



Jacqui Sinnott-Lacey
Chief Operating Officer

52 Derby Street
Ormskirk
West Lancashire
L39 2DF

Tuesday, 14 February 2023

TO: COUNCILLORS

Dear Councillor,

Please find attached late information for the meeting of the **COUNCIL** being held tonight in the **COUNCIL CHAMBER, 52 DERBY STREET, ORMSKIRK L39 2DF (WEDNESDAY, 22 FEBRUARY 2023)** at **7.30 PM**.

Yours faithfully

A handwritten signature in black ink, appearing to be "JS", written over a horizontal line.

Jacqui Sinnott-Lacey
Chief Operating Officer

AGENDA
(Open to the Public)

- | | | |
|------------|--|-------|
| 3. | DECLARATIONS OF INTEREST | 949 - |
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| 6. | TO ANSWER ANY QUESTIONS UNDER THE PROVISIONS OF COUNCIL PROCEDURE RULE 10.2 | 951 - |
| | Question and Response – 61 Westgate, Skelmersdale | 952 |
| 7f | Audit & Governance Committee - Tuesday, 31 January 2023 | 953 - |
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| 11. | *GRA REVENUE & CAPITAL PROGRAMME BUDGET SETTING | 959 - |
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**AGENDA
NOT OPEN TO THE PUBLIC**

18.	TAWD VALLEY DEVELOPMENTS LTD - BUSINESS PLAN UPDATE	977 -
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We can provide this document, upon request, on audiotape, in large print, in Braille and in other languages.

For further information, please contact:-
 Jacky Denning on 01695 585384
 Or email jacky.denning@westlancs.gov.uk

COUNCIL 22 FEBRUARY 2023

DECLARATIONS OF INTEREST

The following declarations were received:

1. All Members present declared a pecuniary interest in item 9 'Members' Allowances Scheme 2023/24 and in relation to item 12 'Determination of Council Tax 2023/24', but were entitled to speak and vote by virtue of an exemption.
2.
 - a) Councillors Mrs Blake, Blundell, Gordon, Howard, Mrs Marshall, Mee, Gaynar Owen, Patel, Pope, Sutton, Whittington and Witter declared a pecuniary interest in relation to relevant lines in the budget in respect of item 11 'GRA Revenue & Capital Programme Budget Setting 2023/24' in relation to Parish Council matters in view of their membership of a Parish Council and indicated they would not participate in any detailed discussions which affected the finances of those bodies specifically.*
 - b) Councillors Aldridge, Bailey, O'Toole, Pope and D Westley declared a pecuniary interest in relation to relevant lines in the budget in respect of item 11 'GRA Revenue & Capital Programme Budget Setting 2023/24', as Members of Lancashire County Council (LCC) as did Councillors Coughlan, Cummins and Gagen as employees of LCC, and indicated that they would not participate in any detailed discussions which affected LCC.*

* By virtue of a dispensation granted by the Standards Committee all Councillors who have disclosable pecuniary or pecuniary interests in relation to relevant lines in the budget may participate and vote in the budget debates but not engage in detailed discussions about matters which affect those interests.

3. Councillors Mrs Blake, Blundell, Gordon, Howard, Mrs Marshall, Mee, Gaynar Owen, Patel, Pope, Sutton, Whittington and Witter declared a non-pecuniary interest in relation to item 12 'Determination of Council Tax 2023/24' in view of their membership of a Parish Council.
4. Councillors Aldridge, Bailey, O'Toole, Pope and D Westley declared a non pecuniary interest in relation to item 12 'Determination of Council Tax 2023/24', item 19 'Acquisition and Development of Land in Skelmersdale' and item 21b 'Motion - £2 bus fares for West Lancashire residents', as Members of Lancashire County Council, as did Councillors Coughlan, Cummins and Gagen as an employee of Lancashire County Council.
5. Councillors Gaynar Owen, Nixon, West and J Wilkie (Tenant of a Council flat/house) Coughlan and Gregson (Tenants of a Council garage) declared disclosable pecuniary interests in relation to item 14 'Housing Account – Revenue and Capital Budget Setting' for the reasons indicated but were entitled to speak and vote by virtue of an exemption (nothing in these reports relates particularly to their respective interests arising from the tenancy or lease).

6. Councillors Aldridge, Gregson, Mee, Nixon, Rigby, Sutton and K Wilkie declared a non-pecuniary interest in relation to item 14 'Housing Account – Revenue and Capital Programme' as they have a connected person who is a tenant of rented Council accommodation. Insofar as that interest becomes a pecuniary interest (as it would affect the financial position of their relative and a member of the public with knowledge of the relevant facts would reasonably regard this as so significant that it is likely to prejudice their judgement of the public interest) they declared that interest but considered that they were entitled to speak and vote by virtue of an exemption as nothing in these reports relates particularly to the relevant tenancy or lease.
7. Councillors Pope and David Westley declared a non pecuniary interest in item 8 'Pay Policy Statement 2022/23' as a member of the Lancashire County Council Pension Fund Committee.
8. Councillor O'Toole declared a non pecuniary interest in relation to item 12 'Determination of Council Tax 2023/24' as a Member of Lancashire Combined Fire & Rescue Authority and Councillor K Wilkie as an employee.
9. Councillor Johnson declared a non pecuniary interest in relation to agenda item 12 'Determination of Council Tax 2023/24' as a member appointed to the Police and Crime Panel.
10. Councillor Rigby declared a disclosable pecuniary interests/pecuniary interests in relation to item 13 'Council Tax Reforms – Second Homes and Empty Homes), as a landlord of private rented property and left the room whilst the item was under consideration.

COUNCIL

22 FEBRUARY 2023

TO ANSWER ANY QUESTIONS UNDER THE PROVISIONS OF COUNCIL PROCEDURE RULE 10.2

61 Westgate – Questions from Councillor Adrian Owens

- a) *The date on which 61 Westgate, Skelmersdale became vacant?*

Response

The previous internal Council occupier gave notice and moved out June 2022. As there were no immediate takers for the space - clearance of furniture, equipment and extensive filing was phased for some months after then, as were making good works to décor, carpets etc. Relocation of comms and other plant through external suppliers has become protracted, but this has not prevented the carrying out of viewings.

- b) *The date on which the council started marketing 61 Westgate, Skelmersdale to potential new occupants?*

Response

June 2022.

- c) *The marketing channels utilised to date in relation to marketing 61 Westgate, Skelmersdale?*

Response

Advertising hoardings at the property, Advertisement on the Council's Available Properties Across the Borough Internet web site. Rightmove is advertising offices to rent at the Sandy Lane Centre

- d) *The cost to date of any marketing to secure a new occupant for 61 Westgate, Skelmersdale"*

Response

Under £1k. Plans to ramp up marketing activity if no interest is received shortly exist.

AUDIT & GOVERNANCE COMMITTEE

HELD: Tuesday, 31 January 2023

Start: 7.00 pm

Finish: 8.43 pm

PRESENT:

Councillor: E Pope (Chairman)

Councillors:	P O'Neill	J Finch
	N Furey	J Gordon
	R Molloy	D Owen
	I Rigby	D Westley

In attendance: Georgia Jones, Director, Grant Thornton
Kelly Jarvis, Grant Thornton Observer

Officers: James Pierce, Head of Finance, Procurement and Commercial Services
Jacqueline Pendleton, Corporate Compliance & Governance Manager
Rebecca Spicer, Insurance and Risk Officer
Catherine Kirwan, Procurement Manager
Jennifer Lunn, Senior Legal Executive/Assistant Solicitor
Julia Brown, Democratic Services Officer
Chloe McNally, Democratic Services Officer

1 APOLOGIES

There were no apologies received.

2 MEMBERSHIP OF THE COMMITTEE

In accordance with Council Procedure Rule 4, the Committee noted the termination of Councillors D Daniels and I Davis, and the appointment of Councillors D Westley and I Rigby for this meeting only, thereby giving effect to the wishes of the Political Groups.

3 URGENT BUSINESS

There were no urgent items of business.

4 DECLARATIONS OF INTEREST

There were no declarations of interest.

5 MINUTES OF PREVIOUS MEETING

RESOLVED: That the Minutes of the meeting held on 25 October 2022 be received as a correct record and signed by the Chairman.

6 PUBLIC SPEAKING

There were no items under this heading.

7 EXTERNAL INTERIM ANNUAL AUDITOR'S REPORT (AAR) 2020/21

Consideration was given to the External Interim Annual Auditor's Report (AAR) 2020/21 as contained on pages 353 to 386 of the Book of Reports, the purpose of which was to receive the Auditors Annual Report from our External Auditors Grant Thornton.

The Chairman welcomed and invited Georgia Jones, Director, Grant Thornton, to present the report to the Committee.

Two significant weaknesses were identified in the interim report, firstly, the Council does not have satisfactory arrangements in place to prepare timely financial statements that are free from material error. Secondly, the Council does not have satisfactory arrangements in place to ensure the role of Internal Audit has the required impact and effectiveness due to the change in responsibilities and reporting structure.

Comments were made by the Head of Finance, Procurement and Commercial Services as follows:

- Resources have been asked for to facilitate the centralisation of the Procurement Service
- Significant changes around re-setting the basic processes has progressed
- Recommendations from the report have been accepted and progressed

Questions from members included:

- Will Grant Thornton look at Tawd Valley Development's accounts, big projects and investments, or the decisions and information related to the transactions?
- Can examples be provided for the benefits of the centralisation of procurement?
- Is it being considered to look at working with other commercial services to utilise frameworks in place?
- Can it be established we've got value for money on transactions?
- Recommendations are to be followed through to ensure they are complied with

The Director of Grant Thornton confirmed that they will not be completing an audit on Tawd Valley Development's accounts, big projects and investments, or the decisions and information related to the transactions as this would be for their External auditor to do. They then would only look to ensure that the accounts have been prepared in accordance with accounting policy and are free from material error. Grant Thornton would only look at this if there was potentially something wrong. The purpose of Grant Thornton's audit would be to make sure the arrangements and processes are in place to ensure appropriate decisions are made within the Council.

It would also look to ensure that the Group Accounts had been incorporated into the Council's Annual Accounts in a proper manner.

The Head of Finance, Procurement and Commercial Services confirmed that the electricity contact has been investigated, leading to significant savings as the contract in place would have cost a lot more. Standards are being enforced by management, and processes will be centralised to go through the central Procurement Team – resulting in consistency of practice and tighter control and governance around procurement processes.

The Procurement Manager confirmed that other frameworks in place from Crown Commercial Services are being considered, to utilise the frameworks and avoid carrying out work that has already been done elsewhere.

The Director of Grant Thornton confirmed that the audit is to help put the processes and arrangements in place so members can assess value for money themselves, this isn't something the audit can assess.

RESOLVED: That the External Interim Annual Auditor's Report be noted.

8 EXTERNAL INTERIM AUDIT FINDINGS REPORT FOR WEST LANCASHIRE BOROUGH COUNCIL (AFR) 2020/21

Consideration was given to the External Interim Audit Findings Report for West Lancashire Borough Council (AFR) 2020/21 as contained on pages 387 to 444 of the Book of Reports, the purpose of which was to receive the Interim 2020/21 Audit Findings Report from our External Auditors Grant Thornton.

The Chairman invited Georgia Jones, Director, Grant Thornton, to present the report to the Committee.

In VFM conclusions a number of concerns were raised, the Council does not have satisfactory arrangements in place to prepare timely financial statements that are free from material error, 2020/21 accounts are still outstanding and prior year adjustments are required for 2019/20. In addition, the Council does not have satisfactory arrangements in place to ensure all procurement processes are followed.

Comments and Questions were raised as follows:

- Will accounts have to be re-issued in respect of 2019/20?
- What is the plan for completion, is an action or time plan in place?
- What is the reason behind valuations not being agreed with?
- Can formal instructions for valuations be put in place for the next audit?
- What asset register are we using and how is this work completed?

The Director of Grant Thornton confirmed that they anticipate having an audit report in place for each Audit & Governance Committee meeting, but they are reliant on officers getting the information to them, therefore, the time frame is depending on

this. She also noted that Grant Thornton haven't got enough evidence to support valuations, so can't say if they are right or wrong. They will need to see the information and background behind the valuations to assess this. The Finance and Estates Teams are working with Grant Thornton to finalise this work.

The Head of Finance, Procurement and Commercial Services confirmed that they will be looking to outsource future valuation work via a framework and will be ensuring that any provider is cited on the external audit requirements regarding this valuation work. He also noted that the asset register is currently maintained on spreadsheets and that a proposal had been included in the Budget Report to February Council asking for funds to purchase an electronic system which will be a more efficient method of managing this aspect of the accounts. In relation to the question raised about the lack of an asset register, the Head of Finance explained to members that they were referring to an Asset Management Plan for the commercial property estate and this was a separate issue.

- RESOLVED:
- A. That the External Interim Audit Findings Report for West Lancashire Borough Council (AFR) 2020/21 be noted.
 - B. It was requested, by all members, that a copy of this Interim Report be presented to Full Council. Comment was made that these weaknesses are the responsibility of all Councillors, and they should all be aware of the issues.

9 INTERNAL AUDIT ACTIVITIES - PROGRESS REPORT - JANUARY 2023

Consideration was given to the report of the Head of Finance, Procurement and Commercial Services as contained on pages 445 to 458 of the Book of Reports, which advised of progress against the 2022/23 Internal Audit Plan.

The Corporate Compliance & Governance Manager outlined the report and responded to comments and questions raised by Members:

- Are staff taking risks seriously, how can it be checked that people are taking on board risk training?
- The risk of fraudulent funding
- Can someone be trained up and given the work, as there is a large amount to complete
- Will further risk assessments be completed?

The Corporate Compliance & Governance Manager confirmed that the Corporate Director of Transformation, Housing & Resources has been having conversations with Heads of Service regarding risk and review of risk to ensure this is taken seriously. The Heads of Service will get red, amber, or green actions to take away from these conversations. She noted that the risk of fraudulent funding is being picked up through the benefits audit, and reassured Members that fraud is always a concern and at the forefront of every auditor's mind when conducting their audit work. Controls have been built in to help reduce this risk, and internal audit have been consulted, to ensure grants are being paid suitably.

The Corporate Compliance & Governance Manager noted that it is proving difficult to recruit auditors, so succession planning seems the way forward. This will allow someone to be trained and benefit the team in the long run. She also added that risks will be assessed continuously throughout.

RESOLVED: That Members note progress in the year to date.

10 RISK MANAGEMENT FRAMEWORK UPDATE & ANNUAL REPORT

Consideration was given to the report of the Head of Finance, Procurement & Commercial Services as contained on pages 459 to 524 of the Book of Reports, the purpose of which was to set out details of the operation of the risk management framework over the last twelve months as detailed in the Risk Management Annual Report 2022, recommend changes to the current Risk Management Policy & Strategy, and Toolkit, and share the findings of an external risk review.

The Risk and Insurance Officer outlined the report and responded to comments and questions raised by Members:

- Staff need to take risks seriously
- The report looks useful, and the Risk and Insurance Officer was praised on her report
- The rating given in the report was above the average rating provided by Zurich for local authorities demonstrating the Councils strong commitment to managing risk effectively.

The Risk and Insurance Officer confirmed that actions are in place to work with audit and on operational risk management, as well as the plans to implement training and practical workshops.

- RESOLVED:
- A. That the continuing effective operation of the risk management framework as detailed in the Risk Management Annual Report 2022 (Appendix A) be noted.
 - B. That the proposed amendments to the Risk Management Policy & Strategy (Appendix B) and Toolkit (Appendix C) be endorsed for approval by Cabinet in March 2022.
 - C. That the findings of the Risk Management Health Check conducted by Zurich, as set out in paragraph 8 of the report, be noted.

11 REGULATION OF INVESTIGATORY POWERS ACT (RIPA) REGULAR MONITORING OF USE OF POWERS

Consideration was given to the report of the Legal and Democratic Services Manager as contained on pages 525 to 526 of the Book of Reports, the purpose of which was to report on the Council's use of its powers under the Regulation of

Investigatory Powers Act 2000 (RIPA).

RESOLVED: That it be noted that the Council has not had cause to use its powers under the Regulation of Investigatory Powers Act 2020 (RIPA) during the last 12 months.

12 WORK PROGRAMME

Consideration was given to the Committee's 2022/23 Work Programme as set out on pages 527 to 528 of the Book of Reports.

RESOLVED: That the Work Programme be noted.

.....
Chairman

GRA REVENUE & CAPITAL BUDGET REPORT & MTFS UPDATE

Consideration was given to the report of the Head of Finance, Procurement and Commercial Services as contained on pages 755 to 794 of the Book of Reports which, was to enable the Council to set a balanced Revenue Budget for the forthcoming financial year 2023/24.

To present Members the updated Medium-Term Financial Forecast (MTFF) for the following financial years 2024/25 to 2025/26, noting the latest forecast budget gap of £2.605m, comprising: £1.495m in 2024/25 ; £1.110m in 2025/26.

To inform Members of the reserves position as of 31 March 2022 and the forecast position to 2025/26.

To present Members the Capital Strategy 2023/24 to 2025/26.

To enable the Council to set the Capital Programme for the three years 2023/24 to 2025/26.

The Corporate Finance Manager outlined the report and contents therein and responded to comments and questions raised by Members.

RESOLVED:

- A. That the General Revenue Account (GRA) budget for 2023/24 be noted by the Committee.
- B. That the latest GRA Medium-Term Financial Forecast (MTFF) budget gap for 2024/25 to 2025/26 be noted.
- C. That the latest GRA reserves position as of 31 March 2022 and forecast to 2025/26 be noted and the GRA reserves policy be approved.
- D. That the Capital Strategy along with the Capital Programme of £9.158m for the three years 2023/24 to 2025/26 be approved, that includes
 - New bids of £651k;
 - Additional approvals for UK Shared Prosperity Fund £1.726m.
- E. Approve the Capital Strategy for 2023/24 to 2025/26, that includes the change of use of HRA right to buy capital receipts, to be used in delivering the capital business plan of the HRA from 2024/25.
- F. That delegated authority be given to the Chief Operating Officer and the Corporate Director to take all necessary action to implement the changes resulting from the budget proposals.
- G. That the following agreed proposal be conveyed to the Portfolio Holder of Finance and Economic Generation for consideration of inclusion in the budget:
"For Officers to look to reduce the temperature in Council buildings from 22 degrees to 19 degrees in line with The National Committee for Climate Change, to improve energy efficiency and savings."

(Note: Councillor A Yates, PFH for Finance and Economic Regeneration was in

attendance to respond to questions from Members of the Committee. The Chairman thanked Councillor Yates for his attendance)



COUNCIL: 22 February 2023

Report of: Corporate Director of Transformation, Housing & Resources

Contact for further information: James Pierce
James.Pierce@westlancs.gov.uk

SUBJECT: DETERMINATION OF COUNCIL TAX 2023/24

Wards affected: Borough wide

1.0 PURPOSE OF THE REPORT

- 1.1 To set the Council Tax rate for each property band for the whole of the Borough Council's area, including the Council Tax rate as set by the County Council, the Police and Crime Commissioner for Lancashire, the Lancashire Combined Fire Authority, and the local Parish Council in parished areas.
- 1.2 To confirm the statutory resolutions that are required in order to set the Council Tax for 2023/24.

2.0 RECOMMENDATIONS

- 2.1 That it be noted that on the 15 December 2022, the Borough Treasurer declared the Council Tax Base amounts set out in Appendix A for the financial year 2023/24 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.
- 2.2 That the Budget for the Council's own purposes for 2023/24 (excluding parish precepts) be set at £16,327,095 in accordance with the earlier Budget Requirement report.

2.3 That the following amounts be now calculated by the Council for the financial year 2023/2024 in accordance with the Local Government Finance Act 1992 (the Act):

- a) £66,427,547 being the aggregate of the amounts, which the Council estimates for the items, set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
- b) £57,128,935 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
- c) £9,298,612 being the amount by which the aggregate at 2.3(a) above exceeds the aggregate at 2.3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year.
- d) £244.09 being the amount at 2.3(c) above divided by 38,095.77 (the Tax Base) calculated by the Council in accordance with Section 31(B) of the Act, as the basic amount of its Council Tax for 2023/2024.
- e) £730,111 being the aggregate amount of all special items (i.e. Parish Precepts) referred to in Section 34(1) of the Act.
- f) £224.92 being the amount at 2.3(d) above, less the result given by dividing the amount at 2.2(e) above by 38,095.77 (the Tax Base), calculated by the Council in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for 2023/2024 for dwellings in those parts of its area to which no special item relates.

g) Part of the Council's area:

	£. p
Aughton	20.49
Bickerstaffe	33.53
Bispham	0.00
Burscough	39.08
Dalton	22.61
Downholland	37.51
Great Altcar	13.52
Halsall	37.09
Hesketh with Beconsall	43.23
Hilldale	59.79
Lathom	19.06
Lathom South	28.09
Newburgh	36.40
North Meols	34.55
Parbold	35.45
Rufford	40.73
Scarisbrick	18.77
Simonswood	18.62
Tarleton	37.63
Up Holland	23.74
Wrightington	17.52

being the amounts given by adding to the amount at 2.3(f) above the amounts of the special item relating to dwellings in those parts of the

Council's area mentioned above divided in each case by the relevant Tax Base for those areas, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of the Council Tax for 2023/2024 for dwellings in those parts of its area to which a special item (i.e. Parish Precepts) relate.

- h) Part of the Council's area for each valuation band, being the amounts given by multiplying the amounts at 2.3(f) and 2.3(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands (**See Schedule 1**).

- 2.4 That it be noted that for the year 2023/2024 Lancashire County Council has stated the following amounts in precept issued to the Council, in accordance with Section 40 of the Act, for each of the categories of dwelling shown below:

VALUATION BANDS

A	B	C	D	E	F	G	H
£. p	£. p	£. p	£. p	£. p	£. p	£. p	£ .p
1049.81	1224.77	1399.74	1574.71	1924.65	2274.58	2624.52	3149.42

- 2.5 That it be noted that for the year 2023/2024 the Police and Crime Commissioner for Lancashire has stated the following amounts in precept issued to the Council in accordance with Section 40 of the Act for each of the categories of dwelling shown below:

VALUATION BANDS

A	B	C	D	E	F	G	H
£. p	£. p	£. p	£. p	£ .p	£. p	£. p	£. p
167.63	195.57	223.51	251.45	307.33	363.21	419.08	502.90

- 2.6 That it be noted that for the year 2023/2024 the Lancashire Combined Fire Authority has stated the following amounts in precept issued to the Council in accordance with Section 40 of the Act for each of the categories of dwelling shown below:

VALUATION BANDS

A	B	C	D	E	F	G	H
£. p	£. p	£. p	£. p	£. p	£. p	£. p	£. p
54.85	63.99	73.13	82.27	100.55	118.83	137.12	164.54

- 2.7 That having calculated the aggregate in each case of the amounts at 2.3(h), 2.4, 2.5 and 2.6, the Council, in accordance with Section 30(2) of the Act, hereby sets the amounts shown in **Schedule 2** as the amounts of Council Tax for the year 2023/2024 for each of the categories of dwellings shown.

3.0 BACKGROUND

- 3.1 The earlier report entitled Budget Requirement resulted in the Council setting a Budget Requirement of £16,327,095 for 2023/2024. Other precepting authorities have also determined their budget requirements and notified the Council of the amounts they wish to collect through the Council Tax. This report consolidates this information and calculates the Council Tax level for each property band throughout the Borough.

4.0 CURRENT POSITION

- 4.1 In accordance with statute, the Borough Treasurer, declared, on the 31 January 2023 the estimated balance on the Collection Fund, in respect of Council Tax, as at the 31st March 2023.
- 4.2 The result of the exercise showed an estimated deficit of -£1,912,940 as detailed in Appendix B. This deficit is shared by the Borough Council, the Lancashire Combined Fire Authority, the Police and Crime Commissioner for Lancashire and the County Council, in proportion to their respective calls on the Collection Fund as follows:

	£
Borough Council	222,397
Combined Fire Authority	71,337
Police Authority	215,798
County Council	1,403,407
	<hr/> 1,912,940

- 4.3 This deficit has to be taken into account when setting the Council Tax and Budget for 2023/2024.

5.0 SUSTAINABILITY IMPLICATIONS

- 5.1 There are no significant sustainability impacts associated with this report and in particular, no significant impact on crime and disorder.

6.0 FINANCIAL AND RESOURCE IMPLICATIONS

- 6.1 The following calculation shows the amount of the basic tax rate for band D properties after using the Council's approved Tax Base of 38,095.77 band D equivalent properties.

	£	£
Budget Requirement (Borough proportion)	16,327,095	
Budget Requirement (Parish proportion)	730,111	
Total Budget Requirement		<hr/> 17,057,206
General government grants and retained business rate income		-7,718,095
Estimated surplus on Business Rates Collection Fund		812,633
Estimated surplus on Council Tax Collection Fund		222,397
Use of Collection Fund Smoothing Reserve		-1,075,529
Balance to be financed by Council Taxpayer (inc. Parishes)		<hr/> 9,298,612
Balance to be financed by Council Taxpayer (excl. Parishes)		<hr/> 8,568,501 <hr/>

- 6.2 The average Council Tax rate (including Parishes) for a Band 'D' Equivalent Property is, therefore, calculated as follows:

West Lancashire Borough Council (Including Parish Precepts)

		£	p
Balance to be financed by Taxpayer	<u>9,298,612</u>		
Band 'D' Equivalent Properties	38,095.77		244.09

- 6.3 The actual Council Tax rate (excluding Parishes) for a Band 'D' Equivalent Property is, therefore, calculated as follows:

West Lancashire Borough Council (excluding Parish Precepts)

		£	p
Balance to be financed by Taxpayer	<u>8,568,501</u>		
Band 'D' Equivalent Properties	38,095.77		224.92

Add Basic Tax Rates for:

Lancashire County Council	1574.71
Lancashire Police Authority	251.45
Lancashire Combined Fire Authority	82.27

Basic Tax Rate for a Band 'D' Equivalent Property 2133.35

- 6.4 It is necessary to calculate the Council Tax rate for each property band in respect of the Borough Council and Parish Council elements only. **Schedule 1** shows the Council Tax rate for each property band in each of the Parish Council areas.

- 6.5 It is then necessary to calculate the aggregate Council Tax rate by incorporating the Lancashire County Council, the Police and Crime Commissioner for Lancashire, and the Lancashire Combined Fire Authority Council Tax rates into the figures shown in **Schedule 1**. The aggregated Council Tax rates are shown in **Schedule 2**.

7.0. RISK ASSESSMENT

- 7.1 There is a statutory requirement for the Council to set a Council Tax each year. Failure to set the Council Tax until a later date would have implications for billing and the required statutory fourteen days notice for the first instalment date of 2 April 2023. This would have an adverse effect on cash flow and the collection rate.

Background Documents

There are no background documents (as defined in Section 100D(5) of the Local Government Act 1972) to this Report.

Equality Impact Assessment

This decision does not have any direct impact on members of the public, employees, elected members and/or stakeholders. Therefore, no Equality Impact Assessment is required.

Appendices

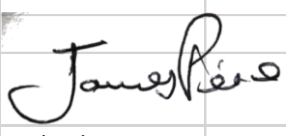
- Appendix A Declaration of Council Tax Base 2023/2024
Appendix B Estimated Collection Fund Balance as at 31 March 2023
Schedule 1 Council Tax rates payable for each band in respect of the Borough Council and Parish Council elements only
Schedule 2 Council Tax rates payable for each band within the Borough Council's area

Appendix A**Declaration of Council Tax Base 2023/24**

In accordance with the Local Authorities (Calculation of Council Tax Base) Regulations the amounts calculated by West Lancashire Borough Council as its Tax Base for the whole area for the year 2023/2024 shall be **38,095.77** and for the parts of the area for the year 2023/2024 shall be:

<u>Parish</u>	<u>Taxbase</u>
Aughton	3,707.58
Bickerstaffe	468.84
Bispham	101.47
Burscough	3,525.83
Dalton	212.28
Downholland	399.42
Great Altcar	85.03
Halsall	883.99
Hesketh with Becconsall	1,512.09
Hilldale	271.42
Lathom	409.93
Lathom South	389.96
Newburgh	468.08
North Meols	1,622.92
Parbold	1,025.23
Rufford	917.44
Scarisbrick	1,414.12
Simonswood	56.77
Tarleton	2,377.98
Up Holland	2,611.18
Wrightington	1,179.92

The anticipated collection level for 2022/23 has been estimated at 98.0%.

Name	James Pierce
Position in organisation	Head of Finance Section 151
Signed	
Date	15/12/2022

APPENDIX B		
ESTIMATED COUNCIL TAX BALANCE AS AT 31/3/2023		
Item		Amount
INCOME		
Council Tax receivable		£78,286,237
Total Income		£78,286,237
EXPENDITURE		
Precepts		
Lancashire County Council		£57,042,865
Lancashire Combined Fire Authority		£2,910,739
Police and Crime Commissioner for Lancashire		£8,907,003
West Lancashire Borough Council		£8,905,486
		£77,766,093
Contributions from previous year deficit		£406,134
Charges to Collection Fund		
Write offs and increases in bad debt provisions		1,635,934
Total Expenditure		£79,808,162
SURPLUS AND DEFICIT		
Actual Surplus / Deficit (-) as at 31/3/2022		-£391,015
Estimated Surplus / Deficit (-) for 2022/23 financial year from above		-£1,521,924
Estimated Surplus / Deficit (-) as at 31/3/2023		-£1,912,940
Name: James Pierce		
Position in organisation: Head of Finance - Section 151 Officer		
Dated: 31/01/2023		

Schedule 1 - Council Tax rates payable for dwellings in each band within the Borough Council's area in respect of the Borough Council, parish and town council elements only

	2023/24							
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Non - Parished area	149.95	174.94	199.93	224.92	274.90	324.88	374.87	449.84
Aughton	163.61	190.88	218.14	245.41	299.94	354.48	409.02	490.82
Bickerstaffe	172.30	201.02	229.73	258.45	315.88	373.31	430.75	516.90
Bispham	149.95	174.94	199.93	224.92	274.90	324.88	374.87	449.84
Burscough	176.00	205.34	234.67	264.00	322.66	381.33	440.00	528.00
Dalton	165.02	192.53	220.03	247.53	302.53	357.54	412.55	495.06
Downholland	174.96	204.11	233.27	262.43	320.75	379.06	437.39	524.86
Great Altcar	158.96	185.46	211.95	238.44	291.42	344.41	397.40	476.88
Halsall	174.68	203.79	232.90	262.01	320.23	378.45	436.69	524.02
Hesketh with Beconsall	178.77	208.56	238.36	268.15	327.74	387.32	446.92	536.30
Hilldale	189.81	221.44	253.08	284.71	347.98	411.24	474.52	569.42
Lathom	162.66	189.76	216.87	243.98	298.20	352.41	406.64	487.96
Lathom South	168.68	196.79	224.90	253.01	309.23	365.45	421.69	506.02
Newburgh	174.22	203.25	232.29	261.32	319.39	377.46	435.54	522.64
North Meols	172.98	201.81	230.64	259.47	317.13	374.79	432.45	518.94
Parbold	173.58	202.51	231.44	260.37	318.23	376.09	433.95	520.74
Rufford	177.10	206.62	236.13	265.65	324.68	383.71	442.75	531.30
Scarisbrick	162.46	189.54	216.61	243.69	297.84	351.99	406.15	487.38
Simonswood	162.36	189.42	216.48	243.54	297.66	351.78	405.90	487.08
Tarleton	175.04	204.21	233.38	262.55	320.89	379.23	437.59	525.10
Upholland	165.78	193.40	221.03	248.66	303.92	359.17	414.44	497.32
Wrightington	161.63	188.57	215.50	242.44	296.31	350.19	404.07	484.88

Schedule 2 - Council Tax rates payable for dwellings in each property band within the Borough Council's area
2023/24

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Non - Parished/Town Council areas	1422.24	1659.27	1896.31	2133.35	2607.43	3081.50	3555.59	4266.70
Aughton	1435.90	1675.21	1914.52	2153.84	2632.47	3111.10	3589.74	4307.68
Bickerstaffe	1444.59	1685.35	1926.11	2166.88	2648.41	3129.93	3611.47	4333.76
Bispham	1422.24	1659.27	1896.31	2133.35	2607.43	3081.50	3555.59	4266.70
Burscough	1448.29	1689.67	1931.05	2172.43	2655.19	3137.95	3620.72	4344.86
Dalton	1437.31	1676.86	1916.41	2155.96	2635.06	3114.16	3593.27	4311.92
Downholland	1447.25	1688.44	1929.65	2170.86	2653.28	3135.68	3618.11	4341.72
Great Altcar	1431.25	1669.79	1908.33	2146.87	2623.95	3101.03	3578.12	4293.74
Halsall	1446.97	1688.12	1929.28	2170.44	2652.76	3135.07	3617.41	4340.88
Hesketh with Beconsall	1451.06	1692.89	1934.74	2176.58	2660.27	3143.94	3627.64	4353.16
Hilldale	1462.10	1705.77	1949.46	2193.14	2680.51	3167.86	3655.24	4386.28
Lathom	1434.95	1674.09	1913.25	2152.41	2630.73	3109.03	3587.36	4304.82
Lathom South	1440.97	1681.12	1921.28	2161.44	2641.76	3122.07	3602.41	4322.88
Newburgh	1446.51	1687.58	1928.67	2169.75	2651.92	3134.08	3616.26	4339.50
North Meols	1445.27	1686.14	1927.02	2167.90	2649.66	3131.41	3613.17	4335.80
Parbold	1445.87	1686.84	1927.82	2168.80	2650.76	3132.71	3614.67	4337.60
Rufford	1449.39	1690.95	1932.51	2174.08	2657.21	3140.33	3623.47	4348.16
Scarisbrick	1434.75	1673.87	1912.99	2152.12	2630.37	3108.61	3586.87	4304.24
Simonswood	1434.65	1673.75	1912.86	2151.97	2630.19	3108.40	3586.62	4303.94
Tarleton	1447.33	1688.54	1929.76	2170.98	2653.42	3135.85	3618.31	4341.96
Upholland	1438.07	1677.73	1917.41	2157.09	2636.45	3115.79	3595.16	4314.18
Wrightington	1433.92	1672.90	1911.88	2150.87	2628.84	3106.81	3584.79	4301.74

Minute of Executive Overview & Scrutiny Committee – 14 February 2023

26 **CAPITAL FINANCE & TREASURY MANAGEMENT STRATEGY**

Consideration was given to the report of the Head of Finance, Procurement and Commercial Services as contained on pages 795 to 820 of the Book of Reports, which was to set the framework for capital financing and treasury management operations for the next financial year.

The Corporate Finance Manager outlined the report and details contained therein. The Corporate Finance Manager and Interim Corporate Finance Manager responded to comments and questions raised by Members.

RESOLVED:

- A. That the projected position in respect of the Prudential Indicators for 2022-23 set out in Appendix 1 be noted.
- B. That the Treasury and Prudential Indicators for the next three years set out in Appendix 1 be agreed.
- C. That the capital expenditure projections in Appendix 1 be agreed.
- D. That the CFR projections set out in Appendix 1 be agreed.
- E. That the MRP policy as set out in section 4.5 be agreed.

(Note: Councillor A Yates, PFH for Finance and Economic Regeneration was in attendance to respond to questions from Members of the Committee. The Chairman thanked Councillor Yates for his attendance)

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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