principal funds invested for greater than 365 days. These limits are set with

regard to the Council’s liquidity requirements and to reduce the need for early sale of an investment and are based on the availability of funds after each year-end.

Upper limit for principal sums invested for longer than 365 days			
£m	2022/23	2023/24	2024/25
Principal sums invested for longer than 365 days	£25m	£25m	£25m
Current investments on 31 st December 2022 in excess of 1 year maturing in each year	£0m	£10m	£0m

1.14 CIPFA published revised Treasury Management Code and Prudential Code on 20th December 2021 which is required to be formally adopted in the 2023/24 financial year. The revised Code includes a requirement for the Council to adopt a new prudential indicator for the debt liability benchmark treasury indicator to support the financing risk management of the capital financing requirement. The Council’s Liability Benchmark chart for the following 10 years is attached as Appendix 2. It shows the existing loans debt outstanding, the loans Capital Financing Requirement, the net loans requirement and the liability benchmark. The liability benchmark is the net loans required plus the short-term liquidity allowance. Any years where actual loans are less than the benchmark indicate a future borrowing requirement; any years where actual loans outstanding exceed the benchmark represent an overborrowed position. Buckinghamshire Council’s liability benchmark tracks closely to the net loans requirement over the forthcoming years.

Legal and financial implications

1.15 The publication of an annual strategy, a mid-year treasury report and an annual treasury management report conforms to best practice as required by the Code of Practice CIPFA Treasury Management in the Public Services. A quarterly updated is reported to the Treasury Management Group.

Corporate implications

1.16 There are none.

Treasury Management Strategy Statement 2023/24

1.1 Background

The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low-risk counterparties or instruments commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return. The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer-term cash flow planning, to ensure that the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans or using longer-term cash flow surpluses. On occasion, when it is prudent and economic, any debt previously drawn may be restructured to meet Council risk or cost objectives.

The contribution the treasury management function makes to the Council is critical, as the balance of debt and investment operations ensure liquidity or the ability to meet spending commitments as they fall due, either on day-to-day revenue or for larger capital projects. The treasury operations will see a balance of the interest costs of debt and the investment income arising from cash deposits affecting the available budget. Since cash balances generally result from reserves and balances, it is paramount to ensure adequate security of the sums invested, as a loss of principal will in effect result in a loss to the General Fund Balance.

CIPFA defines treasury management as:

"The management of the local authority's borrowing, investments and 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."

Whilst any commercial initiatives or loans to third parties will impact on the treasury function, these activities are generally classed as non-treasury activities, (arising usually from capital expenditure), and are separate from the day-to-day treasury management activities. Investments held for service purposes or for commercial profit are considered in the Capital and Investment Strategy rather than the Treasury Management Strategy document. This will cover in detail the capital plans for the Council (including the capital related prudential indicators), the minimum revenue provision (MRP) policy and non-financial investments (such as Property).

1.2 Reporting requirements

1.2.1 Treasury Management reporting

The Council is currently required to receive and approve, as a minimum, three main treasury reports each year, which incorporate a variety of policies, estimates and actuals.

- a. **Prudential and treasury indicators and treasury strategy** (this report) - The first, and most important report is forward looking and covers:
 - the treasury management strategy, (how the investments and borrowings are to be organised), including treasury indicators; and
 - an investment strategy, (the parameters on how investments are to be managed).

- b. **A mid-year treasury management report** – Receiving this report is delegated to the Audit and Governance Committee, it is primarily a progress report and will update members on the capital position, amending prudential indicators as necessary, and whether any policies require revision.

- c. **An annual treasury report** – Receiving this report is delegated to the Audit and Governance Committee, it is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

1.3 Treasury Management Strategy for 2023/24

The strategy for 2023/24 covers:

- the current treasury position;
- treasury indicators which limit the treasury risk and activities of the Council;
- prospects for interest rates;
- the borrowing strategy;
- policy on borrowing in advance of need;
- debt rescheduling;
- the investment strategy;
- creditworthiness policy; and
- the policy on use of external service providers.

These elements cover the requirements of the Local Government Act 2003, DLUHC Investment Guidance, the CIPFA Prudential Code and the CIPFA Treasury Management Code.

1.4 Training

The CIPFA Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. This especially applies to members responsible for scrutiny. Members of the Audit and Governance Committee attended a Treasury Management training session in November 2022 and further training will be arranged as required. The training needs of treasury management officers are periodically reviewed.

Representatives from the Council's treasury management advisors have also met and discussed treasury management activities with the Cabinet Member for Accessible Housing and Resources and the Deputy Cabinet Member for Accessible Housing and Resources.

1.5 Treasury management consultants

The Council uses Link Group, Treasury solutions as its external treasury management advisors. The Council recognises that responsibility for treasury management decisions remains with the organisation at all times and will ensure that undue reliance is not placed upon the services of our external service providers.

2 The Capital Financing Requirement 2022/23 – 2024/25

The Capital and Investment Strategy covers in detail the capital expenditure plans for the Council (including the capital related prudential indicators), the minimum revenue provision (MRP) policy and non-financial investments (such as Property).

2.1 The Council's borrowing need (the Capital Financing Requirement)

The Council's Capital Financing Requirement (CFR) is the total historic outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Council's indebtedness and so its underlying borrowing need. Any capital expenditure which has not immediately been paid for through a revenue or capital resource, will increase the CFR.

The CFR does not increase indefinitely, as the minimum revenue provision (MRP) is a statutory annual revenue charge which broadly reduces the indebtedness in line with each asset's life, and so charges the economic consumption of capital assets as they are used.

£m	2021/22 Actual	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Capital Financing Requirement					
	571.49	570.42	667.48	656.90	637.70

3 Borrowing

The treasury management function ensures that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service activity and the Council's capital strategy. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The strategy covers the relevant treasury / prudential indicators, the current and projected debt positions and the annual investment strategy.

3.1 Current portfolio position

1.1 The table below is a summary of the Council's borrowing position:

£000	1st April 2020	31st March 2021	31st March 2022	30th Dec 2022	31st March 2023	31st March 2024
PWLB ¹	333,193	286,459	279,638	263,692	262,728	255,728
LOBO ²	30,000	30,000	30,000	30,000	30,000	30,000
Total	363,193	316,459	309,638	293,692	292,728	285,728

The Council's forward projections for borrowing are summarised below. The table shows the actual external debt, against the underlying capital borrowing need, (the Capital Financing Requirement - CFR), highlighting any over or under borrowing.

£m	2021/22 Actual	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
External Debt					
Debt at 1 April	316.46	309.64	292.72	385.73	378.63
Expected change in Debt	-6.82	-16.92	93.01	-7.10	-7.19
Actual gross debt at 31 March	309.64	292.72	385.73	378.63	371.44
The Capital Financing Requirement	571.49	570.42	667.48	656.90	652.67
Under / (over) borrowing	261.85	277.70	281.75	278.27	281.23

Within the range of prudential indicators there are a number of key indicators to ensure that the Council operates its activities within well-defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2023/24 and the following two financial years. This allows some flexibility for limited early borrowing for future years but ensures that borrowing is not undertaken for revenue or speculative purposes. The 2023/24 and later financial years includes the £100m potential borrowing that Council has delegated to Cabinet where there exists a robust and financially viable business case.

The Service Director of Finance (Section 151 officer) reports that the Council complied with this prudential indicator in the current year and does not envisage difficulties for the future.

3.2 Treasury Indicators: limits to borrowing activity

The operational boundary. This is the limit beyond which external debt is not normally expected to exceed. In most cases, this would be a similar figure to the CFR, but may be lower or higher depending on the levels of actual debt and the ability to fund under-borrowing by other cash resources. The total estimate includes the £100m potential borrowing that Council has delegated to Cabinet where there exists a robust and financially viable business case.

Operational boundary £m	2022/23	2023/24	2024/25	2025/26
	Estimate	Estimate	Estimate	Estimate
Debt	320	410	410	410
Other long-term liabilities	7.5	7.5	7.5	7.5
Total	327.5	417.5	417.5	417.5

The authorised limit for external debt. This is a key prudential indicator and represents a control on the maximum level of borrowing. This represents a legal limit beyond which external debt is prohibited, and this limit needs to be approved by full Council. If there is a possibility that the Council is likely to exceed the agreed authorised limit, then full Council approval would be required in advance. It reflects the level of external debt which, while not desired, could be afforded in the short term, but is not sustainable in the longer term.

1. This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all councils' plans, or those of a specific council, although this power has not yet been exercised.
2. The Council is asked to approve the following authorised limit:

Authorised Limit £m	2022/23	2023/24	2024/25	2025/26
	Estimate	Estimate	Estimate	Estimate
Debt	420	510	510	510
Other long-term liabilities	10	10	10	10
Total	430	520	520	520

Maturity structure of borrowing. These gross limits are set to reduce the Council's exposure to large, fixed rate sums falling due for refinancing, and are required for upper and lower limits. The Council is asked to approve the following treasury indicator and limits:

Maturity structure of borrowing 2023/24		
	Lower	Upper
Under 12 months	0%	18%
12 months to 2 years	0%	20%
2 years to 5 years	0%	17%
5 years to 10 years	0%	36%
10 years to 20 years	0%	34%
20 years to 30 years	0%	34%
30 years to 40 years	0%	32%
40 years to 50 years	0%	20%
40 years to 50 years	0%	12%

3.3 Prospects for interest rates

Part of the Link Group service is to assist the Council to formulate a view on interest rates. Link provided the following forecasts on the 19th December 2022. These are forecasts for certainty rates, gilt yields plus 0.8%.

Link Group Interest Rate View	19.12.22												
	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25
BANK RATE	3.50	4.25	4.50	4.50	4.50	4.00	3.75	3.50	3.25	3.00	2.75	2.50	2.50
3 month ave earnings	3.60	4.30	4.50	4.50	4.50	4.00	3.80	3.30	3.00	3.00	2.80	2.50	2.50
6 month ave earnings	4.20	4.50	4.60	4.50	4.20	4.10	3.90	3.40	3.10	3.00	2.90	2.60	2.60
12 month ave earnings	4.70	4.70	4.70	4.50	4.30	4.20	4.00	3.50	3.20	3.10	3.00	2.70	2.70
5 yr PWLB	4.20	4.20	4.20	4.10	4.00	3.90	3.80	3.60	3.50	3.40	3.30	3.20	3.10
10 yr PWLB	4.30	4.40	4.40	4.30	4.10	4.00	3.90	3.80	3.60	3.50	3.40	3.30	3.30
25 yr PWLB	4.60	4.60	4.60	4.50	4.40	4.20	4.10	4.00	3.90	3.70	3.60	3.50	3.50
50 yr PWLB	4.30	4.30	4.30	4.20	4.10	3.90	3.80	3.70	3.60	3.50	3.30	3.20	3.20

The Bank of England increased the bank rate by 0.5% on the 2nd February 2023 to 4.0%, it is forecast to reach a peak of 4.5% in the second half of 2023.

3.4 Borrowing strategy

The Council is currently maintaining an under-borrowed position. This means that the capital borrowing need, (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the Council's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as medium and longer dated borrowing rates are expected to fall from their current levels.

Against this background and risks within the economic forecast, caution will be adopted with the 2023/24 treasury operations. The Service Director of Finance (Section 151 officer) will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances:

- *if it was felt that there was a significant risk of a sharp FALL in borrowing rates, then borrowing will be postponed.*
- *if it was felt that there was a significant risk of a much sharper RISE in borrowing rates than that currently forecast, fixed rate funding will be drawn whilst interest rates are lower than they are projected to be in the next few years.*

Any decisions will be reported to the Audit and Governance Committee and the Treasury Management Group at the next available opportunity. The Treasury Management Group comprises the Cabinet Member for Accessible Housing and Resources, the Deputy Cabinet Member for Accessible Housing and Resources, Service Director of Finance (Section 151 officer) and treasury management officers.

3.5 Policy on borrowing in advance of need

The Council will not borrow more than or in advance of its needs purely in order to profit from the investment of the extra sums borrowed. Any decision to borrow in advance will be within forward

approved Capital Financing Requirement estimates 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.

Risks associated with any borrowing in advance activity will be subject to prior appraisal and subsequent reporting through the mid-year or annual reporting mechanism.

3.6 Debt rescheduling

Rescheduling of current borrowing in our debt portfolio is unlikely to occur as there is still a very large difference between premature redemption rates and new borrowing rates. If rescheduling was done, it will be reported to the Treasury Management Group and the Audit and Governance Committee.

3.7 New financial institutions as a source of borrowing and / or types of borrowing

Currently the PWLB Certainty Rate is set at gilts + 80 basis points for borrowing. However, consideration may still need to be given to sourcing funding from the following sources for the following reasons:

- Local authorities (primarily shorter dated maturities out to 3 years or so – still cheaper than the Certainty Rate).
- Financial institutions (primarily insurance companies and pension funds but also some banks, out of forward dates where the objective is to avoid a “cost of carry” or to achieve refinancing certainty over the next few years).
- UK Municipal Bonds Agency plc and other special purpose companies created to enable local authority bond issues.

3.8 Approved sources of long- and short-term borrowing

The table below lists the sources of long and short term borrowing, the bullet indicates whether the source of borrowing could be a fixed rate of interest or a variable rate of interest.

On Balance Sheet	Fixed	Variable
PWLB	●	●
UK Municipal bond agency	●	●
Local authorities	●	●
Banks	●	●
Pension funds	●	●
Insurance companies	●	●
UK Infrastructure Bank	●	●
Market (long-term)	●	●
Market (temporary)	●	●
Market (LOBOs)	●	●
Stock issues	●	●

Local temporary	●	●
Local Bonds	●	
Local authority bills	●	●
Overdraft		●
Negotiable Bonds	●	●
Internal (capital receipts & revenue balances)	●	●
Commercial Paper	●	
Medium Term Notes	●	
Finance leases	●	●

4 Annual Investment Strategy

4.1 Investment policy – management of risk

The Department of Levelling Up, Housing and Communities (DLUHC) and CIPFA have extended the meaning of ‘investments’ to include both financial and non-financial investments. This report deals solely with treasury (financial) investments, (as managed by the treasury management team). Non-financial investments, essentially the purchase of income yielding assets, are covered in the Capital and Investment Strategy, (a separate report).

The Council’s investment policy has regard to the following: -

- DLUHC’s Guidance on Local Government Investments (“the Guidance”)
- CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes 2021 (“the Code”)
- CIPFA Treasury Management Guidance Notes 2021

The Council’s investment priorities will be security first, portfolio liquidity second and then yield, (return). The Council will aim to achieve the optimum return (yield) on its investments commensurate with proper levels of security and liquidity and with the Council’s risk appetite. In the current economic climate, it is considered appropriate to maintain a degree of liquidity to cover cash flow needs but the Council will also consider investing for periods up to 12 months with high credit rated financial institutions, whilst investment rates remain elevated.

The above guidance from the DLUHC and CIPFA places a high priority on the management of risk. This Council has adopted a prudent approach to managing risk and defines its risk appetite by the following means: -

1. Minimum acceptable **credit criteria** are applied in order to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short term and long-term ratings.
2. **Other information:** ratings will not be the sole determinant of the quality of an institution; it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that reflects the opinion of the markets. To achieve this consideration the Council will engage with its advisors to maintain a monitor on market pricing such as “**credit default swaps**” and overlay that information on top of the credit ratings.
3. **Other information sources** used will include the financial press, share price and other such information pertaining to the financial sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
4. This Council has defined the list of **types of investment instruments** that the treasury management team are authorised to use.

- **Specified investments** are those with a high level of credit quality and subject to a maturity limit of one year or have less than a year left to run to maturity if originally they were classified as being non-specified investments solely due to the maturity period exceeding one year.
 - **Non-specified investments** are those with less high credit quality, may be for periods more than one year, and/or are more complex instruments which require greater consideration by members and officers before being authorised for use.
5. **Non-specified and loan investment limits.** The maximum exposure of the total treasury management investment portfolio to non-specified treasury management investments of £100m.
 6. **Lending limits**, (amounts and maturity), for each counterparty will be set through applying the matrix table in paragraph 4.2.
 7. **Transaction limits** are set for each type of investment in 4.2.
 8. This Council will set a limit for its investments which are invested for **longer than 365 days**, (see paragraph 4.4).
 9. Investments will only be placed with counterparties from countries with a specified minimum **sovereign rating**, (see paragraph 4.3).
 10. This Council has engaged **external consultants**, (see paragraph 1.5), to provide expert advice on how to optimise an appropriate balance of security, liquidity and yield, given the risk appetite of this Council in the context of the expected level of cash balances and need for liquidity throughout the year.
 11. All investments will be denominated in **sterling**.

However, this Council will also pursue **value for money** in treasury management and will monitor the yield from investment income against appropriate benchmarks for investment performance, (see paragraph 4.5). Regular monitoring of investment performance will be carried out during the year.

Changes in risk management policy from last year.

The above criteria are unchanged from last year.

4.2 Creditworthiness policy

This Council applies the creditworthiness service provided by the Link Group utilising credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard & Poor's. The credit ratings of counterparties are supplemented with the following overlays:

- "watches" and "outlooks" from credit rating agencies;
- Credit Default Swaps spreads that may give early warning of changes in credit ratings;
- sovereign ratings to select counterparties from only the most creditworthy countries.

This approach combines credit ratings, and any assigned Watches and Outlooks in a weighted scoring system which is then combined with an overlay of Credit Default Swaps spreads. The end-product of this is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the suggested duration for investments. The Council will, therefore, use counterparties within the following durational bands:

- Yellow 5 years *
- Dark pink 5 years for Ultra-Short Dated Bond Funds with a credit score of 1.25
- Light pink 5 years for Ultra-Short Dated Bond Funds with a credit score of 1.5
- Purple 2 years
- Blue 1 year (only applies to nationalised or semi nationalised UK Banks)
- Orange 1 year
- Red 6 months
- Green 100 days
- No colour not to be used

Typically, the minimum credit ratings criteria the Council use will be a short-term rating (Fitch or equivalents) of F1 and a long-term rating of A-. There may be occasions when the counterparty ratings from one rating agency are marginally lower than these ratings but may still be used. In these instances, consideration will be given to the whole range of ratings available, or other topical market information, to support their use.

All credit ratings will be monitored daily. The Council is alerted to changes to ratings of all three agencies through its use of the Link creditworthiness service.

- if a downgrade results in the counterparty / investment scheme no longer meeting the Council's minimum criteria, its further use as a new investment will be withdrawn immediately.
- in addition to the use of credit ratings the Council will be advised of information in movements in Credit Default Swap spreads against the iTraxx European Financials benchmark and other market data daily. Extreme market movements may result in downgrade of an institution or removal from the Council's lending list.

Sole reliance will not be placed on the use of this external service. In addition, the Council will also use market data and market information, as well as information on any external support for banks to help support its decision-making process.

Y	Pi1	Pi2	P	B	O	R	G	N/C
1	1.25	1.5	2	3	4	5	6	7
Up to 5yrs	Up to 5yrs	Up to 5yrs	Up to 2yrs	Up to 1yr	Up to 1yr	Up to 6mths	Up to 100days	No Colour
			Colour (and long-term rating where applicable)	Counterparty Limit £m	Transaction limit £m	Time limit		
Banks *			yellow	£20m	£10m	5 years		
Banks			purple	£20m	£10m	2 years		

Banks	orange	£20m	£10m	1 year
Banks – part nationalised	blue	£20m	£10m	1 year
Banks and Building Societies	red	£10m	£5m	6 months
Banks and Building Societies	green	£10m	£5m	100 days
Banks	No colour	Not to be used	-	-
Limit 3 category – Council’s banker (where “No Colour”)	-	Minimal balances	Minimal balances	1 day
Debt Management Agency Deposit Facility (UK Government)	UK sovereign rating	Unlimited	£100m	6 months
Local authorities (sector limit £150m)	n/a	£10m	£10m	5 years
Housing associations (sector limit £25m)	Colour bands	£5m	£5m	As per colour band
	Fund rating**	Counterparty Limit		Time Limit
Money Market Funds CNAV ¹	AAA	£30m		liquid
Money Market Funds LVNAV ²	AAA	£30m		liquid
Money Market Funds VNAV ³	AAA	£30m		liquid
Ultra-Short Dated Bond Funds with a credit score of 1.25	Dark pink / AAA	£30m		liquid
Ultra-Short Dated Bond Funds with a credit score of 1.50	Light pink / AAA	£30m		liquid

* The yellow category is for UK government debt or its equivalent.

** Fund ratings are different to individual counterparty ratings.

CNAV¹ – Constant Net Asset Value

LVNAV² – Low Volatility Net Asset Value

VNAV³ – Variable Net Asset Value

Creditworthiness.

Significant levels of downgrades to Short- and Long-Term credit ratings have not materialised since the crisis in March 2020. In the main, where they did change, any alterations were limited to Outlooks. However, more recently the United Kingdom sovereign debt rating has been placed on Negative Outlook by the three major rating agencies. It is possible that the UK

sovereign debt rating will be downgraded, the Council will not set a minimum rating for the United Kingdom.

Credit Default Swaps prices

Although bank Credit Default Swaps prices, (these are market indicators of credit risk), are currently at average levels, sentiment can easily shift, so it will remain important to undertake continual monitoring of all aspects of risk and return in the current circumstances.

Other Local Authorities

The Council will invest with other local authorities, the investment can only be placed with the prior approval of the Council Leader, the Chief Executive and the Service Director of Finance (Section 151 officer) or deputies in the case of leave. If a local authority that the Council has invested in subsequently issues a section 114 or is given a capitalisation directive, or any other untoward financial event experienced by an authority who the Council held an investment in will be reported to the Audit and Governance Committee at the earliest opportunity.

Buckinghamshire Council's Bank

The Council frequently receives cash without prior notification from the sender. There is a possibility that a large receipt or several smaller receipts could be received once the daily treasury dealing process is completed resulting in overnight cash at the Council's bank exceeding the counterparty limit as defined by the treasury management strategy. If this occurs the cash will be invested with other counterparties in line with the treasury management strategy the following day.

4.3 Other limits

Due care will be taken to consider the exposure of the Council's total investment portfolio to non-specified investments, countries, groups and sectors.

- a) **Non-specified treasury management investment limit.** The maximum total exposure of treasury management investments to non-specified treasury management investments is limited to £100m treasury management investment portfolio.
- b) **Country limit.** The Council will only use approved counterparties from the UK and from countries with a **minimum sovereign credit rating of AAA** from Fitch (or equivalent). The cash limit for AAA sovereign rated countries is £20m per country and £40m in aggregate – Australia, Denmark, Germany, Luxembourg, Netherlands, Norway, Singapore, Sweden and Switzerland are AAA. These lists will be added to, or deducted from, by officers should ratings change in accordance with this policy.
- c) **Other limits.** In addition:
 - limits in place above will apply to a group of companies;
 - sector limits will be monitored regularly for appropriateness.

4.4 Investment strategy

In-house funds. Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e., rates for investments up to 12 months). Greater returns are usually obtainable by investing for longer periods. While most cash balances are required to manage the ups and downs of cash flow, where cash sums can be identified that could be invested for longer periods, the value to be obtained from longer term investments will be carefully assessed.

Investment treasury indicator and limit - total principal funds invested for greater than 365 days. These limits are set with regard to the Council’s liquidity requirements and to reduce the need for early sale of an investment and are based on the availability of funds after each year-end.

The Council is asked to approve the following treasury indicator and limit:

Upper limit for principal sums invested for longer than 365 days			
£m	2022/23	2023/24	2024/25
Principal sums invested for longer than 365 days	£25m	£25m	£25m
Current investments on 31 st December 2022 more than 1 year maturing in each year	£0m	£10m	£0m

4.5 Investment performance / risk benchmarking

This Council will use an investment benchmark to assess the investment performance of its investment portfolio of overnight, 7-day SONIA (Sterling Overnight Index Average) compounded rate.

4.6 End of year investment report

At the end of the financial year, the Council will report on its investment activity as part of its Annual Treasury Report to the Audit and Governance Committee.

4.7 External fund managers

£19.5m of the Council’s funds are externally managed in a pooled property fund by CCLA (Churches, Charities and Local Authorities). A significant proportion of the Council’s funds are invested in liquid Money Market Funds (MMF), there is a limit of £30m per MMF but no overall sector limit.

The Council fully appreciates the importance of monitoring the activity and resultant performance of its appointed external fund manager. To aid this assessment, the Council is provided with a suite of regular reporting from its managers.

Related Matters

The CIPFA Code requires the Council to include the following in its treasury management strategy.

Financial Derivatives: Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g., interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits). The general power of competence in Section 1 of the *Localism Act 2011* removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e., those that are not embedded into a loan or investment).

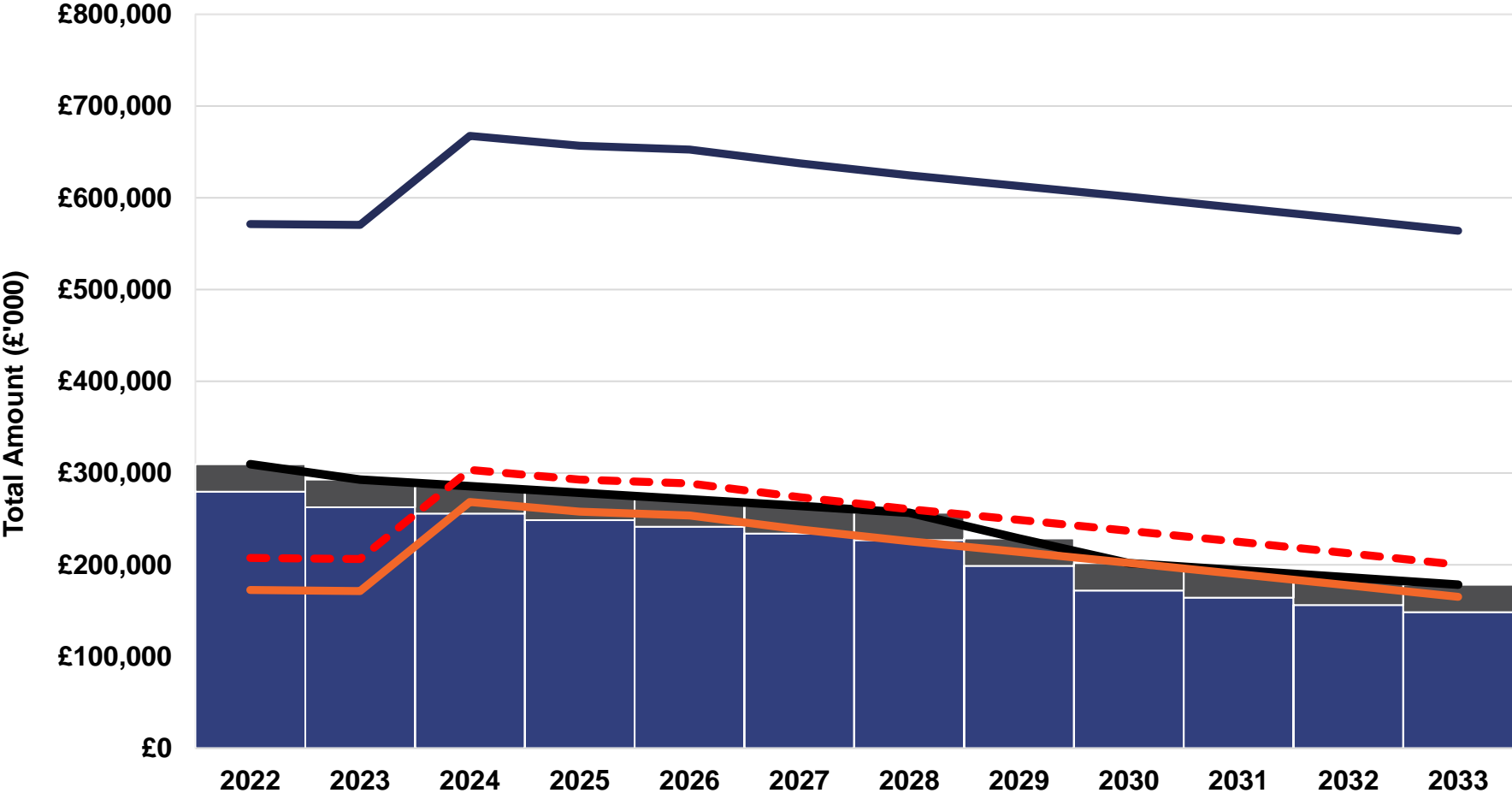
The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy. The Council will only use derivatives for risk management purposes, not for speculative purposes.

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria, assessed using the appropriate credit rating for derivative exposures. An allowance for credit risk will count against the counterparty credit limit and the relevant foreign country limit.

In line with the CIPFA Code, the Council will seek external advice and will consider that advice before entering into financial derivatives to ensure it fully understands the implications. After undertaking due diligence and seeking advice from the Council's treasury advisers, the Council will only enter into financial derivatives if there is a strong case and the proposal is approved by the Cabinet Member for Accessible Housing and Resources. The Chairman of the Audit and Governance Committee will be notified before the Council enters into financial derivatives.

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Liability Benchmark



- PWLB Loans
- LOBO Loans
- Variable rate loans
- Net Loans Requirement (forecast net loan debt)
- Liability Benchmark (Gross Loans Requirement)
- Market Loans (excl LOBO loans)
- Short Term inc LA Temporary Borrowing (<1 year)
- Existing Loan Debt Outstanding
- Loans CFR

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Report to Council

Date:	22 February 2023
Title:	Capital and Investment Strategy
Cabinet Member(s):	Councillor John Chilver, Cabinet Member for Accessible Housing and Resources
Contact officer:	Mark Preston, Assistant Director of Finance (Pensions, Procurement and Revenues & Benefits) Mark.Preston@buckinghamshire.gov.uk
Ward(s) affected:	None specific
Recommendations:	Council are invited to APPROVE the Capital & Investment Strategy attached at Appendix 1.
Reason for decision:	N/A

1. Executive summary

- 1.1 The Council is required to approve its Capital & Investment Strategy on an annual basis. The draft Capital & Investment Strategy is included at Appendix 1.

2. Content of report

- 2.1 The Capital & Investment Strategy provides the framework within which to deliver its Corporate Plan objectives through the effective investment of its limited capital resources.
- 2.2 As well as the Council's immediate statutory responsibilities, the strategy also reflects the important role that it has to play in the regeneration and growth, affordable housing and climate change agendas, especially in the context of a post-Covid recovery and the significant housing growth in the area.

3. Other options considered

3.1 N/A.

4. Legal and financial implications

4.1 There are no direct legal or financial implications as a result of this report. The Capital and Investment Strategy does set out the strategic framework within which it sets its Capital Programme annually and the basis on which it will consider future investment opportunities.

4.2 The proposed Capital Programme for 2023/24-2027/28 fully utilises the current pipeline of capital receipts that is available to finance it, but not all capital investment proposals were able to be supported. Given the on-going demand for capital investment, pressures on the revenue budget and government funding, there will need to be a full review of future capital funding, and capital receipts opportunities especially, to support the development of next year's capital programme and beyond and incorporate it into next year's Capital & Investment Strategy.

5. Corporate implications

5.1 The corporate implications of this report are set out below:-

- a) Property – The strategy makes reference to the Property Asset Management Plan and the Accommodation Strategy.
- b) HR – No direct HR implications.
- c) Climate change – Reference is made to the Councils Climate Change and Air Quality Strategy.
- d) Sustainability – Sustainability is an important aspect of capital investment and is considered in capital programme bids and investment business cases.
- e) Equality – An equality impact assessment is not required.
- f) Data – A data protection impact assessment is not required.
- g) Value for money - The strategy provides the framework for the areas of capital investment to meet Corporate Plan requirements and value for money considerations are taken into account with bids to the capital programme and in-year investment business cases.

6. Local councillors & community boards consultation & views

- 6.1 The views of the Corporate Capital Investment Board and Cabinet have been considered in developing the Capital and Investment Strategy.

7. Communication, engagement & further consultation

- 7.1 The Capital and Investment Strategy will be published alongside the MTFP Budget agreed by Council.

8. Next steps and review

- 8.1 The Capital & Investment Strategy is reviewed annually.

9. Background papers

- 9.1 None.

10. Your questions and views (for key decisions)

- 10.1 If you have any questions about the matters contained in this report, please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider, please inform the democratic services team. This can be done by email to democracy@buckinghamshire.gov.uk.

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Appendix 1

Capital & Investment Strategy 2023/24

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1. Purpose of the Capital & Investment Strategy

- 1.1 The main purpose of the Capital & Investment Strategy is to define how Buckinghamshire Council will maximise the impact of its limited capital resources to deliver its key aims and priorities. It considers future capital investment needs, especially in relation to regeneration and the growth agenda, and ensures the optimum impact of those investments. It also helps the Council to be clear on its priorities for bidding for external funding.
- 1.2 In managing its Capital and Investment Strategy, the Council will have regard to its statutory obligations within the context of a changing operational environment, the longer-term impact of its decisions, the delivery of value for money and the risks associated with any particular course of action.
- 1.3 The strategy is designed to fully comply with the Prudential Code of Practice for local authority capital investment by the Chartered Institute of Public Finance and Accountancy (CIPFA) in parallel with guidance to local authorities from the Department for Levelling Up, Housing and Communities (DLUHC). The main purpose of the Code is to ensure that capital investment proposals are affordable, prudent and sustainable.
- 1.4 By the very nature of capital investment, it is necessary that this strategy takes a longer-term view. However, the strategy also focusses on the medium term to fit in with the Medium-Term Financial Plan (MTFP) Capital Programme, the latest version of which covers the period 2023/24 – 2026/27. As part of the MTFP process, the Council has started to develop a longer-term 10-year strategic capital programme to better illustrate the strategic capital objectives of the Council. Although there is further work to do, the 10 year programme is a good starting point to continue to build on. The Council will continue to review this strategy and ensure that it helps the Council to deliver its Corporate Plan objectives.
- 1.5 There are several substantial strategies and programmes in regard to regeneration, which is going to be particularly important to the shaping of the Buckinghamshire response to a post-Covid environment. There are 2 partnership boards that have been established to provide oversight on the delivery of 2 major regeneration strategies: The Aylesbury Garden Town Board, which oversees the implementation of the Aylesbury Garden Town masterplan; and the High Wycombe Regeneration Board which oversees the delivery of the Wycombe Regeneration Strategy covering regeneration in the High Wycombe area. In addition, the Regeneration Board in Chesham is developing the aspiration for regeneration within the town, subject to appropriate funding.
- 1.6 This Capital and Investment Strategy is underpinned by a number of other key strategies and plans. As a new Council many of these are still being developed, but once agreed they will be key to informing the investment priorities for the Council. The relevant key [Council policies](#) developed or in the process of being developed are:
 - Strategic Asset Management Plan

- Accommodation Strategy
 - Agricultural Estates Management Policy
 - Housing Strategy
 - Highways Asset Management Plan
 - Leisure Strategy
 - Schools Capacity Survey
- 1.7 There is the recently updated Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code for Capital Finance in Local Authorities (2021 Edition), which strengthens the basic principle that local authorities must not borrow to invest primarily for commercial return. Following the Prudential Code and guidance from DLUHC in February 2018 this Strategy includes the Investment Strategy and needs to be read in conjunction with the Treasury Management Strategy. This strategy is also cognisant of the latest guidance issued by CIPFA on Prudential Property Investment.

2. The Context of the Capital Strategy

2.1 The Council's Aims and Priorities

- 2.1.1 The Council's aims and priorities are set out in the [Corporate Plan](#), the latest version of which covers the period 2020-23, although the underpinning service delivery plans are refreshed annually.

The key priorities set out in the Corporate Plan are:

- Strengthening our communities
- Protecting the vulnerable
- Improving our environment
- Increasing prosperity

- 2.1.2 Of course, all that the Council does is set within a legislative context, so meeting its statutory obligations is a key component determining the actions it takes. In the context of the capital strategy, examples of the statutory requirements are the need to provide sufficient school places, to maintain the highway infrastructure to certain standards and to provide suitable disposal facilities for waste.

2.2 Growth and Demographic Change in Buckinghamshire

- 2.2.1 The population of Buckinghamshire has increased by 15.4% over the last two decades. There were 73,970 more people in the County in 2021 than in 2001. Population in the County is expected to continue to grow for the next two decades, and the Council needs to take account of these changes in planning its future service provision. Data projections from the Office for National Statistics (ONS) predict that the population will rise from 553,100 in 2021 to 575,000 by 2040. Construction of new dwellings in

the County could also lead to population increases well beyond those currently predicted by the ONS..

- 2.2.2 Beyond the current confirmed plans for housing growth there are many pressures in the system to go further as indicated by the Government figures mentioned in the previous paragraph. The Government has been keen to push forward housing growth through the concept of Garden Towns and the Council has agreed with Homes England Housing Infrastructure Fund (HIF) forward funding of just over £172m to create the infrastructure to support the development of the Aylesbury Garden Town. The Council also has HIF funding of £12m for the Princes Risborough expansion area.
- 2.2.3 Notwithstanding the overall growth in the population the nature of the population is also changing. Buckinghamshire already has one of the highest rates of increase in people aged over 85 of all county areas in the country. The diversity of the ethnic and socio-economic make-up of Buckinghamshire is also increasing. There is also the need for temporary accommodation to support refugees that come into the local area. These changes are likely to increase the demand on a range of public services, particularly care services. This too will need to be factored into the longer-term planning of service provision. Although there is anticipated to be an overall increase in children over the next decade, the birth rate has dropped in the last 2 years, although an overall increase in school places is expected over the next decade due to the anticipated housing growth, which adds to the challenge of the timing of school place provision.
- 2.2.4 The location of Buckinghamshire also creates a unique set of circumstances which impacts on economic development and other infrastructure demands which are likely to have capital implications. The high-speed rail line (HS2) will run through the county and have significant knock-on impacts as it is developed. The proximity of the south of the county to London and Heathrow Airport is likely to place an increased burden on transport infrastructure. The north of the county lies at the heart of plans to link Oxford and Cambridge with the East-West Railway and the capital programme includes development of a new station car park at Winslow to be operated by the Council.

2.3 Changes in Innovation and Digital Infrastructure

- 2.3.1 As well as changes to the profile of the population, developing the economy needs to reflect changes to the way we work and better still to reflect the way we will work in the future. The pace of change in technological advancement appears to get ever faster, so keeping up with these changes presents a range of challenges.
- 2.3.2 The Council has a role in putting in place, or at least facilitating, enabling infrastructure. A good example of this currently might be the increasingly developing market in electric vehicles that will require a more comprehensive network of charging points. However, as is often the case with emerging technologies there are a number of different options available, so identifying which particular solution to support is a key challenge if capital investment is not to be wasted.

- 2.3.3 By contrast the economic development role the Council plays may need to facilitate experimentation, such as creating space for start-up businesses in emerging technologies. The very nature of this means that there is likely to be a fair degree of failure and the Council needs to determine the degree of risk it is prepared to take and the mitigations that can be put in place.
- 2.3.4 The Buckinghamshire Integrated Care Partnership is part of the wider Buckinghamshire, Oxfordshire and Berkshire West Integrated Care System. The partnership provides an opportunity for the Council to collaborate with the Integrated Care Board (ICB) and Buckinghamshire Healthcare NHS Trust in particular to deliver improvements to the health and care system, including optimising estate and digital and technological developments, that benefit the residents of Buckinghamshire and deliver excellent value for money for the local health sector and the Council.
- 2.3.5 An earmarked reserve has been established for the implementation of new systems. The revenue contribution funding that would have been used to fund a new ERP system replacing SAP is being used to establish this reserve, but it is important to recognise that most system solutions are cloud based these days, and the implementation costs of these are revenue in nature not capital. By creating this earmarked reserve, it will allow the Council the flexibility to use the optimum systems solution regardless of whether it is a revenue or a capital solution as the reserve can be a revenue contribution to capital if a capital solution needs to be implemented.

2.4 Post-Covid Landscape

- 2.4.1 The Coronavirus pandemic has had a significant impact on the national and local economy and a necessary change to the working arrangements of the residents of Buckinghamshire, with people working from home wherever possible, including a significant proportion of the Council's own staff. As part of the transition to the new unitary Council, there was an expectation that the properties held by the 5 councils would be able to be rationalised. The Work Smart programme is providing the framework for future office working for the Council and ensuring the technological infrastructure is in place to support significant homeworking and office collaboration. The future needs and requirements of the Council will be set out in the Council's accommodation strategy, which will enable the Council to either sell surplus properties to produce capital receipts or to repurpose to generate a revenue rental income.
- 2.4.2 All public sector bodies are under financial pressure as well as there being a need to offer the public a more coherent means of accessing services, and the One Public Estate (OPE) project aims to achieve the rationalisation of publicly held assets. The Council will work closely with its strategic partners to look for opportunities to utilise our collective assets to improve public services and generate savings.
- 2.4.3 The financial pressures on local authorities, caused in large part by huge cuts in Government grant funding, but also significant increases in demand for services, lead

to the exploration of alternative sources of income. The increase in surplus assets provides an opportunity for the Council to invest in the repurposing of assets in order to be able to generate additional income and help the Council to shape the post-Covid recovery in Buckinghamshire from a regeneration and economic recovery perspective. The Future High Streets Fund is being used to make improvements to the High Wycombe town centre. Any additional surplus assets may also provide opportunities to deliver other important objectives such as an increase in affordable and key worker housing in Buckinghamshire. It is important however, that sufficient capital receipts are realised to enable the capital programme to be funded and the close monitoring of delivery will be important.

2.5 Cost Inflation

- 2.5.1 There are a number of international and national issues that is impacting on severe inflationary pressures on the cost of capital projects. The reduction in Russian energy supply as a result of the Ukraine conflict has created a price pressure on energy from other sources, leading to significant inflation in the energy market. This feeds through into many aspects of capital costs, including the cost of materials and services.
- 2.5.2 The global supply chain is still feeling the effects of the Covid-19 pandemic, where factories around the globe have been closed to prevent spread of the virus, and the transporter ship incident in the Suez Canal, which resulted in failures in logistics and significantly increased transportation costs.
- 2.5.3 PWLB interest rates for borrowing have increased significantly since last year's levels, meaning prudential borrowing proposals will need to make a higher level of return to be viable.

3 Capital Investment Objectives

- 3.1 There are HM Treasury restrictions on borrowing to ensure that councils are not buying investment assets (land or buildings) primarily for yield. The Council should not have any proposals to invest primarily for yield in its Capital Programme over a 3-year period, nor can it finance such investments from other sources as an alternative to PWLB borrowing, otherwise the Council will have to pay back any PWLB borrowing taken out during the year and may be prevented from accessing PWLB in the future. Buckinghamshire Council is not planning to undertake any capital investment purely for yield.
- 3.2 The key objectives of capital investment during this strategy period will be to:
- **Support service delivery** in line with the Council's strategic objectives. The challenge of Covid has led to an acceleration in innovation and the improvement of customer service using digital channels. This will continue to be a key feature during the Better Buckinghamshire service reviews and the focus on continuous improvement following the reviews will enable best practice and new technologies to be adopted where appropriate.

- **Support regeneration, economic development, housing delivery and the wider growth agenda**, especially given the impact of the Covid pandemic and inflationary pressures on the local economy and residents of Buckinghamshire. Ensuring that there are sufficient school places to meet the demand created by substantial population growth and help to build on the excellent quality of education in Buckinghamshire is a key requirement. The regeneration of towns in Buckinghamshire and the delivery of affordable housing is also a key priority for the Council.
- **Implementation of the Climate Change and Air Quality Strategy.** The Council has a target to achieve its net zero-carbon target by 2050 at the latest. It will achieve this through various measures such as building rationalisation, building and streetlight energy efficiency, boiler replacements, using electric/low carbon vehicles (including refuse vehicles), solar car ports and tree planting.
- **Supporting local communities.** The condition of our highways and footpaths is consistently a priority for our residents and the ease of movement around Buckinghamshire is important for social connectivity and integration, outdoor leisure, such as walking and cycling, as well as the local economy. The Covid pandemic has brought into sharper focus the importance of leisure activities, especially in outdoor settings, with new users being introduced to our parks and public footpaths and as well as taking up cycling on our road network. There is an opportunity to help many of our residents to maintain their increased level of activity by making sure that accessible indoor leisure facilities are available as part of the post-Covid recovery. There will also be pent up demand for cultural activities that were subject to heavy restrictions during the pandemic.
- **Supporting healthy and independent lives.** With an expected 40% increase in the 60+ population and a 147% increase in the 90+ population in Buckinghamshire by 2038, the Council is looking to deliver a portfolio of assets that is sufficient to meet current need and requirements for at least the next 10 years. Achieving this objective will also involve moving away from 'building based' provision and promoting independent living for longer amongst all client groups, resulting in more care in the community. The ongoing development of the strategy for the use of Disabled Facility Grants as part of the Improved Better Care Fund will be instrumental in this. At the same time the Council will promote the development of locally based provision and local choice to reduce the need for out of county placements.
- **Facilitate the generation of income**, be that from existing commercial assets held predominantly for their rental yield, service-based assets also capable of generating income or the repurposing of existing assets to deliver the Council's strategic objectives and where an income stream is deliverable as a by-product of that investment.
- **Enhance value for money** by helping to reduce or avoid costs. The Council has a comprehensive Better Buckinghamshire Reset and Recovery programme, which is reviewing all service areas to ensure the new council has a strong customer and outcome focus. This will partly involve learning from the improvement lessons

from the Covid-19 response, as well as utilising technology to help deliver those service improvements and process efficiencies.

3.3 As well as the key objectives set out in 3.2 above there will also be regard for the following:

- Meeting legislative requirements, such as school place planning requirements, or health and safety, and the Social Value Act 2013.
- Maximise community benefits, working in partnership with other agencies.
- Ensure that investments are affordable and sustainable.
- Safeguard the on-going integrity of existing assets (property, highways, ICT, etc.) ensuring they remain fit for purpose, including reducing the maintenance backlog.
- Be forward looking in terms of investing in future technologies and recognising societal behaviour patterns and not the ways of the past.
- Ensure that investments are in line with the relevant approved strategies (i.e. Strategic Asset Management Plan, the Highways Asset Management Plan etc).

3.4 Where assets are held by the Council that do not fall into the above categories the Council will aim to dispose of such assets. However, it will seek to maximise the return in doing so and therefore will on occasions hold assets awaiting favourable market conditions. The retention of assets in this way will require an explicit decision to do so.

3.5 Based on the above objectives it is envisaged that capital investment will fall into four main categories:

- Assets owned by the Council to support the direct delivery of services by the Council itself.
- Assets owned by the Council to support the delivery of services by third parties where there is a strategic need/advantage in continuing to own the assets.
- Assets held for the purposes of regeneration or economic development.
- Assets held for a financial return to support the financial resilience of the Council.

3.6 In addition the Council may on occasions make capital investments in assets owned by third parties, where doing so facilitates the delivery of Council objectives, or legislative requirements.

3.7 Due to the scale of the Council's investment programme the Buckinghamshire Strategic Infrastructure Tool continues to be developed to provide an overview of all the strategic investment projects being undertaken to make sure all synergies and dependencies are identified. It works as a prioritisation tool so that no service areas

are overcommitted from a resourcing perspective and funding gaps for infrastructure can be identified and addressed effectively.

4 Areas for Investment

4.1 Given both the Capital Investment Objectives and the Corporate Priorities described above the following list, whilst not necessarily exhaustive, describes key areas where one might expect to see investment directed.

- Investments that facilitate growth, economic development and regeneration in Buckinghamshire, such as Aylesbury Garden Town, Wycombe area regeneration, Princes Risborough growth areas, and developments at Winslow. etc
- New infrastructure such as roads and schools to support the growth in housing.
- Structural Maintenance of Highways Infrastructure.
- Structural Maintenance of Properties in which the Council has a continuing interest, including schools within the local authority family of schools.
- Meeting the statutory requirement to provide school places for all primary and secondary age children.
- Investment to increase availability of specialised accommodation to meet the needs of increasing numbers of highly vulnerable adults and children.
- Assets which facilitate community involvement in services which meet corporate objectives.
- ICT Infrastructure, both to facilitate modern service delivery from the Council and within the local community, e.g. Broadband connectivity across the community, mobile phone coverage, gigabit connectivity to support the local economy.
- The re-design/re-configuration of assets or services that permit lower on-going revenue costs or halt a trend of increased revenue costs.
- New or enhanced existing assets that allow a secure revenue income stream to the Council.
- Assets that help the Council meet sustainability targets, such as reduced energy consumption/CO₂ emissions, reduced waste disposal via landfill and flood defence.
- Assets which facilitate easier access to services, including the Council's website.
- Assets which facilitate service improvements if these are identified corporate priorities and are financially sustainable on an on-going basis.

- Assets that facilitate the release of other assets, where the net effect is an increase in value to the Council.

4.2 Given that resources are very limited it would not be expected that investments will be made in the following, although there might be exceptional circumstances that dictate otherwise.

- Assets which facilitate service improvements, but that are not corporate priorities.
- Assets which result in increased revenue expenditure unless meeting other key priorities.
- Assets that lead to an adverse environmental impact created by the Council unless this is unavoidable in achieving a statutory requirement, or Corporate Plan objective.
- Assets where the risk exposure exceeds the likely benefits.

4.3 Financial Investments

4.3.1 Financial Investments can fall into three categories, as defined by the Statutory Guidance issued under section 15(1)(a) of the Local Government Act 2003: Specified Investments; Loans and Non-specified Investments.

4.3.2 Specified and non-specified investments are only likely to be undertaken on either a short, or a long-term basis as part of managing the council's cash flows and are therefore covered by the Treasury Management Strategy rather than here.

4.3.3 Loans may also be used for treasury management purposes, but where they are used in support of service delivery objectives this should comply with Financial Instructions.

4.4 Non-Financial Investments

4.4.1 For the purposes of this strategy a non-financial investment is a non-financial asset held by the authority primarily or partially to generate a surplus. This might be through an anticipated appreciation in the capital value of the asset, or by way of delivering a regular income stream, or a combination of both. However, in the

current financial climate the emphasis is likely to be on assets that generate a regular income stream.

- 4.4.2 Although the Council remains open minded to consider a range of opportunities the high likelihood is that non-financial investments will involve property assets, however, it will not involve the investment in property assets purely for yield. Due to the consolidated portfolio inherited by Buckinghamshire Council, the impact that the Coronavirus pandemic will have on future office capacity requirements and the need to mitigate the revenue impacts on post-coronavirus income levels, the Council will look to repurpose some of its portfolio to produce an income stream and meet its corporate objectives, especially in respect of regeneration, affordable housing and economic development.
- 4.4.3 In addition, on occasions the Council may choose to purchase land or property for strategic reasons rather than just for a return and therefore expected rates of return may be narrower than a pure investment. This might be to protect existing service provision but will most likely be linked to its community leadership role in accommodating and facilitating regeneration, economic development and housing growth. This will require well documented business cases and formal decisions on a case-by-case basis.

5 Funding Capital Investment

- 5.1 There are a number of potential sources of financing for the capital programme. These can be described as follows:
 - 5.1.1 **Grant Funding** - often specifically for capital purposes and also often from central government, but they may come from, or through, other agencies.
 - 5.1.2 **Capital Receipts** - receipts arising from the disposal of existing assets are constrained to only be useable for the purposes of funding new assets. Such funds when generated are held in a Capital Receipts Reserve until such time as used. The use of surplus land to deliver additional council priorities such as affordable housing, key worker housing, supported living etc can have an impact on the residual capital receipt value to the Council. These impacts will be reflected in the financial implications of reports and there is close monitoring of the delivery of capital receipts to ensure they are in line with the capital programme funding assumptions.
 - 5.1.3 **Developer Contributions** - S106 agreements are used where specific planning mitigations are required for a development and tend to relate to specific capital investment projects, but where it is more generic, the Council will use this funding to meet its capital investment priorities where these satisfy the conditions of the s106 agreement. CIL funding is more flexible in its use and the element that is retained by

the Council (15% or 25% is given to the parish/town council depending upon whether they have a neighbourhood plan) will be used to fund the Council's capital investment priorities in the Capital Programme that meet CIL funding requirements. CIL is not used where s106 funding is available.

- 5.1.4 **Partner Contributions** - some projects may be jointly funded between the Council and other agencies, such as schools, other councils, or the Buckinghamshire Local Enterprise Partnership (BLEP). Under current arrangements the Council is the accountable body for the BLEP and thus capital expenditure on behalf of the BLEP is included in the Council's Capital Programme and funded by resources available to the BLEP.
- 5.1.5 **Prudential Borrowing** - the Council is able to borrow in order to fund its capital expenditure provided that the revenue financing costs of such borrowing are affordable and sustainable. Prudential borrowing will be considered as a source of capital funding in accordance with the Government's guidelines and with regard to the CIPFA Prudential Code for Capital Finance in Local Authorities.
- 5.1.6 **Revenue Contributions to Capital** - the Council is able to use its revenue resources to fund its capital expenditure, but obviously this then reduces the funding available for recurrent expenditure.
- 5.1.7 **Use of Earmarked Reserves** - essentially this is just a mechanism for deferring the application of one of the sources listed above, e.g. revenue contributions, or capital receipts. A typical example is the use of a Repairs and Renewals Fund.
- 5.1.8 **Leasing** - essentially this is a specialised form of borrowing linked directly to the rental of an asset.
- 5.2 The choice of funding for the capital programme and projects within it will depend upon the overall availability of resources and any constraints applicable to particular sources.
- Wherever possible external resources such as partner contributions, or grants will be the first preference for funding projects. It is likely that developer or partner contributions will only be available for specific projects. It is also possible that some grant funding is ring-fenced for specific purposes, although this tends not to be the case in recent times.
 - Prudential borrowing will be the second choice of funding but will only be used where there is a strong business case offering an appropriate rate of return. The use of the £100m Prudential Borrowing allocation approved by Council as part of the MTFP Capital Programme, will only be released following approval of a business case by Cabinet.
 - Finally, the Council's own resources (capital receipts and revenue contributions) will be used where available and affordable.
- 5.3 The Council will consider arranging borrowing via the Municipal Borrowing Agency (MBA), UK Infrastructure Bank or other alternatives, providing it is prudent to do so

and a rate below PWLB rates can be achieved. This borrowing route will be subject to approval by Cabinet before it is undertaken.

- 5.4 The Council will aim to maximise its funding for capital expenditure by bidding for grant funding, disposing of surplus assets, seeking to maximise its leverage with partners in respect of joint funding opportunities, etc. Indeed, the ability to respond to the very substantial growth agenda will be heavily dependent upon the ability to attract additional resources. This may come in the form of additional funding from Government, such as the Housing Infrastructure Fund (HIF), developer contributions, or working in partnership with other bodies e.g. the BLEP, other public bodies, or the business community. A Location Asset Strategic Review (LASR) was carried out which identified opportunities to reduce the overall public property estate and thus generate capital receipts. However, this will need to be continually reviewed as there may be longer term strategic reasons to hold on to assets, improve the operational efficiency and/or repurpose to generate income as part of the consideration.
- 5.5 Although the Council will continue to bid for all the resources it can, the Government's austerity measures are leading to a tightening of grant funding and the levelling up agenda may place Buckinghamshire as a lower priority area than the rest of the country.
- 5.6 Historically the Council has provided a reasonable level of revenue contributions to fund the capital programme. However, as part of measures to keep the revenue budget in balance in the face of reduced funding and increasing service pressures the capacity to do this has been reduced to a relatively low level.
- 5.7 A £1m feasibility revenue budget has been identified and there are earmarked reserves available for feasibility work, but the Council may want to look at opportunities to increase the level of feasibility funding available when it has an opportunity to do so, given the increased importance of maximising the revenue earning potential of assets held. Generally, feasibility work is a one-off revenue cost, but it is important to help mitigate risk and deliver an optimum investment solution.
- 5.8 Given the nature and lead in times in relation to regeneration and new road schemes, the Council wants to develop a longer-term strategic capital programme to cover the longer timeframes relating these significant areas of capital investment. Work has started on achieving this, but more work needs to be done as the key strategies identified in Section 1.6 above are developed and approved.
- 5.9 Any capital investment decision which involves prudential borrowing must include the cost of servicing the debt as part of a robust business case. Investment decisions will be approved by Cabinet and will be supported when the cashable cost reductions (or increased income) exceed the financing costs of any borrowing needed to fund the investment over its life, with a reasonable return to cover off risk and scenario sensitivity. For any property related investments, the net return that is delivered should exceed the CCLA Property Investment Fund yield at the time of consideration, however exceptions could be allowed where there is a significant service delivery benefit, or the investment helps to deliver key corporate priorities. Any approval will be subject to appropriate due diligence and relevant surveys being undertaken. There will be an annual post-implementation review of projects that have been approved via

the Prudential Borrowing facility to ensure that benefits have been delivered in line with approval and reported back to Cabinet.

- 5.10 Bids may be made against the prudential borrowing facility to provide loans to our companies or partners such as Consilio, Enterprise Zone, Aylesbury Vale Estates, but will ensure that the business case is robust and there is no risk to the Council.

6. Minimum Revenue Provision

- 6.1 Minimum Revenue Provision (MRP) is the charge to revenue made in respect of paying off the principal sum of the borrowing undertaken to finance the capital programme. MRP, which is largely defined by regulation, is aimed at ensuring that the council does not have time expired/fully depreciated assets, but still has associated outstanding debt.
- 6.2 Where capital expenditure was incurred before 1 April 2008 MRP will be charged on a straight-line basis over 50 years (from 1 April 2016) in line with previous budget approvals. For capital expenditure incurred on or after 1 April 2008 and funded through borrowing, the Council will calculate MRP using the asset life annuity method. Using this method MRP is calculated in a similar way as calculating the capital repayment element of a fixed rate repayment mortgage. Where borrowing relates to historic balances from the former County and District Councils, the calculation is based on the outstanding balances on 1 April 2020 and the remaining asset lives.
- 6.3 In accordance with provisions in the guidance, MRP will be first charged in the year following the date that an asset becomes operational.
- 6.4 The asset life annuity method calculation requires estimated useful lives of assets to be input into the calculations. These life periods will be determined under delegated powers to the Service Director of Finance, with regard to the statutory guidance. However, the Council reserves the right to determine useful life periods and prudent MRP in exceptional circumstances where the asset life annuity method would not be appropriate.
- 6.5 As some types of capital expenditure incurred by the Council are not capable of being related to an individual asset, asset lives will be assessed on a basis which most reasonably reflects the anticipated period of benefit that arises from the expenditure. Also, whatever type of expenditure is involved, it will be grouped together in a manner which reflects the nature of the main component of expenditure and will only be divided up in cases where there are two or more major components with substantially different useful economic lives.
- 6.6 Recognising the impact of MRP on the revenue budget is an important element in determining the affordability and sustainability of borrowing to fund an asset.

Essentially, if there is no on-going capacity within the revenue budget to afford the MRP then one shouldn't take out the borrowing in the first place. This is why a robust business case demonstrating a rate of return in excess of costs (including MRP) is important.

7. Capital Risks

- 7.1 **Cost Inflation** – as well as general high inflation currently, there is also the added HS2 and East West Rail construction cost pressures in the area. This is mitigated by ensuring there is sufficient contingency provided in capital project cost estimates and undertaking value engineering to stay within agreed budgets when cost pressures emerge. Funding can only be released where an appropriate business case is provided to release capital funding to the relevant capital governance board.
- 7.2 **Capital Maintenance** – Our assets will deteriorate if we do not invest sufficient capital maintenance in our existing assets. Work is still being undertaken to get condition surveys for our entire property portfolio, but when completed an assessment of the maintenance needs and provision made and maintenance expenditure will be closely monitored in the meantime for our property and highways assets.
- 7.3 **Capital Receipts** – A shortfall in the generation of capital receipts would impact on the available investment in the capital programme. Realisation of capital receipts is closely monitored and if there was any shortfall the programme would be reviewed for reductions to future years when looking at future years' capital programmes if alternative funding could not be found. There is a full programme of disposals identified for the 4-year current programme, but a detailed review needs to be undertaken to understand the future capital receipt opportunities to help fund the longer-term capital programme.
- 7.4 **Government Capital Grants** – Although the grant funding assumptions in the capital programme are prudent and realistic, there is always the risk that the Government's Levelling Up agenda and public spending controls could reduce the level of capital grant funding the council receives. Again, any shortfall in grant funding would be adjusted for when reviewing the capital programme each financial year if alternative funding could not be found.
- 7.5 **Capital Slippage** – If capital expenditure isn't profiled accurately then there is the risk of significant in-year underspend against the programme. The profile of expenditure is reviewed and challenged each year to try and get it as accurate as possible. This is much more of a service delivery risk than a financial risk, but there can be financial implications from the delay in the delivery of benefits.
- 7.6 **Interest Rate Increases** – A prudent assumption is made for the likely interest rates for any borrowing costs in the programme or bids for prudential borrowing. The biggest impact could be on those capital schemes that the Council would like to support but which are only marginally viable, where any rise in interest rates may make a bid against the Prudential Borrowing facility unviable. This needs to be given particular focus given the recent PWLB interest rate volatility.

8. Capital Governance and Processes

8.1 Overview

- 8.1.1 This Capital Strategy sets out the framework for the governance of capital assets for the organisation. Primary responsibility for the development of the Strategy rests with the Service Director of Finance, although ultimate accountability for its approval rests with Full Council in line with the Prudential Code.
- 8.1.2 The development or purchase of new assets, maintenance of existing assets and disposal of surplus assets are matters of operational and financial significance and therefore require robust governance arrangements. For this reason, the Corporate Management Team (CMT) will play a pivotal role in these governance arrangements, providing co-ordination and consistency across the organisation.
- 8.1.3 Whilst this Strategy sets out the framework for identifying, approving, implementing and reviewing capital projects, the details are set out in the Financial Instructions for Capital.

8.2 Governance Boards

- 8.2.1 Although the assets held by the Council can be as diverse as the services it delivers, they can be grouped into a few broad categories, namely: property; technology; and highways. For each of these broad categories there will be an appropriate advisory board chaired by the relevant Cabinet Member and with further member representation. In addition, a Housing Infrastructure Fund Investment Board (HIF Investment Board) has been established to specifically monitor the delivery of the substantial HIF funded schemes, due to formal monitoring arrangements agreed with Homes England. These are capital governance advisory boards and are not decision-making bodies; they are able to make recommendations to Cabinet and Cabinet authority is required for any key decisions.
- 8.2.2 The relationship between these Boards is illustrated in Appendix A. Each Board will have an officer group that will review all business cases before they go forward to the relevant Board to ensure that all due diligence has been undertaken beforehand. The Strategic Investment Assurance function in Planning Growth and Sustainability works across these boards and integrates projects and asks into the Buckinghamshire Strategic Infrastructure Tool. If it is determined that additional specialist boards are required to monitor the delivery of specific capital projects, then they will be established alongside the Property, ICT, Highways and HIF Investment Boards and report into the Corporate Capital Investment Board (CCIB).

- 8.2.3 The Place Based Growth Board is an external partnership board, chaired by the Leader of the Council, which facilitates working alongside the Council's strategic partners to enable the place-based ambition for the delivery of the economic growth agenda across Buckinghamshire. Where the Council agrees to implement programmes of work on behalf of the Place Based Growth Board, any capital schemes will be added to the capital programme following formal Council approval in line with financial procedures. The Property, Highways and/or HIF Investment Boards will report to and advise the Board, and/or any of its supporting Boards, of progress on the delivery of those commissioned schemes.
- 8.2.4 The Place Based Growth Board is not a decision-making body of the Council. Any funding from the Council to the proposed 'Pooled Investment Fund' of the Place Based Growth Board would require formal member approval by the Council, in line with financial procedures. The release of funding from the Place Based Growth Board's 'Pooled Investment Fund' will require a Board majority from the Enterprise & Investment Board (EIB) and all three Buckinghamshire Council Cabinet Members on the EIB Board to ensure that all Council resources are allocated in line with agreed Council objectives.
- 8.2.5 The Property Board is not a decision-making body of the Council. It is an advisory Board that will cover all land and property whether held for service delivery purposes, or as an investment for financial return. It will be responsible for all land and property regardless of which services are delivered from those premises at any point in time. So, for example, it will cover multi use offices, but also care homes, highways depots, waste processing sites and other single service premises. Where considering any proposals which involve or impact upon the Agricultural Estate or Green Belt Estate, the Board will ensure that environmental policies and protection of the green belt are fully considered as part of any recommendations to Cabinet, and also that any recommendations have the agreement of the Cabinet Member for Climate Change and Environment.
- 8.2.6 The ICT Board is not a decision-making body of the Council. It is an advisory Board that will cover all technology assets, be that laptops, screens, phones, or servers, cabling and other hidden infrastructure. It will also include capitalisable software licences and assistive technology. This will apply to technology assets owned by the council whether they are within council premises, or elsewhere.
- 8.2.7 The Highways Board is not a decision-making body of the Council. It is an advisory Board that will cover all highways assets, such as roads and footpaths, but also bridges, signals, road safety projects etc.
- 8.2.8 The HIF Investment Board is not a decision-making body of the Council. It monitors the delivery of all projects that receive HIF funding from Homes England.

- 8.2.9 For any assets that do not fall readily into any of these major categories, potentially some items of plant and equipment, CMT will either allocate responsibility to one of the above Boards or exercise that responsibility directly itself.
- 8.2.10 To ensure that appropriate technical financial advice is available to each of the boards, the relevant directorate Head of Finance will be a representative on each board.
- 8.2.11 All the capital governance boards provide oversight on the delivery of the capital programme. The responsibility and accountability for the delivery of the individual schemes once funding has been released by the relevant governance board rests with Corporate Directors and their project managers.

8.3 Development of the Capital Programme

- 8.3.1 Each year the Capital Programme will be developed as part of the Medium-Term Financial Plan, culminating in approval by full Council in February each year. The table below sets out the broad timeline to be followed.

Jun – Aug	Portfolio groups/Directorates review existing programme and develop capital bids in line with relevant strategies where appropriate. (Robust business cases produced and supported by the relevant Directorate Head of Finance)
Early Sep	Corporate Finance consolidates bids and reports summary to CMT CMT advise on strategy to resolve any gap.
Mid Sep	Property/ICT/Highways Capital Boards review bids and prioritise
Late Sept/ Early Oct	Service Director of Finance convenes a Corporate Capital Investment Board meeting of Board lead Members/officers to scrutinise bids in detail and arrive at a proposal for a balanced capital programme.
Mid Oct/Nov	CMT reviews SDCF proposal and agrees recommendation to Cabinet
Dec	Cabinet approves draft capital programme for consultation
Jan -Feb	Follows MTFP approval process in parallel with the revenue budget

- 8.3.2 Bids to the capital programme should be prioritised by both Portfolio groups and the three governance boards taking guidance from this Capital Strategy and any relevant service priorities. The following criteria will be used to prioritise bids in order to close any gap to the available resources:

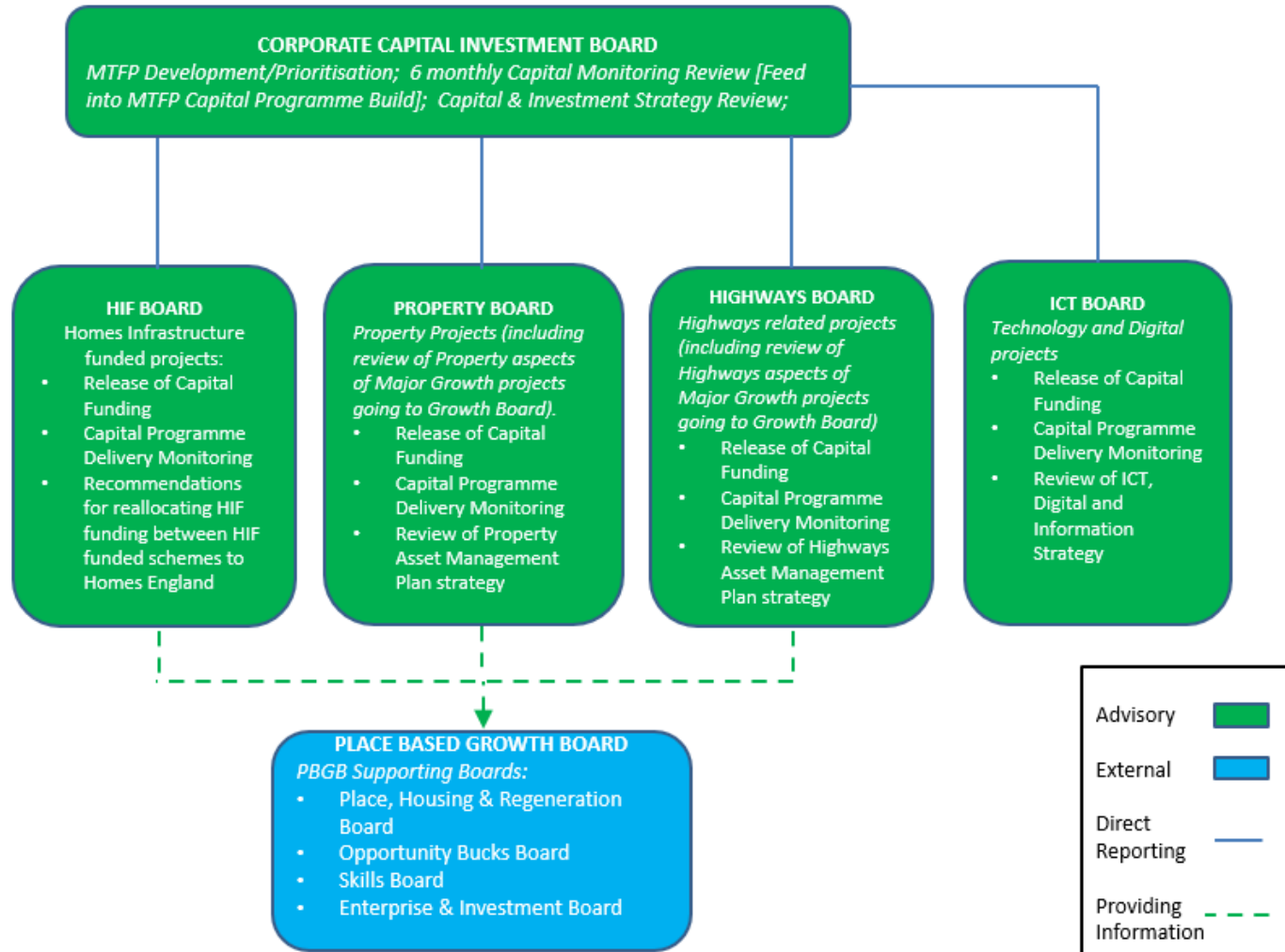
- a) Statutory requirement (e.g. H&S, school places, disabled facilities, waste collection, household waste recycling centres, statutory reporting – but only to the extent that is statutorily required).
- b) Ringfenced funding has been identified (i.e. s106 or genuinely ringfenced government grants), the scheme is fully funded, **and** aligns with corporate priorities.
- c) Strong financial business case resulting in savings paying back the cost of investment within 7 years or less or a capital receipt is generated in excess of the investment assisting with COVID recovery and financial sustainability.
- d) Maintains the life and/or quality of our assets.
- e) The scheme leverages ringfenced external funding (i.e. s106 or genuinely ringfenced government grants), the scheme is at least 50% funded **and** aligns with corporate priorities.
- f) In line with the Corporate Plan and directorate priorities as set out in the Capital and Investment Strategy and the Buckinghamshire Strategic Infrastructure Tool.
- g) Provides a geographic balance to the consistency of service provision across the Council area.

8.4 Monitoring of Progress

- 8.4.1 Once the Capital Programme is approved individual schemes will be allocated to the most appropriate governance board. Each Board will then have the authority to release resources on individual schemes to project managers in line with the Capital Gateway Process, subject to the necessary requirements at that stage, e.g. outline business case, full business case, etc.
- 8.4.2 Each Board will put in place appropriate arrangements to monitor progress and drive delivery of the individual projects both in financial terms and practical delivery, effectively carrying out a high-level Programme Management Office role.
- 8.4.3 The Corporate Capital Investment Board will be convened at least on a 6 monthly basis to review the delivery of the overall capital programme for the Council.

The Buckinghamshire Council Capital Programme for 2023/24-26/27 can be found here

CAPITAL INVESTMENT GOVERNANCE ADVISORY BOARDS





Report to Full Council

Date: 22 February 2022

Title: Committee Proportionality Review

Author and/or contact officer: Sarah Ashmead, Monitoring Officer

Ward(s) affected: All

Recommendations: That the Council: -

Approves the allocation of seats on council committees to political groups at Appendix 1

Background

- 1.1 A request has been received from the IMPACT Alliance Group Leader to conduct a proportionality review. Since the last proportionality review in May 2022, Cllr Sue Lewin has been elected via by-election and subsequently joined the Alliance Grouping. Additionally, Cllr Steve Guy and Cllr Andrea Baughan have left the Alliance Grouping and joined the IMPACT Alliance. These political group changes have resulted in a change in proportionality as detailed below.
- 1.2 This report seeks approval to the proportionality arrangements for committees of Buckinghamshire Council established in the constitution as follows:
 - Strategic Sites Committee and the Area Planning Committees
 - Licensing Committee
 - the Pensions Committee
 - the Senior Appointments and Pay Committee
 - the Standards and General Purposes Committee
 - the Audit and Governance Committee
 - the Select Committees

Political Proportionality

- 1.3 The distribution of seats on Committees is governed by Section 15 of the Local Government and Housing Act 1989 and the Local Government (Committees and Political Groups) Regulations 1990, which require the allocation to accord with the rules on proportionality. The Regulations state that seats on Committees must be allocated to each political group in the same proportion to the number of seats held by each of those groups on the Council (rules of aggregation as well as being in the correct proportions on each Committee individually, in so far as this may be practicable).
- 1.4 The political balance of the Council is currently 112 Conservatives, 16 Liberal Democrats, 6 Independents, 6 Labour, 4 Wycombe Independents, 2 Independent Network and 1 Green Party. There are 3 political groups comprising 112 (The Conservative Group), 20 (The Alliance Grouping) and 15 (IMPACT Alliance) Members. There are no ungrouped members. Following the agreement of all political groups the final allocations proposed are listed in Appendix 1.
- 1.5 The allocation of total seats in line with political proportionality is as set out in Table 1 below.

Table 1 – Total Seats

Political Group	Seats on Council	% of whole	Seats actual	Seats rounded
Conservative	112	76.2%	163.81	164
Alliance Grouping	20	13.6%	29.25	29
IMPACT Alliance	15	10.2%	21.94	22
Total	147	100%	215	215

- 1.6 The initial allocation of seats to committees in line with political proportionality (before adjustments) is as set out in Table 2 and 3 below.

Table 2 – Initial calculations before adjustments

Committees	No	Conservative		Alliance Grouping		IMPACT Alliance	
		Strict	Rounded	Strict	Rounded	Strict	Rounded
Pension Fund	7	5.333	5	0.952	1	0.714	1
Senior Appointments	7	5.333	5	0.952	1	0.714	1
Strategic Sites	12	9.143	9	1.633	2	1.224	1
Audit & Governance	12	9.143	9	1.633	2	1.224	1
Standards	14	10.667	11	1.905	2	1.429	1
Licensing	15	11.429	11	2.041	2	1.531	2
Area Planning North	12	9.143	9	1.633	2	1.224	1
Area Planning East	12	9.143	9	1.633	2	1.224	1
Area Planning West	12	9.143	9	1.633	2	1.224	1
Area Planning Central	12	9.143	9	1.633	2	1.224	1
Area Planning South	10	7.619	8	1.361	1	1.020	1
Select Committee – Health & Adult Social Care	15	11.429	11	2.041	2	1.531	2
Select Committee - Children & Education	15	11.429	11	2.041	2	1.531	2
Select Committee - Transport, Environment & Climate Change	15	11.429	11	2.041	2	1.531	2
Select Committee – Communities & Localism	15	11.429	11	2.041	2	1.531	2
Select Committee - Growth, Infrastructure & Housing	15	11.429	11	2.041	2	1.531	2
Select Committee – Finance & Resources	15	11.429	11	2.041	2	1.531	2
Aggregate	215	163.810	160	29.252	31	21.939	24
Adjustment required			4		-2		-2

Table 3- Initial allocations of seats on other committees and outside bodies

Committee	Size	Conservative	Alliance Grouping	IMPACT Alliance	Remainder
Buckinghamshire & Milton Keynes Fire Authority	12	9 (9.14)	2 (1.63)	1 (1.22)	0
BOB (Buckinghamshire, Oxfordshire and Berkshire West) Joint Health Scrutiny and Overview Committee	6	5(4) (4.57)	1 (0.82)	1 (0.61)	-1*
Chilterns Conservation Board	5	4 (3.81)	1 (0.68)	1(0) (0.51)	-1*

* In the case of a remainder of -1, the most marginal seat is lost. Adjusted figures are shown in bold above.

Table 4 – Committee size & model allocation of seats by Group

Size	Conservative	Alliance Grouping	IMPACT Alliance	Remainder
3	2	0	0	1
4	3	1	0	0
5	4	1	1	-1
6	5	1	1	-1
7	5	1	1	0
8	6	1	1	0
9	7	1	1	0
10	8	1	1	0
11	8	1	1	1
12	9	2	1	0
13	10	2	1	0
14	11	2	1	0
15	11	2	2	0
16	12	2	2	0

Legal and financial implications

1.7 The legal implications are as detailed within the body of the report.

Consultation and communication

1.8 Consultation on the proportionality and appointments has taken place with the Group Leaders.

Final allocations of Seats (figures in bold indicate where adjustments have been made)

Committee	Size	Conservative	Alliance Grouping	IMPACT Alliance
Pension Fund	7	5	1	1
Senior Appointments	7	5	1	1
Strategic Sites	12	9	2	1
Audit & Governance	12	9	2	1
Standards	14	11	2	1
Licensing	15	11	2	2
Area Planning North	12	9	2	1
Area Planning East	12	9	2	1
Area Planning West	12	9	2	1
Area Planning Central	12	9	2	1
Area Planning South	10	8	1*	1*
Select Committee – Health & Adult Social Care	15	12 (11)	2	1 (2)
Select Committee - Children & Education	15	11	2	2
Select Committee - Transport, Environment & Climate Change	15	12 (11)	1 (2)	2
Select Committee – Communities & Localism	15	11	2	2
Select Committee - Growth, Infrastructure & Housing	15	12 (11)	1 (2)	2
Select Committee – Finance & Resources	15	12 (11)	2	1 (2)
Total	215	164 (160)	29 (31)	22 (24)

* By mutual agreement between Group Leaders, the Alliance Grouping seat on Area Planning South will be taken up by the IMPACT Alliance

Figures in brackets show the original calculated proportionality seats. Due to rounding, this results in an under-allocation for the Conservative Group of 4 seats, an over-allocation of 2 seats for the Alliance Grouping, and an over-allocation of 2 seats for the IMPACT Alliance Group. Figures in bold indicate where committee seats have been manually adjusted with the agreement of Group Leaders to arrive at the correct committee seat entitlements for Groups overall.

Final allocation of seats on other committees and outside bodies

Committee	Size	Conservative	Alliance Grouping	IMPACT Alliance
Buckinghamshire & Milton Keynes Fire Authority	12	9	2	1
BOB (Buckinghamshire, Oxfordshire and Berkshire West) Joint Health Scrutiny and Overview Committee	6	4 (5)	1	1
Chilterns Conservation Board	5	4	1	0 (1)

Figures in brackets show the original calculated proportionality seats. The proportionality calculations result in an over-allocation of one seat to the BOB Joint Health Scrutiny and Overview Committee and Chiltern Conservation Board – in each case, the most marginal seat is lost (adjusted figures are shown in bold).

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Leader Decisions Taken

Information on decisions taken by the Leader since the last full Council agenda. For an up-to-date list of decisions taken and forthcoming decisions, please refer to the Council's website – <https://buckinghamshire.moderngov.co.uk/>

28 Nov 2022

TR28.22 - Gerrards Cross Waiting Restrictions

The Leader AGREED:

- a. **That the Traffic Regulation Order be made as advertised at Statutory Consultation but with the following amendments:**
 - Remove the proposals for Fulmer Way, Layters Way, Orchehill Avenue, Orchehill Rise and Vicarage Way in their entirety.
 - Marsham Way - remove the three proposed unrestricted parking bays outside no. 49 and 51 Marsham Way (map tile HS87).
 - Mill Lane - replace the proposed double yellow lines on the westbound side of Mill Lane between Hill Way's junction and end of proposed restrictions (inlet opposite number 21) with single yellow lines restricting parking Monday to Friday 8am to 9.30am and 3pm to 4.30pm. Also, replace the proposed double yellow lines between numbers 2 and 8 Mill Lane on the westbound carriageway with single yellow lines restricting parking Monday to Friday 8am to 9.30am and 3pm to 4.30pm (map tile HT86 and HT87).
 - Moreland Drive - retain the proposals for double yellow lines supported by highway code safety regulations (which includes the dead-end spur to the east of Moreland Drive due to carriageway width). Replace proposed double yellow line extension on the north east side carriageway with single yellow lines restricting parking Monday to Friday 8am to 9.30am and 3pm to 4.30pm (map tile HT87 and HU87).
 - South Park Drive - remove the No Waiting Monday to Friday 2pm to 3pm element from the proposals (map tile HO86, HO87 and HP86).
 - South Park View - remove the double yellow lines from the right larger hammerhead (southern one). Yellow lines to cease at dropped kerb to 16a South Park View and remain removed clockwise around hammerhead to the end of the dropped kerb adjacent to 3 to 5 Beaumont Place.

- b. That responders to the Statutory Consultation be informed of the Leader and Cabinet Member for Transportation Decision.**

30 Nov 2022

TR30.22 - Wendover Parking Review 2022

The Leader AGREED:

- a. That the Traffic Regulation Order be made as advertised at Statutory Consultation but with the following amendments:**
- Remove the proposals in their entirety in Bridleways, Dobbins Lane, South Street, Vicarage Close and Vinetrees
 - Removal of the proposals in Chiltern Road except for the double yellow lines at the entrance to the service road alongside the British Legion Club.
 - Remove the proposed unrestricted parking bay opposite odd numbers 11 to 15 Little Hampden Close
 - To withdraw the no waiting Mon-Fri 10am-11am proposal in Perry Street
 - Remove a section of proposed double yellow lines in Tring Road (from opposite 5 Rose Cottage to opposite 10 Cold Harbour)
- b. That responders to the Statutory Consultation be informed of the Decision.**

1 Dec 2022

TR29.22 - CWPC (Flackwell Heath) Parking Scheme

The Leader AGREED:

- a. That the Traffic Regulation Order be made as advertised at Statutory Consultation but with the following amendments:**
- Removal of the double yellow lines (no waiting anytime) proposed in front of 21 and 23 Swains Lane only.
 - Remove the double yellow lines (no waiting anytime) in the hammerhead at the end of Highlands.
- b. That responders to the Statutory Consultation be informed of the Decision.**

9 Dec 2022

L09.22 - Ukraine Resettlement – Housing Options

The Leader:

ACKNOWLEDGED the volume of Ukrainian citizens resettled in Buckinghamshire and the expected pressure on demand for accommodation.

APPROVED the proposals to help to mitigate this pressure by providing:

- **Support for Buckinghamshire residents to continue/commence hosting**
- **Support measures to assist the transition of Ukrainian guests into private rented accommodation**
- **Enabling use of funding from Government for the Ukraine scheme to develop the supply of temporary accommodation**

19 Dec 2022

FR06.22 - 22 Queens Square, High Wycombe

The Leader:

APPROVED the purchase of the freehold of 22 Queen Square, High Wycombe, as part of the Future High Streets programme, on terms set out in the Confidential Annex and delegate to the Director of Property in consultation with the Cabinet Member for Accessible Housing and Resources and the S151 Officer authority to finalise and agree heads of terms, appoint necessary consultants to undertake due diligence, exchange contracts and complete on the purchase.

AGREED to delegate to the Director of Property authority to:

- (a) **progress refurbishment works including the appointment of contractors and consultants**
- (b) **dispose of the second floor flat on a long lease, letting it on a Shorthold Tenancy in the meantime, returning the proceeds of sale to the Future High Streets Capital programme allocation.**
- (c) **seek approval from DHLUC to amend the originally approved Future High Streets development programme to fund 22 Queen Square.**

3 Jan 2023

TR32.22 - Buckingham School - Emergency Access

The Leader:

- a) **CONSIDERED** the feedback received at Statutory Consultation
- b) **APPROVED** the introduction of the emergency access and waiting restrictions as set out in this report
- c) **AGREED** that responders to the statutory consultation be informed of the decision as well as implement the Traffic Regulation Order and related works.

19 Jan 2023

TR01.23 - A404 / A4155 Westhorpe Junction Improvements Scheme

The Leader:

1. **AGREED** to close the A404/ A4155 Westhorpe Junction Improvements Project.
2. **AGREED** to retain a budget of c. £163k (LGF funding) for the project and keep this ringfenced to develop an alternative future scheme focused on improving the movement of traffic in and out of Globe Business Park (GBP), pending the resolution of the Section 106 funding.
3. **AGREED** to release the remaining c. £2.06M of funding to be reprioritised in next year's Capital MTFP process.

The Leader NOTED:

1. **Dialogue with National Highways (NH)** on the project and more recent interaction on the A404 corridor.
2. **Stopping the project will have incurred up to £1.31M expenditure, fully funded from external sources.**
3. **The desire from stakeholders to ring-fence the remaining budget to develop an alternative future scheme.**
4. **The Section 106 funding of £262,500 which is specifically allocated to this site, has expired, and may need to be returned to developers.**
5. **The minimal remedial work required at Marlow Fire station.**

27 Jan 2023

TR03.23 - Stoke Mandeville Parallel Crossing

The Leader:

CONSIDERED the feedback which was received at the statutory consultation

AUTHORISED the implementation and construction of the parallel crossing scheme (as set out in Appendix C).

31 Jan 2023

TR02.23 - Aston Clinton - Traffic Calming

The Leader:

NOTED the outcome of the public consultation and statutory consultation for the Traffic Regulation Order.

DELEGATED authority to the Head of Transport Infrastructure & Delivery to complete detailed design following public feedback.

DELEGATED authority to the Head of Transport Infrastructure & Delivery to enter a construction contract for the Aston Clinton traffic calming scheme.

AGREED that the Head of Transport Infrastructure & Delivery is delegated to approve contractual commitments up to the value of the released s106 externally funded budget of £440,642 to deliver the Aston Clinton traffic calming scheme.

31 Jan 2023

TR04.23 - Westbury Puffin Crossing

The Leader:

- a) **CONSIDERED** the feedback which was received at the statutory consultation
- b) **AUTHORISED** the implementation and construction of the puffin crossing scheme (as set out in Appendix C)

2 Feb 2023

FR01.23 - Horns Lane, High Wycombe

The Leader AGREED:

- 1. That the Director of Property & Assets in consultation with the Cabinet Member for Accessible Housing and Resources is authorised to finalise and agree Heads of Terms in accordance with the preliminary terms detailed in the confidential appendices C1 & 2 which delivers 100% affordable housing whilst remaining compliant with S123 (Local Government Act 1972) obligations to gain best value from the disposal.**
- 2. That the Director for Property and Assets in consultation with the Cabinet Member for Resources and Accessible Housing is authorised to dispose of the site to the agreed party who have confirmed a commitment to deliver 100% affordable homes.**

2 Feb 2023

FR02.23 - Prestwood Recreation Ground

The Leader:

- 1. AGREED the granting of a Lease to Great Missenden Parish Council for Prestwood Recreation Ground for a period of 30 years and authorise the Director of Property and Assets to advertise the open space disposal as required under section 123 (2A) of the Local Government Act 1972.**
- 2. AUTHORISED the Director of Property and Assets to consider and respond to any objections received as a result of the advertisement under section 123 (2A) and to agree the terms of the lease and any associated documents in consultation with the Portfolio holder.**
- 3. DELEGATED authority to the Director of Property and Assets in consultation with the Portfolio holder to dispose of other public open spaces owned by the Council as required in the future in respect of the Council's devolution policy and aims and advertise such open space disposals as required by Section 123(2A) of the Local Government Act 1972 and consider and respond to any objections received as a result of the advertisements.**

8 Feb 2023

TR05.23 - S106 Denham Local Priority scheme

The Leader:

- a) CONSIDERED the feedback received at Statutory Consultation**
- b) APPROVED the introduction of the build out and local footway improvements as set out in this report**
- c) AGREED that responders to the statutory consultation be informed of the decision.**

For further information please contact Ian Hunt on 01494 421208

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