



Havering

L O N D O N B O R O U G H

OVERVIEW & SCRUTINY BOARD AGENDA

7.00 pm

**Wednesday
29 January 2025**

**Havering Town Hall,
Main Road, Romford**

Members 12: Quorum 5

COUNCILLORS:

Conservative Group (3)

Dilip Patel
Keith Prince
David Taylor

Havering Residents' Group (5)

Philippa Crowder
Laurance Garrard (Chairman)
David Godwin
Bryan Vincent
Julie Wilkes

Labour Group (2)

Mandy Anderson
Matthew Stanton

East Havering Residents (1)

Martin Goode

Residents' Association Independent Group (1)

Philip Ruck

**For information about the meeting please contact:
Anthony Clements 01708 433065
anthony.clements@oneSource.co.uk**

Please would all Members and officers attending ensure they sit in their allocated seats as this will enable correct identification of participants on the meeting webcast.

Under the Committee Procedure Rules within the Council's Constitution the Chairman of the meeting may exercise the powers conferred upon the Mayor in relation to the conduct of full Council meetings. As such, should any member of the public interrupt proceedings, the Chairman will warn the person concerned. If they continue to interrupt, the Chairman will order their removal from the meeting room and may adjourn the meeting while this takes place.

Excessive noise and talking should also be kept to a minimum whilst the meeting is in progress in order that the scheduled business may proceed as planned.

Protocol for members of the public wishing to report on meetings of the London Borough of Havering

Members of the public are entitled to report on meetings of Council, Committees and Cabinet, except in circumstances where the public have been excluded as permitted by law.

Reporting means:-

- filming, photographing or making an audio recording of the proceedings of the meeting;
- using any other means for enabling persons not present to see or hear proceedings at a meeting as it takes place or later; or
- reporting or providing commentary on proceedings at a meeting, orally or in writing, so that the report or commentary is available as the meeting takes place or later if the person is not present.

Anyone present at a meeting as it takes place is not permitted to carry out an oral commentary or report. This is to prevent the business of the meeting being disrupted.

Anyone attending a meeting is asked to advise Democratic Services staff on 01708 433076 that they wish to report on the meeting and how they wish to do so. This is to enable employees to guide anyone choosing to report on proceedings to an appropriate place from which to be able to report effectively.

Members of the public are asked to remain seated throughout the meeting as standing up and walking around could distract from the business in hand.

OVERVIEW AND SCRUTINY BOARD

Under the Localism Act 2011 (s. 9F) each local authority is required by law to establish an overview and scrutiny function to support and scrutinise the Council's executive arrangements.

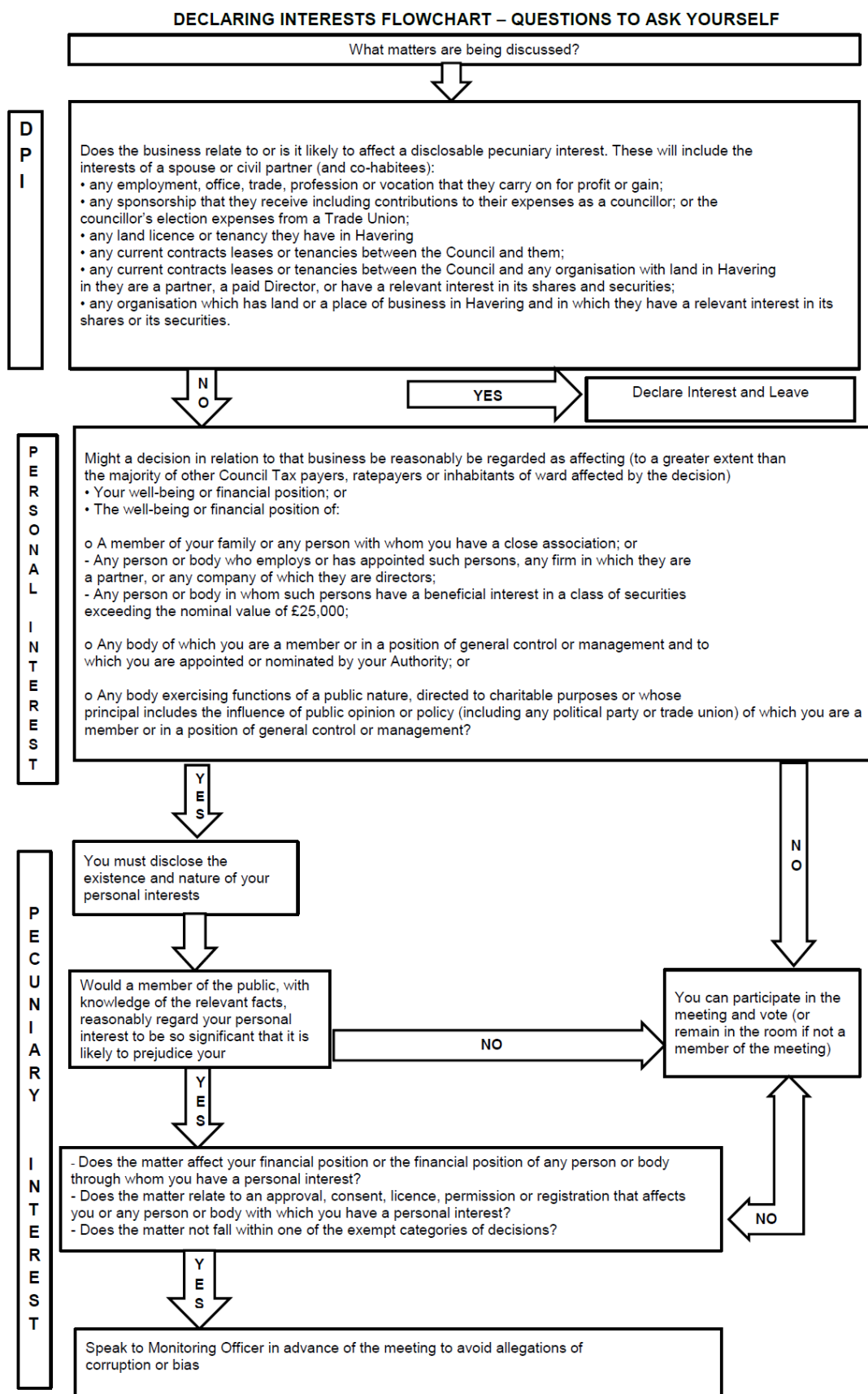
The Overview and Scrutiny Board acts as a vehicle by which the effectiveness of scrutiny is monitored and where work undertaken by themed sub-committees can be coordinated to avoid duplication and to ensure that areas of priority are being reviewed. The Board also scrutinises general management matters relating to the Council and further details are given in the terms of reference below. The Overview and Scrutiny Board has oversight of performance information submitted to the Council's executive and also leads on scrutiny of the Council budget and associated information. All requisitions or 'call-ins' of executive decisions are dealt with by the Board.

The Board is politically balanced and includes among its membership the Chairmen of the six themed Overview and Scrutiny Sub-Committees.

Terms of Reference:

The areas scrutinised by the Board are:

- Strategy and commissioning
 - Partnerships with Business
 - Customer access
 - E-government and ICT
 - Finance (although each committee is responsible for budget processes that affect its area of oversight)
 - Human resources
 - Asset Management
 - Property resources
 - Facilities Management
 - Communications
 - Democratic Services
 - Social inclusion
 - Councillor Call for Action
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AGENDA ITEMS

1 CHAIRMAN'S ANNOUNCEMENTS

The Chairman will announce details of the arrangements in case of fire or other events that might require the meeting room or building's evacuation.

2 APOLOGIES FOR ABSENCE AND ANNOUNCEMENT OF SUBSTITUTE MEMBERS

Apologies have been received from Councillors Dilip Patel and Philip Ruck.

3 DISCLOSURE OF INTERESTS

Members are invited to disclose any interest in any of the items on the agenda at this point of the meeting.

Members may still disclose any interest in an item at any time prior to the consideration of the matter.

4 MINUTES (Pages 7 - 20)

To approve as a correct record the minutes of the meetings of the Board held on 12 December 2024 and 8 January 2025 and to authorise the Chairman to sign them.

Note: Exempt minutes of 8 January 2025 meeting not available to press or public.

5 2025/26 BUDGET SETTING CYCLE (Pages 21 - 366)

Available reports (Budget, Capital Programme Strategy and Treasury Management Strategy Statement) attached, remainder to follow.

Appendix G re the Budget Consultation will be presented at the meeting.

Please note that, whilst the reports are correct at the time of publication, it is possible that they may change significantly by the time they are presented to Cabinet and Council.

Zena Smith
Head of Committee and Election Services

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**MINUTES OF A MEETING OF THE
OVERVIEW & SCRUTINY BOARD
Havering Town Hall, Main Road, Romford
12 December 2024 (7.00 - 9.47 pm)**

Present:

COUNCILLORS

Conservative Group	Dilip Patel, Keith Prince and Viddy Persaud
Havering Residents' Group	Laurance Garrard (Chairman) Julie Wilkes (Vice-Chairman) Philippa Crowder, Bryan Vincent and Julie Wilkes
Labour Group	Mandy Anderson and Matthew Stanton
East Havering Residents' Group	Martin Goode
Residents' Association Independent Group	

All decisions were taken with no votes against.

The Chairman reminded Members of the action to be taken in an emergency.

13 APOLOGIES FOR ABSENCE AND ANNOUNCEMENT OF SUBSTITUTE MEMBERS

Apologies were received from Councillors Philippa Crowder, David Godwin, Dilip Patel (Viddy Persaud substituting) and Philip Ruck.

14 DISCLOSURE OF INTERESTS

5. CITIZENS ADVICE SERVICE.

Councillor Mandy Anderson, Personal, Councillor Anderson is on the Board of Trustees of the Citizens Advice Service and, whilst observing the discussion, did not take any part in this item.

6. AGENCY STAFF SPENDING AND SICKNESS ABSENCE.

Councillor Viddy Persaud, Non Pecuniary, Councillor Persaud works in the Human Resources industry.

15 MINUTES

The minutes of the meeting of the Board held on 22 October 2024 were agreed as a correct record and signed by the Chairman.

16 CITIZENS ADVICE SERVICE

Along with the Havering Volunteer Centre, the Citizens Advice Service (CAS) was one of only two organisations to receive a grant from the Council and scrutiny of this area had originally been suggested by a member of the public.

The Chief Executive Officer of the CAS explained that the service had been established in 1939 and continued to provide advice to Havering residents. The top issues dealt with by the CAS related to benefits, debts and housing. Work by the CAS at a national level generated investment locally and work also aimed to save public money by e.g. reducing numbers of evictions. The resultant increase in people's wellbeing also served to boost the local economy.

Council funding was used for core CAS operations. Larger funding was received from the Department for Work and Pensions but this was solely for the CAS service giving phone advice on claiming universal credit and helped clients from a wider geographical area. Should the Council's funding cease, the CEO felt this would affect the overall viability of the service and it would be difficult to continue.

Alternative organisations that could provide advice services had been mapped by the Council but the CAS was the only generalist advice service in Havering. A phone advice line as available Monday – Friday, 9 am – 5 pm and face to face appointments could be made in Havering Library if necessary. Contact details were publicised via the Over 50s Forum, Romford Recorder and social media. All CAS services were only for Havering residents except for the Help to Claim service which was DWP funded.

The CEO accepted that many other organisations also provided advice but CAS services could not be provided by others with many residents requiring e.g. an advocacy service separate from the Council. The CAS was also quality assured by an external provider. Advisors were trained by the CAB and advice given was checked externally. Not all advisors were legally trained with some only having the CAS qualification but the CEO emphasised that advice given was of high quality.

Around £300k Council Tax arrears was recovered each year following people approaching the CAS for assistance. Council officers felt that it would not to be assessed as to whether these figures could still be achieved if CAS funding was to be withdrawn. The CEO reported that the changes to the Winter Fuel Allowance had not been that big an issue thus far.

The CAS level of reserves helped to manage cashflow if e.g. grant payments were late and it was considered good practice to build these up to a target of three months of operating costs. The Council was trying to assist the CAS via the funding system and the planned Thames Freeport.

The specific case management system used by the CAS could not be shown to Members due to data protection. Reports could however be generated showing overall themes etc. People seeking advice were asked for their postcodes to establish if they were a Havering resident. Council housing officers would refer people to the CAS for housing benefit advice. The CAS had good relations with senior Council housing officers.

The Council received £30k per year rent from the CAS. Whilst being based in the Town Hall would not be appropriate, other accommodation options for the CAS were being considered. S. 106 funding could be used for this but the funding was limited. It was agreed to recommend to Cabinet that it be investigated whether the Angel Way and Como Street developments could use S. 106 funding to provide the CAS with accommodation.

A Member asked why the agreed saving of CAS funding had not been implemented. The Strategic Director of Resources responded that officers had felt that this could not be withdrawn without ensuring that the CAS remained financially viable. This officer decision had been reported to scrutiny in the quarterly budget monitoring and savings report. Alternative funding had been found for the CAS for this financial year but this would need to be revisited for next year.

It was clarified that the advice given by the CAS to Council tenants covered benefits and debt advice. Specialist housing advice was a separate function. A Member asked if a breakdown by area or postcode of residents helped could be provided. It may also be possible to use Community Infrastructure Levy funding to assist the CAS.

It was agreed to recommend to Cabinet that it be investigated whether S. 106 or Community Infrastructure Levy funding from current developments could be used to support the CAS.

17 AGENCY STAFF SPENDING AND SICKNESS ABSENCE

It was noted that the Assistant Director of Resources and Organisational Development would be bringing quarterly updates on both these areas to future meetings of the Board.

In Resources, spending on agency workers had reduced and the number of agency staff had dropped from 580 to around 550. Work was continuing to reduce the number of agency workers earning more than £75 k per year. This had been reduced from 30 to 27 staff overall. There had been little

change in sickness absence levels which remained at 10.6 days per annum compared to the London average of 9.3 days. There was no specific timeframe to reach the target of 8 days sickness per year but it was hoped this could be achieved within the next 12 months. This could be shown on future reports.

It would be clarified what discussions had been held with London Borough of Bexley around their work in these areas. It was recognised that staff may be in need of mental health support and a dedicated wellbeing officer was employed. An update could be given on this at the next meeting. The use of the Occupational Health service was monitored and the service was promoted to staff via the intranet. It was not possible at this stage to demonstrate the impact of the service but it was hoped to see a reduction in the number of mental health related absences. Details of support available to managers for supporting employees with their mental health could also be provided.

Staff with the relevant skills were used to cover sickness absence where possible although this was difficult in e.g. complex project management or specialist IT roles. Trends in sickness levels would be included in the next quarterly report to the Board.

In the Place directorate, HR monitoring was included as part of performance management with monthly reports from the HR business partner on the relevant indicators. Of around 850 staff, 191 (22%) were agency with 24 of these being on grades above £75k per year. All 24 of these posts had recently been reviewed. There were 65 agency staff in the parking service due to more enforcement officers now being used and it was possible this service could be outsourced in the future.

Housing used 15% agency staff. All 13 high grade agency staff members had recently been reviewed. Sickness figures in the service had increased slightly from 12.1 to 13.1 days although the number of staff on long term sick had reduced. Agency staff rates in planning were 10% and sickness had reduced from 13.4 to 9.8 days.

It was felt that improved contract management with new contractors would mean that the new contractor would not be able to carry significant levels of sickness.

In People, the Director met monthly with her HR business partner and further HR support was available. Around 1,200 of 1,600 staff in the People directorate were based in Starting Well of which approximately 300 were agency. The recent OFSTED report had meant the size of the service had to be increased but it was expected that the numbers of agency staff would be reduced in the coming years. There had been a rise in the number of agency staff in Education although some posts were funded by Central Government and more detail could be provided.

There were approximately 60 agency staff in Living Well, many of whom were used to backfill permanent staff who were on secondment. It was also uncertain how long the Refugee Housing team would be needed so agency staff were used in this area.

All People staff on long term sick were going through the appropriate process, including referral to Occupational Health. A total of 67 people on long term sick had left the organisation in the last 12 months and the Director would confirm how many of these had been dismissed. The overall sickness rate in People was 12.3% with this being 15% in Ageing Well, 13% in Starting Well and 8% in Living Well.

It was agreed that future reports to the Board would include historical data on agency staff and sickness absence as well as a written commentary for each directorate.

18 BUDGET CONSULTATION APPROACH

The budget consultation had opened on 23 November and had included sections on satisfaction with Council services and the possible level of Council Tax. There would be a mix of consultation and engagement and 20 hard copies of the consultation document would be available in each library. A consultation event would also be held at the Town Hall on 18 December.

The consultation pack also included a petition and a letter to local MPs and a total of 230 residents had so far responded to the petition. It was planned for the Leader of the Council to present the petition at 10 Downing Street.

Lobbying for a better settlement for Havering was continuing with Ministers and at the Local Government Association Conference.

The Board recommended that next year's budget consultation should be brought for scrutiny before it had commenced. Officers did not feel that the budget exercise was self-defeating. Consultation on a Council Tax increase was legally required but this did not apply to fees & charges.

At this point of the meeting the Board agreed to suspend Committee Procedure Rule 8 (b) and continue the meeting for a further 30 minutes in order to conclude the business.

It was noted that it was too late to implement any recommendations relating to the current budget consultation. The Board did however recommend that other boroughs be asked of their budget consultation.

19 IMPROVEMENT AND TRANSFORMATION PLAN

The Board was asked to review the Council's Improvement and Transformation Plan and select items for future scrutiny. Suggestions for the

Board's work programme included the climate change report, housing issues, the debt recovery board and the Council's complaints process.

Chairman

Public Document Pack

**MINUTES OF A MEETING OF THE
OVERVIEW & SCRUTINY BOARD
Council Chamber, Havering Town Hall, Main Road, Romford
8 January 2025 (7.00 - 9.20 pm)**

Present:

COUNCILLORS

Conservative Group	Dilip Patel, Keith Prince and David Taylor
Havering Residents' Group	Laurance Garrard (Chairman), David Godwin, Bryan Vincent and Julie Wilkes
Labour Group	Jane Keane and Matthew Stanton
East Havering Residents' Group	Martin Goode
Residents' Association	
Independent Group	

Councillors Natasha Summers (Cabinet Member for Housing Need & Climate Change) and Pat Brown were also present.

All decisions were taken with no votes against.

The Chairman reminded Members of the action to be taken in an emergency.

20 APOLOGIES FOR ABSENCE AND ANNOUNCEMENT OF SUBSTITUTE MEMBERS

Apologies were received from Councillors Mandy Anderson (Councillor Jane Keane substituting) Philippa Crowder and Philip Ruck.

21 DISCLOSURE OF INTERESTS

There were no disclosures of interest.

22 REQUISITION (CALL-IN) OF CABINET DECISION - OFFICE TO RESIDENTIAL CONVERSION TO ACCOMMODATE HOMELESS FAMILIES - CHESHAM HOUSE

Members were concerned about the seemingly poor balance sheet of the National Housing Group and that three directors had recently left the company. Officers responded that the company had already built a similar scheme in Havering. Cabinet had approved the lease for Chesham House but the risk remained with the company. Further due diligence would also be

undertaken. There were no grants associated with the scheme and the majority of costs would be met from housing benefit funds.

Previous planning applications for the site had been turned down for a variety of reasons including a noise survey being conducted at the wrong times and section drawings not being done. The National Housing Group would address these areas and carry out three further noise surveys.

Officers advised that the scheme would save the Council money compared to the cost of putting homeless people in hotels. The final plans were still under discussion with National Housing Group but homeless people currently living in Royal Jubilee Court had been consulted. The development would meet the immediate needs of homeless people who wanted more settled accommodation. It was hoped to mitigate noise issues in the final design. Members remained concerned that the area may not be a suitable place for people to live.

It was noted that the Board was not considering a planning decision but a decision to enter into a lease agreement. All works at the site would be subject to a planning application and building control assent. There was also a danger that the owners would sell the building to another borough if the Havering scheme did not go ahead.

Members raised what would be the position for the Council at the end of the 10 year period but officers felt that the agreement represented a good deal for the Council. This would counter the issue of landlords flipping properties into the premium market for Local Authorities and the average cost of accommodation therefore increasing. Parameters had been set for what the Council was willing to pay which was less than other boroughs.

Officers wished to stop housing people in chain hotels where price points were also increasing but more supply of accommodation was needed. A Member felt that there should be a closer relationship between the housing and planning departments.

Members were advised by officers that the development would be solely for use by Havering residents. There was an option to offer void properties to other Councils but this was not the intention. It was however unlikely that there would be any voids at the development for a number of years.

Quality issues at the development would be worked on closely with the aim to match the quality seen at Royal Jubilee Court. It was clarified that the Council would manage the scheme. Reception services would be provided by the Council's hostels team. As regards allocation of the properties, the allocations policy had been approved by Cabinet and would be implemented in April 2025. A transparent points system of allocations would be introduced. It was confirmed by officers that Mercury Land Holdings did not have the required public liability insurance to be considered for the development.

The Cabinet Member for Housing Need & Climate Change confirmed she had met with officers regarding the scheme and was satisfied that it did not pose a risk to the Council. Officers added that the business plan for the QLM company managing the scheme would be brought to Cabinet on an annual basis.

A Member stated that they were not convinced that the Cabinet Member had satisfied herself with the report. Officers confirmed that any previous rejections of the scheme were at planning level and they were confident that the scheme would be approved on this occasion.

Members were unconvinced that it was not necessary to run a procurement process for the project and also asked for clarification on whether Stamp Duty needed to be paid on the scheme. Officers responded that advice on Stamp Duty was included in the financial implications section of the report and that this had been factored into the financial model. A request would be made to HMRC for exemption from Stamp Duty as had been agreed with a previous development.

The legal advice on the project that had been seen by Cabinet would be circulated to the Board by officers. This related mainly to procurement issues and had advised that the tender could be awarded directly to National Housing Group. Members agreed to recommend to Cabinet that the Board should be given sight of the legal advice provided as the absence of this had made scrutiny of the proposals more difficult. The Board sought reassurance that the advice confirmed that there was no risk to the development.

Officers confirmed that all information relating to QLM would be available to Members. Residents of the development would be tenants of QLM rather than the Council. Households would however continue to be supported by the Council for a period of two years.

It was confirmed that the Family Assessment Officer and Receptionist at the property would work Monday – Friday, 9 am – 5 pm. These staff costs would be met from Housing Benefit and included provision to cover absence and management costs. Security would be managed in the same way as at Royal Jubilee Court and would include covering the risks and challenges of vulnerable tenants.

A total of 120 – 150 people would be housed in Chesham House, depending on the size of families placed. Children who currently did not have access to hot meals in hotel accommodation would be able to do so in the new development. It was noted that this could not however be easily measured.

It was agreed that the meeting should now go into exempt session.

Following resumption of the open session, the Cabinet Member left the meeting room. The Board then **AGREED** unanimously to uphold the

requisition by 10 votes to 0. Those Members voting in favour of upholding the requisition were:

Councillor Laurance Garrard
Councillor Julie Wilkes
Councillor David Godwin
Councillor Martin Goode
Councillor Jane Keane
Councillor Dilip Patel
Councillor Keith Prince
Councillor Matthew Stanton
Councillor David Taylor
Councillor Bryan Vincent

The following comments were later confirmed as being agreed by the Board to be passed to Cabinet for response:

That Cabinet confirms whether it wishes to reconsider the original Cabinet decision and responds to the following recommendations made by the Overview and Scrutiny Board:

- 1. There are concerns over the financial position of National Housing Group with a lack of liquidity and low levels of cash at bank demonstrated in the Cabinet report. The recent departure of three directors of the company, without apparent replacement, is also of concern.**
- 2. No agreement should be entered into for the site until more detail is known of the precise elements of the scheme or planning permission has been granted.**
- 3. More detail is required on whether the location of the development in an industrial estate is suitable and conducive to the quality of life of residents. In particular, more precise detail should be given of the noise mitigation measures to be taken to reduce disturbance from nearby industrial units. The Board is also concerned that the development may set an unwanted precedent for locating residential units in industrial areas.**
- 4. The Board is disappointed that it was not presented for scrutiny the legal advice received by Cabinet on this matter (this has since been provided) and feels that this significantly hindered the scrutiny process.**
- 5. Confirmation should be given that the scheme will be solely for Havering residents.**

- 6. Further detail should be given on the quality aspects of the scheme and the risk of not reaching these should be established.**
- 7. A specific explanation is requested of why Mercury Land Holdings does not have Public Liability Insurance and hence cannot be considered as an option for this scheme.**
- 8. Clarity should be given over whether Stamp Duty needs to be paid for the Chesham House development as the report is unclear on this point.**
- 9. It is essential that adequate security arrangements are in place to safeguard tenants at Chesham House, including external and internal CCTV cameras as required.**
- 10. The Board requests to see any pre-planning application discussions that may have taken place.**
- 11. Briefings on the development should be given as soon as possible to Strategic Planning Committee and to Places Overview and Scrutiny Committee (OSSC). The briefing to Places OSSC to cover compliance with housing law as part of the development.**
- 12. Details should be provided on the impact of the scheme of the Council's Risk Register.**

Chairman

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

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OVERVIEW AND SCRUTINY BOARD 29 JANUARY 2025

Subject Heading:	2025/26 Budget Setting Cycle
SLT Lead:	Kathy Freeman
Report Author and contact details:	Kathy Freeman, Strategic Director of Resources
Policy context:	The Council sets its General Fund Revenue and Capital Budgets every February/March. The draft finance reports for 2025/26 are provided to the Overview and Scrutiny Board for consideration.
Financial summary:	The financial implications are set out in the attached draft reports.

The subject matter of this report deals with the following Council Objectives

People - Things that matter for residents **X**

Place - A great place to live, work and enjoy **X**

Resources - A well run Council that delivers for People and Place **X**

SUMMARY

There are a number of DRAFT Cabinet reports being presented to the Overview and Scrutiny Board for consideration:-

- HRA Business Plan update, Budget 2025/26 & Capital Programme 2025/26 – 2029/30
- Bridge Close Regeneration LLP 2025/26 Business Plan Refresh
- Mercury Land Holdings Business Plan Update
- Havering Wates Regeneration Business Plan Update 2025-26
- 2025/26 Budget and 2025-2029 Medium Term Financial Strategy
- 5 year Capital Programme and Strategy 2025/26 – 2029/30
- Treasury Management Strategy Statement 2025/26 and Annual Investment Strategy 2025/26 (“TMSS”) Treasury Indicators

The available draft Cabinet reports are attached to this cover report.

The final versions will be received by the Cabinet at their meeting on 5th February 2025. The Cabinet will pass its recommendations through to the Council Tax Setting Council meeting on 26th February 2025.

At the time of writing, the reports are still being finalised for Cabinet so it is possible that there may be some changes or more exemplification may be added. Therefore it may be useful for Members of the Overview and Scrutiny Board to have access to the final Cabinet reports at the meeting.

RECOMMENDATIONS

Members of the Overview and Scrutiny Board are invited:

- 1. to consider, review and scrutinise the content of the various reports**
- 2. to prepare a reference to Cabinet for their meeting on 5th February 2025, if thought appropriate.**

REPORT DETAIL

The report detail is contained within the attached reports.

IMPLICATIONS AND RISKS

Financial implications and risks

These are contained within the attached reports.

Legal implications and risks:

These are contained within the attached reports.

Human Resources implications and risks:

These are contained within the attached reports.

Equalities implications and risks:

These are contained within the attached reports.

Climate Change Implications and risks:

These are contained within the attached reports.

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CABINET

Subject Heading:	2025/26 Budget and 2025-2029 Medium Term Financial Strategy
Cabinet Member:	Councillor Chris Wilkins (Cabinet Member for Finance)
ELT Lead:	Kathy Freeman Strategic Director of Resources
Report Author and contact details:	Richard Tyler Head of Financial Strategy and Business Intelligence 01708 433 340 Richard.Tyler@Havering.gov.uk
Policy context:	This report sets out the Council's revenue budget requirement for 2025/26 and MTFS for the following three years. It makes proposals regarding the level of Council Tax required to meet the budget requirement. The report also provides an update on the outcome of the 2025/26 local government financial settlement.
Financial summary:	This report includes: <ul style="list-style-type: none">• The approach to setting the Council's 2025/26 budget and MTFS for the following three years• The outcome of the local government finance settlement• The recommended Council Tax level for 2025/26.• The proposal to set a balanced budget
Is this a Key Decision?	Yes

The subject matter of this report deals with the following Council Objectives

People – Things that matter for residents	[]
Place – A great place to live, work and enjoy	[]
Resource – A well run Council that delivers for People and Place	[X]

1. EXECUTIVE SUMMARY

This report consists of the following sections:

- Introduction (Section 1)
- Background and Strategic Context (Section 2)
- The budget process and Medium Term Financial Strategy update (Section 3)
 - Update on the Medium Term Financial Strategy
 - Savings process and budget consultation
 - Fees and charges
 - Review of Corporate and Service pressures assumptions
 - Local Government Provisional Finance update
 - Council Tax Requirement
- Proposal for balancing the budget (Section 4)
- Balances, Reserves and Contingencies (Section 5)
- Dedicated Schools Budget (Section 6)
- Housing Revenue Account and 30-year business plan (Section 7)
- Five-year Capital Programme and Flexible use of receipts (Section 8)
- Robustness of the Council's Budget (Section 9)
- Council Tax policies (Section 10)
- Equality Impact Assessment (Section 11)
- Implications (Section 12 onwards)

2. RECOMMENDATIONS

Cabinet is asked to:

1. Note the requirements of Section 106 of the LGA 1992 Act as set out in Section 1 of this report
2. Note the Medium Term Financial Position and the Budget setting process of the Council as set out in Section 3 of this report
3. Note the key assumptions and risks to the 2025/26 budget as set out in **Appendix A** of this report
4. Note the provisional local government finance settlement outcome as set out in **Appendix B** of this report;

5. **Agree** the savings proposals as set out in Sections 3.15 and **Appendix C** of this report and of this report.
6. Agree the proposed Fees and Charges schedule as set out in paragraph 3.16 and **Appendix D** and for officers to proceed with implementation of the proposed fees and charges, subject to consultation where required.
7. Agree the proposed 2.99% increase in core Council Tax for 2025/26 as set out in paragraph 3.18;
8. Agree the proposed additional 2% Council tax increase for the Adult Social Care Precept as set out in paragraph 3.18;
9. Agree the proposed Council Band D basic amount of Council Tax for 2025/26 of £1823.17 being the amount calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its council tax excluding the GLA precept for the year (as set out in section 3.17 of this report
10. Agree the proposed Council Tax requirement for 2025/26 to be set at £164.361m as set out **Appendix E** of the report
11. Agree the budgets proposed in this report and as set out in **Appendix F**
12. Note the outcomes from the Public Consultation response as set out in **Appendix G** (*to follow*)
13. To note the Schools budget and DSG as set out in Section 6 of this report which is presented as a separate paper to this cabinet but is an integral part of the budget process
14. Note the S25 Statement of Robustness as set out in **Appendix H** of this report.
15. Agree the Council Tax Support Scheme for 2025/26 as set out in **Appendix I** to this report (unchanged from 2024/25).
16. Agree Council Tax discounts for early payment to be given at a rate of 1.5% as set out in **Appendix J** of this report.
17. To direct officers to disregard War Pension income in the assessment of Housing Benefit as detailed in see Section 11 and **Appendix J** and authorises the Chief Executive to approve any policy required to effect the same.
18. Note the Equalities Impact Assessment in respect of the Council Tax Support Scheme as set out in **Appendix K** to this report
19. Note that in the event the Capitalisation Direction is not awarded to the value requested before the emergency Full Council meeting on the 5th March, the

Strategic Director of Resources (S151 Officer) will be required to issue a S114 report.

20. Agree the recommendations made in the Treasury Management strategy statement which is presented as a separate paper to this cabinet but is an integral part of the budget process

21. Agree the recommendations made in the Capital Strategy which is presented as a separate paper to this cabinet but is an integral part of the budget process

Cabinet is asked to make the following recommendation to Full Council

- That Full Council approves the proposals at 4 - 16 and 20-21 above
- That Full Council notes the proposals at 1 -3 and 17- 19 above
- That full Council resolves to authorise officers to proceed with the implementation of the fees and charges proposal once agreed by Full Council, subject to consultation where required.
- Adopt the Council Tax Support Scheme for 2025/26 as set out in **Appendix I** of this report (unchanged from 2024/25);
- Agree Council Tax discounts for early payment to be given at a rate of 1.5% as set out in **Appendix J** of this report.
- To direct officers to disregard War Pension income in the assessment of Housing Benefit as detailed in see Section 10 and **Appendix J** and authorises the Chief Executive to approve any policy required to effect the same.

Cabinet is asked to delegate the following decisions:

- Delegate to the Chief Financial Officer the power to accept on behalf of the Council all grant funding allocated to the Council by external bodies, including central government (but provided that any new application for grant funding shall be in accordance with the Council's scheme of delegations).
- Delegate to the Strategic Director of Resources (S151 Officer) in consultation with Service Directors the authority to make any necessary changes to service and the associated budgets relating to any subsequent specific grant funding announcements up to the value of £500k, to administer funding where delays may otherwise adversely impact on service delivery and/or budgetary control, subject to consultation with Cabinet Members as appropriate.
- Delegate authority to the Cabinet Member for Adult Social Services and Health and the Leader to approve an annual expenditure plan for the Public Health grant, in

consultation with the Strategic Director of Resources and the Director of Public Health.

- Delegate to the Strategic Director of People and the Director of Starting Well authority to agree uplift / inflation increases with relevant social care providers for 2025/2026.

1. Introduction

- 1.1 This report presents the proposed 2025/26 budget and also an update of the Medium Term Financial Strategy (MTFS) between 2025/26 and 2028/29 that will support the delivery of the Council's objectives and priorities. The report includes a recommendation to increase the Havering element of Council Tax by 4.99% (including the Adult Social Care precept) in order to meet the new budget requirement whilst maintaining tight financial control and ensuring prudent levels of reserves and balances are maintained.
- 1.2 Councillors are reminded that Section 106 of the Local Government Finance Act 1992 requires any Member who is two months or more in arrears on their Council Tax to declare their position and not to vote on any issue that could affect the calculation of the budget or the Council Tax. Any Member affected by Section 106 who fails to declare could be subject to prosecution.

2. Background and Strategic Context

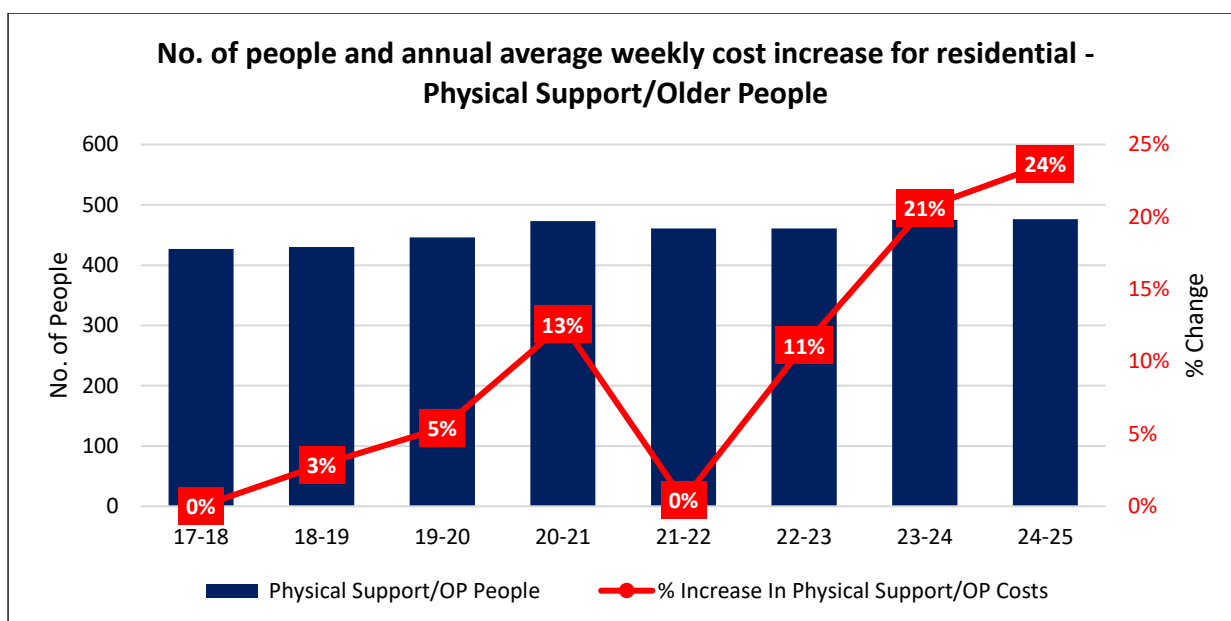
- 2.1 The 2025/26 budget process has been one of the most difficult to date. For years Havering has made representation to the Government about its persistent underfunding position and yet the funding formula despite a new government being in place remains unchanged. This report sets out the steps that have been taken to develop and balance the 2025/26 budget.
- 2.2 The development of the 2024/25 budget identified that in order to meet the demand pressures the Council was facing at that time it would need to make an application for exceptional financial support from the Government. On a worst case scenario the Council was facing around £66m of pressures for 2024/25 which despite £15m of savings proposals, increased Council Tax yield of £8m and additional grant support of £10m left the Council with a shortfall of £32.5m to balance the budget.
- 2.3 The Government provisionally agreed a £32.5m capitalisation direction with the Council allowing it to legally balance the budget but with a recognition that revenue spend to that value would need to be charged to Capital. Moving forward the forecast demand and unit cost pressures along with the increased cost of temporary accommodation has meant that the Council is currently forecasting that it will need all of the £32.5m capitalisation direction in order to balance the budget in 2024/25
- 2.4 This gap is a structural deficit and in preparing the 2025/26 budget and 2025 to 2029 medium term financial strategy, the Council firstly has to recognise this is ongoing spend which will need to be included in addition to further pressures identified for future years.
- 2.5 Havering has experienced large increases in demand for its social care services in recent years driven by a rapidly increasing young population and the 2nd highest proportion of older people in London. The increases in the cost of living coupled with a reduction in available

Housing has also led to a significant increase in temporary accommodation costs. These pressures are being experienced by many boroughs but the changes in Havering's demographic profile is proportionally higher than most other London Boroughs. The previous Government froze the grant distribution formula over 10 years ago, resulting in these demographic changes not being matched to the funding the Council receives.

- 2.6 The new Government have proposed a reform of the funding system and multi-year financial settlements but the work on this is only just commencing for implementation in 2026/27. For 2025/26 the Government has provided extra grant funding but has not updated its formulae resulting in a poor financial settlement for Havering. The Council also did not receive any of the £600m Recovery grant which has instead been allocated to high deprivation, low taxbase authorities.
- 2.7 The Local Government finance settlement has therefore failed to address Havering's financial situation in any meaningful way. The autumn budget also introduced higher employer NI costs and whilst the Council is likely to receive a grant to mitigate its own costs, this will not apply to providers. The Council will negotiate the best rates possible with providers but it is inevitable that a proportion of the NI increase will be reflected in future rates. The expectation will be for providers to fund the NI increases directly as this is a tax change introduced by the government.
- 2.8 This report presents the budget process undertaken to balance the 2025/26 budget, includes £10.3m of savings proposals and recommends a 4.99% increase in Council Tax for 2025/26. The budget position will be balanced by requesting a Capitalisation Direction from the Government and the report explains why the Council has no alternative to setting a legally balanced budget.
- 2.9 The Council continues to experience significantly increasing costs across Adult Social Care, Childrens Social Care, Education and Housing Demand.

Adult Social Care:

The biggest drivers of cost pressure areas on Adult services are nursing and residential placements. The graph below show the significant increase in unit costs in residential placements. Average weekly rates have risen by 45% in cost since 2022/23. The average cost of new packages is also significantly exceeding the cost of ending packages due to a combination of market conditions and increased complexity of cases. On average, new packages are costing around £400 per week more than ending packages.



2.10 These trends are likely to continue and when combined with a National Living Wage increase of 6.4% next April and the National Insurance increase will result in significant future pressures on Adult services. The Council has around £100m of provider contracted costs and so these increases will have a material impact on the Council's budget. There are also pressures on the service through transition cases from Children reaching Adulthood. These users frequently require significant support as they leave the Education system resulting in additional costs to the Council.

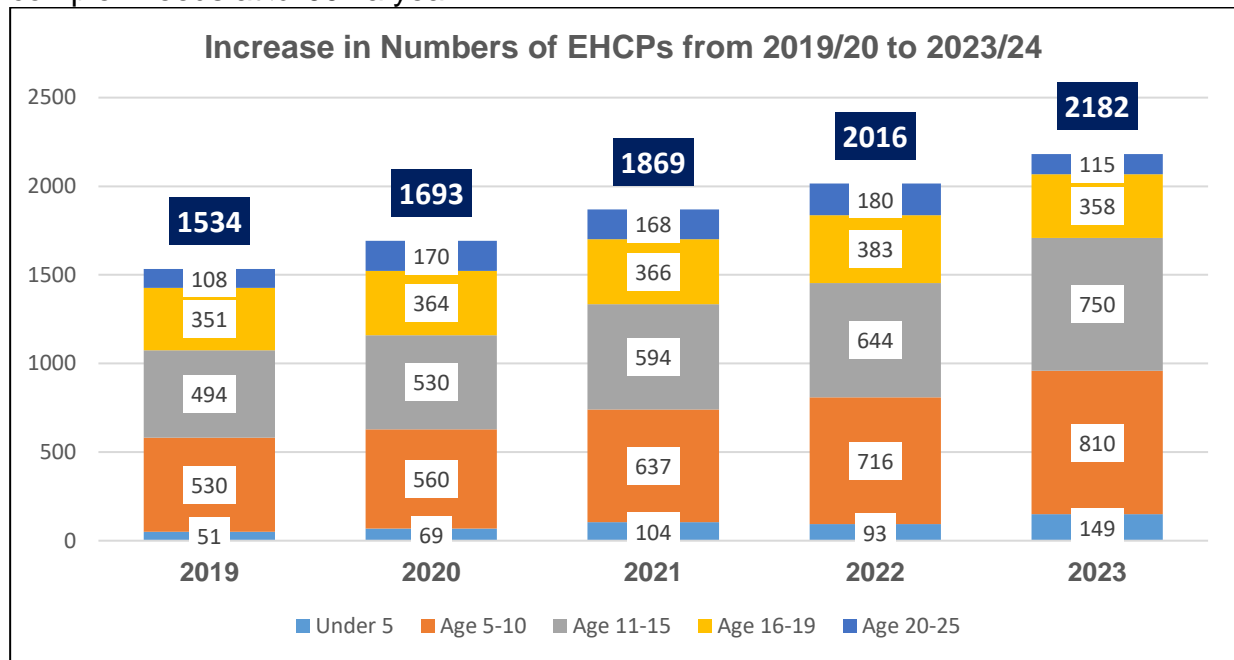
2.11 A proportion of the Council's costs in this area have previously been met by support from Health but there is currently uncertainty as to whether this funding (around £5m in 2024/25) will be continued into future years. The Council continues to work closely with Health colleagues to ensure Havering gets as much support as possible for the Council

Starting Well:

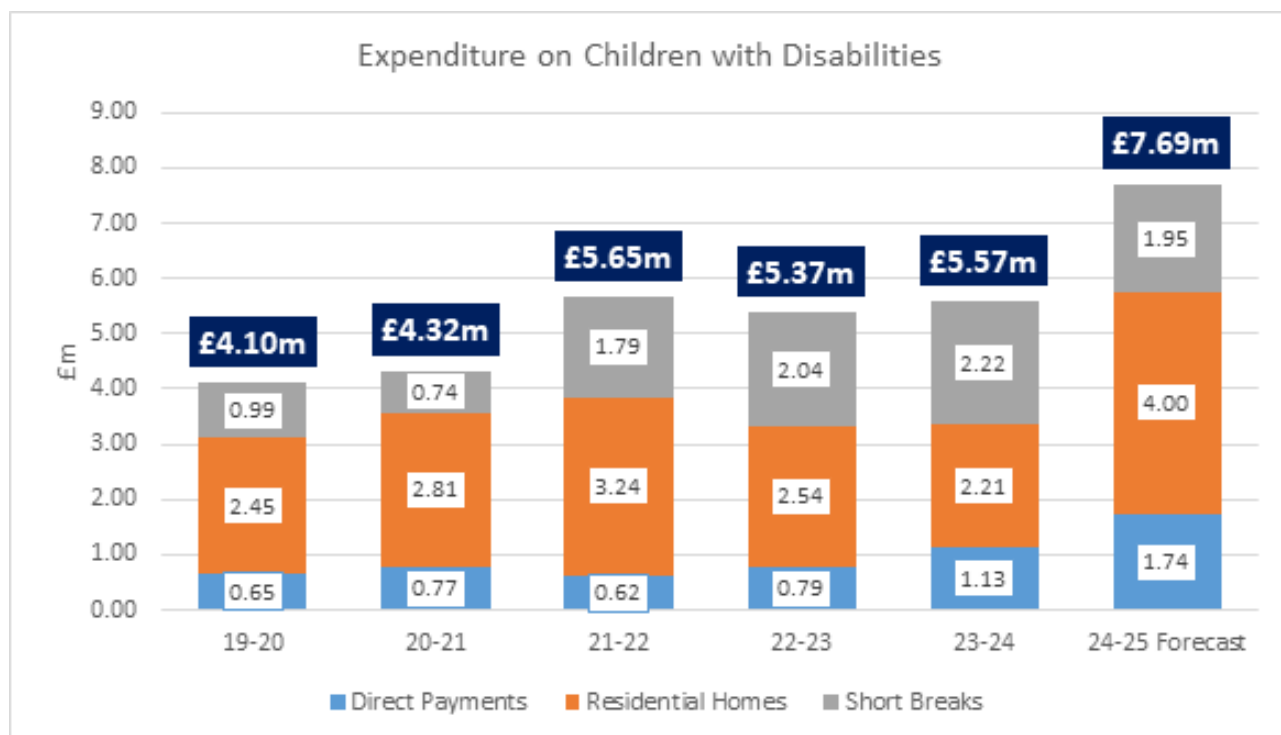
2.12 Within Starting Well the Council is facing continued pressures on its Social Care budgets partially due to implementing the recommendations of the recent OFSTED judgement and partially through increased unit costs of Looked After Children (LAC) provision. The Council increased its staffing base in accordance with the recommendations of the OFSTED report and is currently working hard to reduce dependency on agency cover and recruit on a permanent basis. At the time of the OFSTED inspection, Havering's social worker caseload was 20.4-1 compared to 14-1 in London, and was the 5th highest caseload nationally. The numbers of looked after children in Havering has stabilised over the last year but unit costs of placements continue to rise driven by market conditions, inflation and the complexity of some placements

2.13 The Council is also receiving significant increases in Children with Education Healthcare Plans (EHCP) which has a resultant impact on demand for home to school transport support. The Council has implemented new policies in this area recently but demand continues to rise significantly. There has been a 40% increase in EHCPs since 2019/20 from 1,534 in total to 2,182 in 2023/24. The increase has been particularly strong in Early Years. The costs of an EHCP will vary depending on need – from £10k for additional support in

mainstream school to £50k or more for a special school place. Social Care support also varies – from a small Direct Payment package of £10k a year to a residential home for complex needs at £400k a year.



2.14 The Council has experienced continued increased costs of Children with Disabilities - Expenditure on Social Care for Children with Disabilities has been steadily rising due to both increased demand and complexity. There has been a particularly big increase in placement costs in 2024-25 and if this trend were to continue this would place further pressure on the Councils budget.



Housing Demand:

2.15 The Council is also facing pressures from the cost of providing temporary accommodation to meet increased Housing demand. The numbers of people presenting as homeless continues to rise and whilst the Council has identified new units to help mitigate this demand the numbers in temporary accommodation continue to rise as shown in the table below. The budget pressures are caused in part from the increasing numbers in temporary accommodation which is driven by the unaffordability of the private rented sector and the increased cost to the council caused by the temporary accommodation housing benefit subsidy cap.

Table 1: Rising Numbers in Hotels/ Nightly Let Accommodation

	2020/21	2021/22	2022/23	2023/24	2024/25 (Projected*)	Total
Singles	90	82	131	235	243	781
Families	3	43	257	434	492	1229
Total	93	125	388	669	735	2010

* Figures based on April to Jan figures extrapolated for full year

New Projects and Initiatives

2.16 Despite these pressures the Council has continued to provide high quality services to the public and meet all its statutory obligations. The Council will also be delivering key projects in the near future including:

- Two schemes will be coming on-line next year providing several units for care leavers and learning disability service users. The Council is looking to build on these schemes and explore its own provision of care in the Adults and Children's social care arena and beyond.
- The Council continues to address the Housing shortfall and has been working closely with the Greater London Authority (GLA) to secure funding to acquire new homes. In 2024/25 the Council secured £24m in GLA grant funding toward the acquisition of 160 homes, match funded by £32.5m of HRA funding. Of this 45 homes will be in 2024/25 with 115 to follow in 2025/26. In the last 4 years, the Council has successfully acquired 144 affordable homes using a combination of GLA funding and match-funding from the Housing Revenue Account.
- The Council is working closely with our waste collection provider FCC Environment to deliver the roll out of food waste collection required by law by April 2026. The Council is lobbying the Government for funding for this project but is planning to go live with collections in October 2025, 6 months ahead of the statutory deadline. The cost of food waste collection is likely to cost the Council over £4m in capital costs. Currently the Government has provided a grant of £1.9m towards this cost. Going forward, the cost of collection will be an additional £3.8m in a full year,, (£2.1m in 2025/26), and we await details of the new burdens funding.
- Work has begun on the construction of the new Family Welcome Centre in Harold Hill town centre which will have 74 affordable rent accommodation and include emergency accommodation designed for families in need. The scheme will open in 2025.
- Mercury Land Holdings will provide 47 affordable homes for families at Roe Wood Park in Harold Hill (formerly Quarles) in 2026.
- Havering is building a new 300 place special school to meet the needs of pupils with severe and complex learning disabilities and mental health needs. This will enable Havering Young People to receive a high quality education that is nearer home rather than having to travel elsewhere to expensive independent sector schools. It is expected to provide significant savings to both the Dedicated Schools Grant and also to the Council's General fund budget through reduced travel distances. This will open in 2027.
- The Council is exploring the use of AI through the roll out of a product that supports social care practitioners by populating relevant templates (assessments, support plans, reviews) from a recording of interventions/visits with residents. Early indications are that it could reduce casework administration tasks by up to 50%, released capacity to be more productive enabling workers to process case work more quickly, bring down waiting lists and engage more effectively with vulnerable residents.

3. The Budget Process and Medium Term Financial Strategy update

- 3.1 The process to set the budget and medium term financial strategy is an ongoing one and in effect starts at the beginning of the financial year. The process is robust and developing the budget gap takes account of the following factors:

- The underlying gap from 2024/25 as set out in paragraph 2.2
- Inflation Rates
- Demographic Assumptions
- Interest Rates and the cost of borrowing
- Current in-year pressures
- Implications of the future Capital programme
- The need to establish prudent levels of balances and reserves
- Proposed fees and charges
- Levels of Government Funding

- 3.2 The Council has been fully aware throughout the year of the significant gap in the budget for 2025/26 and have regularly updated Councillors on both the budget position and steps the Council has taken to help control spend and mitigate the budget position moving forward. An updated budget position was presented to cabinet on November 6th 2024.
- 3.3 Currently the forecast budget gap for 2025/26 is £71.2m based on a mid-case scenario. On a worst-case scenario, the Council is forecasting a gap of £89m as seen in table 7 below. The gap comprises:

Table 2: Pressures on the budget

Pressures on MTFs	(m)
Underlying Pressures brought forward from 24/25	34.5
Demographic unit costs and inflation including the additional cost of NI	21.3
Other Service Pressures	4.1
Corporate pressures including Pay inflation, ELWA concessionary fares, insurance and capital financing	24.3
New Growth and Investment	4.4
One offs in 24/25 budget (Savings and collection fund surplus)	7.4
Total Pressures	96.0
Government Grant increase	(5.9)
Savings Proposals	(10.3)
Fees and Charges (2.7%)	(0.7)
Assumed Council Tax yield (4.99%)	(7.9)
Net Budget Gap	71.2

Underlying Budget Pressure from 2024/25 £34.5m

- 3.4 The Council is currently forecasting to spend £34.5m over a balanced budget in 2024/25. This was a largely expected position which has been forecasted throughout the year and will be financed using the £32.5m exceptional financial support agreed with the Government. The pressures causing this spend however are ongoing and therefore will need to be included in establishing the budget position for 2025/26.

Demographic and Unit Cost pressures £21.3m

- 3.5 The Council continues to face significant demographic and unit cost pressures across Children's and Adult Social Care and also to meet Housing Demand. The Council has put significant growth of £48m into these areas over the last two years but demand and complexity alongside increases in cost of care, is still rising so the budget position prudently assumes the current trends will continue. The demographic and unit cost pressures have required additional funding to be built into the Medium-Term Financial Strategy to cover both the underlying impact of the 2024/25 overspend but also further projected demand for 2025/26. A total of £21.3m has been added to the MTFS for 2025/26 to meet these pressures

The analysis of demographic pressures moving into 2025/26 has been robust, using metrics measuring both unit costs and service user numbers and considering the sharp increases in the cost of living and inflation rates. The pressures also include the estimated costs from providers due to the 6.4% increase in National Living Wage and the change in thresholds for employer National insurance contributions. The detail behind these assumptions and an assessment of the risks can be found at **Appendix A** of this report.

Other Service Pressures £4.1m

- 3.6 There are also pressures across other services totalling £4.1m for 2025/26. Within this figure is contractual inflationary pressures on the contracts and an assumed pressure relating to the introduction of food waste collection. The Government requires all Councils to collect food waste by April 2026. Havering is planning to roll out the service commencing in October 2025 but there is an anticipated revenue cost of £2.1m for 2025/26 to achieve this. There is also a £1m provision which is set aside to invest in key Public realm services in order to maintain a high level of service delivery

Corporate Pressures £24.3m

- 3.7 The Council also has a number of Corporate pressures within the 2025/26 budget totalling £24.3m. These include the increased cost of inflation and pay awards, concessionary fares, the additional costs of disposal of waste, additional insurance costs and coroners costs. The Corporate pressures also include the interest and repayment costs of financing the Capital programme. These financing costs include the assumed financing cost of the £32.5m exceptional financial support in 2024/25 and an assumed part year cost of financing interest for further support in 2025/26

Growth and Investment £4.4m

- 3.8 The Council is facing financial difficulties and is trying to cut costs and achieve value for money wherever possible. In some areas however vital investment is needed to improve and modernise processes which ultimately will lead to better services for the public and also enable future efficiencies to be made. These proposals, totalling £4.4m are set out in summary in the table below.

Table 3: Growth and Investment

Growth and Investment	(M)
Investment in Information technology including the setting up of a digital team, procurement of a new booking system for registrars, other procurement initiatives, investment to improve Council Tax collection transformational projects and further development of cloud solutions	2.2
Investment following the recent OFSTED judgement including greater capacity in Education attendance, SEN and support functions. Investment in Adult Social Care to meet current demand.	1.2
Investment in property to enhance security, continued support for S92 officers, develop the local plan, the Hornchurch BID and invest in emergency planning and Health and Safety	1.0
Total Investment	4.4

One Offs in the budget £7.4m

- 3.9 The 2024/25 budget included £7.4m of items which were one off and so have been reversed out in the 2025/26 budget. These include the Corporate savings relating to the business rate pool, agency levy and Insurance which were initially put in the budget as one off items in 2024/25. The budget in 2024/25 also benefitted from a one off surplus in the Collection fund of £3.6m following a reduction in the business rate appeals provision.
- 3.10 These Pressures total £96m for 2025/26 of which £34.5m is from the underlying budget gap in 2024/25 and £61.5m are new pressures. The pressures have been partially mitigated by a combination of new Government grant, savings proposals, an increase in fees and charges and an assumed 4.99% increase in Council Tax.

The Local Government Provisional Finance Settlement

- 3.11 On 18th December 2024 the Government published the 2025/26 Provisional Local Government Finance Settlement. The settlement included over £3.7bn of additional funding nationally but continued to use the historic distribution formulae which results in inequitable settlements for Havering. The Government did include a new £0.6bn recovery grant in the settlement but allocated this to authorities with high deprivation and relatively low taxbases. This meant the allocation did not address the relative change in need since the funding formula was frozen in 2014 and as a result Havering received no recovery grant at all. Of the 19 authorities who had to request exceptional financial support in 2024 only 12 received any funding through this process.

- 3.12 The settlement did provide some good news with £233m additional funding for homelessness, a new £250m childrens grant to support early help and an additional £880m nationally for Adult Social Care. These funds were all welcome news but the allocation of funds for the Adult Social Care funding continued to use historic 2014 relative need data which does not reflect Havering's changing demographic need. A proportion of both the Childrens and Adults grant was also allocated based on Council Tax equalisation which results in reductions in grant for authorities such as Havering with high Council Tax levels. The Settlement also included one further year of New Homes Bonus and the roll out of Extended producer responsibility (EPR) grants to local authorities to support the cost of waste collection.
- 3.13 These new grants are all welcomed but significantly have only provided enough funds to mitigate the additional costs of the National Insurance and National Living Wage increases announced in the Autumn Budget statement. Both these increases will significantly increase staffing costs for our providers and it is inevitable that a proportion of that additional cost will be reflected in future fee increases to the Council. The Council's commissioning teams will work hard to minimise these costs when agreeing fee rates with providers but with the Council currently commissioning around £100m of Adult Social Care provider costs alone even a small percentage increase is likely to be significant. Further details of the settlement and the Schools settlement can be found in section 6 of this report and **Appendix B**.

Savings Proposals (10.3m)

- 3.14 The Council has also identified a number of savings proposals to help close the financial Gap. These proposals when put together with the full year effect of previous savings total £10.3m and are included in the budget. It should be noted that the Council has made over £160m of savings since austerity began in 2010 and the scope to identify significant new savings is extremely limited. The Council has low unit costs compared to its neighbours and further cuts would directly impact on service delivery.
- 3.15 The proposed savings are summarised in the table below and are set out in more detail in **Appendix C** to this report.

Table 4: Total Proposed Savings 2025-2029

Saving Area	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	TOTAL £m
Place	-0.100	-0.030	0.000	0.000	-0.130
People	-5.410	-4.170	0.000	0.000	-9.580
Resources and O/S	-0.800	-0.120	0.000	0.000	-0.920
Corporate	-3.940	1.550	-1.100	-1.100	-4.590
TOTAL	-10.250	-2.770	-1.100	-1.100	-15.220

The Council was able to continue to support the CAB through the Household support Fund in 2024/25 and proposes to continue this support in 2025/26 now confirmation of the extension of that fund has come from Government. The Council continues to work closely with other voluntary groups to help deliver common aims and outcomes for the borough.

Discretionary Fees and Charges (0.7m)

3.16 The Council annually reviews its fees and charges to customers. **Appendix D** sets out the proposed fees and charges for 2025/26. It should be noted that some fees are set nationally and the Council has not control over those rates. In setting the fees and charges the Council takes account of:

- Full cost recovery where appropriate
- Statutory fees rates
- Inflation
- Benchmarking and other market comparators
- Delivery costs for social care providers.
- Current market conditions for any increase

3.17 For 2025/26 the Council has uplifted discretionary fees by 2.7% except for fees where local market conditions have either resulted in a larger increase being applied or a fee increase if the Council is already at a high rate compared to the benchmark.

Proposed Council Tax levels and Council Tax Requirement

3.18 The Government settlement assumes the Council will increase Council Tax by the maximum permitted being 2% for the ASC Precept and a further 2.99% for a general Council tax increase. Given the financial situation set out in this report the Council has little alternative but to recommend the maximum 4.99% increase in Council Tax. The table below sets out the implications of this rise for taxpayers

Table 5: Proposed Council Tax Levels

	Havering Base Council Tax (2.99% Inc)	ASC Precept (2% inc)	Total Havering Council Tax (4.99% inc)	GLA Precept	Total Council Tax
BAND A	1,022.08	193.36	1,215.45	326.92	1542.37
BAND B	1,192.43	225.59	1,418.03	381.41	1799.44
BAND C	1,362.78	257.81	1,620.59	435.89	2056.48
BAND D	1,533.13	290.04	1,823.17	490.38	2313.55
BAND E	1,873.83	354.49	2,228.32	599.35	2827.67
BAND F	2,214.52	418.95	2,633.47	708.33	3341.80
BAND G	2,555.22	483.40	3,038.62	817.30	3855.92
BAND H	3,066.26	580.08	3,646.34	980.76	4627.10

3.19 The Council is required to set out its statutory budget calculations as required by Sections 30 to 36 of the Local Government Finance Act 1992 ("the Act"). The proposed Council Tax requirement is calculated, as set out below: £XXXXXm* being the aggregate of the

expenditure, allowances, reserves and amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act; (b) £XXXXXXm* being the aggregate of the income and amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act; (c) £164.361m* being the amount by which the aggregate at 2.6(a) above exceeds the aggregate at 2.6(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its council tax requirement for the year. This is set out in further detail in **Appendix E** of this report.

**Figures to be finalised in cabinet report*

Summary Medium Term Strategy Position (assuming most likely scenario)

3.20 The Medium Term financial strategy (MTFS) has been updated to take account of the assumptions set out in this report and appendices. The resultant plan shows an underlying gap of £71.2m for 2025/26 based on the most likely scenario. At this stage the MTFS assumes that the pressure is all ongoing and so future years assume both the carried forward budget gap and the potential financing of this gap through further exceptional financial support

Table 6 Updated Medium Term Financial Strategy

2025-2029 MTFS	2025/26 (£m)	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)
Underlying 24/25 base budget position	34.5			
Demographic and unit cost pressures	21.3	14.0	14.5	15.0
Other service pressures	4.1	5.9	1.0	1.0
Inflation and Pay award	5.2	5.2	5.2	5.2
Investment and Growth	4.4	-0.8	0.0	0.0
Capital Financing	10.6	5.9	2.2	0.9
Other Corporate Pressures	8.5	2.8	2.3	5.1
One off items in 2024/25 budget	7.4	0.0	0.0	0.0
TOTAL PRESSURES	96.0	33.0	25.2	27.2
Savings	-10.3	-2.8	-1.1	-1.1
Government funding	-5.9	5.1	-2.1	-2.3
Fees and Charges	-0.7	-0.7	-0.7	-0.7
Council Tax 4.99%	-7.9			
Underlying Budget gap		71.2	113.1	145.7
Financing costs of Underlying Budget Gap		7.3	11.3	14.6
TOTAL GAP before EFS	71.2	113.1	145.7	183.4

- 3.21 It is very difficult to project the potential impact of future funding reform until the Government produce exemplifications as part of their forthcoming consultation on new methodology. At this early stage the MTFS takes a prudent view and includes a pressure in 2026/27 based on the original exemplifications of the previous government's fair funding review. At that stage it was projected that funding reform would re-distribute funding away from London. The Council will participate fully in future funding discussions to ensure that in future the Council receives a fairer funding settlement than at present.
- 3.22 The financial gap shown above is based on a most likely scenario and is £71.2m for 2025/26 before exceptional financial support. The Council however has produced a worst case scenario for the budget as well as part of its planning. This is set out in the table below with the assumptions presented in more detail in **Appendix A** of this report.

Table 7: Budget Gap based on most likely and worst case scenarios

MTFS Based on Most Likely and Worst Case	Most Likely (£m)	Worst (£m)
Underlying Pressures from 24/25 (P8 Monitor)	34.5	36.0
New Growth and Investment	4.4	4.4
Pay and other inflation	5.2	6.7
25/26 Demographic unit cost and additional cost of NI	21.3	35.0
Other Service Pressures	4.1	4.1
Capital financing costs (inc 24/25 Cap Direction)	10.6	11.4
Other Pressures (inc ELWA, Freedom pass, Insurance)	8.5	8.8
One offs in 24/25 budget (Savings and collection fund surplus)	7.4	7.4
Fees and Charges (2.7%)	-0.7	-0.7
Government provisional finance settlement	-5.9	-5.9
Savings proposals	-10.3	-10.3
Council Tax at 4.99%	-7.9	-7.9
Total Budget Gap 2025/26	71.2	89.0

- 3.23 The assumptions included in the budget are best estimates based on all known information. The budgets however are subject to change and the table below shows the impact of change through a sensitivity analysis of the key areas

Table 8: Sensitivities in the budget

Sensitivity	Approximate Budget	1% change
Adult Social Care provider costs	100m	1m
Childrens Social Care Placement Costs	20m	0.2m
Discretionary fees and charges	(27m)	0.3m
Council Tax yield	(164m)	1.6m
Pay inflation	100m	1.0m

Budget Consultation

- 3.24 The Council ran a Budget Consultation exercise to both illustrate the Council's financial position and also to seek views on Council Tax increases and ways the Council could save money. The consultation was conducted for 6 weeks commencing in November and requested all interested parties to fill in an online form. Hard copies of the consultation were available at all the libraries and the Council held an open question and answer session on the 18th December to further brief the public and key stakeholders.
- 3.25 The Council received 583 responses to the budget consultation. The key outcomes have been presented to members for consideration and are summarised in **Appendix G** of this report. **(TO FOLLOW)** The Council also asked members of the public to sign a petition on the budget asking to grant Havering Council Tax Payers a fair share of Government Funding. The Council has had 878 signatures to the petition to date. The petition closes on 31st January and will be submitted to central Government by the Council

4. Proposal to balance the 2025/26 Budget

- 4.1 The Council is still facing a £71.2m budget gap as set out in section 3 of this report even after all the proposed savings have been taken and a 4.99% Council Tax increase has been applied. The Council has been fully aware of the budget situation throughout the year and has met MHCLG officials and ministers on a number of occasions to discuss our position.
- 4.2 The Council had hoped that the Local Government Finance Settlement would at least partially close the budget gap but the benefits of the new grant funding announced has largely been negated by the anticipated additional costs of the NI and NLW increases announced in the autumn statement. The settlement also failed to address the long standing issue of historic data being used to apportion funds between authorities.
- 4.3 The Government have promised full funding reforms in 2025 leading to a multi-year settlement from 2026/27 onwards. Havering will lobby hard to get its point across in the development of the new funding system but unless the Government radically increase the amount of money in the system many authorities will struggle to balance their budgets each year

- 4.4 The Government have recognised that the 2025/26 financial settlement would not fully address the budget situation for many authorities and so indicated in December that authorities could apply once again for Exceptional Financial Support to balance their budgets. Havering submitted an application which has now been updated to reflect the local Government Finance Settlement and requests £71.2m to balance the budget on a most likely scenario. The Council has also made it clear to the Government that our worst case scenario is now £88.6m and that the exceptional financial support should be extended to meet this potential gap.
- 4.5 The Government have indicated that they will not issue letters to authorities regarding exceptional financial support until late February. The Government do however recognise the need to issue communication before Councils have their full tax setting meetings and so are aware of Havering's proposed Council meeting on 26TH February 2025.
- 4.6 This report assumes that exceptional financial support will be made available to balance the budget. It should be noted that this support comes at a cost as currently legislation requires the Council to borrow at current interest rates and set aside minimum revenue provision (MRP) at 5% for repayment of the debt. The new Government however have removed the previous requirement to borrow at 1% above base rate which is welcomed but Havering along with other Councils is pushing for the requirement to set aside MRP to be waived as well.
- 4.7 The Council has no viable alternative to requesting exceptional financial support. Were the request not to be granted then the Council would need to issue a Section 114 notice through its inability to balance its budget. This position has been discussed with MHCLG and they are fully aware of the situation. S114 legislation was originally introduced to provide senior officers power to regulate excessive spending in an authority. Havering is not spending excessively and so would still be unable to set a balanced budget without exceptional financial support even if the S114 notice were issued.

Closing the Budget Gap in Future Years

- 4.8 The Council has an underlying budget gap which will need to be resolved. The Government have promised funding reform which it is hoped will in part address both the quantum and distribution of the central funding amount allocated to Havering moving forward. This alone however will not balance the budget. Major change is needed to allow authorities to build and acquire additional Housing to reduce temporary accommodation and mitigate Housing demand. The Government have already changed the right to buy rules and it is hoped that they will provide more incentives and finance to allow authorities to increase their housing provision
- 4.9 Housing Demand could also be eased if the Government, reduced the inequity in Local Housing Allowance. Currently, the most significant costs of homelessness are borne by local authorities, rather than the DWP, due to housing benefit subsidy loss rules. These rules cap the rates of subsidy claimed by local government for housing households requiring temporary accommodation at Local Housing Allowance (LHA) rates set over a decade ago. The cap should be aligned with wider DWP LHA rates, increasing subsidies to local authorities while maintaining controls to ensure value for money in placements.

4.10 The Government will also need to act to help address the national social care funding situation. Legislation is needed to help regulate the providers of childrens homes many of which are financed by hedge funds. It is hoped the Government will also provide capital financing to enable authorities to develop in-house solutions to childrens care placements to reduce costs in the medium term

4.11 The Government have recently announced an independent commission to review the provision of Adult Social Care. The commission, reporting to the Prime Minister, will work with people drawing on care and support, families, staff, politicians and the public, private and third sector to make clear recommendations for how to rebuild the adult social care system to meet the current and future needs of the population. The first phase of the review is scheduled to make medium term recommendations in 2026 with recommended longer term solutions not due to be announced until 2028. Havering welcomes this review but hopes the Government recognise additional funding is needed now on a national scale to reduce the immediate pressures on Council budgets.

5. Balances, Reserves and Contingencies

5.1 Havering recognises the need to have adequate reserves and balances and maintains a £1m corporate contingency for unforeseen in year pressures. Havering's general balances and earmarked reserves have been depleted in recent years through the pressures on services and are amongst the lowest in London. In setting the budget Havering has recognised the need to build up general balances to a target level of £20m. Contributions to balances have been built into the General Fund budget to achieve this target.

5.2 The table below shows the forecast position for reserves at the end of 2024/25 together with projected balances for the next two years. The Council has discussed its reserves position with the Government as part of its applications for exceptional financial support and the Government fully recognises the need to maintain and build up reserves moving forward

Table 9 Reserves and Balances

EARMARKED RESERVES	Opening Balance 24/25 (M)	Forecast Balance 31/03/25 (M)	Forecast Balance 31/03/26 (M)	Forecast Balance 31/03/27 (M)
General Balances	10.2	14.5	19.5	20.0
Risk Mitigation Reserves	13.5	10.0	8.1	8.1
Contractual Reserves	12.2	8.0	8.0	8.0
Internally Earmarked Projects	9.4	7.1	5.8	5.7
TOTAL	45.3	39.6	41.4	41.8

- 5.3 The Council also has a £1m General contingency in its annual budget. This is held for unforeseen in year circumstances but if not required is released to support that years budget position

6. Schools budget and DSG

- 6.1 The Dedicated Schools Grant (DSG) is a ring-fenced grant that is allocated to local authorities to meet their responsibilities for early years' education, the funding of schools and for provision and support for pupils with special educational needs and disabilities and for pupils requiring alternative provision.
- 6.2 There has been a large increase in the overall DSG for 2025/26 of £38.2m. The overall DSG budget will be £355.5m compared to £317.3m. The table below sets out the increase in comparison to 2024/25

Table 10: Havering Dedicated Schools Grant 2025/26

Financial year	Schools Block £m	High Needs Block £m	Central Services To Schools £m	Early Years Block £m	TOTAL £m
2025-26	258.180	47.602	1.912	47.819	355.513
2024-25	237.616	43.391	1.774	34.569	317.350
Difference 2024-25 to 2025-26	20.564	4.211	0.138	13.250	38.163

- 6.3 Further details of the Dedicated Schools grant will be presented as a separate paper to this cabinet agenda

7. The HRA Budget and 30-year Business Plan

- 7.1 The Council has a separate report on this agenda to agree the HRA Budget for 2025/26 and the update of the 30 year HRA Business Plan. This report proposes a rent increase of 2.7% with effect from April 2025. This will mean the average weekly rent for general needs properties will be £132.50
- 7.2 The report also sets out the 30 year business plan and financial assumptions which have been updated to reflect the current national and global outlook. The plan projects a significant deficit in the debt position in the next 10 years gradually smoothing over the 30 year period. This will be continually monitored to ensure the plan remains viable.

8. The five-year Capital Programme

- 8.1 The Capital Strategy and Programme is presented in a separate report on this agenda. The Medium Term Financial Strategy takes full account of the interest and borrowing cost of the proposed programme. This includes the revenue implications of a number of new bids which are included for approval by Council.

- 8.2 The proposed Capital programme will spend £1.11bn of which £0.34bn is for the General Fund and £0.77bn is HRA Capital Spend. The majority (0.28bn) of the general fund spend relates to the Councils regeneration schemes which will deliver new homes and help greatly with the current Housing shortage.
- 8.3 The Capital programme will be funded by a number of sources including receipts (£0.04bn), grants (£0.25bn), contributions from revenue and reserves (£0.06bn) and borrowing (£0.76bn). The affordability of the Capital programme is assessed using a series of prudential indicators which measure items such as the ratio of financing costs to net revenue stream and the Councils capacity to deliver the programme. Further details of the prudential indicators can be found in the Capital Strategy report elsewhere on this agenda.

9 Executive Director of Resources (S151 Officer) statement regarding the robustness of the budget and MTFS

- 9.1 Section 25 of the Local Government Act 2003 requires Chief Financial Officers to report to their authorities about the robustness of estimates and the adequacy of reserves when determining their budget and level of Council Tax. Authorities are required to consider their Chief Financial Officer's report when setting the level of council tax. This statement is set out in **Appendix H** of this report.

10 Council Tax Policies and Proposals

- 10.1 The Council has a number of proposed policies regarding Council Tax which require formal approval. These proposed policies are listed below with further detail set out in **Appendices I & J** to this report.

- Proposed discount of 1.5% for Council Tax payers who pay their 2025/26 Council Tax in full before 1st April 2025
- The proposed Council Tax Support scheme for 2025/26
- Proposed Policy regarding war pension income in relation to Housing Benefit Assessment

10.2 The proposed Council Tax Support Scheme 2025-26

- 10.2.1 The local Council Tax Support (CTS) Scheme in Havering has been designed to help residents on low incomes pay their Council Tax. The amount of Council Tax Support a person can have is based on how much the Government say they need to live on and the person's income and capital. Council Tax Support rules for claimants of pensionable age are prescribed in law and can cover up to 100% of the Council Tax due. Local authority Care Leavers can also receive up to 100% in Council Tax Support. For working

age claimants with disabilities and claimants without disabilities, they can receive up to 80% and 75% respectively off their Council Tax bill. The rules within the CTS scheme for working age applicants including Care Leavers have been developed by the Council.

- 10.2.2 The Council proposes to maintain the current CTS Scheme for 2024 putting forward no significant amendment to that scheme in 2025. A copy of the 2024 Council Tax Support Scheme can be found on the Council's website. In accordance with Schedule 1A of the Local Government Finance Act 1992, Full Council is required to endorse the Council Tax Scheme for 2025/26 before 11 March 2025. The Council has given due regard to the Equality Act 2010 and the need to eliminate unlawful discrimination. The Equalities Impact Assessment of the Council Tax Support scheme is attached as **Appendix K** to this report.

11. Equality impact Assessment on the Budget and Medium Term Financial Strategy
(To Follow in cabinet report)

REASONS AND OPTIONS

12. Reasons for the decision:

- 12.1 The Council is required to set a balanced budget in advance of the beginning of each financial year. This report sets out the process to reach a balanced budget for 2025/26 and sets out the Council's future plans for balancing the budget in the medium term from 2025/26 to 2028/29.

Other options considered:

- 12.2 The report outlines all the options identified for balancing the 2025/26 budget. Officers will continue to seek further options for balancing the budgets in future years.
- 12.3 The only alternative to the Capitalisation Direction would be for the S151 Officer to issue a S114 Report, declaring the Council unable to set a legally balanced budget for 2025/26.

IMPLICATIONS AND RISKS

13 Financial Implications and Risks

- 13.1 The financial implications of the Council's Medium Term Financial Strategy are fully set out in this report and are therefore implicit in the body of this report.
- 13.2 The Council is proposing a 4.99% Council Tax increase and will be using a Capitalisation order to balance the budget. This will enable the Council to charge revenue expenditure to

capital in 2025/26. The Council will need to either reduce its net expenditure or receive additional grant funding to prevent a similar scenario in the setting of future budgets.

- 13.3 The report contains prudent assumptions on future pressures and £10.3m of savings to be delivered in 2025/26. If the Council is to stay within budget demand will need to be contained within these assumptions and the savings will need to be delivered

14 Legal Implications and Risks

- 14.1 The Council is required under Part 1, Chapter III of the Local Government and Finance Act 1992 (the 1992 Act) to set its council tax for the forthcoming year. In accordance with section 30(6) and 31A of the 1992 Act this must be set before 11 March of the preceding year, but is not invalid merely because it is set on or after that date.
- 14.2 The Council's calculation of its "council tax requirement" in accordance with sections 31A and 31 B of the 1992 Act is reflected in the body of this report. A delay in setting council tax can have serious financial consequences and may be challenged by way of an application for judicial review under section 66 of the Act.
- 14.3 Under section 25 of the Local Government Act 2003, the Chief Finance Officer is required to report to the Authority on the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves. Cabinet is required to consider these estimates when determining whether the proposals should be submitted to Council for approval.
- 14.4 The process for preparing the budget proposals for each municipal year, including any consultation requirements, is set out in the Budget and Policy Framework Procedure Rules within the Council's Constitution. The setting of the budget is a function reserved to Council following consideration of the initial proposals submitted by the Executive.
- 14.5 The Council's duty is to set a balanced budget, taking into account a range of factors, including consultation feedback and decision makers must also have regard to the Council's public sector equality duties under the Equality Act 2010. Each Member has a duty to ensure that the Council complies with its legal obligations by agreeing a balanced budget.
- 14.6 The budget consultation and approval process is separate from individual decisions which may need to be taken for example in relation to service delivery; these may require a separate consultation process and equality impact assessment before a final decision is taken.
- 14.7 Where consultation is undertaken it must comply with the "Gunning" principles; namely it must be undertaken at a formative stage, sufficient information should be provided to enable feedback, adequate time should be given for consideration of responses and the feedback should be taken into account in any decision taken.
- 14.8 Local Authorities owe a fiduciary duty to council taxpayers, which means the Council 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 council

taxpayers 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.

- 14.9 The Council has an ongoing duty to maintain a balanced budget throughout the year and, accordingly, members are required to monitor the Council's financial position regularly in accordance with section 28 of the Local Government Act 2003 and take appropriate action if there is any significant deterioration in its financial position.
- 14.10 Where it appears that the expenditure the Authority proposes to incur in a financial year is likely to exceed the resources available to meet that expenditure, the Chief Finance Officer is under an obligation to prepare a report to Council under section 114 of the Local Government Finance Act 1988.

15 Human Resource Implications and Risks

- 15.1 The Council continues to work closely with its staff and with Trades Unions to ensure that the effects on staff of the savings required have been managed in an efficient and compassionate manner. The specific workforce impact has yet to be assessed at the present time. However, all savings proposals or changes to the funding regime that impact on staff numbers or job roles, will be managed in accordance with both statutory requirements and the Council's Organisational Change policy and associated procedures.

16 Equalities and Social Inclusion Implications and Risks

- 16.1 Havering has a diverse community made up of many different groups and individuals. The Council values diversity and believes it essential to understand and include the different contributions, perspectives and experience that people from different backgrounds bring.
- 16.2 The Public Sector Equality Duty (PSED) under section 149 of the Equality Act 2010 requires the council, when exercising its functions, to have due regard to:
- (i) the need to eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
 - (ii) the need to advance equality of opportunity between persons who share protected characteristics and those who do not, and;
 - (iii) foster good relations between those who have protected characteristics and those who do not.

Note: 'Protected characteristics' are: age, gender, race, disability, sexual orientation, marriage and civil partnerships, religion or belief, pregnancy and maternity and gender reassignment.

- 16.3 The Council demonstrates its commitment to the Equality Act in its decision-making processes, the provision, procurement and commissioning of its services, and employment practices concerning its workforce. In addition, the Council is also committed to improving the quality of life and wellbeing of all Havering residents in respect of socio-economics and health determinants.
- 16.4 Any decisions which need to be taken in furtherance of the budget proposals will be undertaken in accordance with the duty set out in Section 149 of the Equality Act 2010 and where appropriate full Equality Assessments will be undertaken and form part of the decision making process.

17. Health and Wellbeing Implications and Risks

- 17.1 The Council considers health and wellbeing implications in all the decisions it takes. The impact on general health and wellbeing is fully considered in developing the savings proposals in this report and in setting the Council's budget each year

18 Climate Change Implications and Risks

- 18.1 The establishment of the Havering Climate Action Plan signals a commitment by the Council to tackle climate change and will affect all Council policies and decisions. This budget and financial strategy has been developed with this Climate Action Plan in mind and will help in contributing to the Council's aim of achieving net-zero annual carbon emissions by 2040. In addition, all projects included in the programme will follow the principles set out in the action plan and adhere to its key values.

BACKGROUND PAPERS

List of appendices

APPENDIX A	-	Budget Assumptions and Risks
APPENDIX B	-	Local Government Funding Settlement and Dedicated Schools Budget
APPENDIX C	-	Savings Proposals
APPENDIX D	-	Fees and Charges schedule
APPENDIX E	-	Council Tax Requirement and Resolution
APPENDIX F	-	2025/26 Council Budget
APPENDIX G	-	Budget Consultation outcomes
APPENDIX H	-	S25 Statement of Robustness on the budget
APPENDIX I	-	Summary of the Council Tax Support scheme
APPENDIX J	-	Council Tax policies
APPENDIX K	-	EQIA for the Council Tax Support scheme

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BUDGET ASSUMPTIONS AND RISKS

APPENDIX A

Corporate Pressure	Mid Case £m	Worst case £m	Assumption
Waste Disposal (ELWA) (includes benefit of £2.1m disposal extended producer responsibility allocation)	0.4	0.4	Based on the latest data from ELWA regarding contractual uplifts and estimated inflation and tonnages
Concessionary Travel increased costs	0.9	0.9	Based on agreed settlement with TFL and the associated transport operating companies (ATOC) negotiated across London by London Councils
Capital Financing Costs for 5 year Capital programme (Interest and repayment)	5.7	6.0	Based latest assumed Capital spend (MRP on a scheme by scheme basis on Asset life and Interest for borrowing at 5%) – Interest assumed to increase to 5.5% in worst case scenario
Potential Capital Financing Costs (Capitalisation)	5.0	5.4	This is the expected cost of the capitalisation directive required to balance the revenue budget. This recognises the costs of financing the existing £32.5m Capitalisation directive and the potential part year interest costs of a further agreement for 2025/26.
Provisions for Pay inflation	3.0	4.0	The pay award for 25/26 is assumed at 3% for planning purposes with a worst case at 4%
Cost of Insurance premiums	0.5	1.0	The Council will need to renew its major insurance contracts in 25/26 and a budget provision is included recognising the national increase in premium costs
Other price, contractual inflation and provision for costs of NI/NLW increases outside Social Care	8.8	9.2	The Council has a number of contracts with agreed mechanisms for uplifts each year. This pressure also recognises that energy prices remain volatile and may increase again. The worst case scenario assumes inflation increases from the current assumption of 2.7% to 4%
TOTAL CORPORATE PRESSURES	24.3	26.9	

Service Assumptions	Most Likely £m	Worst Case £m	Assumption
Underlying Budget pressures brought forward from 2024/25	34.5	36.0	The Council is currently forecasting to spend £34.5m more than its budget requirement in 2024/25. This will be financed in 2024/25 through EFS. The ongoing pressures are largely across People Services and are all ongoing. The reasons for the overspend in Adults are largely driven by increased unit costs compared to budget and on off support from health not being continued both of which will be ongoing.
Adults 25/26 Additional Demographic and Unit Cost Pressure. This pressure includes the expected impact of the NI and National Living Wage increases announced in the autumn budget. There are also some expected additional staffing pressures to meet demand	9.6	15.6	The assumption for 25/26 is a combined 8% increase in placement costs which also takes account of the forthcoming increase in minimum wage and the additional provider costs through the increase in Employer National Insurance Contributions This is partially offset by assumed additional income from users. There is an assumption of a net 100 additional users. There is also an assumption of an additional cost for transition cases from children's (approximately 5-7 cases). The worst case scenario assumes 3% higher inflation and further growth of 100 users and higher costs of meeting the potential NI pressure
Children's and Education 25/26 pressure	7.7	11.0	<p>There is a midcase assumption of 20 additional looked after children and inflation on placements to be an initial 5% with 1m additional pressure as a result of the NI increase.</p> <p>There is an assumption that the number of EHCP's will increase by 10% a year and the cost of Children with disabilities will increase by 10% through both additional numbers, inflation and complexity of case</p> <p>The worst case assumption assumes 30 extra looked after children and a 7% base assumption on inflationary costs</p>

Homelessness ongoing pressure on temporary accommodation	4.0	8.4	The Homelessness pressure is based on an assumption that a net additional 16 families a week will need Housing. This rises to 20 per week in the worst case scenario. The assumption is that £1.1m of costs will be mitigated through new accommodation becoming available during the year as part of the Chalkhill and modular projects. The worst case scenario does not factor in this income. Inflation on temporary accommodation costs is assumed at 5% midcase and 7% worst case
Revenue Cost of implementing collection of food waste and estimated contractual inflation	3.1	3.1	The major Waste contract and forthcoming highways contract have a series of indices based on wage costs, inflation and property development which will result in an inflationary uplift each year. There is also the anticipated cost of delivering a food waste collection service commencing in October. It is hoped that Government grant will partially mitigate this cost but no announcements have been made as yet
Public Realm pressures	1.0	1.0	This is a general provision to recognise that there will be potential new and emerging pressures within Public Realm
TOTAL SERVICE PRESSURES	59.9	75.1	

BUDGET RISKS

The Budget Risks in this table have been analysed using a matrix to assess the potential impact on the Council. Each risk is assessed for likelihood and financial impact on a scale of 1 to 4 giving a combined score which represents the risk to the Council. The scoring is based on officer opinion of risks and is therefore subjective. The worst case scenario assumes the demographic risk materialises

Likelihood	Score	Financial Impact	Score
Unlikely	1	Minimal	1
Possible	2	Under 500k	2
Probable	3	500k-1m	3
Very Likely	4	Over 1m	4

Ref	Title	Description	Likelihood	Estimated Financial Impact	Total Risk rating
C1	Future finance settlements	The Government have committed to full funding reform in 2025 resulting in multi year updated settlements from 2026/27 onwards. It is hoped that this provides a fairer allocation of funds and begins to address the imbalance in the Council's funding. There remains a risk however that the reform process will not deliver the change Havering needs and indeed the National economic situation will result in inadequate financial settlements moving forward	3	4	12
C2	Rising Inflation and Unit Costs	Inflation has reduced through 2024 but there are still ongoing world events which could impact future rates. If inflation did not reduce in line with Government projections this would have a large impact on unit costs and pay.	2	3	6

Ref	Title	Description	Likelihood	Financial Impact	Total Risk Rating
C3	Interest Rates	Interest rates are slowly falling but borrowing rates are still at around 5%. Interest rates are expected to slowly start to drop over the medium term. The Council benefits from high interest rates by way of increased yields on its cash balances. The cost however of borrowing is higher aswell which has been factored into the MTFS as part of the Capital financing costs.	2	3	6
C4	Loss/reduction in Business Rates	In recent years as a result of austerity and the general reduced footfall from the high streets, a number of local businesses have failed. Business rates are in part locally retained meaning that significant downturn in yield will have a direct impact. The Government has also committed to a reset of the business rate system as part of the funding reforms. The financial outcome of the reset at the moment is unclear and represents a risk to the budget	2	4	8
C5	Affordability of Capital Programme	The Capital programme is based on a robust funding strategy. Significant overspends or enhancements to projects will result in a revenue pressure through increased interest charge on higher borrowing and increased debt principal repayment (Minimum Revenue Provision or MRP). The Council has reviewed the Capital Programme in the build up to setting the 2025/26 revenue budget and has built in any borrowing and repayment required to fund it in the MTFS	1	2	2

Ref	Title	Description	Likelihood	Financial Impact	Total Risk rating
C6	New Legislation	The Government could at any time introduce new legislation or transfer new burdens to local government. History has shown that frequently new legislation is not accompanied by enough associated funding	3	2	6
C7	The impact of delays, changes, and market fluctuations to the Regeneration Programme	The regeneration models contained in the business cases make assumptions regarding inflation, interest rates and the property market. Changes to these factors could affect the expected yields. There is also a significant cost associated with delays to the programme either caused by changes to proposals or any other reason	2	4	8
C8	Higher than expected population growth/demographics	The Council's plans recognise the effect of population growth and the demographic pressures that brings particularly to Social Care. If either the population increased at a higher rate or factors such as poverty and deprivation resulted in increased demand above current planned amounts then this would have a direct impact on the MTFS	2	4	8
C9	Ongoing cost pressures in adult and children's social care	Over the last 4 years in particular social care has seen unprecedented increases in demand and complexity in residents care and support needs, resulting in the need for budget growth. Numbers and in particular unit costs are still rising placing pressure on the existing MTFS assumptions. Unit costs will also be affected by the decision to raise Employer National Insurance contributions. The potential impact of this has been factored into the MTFS assumptions.	3	4	12

Ref	Title	Description	Likelihood	Financial Impact	Total Risk rating
C10	Impact of adverse inspections	The Government inspect Council various Council services on a cyclical basis. If the findings of such inspections result in changes or improvements being needed the Council will need to finance those additional costs	1	3	3
C11	IBCF and other Grants	The 2025/26 settlement largely continues previous grant funding. The position in the future is far less clear and whilst this is taken into account in the MTFS a loss of smaller grants will impact on planning.	2	2	4
C12	Pension Fund Performance /Actuarial Review	A downturn in the performance of the pension fund could result in increased contributions being required at the next triennial review. Latest forecasts are that this is unlikely but it would have a direct impact on the MTFS assumptions	1	4	4
C13	Budget Failure/ Overspends	The MTFS allows for any recognised ongoing budget pressures. Unbudgeted overspends will depleted general and earmarked reserves. There is a risk that the overspend on 2024/25 budget will exceed the EFS agreed with the Government and officers are working hard to control spend in order to minimise this risk.	2	4	8
C14	IT System Failure	Significant IT failure could result in loss of service provision, potential loss of data and additional repair or replacement costs	1	4	4
C15	Future Waste disposal arrangements	Preparations are well underway for the new disposal contracts following the end of the current 25 year contract. There is a risk however that the cost of the levy may increase in the short term above current MTFS assumptions as preparation for 2027 accelerates	2	3	6

Ref	Title	Description	Likelihood	Financial Impact	Total Risk Rating
C16	Adverse Weather/Cold winter	A cold or wet winter can result in increased environmental costs through gritting or possibly flood alleviation. Freezing weather also can break up road surfaces resulting in emergency repairs	3	2	6
C17	Fraud	The Council has measures in place to minimise the risk of fraud. If a major financial fraud were discovered this could have a reputational risk and result in additional costs both to improve systems and to mitigate any uninsured losses.	2	3	6
C18	Collection Rates	Council Tax is set on assumed collection rates. Failure to achieve those rates will have an impact on the collection fund and the level of bad debt provision required. Both of these items will impact on future planning. The Council has reviewed budgeted collection rates as part of the Tax setting process	2	3	6

APPENDIX B

The Local Government Financial Settlement and Schools Funding

This Appendix provides more detail on the Local Government Finance settlement the Schools funding settlement and the Public Health Grant

1. Core Spending Power

- 1.1 Core Spending Power (CSP) is the Government's measure of the change in funding an authority receives from year to year. The national average increase in CSP for 2025/26 was 5.6%.

Core Spending Power for Havering for 2025/26

CORE SPENDING POWER	2024-25 (m)	2025/26 (m)	Movement (m)
Settlement Funding Assessment	39.5	40.1	0.6
Compensation for under-indexing the business rates multiplier	7.2	7.5	0.3
Improved Better Care Fund	6.8	8.4	1.6
New Homes Bonus	0.7	0.6	(0.1)
Recovery Grant	0.0	0.0	0.0
New Childrens Grant	0.0	0.9	0.9
Social Care Grant	18.8	22.0	3.2
ASC Market Sustainability and Improvement Fund	4.4	4.4	0.0
ASC Discharge Fund	1.6	0.0	(1.6)
Services Grant	0.3	0.0	(0.3)
Grants in core spending power	79.3	83.9	4.6
CT increase assumption**	158.0	166.9	8.9
TOTAL CORE SPENDING POWER	237.3	250.8	13.5

** Government Council Tax assumption is 4.99% + Tax base growth

- 1.2 For authorities like Havering much of Core Spending Power relates to our ability to generate income through Council Tax and as such 2/3rds of our CSP increase relates to assumed additional Council Tax yield.

2. Settlement Funding Assessment (SFA) (Retained Business Rates and Revenue Support Grant)

- 2.1 Havering's Settlement Funding Assessment has provisionally increased by £0.574m. The final actual increase will be confirmed once the MHCLG considers

the Council's NNDR1 2024/25 Business Rate Estimate and will be released in early February.

Settlement Funding Assessment Havering

Settlement Funding Assessment	2024/25 (£M)	2025/26 (£M)	Increase (£M)
Revenue Support Grant	2.025	2.119	0.094
Assumed Business Rates (including top up element)	37.476	37.956	0.480
TOTAL	39.501	40.075	0.574

3. Other Government Grant announcements

3.1 Adult Social Care Funding

There is an additional £880m of funding for Adult Social Care. Disappointingly this continues to be distributed based on the 2013/14 Adult Relative Needs Formula. £240m nationally of the Adult Social Care precept will be equalised as part of the grant distribution.. This is particularly disappointing for Havering who had made a strong case for using updated formulae to distribute the Social Care Grants rather than the chosen data which is now 10 years old.

Social Care Grant Funding for Havering 2025/26

Social Care Grants in Core Spending Power	24/25 Core Spending Power (£M)	25/26 Core Spending Power (£M)	Increase (£M)	Havering's Share of the National Pot
Improved Better Care Fund (£2.640bn Nationally)	6.825	8.420	1.595	0.32%
Roll over of Social Care Grant (£5.044bn)	18.772	18.772	0.000	0.37%
Additional Grant allocated through ASC Precept equalisation (£240m)		0.512	0.512	0.21%
Additional Social Care Grant (£640m Nationally)		2.682	2.682	0.42%
ASC Market Sustainability and Improvement Fund (1.050bn)	4.400	4.400	0.000	0.42%
ASC Discharge Fund (moved to IBCF)	1.595	0.000	(1.595)	N/A
Core Spending Power (Social Care element)	31.592	34.786	3.194	0.36%

3.2 The table shows that Havering has received on average 0.36% of the National Funding pot for Social Care. 2022 DHSC Government exemplifications on a potential updated formula reflecting actual need of local residents would have increased Havering's share of the national pot to 0.48% and had this been applied to Havering's Social Care allocations Havering would have been over £11m better off. We have lobbied the Government on this point in the past and have done so again in our response to the settlement. The Government have promised a full reform of the funding system in 2025 and it can only be hoped that the revised formula better represents relative need moving forward

3.3 Childrens Preventative Grant

A new Children's Services Prevention Grant (CSPG) has been introduced in 2025-26 (£250m). The quantum will be increased to £263m in the final settlement. Allocations have been distributed using an interim children's relative needs-based formula. This formula is based on the research commissioned by MHCLG and DfE, undertaken by LG Futures and academic partners, to develop a new multi-level model for Children and Young People's Services. Of the total grant funding of £250m 30% (75m) has been allocated on a method factoring in Council Tax Equalisation. This reduces Havering's grant allocation as it assumes that a higher proportion of Council Funding can be found via Council Tax through the precept.

3.4 New Recovery Grant

The Government have introduced a new Recovery Grant which will distribute £600m using a formula that focusses resources on authorities that have high levels of deprivation and relatively low ability to generate council tax income. Over half the Recovery Grant will go to metropolitan districts. As this grant has been allocated using measures of overall deprivation it does not in anyway reflect the change in relative need since the Government funding formula was frozen in 2014 which is one of the primary reasons Havering are in financial difficulty. Of the 19 authorities who needed exceptional financial support to balance their budgets last year only 12 received recovery grant. Havering was one of the 7 authorities not to receive any grant

3.5 Other Grant Announcements:

There has been a further round of New Homes Bonus as had been widely expected. Havering was just above the threshold and has received £0.6m in NHB. The Business Rate Multiplier has been frozen again at 49.9p. The Government provide a compensatory grant for the loss of Business Rates which now totals £7.5m for Havering.

The Services Grant along with the rural services grant has been deleted to help fund the new Childrens preventative grant. There will be an increase in the homeless prevention grant in 2025/26. This will increase Havering's grant by £1.3m to a total of £4.5m

As expected the Government has rolled out the extended producer responsibility grants to local authorities and waste disposal authorities. The funding for this grant is collected from commercial waste producers and re-allocated to local authorities to help fund the cost of waste collection and disposal. Havering has received a direct grant of £2.2m for 2025/26 and will also benefit by £2.1m from a reduction to the ELWA levy cost from the waste disposal element of the payment.

3.6 Public Health Grant

The Public health grant is outside Core Spending Power and is announced separately from the settlement itself. The Government has yet to announce the 2025/26 Public Health Grant but it is hoped that as an absolute minimum it is increased by inflation.

4 Dedicated Schools Grant and Schools Funding

4.1 Dedicated Schools Grant and Schools Funding

The Dedicated Schools Grant (DSG) is a ring-fenced grant that is allocated to local authorities to meet their responsibilities Early Years' education (now 9 months to 5 years), the funding of Schools 5-16 and for provision and support for pupils requiring alternative provision or those with special educational needs and disabilities (0 to 25 years). The grant is allocated in four "blocks" and the table below shows the allocation for 25-26. The Early Years block has increased by over £13m to reflect the increased entitlements for working parents of younger children (2 and under.)

Financial year	Schools Block	High Needs Block	Central Services To Schools	Early Years Block	TOTAL
	£m	£m	£m	£m	£m
2025-26	258.180	47.602	1.912	47.819	355.513
2024-25	237.616	43.391	1.774	34.569	317.350
Difference 2024-25 to 2025-26	20.564	4.211	0.138	13.250	38.163

(Note that for comparison purposes these figures are shown pre-recoupment, i.e. they include funding for Academies and Free Schools which will be adjusted for as this is allocated directly by the ESFA.)

4.2 Schools Block

As the table shows there has been an overall increase in all blocks – however in the Schools Block, much of this comes from the rolling in of 24-25 financial year additional grants. The actual funding received through the mainstream schools National Funding Formula (NFF) for schools is increasing by 2.3% per pupil for pupil

led expenditure in 2024-25, or 2.18% if premises costs and growth fund are included.

Financial year	Pupil Numbers	Schools Block allocation exc Growth Fund & premises factors	Additional Grants rolled in	Pupil Led Funding including additional grants	Allocation per pupil	Allocation through premises factors	Growth Fund`	Total allocation (excluding Growth Fund)	Allocation per pupil
		£m	£m	£m	£	£m	£m	£m	£
2025-26	39,883.00	254.2		254.2	6373	2.710	1.294	258.180	6,473
2024-25	39,655.00	233.4	13.6	247.0	6230	2.106	2.066	251.216	6,335
Difference 2024-25 to 2025-26	228	20.7	13.6	7.1	143	0.604	-0.772	6.964	138
	0.57%				2.30%			3.10%	2.18%

This provides an overall average funding rate of £5,580 for each primary pupil and £7,564 for each secondary pupil – an increase of £409 and £583 respectively. This is below the average for both London (£6,258, £8408) and Outer London (£5,790, £7,845).

The above table does not include the elements of the Schools Block for Growth and Falling Rolls. These are allocated at a Local Authority level based on detailed population data and allow LA and Schools to manage demographic fluctuations. Havering receives both Growth and Falling Rolls funding. The 25-26 allocation for Havering is £1.294m. The policy for allocating this money to schools has been reviewed and approved by Schools Forum.

The operation of the Growth and Falling rolls schemes is expected to require an additional £0.429m local contribution which will be funded by top-slicing from the Schools Block before application of the formula, in line with DfE regulations and with Schools Forum and schools agreement.

Due to pressures on the High Needs Block Havering Schools Forum have agreed to transfer 0.5% or £1.290m of the Schools Block Funding to the High Needs Block. This leaves £255.165m to be distributed to schools through the formula.

In setting its Local Formula, Havering has followed the national funding formula in full and provided a minimum funding guarantee (MFG) of 0.0% per pupil increase for all mainstream schools and academies. In order to remain within the funding available, an affordability cap of 0.85% for schools has been used.

Schools were consulted on both the transfers from the Schools Block and the proposed formula as required by the regulations. 17 responses were received, all of which were in favour of the proposals. The formula is in line with both the approach followed in previous years and has been agreed by Schools Forum.

4.3 Early Years

This section outlines the funding allocations and plans for Early Years provision for the financial year 2025-26. The indicative funding from the Dedicated Schools Grant (DSG) reflects updated rates and expanded entitlements, aiming to address rising costs and increasing participation in early education.

Total indicative Early Years Block funding for Havering is £47.819m, a 43.3% increase from the previous year. This includes funding for the expansion of childcare entitlements for under-twos and two-year-olds of working parents from the current 15 hours entitlement to 30 hours from September 2025.

The DfE settlement's hourly funding rates for Havering to fund the support for the Early Years entitlement is as follows:

- Under-2s: Increased from £12.11 to £12.45 per hour (+2.81%)
- Two-year-olds (working parents / for eligible families receiving additional support (formerly known as disadvantaged)): Increased from £8.90 to £9.17 per hour (+3.03%)
- Three- and four-year-olds: Increased from £6.16 to £6.40 per hour (+3.90%)

Within the three-and four-year-olds funding, the teachers' pay awards and pension costs legacy grants are integrated into the hourly rate.

As part of the DfE regulations, 96% of the overall rate (an increase from the present year threshold of 95%) has to be passed on to providers, with 4% (reduced from 5% presently) being retained for the LA to undertake its statutory obligations for the delivery of the Early Years entitlement. This is to ensure that the majority of funding reaches providers directly.

As part of the annual budget cycle timetable, the LA will consult the Early Years Provider Reference Group (EYPRG), which is a sub-group of the Schools Funding Forum, to discuss 2025-26 funding rates and agree on proposals for the Schools Funding Forum's approval in February 2025.

The funding formula will continue to address disparities and prioritise quality enhancements for providers.

The LA's funding approach ensures an equitable distribution of resources, enabling Havering to support its Early Years providers in delivering high-quality education and care.

It is noted that no provider across the borough has encountered any financial difficulties in delivering the Early Years entitlement and there has been growth in the sector with new provisions and expanding provisions coming into the local area to help support Havering residents with a diverse range of delivery models, from childminders to mainstream schools with nurseries.

Havering is committed in expanding access to affordable childcare and addressing cost pressures faced by schools and nurseries, and strives to provide an annual

increase in the base rate funding to support the early years sector with the increase they face, i.e. NI thresholds change, which on average costs £1k per employee.

The present funding rate to providers for the delivery of Early Years entitlement is as follows:

- Under-2s: £11.05 per hour
- Two-year-olds (working parents): £8.05 per hour
- Two-year-olds (for eligible families receiving additional support): £8.59 per hour
- Three- and four-year-olds: £5.56 per hour

From preliminary modelling, subject to engagement with stakeholders and consultation, there will be an increase in the present year rates by at least 2%. Following the review on the targeted support required for the upcoming years, the rates will be confirmed prior to the start of the new financial year.

4.4 High Needs Block

The High Needs Block provides funding for students in alternative (non school based) provision and for support to children and young people up to age 25 with special educational needs and disabilities. Since 2018, the central government (DfE) funding allocation has been moving towards being formula based, but there is still a significant element (25%) that is simply based on historical spending patterns, and there are transitional restrictions on the rate of change. Havering is one of the authorities that was historically underfunded and still receives the lowest rate of funding per head in London.

In addition the system is also widely believed to be underfunded at the national level – and this view is supported by the large number of authorities that now report deficits on the High Needs Block, with nationally a cumulative deficit balance of £1.76bn as at the end of financial year 2023-24.

Expenditure on High Needs rises with several factors – the overall population for that age group, the rate of children needing additional support within that population and the complexity/severity of their needs and the cost of providing that support. Over the last four years, all of these factors have been rising very strongly in Havering and are only partly compensated for by the increase in grant funding of £4.2m which is less than the current deficit without allowing for any growth.

If this trend continues then the deficit will continue to grow year on year. Currently there is a special arrangement whereby deficits on the DSG do not form part of a Council's overall financial position. This is due to end next financial year (March 2026) – however this would very likely create a number of situations where Councils could not balance their overall budget, so it remains to be seen if this ringfence will be removed.

Havering is a member of the Delivering Better Value (DBV) programme which is a DfE sponsored initiative to help authorities to manage down their DSG deficits. This

began with analysis of our spending to identify the main causes of the overspends and so what can be done to tackle the root causes.

The analysis carried out as the first stage of the DBV found that Havering was already very inclusive and effective at holding children in more local and lower cost provision. The main issues driving the increases in expenditure were the increasing numbers of EHCPs and the level of price inflation for all kinds of support – which in turn was mostly driven by increases in pay for education support staff.

The Delivering Better Value Plan for Havering builds on the current good practice and seeks to extend these principles. These are the main themes identified:

- Working with Schools and Parents to ensure that the goals and aspirations of the child can be met in mainstream schools without an EHCP where possible
- Ensuring that we have the right provision so that children's goals and aspirations can be met in mainstream schools, Special Units or Additional Resource Provisions (ARPs) rather than in special schools
- Creating the right capacity so that children's goals and aspirations can be met in Special Units or maintained special schools rather than in the Independent and Voluntary sector.

As part of the DBV, the Council has received a grant of £1m in order to make the necessary cultural and systemic changes to deliver on the identified themes. This is monitored quarterly by the programme.

4.5 Central Services Block

This block is made up of two elements. £1.837m funds the statutory education functions of local authorities such as school admissions, the funding of national copyright licences, servicing the Schools Forum and other statutory duties previously funded from an Education Services Grant. In addition, there is £0.075m funding for historic commitments previously funded within the Schools Block. This second element is being phased out over time.

APPENDIX C NEW SAVINGS PROPOSALS

Summary New Savings Proposals	25/26 (M)	26/27 (M)	
Extension of the Business Rate Pool with Thurrock and LBBD	1.200	-1.200	(one off)
Redirection of Agency levy to support General Fund	1.500	-1.500	(one off)
Restructure of Resources Department	0.560	0.000	
Communications income initiatives	0.070	0.000	
Communications Procurement	0.100	0.000	
Housing Demand	0.180	0.250	
Reduction to book fund	0.020	0.000	
Additional income - Registrars	0.000	0.050	
In sourcing family support	0.200	0.100	
Grow shared lives	0.150	0.150	
Reablement projects	0.300	0.000	
Total New Savings	4.280	-2.150	
Summary Existing Savings Proposals c/f	25/26 (M)	26/27 (M)	
Increase Internal fostering	0.120	0.120	
Targetted Reviews Adult Services	1.100	1.100	
Better Living Initiatives	1.000	1.000	
Home to school transport	0.500	0.600	
Transition Savings Adults	0.500	0.500	
Accommodation, Mawney, Mowbrays, Family Welcome Ctre	0.760	0.000	
Business intelligence and Increases in Tax base	1.100	1.100	
Empty homes increase in C.Tax Premium	0.050	0.050	
Acquisition of Land –Joint Ventures	0.070	0.000	
Pay to stay initiatives	0.050	0.050	
Capital Financing Saving through reduced borrowing	0.120	0.000	
FYE of Saving on Libraries	0.150	0.000	
Additional income advertising	0.070	0.070	
Acquisition of property to relieve Temp Accom pressures	0.300	0.300	
Joint work with VCS to review rents	0.030	0.030	
Traffic Scheme reductions in cost	0.050	0.000	
Total Existing Savings	5.970	4.920	
Total Combined Savings	10.250	2.770	

Savings Template

Wards	Service	Directorate
N/A	Corporate	Corporate

Value of Savings per Year

2025/26 (m)	2026/27(m)	2027/28(m)	Total(m)	Once-off/Recurring
1.200			0.000	One Off

Current Service Projection and Impact on Staffing

Current Service Projection/Forecast Spend	Impact on Staffing/Numbers add no
The Business rate pool with LBBD and Thurrock is estimated to generate £1.2m surplus in 2024/25	No impact

Description of savings proposal

Haverling had entered into a business rate pool in 2024/25 with Thurrock and LBBD which is expected to generate a £1.2m surplus in 2024/25. The pool needs to be renewed annually but will generate a surplus for all three authorities through the offset of the levy Thurrock as the tariff authority would otherwise have had to pay.

Dependencies and Potential Risks

The Government will need to confirm that it will allow the pooling arrangement for 2025/26 and all three boroughs will need to agree to continue for a further year.

Investment Required to Deliver the Saving (if any)

None

Service Impact if Saving was to be Delivered

No impact other than an additional income source to the General Fund

Sign Off

Date	Prepared By	Signed Off By
27/09/2024	Richard Tyler	Kathy Freeman

Savings Template

Wards	Service	Directorate
N/A	Corporate	Corporate

Value of Savings per Year

2025/26 (m)	2026/27(m)	2027/28(m)	Total(m)	Once-off/Recurring
1.500			0.000	One Off

Current Service Projection and Impact on Staffing

Current Service Projection/Forecast Spend	Impact on Staffing/Numbers add no
The Agency levy is forecast to yield £1.5m to the general fund in 2024/25	No impact

Description of savings proposal

The Council has historically charged services an 8% overhead on agency costs which has then been passed as a contribution to the pension fund to recompense for the reduction in contributions to the fund through the use of agency staff. The Pension Fund has performed well in recent years meaning that for 2024/25 and 2025/26 the contribution to the fund is not required. It is proposed to continue to apply the levy to generate a corporate saving for 2025/26

Dependencies and Potential Risks

The Pension Fund accountants and actuaries have confirmed that the contribution will not be needed in 2025/26. The only risk to the saving would be a reduction in the overall agency levels but in this eventuality this would be more than offset by reduced staffing costs across the council.

Investment Required to Deliver the Saving (if any)

None

Service Impact if Saving was to be Delivered

No impact other than an additional income source to the General Fund

Sign Off

Date	Prepared By	Signed Off By
27/09/2024	Richard Tyler	Kathy Freeman

Savings Template

Wards	Service	Directorate
N/A	Resources	Resources

Value of Savings per Year

2025/26(m)	2026/27(m)	2027/28(m)	Total (m)	Once-off/Recurring
0.560			0.560	recurring

Current Service Projection and Impact on Staffing

Current Service Projection/Forecast Spend	Impact on Staffing/Numbers add no
The resources senior management restructure was completed in September 2024	Net post reduction of 5

Description of savings proposal

A senior management restructure in resources was completed in September 2024. There were benefits in 2024/25 but also one off costs from the restructure. The Full year budget saving for 2025/26 is £560,000 as a result of the restructure. There is a separate report setting out full details of the restructure

Dependencies and Potential Risks

The restructure re assigned roles and responsibilities. It is fully expected that the new structure will successfully absorb all workloads but this will be monitored closely

Investment Required to Deliver the Saving (if any)

None

Service Impact if Saving was to be Delivered

There is expected to be no adverse impact on service delivery

Sign Off

Date	Prepared By	Signed Off By
27/09/2024	Richard Tyler	Kathy Freeman

Savings Template

Wards	Service	Directorate
N/A	Communications and Engagement	Resources

Value of Savings per Year

2025/26(m)	2026/27(m)	2027/28(m)	Total (m)	Once-off/Recurring
0.070	0.070		0.140	

Current Service Projection and Impact on Staffing

Current Service Projection/Forecast Spend	Impact on Staffing/Numbers add no
These income targets will be achieved.	No impact

Description of savings proposal

Review income from advertising opportunities – boards/fleet

Dependencies and Potential Risks

Planning, Legal and Procurement sign off for new large advertising format boards. The income target is conservative as additional sites need to be found to increase income but this depends on a number of factors such as position, health and safety, impact to road users and local environment.

With regards to Passenger transport, it depends on passenger service responsiveness, final agreement on selling space on busses and selling advertising space.

Investment Required to Deliver the Saving (if any)

None

Service Impact if Saving was to be Delivered

No impact other than presenting less cost to general fund.

Sign Off

Date	Prepared By	Signed Off By
27/09/2024	Marcus Chrysostomou	Andrew Blake-Herbert

Savings Template

Wards	Service	Directorate
N/A	Communications and Engagement	Resources

Value of Savings per Year

2025/26 (m)	2026/27(m)	2027/28(m)	Total(m)	Once-off/Recurring
0.100			0.100	recurring

Current Service Projection and Impact on Staffing

Current Service Projection/Forecast Spend	Impact on Staffing/Numbers add no
These income targets will be achieved.	No impact

Description of savings proposal

This is additional income generated from the procurement of the small format advertising boards. Once installed they are expected to deliver at least £100,000 income per year but this will be reviewed based on performance.

Dependencies and Potential Risks

The boards are currently being installed so these need to be up and running to generate income. If the boards are damaged in future then this could impact income.

Investment Required to Deliver the Saving (if any)

None

Service Impact if Saving was to be Delivered

No impact other than presenting less cost to general fund.

Sign Off

Date	Prepared By	Signed Off By
27/09/2024	Marcus Chrysostomou	Andrew Blake-Herbert

Savings Template

Wards	Service	Directorate
All Wards	Housing Demand	Living Well

Value of Savings per Year – Cost Avoidance

2025/26 (m)	2026/27(m)	2027/28(m)	Total(m)	Once-off/Recurring
0.180	0.250	0.000	0.430	

Current Service Projection and Impact on Staffing

Current Service Projection/Forecast Spend	Impact on Staffing/Numbers add no
<ul style="list-style-type: none"> Housing Demand have forecasted a £1.1m overspend following a growth of £3.9m to the budget for 24/25. This is following a previous outturn of £6.2m overspend for 23/24. 	No impact

	Revised Budget 2024-25	Actuals YTD as Period 4	Outturn Forecast at end of June	Forecast Outturn Variance	As % of Budget	P3 Forecast Variance	Change in Forecast Variance
Living Well	£m	£m	£m	£m	£m	£m	£m
Housing Demand	8.38	-2.02	9.48	1.1	13%	1.1	0.00

Description of savings proposal

The Council currently have 200 households in hotel and nightly charged accommodation and the risk is over the next 3 years this will continue to rise at £82 per night and £91 per night respectively.

To assist in cost reduction we anticipate delivering 150 units purchased in the open market, 3 office to residential conversions comprising of 204 units and a modular unit of 18 properties that will look to yield 372 units by 2026.

However, in terms of savings the only scheme that we are able to offer savings in the near term from 25/26 period is the:

Modular Housing Waterloo Estate - 18 units

The total anticipated savings over the two years is £430k

Dependencies and Potential Risks

Delay to delivery due to planning constraints est. Sept 25.

Investment Required to Deliver the Saving (if any)

HRA related investment as part of the whole Waterloo Estate regeneration programme.

Service Impact if Saving was to be Delivered

Some reduction in overspend position
Reduction in risk to children's health and well being
Eliminate statutory six week fine for accommodating children in hotels

Sign Off

Date	Prepared By	Signed Off By
01.10.24	Darren Alexander	Patrick Odling Smee

Savings Template

Wards	Service	Directorate
All	Libraries	People

Value of Savings per Year

2025/26 (m)	2026/27 (m)	2027/28(m)	Total (m)	Once-off/Recurring
0.020			0.020	Recurring

Current Service Projection and Impact on Staffing

Current Service Projection/Forecast Spend	Impact on Staffing/Numbers add no
	No impact

Description of savings proposal

A saving against the library service's book stock budget of £30,000 in 2025/26 and £30,000 in 2026/27 has already been agreed as part of prior years' medium term financial strategy processes. An additional £20,000 is being proposed for 2025/26. This would take the book stock budget to £111,000 in 2025/26

Dependencies and Potential Risks

Potential consultation with Department of Culture Media and Sport

Investment Required to Deliver the Saving (if any)

None

Service Impact if Saving was to be Delivered

Potential deterioration of condition of book stock.

Sign Off

Date	Prepared By	Signed Off By
01.10.24	Richard Tyler	Kathy Freeman

Savings Template

Wards	Service	Directorate
NA	Registration Service	Resources

Value of Savings per Year

2025/26(m)	2026/27(m)	2027/28(m)	Total(m)	Once-off/Recurring
0.000	0.050		0.050	Recurring

Current Service Projection and Impact on Staffing

Current Service Projection/Forecast Spend	Impact on Staffing/Numbers add no
Registration forecast at P6: £0.184m underspend. Overall bottom line across Customer, Registration & Bereavement £0.099m overspend.	No impact

Description of savings proposal

Investment to create or procure an on-line booking solution within D365 for Ceremony/wedding bookings (Registration Service). *Please note if the decision is to procure, ongoing costs will be incurred that are unknown at this time*

For many years, the Registration Service has needed, and made the case for, a robust and user friendly booking system for weddings, ceremonies and functions. The current way of working is clunky and resource hungry. The service generates in excess of £900,000 of income each year. It is felt that a digital booking system would bring added value to the service and greater efficiency, bringing a range of benefits, for example:

- *Allowing the customer to view dates that are available for their wedding on line, **benefit: reduced telephone contact***
- *Payments on-line : so that customer can view the balance and make part, or full payment for their wedding, **benefit: reduced telephone/face to face contact***
- *An intelligent system with built in 'rules' that fit the needs of the business reducing the risk of human error (with functionality to cope with multiple rooms/venues that are each available at specific times depending on the day of week/time of year)
Benefit – less manual intervention and less margin for human error*
- *Customer able to book extras on-line eg: wedding enhancement & wedding rehearsals. **Benefit: increased income***
- *A system that works seamlessly with Civica Pay. **Benefit: quick reconciliation of payments against bookings. Robust accounting.***
- *SMS text reminders sent to customer or balance/reminders of key information*

Benefit: more timely payments, less time spent chasing

- *Customer able to select wedding choices/reading on line*

Benefit: saves staff time in contacting for this

- *Ability to run reports providing useful MI to help inform decision making*

The time 'saved' by the service can be used more effectively by the service to support income generation to make the saving, ie: opening up more appointments for Register Office weddings, more Ceremony slots, increased Notice of Marriage Appointments and increasing number of Approved Venues for marriage within Havering to be managed via the on-line solution.

Estimated lead in time 18 months for build & development of online solution.

Dependencies and Potential Risks

Dependant upon the build or procurement of an online bookings solution for weddings & ceremonies – lead in time estimated 18 months

Investment Required to Deliver the Saving (if any)

Estimated at £0.200m maximum. Approximately 4 year payback period.

Service Impact if Saving was to be Delivered

No negative impact

Sign Off

Date	Prepared By	Signed Off By
25/10/2024	Louise Roast	Kathy Freeman

Savings Template

Wards	Service	Directorate
[All]	[Safeguarding and Corporate Parenting]	Starting Well

Value of Savings per Year

2025/26 (m)	2026/27 (m)	2027/28 (m)	Total (m)	Once-off/Recurring
0.200	0.100		0.300	Recurring

Current Service Projection and Impact on Staffing

Current Service Projection/Forecast Spend	Impact on Staffing/Numbers add no
£500k to £600k	This assumes that the 10 Family Support Worker posts in the planned restructure are successfully recruited to.

Description of savings proposal

Childrens services spend approximately £500k to £600k on family support and similar services such as welfare checks. (Around £400k with one provider – PKS). Although these services are well used the outcomes are not always clear. As part of the childrens improvement plan restructure 10 family support worker posts have been created that will carry out similar functions but using staff directly employed and supervised by the Council. This will allow the service to reduce the volume of external support that needs to be purchased by at least £200k. By integrating this support more closely into the social work teams it is expected that there will be improved control and outcomes offering overall better value for money.

Dependencies and Potential Risks

Successful recruitment of family support workers.

Investment Required to Deliver the Saving (if any)

Cost of new posts already accounted for in Improvement Plan growth bid.

Service Impact if Saving was to be Delivered

This model has the potential to integrate family support more closely with the Safeguarding Social Work team offering more supervision and control and so potentially improved outcomes.

Sign Off

Date	Prepared By	Signed Off By
01.10.24	Katherine Heffernan	Tara Geere

Savings Template

Wards	Service	Directorate
All	Shared Lives	Live Well

Value of Savings per Year

2025/26 (m)	2026/27(m)	2027/28 (m)	Total (m)	Once-off/Recurring
0.150	0.150	0.150	0.450	Recurring

Current Service Projection and Impact on Staffing

Current Service Projection/Forecast Spend	Impact on Staffing/Numbers add no												
<p>Shared Lives contract helps people to live at the heart of their communities, as part of an ordinary household; living independently, but not alone. The contract will provide the provision of:</p> <ul style="list-style-type: none"> • long-term accommodation and support • short term respite services • day support for people with eligible needs for adult social care or for those who self -fund their care services. <p>The costs of the contract have been estimated for the 5 years of the contract based on average client number but are subject to variation due to demand. The contract price includes a 3% inflationary uplift on the banding rates for year 2 and 3 of the contract and a 2% inflationary uplift for years 5 and 6 of the contract.</p> <p>The total Cost for the 3 years + 2 years Contract are estimated to be £2.8m. This is broken down into estimated annual costs as per below:</p> <table> <tr> <td>Year 1</td><td>£530k</td></tr> <tr> <td>Year 2</td><td>£550k</td></tr> <tr> <td>Year 3</td><td>£560k</td></tr> <tr> <td>Year 4</td><td>£570k</td></tr> <tr> <td>Year 5</td><td>£590k</td></tr> <tr> <td>Total</td><td>£2800k</td></tr> </table>	Year 1	£530k	Year 2	£550k	Year 3	£560k	Year 4	£570k	Year 5	£590k	Total	£2800k	None
Year 1	£530k												
Year 2	£550k												
Year 3	£560k												
Year 4	£570k												
Year 5	£590k												
Total	£2800k												

Description of savings proposal

To achieve cashable savings by clients moving into a shared lives provision from previous higher cost traditional care provisions and to achieve overspend savings

by placing clients in a shared lives provision rather than an alternative suitable placement.

Dependencies and Potential Risks

If the client numbers in shared lives increase, then Adult Social Care will incur additional costs, but the cashable/overspend savings should be greater than the increase in costs.

Investment Required to Deliver the Saving (if any)

None

Service Impact if Saving was to be Delivered

No impact as savings are delivered through placing into shared lives rather than other traditional care provisions.

Sign Off

Date	Prepared By	Signed Off By
02/10/2024	Tom Fowler	Luke Burton

Savings Template

Wards	Service	Directorate
All	Various Reablement projects	Resources

Value of Savings per Year

2025/26 (m)	2026/27(m)	2027/28(m)	Total(m)	Once-off/Recurring
0.300			0.300	Recurring

Current Service Projection and Impact on Staffing

Current Service Projection/Forecast Spend	Impact on Staffing/Numbers add no
No current projected spend for 25/26 – current funding for the pilot ends on 31 st October 24	[Enter Impact on Staffing/Numbers]

Description of savings proposal

In September 2023 a Community Reablement pilot was implemented, funded by the Urgent and Emergency Care Fund and delivered by Essex Cares Limited (ECL) as part of contract variation on their core Reablement contract.

The purpose of the pilot was to trial a direct access pathway from primary care into reablement to prevent ED attendance / admission and make Reablement the default pathway for any new service users presenting at the Adult Social Care (ASC) front door. The aim was to reduce the number of people converting to a long term package of care following initial contact at the front door, reduce the number of people being placed into a long term package of care having had no previous service and reduce the number of people attending ED.

The service provision includes a maximum of 100 reablement care hours which equates to approximately 5 new starts into the service per week.

Initial evaluations have shown that on average 65% of people accessing this service do not need any further care at the end of the Reablement period.

The average number of people per quarter starting long term home care package via the ASC front door has reduced by 53%

The people receiving community reablement have on average 6.29 hours less care 7 weeks after the package has started compared to the people going directly into homecare. This equates to £147 per person per week.

Using the same rate of referrals and the same average outcome data the estimated savings for 25/26 are as follows:

Total savings: Community Reablement **£350k**

Cost - **£200k** for 100 block hours per week (only 60 hours are blocked so this is a maximum cost, the cost of the 60 hour block is £123kpa)

There are other reablement projects expected to deliver a further £150k resulting in a net saving of £300k

Net saving: **£300,000**

Dependencies and Potential Risks

Risks:

	Risk	Mitigation
1	Level of referrals diverted through the ASC front door are less than expected	Regular meetings with the team manager to ensure the process is being followed. Monthly analysis of the data
2	Lack of engagement from primary care resulting in few referrals into the service	Bi weekly meetings with LA, ICB and primary care leads to ensure engagement and address any concerns.
3	Expanding to all primary care networks could result in demand for the service being greater than the block capacity	Negotiations with the service provider to ensure unused capacity in the core service could be temporarily used in the community service to meet demand
4		
5		

Investment Required to Deliver the Saving (if any)

£200k for 100 hours of reablement per week

Service Impact if Saving was to be Delivered

No adverse service impact

Sign Off

Date	Prepared By	Signed Off By
01.10.24	Emma English	B Nicholls

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**Fees and Charges
Schedule
2025/26**

People Children's Social Care

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
MY PLACE: (All charges are for 1hr unless stated otherwise)				
Off Peak (Mon - Fri 9am - 6pm)				
Performance Hall	28.70	29.50	01/04/25	C
Performance Hall with sound and lighting:	37.10	38.10	01/04/25	C
Performance Hall with staging 4 hrs (if stage erected by myplace staff)	167.70	172.20	01/04/25	C
Music Studio				
1 hr	14.90	15.30	01/04/25	C
Technician	28.70	29.50	01/04/25	C
Games Room	23.40	24.00	01/04/25	C
Art Room	12.80	13.10	01/04/25	C
Health Room	11.70	12.00	01/04/25	C
IAG Room	10.60	10.90	01/04/25	C
Counselling Room	10.60	10.90	01/04/25	C
Large Meeting Room	19.10	19.60	01/04/25	C
N.B The above room hire charges are maximum charges that are to be applied. Managers will have the discretion to negotiate lower charges per hour/session if a hirer pays in advance and commits to a long term hire, with such discounts to be agreed by the Head of Service.				

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People **Children's Social Care**

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
MY PLACE: (All charges are for 1hr unless stated otherwise)				
Off Peak (Mon - Fri 9am - 6pm)				
Small Meeting Room	12.80	13.10	01/04/25	C
Youth Wing	17.50	18.00	01/04/25	C
IT Hub - reservation fee per computer	No charge	No charge		N/A
Bike Shed	14.30	14.70	01/04/25	C
Peak (Mon - Fri after 6pm)				
Performance Hall	35.00	36.00	01/04/25	C
Performance Hall with sound and lighting:	51.00	52.40	01/04/25	C
Performance Hall with staging 4 hrs (if stage erected by myplace staff)	234.50	240.80	01/04/25	C
Music Studio				
1 hr	19.10	19.60	01/04/25	C
Technician	28.70	29.50	01/04/25	C
Games Room	30.30	31.10	01/04/25	C
Art Room	17.50	18.00	01/04/25	C
Health Room	14.90	15.30	01/04/25	C
IAG Room	14.30	14.70	01/04/25	C
N.B The above room hire charges are maximum charges that are to be applied. Managers will have the discretion to negotiate lower charges per hour/session if a hirer pays in advance and commits to a long term hire, with such discounts to be agreed by the Head of Service.				

Basis of Increase:

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B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

**People
Children's Social Care**

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
MY PLACE: (All charges are for 1hr unless stated otherwise)				
Peak (Mon - Fri after 6pm)				
Counselling Room	14.30	14.70	01/04/25	C
Large Meeting Room	22.30	22.90	01/04/25	C
Small Meeting Room	15.90	16.30	01/04/25	C
Youth Wing	21.20	21.80	01/04/25	C
IT Hub - reservation fee per computer	No charge	No charge		N/A
Bike Shed	16.50	17.00	01/04/25	C
N.B The above room hire charges are maximum charges that are to be applied. Managers will have the discretion to negotiate lower charges per hour/session if a hirer pays in advance and commits to a long term hire, with such discounts to be agreed by the Head of Service.				

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People Children's Social Care

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
MY PLACE: (All charges are for 1hr unless stated otherwise)				
Saturday and Sunday				
Performance Hall	90.20	92.60	01/04/25	C
Performance Hall with sound and lighting:	116.70	119.90	01/04/25	C
Performance Hall with staging 4 hrs (if stage erected by myplace staff)	520.00	534.00	01/04/25	C
Music Studio				
1 hr	58.40	60.00	01/04/25	C
Technician	35.00	36.00	01/04/25	C
Games Room	88.00	90.40	01/04/25	C
Art Room	64.70	66.40	01/04/25	C
Health Room	60.50	62.10	01/04/25	C
IAG Room	58.40	60.00	01/04/25	C
Counselling Room	58.40	60.00	01/04/25	D
Large Meeting Room	74.30	76.30	01/04/25	C
Small Meeting Room	62.60	64.30	01/04/25	C
Youth Wing	71.10	73.00	01/04/25	C
IT Hub - reservation fee per computer	No charge	No charge		N/A
Bike Shed	68.00	69.80	01/04/25	C
N.B The above room hire charges are maximum charges that are to be applied. Managers will have the discretion to negotiate lower charges per hour/session if a hirer pays in advance and commits to a long term hire, with such discounts to be agreed by the Head of Service.				

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People Children's Social Care

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
MY PLACE: (All charges are for 1hr unless stated otherwise)				
Weekly Charges Storage Charge for Hirers (per week)	6.25	6.40	01/04/25	C
One off Event Charges Stall Hire for Events	10.00	10.30	01/04/25	C
Hirer indemnity insurance for 1 off bookings/parties etc where they would not have their own public liability insurance Charge on top of room fee per hour	1.50	1.55	01/04/25	C

Basis of Increase:

- A - Statutory/National
- B - To be agreed by Cabinet and/or subject to corporate savings plan
- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

People
Education

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
1 Schools Meals				
1a Primary School Meal**	TBC	TBC	01/04/23	N/A
1b Secondary School Meal	2.79	3.15	01/04/25	D
1c Special Infant	TBC	TBC	01/04/23	N/A
Special Junior	TBC	TBC	01/04/23	N/A
1d Adult	3.85	4.25	01/04/25	D
** Key Stage 1 and 2 school meals are fully grant funded until August 2025. Charges will be reviewed with effect from 01/09/2025				

Basis of Increase:

- A - Statutory/National
- B - To be agreed by Cabinet and/or subject to corporate savings plan
- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

People
Education

(A) Statutory and Nationally Agreed Charges

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
1 Non Attendance and Holiday Fines				
1a Penalty Notices				
Penalty Notice paid within 21 days	60.00	80.00	01.09.24	A
Penalty Notice paid after 21 days	120.00	160.00	01.09.24	A
Charges are per child, per parent				
Fines must be paid within 28 days to avoid prosecution				

Basis of Increase:

- A - Statutory/National
- B - To be agreed by Cabinet and/or subject to corporate savings plan
- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

**People
Adult Services**

(A) Statutory and Nationally Agreed Charges

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
1 Respite Care Weekly charges* Age over Pension Credit age Age 25 up to Pension Credit age Age 18 to 24 Annual increase subject to DWP minimum income allowance Net of personal expense allowance set by DOH * These charges will change in Jan/Feb 2024 when the new benefit, pension, and personal expense allowance rates are announced.	 169.12 116.85 98.05 	 TBC TBC TBC 	 01/04/24 01/04/24 01/04/24 	 N/A N/A N/A

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

**People
Adult Services**

(A) Statutory and Nationally Agreed Charges

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
2 Court of Protection				
Annual charges - Fixed Costs as directed by Court of Protection*				
1 Work up to and including the date upon which the court makes an order appointing a deputy for property and affairs	745.00	745.00	01/04/17	A
Annual management fee where the court appoints a local authority deputy for property and affairs, payable on the anniversary of the court				
2a for the first year:	775.00	775.00	01/04/17	A
2b for the second and subsequent years:	650.00	650.00	01/04/17	A
Where the net assets are below £16,000, an annual management fee not exceeding 3.5% of net assets on the anniversary of the court order appointing the local authority as deputy				
3 Annual property management fee to include work involved in preparing property for sale, instructing agents, conveyancers, etc or the ongoing maintenance of property including management and letting of a rental property	300.00	300.00	01/04/17	A

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People Adult Services

(A) Statutory and Nationally Agreed Charges

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
2 Court of Protection (cont)				
4 Preparation of Annual Report for the Public Guardian	216.00	216.00	01/04/17	A
5 Preparing basic HMRC tax return	70.00	70.00	01/04/17	A
6 Preparing complex HMRC tax return	140.00	140.00	01/04/17	A
7 Travel time £40 per hour in units of £10/15 mins	40/hour	40/hour	01/04/17	A
8 Recoup of Application fee paid from HMRC Account	365.00	365.00	24/07/18	A
9 Court of protection Filing Fee	371.00	371.00	21/09/21	A
<p>Increase subject to Court of Protection/Direction and the 2017 Rate is the 1st increase since 2011</p>				

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People Adult Services

(A) Statutory and Nationally Agreed Charges

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Burials & Cremations (Public Health Act 1984 Section 46)				
1 Administration of arrangements to Bury/Cremate -Liaison with Hospital Bereavement Team -Investigation to trace next of kin -Liaison with various friends of the deceased, regarding funeral arrangements -Death Registration and purchase of certificates -Liaison with Funeral Directors and Travel -Liaison with the Local Authority Housing Department, regarding termination of tenancy and property clearance -Referral to Treasury Solicitor -Investigation of assets and liaison with financial institutions by post and in person	745.00	745.00	01/04/17	A
2 Forensic searches of property with 2 staff	300.00	300.00	01/04/17	A

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People Adult Services

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
<u>1. Personal care and Support</u>				
Provision of homecare delivery to Service Users				
Homecare rate - hourly charge; per minute of actual care <i>The individual contribution is subject to the individual means test assessment</i>	23.37	TBC	01/04/24	N/A
Homecare rates are currently subject to review and may change following the publishing of these fees and charges				
<u>2. Care home</u>				
Provision of care home delivery to Service Users				
Care home rate based on authority's 'usual costs' -weekly charge				
Residential Standard Rate	860.00	TBC	01/04/24	N/A
Residential Enhanced Rate	1,000.00	TBC	01/04/24	N/A
Nursing Standard Rate	880.00	TBC	01/04/24	N/A
Nursing Enhanced Rate	1,100.00	TBC	01/04/24	N/A
Care home rates are currently subject to review and may change following the publishing of these fees and charges				
<u>3. Day Centre - Avelon Road & Yew Tree</u>				
Day care delivery to Service Users				
Day Centre daily rate	55.00	TBC	01/04/24	N/A
Transport to Day Centre (inclusive of return journey)	20.00	TBC	01/04/24	N/A

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People Adult Services

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
<u>4. Day Centre - HOPWA & Paines Brook</u>				
Day care delivery to Service Users				
Day Centre daily rate	64.00	TBC	01/04/24	N/A
Transport to Day Centre (inclusive of return journey)	23.00	TBC	01/04/24	N/A
<u>5. Extra Care Housing</u>				
Dreywood Court - hourly rate	17.02	TBC	01/12/24	N/A
St Ethelburga Court - hourly rate	17.02	TBC	01/12/24	N/A
Paines Brook Court - hourly rate	17.02	TBC	01/12/24	N/A
<u>6. Deferred Payment Admin fees</u>				
Initial set-up fee	658.00	TBC	11/04/16	N/A
Annual review charge	89.00	TBC	11/04/16	N/A
<u>8. Brokerage Fee</u>				
Charge for Care Packages brokered by the Council	210.98	TBC	26/06/23	N/A

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People Culture and Heritage

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
FAIRKYTES				
Off Peak: Mon-Fri up to 6pm (per hour unless otherwise stated)				
Main Room	24.50	25.50	01/04/25	C
Three hour hire discounted rate	50.50	52.00	01/04/25	C
Room 12	18.50	19.00	01/04/25	C
Three hour hire discounted rate	39.00	40.00	01/04/25	C
Room 1: Room 13 to be removed. Now a Studio charged at £325 per month.			01/04/25	C
Three hr Room 13 to be removed. Now a Studio charged at £325 per month.			01/04/25	C
Room 9	15.00	15.50	01/04/25	C
Three hour hire discounted rate	31.50	32.50	01/04/25	C
Art Room	18.50	19.00	01/04/25	C
Three hour hire discounted rate	39.00	40.00	01/04/25	C
Sculpture (includes access to Kiln Room when available)	15.00	15.50	01/04/25	C
Three hour hire discounted rate	31.50	32.50	01/04/25	C
Studio 1	34.00	35.00	01/04/25	C
Three hour hire discounted rate	72.00	74.00	01/04/25	C
Studio 2	23.50	24.00	01/04/25	C
Three hour hire discounted rate	49.00	50.00	01/04/25	C

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People Culture and Heritage

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Off Peak: Mon-Fri up to 6pm (continued) (per hour unless otherwise stated)				
Studio 3	15.00	15.50	01/04/25	C
Three hour hire discounted rate	31.50	32.50	01/04/25	C
Billet Studio 1	23.50	24.00	01/04/25	C
Three hour hire discounted rate	49.00	50.00	01/04/25	C
Billet Studio 2	16.00	16.50	01/04/25	C
Three hour hire discounted rate	33.00	34.00	01/04/25	C
Gallery Studio	21.00	21.50	01/04/25	C
Three hour hire discounted rate	44.00	45.00	01/04/25	C
Peak rate: Mon-Fri 6pm to close; All day Sat, Sun & public holidays (per hour unless otherwise stated)				
Main Room	28.50	29.50	01/04/25	C
Three hour hire discounted rate	58.50	60.00	01/04/25	C
Room 12	23.50	24.00	01/04/25	C
Three hour hire discounted rate	48.50	49.50	01/04/25	C
Room 1: Room 13 to be removed. Now a Studio charged at £325 per month.			01/04/25	C
Three h Room 13 to be removed. Now a Studio charged at £325 per month.			01/04/25	C
Room 9	18.00	18.50	01/04/25	C
Three hour hire discounted rate	38.50	39.50	01/04/25	C

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People Culture and Heritage

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Peak rate: Mon-Fri 6pm to close; All day Sat, Sun & public holidays (per hour unless otherwise stated)				
Art Room	23.50	24.00	01/04/25	C
Three hour hire discounted rate	48.50	50.00	01/04/25	C
Sculpture (includes access to Kiln Room when available)	16.50	17.00	01/04/25	C
Three hour hire discounted rate	34.00	35.00	01/04/25	C
Studio 1 ****	44.00	45.00	01/04/25	C
Three hour hire discounted rate	92.00	94.00	01/04/25	C
Studio 2	26.50	27.50	01/04/25	C
Three hour hire discounted rate	56.00	57.50	01/04/25	C
Studio 3	17.00	17.00	01/04/25	C
Three hour hire discounted rate	36.00	37.00	01/04/25	C
Billet Studio 1	26.50	27.50	01/04/25	C
Three hour hire discounted rate	56.00	57.50	01/04/25	C
Billet Studio 2	19.00	19.50	01/04/25	C
Three hour hire discounted rate	39.50	41.00	01/04/25	C
Gallery Studio	25.50	26.50	01/04/25	C
Three hour hire discounted rate	54.00	55.50	01/04/25	C

Basis of Increase:

- A - Statutory/National
- B - To be agreed by Cabinet and/or subject to corporate savings plan
- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

People Culture and Heritage

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Peak rate: Mon-Fri 6pm to close; All day Sat, Sun & public holidays (per hour unless otherwise stated)				
Private Studio/Workshop/Office (flat rate per calendar month)	250.00	260.00	01/04/25	C
Private Studio/Workshop/Office larger space (flat rate pcm)	315.00	325.00	01/04/25	C
Private/Commercial Function Rates in Studio 1 (Main Hall) (The below charged at a flat rate per hire including staffing charge)				
Saturday 6.00pm - 11pm †	350.00	365.00	01/04/25	C
Sunday & Public Holidays 6.00pm - 10.30pm †	320.00	335.00	01/04/25	C
Friday 6.00-10.30pm †	255.00	265.00	01/04/25	C

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People Culture and Heritage

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
HORNCURCH STADIUM				
Weekday Use by Athletics Clubs (excluding training session)*				
Half Day*	103.55	106.35	01/04/25	C
Full Day*	195.90	201.20	01/04/25	C
Saturday Use by Athletics Clubs (excluding training session)*				
Half Day*	130.50	134.00	01/04/25	C
Full Day*	240.95	247.45	01/04/25	C
Sunday Use by Athletics Clubs (excluding training session)*				
Half Day*	171.00	175.60	01/04/25	C
Full Day*	326.80	335.60	01/04/25	C
Use by Schools (excluding training session)**				
Half Day**	124.00	127.35	01/04/25	C
Full Day**	255.70	262.60	01/04/25	C
Schools Training Sessions (per hour Inc. equipment)**	46.15	47.40	01/04/25	C
Occasional use - Football - without lights Seniors (3 hours)**	240.95	247.45	01/04/25	C
Occasional use - Football - without lights Juniors (2.5 hours)**	132.80	136.40	01/04/25	C
Occasional use - Football - with lights Seniors (3 hours)**	378.15	388.40	01/04/25	C
Occasional use - Football - with lights Juniors (2.5 hours)**	167.75	172.30	01/04/25	C
* VATable unless block (10 or more) booking				
** VATable unless block (10 or more) booking or Havering schools				

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People Culture and Heritage

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Marketing Advertising in Fairkytes and other culture publications				
Full page (A4)	308.20	316.50	01/04/25	C
Full page (A5) or Half page (A4)	154.00	158.20	01/04/25	C
Half page (A5) or Quarter page (A4)	79.25	81.40	01/04/25	C
Quarter page (A5) or Eighth page (A4)	43.20	44.40	01/04/25	C
Online ticket sales				
10% of ticket price to be added to the charge for Culture Events when sold on-line	10% of ticket price	10% of ticket price	01/04/16	C

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

People
Education

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
MUSIC SCHOOL:				
Peripatetic tuition in schools and colleges (per hour pro rata)				
Academies and non-LA				
Basic	50.10	52.65	01/04/25	D
Whole class instrumental	42.65	44.80	01/04/25	D
LA schools in Havering				
Basic	50.10	52.65	01/04/25	D
Over 15 hours per week	No charge	No charge	01/04/22	N/A
Over 25 hours per week	No charge	No charge	01/04/22	N/A
Whole class instrumental	42.65	44.80	01/04/25	D
NCC A-Level Tuition				
Basic	49.60	52.10	01/04/25	D

Basis of Increase:

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

People
Education

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
MUSIC SCHOOL:				
Direct Debit (weekly cost, charged monthly over 52.14 weeks)				
Bronze (36 shared 20mn lessons, Musicianship & 30mn Ensemble)				
First instrument	8.05	8.45	01/04/25	D
Second instrument	6.40	6.70	01/04/25	D
Third instrument	6.40	6.70	01/04/25	D
Silver (36 shared 15min lessons, including Musicianship & Ensemble & Summer School)				
First instrument	13.35	14.00	01/04/25	D
Second instrument	10.15	10.70	01/04/25	D
Third instrument	8.05	8.45	01/04/25	D
Adult Second instrument	10.15	10.70	01/04/25	D
Gold (36 shared 30min lessons, including Musicianship & Ensemble & Summer School)				
First instrument	21.35	22.40	01/04/25	D
Second instrument	17.10	18.00	01/04/25	D
Third instrument	14.40	15.10	01/04/25	D
Adult Second instrument	17.10	18.00	01/04/25	D
Summer School (individual purchase)	197.50	207.40	01/04/25	D

Basis of Increase:

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

People
Education

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
<u>MUSIC SCHOOL:</u>				
Direct Debit (continued)				
Kindergarten	No charge	No charge	01/04/22	N/A
Reception Pupils - Saturdays per month per pupil	17.10	18.00	01/04/25	D
One Ensemble only	No charge	No charge	01/04/22	N/A
One Ensemble only - per month per pupil	17.10	18.00	01/04/25	D
Unlimited Ensembles only	No charge	No charge	01/04/22	N/A
Unlimited Ensembles - per month per pupil	31.50	33.10	01/04/25	D
Note: DDs are charged monthly and the weekly DD amounts are set to make the monthly figures rational.				

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

People
Education

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
MUSIC SCHOOL				
Remissions Scheme charges (reduced fees)				
Pupil Premium students:				
Bronze first instrument	No charge	No charge	01/04/22	N/A
Silver first instrument	No charge	No charge	01/04/22	N/A
Gold first instrument	No charge	No charge	01/04/22	N/A
Kindergarten	No charge	No charge	01/04/22	N/A
One Ensemble only	No charge	No charge	01/04/22	N/A
Unlimited Ensembles only	No charge	No charge	01/04/22	N/A
Instrument Hire (annual charge)	No charge	No charge	01/04/22	N/A
Looked After Children (all services in scope of Remissions Scheme)	No charge	No charge	01/04/22	N/A
Eligibility for reduced fees for children aged 5-18:				
Students school receive pupil premium for child or child is LAC				
Current Free School Meals eligibility or similar				
One package fee remitted but Music School Manager retains discretion, e.g. where existing multi-instrumentalist becomes eligible for remission.				

Basis of Increase:

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

People
Education

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
<u>MUSIC SCHOOL:</u>				
Associate Ensemble Membership (termly charge) Associate Member (Adult)	No charge	No charge	01/04/22	N/A
Sounds Company Choir/Adult Music Groups - per term	56.45	59.30	01/04/25	D
Hire of Instruments (annual charge)	45.50	47.80	01/04/25	D
Administration fees				
Examination Admin including certificate (Note - previous charge did not include a certificate)	2.70	5.80	01/04/25	D
Assisted Instrument Purchase Scheme	7.45	7.80	01/04/25	D
Timetable changes	22.50	23.60	01/04/25	D
Exam fees Including piano accompaniment as required (most instruments except piano/guitar/percussion) collected on a cost recovery basis	No charge	No charge	01/04/17	N/A

Basis of Increase:

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

oneSource
Legal & Governance

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Electoral Registration				
Sale of Electoral Registers				
Data format	20.00	20.00	01/02/01	A
Additional charge per 1000 entries	1.50	1.50	01/02/01	A
Paper format	10.00	10.00	01/02/01	A
Additional charge per 1000 entries	5.00	5.00	01/02/01	A

Basis of Increase:
A - Statutory/National
B - To be agreed by Cabinet and/or subject to corporate savings plan
C - Inflationary and rounding increases
D - A local charging policy that deviates from the Corporate Charging Policy

oneSource
Legal & Governance

(A) Statutory and Nationally Agreed Charges

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Electoral Registration				
Registration Certificate	No charge	No charge	01/04/19	A
Charge for each additional year checked	No charge	No charge	01/04/18	A
Ward Map	4.20	4.20	01/04/20	A
Photocopying:				
First page	2.40	2.40	01/04/20	A
Cost per additional page	0.36	0.36	01/04/20	A

Basis of Increase:
A - Statutory/National
B - To be agreed by Cabinet and/or subject to corporate savings plan
C - Inflationary and rounding increases
D - A local charging policy that deviates from the Corporate Charging Policy

oneSource
Legal & Governance

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Legal & Democratic Services				
Licences to Assign (Seal)	987.00	1,014.00	01/04/25	C
Licence to Alter	987.00	1,014.00	01/04/25	C
Sale of Council Houses - Mortgage Fees	182.00	187.00	01/04/25	C
Mortgage Redemption Fees:				
Early redemption	164.00	168.00	01/04/25	C
Complete term	195.00	200.00	01/04/25	C
Deeds of release for pre-emption discount repayment	193.00	198.00	01/04/25	C
Release from Mortgage Covenant	128.00	131.00	01/04/25	C
Second Charge Questionnaire	131.00	135.00	01/04/25	C
Enquiries re: Discount repayment from Commercial sources	93.00	95.00	01/04/25	C
Administration fee re:enquiries from commercial sources on 2nd charges	70.00	72.00	01/04/25	C

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

oneSource
Legal & Governance

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Reserve/Access Licences:				
Single payment	74.00	76.00	01/04/25	C
Annual payment	24.00	25.00	01/04/25	C
Lease of shops/offices:				
Town centre	1,914.00	1,966.00	01/04/25	C
Other	1,275.00	1,309.00	01/04/25	C
Complex Commercial Leases				
(fees dependent on complexity, urgency and time)				
Sale of surplus land/property				
N.B. All other conveyancing costs where Council can charge when terms so provide are by agreement in terms of solicitors Remuneration Order 1972.				

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

oneSource
Legal & Governance

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Planning Agreements (Section 106 Town & Country Planning act 1990)	£200 - £350ph	£300 - £400ph	01/04/25	D
Unilateral Undertaking	£200 - £350ph	£300 - £400ph	01/04/25	D
Legal Charges				
S38 Highways Act 1980 Supervision	£5,500 fixed fee	£5,500 fixed fee	01/04/25	D
Section 278 Highways Act 1980	£5,500 fixed fee	£5,500 fixed fee	01/04/25	D
Highway Agreements (Minimum Fee)	5,500.00	5,500.00	01/04/25	D

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oneSource
Legal & Governance

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Use of Council Chamber and Committee Rooms – Town Hall				
Council Chamber				
Monday to Friday - per whole day	402.00	402.00	01/04/22	D
Monday to Friday - per half day	202.00	202.00	01/04/22	D
Weekends - per whole day	556.00	556.00	01/04/22	D
Weekends - per half day	280.00	280.00	01/04/22	D
Evenings - after 6pm (Fridays and weekends only)	243.00	243.00	01/04/22	D
Committee Room 3				
Monday to Friday - per whole day	250.00	250.00	01/04/22	D
Monday to Friday - per half day	125.00	125.00	01/04/22	D
Monday to Friday - per 2 hour session	96.00	96.00	01/04/22	D
Evening - after 6pm (Fridays and weekends only)	125.00	125.00	01/04/22	D
Other Committee Rooms - per hour (daytime & evening)				
Room 1	38.00	38.00	01/04/22	D
Room 2	38.00	38.00	01/04/22	D
Room 4	38.00	38.00	01/04/22	D
Lettings to Charities and Voluntary Organisations				
Lettings to charities and voluntary organisations will usually attract a 50% discount.				

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

oneSource
Legal & Governance

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Land and Property Services Various charges for services to private sector				
Democratic Services Copies of the Constitution	34.00	34.00	01/04/22	D
All Departments Local Government (Access to Information) Act 1985 Inspection of papers in background paper list				
Copying				
Supply of photocopies of background papers				
First page	2.06	2.06	01/04/22	D
Cost per additional page	0.21	0.21	01/04/22	D

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

oneSource
Legal & Governance

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Applications to correct the Registers of Common Land and Town and				
Declaration of entitlement to exercise a right of common	44.00	45.00	01/04/25	C
Creation of a right of common resulting in the registration of new common land	No charge	No charge		N/A
Creation of a right of common over existing common land	170.00	174.00	01/04/25	C
Variation of a right of a common	170.00	174.00	01/04/25	C
Apportionment of a right of common	170.00	174.00	01/04/25	C
Attachment of a right of common	No charge	No charge		N/A
Re-allocation of attached rights	170.00	174.00	01/04/25	C
Transfer of a right in gross	70.00	72.00	01/04/25	C

Basis of Increase:

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

oneSource
Exchequer and Transactional Services

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Legal Fees				
Recovery of Rates/Community Charge/Council tax				
Summons Council Tax (inc £3 paid to the court)	105.00	105.00	01/04/11	A
Liability Order	10.00	10.00	01/04/10	A
Summons NNDR (inc £3 paid to the court)	180.00	180.00	01/04/11	A
Liability Order NNDR	47.00	47.00	01/04/11	A
Means Enquiry Summonses Council Tax (£245.00 paid to the court)	305.00	305.00	22/04/14	A
Arrest Warrants with Bail Council Tax (inc. £75 paid to the court)	145.00	145.00	22/04/14	A
Arrest Warrants without Bail Council Tax (inc. £75 paid to the court)	130.00	130.00	22/04/14	A

Basis of Increase:

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C - Inflationary and rounding increases

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Place Asset Management

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Licenced Trader Market Charges				
Monthly Charges (Includes Weds, Fri, Sat & Sun Markets)				
Market - All Locations				
Ground space/6ft frontage	194.00	200.00	01/04/25	C
Electricity Charge per Ground Space/6ft frontage	13.00	13.50	01/04/25	C
<i>(Electricity Charges will be applied to all licences other than to</i>				
Extra Land (Daily Charge)	6.50	7.00	01/04/25	C
Other one-off charges				
Nomination of Licence	289.00	298.00	01/04/25	C
Nomination of Licence to member of Family	210.00	216.50	01/04/25	C
Other alterations to Licences	48.00	49.50	01/04/25	C
Casual Trader Market Charges				
Daily Charges				
Saturday and Sunday Market – Ground Space/6ft frontage including electricity	31.00	32.00	01/04/25	C
Wed or Friday Market – Ground Space/6ft frontage including electricity	22.00	23.00	01/04/25	C
Extra Land (Daily Charge)	6.50	7.00	01/04/25	C

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place
Asset Management

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Extra Market Days – At Christmas/Banks Holidays				
Daily Charges				
Market - All Locations				
Licenced Traders - Ground space/6ft frontage including electricity (Must have held a Licence for at least 2 mths to qualify for this rate)	21.00	22.00	01/04/25	C
Casual Traders - Ground space/6ft frontage including electricity	27.50	28.50	01/04/25	C
Extra Land (Daily Charge)	6.50	7.00	01/04/25	C

Basis of Increase:

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

Place Asset Management

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
TOWN HALL ROOM HIRE				
Council Chamber				
Monday to Friday - per whole day (9am to 5pm)	506.40 *	532.80 *	01/04/25	C
Monday to Friday - per half day (9am to 1pm/1pm to 5pm)	254.40 *	266.40 *	01/04/25	C
Monday to Friday Evenings - after 6pm up to 10pm	306.00 *	321.60 *	01/04/25	C
Saturday - per whole day (8am to 4pm)	700.80 *	736.80 *	01/04/25	C
Saturday - per half day (8am to 12pm/12pm to 4pm)	350.40 *	368.40 *	01/04/25	C
Committee Room 3A, 3B (can be joined to make a large room)				
Monday to Friday - per whole day (9am to 5pm)	316.80 *	331.20 *	01/04/25	C
Monday to Friday - per half day (9am to 1pm/1pm to 5pm)	158.40 *	168.00 *	01/04/25	C
Monday to Friday - per 2 hour session	79.20 *	84.00 *	01/04/25	C
Monday to Friday Evenings - after 6pm	158.40 *	165.60 *	01/04/25	C
Other Committee Rooms (CR1, CR2, CR4)				
Monday to Friday - per hour (before 5pm)	48.00 *	50.40 *	01/04/25	C
Monday to Friday - per hour (between 5pm & 7pm)	60.00 *	63.60 *	01/04/25	C
Monday to Friday - per hour (between 7pm & 10pm)	78.00 *	81.60 *	01/04/25	C

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Resources Library

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
LIBRARY SERVICES:				
Fines (per item, per day)				
Adults	0.42	0.42	01/04/23	D
Children	No charge	No charge	01/04/14	N/A
Spoken Words	0.42	0.42	01/04/23	D
Lost Tickets	4.60	4.60	01/04/23	D
Lost Items - Replacement Cost (Minimum charge £10 + fines)	Cost + fines	Cost + fines	01/04/14	D
Pre Overdue by email - no longer applicable.	No charge	No charge	01/04/14	N/A
Overdue notifications				
1st Overdue (E-Mail)	No charge	No charge	01/04/14	N/A
1st Overdue (Text/Telephone)	No charge	No charge	01/04/19	N/A
Reservations- internal				
Adult (E-mail)	No charge	No charge	01/04/19	N/A
Adult (Text/Telephone)	No charge	No charge	01/04/19	N/A
Children	No charge	No charge	01/04/14	N/A

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Resources Library

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Items not held within borough				
Adult - Items within the London Library Consortium (LLC)	No charge	No charge	01/04/23	N/A
British Library Loans (plus postage)	Quoted	Quoted	01/04/20	D
Children	No charge	No charge	01/04/14	N/A
CDs N/A We no longer have CD's for hire.				
Per week:				
Singles	As before	As before	01/04/21	D
Sets	As before	As before	01/04/21	D
Per 3 weeks:				
Spoken Word	No charge	No charge	01/04/19	N/A
Music Scores (3 Months)				
Cost to be agreed with customer before progressing order	Quoted	Quoted	01/04/15	D
Computer Use				
IT Hub - reservation fee per computer, per hour	No charge	No charge	01/04/15	N/A

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Resources Library

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Photo Copies				
B/W A4	0.38	0.38	01/04/23	D
B/W A3	0.47	0.47	01/04/23	D
Colour A3	2.43	2.43	01/04/23	D
Colour A4	0.50	0.50	01/04/23	D
Photocopying single sided	0.38	0.38	01/04/23	D
Photocopying double sided	0.57	0.57	01/04/23	D
People's Network - Printing				
B/W A4 (Printout per page)	0.38	0.38	01/04/23	D
Colour A4 (Printout per page)	0.50	0.50	01/04/22	D
Library Space				
2 hours for sole & guaranteed use of specific space, to include use of a desk/table & chair(s) to organisations for activities that benefit their members or participants, or where "drop in" services are being offered	18.00	18.00	01/04/23	D
Office Space in libraries	18.00	18.00	01/04/23	D

Basis of Increase:

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Resources Library

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Community Group Room Hire	20% Discount	20% Discount	01/04/17	D
Elm Park Library Elm Park Meeting Room per hour (Equiv. Hornchurch CR2)	22.00	22.00	01/04/24	D
Harold Hill Library Harold Hill Meeting Room per hour	27.00	27.00	01/04/24	D
Harold Hill Office Space per hour	20.00	20.00	01/04/24	D
Hornchurch Library Hornchurch Large meeting room - First Hour	32.00	32.00	01/04/24	D
Hornchurch Large meeting room - Additional Hours	26.00	26.00	01/04/24	D
Hornchurch - After 10pm, locking up fees	No charge	No charge	01/04/23	N/A
Hornchurch Class Room One, per hour	27.00	27.00	01/04/24	D
Hornchurch Class Room Two, per hour	22.00	22.00	01/04/24	D
Hornchurch Office Space per hour	18.00	18.00	01/04/24	D

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Resources Library

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Rainham Library				
Rainham Library Meeting Room 1 (large room) First Hour	32.00	32.00	01/04/24	D
Rainham Library Meeting Room 1 (large room) Additional Hours	27.00	27.00	01/04/24	D
Rainham Library Meeting Room 2 per hour	27.00	27.00	01/04/24	D
Rainham Library Meeting Room 3 per hour	27.00	27.00	01/04/24	D
Rainham Library Meeting Room 4 per hour	22.00	22.00	01/04/24	D
Rainham Library Meeting Room 5 per hour	22.00	22.00	01/04/24	D
Rainham - After closing time, locking up fees	43.00	43.00	01/04/24	D
Nursery Room	27.00	27.00	01/04/24	D
South Hornchurch Library				
South Hornchurch Library Room 1 per hour	18.00	18.00	01/04/24	D
South Hornchurch Library Room 2 per hour	18.00	18.00	01/04/24	D
South Hornchurch Library Room 3 per hour	22.00	22.00	01/04/24	D
Harold Wood Library				
Harold Wood Library Meeting Room per hour	21.00	21.00	01/04/24	D

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Resources
Library

(B) Charges determined by Cabinet

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Room Hire Cancellation				
Notice of cancellation of room hire under 24 hours	75% of room hire fee	75% of room hire fee	01/04/14	D
Notice of cancellation of room hire 1-3 days	50% of room hire fee	50% of room hire fee	01/04/15	D
Notice of cancellation of room hire 3-7 days	25% of room hire fee	25% of room hire fee	01/04/15	D

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Resources Library

(B) Charges determined by Cabinet

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Exhibitions (per week)				
Upminster at exhibitors liability for one week	No charge	No charge	01/04/12	N/A
Hornchurch at exhibitors liability for one week	No charge	No charge	01/04/12	N/A
Cost of Digital images				
Image on disc (including disc)	5.00	5.00	01/04/24	C
Image on USB (excluding USB)	4.80	4.80	01/04/24	D
Image on Paper price on application plus postage	No charge	No charge	01/04/20	N/A
Commercial Reproduction price on application	No charge	No charge	01/04/20	N/A
Hourly rate for project work +	32.00	32.00	01/04/24	C

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Resources Bereavement Services

(B) Charges determined by Cabinet

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
BEREAVEMENT SERVICES:				
Interments - Cemeteries (fees doubled for non-residents of LBH)				
Over 16 years	1,462.00	1,462.00	01/04/23	D
2 simultaneous full body interments aged over 16 years	2,183.00	2,183.00	01/04/23	D
Cremated remains	276.00	276.00	01/04/23	D
2 simultaneous cremated remains burials	497.00	497.00	01/04/23	D
2 simultaneous cremated remains burials (one of which is non resident)	745.00	745.00	01/04/23	D
Surcharge for cremated remains in full coffin	254.00	254.00	01/04/23	D
Non resident child cremated remains not over 16 years in any grave type	121.00	121.00	01/04/23	D
Extra depth (each interment over two) or casket/walled grave per depth	267.00	267.00	01/04/23	D
Surcharge for casket in walled grave	267.00	267.00	01/04/23	D
Resident child not over 16 Years	No charge	No charge	01/04/20	N/A
Non resident stillborn to 1 month in child's grave or public grave	267.00	276.00	01/04/25	D
2 simultaneous non resident stillborn/to 1 month in child's or public grave	400.00	400.00	01/04/23	D
Non resident child not over 10 years in child's grave or public grave	414.00	414.00	01/04/23	D
Non resident child not over 16 years in child's grave	2,806.00	2,806.00	01/04/23	D
Use of chapel without organist	175.00	180.00	01/04/25	D
Use of East Chapel for burial service	302.00	302.00	01/04/23	D
Use of South Chapel for burial service	575.00	575.00	01/04/23	D
Hospital contract NVB (Non Viable baby) burials	270.00	270.00	01/04/23	D

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Resources Bereavement Services

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
First interment in Upminster Brick Grave (Three interment fees plus two - surcharges extra depth)		4,920.00	01/04/25	NEW
Reopen Upminster Brick Grave		1,462.00	01/04/25	NEW
Exclusive Right of Burial (50 years with option of further 10 years)				
Lawn section Grave	2,266.00	2,266.00	01/04/23	D
Traditional Grave	3,522.00	3,522.00	01/04/23	D
Walled Grave for two in Romford (two trades and two x 267)	7,578.00	7,578.00	01/04/23	D
Memorial Headstone for Lawn Grave	1,300.00	1,300.00	01/04/23	D
Children's section (under 10)	482.00	482.00	01/04/23	D
Children's section (under 16)	966.00	966.00	01/04/23	D
Woodland Section Grave		2,266.00	01/04/25	NEW
Woodland Memorial (Grave Marker)		597.00	01/04/25	NEW
Brick Grave Upminster (Buried at single depth. Takes up three trad spaces - and incl three inter fees paid at time of purchase)		10,566.00	01/04/25	NEW
Family Grave Upminster (two graves covering 10ft x 9ft)		14,088.00	01/04/25	NEW
Surcharges				
Child (under 16) Week-end full burial surcharge	731.00	731.00	01/04/23	D
Child (under 16) Week-end cremated remains burial surcharge	275.00	275.00	01/04/23	D
Adult Week-end full burial surcharge	1,097.00	1,097.00	01/04/23	D
Adult Week-end cremated remains surcharge	276.00	276.00	01/04/23	D
Adult Week-end cremated remains surcharge for 2 simultaneous	497.00	497.00	01/04/23	D

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Resources Bereavement Services

(B) Charges determined by Cabinet

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Surcharges (continued)				
Adult Week-end cremated remains surcharge for 2 simultaneous where - one is non resident	745.00	745.00	01/04/23	D
Funeral after published time or 48 hours of booking	350.00	350.00	01/04/23	D
Booking cancelled after 48 hours of booking	350.00	350.00	01/04/23	D
Booking cancelled within 48 hours of burial	350.00	350.00	01/04/23	D
Extension of Right of Burial for 10 years				
Lawn section Grave	560.00 *	560.00 *	01/04/23	D
Traditional Grave	720.00 *	720.00 *	01/04/23	D
Children's section (under 10)	127.00 *	127.00 *	01/04/23	D
Children's section (under 16)	261.00 *	261.00 *	01/04/23	D
Walled graves	1,377.00 *	1,377.00 *	01/04/23	D
Other Charges				
Transfer of Exclusive Rights by Will, Letters of administration - or assignment	57.00	59.00	01/04/25	D
Transfer of Exclusive Rights for two graves by Will letters of administration or assignment		86.00	01/04/25	NEW
Transfer of Exclusive Rights by statutory declaration/combination of - methods	104.00	107.00	01/04/25	D
Certified extract from Burial Register	67.00 *	69.00 *	01/04/25	D
Exhumation of cremated remains resident	276.00	276.00	01/04/23	D
Exhumation of cremated remains non-resident	552.00	552.00	01/04/23	D

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Resources Bereavement Services

(B) Charges determined by Cabinet

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Permit Charge				
Clean and renovate/National Association of Memorial Massons(NAMM) - fixing	No charge	No charge	01/04/20	N/A
Lawn (Up to 3ft 6" in height) headstone & small garden kerb / additional - memorial (heart or book if fixed) and up to 3ft wide	175.00	179.00	01/04/25	D
Lawn (Up to 3ft 6" in height) headstone & small garden kerb over 3ft wide - and up to 7ft 6"	263.00	269.00	01/04/25	D
Lawn (Up to 3ft 6" in height) headstone & small garden kerb over 7ft 6" - and up to 12ft	350.00	358.00	01/04/25	D
Additional inscription on headstone or permit for a vase only / Lawn kerb/ heart or book if not fixed	92.00	94.00	01/04/25	D
Lawn (over 3ft 6" and up to 5ft in height) headstone & small garden kerb / additional memorial		279.00	01/04/25	NEW
Lawn (over 3ft 6" and up to 5ft in height) headstone & small garden kerb over 3ft wide and		369.00	01/04/25	NEW
Lawn (over 3ft 6" and up to 5ft in height) headstone & small garden kerb over 7ft 6" - and up to 12ft		458.00	01/04/25	NEW
Full kerb traditional grave up to 3ft wide	347.00	355.00	01/04/25	D
Full kerb traditional grave over 3ft wide and up to 7ft 6"	520.00	532.00	01/04/25	D
Full kerb traditional grave over 7ft wide and up to 12ft.	694.00	710.00	01/04/25	D
Child Grave Memorial	175.00	179.00	01/04/25	D
Lawn memorial on a traditional grave	175.00	179.00	01/04/25	D
Traditional kerbs added at a later date		176.00	01/04/25	NEW
Family Grave Memorials 6ft h x 9ft w x 10ft l		810.00	01/04/25	NEW
Brick Grave Memorial 5ft h from concrete lid 12ft w by 10ft l		820.00	01/04/25	NEW

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Grave Maintenance Fees				
Biannual Spring and Summer planting service	293.00 *	Withdrawn	01/04/25	D
Annual maintenance clean and tidy service	183.00 *	Withdrawn	01/04/25	D
Turving (winter months only after grave has settled)	118.00	Withdrawn	01/04/25	D
Cremated Remains Burial Plots				
Purchase of exclusive rights (25 year term)	668.00	668.00	01/04/23	D
Extension of exclusive rights of burial for 10 years flat stone cremated remains plot	398.00	398.00	01/04/23	D
Tablet with first inscription	508.00	520.00	01/04/25	D
Additional / subsequent inscriptions	199.00	204.00	01/04/25	D
First inscription on a pre-purchased tablet	259.00	265.00	01/04/25	D
Reguild/repaint per letter	2.25 *	2.30 *	01/04/25	D
Admin fee for reguild/repaint	30.00	31.00	01/04/25	D
Blank stone	389.00	399.00	01/04/25	D
Photograph fixed to memorial	327.00	335.00	01/04/25	D
Granite memorial vases for use with cremated remains tablets	103.00	106.00	01/04/25	D
Additional letter on granite vase	3.99	4.10	01/04/25	D

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Resources Bereavement Services

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
South Essex Crematorium Cremation includes organ/organist/polytainer or biodegradable casket:				
	90.00	94.00	01/04/25	D
	No charge	No charge	01/04/20	N/A
	129.00	132.00	01/04/25	D
	254.00	260.00	01/04/25	D
	580.00	324.00	01/04/25	D
	780.00	780.00	01/04/21	D
	1,060.00	1,175.00	01/04/25	D
	1,855.00	1,855.00	01/04/23	D
	1,671.00	1,852.00	01/04/25	D
	1,115.00	1,220.00	01/04/25	D
	1,740.00	1,903.00	01/04/25	D
	76.00	78.00	01/04/25	D

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Additional Services and Surcharges				
Bookings cancelled after 10am one working day before reserved time	307.00	315.00	01/04/25	D
Surcharge for services over-running	307.00	315.00	01/04/25	D
Surcharge for cremation after 4pm	307.00	315.00	01/04/25	D
Surcharge for unattended cremation and use of East chapel at a different - time	151.00	541.00	01/04/25	D
Surcharge for unattended cremation and use of South chapel at a different time		306.00	01/04/25	NEW
Use of East chapel for private memorial service or extra time	302.00	310.00	01/04/25	D
Use of South Chapel for private memorial service or extra time	575.00	590.00	01/04/25	D
Use of East chapel for private memorial service for cremated remains from away	310.00	310.00	01/04/24	D
Strewing (burial) of cremated remains from elsewhere	128.00	132.00	01/04/25	D
Witness committal	63.00	65.00	01/04/25	D
Week-end witness committal	125.00	129.00	01/04/25	D
Witness committal week-end child resident	63.00	65.00	01/04/25	D
Witness committal weekday child non-resident	63.00	65.00	01/04/25	D
Witness committal week-end child non-resident	125.00	129.00	01/04/25	D
2 Simultaneous week-end witness committals	216.00	223.00	01/04/25	D
2 Simultaneous weekday witness committals	108.00	111.00	01/04/25	D

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Additional Services and Surcharges				
Live webcast (price provided upon request)	RRP *	RRP *	01/04/25	D
Live webcast plus watch again & downloadable link (price provided upon request)	RRP *	RRP *	01/04/25	D
Keepsake copy of service including pro-tribute if ordered (price provided upon request)	RRP *	RRP *	01/04/25	D
Visual tribute (VT) slideshow (price provided upon request)	RRP *	RRP *	01/04/25	D
Pro-tribute (price provided upon request)	RRP *	RRP *	01/04/25	D
Family made VT with Video (price provided upon request)	RRP *	RRP *	01/04/25	D
Keepsake copy of tribute (price provided upon request)	RRP *	RRP *	01/04/25	D
Downloadable copy of VT (price provided upon request)	RRP *	RRP *	01/04/25	D
Additional keepsake copies (price provided upon request)	RRP *	RRP *	01/04/25	D
Extra 25 photos (price provided upon request)	RRP *	RRP *	01/04/25	D
Extra work (price provided upon request)	RRP *	RRP *	01/04/25	D
Webcast surcharge to include watch again and downloadable link (price provided upon request)	RRP *	RRP *	01/04/25	D
Storage of cremated remains after one month per quarter	65.00	67.00	01/04/25	D
Storage of cremated remains after one month per year	151.00	155.00	01/04/25	D
Genealogy searches per search not through deceased online	31.00 *	32.00 *	01/04/25	D

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Containers				
Bronzed metal urns	86.00 *	89.00 *	01/04/25	D
Standard wooden or metal casket	95.00 *	97.00 *	01/04/25	D
Juvenile caskets	38.00 *	39.00 *	01/04/25	D
Various decorative urns/caskets (price provided upon request)	RRP* *	RRP* *	01/04/25	D
Dedicated hymn book	93.00 *	93.00 *	01/04/23	D
Various keepsake memorials made from or to contain cremated remains including diamonds, paperweights, jewellery (price provided upon request)	RRP* *	RRP* *	01/04/25	D
Memorials				
Kerb Plaques				
Perspex plaque only	133.00 *	133.00 *	01/04/23	D
Bronze plaque only	324.00 *	326.00 *	01/04/25	D
Rights to second dedication (plus cost of plaque)	129.00	129.00	01/04/24	D
Kerb plaque - Rights or Renewal	265.00	269.00	01/04/25	D
Single motif on a perspex or bronze plaque	33.00 *	34.00 *	01/04/25	D
Two motifs on a perspex or bronze plaque	62.00 *	63.00 *	01/04/25	D
Bronze Wall Plaque				
Bronze wall plaque only	324.00 *	326.00 *	01/04/25	D
Bronze wall plaque renewal	265.00	269.00	01/04/25	D
Supplier refurbishment of a Bronze plaque	79.00 *	81.00 *	01/04/25	D

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Resources Bereavement Services

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Large Wall Plaques				
Single Slate or Large Bronze Wall Plaques				
Single plaque only	368.00 *	378.00 *	01/04/25	D
Single plaque - Rights for ten years	265.00	269.00	01/04/25	D
Single plaque - Renewal for ten years	265.00	269.00	01/04/25	D
Double Slate Wall Plaque single inscription	552.00 *	567.00 *	01/04/25	D
Double Slate Wall Plaque double inscription	893.00 *	899.00 *	01/04/25	D
Double Slate Wall Plaque second inscription within 1 year of original dedication	192.00 *	197.00 *	01/04/25	D
Double Plaque - Rights for 10 years	530.00	538.00	01/04/25	D
Double Plaque - 10 year renewal	530.00	538.00	01/04/25	D
Wall Niche for 10 years				
Purchase of Single Niche for 10 years	914.00	939.00	01/04/25	D
Renewal of Single Niche for 10 years	914.00	927.00	01/04/25	D
Renewal for Single Niche for 5 years	557.00	565.00	01/04/25	D
Replacement single plaque	625.00 *	642.00 *	01/04/25	D
Purchase for Double Niche for 10 years	1,851.00	1,890.00	01/04/25	D
Renewal of Double Niche for 10 years	1,851.00	1,890.00	01/04/25	D
Renewal for Double Niche for 5 years	1,020.00	1,036.00	01/04/25	D
Replacement double plaque	967.00 *	993.00 *	01/04/25	D
Wall Niche rights for second inscription	157.00	160.00	01/04/25	D

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Resources Bereavement Services

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Wall Niche Additional Items:				
Motif (optional)	101.00 *	104.00 *	01/04/25	D
2 simultaneous Wall Niche interments	337.00 *	346.00 *	01/04/25	D
Additional bud vase	36.00 *	36.00 *	01/04/24	D
Additional inscription	302.00 *	310.00 *	01/04/25	D
Casket including nameplate	101.00 *	103.00 *	01/04/25	D
Photograph	330.00 *	339.00 *	01/04/25	D
Sanctum ii Vaults for 10 years				
Second interment	187.00	190.00	01/04/25	D
2 simultaneous Sanctum interments	321.00	326.00	01/04/25	D
Sanctum second inscription	734.00 *	754.00 *	01/04/25	D
Sanctum plaque	593.00 *	610.00 *	01/04/25	D
10 year Rights	1,209.00	1,228.00	01/04/25	D
10 year Renewal	1,209.00	1,228.00	01/04/25	D
5 year Rights	704.00	715.00	01/04/25	D
5 year Renewal	704.00	715.00	01/04/25	D
Regilding (Inc. postage)	134.00 *	138.00 *	01/04/25	D
Replacement vase	23.50 *	24.00 *	01/04/25	D

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Resources Bereavement Services

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Vase Blocks and Tablets (includes Scented Garden Memorials)				
Vaseblock tablet	345.00 *	354.00 *	01/04/25	D
Vaseblock Rights for 10 years	614.00	624.00	01/04/25	D
Vaseblock Renewal for 10 years	614.00	624.00	01/04/25	D
Memorials				
Summer House Memorial				
Floris plaque only	182.00 *	182.00 *	01/04/24	D
Floris plaque Rights for 10 years	268.00	272.00	01/04/25	D
Floris plaque Renewal for 10 years	268.00	272.00	01/04/25	D
Posy holder rights for 10 years	165.00	167.50	01/04/25	D
Posy holder Renewal for 10 years	165.00	167.50	01/04/25	D
Posy holder memorial	23.00 *	23.50 *	01/04/25	D

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Resources Bereavement Services

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Shrub, Rose or Tree with 10 Year dedication				
Shrub or Rose (including Bronze stem plaque)	324.00 *	326.00 *	01/04/25	D
Shrub 10 year Rights (also applies to vase block with rose)	712.00	723.00	01/04/25	D
Shrub 10 year Renewal (also applies to vase block with rose)	712.00	723.00	01/04/25	D
Shrub 5 year Renewal (also applies to vase block with rose)	461.00	468.00	01/04/25	D
 Tree (including bronze stem or Strap plaque)	 281.00 *	 326.00 *	 01/04/25	 D
Tree 10 year Rights	869.00	882.00	01/04/25	D
Tree 10 year Renewal	869.00	882.00	01/04/25	D
Tree 5 year Renewal	535.00	543.00	01/04/25	D
Benches and Chairs - 10 Year dedications				
Bench / Replacement bench	1,367.00 *	1,387.00 *	01/04/25	D
Chair / Replacement chair	799.00 *	811.00 *	01/04/25	D
Bench 10 year Rights	1,206.00	1,224.00	01/04/25	D
Bench 10 year Renewal	1,206.00	1,224.00	01/04/25	D
Chair 10 year Rights	1,071.00	1,087.00	01/04/25	D
Chair 10 year Renewal	1,071.00	1,087.00	01/04/25	D
Cemetery Benches 25 Year Dedication (Recycled benches only)				
Bench 25 year Rights		1,224.00	01/04/25	NEW
Bench 25 year Renewals		1,224.00	01/04/25	NEW

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Resources Bereavement Services

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Benches and Chairs - 10 year dedications (continued)				
Regular maintenance (per 2 years of remaining lease if not purchased or renewed since 1/1/2001)	58.00 *	58.00 *	01/04/24	D
Renovation of bench	250.00 *	254.00 *	01/04/25	D
Renovation of chair	158.00 *	160.00 *	01/04/25	D
Replacement summerhouse chair	818.00 *	818.00 *	01/04/24	D
Summerhouse chair - Renewal Rights	522.00	522.00	01/04/24	D
Bench, Tree & Shrub additional dedications				
Rights to second dedication within 1 year of original (plus cost of plaque)	130.00	132.00	01/04/25	D
Rights to second dedication after 1 year of original or renewal per remaining year of lease (plus cost of plaque)	26.00	26.50	01/04/25	D
Rights to second dedication life time of item (plus cost of plaque)	524.00	532.00	01/04/25	D
Replacement bronze plaque	324.00 *	326.00 *	01/04/25	D
Replacement perspex plaque	133.00 *	133.00 *	01/04/24	D

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Resources Bereavement Services

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Miscellaneous Memorials				
Mallard bridge	381.00 *	387.00 *	01/04/25	D
Administration fee for private purchase of plaque (plus cost of plaque)	75.00 *	77.00 *	01/04/25	D
Replacement metal vase	23.50 *	24.00 *	01/04/25	D
Floral arrangements stand - plus cost of flowers	36.00 *	37.00 *	01/04/25	D
Hanging baskets (per year)	148.00 *	150.00 *	01/04/25	D
Sculpture garden memorial	264.00 *	271.00 *	01/04/25	D
Sculpture garden rights	614.00	623.00	01/04/25	D
Sculpture Renewal	614.00	623.00	01/04/25	D
Birdbath rights	614.00	623.00	01/04/25	D
Birdbath Renewal	614.00	623.00	01/04/25	D
Books of Remembrance				
2 line entry	80.00 *	80.00 *	01/04/23	D
3 - 5 lines	174.00 *	178.00 *	01/04/25	D
6 - 8 lines	251.00 *	258.00 *	01/04/25	D
Additional line	30.00 *	30.50 *	01/04/25	D
Cards of Remembrance & additional entries in existing miniature books				
2 line entry	44.00 *	44.00 *	01/04/24	D
3 - 5 lines	75.00 *	77.00 *	01/04/25	D
6 - 8 lines	116.00 *	119.00 *	01/04/25	D

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Resources Bereavement Services

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Miniature Triptych of Remembrance/Book of Remembrance				
2 line entry	86.00 *	86.00 *	01/04/24	D
3 - 5 lines	121.00 *	124.00 *	01/04/25	D
6 - 8 lines	159.00 *	163.00 *	01/04/25	D
Book of Remembrance Sundries				
Motif	95.00 *	97.00 *	01/04/25	D
Triptych photograph	95.00 *	97.00 *	01/04/25	D
Mini Headstone Cremated Remains Burial Plots				
Purchase of exclusive rights (25 year term)	1,166.00	1,166.00	01/04/23	D
Extension of exclusive rights of burial for 10 years mini headstone cremated remains plot	490.00	490.00	01/04/23	D
Memorial and installation with first 60 characters	1,240.00	1,268.00	01/04/25	D
Additional inscription rate per letter	3.99	4.10	01/04/25	D
Reguild/repaint per letter	2.25	2.30	01/04/25	D
Admin fee for reguild/repaint	40.00	41.00	01/04/25	D
Blank headstone only	314.00	322.00	01/04/25	D
Photograph fixed to memorial	327.00	335.00	01/04/25	D
Replacement Granite memorial vase only for Mini headstone	103.00	106.00	01/04/25	D
Inscription first 60 characters on a pre purchased memorial	340.00	348.00	01/04/25	D
Blank memorial headstone only	900.00	925.00	01/04/25	D

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Resources Bereavement Services

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Mini Headstone Cremated Remains Burial Plots (continued)				
Stone chippings per bag	65.00	66.00	01/04/25	D
Flower holder	23.00	23.50	01/04/25	D
Book of Remembrance Memorial Tree				
Memorial Tree leaf 10 year Rights	167.00	169.00	01/04/25	D
Memorial Tree leaf 10 year Renewal	167.00	169.00	01/04/25	D
Memorial Tree leaf plaque	91.00 *	93.00 *	01/04/25	D
Rights for second inscription - Rights remain the same (plus cost of - plaque)	128.00	130.00	01/04/25	D
Advertising Fees - Pre Funeral Brochure				
Display Advertisement quarter A4 page	680.00 *	690.00 *	01/04/25	D
Display and Directory entry quarter A4 page	880.00 *	893.00 *	01/04/25	D
Display Advertisement half A4 page	902.00 *	915.00 *	01/04/25	D
Display and Directory entry half A4 page	1,070.00 *	1,086.00 *	01/04/25	D
Display Advertisement full A4 page	1,104.00 *	1,120.00 *	01/04/25	D
Display and Directory entry full A4 page	1,268.00 *	1,287.00 *	01/04/25	D
Display Advertisement full inside back A4 page	1,355.00 *	1,375.00 *	01/04/25	D
Display and Directory entry full inside back A4 page	1,519.00 *	1,542.00 *	01/04/25	D
Copy design simple half page	56.00 *	58.00 *	01/04/25	D

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Resources Bereavement Services

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Advertising Fees - Pre Funeral Brochure (continued)				
Copy design complex full page All fees discounted by 10% for repeat customers	82.00 *	84.00 *	01/04/25	D
Arboria Plaques				
Arboria Plaque with text only	195.00 *	199.00 *	01/04/25	D
Arboria Plaque with text and engraved motif	227.00 *	233.00 *	01/04/25	D
Arboria Plaque with text; engraved and painted motif	260.00 *	267.00 *	01/04/25	D
Arboria Plaque with text and ceramic photo	313.00 *	321.00 *	01/04/25	D
Arboria Plaque Rights for 10 years	263.00	270.00	01/04/25	D
Arboria Plaque Renewal for 10 years	263.00	270.00	01/04/25	D

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Resources Registrars

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Registrar of Births, Deaths and Marriages and Civil Partnerships:				
Places of Worship Registration Act 1855 Section 5				
Certification of place of meeting for religious worship	29.00	32.00	28/04/25	A
Application for registration of a building for the solemnization of marriages between a man and a woman-				
(a) where the building is already registered under the Marriage Act	64.00	71.00	28/04/25	A
(b) where the building is not already registered under the Marriage Act	123.00	136.00	28/04/25	A
Application for registration of a building for the solemnization of marriages of same sex couples-				
(a) where the building is already registered under the Marriage Act	64.00	71.00	28/04/25	A
(b) where the building is not already registered under the Marriage Act	123.00	136.00	28/04/25	A
Joint application for the registration of a building for the solemnization of marriages between a man and a woman and of same sex couples	123.00	136.00	28/04/25	A
Marriage Act 1949:				
Section 27 (6) Entering a notice of marriage in a marriage notice book				
(a) Where both parties to the proposed marriage are exempt persons within the meaning of Section 49 Immigration Act 2014	35.00	42.00	28/04/25	A
(b) In any other case	47.00	57.00	28/04/25	A

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Resources Registrars

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Attendance of Superintendent Registrar other than at Superintendent Registrar's Office for the purpose of giving notice of marriage/civil partnership -				
(a) of a house bound person	47.00	57.00	28/04/25	A
(b) of a detained person	68.00	82.00	28/04/25	A
Giving the required notice to Superintendent Registrar for a Certificate of no impediment	35.00	42.00	28/04/25	A
Section 51 Fee of registrar for attending marriage/civil partnership:				
(i) At a register office	46.00	56.00	28/04/25	A
(ii) At a registered building	86.00	104.00	28/04/25	A
(iii) At the place where the house-bound person or persons usually resides	81.00	98.00	28/04/25	A
(iv) At the place where the detained person or persons usually resides	88.00	106.00	28/04/25	A
(v) Fee of Superintendent Registrar for attending marriage/civil partnership at the place where:				
a) Housebound or	84.00	101.00	28/04/25	A
b) Detained person usually resides	94.00	113.00	28/04/25	A
Entry of a notice to be solemnized on the authority of the Registrar General licence	3.00	4.00	28/04/25	A
Issue of Registrar Generals Licence	15.00	18.00	28/04/25	A

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Resources Registrars

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Immigration Act 2016 :				
Consideration by a Superintendent Registrar of a divorce/civil partnership dissolution obtained outside of the British Isles	50.00	55.00	28/04/25	A
Consideration by the Registrar General of a divorce/civil partnership dissolution obtained outside of the British Isles	75.00	83.00	28/04/25	A
Consideration of a reduction in the 28 day notice to marry or form a civil partnership	60.00	66.00	28/04/25	A
Marriage Act 1949 (continued):				
Section 64(1)				
Certified copy of entry issued under the subsection:				
(i) When application is made at the time of registering	11.00	12.50	28/04/25	A
(ii) After the time of registration	11.00	12.50	28/04/25	A
Certified copy of entry for Civil Partnerships:				
(i) At the time of registration	11.00	12.50	28/04/25	A
(ii) After the time of registration	11.00	12.50	28/04/25	A

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Resources Registrars

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Marriage Act 1949 (continued):				
Section 64(2) General search of indexes of register of books kept by superintendent registrars	18.00	20.00	28/04/25	A
Certified copy of entry issued under that sub-section	11.00	12.50	28/04/25	A
Section 65(2) Certified copy of entry, following search of indexes kept at General Register Office	11.00	12.50	28/04/25	A
Births, Deaths Registration Act 1953:				
At the time of registration	11.00	12.50	28/04/25	A
After the time of registration	11.00	12.50	28/04/25	A
Section 30(2) certified copy of entry following search of indexes kept at General Register Office	11.00	12.50	28/04/25	A

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Resources Registrars

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
<u>Registrar of births, deaths, marriages and civil partnerships:</u>				
Off site attendance to officiate at an approved premise wedding/civil partnership:				
Monday to Friday	700.00	720.00	01/04/25	D
Saturday	830.00	852.00	01/04/25	D
Sunday/ Bank Holiday	860.00	880.00	01/04/25	C
On site attendance to officiate at a CEREMONY held in Langtons Hall & Orangery - HIGH SEASON				
Monday to Thursday	700.00	720.00	01/04/25	D
Friday	900.00	925.00	01/04/25	D
Saturday	1,100.00	1,130.00	01/04/25	D
Sunday/ Bank Holiday	1,400.00	1,440.00	01/04/25	D
On site attendance to officiate at a CEREMONY held in Langtons Hall - LOW SEASON				
Monday to Thursday	580.00	595.00	01/04/25	D
Friday	730.00	750.00	01/04/25	D
Saturday	850.00	875.00	01/04/25	D
Sunday/ Bank Holiday	960.00	985.00	01/04/25	D

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Resources Registrars

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
On site attendance to officiate at a CEREMONY held at Langtons House - HIGH SEASON				
Monday to Thursday	450.00	460.00	01/04/25	D
Friday	650.00	670.00	01/04/25	D
Saturday	825.00	850.00	01/04/25	C
Sunday	980.00	990.00	01/04/25	D
On site attendance to officiate at a CEREMONY held at Langtons House - LOW SEASON				
Monday to Thursday	380.00	390.00	01/04/25	D
Friday	550.00	565.00	01/04/25	C
Saturday	675.00	695.00	01/04/25	D
Sunday	820.00	845.00	01/04/25	D
(An additional amount is charged if any ceremony falls on the following three days: Valentine's Day, Christmas Eve or New Year's Eve and the whole of December)	150.00	150.00	01/04/23	D

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Resources Registrars

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
On Site attendance to officiate at a small ceremony held in the East or West room				
LOW season	250.00	255.00	01/04/25	D
HIGH season	300.00	310.00	01/04/25	D
Individual Citizenship Ceremony	200.00	205.00	01/04/25	D
Wedding Rehearsal fee (per half hour)	65.00	65.00	01/04/24	D
Ceremony Options				
Silver Friday Celebration - LOW SEASON	1,800.00	1,800.00	01/04/23	D
Silver Friday Celebration - HIGH SEASON	2,315.00	2,315.00	01/04/23	D
Gold Sunday Celebration - LOW SEASON	2,575.00	2,575.00	01/04/23	D
Gold Sunday Celebration - HIGH SEASON	3,300.00	3,300.00	01/04/23	D
Non Refundable deposit payable for Gold & Silver Celebrations.	500.00	500.00	01/04/20	D
Surcharge Evening Wedding (after 5pm) ALL YEAR 1 Mar - 31 Oct	225.00	225.00	01/04/23	D
Surcharge Evening Twilight Wedding (5pm) 1 Nov - 28 Feb	260.00	260.00	01/04/23	D

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Resources Registrars

(B) Charges determined by Cabinet

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Payment in advance of a non-refundable booking fee for Register Office Weddings only - consists of statutory fee of £56 for ceremony and statutory fee of £12.50 for marriage cert. (in line with statutory fee for Register Office wedding)	57.00	68.50	01/04/25	D
Change of ceremony appointment fee	65.00	65.00	01/04/24	D
PRIORITY Appointment Service - non refundable (additional casual registrars used to cover up to one hour)	35.00	35.00	01/04/24	D
ENHANCED FEE Ceremony choices & use of the Hall for 2 hours	85.00	Withdrawn	01/04/24	
Late payment fee - Ceremonies if payment not received within 3 months of Ceremony	50.00	50.00	01/04/24	D
24 hr Copy Certificate requests (is now a statutory fee - included in 'A')	38.50	Now Statutory	01/04/24	D
Non-Refundable appointment fee (now removed see above)	35.00	Withdrawn	01/04/20	D

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Resources Registrars

(B) Charges determined by Cabinet

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Langtons Hall Hire (Hourly)				
Monday - Friday 9.00-17.00	50.00	70.00	01/04/25	D
Monday - Thursday 17.00-24.00	65.00	100.00	01/04/25	D
Friday 9.00 - 17.00	100.00	150.00	01/04/25	D
Friday Evening, Saturday and Sunday	100.00	150.00	01/04/25	D
Damage deposit for Langton's Hall function bookings	500.00	500.00	01/04/24	D
 Change of Name Fee (includes one certificate)	65.00	65.00	01/04/24	D
Additional copies purchased on same day of appointment	11.00	11.00	01/04/22	D
Additional copies purchased after the day of appointment	20.00	20.00	01/04/23	D
 Certificate of Existence	35.00	35.00	01/04/24	D
 Sale of birth wallets to other Local Authorities (sale per wallet)	1.55	Withdrawn	01/12/22	D

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Resources Registrars

(B) Charges determined by Cabinet

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
<u>Langtons Room Hire (Hourly Minimum 2 hours)</u>				
Room Hire Monday - Sunday 09.00 - 21.00	50.00	50.00	01/04/24	D
Charity Room Hire Monday - Thursday 09.00 - 21.00 (A discount of 40% applies for Charity/Community groups by application for Hall & room hire)	30.00	30.00	01/04/24	D
Langtons Meeting Room Hire (Top Floor)				
Room hire Monday - Friday 09.00 - 21.00	30.00	30.00	01/04/24	D
Advertising Langtons Ceremony Brochure				
Index entry	100.00	100.00	01/04/20	D
Whole Page landscape	650.00	650.00	01/04/23	D
Half Page Portrait	400.00	400.00	01/04/23	D
Index Listing	100.00	100.00	01/04/23	D
Website Only advertising	100.00	100.00	01/04/23	D
Postage Costs:				
Copy certificates by 1st class recorded delivery	5.00	5.00	01/04/20	D
Special guaranteed next day delivery	8.00	8.00	01/04/22	D
Wedding Fair Exhibitor Space in Langtons House	200.00	200.00	01/04/24	D

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Borough Roads:				
(i) Each Skip / Builders materials on public highway				
Up to first 14 days	150.00	155.00	01/04/25	B
Each additional period of up to 7 days	100.00	105.00	01/04/25	B
(ii) Structures / Hoardings / Scaffolds				
Bond				
£170 per linear metre - Minimum 6 Metres	987.00	1,020.00	01/04/25	D
Licence				
Per 6m. Minimum charge length 6 metres & combined inspection	870.00	895.00	01/04/25	B
(iii) Vehicle Crossovers (per square metre)^	286.50	295.00	01/04/25	C
Non refundable charge for assessing applications^	244.00	250.00	01/04/25	C
Waste disposal surcharge	31.80	33.00	01/04/25	C
^In year adjustments to be approved by Director of Environment				
(iv) Road Closures (per road) for Utility companies	2,750.00 *	2,825.00 *	01/04/25	C
(v) Clearance of Blocked Drains (VAT will be added unless working under Statutory power)	185.70	191.00	01/04/25	C

Basis of Increase:

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Place Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
(vi) Crane license				
Minimum	415.00	430.00	01/04/25	B
Maximum	755.00	780.00	01/04/25	B
(vii) Section 50 Licence (private individual to place/maintain apparatus in highway)				
Major works permit	1,569.00	1,615.00	01/04/25	B
Standard works permit	1,335.00	1,375.00	01/04/25	B
Minor works permit	1,161.00	1,195.00	01/04/25	B
(viii) Building materials licenses per 4 sq.m				
Up to first 14 days	115.00	120.00	01/04/25	B
Each additional period of up to 7 days (renewal)	100.00	103.00	01/04/25	B
(ix) Compound / welfare unit				
Up to first 14 days	700.00	720.00	01/04/25	C
Each additional period up to 7 days (renewal)	350.00	360.00	01/04/25	B
(x) Oversail license (temporary)				
Base fee	462.60	475.00	01/04/25	C
Fee per month	103.00	106.00	01/04/25	C

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Place
Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Refuse Collection:				
(i) Bulky Household Refuse				
1 to 3 items	66.00	68.00	01/04/25	B
Each additional item	17.00	17.50	01/04/25	B
(ii) Compostable garden refuse sacks (Year's supply of 5 rolls of 10 sacks per roll)				
Standard	84.00	87.00	01/04/25	B
Top up roll (10 sacks)	14.00	15.00	01/04/25	C
Top up roll delivery	6.00	7.00	01/04/25	C
(iii) Green Waste Collection Service (per annum) (Wheeled bin hire included)				
Full year	84.00	87.00	01/04/25	B
Late payment charge	6.50	7.00	01/04/25	C
Late payment charge after bin collection	13.00	14.00	01/04/25	C
Replacement bin charge	40.00	42.00	01/04/25	B

Basis of Increase:

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Place Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
(iv) Trade Refuse Collection Service				
These charges will only apply if a business within the borough exercises its legal right to require the Council to undertake the collection rather than a private contractor.				
Trade refuse sacks (pack of 26)	189.00	194.50	01/04/25	C
Trade refuse sacks (pack of 26) for Charity shops	149.00	158.10	01/04/25	D
Cardboard Collection	7.50	8.00	01/04/25	C
Container emptying and disposal (with contract only):				
1100 / Palladin / 660 litre bin -1st bin per visit	41.00	42.50	01/04/25	C
2nd & subsequent bins	40.00	41.50	01/04/25	C
360 litre wheeled bin	34.00	35.00	01/04/25	C
Charity shops (Excluding disposal)	34.00	35.00	01/04/25	C
LBH Schools (Excluding disposal)	34.00	35.00	01/04/25	C
2nd collection from residential blocks per bin (Excluding disposal)	12.00	12.50	01/04/25	C
Per bin store: one-off clearance of loose and bulky waste	N/A	250.00	01/04/25	NEW

Basis of Increase:

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D - A local charging policy that deviates from the Corporate Charging Policy

Place Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
(iv) Trade Refuse Collection Service (continued)				
Container provision (per annum unless otherwise stated)				
Hire of 1100 litre Eurobin	279.00	287.00	01/04/25	C
Hire of 660 litre Eurobin	208.00	214.00	01/04/25	C
Hire of 940 litre Chamberlain	208.00	214.00	01/04/25	C
Hire of 940 litre paladin	208.00	214.00	01/04/25	C
One-off purchase of 360 litre recycling bin	99.00	102.00	01/04/25	C
(v) Clinical Waste (charge per collection)				
Contracted collection service	16.00	17.00	01/04/25	C
Ad hoc collections	22.00	23.00	01/04/25	C
(vi) Special clearances of rubbish				
Per hour or part hour (labour and vehicle only):				
Mon-Fri 05:00 to 18:00	N/A	160.00	01/04/25	NEW
Weekdays between 18:00 and 05:00, weekends, bank holidays	N/A	244.00	01/04/25	NEW
materials removed for disposal / recycling Per Tonne	N/A	175.00	01/04/25	NEW
Up to 30 minutes on site	131.00	Withdrawn	01/04/25	N/A
Each 15 minute thereafter	66.00	Withdrawn	01/04/25	N/A
Up to 1 hour on site	260.00	Withdrawn	01/04/25	N/A

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D - A local charging policy that deviates from the Corporate Charging Policy

Place Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
FOOTBALL AT PARKS WITH CRICKET (28 WEEKS)				
Adult				
Pavilion with washing facilities				
Each Saturday or Sunday during Season**	2,491.00	2,641.00	01/04/25	B
Each alternate Saturday or Sunday during Season**	1,246.00	1,321.00	01/04/25	B
No Pavilion Facilities				
Each Saturday or Sunday during Season**	1,944.00	2,061.00	01/04/25	B
Each alternate Saturday or Sunday during Season**	972.00	1,031.00	01/04/25	B
Junior (under 18) 7v7 & 9v9				
Each Saturday or Sunday during Season**	903.00	958.00	01/04/25	B
Each alternate Saturday or Sunday during Season**	451.00	479.00	01/04/25	B
Junior (under 18) 11v11				
Each Saturday or Sunday during Season**	964.00	1,022.00	01/04/25	B
Each alternate Saturday or Sunday during Season**	482.00	511.00	01/04/25	B
**Bookings of less than 10, will attract a VAT charge.				

Basis of Increase:

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

Place
Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
FOOTBALL AT PARKS WITH CRICKET (32 WEEKS)				
Adult				
Pavilion with washing facilities				
Each Saturday or Sunday during Season**	2,848.00	3,019.00	01/04/25	B
Each alternate Saturday or Sunday during Season**	1,424.00	1,510.00	01/04/25	B
No Pavilion Facilities				
Each Saturday or Sunday during Season**	2,222.00	2,356.00	01/04/25	B
Each alternate Saturday or Sunday during Season**	1,111.00	1,178.00	01/04/25	B
Junior (under 18) 7v7 & 9v9				
Each Saturday or Sunday during Season**	1,032.00	1,094.00	01/04/25	B
Each alternate Saturday or Sunday during Season**	516.00	547.00	01/04/25	B
Junior (under 18) 11v11				
Each Saturday or Sunday during Season**	1,102.00	1,169.00	01/04/25	B
Each alternate Saturday or Sunday during Season**	551.00	585.00	01/04/25	B
**Bookings of less than 10, will attract a VAT charge.				

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

Place
Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
FOOTBALL AT WESTLANDS FIELD				
Pavilion with washing facilities				
Adult				
Each Saturday or Sunday during Season**	3,272.00	3,469.00	01/04/25	B
Each alternate Saturday or Sunday during Season**	1,636.00	1,735.00	01/04/25	B
MINI SOCCER				
1 Hour Slots (during season)				
Each Saturday or Sunday**	452.00	480.00	01/04/25	B
Alternate Saturday or Sunday**	226.00	240.00	01/04/25	B
CRICKET				
Pitches with Pavilions				
Central Park	3,373.00	3,650.00	01/04/25	B
Raphael Park	3,373.00	4,851.00	01/04/25	B
Spring Farm Park	3,373.00	5,806.00	01/04/25	B

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Place
Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
BOOT CAMPS, PERSONAL TRAINING, SPORTS & FITNESS GROUPS At a separate charge Up to 20 clients (details to be agreed with service)	550.00	565.00	01/04/25	C
ALLOTMENTS Land charge per acre	340.50	350.00	01/04/25	D
WEDDING PHOTOGRAPHY Exclusive use of area of a park for wedding photography (except Langtons Gardens)	66.50	68.00	01/04/25	C
Memorial Tree Supply and planting of tree	660.00	678.00	01/04/25	C
Plaque	109.30	112.00	01/04/25	C
Memorial Bench Supply and installation of bench	1,889.00	1,940.00	01/04/25	C
Plaque	109.30	112.00	01/04/25	C

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Place Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
PARKS (all events and activities are subject to appropriate licence fees at a separate charge)				
MISCELLANEOUS CHARGES				
Mobile catering unit (per month)	307.70	316.00	01/04/25	C
Raphael Park Meeting Room (charge per hour)	25.50	26.50	01/04/25	C
Tennis courts (fee per hour peak)	6.00	6.00	01/04/24	D
Tennis courts (fee per hour off-peak)	3.00	3.00	01/04/24	D
CHARGES FOR NON SCHEDULED WORKS				
Week day rates				
2 staff & a van (includes tools & machinery) per hour	91.25 *	94.00 *	01/04/25	C
1 staff & a van (includes tools & machinery) per hour	52.50 *	54.00 *	01/04/25	C
Tractor & implement, or trailer with operator per hour	58.90 *	61.00 *	01/04/25	C
Ride on mower & operator per hour	52.50 *	54.00 *	01/04/25	C
Member of staff per hour (standard hours)	38.20 *	40.00 *	01/04/25	C
Charge hand per hour (standard hours)	48.30 *	50.00 *	01/04/25	C

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place
Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
CHARGES FOR NON SCHEDULED WORKS Continued				
Saturday rates				
1 staff & a van (includes tools & machinery) per hour	74.30 *	77.00 *	01/04/25	C
2 staff & a van (includes tools & machinery) per hour	133.70 *	138.00 *	01/04/25	C
Member of staff per hour (standard hours)	60.50 *	63.00 *	01/04/25	C
Charge hand per hour (standard hours)	72.70 *	75.00 *	01/04/25	C

Basis of Increase:
A - Statutory/National
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C - Inflationary and rounding increases
D - A local charging policy that deviates from the Corporate Charging Policy

Communication Events

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
FUNFAIRS & CIRCUSES				
Ground rent per day of operation (up to 7 rides, adult & juvenile / 500 seating capacity)	640.00	657.30	01/04/25	C
Ground rent per day of operation (more than 7 rides, adult & juvenile /500 seating capacity)	1,292.30	1,327.20	01/04/25	C
Returnable deposit per visit.				
Up to 7 rides, adult & juvenile / 500 seating capacity	192.00	Withdrawn	01/04/25	C
More than 7 rides, adult & juvenile / 500 seating capacity	390.00	Withdrawn	01/04/25	C
 A returnable deposit for ground damage will be charged based on the size and impact on site	-	<i>To be quantified after assessment of damage to site</i>		
INFLATABLE FUNDAYS (per item)				
Busier sites (based on footfall)	27.60	28.35	01/04/25	C
Quieter sites (based on footfall)	11.15	11.45	01/04/25	C

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Communication Events

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
COMMUNITY/CHARITY EVENTS				
London Borough of Havering charities - a 20% discount can be applied (only if the charity is raising funds/providing entertainment/information which directly benefits the residents of Havering). The charity must be located in Havering and benefit all the community. Private/Religious Schools are exempt from this discount. The London Borough of Havering objective for charging large commercial events is to cover the cost of impact on residents and services				
Small event (free entry/non-profit) max capacity - 300	164.50	169.00	01/04/25	C
Community/charity fundraising event (income generating)				
max capacity - 1000	546.50	561.30	01/04/25	C
max capacity - 2000	1,093.00	1,122.50	01/04/25	C
max capacity - 6000	3,278.50	3,367.00	01/04/25	C
max capacity - 8000	4,371.30	4,489.40	01/04/25	C
Non-operational day	164.50	169.00	01/04/25	C
COMMERCIAL EVENTS				
The fees will be negotiated on application, taking into account size, impact on the site and site operators, impact on the borough and surrounding environs. Minimum charge at least double the rate charged for charities/community hires				

Basis of Increase:

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B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Communication Events

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
TOWN CENTRE EVENTS				
<i>London Borough of Havering charities - a 20% discount can be applied (only if the charity is raising funds/providing entertainment/information which directly benefits the residents of Havering). The charity must be located in Havering and benefit all the community. Private/Religious Schools are exempt from this discount. The London Borough of Havering objective for charging large commercial events is to cover the cost of impact on residents and services</i>				
Small event (free entry/non-profit) max capacity - 300		169.00	01/04/25	NEW
Community/charity fundraising event (income generating)				
max capacity - 1000		561.30	01/04/25	NEW
max capacity - 2000		1,122.50	01/04/25	NEW
max capacity - 6000		3,367.00	01/04/25	NEW
max capacity - 8000		4,489.40	01/04/25	NEW
Non-operational day		169.00	01/04/25	NEW
COMMERCIAL EVENTS				
The fees will be negotiated on application, taking into account size, impact on the site and site operators, impact on the borough and surrounding environs. Minimum charge at least double the rate charged for charities/community hires				

Basis of Increase:

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

Place Environment

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
TRAFFIC & PARKING CONTROL:				
Parking Facilities				
Penalty Charge Notices				
(Levels set by London Councils and agreed by the Mayor of London and endorsed by the Secretary of State)				
Less Serious Contravention Band A	80.00	80.00	01/04/11	A
Less Serious Contravention Band A if paid within 14 days	40.00	40.00	01/04/11	A
Serious Contravention Band A	130.00	130.00	15/04/11	A
Serious Contravention Band A paid within 14 days	65.00	65.00	15/04/11	A
Less Serious Band B	60.00	60.00	01/04/11	A
Less Serious paid within 14 days	30.00	30.00	01/04/11	A
Serious Band B	110.00	110.00	15/04/11	A
Serious Band B if paid within 14 days	55.00	55.00	15/04/11	A
Vehicle Clamping and Removal				
Vehicle Immobilisation release fee	70.00	70.00	01/04/11	A
Vehicle Pound release fee (if clamped)	200.00	200.00	01/04/11	A
Disposal Fee	70.00	70.00	01/04/11	A
Vehicle Pound storage fee (per day)	40.00	40.00	01/04/11	A

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Place Environment

(B) Charges determined by Cabinet

*VAT inclusive

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
<i>For all paid for and free half hour parking sessions/charges on the following pages, optional reminder and extension text messages will be charged directly to the customer by the cashless parking application provider. Customers may opt in or out of this additional service. The associated charge per message is not levied by the Council. Where indicated free 30 minute parking sessions are limited to one per vehicle per day.</i>				
TRAFFIC & PARKING CONTROL: PARKING FACILITIES				
Romford Area Car Parks - Mixed Tariff				
Monday to Saturday (Period Hours)				
0 - 1	2.60 *	2.60 *	01/04/24	B
1 - 2	4.40 *	4.40 *	01/04/24	B
2 - 3	6.20 *	6.20 *	01/04/24	B
3 - 4	8.00 *	8.00 *	01/04/24	B
4 - 5	10.00 *	10.00 *	01/04/24	B
5 - 6	12.00 *	12.00 *	01/04/24	B
6 - 7	14.00 *	14.00 *	01/04/24	B
7 - 8	15.00 *	15.00 *	01/04/24	B
over 8	15.00 *	15.00 *	01/04/24	B
Solo Motorcycle	2.50 *	2.50 *	01/04/24	B
Overnight (applies to hours as advertised on site)	2.00 *	2.00 *	01/04/24	B

Basis of Increase:

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Place
Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Market Place (Non-market days)				
0 - 1	2.60 *	2.60 *	01/04/24	B
1 - 2	4.40 *	4.40 *	01/04/24	B
2 - 3	6.20 *	6.20 *	01/04/24	B
3 - 4	8.00 *	8.00 *	01/04/24	B
Overnight (Non-market days & applies to hours as advertised on site)	2.00 *	2.00 *	01/04/24	B
Solo Motorcycle	2.50 *	2.50 *	01/04/24	B

Basis of Increase:

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

Place
Environment

(B) Charges determined by Cabinet

*VAT inclusive

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Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
All Car Parks Excluding Romford (Hornchurch, Upminster, Collier Row, Cranham, Elm Park, Gidea Park & Rainham Area Car parks)				
Monday to Saturday (Period Hours)				
0 - 30 mins (1 boroughwide session per day)	No Charge *	No Charge *	01/04/21	B
0 - 1	2.60 *	2.60 *	01/04/24	B
1 - 2	4.40 *	4.40 *	01/04/24	B
2 - 3	6.20 *	6.20 *	01/04/24	B
3 - 4	8.00 *	8.00 *	01/04/24	B
4 - 5	10.00 *	10.00 *	01/04/24	B
5 - 6	12.00 *	12.00 *	01/04/24	B
6 - 7	14.00 *	14.00 *	01/04/24	B
7 - 8	15.00 *	15.00 *	01/04/24	B
Over 8	15.00 *	15.00 *	01/04/24	B
Solo Motorcycles	2.50 *	2.50 *	01/04/24	B
Overnight (applies to hours as advertised on site)	2.00 *	2.00 *	01/04/24	B

Basis of Increase:

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

Place Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Season Tickets				
Romford Central Area				
All car parks:				
Annual	1,610.00 *	1,610.00 *	01/04/24	B
Per quarter	400.00 *	405.00 *	01/04/25	B
Per month	140.00 *	140.00 *	01/04/24	B
Outside Romford Central Area				
5 Day season – Balgore Square:				
Annual	1,610.00 *	1,610.00 *	01/04/24	B
per quarter	400.00 *	405.00 *	01/04/25	B
per month	140.00 *	140.00 *	01/04/24	B
All other car parks:				
Annual	1,400.00 *	1,400.00 *	01/04/24	B
per quarter	350.00 *	350.00 *	01/04/24	B
per month	125.00 *	125.00 *	01/04/24	B

Basis of Increase:

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- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

Place
Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
On Street Pay and Display				
Upminster Road South Monday to Saturday (Maximum Stay 1 hour)				
0 - 30 mins (1 boroughwide session per day)	No Charge	No Charge	06/04/15	N/A
0 - 1 hour	2.60	2.60	01/04/24	B
Solo Motorcycle	2.50	2.50	01/04/24	B
 Romford				
Monday to Saturday (Maximum Stay 3 hours)				
0 mins - 1 hour	2.60	2.60	01/04/24	B
1 - 2	4.40	4.40	01/04/24	B
2 - 3	6.20	6.20	01/04/24	B
Solo Motorcycle	2.50	2.50	01/04/24	B

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Place
Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
On Street Pay and Display (continued) Ardleigh Green, Collier Row, Cranham, Elm Park, Gidea Park, Harold Hill, Harold Wood & Rainham, Honchurch & Upminster Town Centres Monday to Saturday (Maximum Stay 3 Hours) 0 - 30 mins (1 borough wide session per day) 0 -1 hour 1 - 2 hours 2 - 3 hours Solo Motorcycle	No Charge 2.60 4.40 6.20 2.50	No Charge 2.60 4.40 6.20 2.50	01/04/19 01/04/24 01/04/24 01/04/24 01/04/24	N/A B B B B

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Place Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Controlled Parking Zones				
Resident's parking permit (per annum)				
1st Permit per household	45.00	45.00	01/04/24	B
2nd Permit per household	90.00	90.00	01/04/24	B
3rd Permit per household	140.00	140.00	01/04/24	B
Resident's visitor permits (book of 10)	28.00	28.00	01/04/24	B
Resident's All Day visitor permits (book of 10)	70.00	70.00	01/04/24	B
Domestic Carer Permit (per annum)	40.00	40.00	01/04/21	B
Business Parking				
Business parking permits (per annum)	420.00	420.00	01/04/24	B
Business visitor permits (book of 10)	45.00	45.00	01/04/24	B
Commuter Bays (per annum)	1,400.00	1,400.00	01/04/24	B
Other Miscellaneous Charges				
CPZ Trade person waiver	21.25	21.25	01/04/24	B
Health and Homecare Permit (per annum)	80.00	80.00	01/04/23	B
Resident Season Ticket Car Parks (per annum)	212.00 *	212.00 *	01/04/24	B

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D - A local charging policy that deviates from the Corporate Charging Policy

Place
Environment

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Events Charging For Traffic Management and Parking				
Traffic Management per road closure if no diversion required An additional charge to be applied to the above charge for complex Traffic Management, costed on application.	407.42 *	420.00 *	01/04/25	C
Special Event Road closure	1,320.00 *	1,360.00 *	01/04/25	B
(i) Parking Bay suspensions				
Price per parking space per day (1 - 7 days)	64.00	70.00	01/04/25	B
Price per parking space per day (8 - 14 days)	122.00	130.00	01/04/25	B
Price per parking space per day (15 days +)	181.00	195.00	01/04/25	B

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Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
ENVIRONMENTAL HEALTH:				
Defra				
Stray Dog Service - Environmental Protection (Stray Dogs) Regulation 1992				
Impounding fee per dog	25.00	25.00	01/04/92	A
Gambling Act 2005				
Bingo club - Gambling Act 2005 Dept. of Culture and Media and Sport				
Copy licence	25.00	25.00	01/10/06	A
Notification of change	50.00	50.00	01/10/06	A
Betting shop - Dept. of Culture and Media and Sport				
Copy licence	25.00	25.00	01/10/06	A
Notification of change	50.00	50.00	01/10/06	A
Betting premises tracks - Dept. of Culture and Media and Sport				
Copy licence	25.00	25.00	01/10/06	A
Notification of change	50.00	50.00	01/10/06	A

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D - A local charging policy that deviates from the Corporate Charging Policy

Place
Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Family entertainment centres - Dept. of Culture and Media and Sport				
Application to vary	1,000.00	1,000.00	01/10/06	A
Copy licence	25.00	25.00	01/10/06	A
Notification of change	50.00	50.00	01/10/06	A
Adult gaming centres - Dept. of Culture and Media and Sport				
Application to vary	1,000.00	1,000.00	01/10/06	A
Copy licence	25.00	25.00	01/10/06	A
Notification of change	50.00	50.00	01/10/06	A
Lottery - Dept. of Culture and Media and Sport				
New registration	40.00	40.00	01/10/06	A
Annual re registration	20.00	20.00	01/10/06	A
Permit fees - Dept. of Culture and Media and Sport				
Notification of right of licensed premises to have 2 gaming machines	50.00	50.00	01/10/06	A
Family entertainment centre - Dept. of Culture and Media and Sport				
New application	2,000.00	2,000.00	01/04/23	A
Change of name	25.00	25.00	01/10/06	A
Copy of permit	15.00	15.00	01/10/06	A

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Place
Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Prize Gaming permit (S 16) Dept. of Culture and Media and Sport				
New application	300.00	300.00	31/03/05	A
Change of name	25.00	25.00	31/03/05	A
Copy of permit	15.00	15.00	31/03/05	A
Licensed premises gaming machine permit - Dept. of Culture Media and Sport				
New application (new operator)	150.00	150.00	31/03/05	A
New application (existing operator)	100.00	100.00	31/03/05	A
Vary a permit	100.00	100.00	31/03/05	A
Transfer application	25.00	25.00	31/03/05	A
Annual fee (1st fee payable within 30 days of issue)	50.00	50.00	31/03/05	A
Change of name	25.00	25.00	31/03/05	A
Copy of permit	15.00	15.00	31/03/05	A

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Place
Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Club gaming machine permit - Dept. of Culture and Media and Sport				
New application	200.00	200.00	31/03/05	A
Renewal	100.00	100.00	31/03/05	A
New application (existing operator)	100.00	100.00	31/03/05	A
Vary a permit	100.00	100.00	31/03/05	A
Copy of permit	15.00	15.00	31/03/05	A
Annual fee (1st fee payable within 30 days of issue)	50.00	50.00	31/03/05	A
Environment Protection Act (Defra)				
Application Fee				
Standard Process	1,650.00	1,650.00	01/04/18	A
Additional fee for operating without a permit	1,188.00	1,188.00	01/04/18	A
Reduced fee activities (except VRs)	155.00	155.00	01/04/19	A
Vehicle refinisher	362.00	362.00	01/04/18	A
Service station PVR I & II combined	257.00	257.00	01/04/18	A
Reduced fee activities: Additional fee for operating without a permit.	71.00	71.00	01/04/19	A

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Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Environment Protection Act (Defra) (continued)				
Mobile screening and crushing plant	1,650.00	1,650.00	01/04/18	A
For the third to seventh applications	985.00	985.00	01/04/18	A
For the eight and subsequent applications	498.00	498.00	01/04/18	A
Note: Where an application for any of the above is for a combined Part B and waste application, add an extra £310 to the above amounts				
Annual subsistence charge				
Standard process Low (+£103)	772.00	772.00	01/04/18	A
Standard process Medium (+£156)	1,161.00	1,161.00	01/04/18	A
Standard process High (+£207)	1,747.00	1,747.00	01/04/18	A
<i>(+) to be added when the above standard process is for combined part B and waste site</i>				
Service stations PVR l/dry cleaner/ waste oil burner <0.4MW				
Low	79.00	79.00	01/04/18	A
Medium	158.00	158.00	01/04/18	A
High	237.00	237.00	01/04/18	A

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Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Environment Protection Act (Defra) (continued)				
Vehicle refinisher				
Low	228.00	228.00	01/04/18	A
Medium	365.00	365.00	01/04/18	A
High	548.00	548.00	01/04/18	A
Service station PVRI and II combined				
Low	113.00	113.00	01/04/18	A
Medium	226.00	226.00	01/04/18	A
High	341.00	341.00	01/04/18	A
Odourising of natural gas				
Low	79.00	79.00	01/04/19	A
Medium	158.00	158.00	01/04/19	A
High	237.00	237.00	01/04/19	A
Mobile screening and crushing plant For the first and second plants				
Low	626.00	626.00	01/04/19	A
Medium	1,034.00	1,034.00	01/04/18	A
High	1,551.00	1,551.00	01/04/19	A

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Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Environment Protection Act (Defra) (continued)				
For the third to seventh applications				
Low	385.00	385.00	01/04/18	A
Medium	617.00	617.00	01/04/18	A
High	924.00	924.00	01/04/18	A
For the eighth and subsequent applications				
Low	198.00	198.00	01/04/18	A
Medium	316.00	316.00	01/04/19	A
High	473.00	473.00	01/04/18	A
Transfer and Surrender of a permit				
Standard process transfer	169.00	169.00	01/04/18	A
Standard process partial transfer	497.00	497.00	01/04/18	A
New operator at low risk reduced fee activity	78.00	78.00	01/04/18	A
Surrender: all Part B activities	No charge	No charge	01/05/12	A
Transfer: Service Stations and Waste Oil burners <0.4MW	No charge	No charge	01/05/12	A
Reduced fee activities: Transfer	No charge	No charge	01/05/12	A
Reduced fee activities: partial transfer	47.00	47.00	01/04/18	A

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Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Transfer and Surrender of a permit (continued)				
Temporary				
First transfer	53.00	53.00	01/04/19	A
Transfer for mobiles				
Repeat transfer	11.00	11.00	01/04/19	A
Repeat following enforcement or warning	53.00	53.00	01/04/19	A
Substantial changes to s10 and s11				
One off annual payment				
Standard process	1,050.00	1,050.00	01/04/18	A
Standard process where the substantial change results in a new PPC activity	1,650.00	1,650.00	01/04/18	A
Reduced fee activities	102.00	102.00	01/04/18	A
Note: Reduced fee activities are; Service Stations, Vehicle Refinishers, Dry Cleaners and Small Waste Oil burners under 0.4MW				

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Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Environmental Protection Act (DEFRA): LAPPC mobile plant charges				
Number of Permits				
1 Low	646.00	646.00	01/04/19	A
1 Medium	1,034.00	1,034.00	01/04/19	A
1 High	1,506.00	1,506.00	01/04/19	A
2 Low	646.00	646.00	01/04/19	A
2 Medium	1,034.00	1,034.00	01/04/19	A
2 High	1,506.00	1,506.00	01/04/19	A
3 Low	385.00	385.00	01/04/19	A
3 Medium	617.00	617.00	01/04/19	A
3 High	924.00	924.00	01/04/19	A
4 Low	385.00	385.00	01/04/19	A
4 Medium	617.00	617.00	01/04/19	A
4 High	924.00	924.00	01/04/19	A
5 Low	385.00	385.00	01/04/19	A
5 Medium	617.00	617.00	01/04/19	A
5 High	924.00	924.00	01/04/19	A
6 Low	385.00	385.00	01/04/19	A
6 Medium	617.00	617.00	01/04/19	A
6 High	924.00	924.00	01/04/19	A

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C - Inflationary and rounding increases

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Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Environmental Protection Act (DEFRA): LAPPC mobile plant charges (continued)				
7 Low	385.00	385.00	01/04/19	A
7 Medium	617.00	617.00	01/04/19	A
7 High	924.00	924.00	01/04/19	A
8 and over Low	198.00	198.00	01/04/19	A
8 and over Medium	316.00	316.00	01/04/19	A
8 and over High	473.00	473.00	01/04/19	A
Note: Subsistence charges can be paid in four equal quarterly instalments paid on 1st April, 1st July, 1st October and 1st January. Where paid quarterly the total amount payable to the local authority will be increased by £36.				

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**Place
Planning & Public Protection**

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Licensing Act 2003 fees set by Home Office				
Application for the grant or renewal of a personal licence	37.00	37.00	01/11/05	A
Temporary event notice	21.00	21.00	01/11/05	A
Theft, loss, etc. of premises licence or summary	21.00	21.00	01/11/05	A
Application for a provisional statement where premises being built etc.	10.50	10.50	01/11/05	A
Notification of change of name or address	10.50	10.50	01/11/05	A
Application to vary licence to specify individual as premises supervisor	23.00	23.00	01/11/05	A
Application for transfer of premises licence	23.00	23.00	01/11/05	A
Interim authority notice following death etc. of licence holder	10.50	10.50	01/11/05	A
Theft, loss etc. of certificate or summary	23.00	23.00	01/11/05	A
Notification of change of name or alteration of rules of club	23.00	23.00	01/11/05	A
Change of relevant registered address of club	23.00	23.00	01/11/05	A
Theft, loss etc. of temporary event notice	10.50	10.50	01/11/05	A
Theft, loss etc. of personal licence	10.50	10.50	01/11/05	A
Duty to notify change of name or address	10.50	10.50	01/11/05	A
Right of freeholder etc. to be notified of licensing matters	10.50	10.50	01/11/05	A

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Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Main Fee Levels				
Based on non domestic rateable value:				
Band A £0 - £4,300				
Band B £4,301 - £33,000				
Band C £33,001 - £87,000				
Band D £87,001 - £125,000				
Band E £125,001 and over				
Premises Licences				
New Applications and variation				
Band A	100.00	100.00	01/11/05	A
Band B	190.00	190.00	01/11/05	A
Band C	315.00	315.00	01/11/05	A
Band D	450.00	450.00	01/11/05	A
Band E	635.00	635.00	01/11/05	A
Multiplier applied to premises used exclusively or primarily for the supply of alcohol for consumption on the premises (bands D & E only)				
Band D x 2	900.00	900.00	01/11/05	A
Band E x 3	1,905.00	1,905.00	01/11/05	A

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D - A local charging policy that deviates from the Corporate Charging Policy

Place
Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Premises Licences (continued)				
Annual maintenance fee to keep premises licence current.				
Band A	70.00	70.00	01/11/05	A
Band B	180.00	180.00	01/11/05	A
Band C	295.00	295.00	01/11/05	A
Band D	320.00	320.00	01/11/05	A
Band E	350.00	350.00	01/11/05	A
Annual charge multiplier applied to premises used exclusively or primarily for the supply of alcohol for consumption on the premises (bands D & E only)				
Band D x 2	640.00	640.00	01/11/05	A
Band E x 3	1,050.00	1,050.00	01/11/05	A
Additional Fees				
There are additional fees for premises licence applications, and the annual fee for exceptionally large scale events (5000+), unless certain conditions apply. Please read Regulation 4(4) and 4(5) of the licensing Act (Fees) Regulations 2005.				

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D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Additional Premises licence fee				
Numbers in attendance at any one time				
5,000 - 9,999	1,000.00	1,000.00	01/11/05	A
10,000 - 14,999	2,000.00	2,000.00	01/11/05	A
15,000 - 19,999	4,000.00	4,000.00	01/11/05	A
20,000 - 29,999	8,000.00	8,000.00	01/11/05	A
30,000 - 39,999	16,000.00	16,000.00	01/11/05	A
40,000 - 49,999	24,000.00	24,000.00	01/11/05	A
50,000 - 59,999	32,000.00	32,000.00	01/11/05	A
60,000 - 69,999	40,000.00	40,000.00	01/11/05	A
70,000 - 79,999	48,000.00	48,000.00	01/11/05	A
80,000 - 89,999	56,000.00	56,000.00	01/11/05	A
90,000 and over	64,000.00	64,000.00	01/11/05	A

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Additional annual maintenance fee payable (if applicable)				
Numbers in attendance at any one time				
5,000 - 9,999	500.00	500.00	01/11/05	A
10,000 - 14,999	1,000.00	1,000.00	01/11/05	A
15,000 - 19,999	2,000.00	2,000.00	01/11/05	A
20,000 - 29,999	4,000.00	4,000.00	01/11/05	A
30,000 - 39,999	8,000.00	8,000.00	01/11/05	A
40,000 - 49,999	12,000.00	12,000.00	01/11/05	A
50,000 - 59,999	16,000.00	16,000.00	01/11/05	A
60,000 - 69,999	20,000.00	20,000.00	01/11/05	A
70,000 - 79,999	24,000.00	24,000.00	01/11/05	A
80,000 - 89,999	28,000.00	28,000.00	01/11/05	A
90,000 and over	32,000.00	32,000.00	01/11/05	A

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Club premises certificates				
New application variation				
Band A	100.00	100.00	01/11/05	A
Band B	190.00	190.00	01/11/05	A
Band C	315.00	315.00	01/11/05	A
Band D	450.00	450.00	01/11/05	A
Band E	635.00	635.00	01/11/05	A
Annual maintenance fee				
Band A	70.00	70.00	01/11/05	A
Band B	180.00	180.00	01/11/05	A
Band C	295.00	295.00	01/11/05	A
Band D	320.00	320.00	01/11/05	A
Band E	350.00	350.00	01/11/05	A

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

**Place
Planning & Public Protection**

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Explosives Regulations 2014 (set by HSE) Registration (Unlimited) initial application	500.00	500.00	01/04/17	A
Fireworks Explosives Regulations Health & Safety and Nuclear (Fees) Regulations 2016 Licence to store explosives where, by virtue of regulation 27 of, and Schedule 5 to, the 2014 Regulations, no minimum separation distance or a 0 metres separation distance is prescribed: (Storage of up to 250kg NEQ)				
New				
New application 1 year	111.00	119.00	01/04/25	A
New application 2 years	144.00	154.00	01/04/25	A
New application 3 years	177.00	190.00	01/04/25	A
New application 4 years	211.00	226.00	01/04/25	A
New application 5 years	243.00	260.00	01/04/25	A
Renewals				
Renewal 1 year	55.00	59.00	01/04/25	A
Renewal 2 years	88.00	94.00	01/04/25	A
Renewal 3 years	123.00	132.00	01/04/25	A
Renewal 4 years	155.00	166.00	01/04/25	A
Renewal 5 years	189.00	202.00	01/04/25	A

Basis of Increase:

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Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Explosives Regulations 2014 (set by HSE) continued				
Licence to store explosives where, by virtue of regulation 27 of, and Schedule 5 to, the 2014 Regulations, a minimum separation distance of greater than 0 metres is required: (Storage between 250kg and 2,000kg NEQ)				
New				
New application 1 year	189.00	202.00	01/04/25	A
New application 2 years	248.00	266.00	01/04/25	A
New application 3 years	311.00	333.00	01/04/25	A
New application 4 years	382.00	409.00	01/04/25	A
New application 5 years	432.00	463.00	01/04/25	A
Renewals				
Renewal 1 year	88.00	94.00	01/04/25	A
Renewal 2 years	150.00	161.00	01/04/25	A
Renewal 3 years	211.00	226.00	01/04/25	A
Renewal 4 years	272.00	291.00	01/04/25	A
Renewal 5 years	333.00	357.00	01/04/25	A
Varying a licence (For any other variation-the reasonable cost to the licensing authority of having the work carried out)				
Varying the name of licensee or address of site	37.00	40.00	01/04/25	A
Transfer of licence	37.00	40.00	01/04/25	A
Replacement of licence if lost	37.00	40.00	01/04/25	A

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Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
ENVIRONMENTAL HEALTH:				
Keeping of dangerous wild animals (Dangerous Wild Animals Act 1976)				
New application Part A	407.00	418.00	01/04/25	C
New application Part B	124.00	128.00	01/04/25	C
Note: total fee for new application £546				
Renewal Part A	407.00	418.00	01/04/25	C
Renewal Part B	124.00	128.00	01/04/25	C
Note: total fee for renewal £546				
Replacement or Copy of Keeping of dangerous wild animals Application/Renewal	53.00	55.00	01/04/25	C

Basis of Increase:

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D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
ENVIRONMENTAL HEALTH:				
Animal Welfare Licences (The Animal welfare (Licensing of Activities Involving Animals) England) Regulations 2018				
Providing and arranging boarding for cat/dog kennels, home boarding for dogs	418.00	430.00	01/04/25	C
New Application Part B (Issue Fee)	209.00	215.00	01/04/25	C
Note: total fee for new application £645				
Renewal Part A (Application Fee)	383.00	394.00	01/04/25	C
Renewal Part B (Issue Fee)	140.00	144.00	01/04/25	C
Note: total fee for renewal application £538				
Dog Daycare				
Dog Daycare Part A (Application Fee)	418.00	430.00	01/04/25	C
Dog Daycare Part 3 (Issue Fee)	209.00	215.00	01/04/25	C
Note: total fee for new application £645				
Renewal Part A (Application Fee)	383.00	394.00	01/04/25	C
Renewal Part B (Issue Fee)	140.00	144.00	01/04/25	C
Note: total fee for renewal application £543				

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place
Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Animal Welfare Licences (continued)				
Dog Breeding				
Dog Breeding Part A (Application Fee) (plus vet visit fee)	453.00	466.00	01/04/25	C
Dog Breeding Part B (Issue Fee)	209.00	215.00	01/04/25	C
Note: total fee for new application £681				
Renewal Part A (Application Fee)(plus vet fee visit fee)	418.00	430.00	01/04/25	C
Renewal Part B (Issue Fee)	140.00	144.00	01/04/25	C
Note: total fee for renewal application £547				
Pet Shop Operation				
Pet Shop Operation Part A (Application Fee)	418.00	430.00	01/04/25	C
Pet Shop Operation Part B (Issue Fee)	209.00	215.00	01/04/25	C
Note: total fee for Pet Shop Operation £645				
Renewal Part A (Application Fee)	383.00	394.00	01/04/25	C
Renewal Part B (Issue Fee)	140.00	144.00	01/04/25	C
Note: total fee for renewal application £538				

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

**Place
Planning & Public Protection**

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Animal Welfare Licences (continued)				
Hiring of Horses				
Hiring of Horses (riding and/or instruction) Part A (Application Fee) (plus vet visit fee)	453.00	466.00	01/04/25	C
Hiring of Horses (riding and/or instruction) Part B (Issue Fee)	209.00	215.00	01/04/25	C
Note: total fee for Hiring of Horses £681				
Renewal Part A (Application Fee)(plus vet fee visit fee)	418.00	430.00	01/04/25	C
Renewal Part B (Issue Fee)	140.00	144.00	01/04/25	C
Note: total fee for renewal application £574				
Keeping or Training of Animals for Exhibitions				
Keeping or training of animals for exhibition Part A (Application Fee)	418.00	430.00	01/04/25	C
Keeping or training of animals for exhibition Part B (Issue Fee)	209.00	215.00	01/04/25	C
Note: total fee for Keeping or training of animals for exhibition £645				
Renewal Part A (Application Fee)	383.00	394.00	01/04/25	C
Renewal Part B (Issue Fee)	140.00	144.00	01/04/25	C
Note: total fee for renewal application £538				
Variation of Licence	348.00	358.00	01/04/25	C
Re-rating of Premises	313.00	322.00	01/04/25	C
Amendment Fee/Replacement Licence for a lost or defaced Licence	53.00	55.00	01/04/25	C
Transfer Fee	209.00	215.00	01/04/25	C

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Special treatment establishments (London Local Authority Act 1991)				
High risk single treatment New Part A	628.00	645.00	01/04/25	C
High risk single treatment New Part B	187.00	193.00	01/04/25	C
Note: total fee for new application £838				
High risk Multiple treatment New Part A	776.00	797.00	01/04/25	C
High risk Multiple treatment New Part B	187.00	193.00	01/04/25	C
Note: total fee for new application £990				
High risk renewal single treatment Part A	187.00	193.00	01/04/25	C
High risk renewal single treatment Part B	187.00	193.00	01/04/25	C
Note: total fee for renewal £386				
High risk Renewal multiple treatment Part A	259.00	266.00	01/04/25	C
High risk Renewal multiple treatment Part B	187.00	193.00	01/04/25	C
Note: total fee for renewal £459				
Variation (additional treatment High risk)	370.00	380.00	01/04/25	C

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Special treatment establishments (Cont.)				
**surcharge to be paid for renewal applications that are received within 30 days from the date the licence lapsed. Any renewal applications received after that period will not be accepted and a new application and associated fee will be required.				
low risk single treatment New Part A	407.00	418.00	01/04/25	C
low risk single treatment New Part B	187.00	193.00	01/04/25	C
Note: total fee for new application £611				
low risk multiple treatment New Part A	555.00	570.00	01/04/25	C
low risk multiple treatment New Part B	187.00	193.00	01/04/25	C
Note: total fee for new application £763				

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Special treatment establishments (Cont.)				
Low risk renewal single treatment Part A	124.00	128.00	01/04/25	C
Low risk renewal single treatment Part B	187.00	193.00	01/04/25	C
Note: total fee for renewal £321				
Low risk renewal multiple treatment Part A	187.00	193.00	01/04/25	C
Low risk renewal multiple treatment Part B	187.00	193.00	01/04/25	C
Note: total fee for renewal £386				
Variation (additional treatment low risk)~	187.00	193.00	01/04/25	C
Change of details/transfer	124.00	128.00	01/04/25	C
Late renewal surcharge	49.00	51.00	01/04/25	C
Change of Therapist	35.00	36.00	01/04/25	C
Duplicate Special treatment establishments licence	53.00	55.00	01/04/25	C
~ if the additional treatment is high risk the higher fee must be paid.				

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Zoo Licensing (Zoo Licensing Act 1981)				
New Application Part A (Part B no charge) (plus vet visit fee)	776.00	797.00	01/04/25	C
Renewal (no change) Part A fee plus vet inspection fee	555.00	570.00	01/04/25	C
Alteration Part A plus vet inspection fee	678.00	697.00	01/04/25	C
Sex Establishment Licensing (Local Govt. Miscellaneous Provisions Act 1982)				
New application Part A (Part B no charge)	2,509.00	2,577.00	01/04/25	C
Renewal Part A fee	370.00	380.00	01/04/25	C
Renewal Part B fee	124.00	128.00	01/04/25	C
Note: total fee for renewal £508				
Hypnotism consent (Hypnotism Act 1952)				
New application Part A	370.00	380.00	01/04/25	C

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Street Trading Licences (London Local Authorities Act 1990)				
Subject to review and a separate consultation for proposed street trading protocol				
Trading between 05:00 - 20:00				
Seven days per week	2,586.00	2,656.00	01/04/25	C
Six days per week	2,216.00	2,276.00	01/04/25	C
Five days per week	1,853.00	1,904.00	01/04/25	C
Four days per week	1,478.00	1,518.00	01/04/25	C
Three days per week	1,113.00	1,144.00	01/04/25	C
Two days per week	741.00	762.00	01/04/25	C
One day per week	372.00	383.00	01/04/25	C
Trading between 20:00 - 02:00				
Seven days per week	3,200.00	3,287.00	01/04/25	C
Six days per week	2,745.00	2,829.00	01/04/25	C
Five days per week	2,286.00	2,348.00	01/04/25	C
Four days per week	1,831.00	1,881.00	01/04/25	C
Three days per week	1,371.00	1,409.00	01/04/25	C
Two days per week	907.00	932.00	01/04/25	C
One day per week	455.00	468.00	01/04/25	C
These can be paid annually in advance				

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Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Temporary Street Trading Licences (up to 6 months)				
Trading between 05:00 and 20:00				
Seven days per week	1,297.00	1,333.00	01/04/25	C
Six days per week	1,112.00	1,143.00	01/04/25	C
Five days per week	910.00	935.00	01/04/25	C
Four days per week	741.00	762.00	01/04/25	C
Three days per week	557.00	573.00	01/04/25	C
Two days per week	371.00	382.00	01/04/25	C
One day per week	189.00	195.00	01/04/25	C
Temporary Street Trading Licences (up to 6 months)				
Trading between 20:00 and 02:00				
Seven days per week	1,602.00	1,646.00	01/04/25	C
Six days per week	1,377.00	1,415.00	01/04/25	C
Five days per week	1,147.00	1,178.00	01/04/25	C
Four days per week	916.00	941.00	01/04/25	C
Three days per week	686.00	705.00	01/04/25	C
Two days per week	459.00	472.00	01/04/25	C
One day per week	239.00	246.00	01/04/25	C

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Place
Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Daily Temporary Licence for special events	53.00	55.00	01/04/25	C
Duplicate Licence	57.00	59.00	01/04/25	C
Variations to existing Licences	122.00	126.00	01/04/25	C
Pavement Licence (Business and Planning Act 2020)				
New Application (Two-year Licence)	500.00	500.00	22/07/24	D
Renewal Application (Two-year Licence)	350.00	350.00	22/07/24	D

Basis of Increase:

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**Place
Planning & Public Protection**

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Land Quality Reports				
Written report that takes less than 2 hours to complete:				
a) 5 working day response (where available and on request)	648.00 *	666.00 *	01/04/25	C
b) 20 working day response	358.00 *	368.00 *	01/04/25	C
For every hour over 2 hours	107.00 *	110.00 *	01/04/25	C
To respond to specific questions on land quality hourly rate	107.00 *	110.00 *	01/04/25	C
Mandatory HMO Licensing (Housing Act 2004)				
Licences usually valid for 5 years				
Up to 5 lettings	1,294.00	1,329.00	01/04/25	C
6 - 9 lettings	1,490.00	1,530.30	01/04/25	C
10 - 14 lettings	1,709.00	1,755.20	01/04/25	C
15 - 19 lettings	1,890.00	1,941.10	01/04/25	C
20 lettings and above	2,074.00	2,130.00	01/04/25	C
Additional fee for processing paper applications	114.00	117.10	01/04/25	C

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Place
Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Additional HMO Licence (usually valid for 5 years) Additional licence fees are split into two payments Part A (application fee) Part B (licensing fee)	550.00 350.00	550.00 350.00	01/04/20 01/04/20	D D
Selective Licensing for Privately Rented Homes (usually valid for 5 years) Selective licence fees are split into two payments Part A (application fee) Part B (licensing fee)	450.00 450.00	450.00 450.00	01/04/20 01/04/20	D D
Additional fee for processing paper applications Charge for assisted applications	107.00 107.00	107.00 107.00	01/04/23 01/04/23	D D
Discounts available* Landlord accreditation scheme: A £35 discount on the Part B fee only is available to accredited landlords Multi property discount: *A discount of £100 per dwelling in the same building, after the first licence, providing each of the dwellings have common ownership and management control **Discounts will not be applicable where the LA has served a warning letter for failure to licence the property.				

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**Place
Planning & Public Protection**

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Caravan site licence (Caravan Sites and Control of Development Act 1960)	465.00	477.60	01/04/25	C
Miscellaneous housing-related fees				
Fee for each type of statutory Notice served under Housing Act 2004 with the ability to add the cost of any report required from external experts such as Gas, Electricity or Structural Surveyors	593.00	609.00	01/04/25	C
Gambling Act 2005 Bingo Club premises				
Fees set by LA (subject to maxima set by Govt.)				
New premises application	3,500.00	3,500.00	01/04/20	D
Annual fee	830.00	853.00	01/04/25	C
Application to vary	1,380.00	1,418.00	01/04/25	C
Application to transfer	699.00	718.00	01/04/25	C
Application for reinstatement	1,082.00	1,112.00	01/04/25	C
Application for a provisional statement	1,442.00	1,481.00	01/04/25	C
License application (provisional statement holders)	1,082.00	1,112.00	01/04/25	C

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Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Betting shop				
New premises application	1,416.00	1,455.00	01/04/25	C
Annual fee	600.00	600.00	01/04/20	D
Application to vary	1,060.00	1,089.00	01/04/25	C
Application to transfer	700.00	719.00	01/04/25	C
Application for reinstatement	1,082.00	1,112.00	01/04/25	C
Application for a provisional statement	1,443.00	1,482.00	01/04/25	C
License application (provisional statement holders)	1,082.00	1,112.00	01/04/25	C
Betting premises tracks				
New premises application	2,500.00	2,500.00	01/04/20	D
Annual fee	1,000.00	1,000.00	01/04/22	D
Application to vary	1,250.00	1,250.00	01/04/22	D
Application to transfer	698.00	717.00	01/04/25	C
Application for reinstatement	950.00	950.00	01/04/22	D
Application for a provisional statement	2,500.00	2,500.00	01/04/20	D
License application (provisional statement holders)	950.00	950.00	01/04/22	D

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Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Family Entertainment centres				
New premises application	1,897.00	1,949.00	01/04/25	C
Annual fee	750.00	750.00	01/04/22	D
Application to vary	1,000.00	1,000.00	01/04/20	D
Application to transfer	699.00	718.00	01/04/25	C
Application for reinstatement	950.00	950.00	01/04/22	D
Application for a provisional statement	1,938.00	2,000.00	01/04/25	C
License application (provisional statement holders)	950.00	950.00	01/04/21	D
Adult gaming centres				
New premises application	1,923.00	2,000.00	01/04/25	C
Annual fee	832.00	855.00	01/04/25	C
Application to vary	1,000.00	1,000.00	01/04/20	D
Application to transfer	699.00	718.00	01/04/25	C
Application for reinstatement	986.00	1,013.00	01/04/25	C
Application for a provisional statement	1,919.00	2,000.00	01/04/25	C
License application (provisional statement holders)	1,046.00	1,075.00	01/04/25	C

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place
Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Scrap Metal Dealers Act 2013				
Application for a new scrap metal site licence	1,053.00	1,082.00	01/04/25	C
Application for a new scrap metal collectors licence	341.00	351.00	01/04/25	C
Application for a variation of an existing site licence to a collectors licence	171.00	176.00	01/04/25	C
Application for a variation of an existing collectors licence to a site licence	889.00	914.00	01/04/25	C
Application for a variation of an existing licence not listed above	236.00	243.00	01/04/25	C
Renewal application for a site licence under Scrap Metal Dealers Act 2013	1,053.00	1,082.00	01/04/25	C
Renewal application for a collectors licence under Scrap Metal Dealers Act 2013	317.00	326.00	01/04/25	C
Lost licence replacement	32.00	33.00	01/04/25	C
Marriage Act 1949				
Wedding Registration				
New application Part A fee	830.00	853.00	01/04/25	C
New Application Part B fee	223.00	230.00	01/04/25	C
Note: Total fee parts A and B £1083				
Renewal of Premises Licensing				
Renewal Part A fee	240.00	247.00	01/04/25	C
Renewal Part B fee	223.00	230.00	01/04/25	C
Note: Total fee parts A and B £477				

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D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Primary Authority Annual Fee, pays for 20 hours work (Enterprise and Regulatory Reform Act) Hourly rate, agreed in advance for work beyond 20 hours.	1,521.00 78.00	1,563.00 81.00	01/04/25 01/04/25	C C
Food Health Export Certificates (these are issued on request to food businesses who wish to export foodstuff outside the EU. They are provided to assist local exporters in meeting the food safety requirements. Only the local authority can provide them).	66.00	68.00	01/04/25	C
Food Hygiene Rating Requested rerating inspection, New charge for 2017. Can only be supplied by the local authority by the Enterprise Act. No Vat applicable	292.00	300.00	01/04/25	C

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Place
Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
ENVIRONMENTAL ENFORCEMENT Environmental offences Fixed penalty notices Levels are set by legislation and London Councils Transport and Environment Committee Guidelines.				
Fly Tipping	400.00	400.00	01/04/20	A
Householder Duty of Care	400.00	400.00	01/04/22	A
Fail to produce Waste Transfer Notes	300.00	300.00	01/04/20	A
Litter	150.00	150.00	01/04/20	A
Fail to comply requirement or condition in Abatement Notice	110.00	110.00	01/04/20	A
Fail to comply Community Protection Notice	100.00	100.00	01/04/20	A
Fail to comply Public Space Protection Order	100.00	100.00	01/04/20	A
Fail to produce authority to carry waste	300.00	300.00	01/04/20	A
Fail to comply with receptacles notice (Commercial)	110.00	110.00	01/04/20	A
Unlicensed Street Trading	150.00	150.00	01/04/20	A
Fail to comply conditions Street Trading License / temp License	100.00	100.00	01/04/20	A
Fail to produce a Street Trading Licence / Temp Licence on demand	100.00	100.00	01/04/20	A
Making a false statement to obtain a Street Trading Licence	125.00	125.00	01/04/20	A
Resisting or obstructing an authorised officer	250.00	250.00	01/04/20	A

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**Place
Planning & Public Protection**

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Fixed penalty notices (Continue)				
Nuisance Vehicles exposed for sale Unlicensed Trade	150.00	150.00	01/04/20	A
Abandoned Vehicles	200.00	200.00	01/04/20	A
Unauthorised distribution of printed matter	75.00	75.00	01/04/20	A
Fly Posting	150.00	150.00	01/04/20	A
Display advertisement in contravention of regulations	75.00	75.00	01/04/20	A
Graffiti	150.00	150.00	01/04/20	A
Marks / picture/ sign on highway or highway furniture	100.00	100.00	01/04/20	A
Wilful obstruction	100.00	100.00	01/04/20	A
Erect building / fence / hedge on highway	100.00	100.00	01/04/20	A
Deposit skip on highway without authority	100.00	100.00	01/04/20	A
Deposit skip on highway failure to light or sign	100.00	100.00	01/04/20	A
Deposit skip on highway failure to display name and address	100.00	100.00	01/04/20	A
Deposit skip on highway fail to remove	100.00	100.00	01/04/20	A
Deposit skip on highway fail to comply conditions / permit	100.00	100.00	01/04/20	A
Deposit skip on highway fail to remove / reposition	100.00	100.00	01/04/20	A
Deposit material on made up carriageway	100.00	100.00	01/04/20	A
Deposit material within 15 feet of centre carriageway	100.00	100.00	01/04/20	A
Deposit material on highway to interruption of user	100.00	100.00	01/04/20	A

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Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Fixed penalty notices (Continue) Pitching booths / stalls / stands / camp on highway Fail to prevent soil / mud / refuse escape to sewer / road Fail to remove projection Fail to prevent door etc, opening onto street Deposit things on highway which cause injury or danger Erect scaffold or structure on highway without licence (fail to comply condition)	100.00 100.00 100.00 100.00 100.00 100.00	100.00 100.00 100.00 100.00 100.00 100.00	01/04/20 01/04/20 01/04/20 01/04/20 01/04/20 01/04/20	A A A A A A
<i>The above fines are subject to early repayment discounts in line with issued Terms and Conditions.</i>				

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Place Planning & Public Protection

(A) Statutory and Nationally Agreed Charges -

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Letting Agency and Tenant Fees Enforcement Work (Fixed Penalty Notices)				
Requirement breach to belong to a Redress Scheme for Letting Agency/Property Management Work.	Up to £5,000	Up to £5,000	01/04/24	A
Failure to publish/display : (a) Letting agency /property management fees. (b) Statement of client money protection membership. (c) Statement of property Redress Scheme Membership.	Up to £5,000	Up to £5,000	01/04/24	A
Failure to meet/breach of the Tenant's Fees Act 2019 requirements	Up to £30,000	Up to £30,000	01/04/24	A
Breach of requirement to belong to a client money protection Scheme	Up to £30,000	Up to £30,000	01/04/24	A
Failure to display/publish Client Money Protection Membership Certificate or give a copy of certificate free of charge	Up to £5,000	Up to £5,000	01/04/24	A
Maximum Penalty can be applied for each of the above breach/offence				

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Place Trading Standards

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
TRADING STANDARDS:				
Trading Standards NE London Metrology Partnership Income Income is credited to the joint trading account				
Section 11 (4) of the Weights and Measures Act 1985				
Measuring Instruments:				
(a) Linear (with or without divisions/sub divisions)				
First Tape	27.70 *	28.50 *	01/04/25	C
(b) Capacity (without divisions, not exceeding 1 litre) - each measure	27.30 *	28.10 *	01/04/25	C
(c) Cubic ballast				
Other than brim (each measure)	262.10 *	269.20 *	01/04/25	C
Brim/bucket type (each measure)	262.10 *	269.20 *	01/04/25	C
1. Liquid capacity measures for making and checking average quantity purchases each measure	53.10 *	54.60 *	01/04/25	C

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Place
Trading Standards

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Measuring Instruments (continued):				
2. Templates (per scale)				
First item	93.30 *	95.90 *	01/04/25	C
Second and subsequent items	45.10 *	46.40 *	01/04/25	C
(d) Liquid fuel, Lubricants etc. (each instrument)				
1. Container type (not sub-divided)	159.20 *	163.50 *	01/04/25	C
2. Other types (multi-outlets)				
1 meter tested	219.90 *	225.50 *	01/04/25	C
Each additional meter tested	129.80 *	133.30 *	01/04/25	C
3. Test of peripheral equipment on separate visit (per hour)	155.30 *	159.50 *	01/04/25	C
4. Test of credit card acceptor (per hour)	155.30 *	159.50 *	01/04/25	C
5. MID verification				
1 meter tested	264.00 *	271.20 *	01/04/25	C
Each additional meter	160.40 *	164.80 *	01/04/25	C

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Place Trading Standards

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Measuring Instruments (continued):				
(e) Intoxicating liquor (each instrument)				
Not exceeding 150ml (individual submissions)	33.10 *	34.00 *	01/04/25	C
Other	36.90 *	37.90 *	01/04/25	C
(f) Each weight (stamping)				
1. Weights exceeding 5kg or not exceeding 500mg, 2cm	20.40 *	21.00 *	01/04/25	C
2. Other weights	15.30 *	15.80 *	01/04/25	C
3. Other weights (more than one submitted)	13.80 *	14.20 *	01/04/25	C
4. Adjusting weights (per hour)	161.70 *	166.10 *	01/04/25	C
(g) Verification - Weighing Machines / Weighing Equipment				
1. Calibrated to weigh only metric:				
Not exceeding 15kg	158.20 *	162.50 *	01/04/25	C
Exceeding 15kg to 100kg	164.60 *	169.10 *	01/04/25	C
Exceeding 100kg to 250kg	188.60 *	193.70 *	01/04/25	C
Exceeding 250kg to 1 tonne	198.00 *	203.40 *	01/04/25	C
Exceeding 1 tonne to 10 tonne	243.00 *	249.60 *	01/04/25	C
Exceeding 10 tonnes to 30 tonnes	511.40 *	525.30 *	01/04/25	C
Exceeding 30 tonnes to 60 tonnes	760.70 *	781.30 *	01/04/25	C

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Place Trading Standards

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Measuring Instruments (continued):				
2. When testing instruments incorporate peripherals such as remote display or printing facilities, and where completion of the test requires a second person or a second series of tests by the same person, an additional fee may be charged at the standard hourly rate:	159.90 *	164.30 *	01/04/25	C
3. Medical weighing scales (per hour)				
Not exceeding 15kg	143.00 *	146.90 *	01/04/25	C
Exceeding 15kg to 100kg	143.00 *	146.90 *	01/04/25	C
Exceeding 100kg to 250kg	158.30 *	162.60 *	01/04/25	C
Exceeding 250kg to 1 tonne	158.30 *	162.60 *	01/04/25	C
Certificate of errors				
For supplying a certificate containing results of errors found on testing (certificate supplied upon request of the submitter, fee applies when no other fee is payable)	73.90 *	75.90 *	01/04/25	C
Measuring Instrument Directive				
Measuring Instruments for liquid fuel and lubricants (No VAT will be charged for initial verification, re-verification will attract VAT) (surcharge over fee listed above)	20% Surcharge *	20% Surcharge *	01/04/24	C

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Place Trading Standards

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Measuring Instruments (continued):				
Other Weighing or Measuring Equipment				
Brake tester/spring balance type	94.40 *	97.00 *	01/04/25	C
For equipment other than the categories specifically described above, or equipment submitted for testing by means of statistical sampling techniques, or in pursuance of a Community obligation other than EEC. Initial or partial verification per man hour spent at place of submission of equipment etc. (pro rata for one quarter hour periods)	143.00 *	146.90 *	01/04/25	C
Standards Services provided to Other Local Authorities				
Testing and Associated Services (per hour)	133.20	136.80	01/04/25	C
Collection Delivery charge (price shown is per mile) return trip + congestion charge where applicable	1.00	1.00	01/04/20	D
Inspections during standard office hours, including travelling time	133.20	136.80	01/04/25	C
Block Booked and Pre-paid Inspections totalling more than £5,000 (per hour)	93.30	95.90	01/04/25	C

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Place
Trading Standards

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Section 76 of the 1985 Act For other services or facilities provided, or for authorisation, certificates or other documents issued in pursuance of a community obligation Per man hour spent at place of providing the service, facility etc. (pro rata of one quarter hour periods)	133.20	136.80	01/04/25	C
GLC (General Powers) Act 1985 Competitive Bidding - Licence Registration fee	437.00	437.00	01/04/23	D
Financial Investigation by Accredited Financial Investigator (LA) Where no individual agreement exists, per hour spent by AFI	81.00	81.00	01/04/24	D

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Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
S106 Monitoring Fees				
Key non-financial obligations (per obligation)	1,093.00	1,123.00	01/04/25	C
Fixed Financial Obligations				
5% of the value of the total contributions				
minimum fee	1,093.00	1,123.00	01/04/25	C
maximum fee	43,720.00	44,920.00	01/04/25	C
Financial Obligations with future calculation				
Per Obligation	1,093.00	1,123.00	01/04/25	C
Additonal 5% of value of total contribution with a:				
minimum fee	1,093.00	1,123.00	01/04/25	C
maximum fee	43,720.00	44,920.00	01/04/25	C

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Place
Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Other S106 Fees				
Confirmation as to whether S106 obligations have been discharged	165.00	170.00	01/04/25	C
Fee for Request to vary S106 obligations less than 5 years old (does not include monitoring fee if S106 DoV approved)	552.00	567.00	01/04/25	C
Invalid Planning Applications				
Fee for submission of invalid planning application - Full	128.00	132.00	01/04/25	C
Fee for submission of invalid planning application - Householder	64.00	66.00	01/04/25	C
Self Build Register				
Entry onto Self Build register Part 1	100.00	103.00	01/04/25	C
Entry onto Self Build register Part 2	80.00	83.00	01/04/25	C

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Place Planning & Building

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
PLANNING AND BUILDING CONTROL:				
Other Planning requests - per hour (minimum 1/2 hour)	91.00	94.00	01/04/25	C
Other Building Control requests - per hour (minimum 1/2 hour)	91.00	94.00	01/04/25	C
[The Building (Local Authority Charges) Regulations 2010] Committee reports (available from website for free)				
Scanning/Printing Cost per A4 and A3 sheet (minimum charge £2.50)	0.40	0.50	01/04/25	C
Scanning/Printing of plans (per sheet)	25.50	26.20	01/04/25	C
Demolition Notices (Per Site) (larger sites will be assessed separately, customers are invited to contact Building control for a bespoke price)				
Building Control - Dangerous Structure charge				
8am - 5pm - per hour	107.00	110.00	01/04/25	C
5pm - 8am - per hour	128.00	132.00	01/04/25	C
(Travelling costs will also be charged as appropriate as well as Dangerous Structures Consortium Contractors Costs)				

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D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Building

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Pre-Application advice				
Pre-Application advice				
Householder/Small Business - Face to Face	128.00 *	132.00 *	01/04/25	C
Householder/Small Business - Written Response	213.00 *	219.00 *	01/04/25	C
Change of Business Premises up to 99 sq.m	382.00 *	393.00 *	01/04/25	C
Pre-Application advice - Residential units/Commercial or Industrial Floor space				
1 residential unit	382.00 *	393.00 *	01/04/25	C
1 residential unit - Follow up advice	191.00 *	197.00 *	01/04/25	C
2-3 residential/100-499sq m floor space	743.00 *	763.00 *	01/04/25	C
2-3 residential/100-499sq m floor space - Follow up advice	266.00 *	274.00 *	01/04/25	C
4-9 residential/500-999 sq. m floor space	1,910.00 *	1,962.00 *	01/04/25	C
4-9 residential/500-999 sq. m floor space - Follow up advice	637.00 *	655.00 *	01/04/25	C
10-24 residential/1000-1999 sq.m floor space/telecoms	4,244.00 *	4,359.00 *	01/04/25	C
10-24 residential/1000-1999 sq.m floor space/telecoms - Follow up advice	1,061.00 *	1,090.00 *	01/04/25	C

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Place Planning & Building

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Planning Performance Agreements (PPA)				
Initiation Fee	6,048.00	6,212.00	01/04/25	C
Premium Initiation	7,321.00	7,519.00	01/04/25	C
Residential 25-49 Dwellings, Non-residential Up to 3000 sq m	23,900.00	24,600.00	01/04/25	C
Residential 50-100 dwellings, Non-residential Up to 3001 - 5000 sq m, Mineral extraction up to 10 hectares	35,900.00	36,900.00	01/04/25	C
Residential 101-150 dwellings, Non-residential 5001-10000 sq m, Mineral extraction 10.1- 20 hectares	47,800.00	49,100.00	01/04/25	C
Residential 151-300 dwellings, Non-residential Up to 20,000 sq m, Mineral extraction 20.1 – 30 hectares	59,800.00	61,500.00	01/04/25	C
Residential 301-600 dwellings, Mineral extraction more than 30 hectares	83,600.00	85,900.00	01/04/25	C
Residential 601-900 dwellings	107,600.00	110,600.00	01/04/25	C
Residential 901+ dwellings	119,200.00	122,500.00	01/04/25	C
Research, retrieval and copy of one document for domestic properties	50.70	52.10	01/04/25	C
Research, retrieval and copy of one document for non-domestic properties	76.50	78.60	01/04/25	C
For each additional document	24.50	25.20	01/04/25	C
Planning Condition History Search (30 minutes)	46.00	47.30	01/04/25	C
Additional research time (per 15 minutes)	23.00	23.70	01/04/25	C

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Place Planning & Building

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Supply of letter detailing inspections (where no completion certificate exists) per hour	144.00	148.00	01/04/25	C
Request for written confirmation that an Enforcement Notice has been complied with or is no longer of effect	178.00	183.00	01/04/25	C
Request to withdraw Enforcement Notice where the notice is no longer of effect	1,013.00	1,040.00	01/04/25	C
High Hedge Complaint	1,200.00	1,235.00	01/04/25	C

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

**Place
Planning & Public Protection**

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
LOCAL LAND CHARGES:				
Certain fees are laid down in regulations made under the Local Land Charges Act 1975.				
Fees for Official Local Land Charge Certificates				
Registration of a charge in Part II of the registers	110.00	113.00	01/04/25	C
Official search (including issue of official certificate of search)				
a) in only part of the register (one parcel)	11.30	11.60	01/04/25	C
b) in only part of register (each additional parcel thereafter)	3.50	3.60	01/04/25	C
c) in the whole of the register - post or fax (one parcel)	27.00	27.80	01/04/25	C
d) in the whole of the register - post or fax (each additional parcel thereafter)	7.00	7.20	01/04/25	C
e) in the whole of the register - where the requisition is made by electronic means in accordance with rule 16 (one parcel)	27.00	27.80	01/04/25	C
f) in the whole of the register - where the requisition is made by electronic means in accordance with rule 16 (each additional parcel thereafter)	7.00	7.20	01/04/25	C
Office copy of any entry in the register (not including a copy or extract of any plan or document filed pursuant to these rules)	2.35	2.40	01/04/25	C

Basis of Increase:

A - Statutory/National

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Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Office copy of any plan or other document filed pursuant to these rules:				
Extract of register in place of personal search				
First Page	3.50	3.60	01/04/25	C
Subsequent pages	1.15	1.20	01/04/25	C
CON29(R) Enquiries				
One parcel of land	129.00	132.00	01/04/25	C
Several parcels of land				
Each additional (fees that exceed 100 to be fixed by arrangement)	55.50	57.00	01/04/25	C
Part 2 Enquiries				
Each printed enquiry	27.50	28.20	01/04/25	C
With exception to Question 4	41.50	42.70	01/04/25	C
With exception of surrounding area enquiries	46.00	47.30	01/04/25	C

Basis of Increase:

A - Statutory/National

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Copying Charges - Legal Documents				
Certified Copy of Land Search - Paper Copy	19.10	19.60	01/04/25	C
First Page	3.50	3.60	01/04/25	C
Subsequent pages	0.70	0.80	01/04/25	C
Certified copy of extract of Highways Register (letter and extract)	38.50	39.60	01/04/25	C
Certified copy of extract of Highways Register (extract only and collection only)	19.10	19.70	01/04/25	C
New Residential Addresses - (building names included) in an existing road				
1 dwelling	82.00	84.30	01/04/25	C
2 - 5 dwellings	102.00	105.00	01/04/25	C
6 - 25 dwellings	120.00	123.00	01/04/25	C
26 - 45 dwellings	247.00	254.00	01/04/25	C
46 - 100 dwellings	526.00	540.00	01/04/25	C
100+ plots	887.00	911.00	01/04/25	C
Plus an extra fee for each additional 10 dwellings (or part thereof)	120.00	123.00	01/04/25	C

Basis of Increase:

A - Statutory/National

B - To be agreed by Cabinet and/or subject to corporate savings plan

C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
New Residential Addresses (building names included) plus single road name				
1 - 5 dwellings	172.00	176.60	01/04/25	C
6 - 25 dwellings	197.00	202.50	01/04/25	C
26 - 45 dwellings	316.00	324.50	01/04/25	C
46 - 100 dwellings	595.00	611.00	01/04/25	C
100+ plots	957.00	983.00	01/04/25	C
Plus an extra fee for each additional 10 dwellings (or part thereof)	197.00	202.50	01/04/25	C
For each additional road name	82.00	84.30	01/04/25	C
New Commercial/Industrial Addresses (building name included) in an existing road				
1 unit	82.00	84.30	01/04/25	C
2 - 5 units	102.00	105.00	01/04/25	C
6 - 10 units	120.00	123.00	01/04/25	C
11+ units	171.00	175.60	01/04/25	C

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Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
New Commercial/Industrial Addresses (building name included) plus a single road name				
1 unit	102.00	105.00	01/04/25	C
2 - 5 units	120.00	123.00	01/04/25	C
6 - 10 units	146.00	150.00	01/04/25	C
11+ units	197.00	202.50	01/04/25	C
For each additional road name	82.00	84.30	01/04/25	C
New street name without any new dwellings or units	82.00	84.30	01/04/25	C
Naming of land parcel	82.00	84.30	01/04/25	C
Renaming of existing road or building (residential, commercial or industrial)	82.00	84.30	01/04/25	C
Plus an extra fee of £27.00 for each additional dwelling or building affected.	27.00	27.80	01/04/25	C
Research time: flat fee for 2 hour research into possible building/street names Non-refundable in the event that the suggested name(s) are not selected. One set of research to be undertaken on each application site only.	157.00	161.50	01/04/25	C

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Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Building Control Fees				
New Dwellings less than 150m ²				
Number				
1	1,290.00 *	1,325.00 *	01/04/25	C
2	1,721.00 *	1,765.00 *	01/04/25	C
3	2,007.00 *	2,205.00 *	01/04/25	B
4	2,437.00 *	2,645.00 *	01/04/25	B
5	2,725.00 *	3,085.00 *	01/04/25	B
6	3,153.00 *	3,525.00 *	01/04/25	B
For more than 6 dwellings, charges will be assessed individually				

Basis of Increase:

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

Place
Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Extensions, garage conversions and loft conversions Separate extensions constructed at the same time may be aggregated together				
Detached non-habitable building having a floor area not exceeding 40m ² in total				
Fee	627.00 *	644.00 *	01/04/25	C
Fast Track	690.00 *	708.00 *	01/04/25	C
Garage conversions where the total floor area does not exceed 30m ² including means of access and work in connection with that extension.				
Fee	627 *	644.00 *	01/04/25	C
Fast Track	690.00 *	708.00 *	01/04/25	C
Any extension of loft conversion where the total floor area of which does not exceed 30m ² including means of access and work in connection with that extension				
Fee	800.00 *	822.00 *	01/04/25	C
Fast Track	880.00 *	904.00 *	01/04/25	C
Any extension or loft conversion where the total floor area of which exceeds 30m ² , but does not exceed 60m ² including means of access and work in connection with that extension.				
Fee	1,102.00 *	1,132.00 *	01/04/25	C
Fast Track	1,212.00 *	1,245.00 *	01/04/25	C

Basis of Increase:

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Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Any extension or loft conversion where the total floor area of which exceeds 60m ² , but does not exceed 100m ² including means of access and work in connection with that extension				
Fee	1,309.00 *	1,345.00 *	01/04/25	C
Fast Track	1,440.00 *	1,480.00 *	01/04/25	C
Extension or loft conversion or garage conversion of more than 100m ² , please refer to charges for other works, otherwise contact building control for individually assessed charges				
For estimated cost of works exceeding £200,000, please contact building control for individually assessed charges.				
Building Safety Regulator work (per hour)	114.54	118.00	01/04/25	C

Basis of Increase:

- A - Statutory/National
- B - To be agreed by Cabinet and/or subject to corporate savings plan
- C - Inflationary and rounding increases
- D - A local charging policy that deviates from the Corporate Charging Policy

Place Planning & Public Protection

(B) Charges determined by Cabinet

*VAT inclusive

Income Source	Charges 2024/25 (from April 2024) £	Charges 2025/26 (from April 2025) £	Operative Date of Latest Notified Charge	Basis of Increase
Charges for other works				
Estimated Cost of Work				
£0 - £2,000	318.00 *	Withdrawn *	01/04/25	C
£2,000 - £5000	477.00 *	Withdrawn *	01/04/25	C
£0 - £5,000		490.00 *	01/04/25	NEW
£5,000 - £10,000	627.00 *	644.00 *	01/04/25	C
£10,000 - £20,000	819.00 *	841.00 *	01/04/25	C
£20,000 - £30,000	996.00 *	1,023.00 *	01/04/25	C
£30,000 - £40,000	1,143.00 *	1,174.00 *	01/04/25	C
£40,000 - £50,000	1,288.00 *	1,323.00 *	01/04/25	C
£50,000 - £60,000	1,396.00 *	1,434.00 *	01/04/25	C
£60,000 - £70,000	1,504.00 *	1,545.00 *	01/04/25	C
£70,000 - £80,000	1,612.00 *	1,656.00 *	01/04/25	C
£80,000 - £90,000	1,734.00 *	1,781.00 *	01/04/25	C
£90,000 - £100,000	1,853.00 *	1,903.00 *	01/04/25	C
£100,000 - £120,000	1,981.00 *	2,034.00 *	01/04/25	C
£120,000 - £140,000	2,141.00 *	2,199.00 *	01/04/25	C
£140,000 - £170,000	2,269.00 *	2,330.00 *	01/04/25	C
£170,000 - £200,000	2,530.00 *	2,598.00 *	01/04/25	C

Basis of Increase:

A - Statutory/National

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C - Inflationary and rounding increases

D - A local charging policy that deviates from the Corporate Charging Policy

THE COUNCIL TAX RESOLUTION

The Council has to formally resolve that it calculates certain figures, which broadly are:

- its gross expenditure, including contingency and levies (but not precepts)
- its gross income from fees & charges and other sources, specific grants, external finance from the Government, and any surplus/deficit on the collection fund
- the difference between the two, being the amount which the Council needs for its own services to be paid from the collection fund, defined as the Council Tax requirement
- the basic amount of Council Tax for the net position of all these figures, including precepts, and
- the amount of Council Tax for each other category of dwelling.

The Council is also required to formally approve the management of the Council's treasury management functions, including the Treasury Management Strategy Statement, Prudential Indicators and Minimum Revenue Provision Statement; the proposed revenue budget for both the General Fund and Schools' Delegated Budgets; the Capital Strategy & Programme and the Housing Revenue Account.

Cabinet recommends the Council to adopt the following resolutions as set out below.

The effect of adopting these resolutions would be to set the Council Tax for a Band D property at £2313.55

RECOMMENDATIONS

1. That it be noted that under delegated powers the Chief Finance Officer has calculated the amount of 90,151 (called T in the Act and Regulations) as its Council Tax base for the year 2025/26 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) made under Section 31B of the Local Government Finance Act 1992 as amended.
2. That the amount of £164361,000 be now calculated as the Council Tax requirement for the Council's own purposes for 2025/26, with £26,147,000 of that amount being ringfenced for Adult Social Care.
6. That the following amounts be now calculated by the Council for the year 2025/26 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended:

(a)	XX	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act.
(b)	XX	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c)	£164,361,000	being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year.
(d)	£1823.17	being the amount at (c) above divided by the taxbase, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

7. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts shown in the table below as the amounts of Council Tax for 2025/26 for each of the categories of dwellings.

Valuation Bands London Borough of Havering			
	Havering	Adult Social Care	Total
	£ p	£ p	£ p
A	1,022.08	193.36	1,215.45
B	1,192.43	225.59	1,418.03
C	1,362.78	257.81	1,620.59
D	1,533.13	290.04	1,823.17
E	1,873.83	354.49	2,228.32
F	2,214.52	418.95	2,633.47
G	2,555.22	483.40	3,038.62
H	3,066.26	580.08	3,646.34

8. That it be noted for the year 2025/26 the major precepting authority (the GLA) has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of the dwellings shown below as proposed by the Mayor.

Valuation Bands Greater London Authority	
	£ p
A	326.92
B	381.41
C	435.89
D	490.38
E	599.35
F	708.33
G	817.30
H	980.76

9. That, having calculated the aggregate in each case of the amounts at 7 and 8 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2025/26 for each of the categories of dwellings shown below:

Valuation Bands	£ p
A	1542.37
B	1799.44
C	2056.48
D	2313.55
E	2827.67
F	3341.80
G	3855.92
H	4627.10

10. That Council having considered the principles approved under the Local Government Finance Act 1992 by the Secretary of State for Communities and Local Government concludes that the Council's basic relevant amount of Council Tax for 2025/26 is not excessive.

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APPENDIX F

The Council's Revenue Budget 2025/26

Budget Area	Revised 24/25 Budget (m)	Grant and CT increase (m)	Growth (m)	Savings (m)	Opening 25/26 budget (m)
Starting Well	71.760		14.990	-0.620	86.130
Living Well	47.150		12.230	-1.540	57.840
Ageing Well	48.550		12.710	-3.250	58.010
TOTAL PEOPLE BUDGET	167.460	0.000	39.930	-5.410	201.980
Environment	12.760		6.930	-0.070	19.620
Planning and Public Protection	4.740		0.500		5.240
Housing and Property	-1.150		1.120	-0.030	-0.060
TOTAL PLACE BUDGET	16.350	0.000	8.550	-0.100	24.800
TOTAL RESOURCES BUDGET	5.930		2.780	-0.800	7.910
TOTAL ONE SOURCE SHARED	5.360				5.360
Concessionary Fares	6.500		0.890		7.390
Treasury Management	11.880		10.680	-0.140	22.420
Levies	18.910		0.410		19.320
Contingency	1.000				1.000
Grants (excluding SFA)	-43.710	-5.670			-49.380
Corporate Budgets	12.360	0.410	14.930	-1.200	26.500
Contribution to Pension Fund	9.480		0.500	-1.500	8.480
Capitalisation Directive	-14.000	-71.210	14.000		-71.210
TOTAL CORPORATE BUDGETS	2.420	-76.720	41.410	-2.840	-35.480
BUDGET REQUIREMENT	197.520	-76.720	92.670	-9.150	204.570
Settlement Funding Assessment	-39.500	-0.600			-40.100
Council Tax	-158.020	-5.350		-1.100	-164.470
FUNDING	-197.520	-5.950	0.000	-1.100	-204.570

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Section 25 Statement – Statement of Robustness

1. Introduction and background
 - 1.1 Section 25 of the Local Government Act 2003 requires Chief Financial Officers to report to their authorities about the robustness of estimates and the adequacy of reserves when determining their budget and level of Council Tax. Authorities are required to consider their Chief Financial Officer's report when setting the level of Council Tax.
 - 1.2 As I write this report, Havering's financial position has markedly worsened since last year and the Council's annual structural deficit has more than doubled compared to the 24/25 budget.
 - 1.3 On 13th December, I submitted Havering's draft request for Exceptional Financial Support (EFS) to the Minister of Housing, Communities and Local Government (MHCLG).
 - 1.4 I must be clear that without Exceptional Financial Support, currently offered through a Capitalisation Direction, Havering would be unable to set a legally balanced budget for 2025/26.
 - 1.5 In respect of the 2025/26 budget setting process, Havering's EFS request amounts of c£71m on a mid-case basis and almost £89m on a worst-case basis. For context, the net controllable budget Havering can directly finance will be £205m next financial year and the EFS will equate to 35% of the net budget on a mid-case basis and 43% on a worst-case basis.
 - 1.6 Havering's financial position has resulted from years of systemic underfunding together with rapidly increasing provider costs which can now no longer be contained through the funding it has available. Havering has always been very prudent in its financial decision making and has not taken excessive commercial risks.
 - 1.7 An EFS, if agreed, will only provide a temporary solution to cover the Council for one year only. The Council's structural deficit will continue to grow year on year unless the proposed funding reforms resolves two things. Firstly to redress the imbalance of funding across Local Government and secondly to adequately fund local government as a whole to meet the demands and service pressures.

1.8 This Statement sets out the following

- Havering's financial challenge
- Robustness of the budget, risks, inflation and legislative requirements
 - Housing Revenue account
 - Dedicated schools grant
- Identification and delivery of savings
- Reserves, contingencies
- S114 considerations
- Summary and Conclusion

2 Havering's financial challenge

- 2.1 Havering's financial challenges are well-versed. Over 66% of the Council's Core Spending Power is made up of Council Tax compared to 36% of Inner-London funding and 55% of Outer London. Time and time again, Havering receives proportionately less grant than is required to deliver its core services.
- 2.2 In addition to Havering's inadequate funding, Havering has the second largest proportion of older people population and has seen the 4th fastest growing children's population nationally since the 2011 census. Despite the borough's demographic profile, Havering receiving the third lowest Settlement Funding Assessments in London of £40.1m.
- 2.3 There has been a 70% increase in children with Education, Health and Care Plans since 2019 which has added huge pressures to the Council's special educational needs transport costs and increased the High Needs deficit on the Dedicated Schools grant.
- 2.4 The Fair Cost of Care analysis has driven up the cost of placements and new packages of care have increased by 45% in cost per week, per service user since 2022/23.

- 2.5 Changes in tax laws have in part driven private landlords to exit the housing market which has resulted in the increase use of bed and breakfast, nightly let accommodation to meet our statutory Housing duties.
- 2.6 The culmination of the pressures described above has left the Council with an estimated budget gap of £71m for 25/26 and £450m cumulatively over the 4 year medium term financial plan.

3 Robustness of the budget, risks, inflation and legislative requirements

- 3.1 The budget setting process in 2024/25 saw c£66m of growth being added to the budget, with around £18m being held back to manage additional risks and unforeseen costs.
- 3.2 In order to balance the budget, Members agreed to £15.3m of additional savings, a 4.99% increase in Council Tax (£7.5m) and a capitalisation direction of up to £32.5m. Based on the current forecast position, the Council has exceeded its capitalisation direction by £2m and is forecast to require £2m in from general balances in respect of the current financial year. Without a capitalisation direction, the budget the Council can finance directly through grant income, council tax and fees/charges is £197.5m. During 24/25, the £32.5m capitalisation direction was 16% of the Council's direct controllable net budget. It is important to emphasise the £32.5m gap is the Council's structural budget deficit and will be carried forward as a baseline amount each year until something fundamental changes to how the funding is allocated.
- 3.3 To set the budget for 25/26, the Council has allocated £28.4m of growth to recognise service demands, demographic pressures and has built in £5.2m for inflationary pressures. Most notably, the main legislative change in service delivery will be around the collection of food waste. The MTFS has built in £4.2m for capital investment to top up the £1.9m grant received so far and £2.1m in revenue costs in 2025/26, rising to £3.8m in a full year to fund delivery of the new service. The Government is expected to make further announcements on funding in due course
- 3.4 Members will be asked to approve £10.3m of savings and recommended to approve a 4.99% increase in Council Tax which will result in income of £7.9m. Including additional government grant of £5.9m, the standalone budget gap for 25/26 is estimated to be £36.7m. Coupled with the structural deficit c/fwd from

24/25, the gap for 25/26 will be £71.2m on a mid-case basis and potentially up to £89m on a worst-case basis.

- 3.5 Similarly, the budget setting process for 26/27 will start with the structural deficit carried forward from 25/26 and Havering's financial position will begin to worsen exponentially until the funding reforms take place.

Housing Revenue Account

- 3.6 Havering's Housing Revenue Account is balanced, albeit very tightly. The HRA has reserves of around £5.5m and I have set a rule whereby the reserves must be maintained at 10% of the annual income as a minimum each year. This is achieved throughout the 30-year annual business plan. If at any point, the reserves dip below the 10% threshold, a decision will be made to delay expenditure on aspects of the Regeneration Programme that are not currently in contract.

Dedicated Schools Grant (DSG)

- 3.7 The Council currently has a cumulative deficit of £15m which is estimated to increase to £35m by the end of 2024/25 financial year. Havering is part of the Department for Education's "Delivery Better Value" programme and the cumulative deficit, although has grown rapidly, is still in line with the upper bounds estimated by the DBV programme.
- 3.8 The Government have yet to decide on the continuation of the DSG statutory override, which is due to expire in March 2026. If the override is lifted, the forecast deficit by March 2026 is forecast to be around £65m, which will more than wipe out the entirety of the Council's earmarked and unearmarked reserves. The forecast £65m deficit does not consider the 700 outstanding EHCP assessments that the team are currently progressing.

4 Identification, delivery and implementation of savings

- 4.1 Since 2010, the Council has delivered over £160m of savings, most of which has been re-invested into front line service delivery in Adults and Children's social care.
- 4.2 In terms of Havering's record of savings delivery, over the past 6 years, the Council has delivered around 74% of savings.

- 4.3 However, it has become increasingly difficult to identify new/alternative savings to address the extent of the budget deficit going forward.
- 4.4 Havering's total discretionary income budget equates to £28m and even a 50% increase would be insufficient to address the cumulative deficit and is on the unrealistic assumption that price has no impact on demand.
- 4.5 Around 80% of the Council's service spend is now on the People directorate with the remaining 20% on other services. Even if the two other directorates Place and Resources were removed altogether, it would be insufficient to respond to the cumulative structural deficit.
- 4.6 Havering's unit costs are among the lowest compared to its neighbouring boroughs and Havering's collection rates for Council Tax and NNDR are high-performing – top third for Council Tax and top five in London.
- 4.7 Officers will continue to make efficiencies, and I will continue to drive an effective financial management culture throughout the Council, alongside the Council's leadership team. The weekly recruitment panel and the spend control panels will continue to operate throughout 25/26 and Finance being at the heart of every decision will be paramount in how the Council operates on a day-to-day basis.

5 Reserves and Contingencies

- 5.1 Havering's reserves remain low but did not see a dramatic decline due to the Council applying for a Capitalisation Direction for the 23/24 overspend.
- 5.2 The Council's earmarked reserves stand at £35m and are estimated to reduce by £25m at year end to reflect spend against the projects financed through reserves.
- 5.3 The Council has £10.2m of unearmarked reserves and the intention is to increase the unearmarked reserves to c10% of the Council's net budget to £20m, which will equate to 2 months of payroll costs as a measure.

- 5.4 The Council holds a £1m general contingency within its net budget.

6 Delivery of Corporate Plan and the Council's vision

- 6.1 In recent years, Havering has stripped out costs and cut back funding on a number of the services it provides.
- 6.2 The refresh of the Corporate Plan has been carried out through the lens of what can be achieved within the existing funding envelope, considering the workload load impact of the teams that are already stretched to the core.
- 6.3 In addition to funding millions of demographic and demand led pressures, investment must go into fund digital capabilities and programme management activities to drive much needed change and service improvements which will built upon gradually. The MTFS builds in £4.4m to invest in supporting change delivery. This may be inadequate, but it is certainly a starting point compared to where the Council has been in the past.

7 Consideration of a S114 report

- 7.1 The S114 legislation dates back to 1988 and in itself, does not and will not resolve the Council's structural funding deficit. The section applicable to Havering's financial is set out below:

Excerpt from 1988 of the Local Government Finance Act, S114 (3)

(3)The chief finance officer of a relevant authority shall make a report under this section if it appears to him that the expenditure of the authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure.

- 7.2 Issuance of a S114 report will trigger a number of steps outlined but not limited to the below:
- Immediate spending restrictions, except for essential services and statutory obligations
 - Council meeting within 21 days of issuing the report to decide on actions to be taken

- The council will conduct a thorough review of its finances and develop an Improvement and Recovery Plan. This plan outlines steps to achieve a balanced budget, which may include cost-cutting measures, asset sales, and seeking additional financial support from the government
- The Council must communicate the report with various stakeholders, partners, government departments and auditors and plans to address the report. The council will closely monitor its financial position and report on progress regularly. If the financial situation does not improve, further S114 notices may be issued

7.3 Seeing as Havering's financial position has arisen through years of systemic underfunding, my issuance of a S114 report will not enable the Council to set a balanced budget without exceptional financial support from the Government.

7.4 Issuing a S114 report is something I will consider carefully if the Council's financial position continues to significantly deteriorate after the Government have implemented the funding reforms as by then, the Council will have an indication of the likelihood of receiving adequate funding to enable service provision within its revised funding envelope.

8 Summary and Conclusion

8.1 Havering's financial challenge remains acutely difficult and has significantly worsened since the budget was set in 2024/25. It is only with a capitalisation direction that the Council can set a balanced budget for 2025/26. The Council financial position is not sustainable and as much as the expenditure aspect of the budget is robust, the funding is woefully short resulting in the need for exceptional financial support.

8.2 A capitalisation direction is only a short-term solution and will only add to Havering's debt year on year. The annual deficit is estimated to be £71.2m for 2025/26 and the cumulative amount borrowed to finance capitalisation directions will be over £200m by end of 26/27 unless a funding solution is identified.

8.3 Officers will continue to deliver statutory services and will constantly drive efficiencies in everything we do. However, unless the funding reforms adequately funds Havering to deliver the legally required statutory services, Havering will continue to require Exceptional Financial support or whatever its equivalent guise is in future.

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London Borough of Havering

Summary:

Council Tax Support Scheme 2025/26

Introduction

Each local authority is required by Section 9 of the Local Government Finance Act 2012 (the Act) to produce its own Council Tax Support scheme to reduce the liability of working age applicants whom it considers to be in financial need.

This document summarises the proposed Council Tax Support Scheme (2025 scheme) from April 2025 which the Council has produced in accordance with of Schedule 4 of the Act.

The Council adopted its own local scheme which has due regard to the Department for Levelling Up, Housing and Communities' policy intentions and unequivocally protects pensioners.

Havering's Council Tax Support scheme has been interpreted and applied in accordance with the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 which set out what must be included in the scheme.

Summary of Council Tax Support Scheme from April 2025

The 2025/26 scheme will adopt the existing Council Tax Support scheme in place at 31 March 2025 including the following amendments in place since 1 April 2019:

1. The maximum Council Tax Support is 75% of the Council Tax due for working age claimants who are not considered disabled. This means that every working age household that is not considered disabled will continue to pay a minimum charge of 25% towards their Council Tax bill.
2. The maximum Council Tax Support is 80% of the Council Tax due for working age claimants who are considered disabled. This means that every working age household that is considered disabled continues to pay a minimum charge of 20% towards their Council Tax Bill

Disabled claimants for the purposes of the scheme are defined as people who have a disability income that entitles them to one of the following premiums: disability, severe disability, enhanced disability, disabled child and/or carer when calculating their benefit.

Havering's Local Council Tax Support Scheme

In this document 'the current scheme' means Havering's existing Council Tax Support scheme which was adopted in January 2013 and then amended with effect from April 2014, 2015 and again with effect from April 2019.

Unless expressly stated otherwise, the provisions outlined below relate solely to working age applicants under the current scheme.

This document summarises the Council's proposed Scheme for eligible working age Council Tax payers to receive Council Tax support.

The scheme applicable to pensioners is defined in The Council Tax Reduction Schemes (Prescribed Requirements) Regulations 2012, Part 3, and Schedules 1 to 6, which is adopted within this scheme.

The procedure for the application and calculation of the 2025 scheme is summarised below and is made in accordance with Schedules 7 and 8 of the Council Tax Reduction Schemes (Prescribed Requirements) Regulations 2012.

The principles embodying the Local Council Tax Support Scheme include:

- Local authorities will be expected to manage significant reductions in subsidised expenditure.
- Regulations have been set to protect claimants of state pension credit age.
- Local authorities will consult on their schemes with precepting authorities and the public.
- The Council will adopt the final scheme before 31 March 2025 or the default scheme will apply.
- Local authorities should aim to protect vulnerable groups.
- In developing schemes, local authorities should consider incentivising claimants into work.

The Local Council Tax Support Scheme includes the following:

- Introduction and definitions
- Prescribed of persons
- Provisions relating to entitlement under the scheme
- Applicable amounts
- Maximum Council Tax Reduction
- Amount of reduction under the scheme
- Assessment of Income and Capital under the scheme
- Students
- Applications
- Extended reductions
- Period of entitlement and changes of circumstances
- Schedules

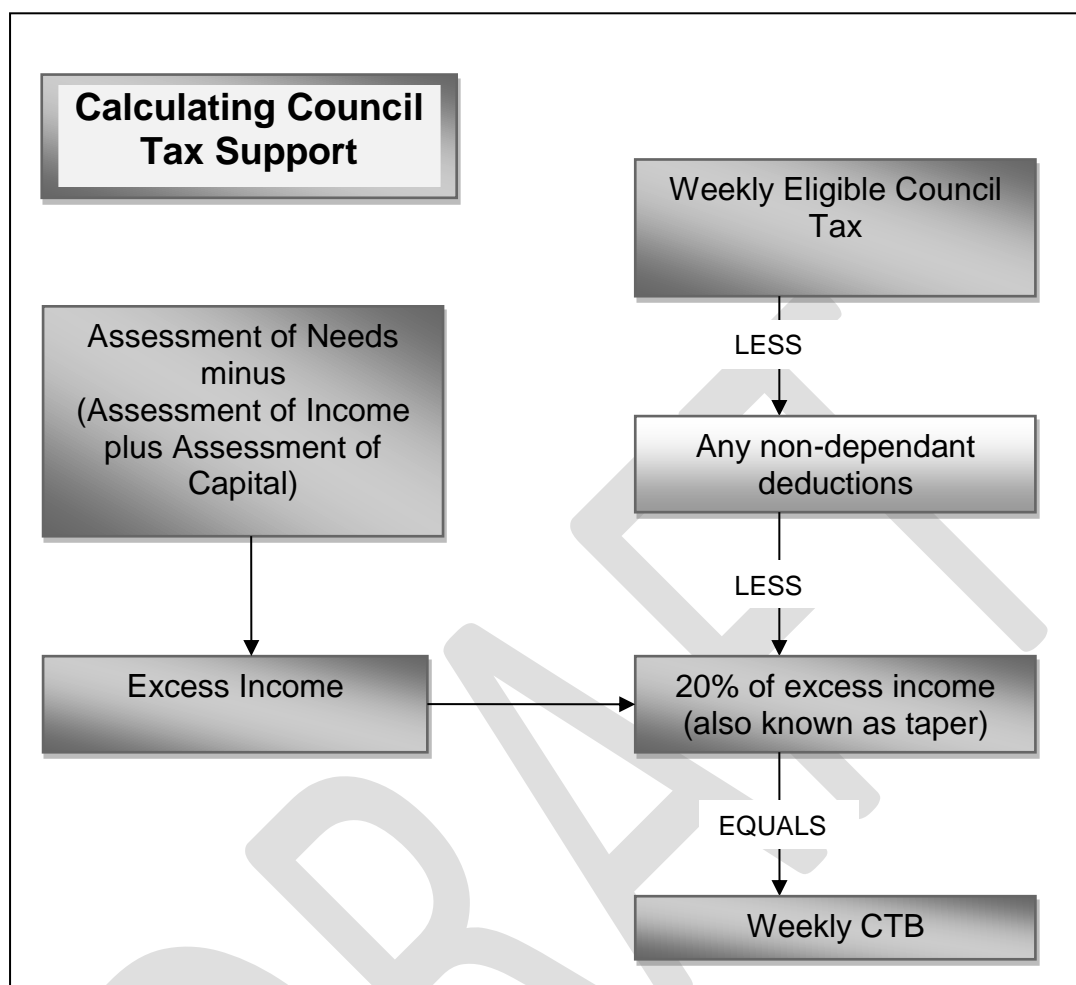
The Council Tax Support Calculation

The starting point for all calculations of Council Tax Support is the claimant's 'maximum benefit'. This is the claimant's weekly eligible Council Tax less any non-dependant deductions that apply.

Income and capital are compared to the claimant's applicable amount. Any income over the applicable amount is known as the Excess Income.

The claimant qualifies for maximum support less 20% of any excess income figure. The 20% reduction to the maximum benefit is known as a taper.

Claimants in receipt of Job Seeker's Allowance, Income Support or Universal Credit have already been assessed by the Department for Work and Pensions (DWP) as having income lower than their applicable amount and so will receive maximum Council Tax support less any non-dependant deductions.



Non-dependant deductions

A non-dependant deduction is an amount of Council Tax that is due from the CTS claimant because there is another adult (non-dependant), who is not the claimant's partner, living in the household who receives an income. This reduces the amount of CTS a claimant will receive which is described in paragraph 30A of the 2025 scheme as follows:

- (1) Subject to the following provisions of this regulation, the non-dependant deductions in respect of a day referred to in regulation 29A (maximum Council Tax benefit) shall be—
 - (a) in respect of a non-dependant aged 18 or over in remunerative work, $\text{£}20.00 \times \frac{1}{7}$;
 - (b) in respect of a non-dependant aged 18 or over to whom sub-paragraph (a) does not apply, $\text{£}6.00 \times \frac{1}{7}$.
- (2) In the case of a non-dependant aged 18 or over to whom paragraph (1)(a) applies, where it is shown to the appropriate authority that his normal gross weekly income is—

- (a) Less than £224.00, the deduction to be made under this regulation shall be that specified in paragraph (1) (b);
- (b) Not less than £224.00 but less than £389.00, the deduction to be made under this regulation shall be £9.00;
- (c) Not less than £389.00 but less than £484.00, the deduction to be made under this regulation shall be £15.00.

From April 2014 onwards, the eligible weekly Council Tax used to calculate Council Tax support shall be no higher than the weekly Council Tax Band D value for a property in Havering.

Paragraph 29A (1) of the CTS scheme 2025/26 provides that:

- (1) Subject to paragraphs (2) to (5), the amount of a person's maximum Council Tax benefit in respect of a day for which he is liable to pay Council Tax, shall be 85 per cent of the amount A/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 regulation 58 (non-dependant deductions).
- (2) In calculating a person's maximum Council Tax benefit 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.
- (3) The level of any Council Tax Support awarded shall be restricted to the level of band D
- (4) Subject to paragraph (5), where a claimant 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 claimant who is a student to whom regulation 45(2) (students who are excluded from entitlement to Council Tax benefit) applies, in determining the maximum Council Tax benefit in his case in accordance with paragraph (1), the amount A shall be divided by the number of persons who are jointly and severally liable for that tax.
- (5) Where a claimant is jointly and severally liable for Council Tax in respect of a dwelling with only his partner, paragraph (4) shall not apply in his case.

From April 2019 onwards, Maximum Council Tax Support for working age claimants is 25% (previously 15%). The exception is working age claimants classified as disabled for the purposes of the CTS scheme where maximum Council Tax support is reduced by 20% (previously 15%).

This means that working age households (not disabled) continue to pay a minimum charge of 25% of their Council Tax Bill and working age disabled households continue to pay a minimum charge of 20% of their Council Tax bill.

Paragraph 29A of the CTS scheme 2025/26 provides that:

- (1) Subject to sub-paragraphs (2) to (5), for persons in classes D to E in this scheme a person's maximum Council Tax benefit in respect of a day is 75 per cent

for working age (not disabled) & 80% for working age (disabled) of the amount A/B where—

(a) A is the amount set by the 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 paragraph 30A (non-dependant deductions: persons who are not pensioners) and any award restricted to the level of Band D

From April 2015 onwards, the amount of savings and investments people are allowed to have and still be entitled to claim CTS was reduced from £16,000 to £6,000.

The CTS scheme 2013/14 and 2014/15 did not accept claims from applicants who have savings and investments of more than £16,000. These individual were not entitled to any CTS.

From April 2015, applicants who have more than £6,000 in savings or investments are not eligible to claim and therefore have no entitlement to CTS.

Paragraph 23 of the CTS scheme 2025/26 states that:

(1) The class of person described in this paragraph consists of -

(a) Persons in class A and B whose capital exceeds £16,000

(b) Persons in class D and E whose capital exceeds £6,000.

From April 2015 onwards, Second Adult Rebate was abolished.

Second Adult Rebate supported working age Council Tax payers whose income was too high in their own right for Council Tax Support but who had other adults living in the household whose income was low.

Applications for Council Tax Support

This part applies to both pension-age and working-age applicants

The following procedure has been set in accordance with the Council Tax Reduction Schemes (Prescribed Requirements) Regulations 2012, referred to as 'the Regulations' below.

Entitlement to CTS is dependent on an application being made in the following way:

An application may be made:

(a) In writing

(b) By means of an electronic communication or

(c) By telephone following publication by the Council of a number for this purpose.

The form provided by the Council for this purpose must be properly completed, and the Council may require the applicant to complete the form in the proper manner, and may further require that further information and evidence is provided by the applicant.

An application will be made defective if the applicant does not provide all of the information the Council requires.

Applications made by telephone will only be accepted if the applicant provides a written statement of their circumstances in the format required by the Council.

The Council will allow a certain length of time for applicants to correct any defects in their application.

The Regulations provide for which classes of people are eligible to make application for Council Tax Support.

Evidence and information

Any person who makes an application or any person to whom a reduction under the CTS scheme 2025/26 has been awarded shall furnish such certificates, documents, information and evidence in connection with the application or award, or question arising out of it as may reasonably be required by the Council in order to determine the person's entitlement. Where the Council requests information it shall inform the applicant or person of their duty to notify the Council of any change of circumstances and shall indicate the kind of changes of circumstances which are to be notified.

Matters related to the electronic communication of information, proof of delivery and content of information will be determined in accordance with Part 4 of Schedule 7 of the Regulations.

Where the person is a pensioner paragraph 7(4) (5) (6) and (7) of Schedule 8 of the Regulations apply which specify matters relevant to evidence and information related to pensioners.

Amendment and withdrawal of applications

Any person who has made an application may amend it at any time before a decision had been made by serving a notice in writing to the Council in accordance with paragraph 8 of Schedule 8 of the Regulations.

Decisions by the Council

The Council will make a decision in respect of any application for a reduction under this scheme in accordance with the criteria set out within the CTS scheme 2025 rules.

The decision will be made within 14 days or as soon as reasonably practicable of the Council receiving at its designated office the properly completed application or the information requested to complete it or the evidence required. The date upon which the Council is deemed to have received the properly completed application shall be determined in accordance with paragraphs 6 of Schedule 1, paragraph 7 and Part 1

of Schedule 7 of the Regulations being satisfied, or as soon as reasonably practicable thereafter.

The Council will notify the applicant or any person affected by its decision under the scheme in writing forthwith, or as soon as reasonably practicable.

Any person affected to whom the Council sends or delivers a notification of a decision to may, within one month of the notification of the decision, request in writing from the Council a statement setting out the reasons for its decision on any matter set out in the notice.

Following receipt of a request for a written statement the Council will provide this within 14 days or as soon as reasonably practicable thereafter.

Where an award or payment of reduction is made the time and manner of granting the reduction under the scheme will be in accordance with Part 5 of Schedule 8 of the Regulations.

Change of circumstances

For persons who are not pensioners the date on which changes of circumstances are to take effect will be determined in accordance with paragraph 4 of Part 2 of Schedule 8 of the Regulations.

Procedure for making an appeal

Any applicant who is not in agreement with the decision of the Council taken under this scheme may service a notice in writing on the Council setting out their reasons and grounds upon which they believe the Council has made the wrong decision.

Following receipt of an appeal in writing the Council will:

- (1) Consider the appeal
- (2) Notify the applicant in writing of the following:
 - (i) Any decision not to uphold the appeal and the reasons for that; or
 - (ii) That steps are being taken to proceed with the appeal and set out what steps.

Where an applicant remains dissatisfied following receipt of any written notice sent by the Council in response to their appeal, they may within two months of the service of that notice, appeal to the valuation tribunal.

Applications for further discretionary reductions

Under Section 13A(1)(c) of the Local Government Finance Act 1992 and The Council Tax Reduction Schemes (Prescribed Requirements) Regulations 2012, the Authority will consider applications for a further reduction in Council Tax.

There will be financial implications in that the cost of any reduction will be a direct cost to the Council. The cost of any discretionary reduction will, therefore, have to be met by the rest of the Council Taxpayers.

Applications must be made in writing or by prescribed electronic communications.

The Council will, in making decisions for further discretionary reductions, have due regard to its duties under The Child Poverty Act 2010, The Housing Act 1996, and The Equality Act 2010.

The Council will review all relevant matters when deciding whether to award a reduction including, but not limited to:

- The circumstances of any other person with whom the applicant is jointly and severally liable for Council Tax.
- The overall financial situation of the applicant and the applicant's family.
- The effect the council believes making an award will have on the applicant and any members of the applicant's family.
- Protecting the public purse and maintaining financial budgets.

A person who applies for a discretionary reduction may request that the Council review its decision. Any such request must be made in writing and be received within one month of the date the notification of the decision.

If practicable, another more senior officer, will reconsider the decision in light of all available evidence and, if appropriate amend it. Any change may lead to either a reduction or an increase in any award.

A further right of review will be available against the decision as reviewed which will be considered by a manager but only against the legality of the decision and not the actual outcome.

1 Discount for Council Tax Payers Paying in Full

The Council has agreed in the past to offer a discount to Council Tax payers who pay their Council Tax in full. It is necessary for Cabinet to recommend Council to agree a specific resolution for this purpose or for any change proposed as the current assumption is that the discount remains at 1.5%. Cabinet should note that a similar discount is not permitted under business rate regulations. Any revenue foregone by offering a 1.5% discount is offset by the notional interest earned on the advance payment of Council Tax.

Resolution

“Any Council Tax payer who is liable to pay an amount of Council Tax to the authority in respect to the year ending on 31 March 2026, who is served with a demand notice under Article 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992 and who makes payment to the authority of the full balance of the estimated amount shown on that demand by 1 April 2025, may deduct a sum equivalent to 1.5% from the estimated amount and such reduced amount shall be accepted in full settlement of that estimated amount”.

The Council meeting in February will receive a resolution in the form required reflecting the recommendations of Cabinet.

2. Policy regarding war pension income in relation to Housing Benefit Assessment

The Housing Benefit regulations 2006 make provision for the disregard of the first £10 of War Pension income in the assessment of Housing Benefit entitlement. The Social Security Contributions and Benefits Act 1992 makes further provision that Local Authorities may modify the Housing Benefit scheme by disregarding a further amount or all War Pension Income as part of a local policy.

Since the London Borough of Havering was first established, the custom of disregarding this income in full has been carried out by staff assessing Housing Benefit entitlement.

It has been noted on the council's annual Housing Benefit Assurance Process (HBAP) audit report for benefit paid out in respect of 2021/22, that the council was unable to evidence the decision to adopt a local policy to disregard War Pension income, and so it is necessary for the council to formally record its local policy of disregarding this income in full in the assessment of Housing Benefit. There is already a corresponding disregard of this income in the council's Local Council Tax Support scheme rules.

The legislation which covers these arrangements is as follows:

- The Housing Benefit Regulations 2006 paragraph 40(2) and schedule 5
- Housing Benefit (Persons who have attained the age qualifying for the State Pension Credit) Regulations 2006 paragraph 33(9) and schedule 5
- Sections 134 and 139 of the Social Security Administration Act 1992 provide the Council with the discretion to modify the Housing Benefit scheme by disregarding a further amount, or all, of specified war disablement pensions and payments.
- The Housing Benefit and Council Tax Benefit (War Pension Disregards) Regulations 2007 (as amended) prescribe which pensions and payments are in scope for the local policy.

Equality & Health Impact Assessment (EqHIA)

Document control

Title of activity:	Council Tax Support Scheme 2025
Lead officer:	Chris Henry, Head of Council Tax & Benefits, Exchequer & Transactional Services, oneSource
Approved by:	Sarah Bryant, Director of Exchequer & Transactional Services
Date completed:	January 2025
Scheduled date for review:	November 2024

Did you seek advice from the Corporate Policy & Diversity team?	Yes
Did you seek advice from the Public Health team?	No
Does the EqHIA contain any confidential or exempt information that would prevent you publishing it on the Council's website?	No

1. Equality & Health Impact Assessment Checklist

Please complete the following checklist to determine whether or not you will need to complete an EqHIA and ensure you keep this section for your audit trail. If you have any questions, please contact EqHIA@havering.gov.uk for advice from either the Corporate Diversity or Public Health teams. Please refer to the Guidance in Appendix 1 on how to complete this form.

About your activity

1	Title of activity	Council Tax Support Scheme 2025		
2	Type of activity	This is a scheme which provides assistance to people on low incomes to help them pay their Council Tax.		
3	Scope of activity	<p>The Council Tax Support (CTS) Scheme helps many working age people on low incomes pay their Council Tax bills.</p> <p>While Government funding is insignificant, the Council is committed to maintaining the current 2024 CTS scheme in 2025.</p> <p>The proposed scheme will continue to protect pensioners by law who will get the same level of council tax support as they do now which be up to 100%.</p> <p>Disabled working age applicants can have up to 80% off their Council Tax Bill. Working age applicants can have up to 75% off their Council Tax bill.</p> <p>It is proposed the CTS 2025/26 Scheme remains unchanged for working age and pension age claimants in 2025/26.</p>		
4a	Are you changing, introducing a new, or removing a service, policy, strategy or function?	No	If the answer to <u>any</u> of these questions is 'YES', please continue to question 5.	If the answer to <u>all</u> of the questions (4a, 4b & 4c) is 'NO', please go to question 6.
4b	Does this activity have the potential to impact (either positively or negatively) upon people (9 protected characteristics)?	Yes		
4c	Does the activity have the potential to impact (either positively or negatively) upon any factors which determine	No		

	people's health and wellbeing?			
5	If you answered YES:	Please complete the EqHIA in Section 2 of this document. Please see Appendix 1 for Guidance.		

Completed by:	Chris Henry, Head of Council Tax & Benefits
Date:	January 2025

2. The EqHIA – How will the strategy, policy, plan, procedure and/or service impact on people?

Background/context:
<p>The Council has a statutory obligation to provide a local Council Tax Support Scheme under the Local Government Act 2012.</p> <p>The Council proposes to maintain the Council Tax Support (CTS) Scheme in place since April 2022/23 for 2025/26. The scheme provides assistance to people on low incomes to help them pay their Council Tax.</p>

Who will be affected by the activity?
<p>The 2025 scheme will continue to protect pensioners who will get the same level of Council Tax Support as they do now. This can provide up to 100% off their Council Tax bill.</p> <p>Disabled working age applicants can have up to 80% off their Council Tax Bill. Working age applicants can have up to 75% off their Council Tax bill.</p> <p>At 31 December 2024, 8,293 working-age claimants and 4,918 pensionable age claimants were in receipt of Council Tax Support.</p> <p>Support remains in place through the Council Tax Discretionary policy for those who suffer hardship. Support workers and advisors continue to direct customers where appropriate to the online application which is available on the Havering website.</p> <p>In terms of the number of Council Tax Support Claimants and their household and personal status, the overall total, compared to last year, has decreased from 13,585 to 13,211 (Dec 23 to Dec 24), recognising fewer applications due to the end of the pandemic and the opening up of the economy.</p>

<u>Council Tax Support Case Group Descriptions</u>	<u>Count</u>
Elderly-Passported-War Pensioners	1
Elderly-Passported-Severe Disability	1,022
Elderly-Passported-Carer	121
Elderly-Passported-Family Premium - 1 Child	3
Elderly-Passported-Family Premium	5
Elderly-Passported-Working	16
Elderly-Passported-Non Dependant	367
Elderly-Passported-Other	1,219
Elderly-Non-Passported-War Pensioners	5
Elderly-Non-Passported-Severe Disability	445
Elderly-Non-Passported-Carer	122
Elderly-Non-Passported-Family Premium - 1 Child	2
Elderly-Non-Passported-Family Premium	1
Elderly-Non-Passported-Working	50
Elderly-Non-Passported-Non Dependant	290
Elderly-Non-Passported-Other	1,249
Total Elderly (37%)	4,918
Working Age-Passported-Severe Disability	624
Working Age-Passported-Enhanced Disability	493
Working Age-Passported-Disability	18
Working Age-Passported-Carer	31
Working Age-Passported-Disabled Child Premium	3
Working Age-Passported-Lone Parent Child Under 5	3
Working Age-Passported-Family Premium - 2 Child	4
Working Age-Passported-Family Premium - 1 Child	10
Working Age-Passported-Family Premium	2
Working Age-Passported-Working	2
Working Age-Passported-Non Dependant	43
Working Age-Passported-Other	113
Working Age-Non-Passported-War Pensioners	1
Working Age-Non-Passported-Severe Disability	1,383
Working Age-Non-Passported-Enhanced Disability	665
Working Age-Non-Passported-Disability	571
Working Age-Non-Passported-Carer	929
Working Age-Non-Passported-Disabled Child Premium	62
Working Age-Non-Passported-Lone Parent Child Under 5	647
Working Age-Non-Passported-Child Under 5	120
Working Age-Non-Passported-Family Premium - 5 and Above	4
Working Age-Non-Passported-Family Premium - 4 Child	32
Working Age-Non-Passported-Family Premium - 3 Child	107
Working Age-Non-Passported-Family Premium - 2 Child	357
Working Age-Non-Passported-Family Premium - 1 Child	654
Working Age-Non-Passported-Family Premium	168

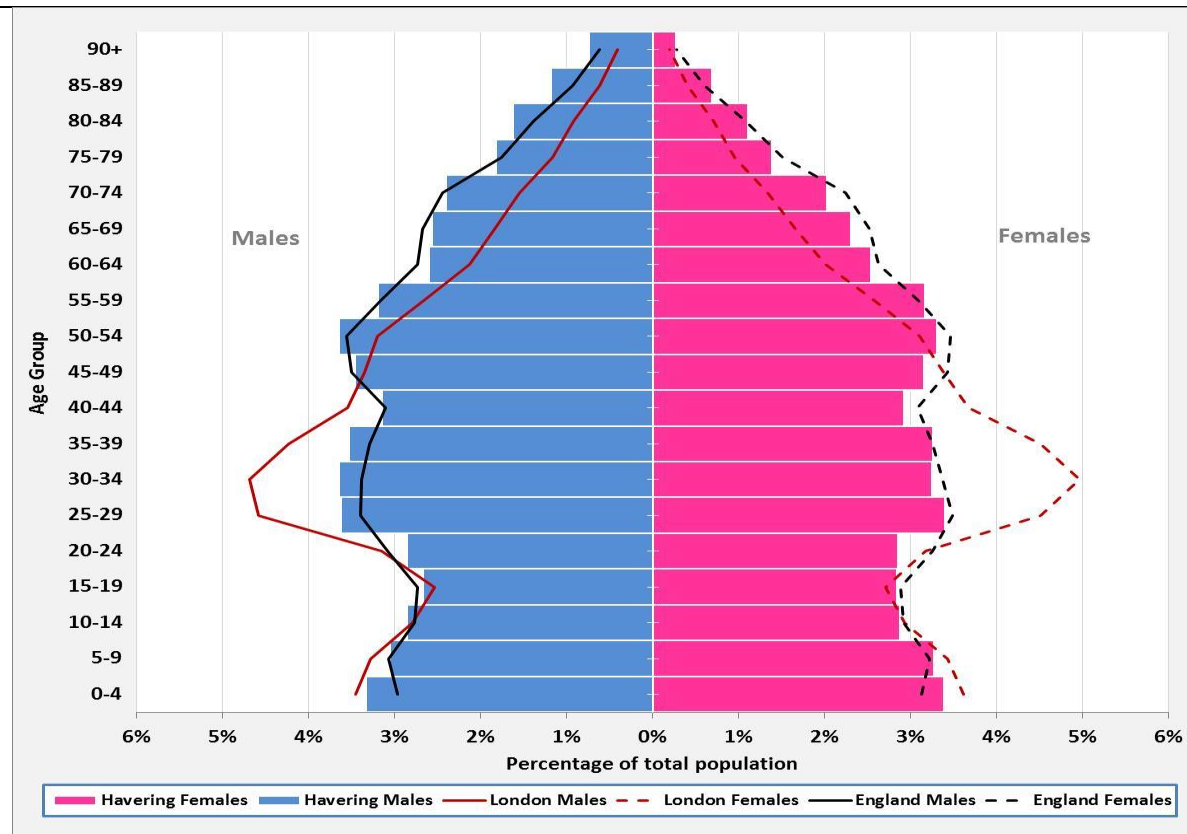
Working Age-Non-Passported-Working	224
Working Age-Non-Passported-Non Dependant	184
Working Age-Non-Passported-Other	771
Working Age-Non-Passported-Care Leavers	68
Total Working Age (63%)	8,293
Grand Total Working Age & Elderly)	13,211

Protected Characteristic - Age: Consider the full range of age groups		
Please tick (✓) the relevant box:		Overall impact: There are no changes proposed to the CTS 2025/26 Scheme. The impact of this scheme, as compared to the current scheme will remain the same as in the Equality Impact Analysis prepared in Oct 2021. Equality & Health Impact Assessment (EqHIA) London Borough of Havering has the oldest population in London with a median age of approximately 40 years old, as recorded in the 2011 census. Legislation means that the 2025/26 scheme will continue to protect pensioners by law. Consequently, the pension age scheme and the working age scheme have become more disparate overtime. From 2011 to 2016, Havering experienced the largest net inflow of children across all London boroughs. 4,580 children settled in the borough from another part of the United Kingdom during this six year period. Within the scope of the 2025 scheme, there continues to be a Council Tax Discretionary policy to enable the Council to consider cases of hardship which will help mitigate any negative impacts.
Positive		
Neutral	✓	
Negative		
<p style="text-align: right;"><i>*Expand box as required</i></p>		
Evidence: At present approximately 63% of Council Tax Support claimants are working age and 37% are pension age. For comparison, the working age population (18-64 years) in Havering is 76% and the pension age population is 24%. A full range of online services are available including a Text relay service: 18001 01708 434343. Customers can contact the council online or by telephone to the dedicated Call Centre. Customer Services staff are able to give advice and assist. Outside organisations such as Peabody, CAB and Age UK are widely promoted to provide assistance to the elderly population.		

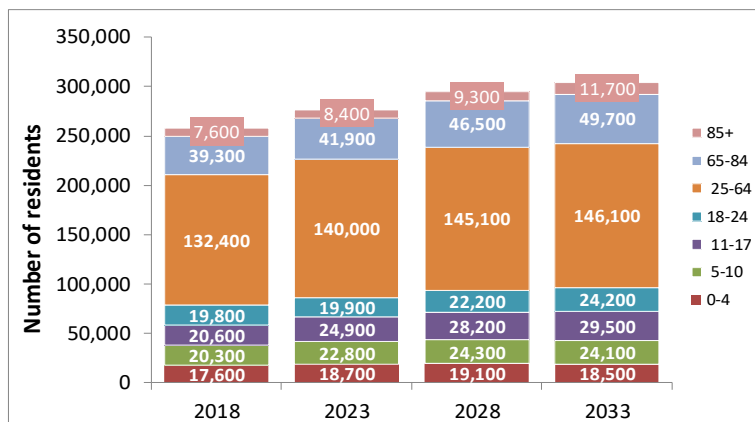
The table below shows the breakdown of current (mid-2017) population by gender and five-year age bands.

AGE BAND (YEARS)	MALE	FEMALE	PERSONS
00-04	8,671	8,553	17,224
05-09	8,371	7,820	16,191
10-14	7,359	7,306	14,665
15-19	7,277	6,833	14,110
20-24	7,316	7,308	14,624
25-29	8,688	9,295	17,983
30-34	8,325	9,355	17,680
35-39	8,344	9,038	17,382
40-44	7,491	8,078	15,569
45-49	8,064	8,879	16,943
50-54	8,463	9,333	17,796
55-59	8,103	8,183	16,286
60-64	6,504	6,664	13,168
65-69	5,903	6,577	12,480
70-74	5,191	6,158	11,349
75-79	3,539	4,672	8,211
80-84	2,836	4,157	6,993
85-89	1,756	3,032	4,788
90+	706	1,891	2,597
All Ages	122,907	133,132	256,039

The population pyramid compares the population figures for Havering with London and England by five-year age bands. The pyramid shows a much older age structure for the population of Havering compared to London but similar to England.



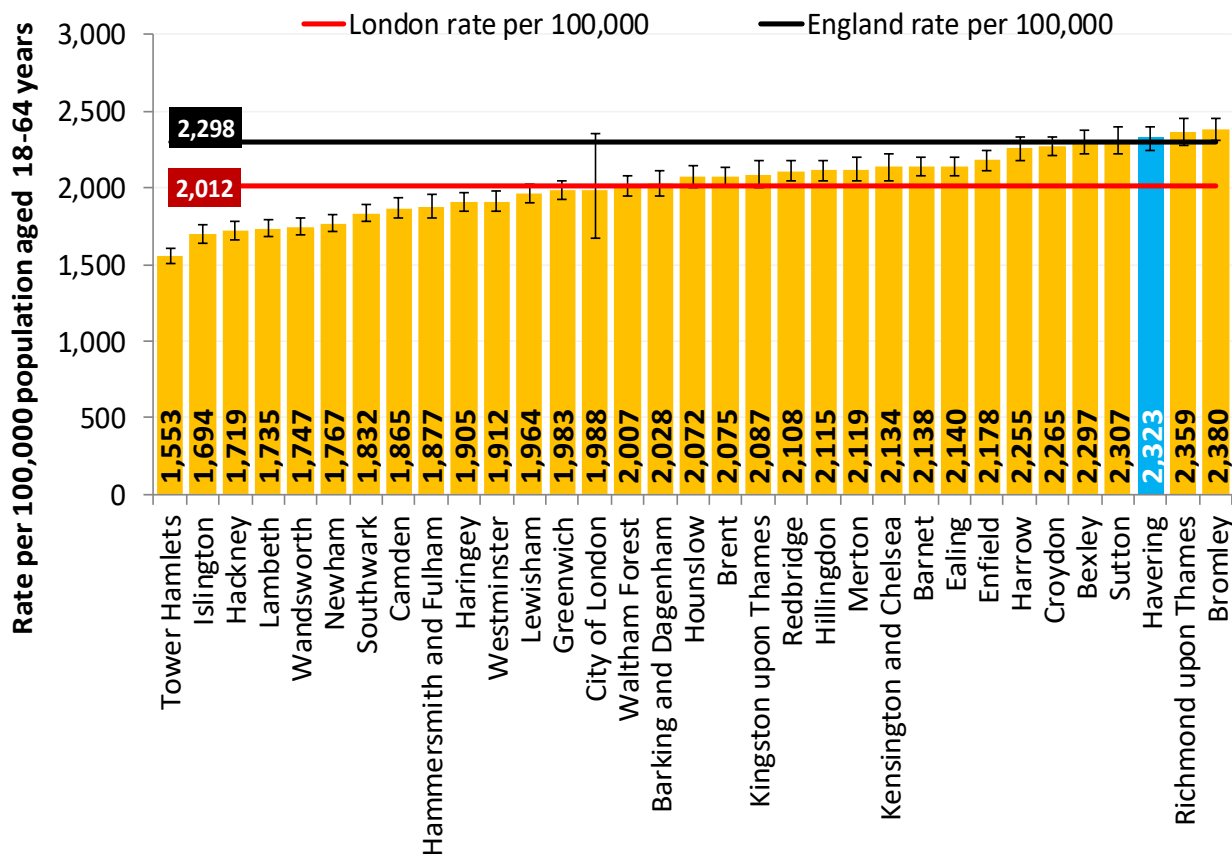
Projected Population Increases by Age Group



Age Group	Percentage change from 2018 to		
	2023	2028	2033
0-4	6%	9%	5%
5-10	12%	20%	19%
11-17	21%	37%	43%
18-24	1%	12%	22%
25-64	6%	10%	10%
65-84	7%	18%	26%
85+	11%	22%	54%

Sources used:	
<ul style="list-style-type: none"> • Council Tax Support caseload data Dec 24 • This is Havering 2018 version 4.1 (August 2018) <i>produced by public health intelligence</i> • Mid-year population estimates 2017; Office for National Statistics (ONS) • GLA 2016 based Demographic Projections – Local Authority population projections Housing Led Model 	

Protected Characteristic - Disability: Consider the full range of disabilities; including physical mental, sensory and progressive conditions		
<i>Please tick (✓) the relevant box:</i>		Overall impact:
Positive		There are no changes proposed to the CTS 2025/26 Scheme.
Neutral	✓	The impact of this scheme, as compared to the scheme available in 2024/25, will remain the same as in the Equality Impact Analysis prepared in October 2021. Equality & Health Impact Assessment (EqHIA)
Negative		<p>Within the scope of the 2025 scheme, there continues to be a Council Tax Discretionary policy to enable the Council to consider cases of hardship which will help mitigate any negative impacts.</p> <p>The Recovery Policy also sensitively considers vulnerable persons under whom disabled CTS applicants are categorized, in the collection of Council Tax.</p>
Evidence: In 2017, 3,506 adults (aged 18-64 years) were estimated to be living with serious physical disabilities in Havering. The estimated rate of serious physical disabilities in Havering (2,323 per 100,000 population aged 18-64 years) is similar to England but significantly higher than London average and one of the highest rates of London local authorities. The rationale for this is likely due to the relatively older population in Havering compared to other London boroughs.		



In terms of Council Tax Support, disabled claimants are defined as people who have a disability income that entitles them to one of the following premiums: disability, severe disability, enhanced disability, disabled child and/or carer when calculating their benefit. Approximately 58% of working age Council Tax Support claimants meet the above definition, much higher than the overall population average.

Disabled people are historically disadvantaged and face greater barriers when accessing (information about) services and therefore disabled households are considered to be more vulnerable than other households. Disabled people who are unable to work receive higher levels of state benefits and while based on the proposals they will be subject to the 20% liability reduction, disabled working age claimants are likely to have a higher income than other unemployed, working age claimants whose council tax support will also be reduced.

A full range of online services are available and a Text relay service exists: 18001 01708 434343. Customers can contact the council online or by telephone to the dedicated service Call Centre. Details of AccessAble are available on the council's website. Customer Services staff are able to advise and assist, as can Havering's Community Learning Disability Team (CLDT) which assists adults with a learning disability and their carers. The Language Shop also exists providing the following services:

- Proofing and editing of translated documents;
- Reproduction of print material in large print;
- Reproduction of print material in Braille;
- Audio and transcription services;
- Subtitling;

Reproduction of information in “Easy Read” (simplifying information using pictures and plain English);
 Certification and authenticity checks of documents
 Other outside organisations such as Peabody, CAB and Age UK are widely promoted to provide assistance customers with disabilities

Sources used:

Council Tax Support caseload data Dec 2024
 This is Havering 2018 version 4.1 (August 2018) *produced by public health intelligence*
 Peabody
 CAB
 Age UK
 The Corporate Translation & Interpreting Policy
 The Language Shop

Protected Characteristic - Sex/gender: Consider both men and women

*Please tick (✓)
 the relevant box:*

Positive

Overall impact:

There are no changes proposed to the CTS 2025/26 Scheme.

Neutral

✓

The impact of this scheme, as compared to the scheme available in 2024/25 will remain the same as in the Equality Impact Analysis prepared in October 2021. [Equality & Health Impact Assessment \(EqHIA\)](#)

Negative

Due to the fact that only one claim is submitted per household, it is difficult to fully consider the implications the proposals will have on this protected characteristic.

However, equalities monitoring indicates that the majority of claims (68%) are made by females (married and single titles) compared with males. We also know that lone parents, part-time workers and carers are more likely to be women.

The proposals are therefore considered to have a disproportionate impact on women.

Within the scope of the 2025 scheme, there continues to be a Council Tax Discretionary policy to enable the Council to consider cases of hardship which will help mitigate any negative impacts
 The Council has considered the indirect discrimination and the legitimate aim of balancing the budget in the context of significant savings required. We also consider it is proportionate because the Council's budget situation is such that there are no feasible alternatives. Since 2013, Government grant for Council Tax Support was withdrawn and the scheme has been funded by the Council from

its own resources.

Evidence:

Breakdown of Council Tax Support Applicants by Gender

Female	8,983	68%
Male	4,228	32%

Breakdown of Havering population by gender

MALE		FEMALE		TOTAL
122,907	48.0%	133,132	52.0%	256,039

The table below shows the breakdown of current (mid-2017) population by gender and five-year age bands.

AGE BAND (YEARS)	MALE	FEMALE	PERSONS
00-04	8,671	8,553	17,224
05-09	8,371	7,820	16,191
10-14	7,359	7,306	14,665
15-19	7,277	6,833	14,110
20-24	7,316	7,308	14,624
25-29	8,688	9,295	17,983
30-34	8,325	9,355	17,680
35-39	8,344	9,038	17,382
40-44	7,491	8,078	15,569
45-49	8,064	8,879	16,943
50-54	8,463	9,333	17,796
55-59	8,103	8,183	16,286
60-64	6,504	6,664	13,168
65-69	5,903	6,577	12,480
70-74	5,191	6,158	11,349
75-79	3,539	4,672	8,211
80-84	2,836	4,157	6,993
85-89	1,756	3,032	4,788
90+	706	1,891	2,597
All Ages	122,907	133,132	256,039

Sources used:

Council Tax Support caseload data Dec 2024

This is Havering 2018 version 4.1 (August 2018) *produced by public health intelligence*

Havering Data Intelligence Hub

Office of National Statistics (ONS)

Protected Characteristic - Ethnicity/race: Consider the impact on different ethnic groups and nationalities

Please tick (✓) the relevant box:

Positive

Neutral

Negative

✓

Overall impact:

There are no changes proposed to the CTS 2025/26 Scheme.

The impact of this scheme, as compared to the scheme available in 2024/25, will remain the same as in the Equality Impact Analysis prepared in October 2021. [Equality & Health Impact Assessment \(EqHIA\)](#)

Our data shows that BME claimants are slightly over-represented amongst working age claimants receiving Council Tax Support.

There could be a negative impact of the proposals on people from Black and Minority Ethnic (BME) groups. This could imply that BME groups experience more difficulty in finding employment.

Support is in place through the Council Tax Discretionary policy for those who suffer hardship as a result of these proposals in order to mitigate any negative impacts.

Providing comprehensive translation and interpretation services is becoming increasingly important in light of the significant demographic changes occurring across the Borough. Havering's non-English speaking population has grown steadily. It is estimated that the percentage of adults is greater than 10% (last Census only recording if English as main language in a household) Interpretation, translation or alternative formats can be obtained from The Language Shop which includes:

Face to face interpreting (Spoken Language Interpreting, this can be simultaneous or consecutive);
Telephone interpreting (connecting to a spoken language interpreter over the telephone);
Multilingual telephone information service;
Translation (to have written documents translated from the source language to the target language):

Evidence:

The tables below show the projected figures for the breakdown of Havering by ethnicity/race and for Benefits claimants where they have supplied this information. The data is difficult to compare due to the different classifications of ethnicity used.

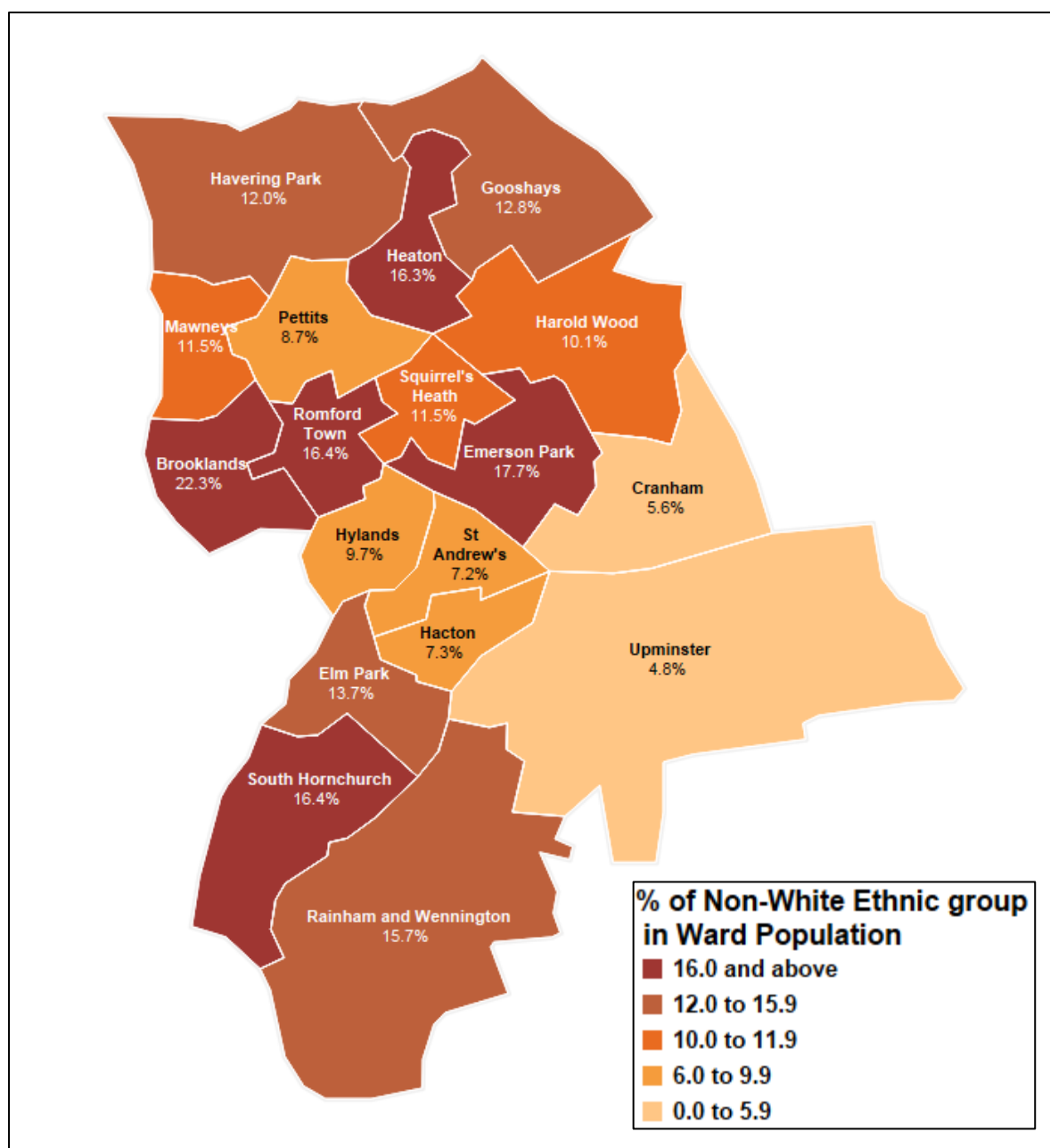
2017 (Havering general population projection)	Number	Percentage of population (%)
All ethnicities	253,478	100.00
White	211,814	83.6
Black Caribbean	3,696	1.5
Black African	10,405	4.1
Black Other	1,510	0.6
Indian	7,405	2.9
Pakistani	2,400	0.9
Bangladeshi	1,883	0.7
Chinese	1,567	0.6
Other Asian	3,652	1.4
Mixed	7,498	3.0
Other	1,648	0.7
<i>BAME¹ Total</i>	<i>41,664</i>	<i>16.4</i>

Council Tax Support & Housing Benefit Claimants where Equalities information provided Jan 2025

Claimant Population	Number	Percentage of claimants that provided information
Any Other	449	1.9%
Arab	141	0.6%
Asian/Asian British Any Other	334	1.4%
Asian/Asian British Bangladeshi	659	2.8%
Asian/Asian British Indian	440	1.9%
Asian/Asian British Pakistani	701	3.0%
Asian/Other	13	0.1%
Black/Black British African	2,250	9.5%
Black/Black British Any Other	269	1.1%
Black/Black British Caribbean	816	3.4%
Black/Black British Other	7	0.0%
Chinese	55	0.2%
Claimant Declined	63	0.3%
Gypsy/Traveller	46	0.2%
Mixed Any Other	205	0.9%
Mixed White & Black African	172	0.7%
Mixed White & Black Caribbean	346	1.5%
Mixed White and Asian	97	0.4%
Mixed/Other	4	0.0%
Other Ethnic Group	13	0.1%
White & Asian	1	0.0%
White & Black African	8	0.0%
White & Black Caribbean	16	0.1%
White Any Other	2,216	9.3%
White British	14,132	59.6%
White Irish	265	1.1%
Total	23,718	100.0%

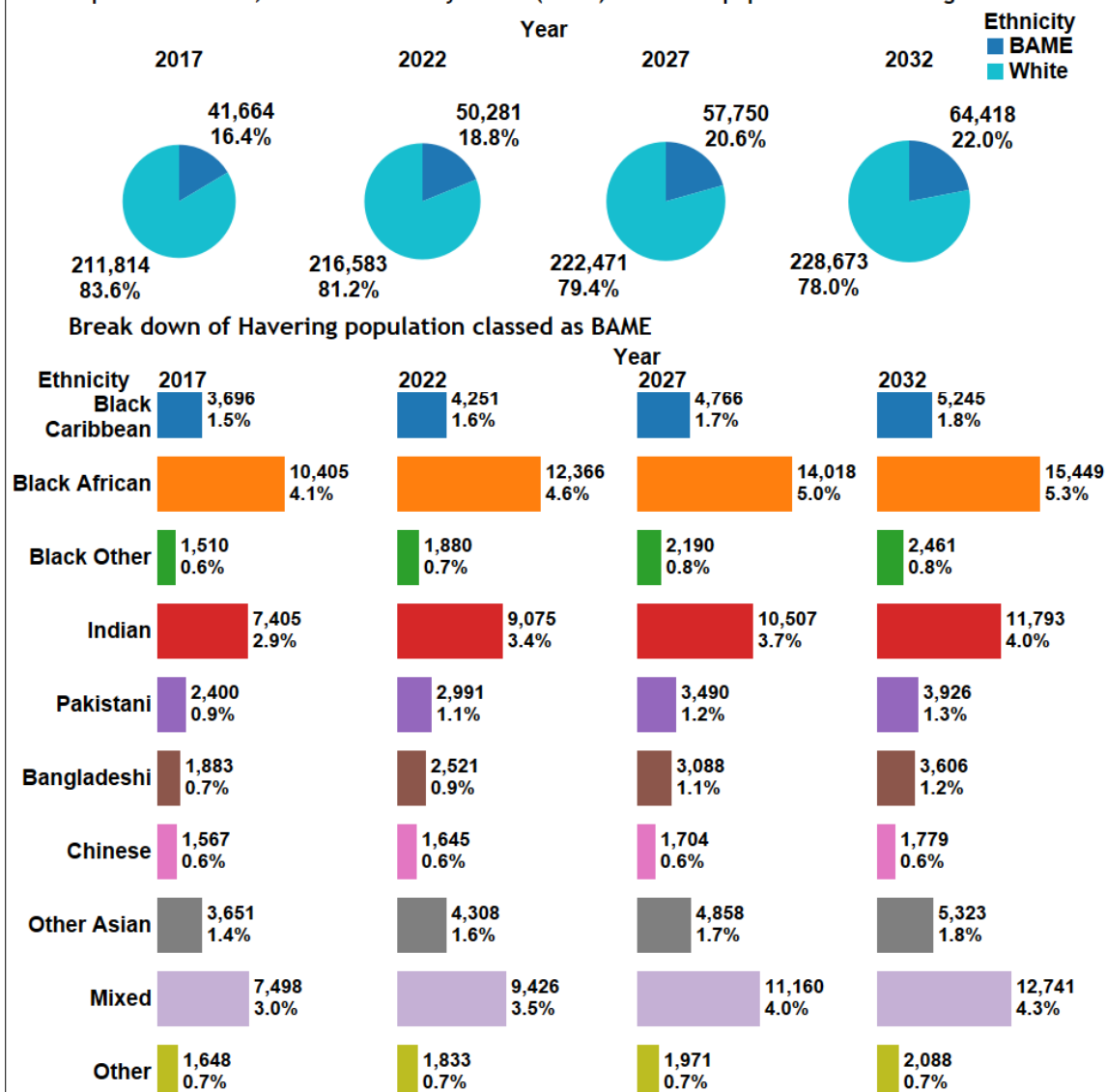
¹ The GLA define BAME differently to the ONS. The GLA does not include a 'White Other' Group. Instead they have one category 'White' that includes 'White British' and 'White Other'.

From the data provided above, it would appear that there is a disproportionate impact on BME claimants. 83.6% of Havering's population are defined as White, compared to 74.2% of benefit claimants who define themselves as White (including 'White: Other').



Ethnicity population projections 2017 - 2032

Proportion of Black, Asian and Minority Ethnic (BAME) and White population in Havering



Sources used:

Demographic, Diversity and Socio-economic Profile of Havering's Population March 2018
 This is Havering 2018 version 4.1 (August 2018)
 The Corporate Translation and Interpreting Policy
 The Language Shop
 Council Tax Support caseload data hb6860 Jan 2025

Protected Characteristic - Religion/faith: Consider people from different religions or beliefs including those with no religion or belief

Please tick (✓)
 the relevant box:

Overall impact:

Positive		There are no changes proposed to the CTS 2025/26 Scheme. The impact of this scheme, as compared to the scheme available in 2024/25 will remain the same as in the Equality Impact Analysis prepared in October 2021 Equality & Health Impact Assessment (EqHIA)
Neutral	✓	
Negative		

Evidence:

Religion and Belief 2011 Census

Faith	Number	%
Christian	155,597	65.6%
Buddhist	760	0.3%
Hindu	2,963	1.2%
Jewish	1,159	0.5%
Muslim	4,829	2.0%
Sikh	1,928	0.8%
Other Religion	648	0.3%
No Religion	53,549	22.6%
No Response	15,799	6.7%
Totals	237,232	100.0%

Sources used:
2011 Census

Protected Characteristic - Sexual orientation: Consider people who are heterosexual, lesbian, gay or bisexual		
<i>Please tick (✓) the relevant box:</i>		Overall impact:
Positive		There are no changes proposed to the CTS 2025/26 Scheme. The impact of this scheme, as compared to the scheme available in 2024/25, will remain the same as in the Equality Impact Analysis prepared in Oct 2021. Equality & Health Impact Assessment (EqHIA) There is no information available to make an assessment on the impact of the current scheme on this protected characteristic.
Neutral	✓	
Negative		

Evidence:

Sources used:

Protected Characteristic - Gender reassignment: Consider people who are seeking, undergoing or have received gender reassignment surgery, as well as people whose gender identity is different from their gender at birth		
<i>Please tick (✓) the relevant box:</i>		Overall impact:
Positive		<p>There are no changes proposed to the CTS 2025/26 Scheme.</p> <p>The impact of this scheme, as compared to the scheme available in 2024/25, will remain the same as in the Equality Impact Analysis prepared in Oct 2021 Equality & Health Impact Assessment (EqHIA)</p> <p>There is no information available to make an assessment on the impact of the proposals on this protected characteristic Name changes actioned through uk deed poll office</p>
Neutral	✓	
Negative		
Evidence:		
Sources used: ONS		

Protected Characteristic - Marriage/civil partnership: Consider people in a marriage or civil partnership		
<i>Please tick (✓) the relevant box:</i>		Overall impact:
Positive		<p>There are no changes proposed to the CTS 2025/26 Scheme.</p> <p>The impact of this scheme, as compared to the scheme available in 2024/25, will remain the same as in the Equality Impact Analysis prepared in Oct 2021 Equality & Health Impact Assessment (EqHIA)</p> <p>Same sex couples and civil partnerships are recognised within the scheme however there is insufficient information available to make an assessment on the impact of the proposals on this protected characteristic</p>
Neutral	✓	
Negative		
Evidence:		
Sources used:		

Protected Characteristic - Pregnancy, maternity and paternity: Consider those who are pregnant and those who are undertaking maternity or paternity leave		
<i>Please tick (✓) the relevant box:</i>		Overall impact:

Positive		There are no changes proposed to the CTS 2025/26 Scheme.
Neutral	✓	The impact of this scheme, as compared to the scheme available in 2024/25, will remain the same as in the Equality Impact Analysis prepared in Oct 21. Equality & Health Impact Assessment (EqHIA)
Negative		<p>There is insufficient information available to make an assessment on the impact of the proposals on this protected characteristic. However, working mothers on maternity leave and women with caring responsibilities tend to have less income and/or reduced access to the labour market.</p> <p>It is perceived that there may also be equality implications for parents with young children and babies, particularly lone parents who may experience a negative impact. Support is in place through the Council Tax Discretionary policy for those who suffer hardship as a result of these proposals in order to mitigate any negative impacts.</p>
Evidence:		
Sources used:		
ONS		

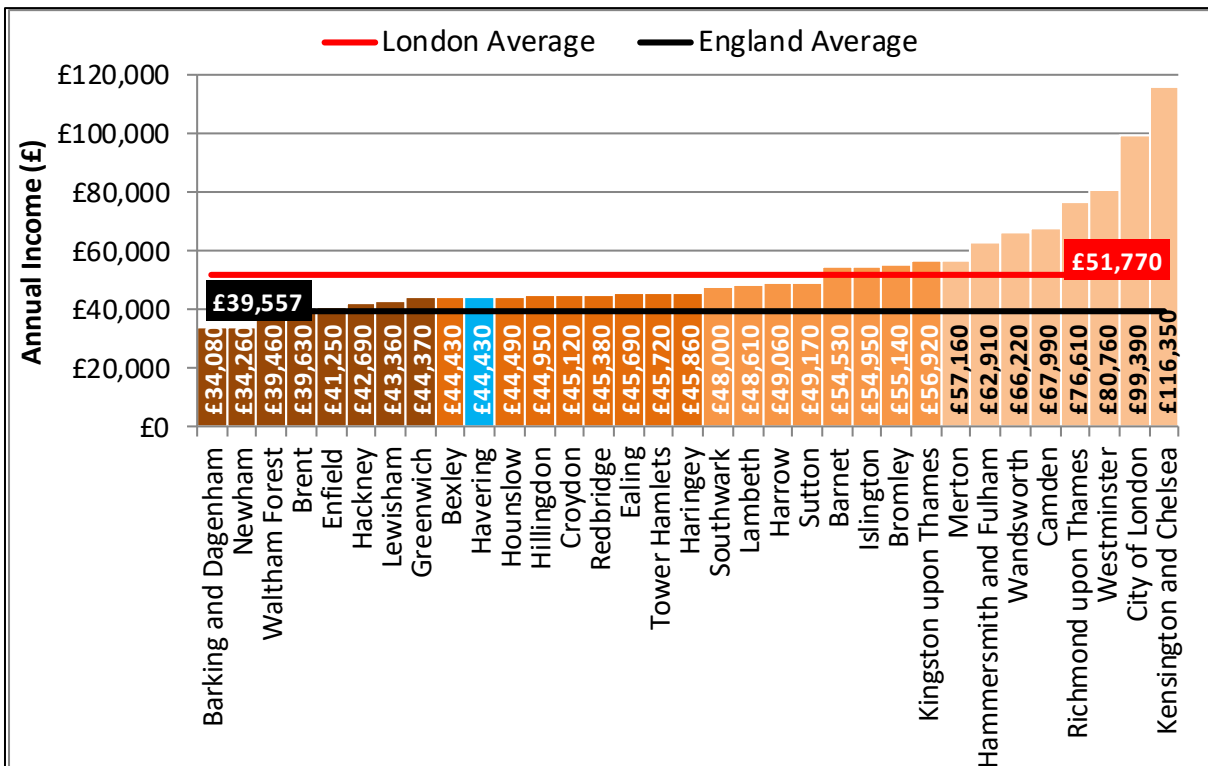
Socio-economic status: Consider those who are from low income or financially excluded backgrounds		
<i>Please tick (✓) the relevant box:</i>		Overall impact:
Positive	✓	There are no changes proposed to the CTS 2025/26 Scheme.
Neutral		The impact of this scheme, as compared to the scheme available in 2024/25, will remain the same as in the Equality Impact Analysis prepared in Oct 2021 Equality & Health Impact Assessment (EqHIA)
Negative		<p>Council Tax Support is a means tested scheme available to households on low incomes. Therefore, all recipients would be considered to be at a socio-economic disadvantage, particularly lone parents (most likely to be women), part-time workers (most likely to be women), working-age couples on low income, large households (more likely to be from BME backgrounds) and carers (most likely to be women).</p> <p>Support is in place through the Council Tax Discretionary policy for those who suffer hardship as a result of these proposals in order to mitigate any negative impacts.</p> <p>Pension age Council Tax Support claimants will not be affected and will continue to receive similar levels of support with their council tax bills</p>

as they do at present.

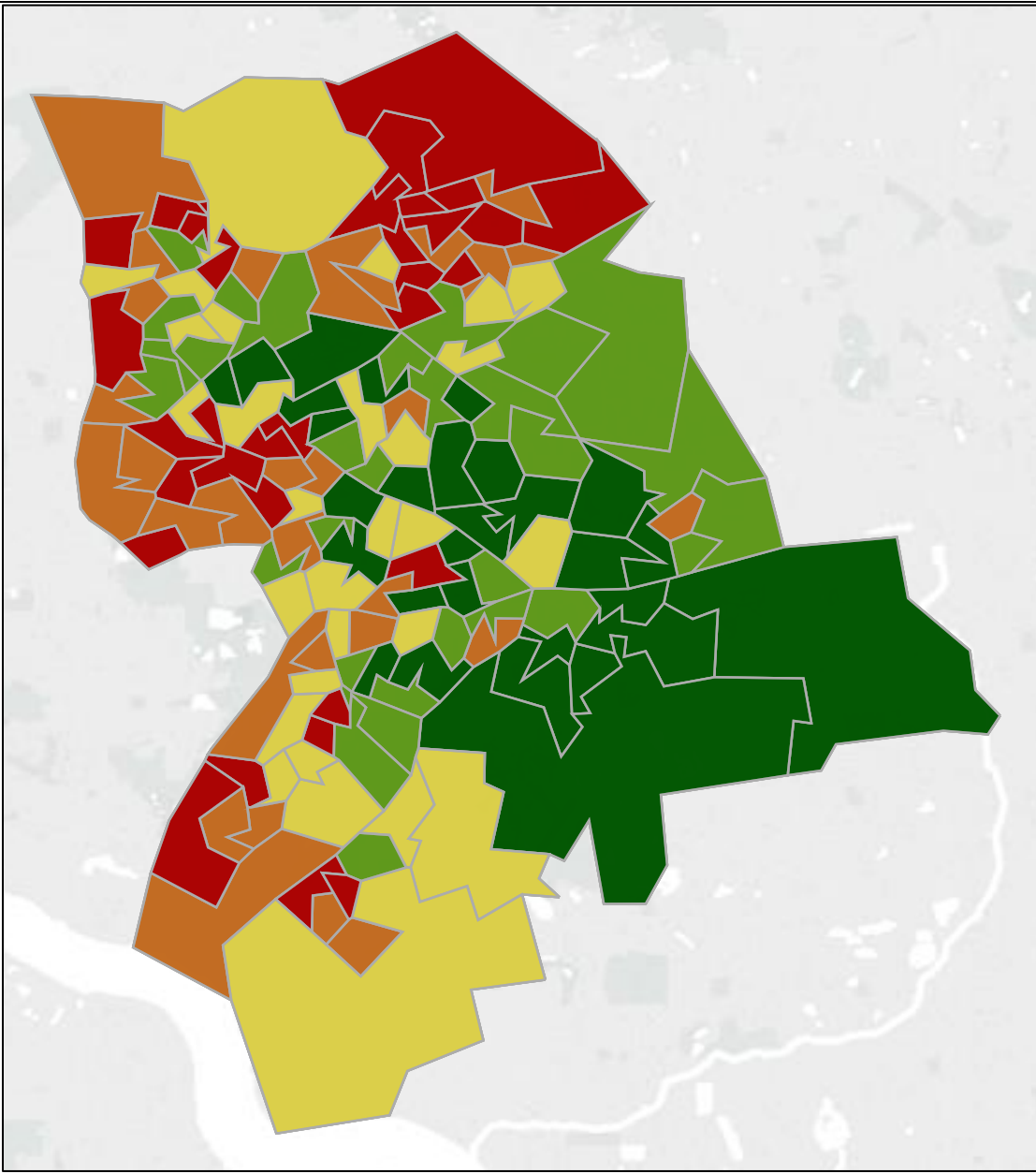
Evidence:

- The average gross income per household in Havering (£44,430, as measured in 2012/13) is low in comparison to the London average (£51,770) and slightly higher than the England average (£39,557).
- 77% of households in Havering have at least one car and compared to other local authorities in London, Havering has the second highest proportion of households (32.8%) with 2 or more cars.
- Majority of children in Havering are not poor, but around 8,800 live in income-deprived households. Gooshays and Heaton wards have the highest proportion of children living in poverty.
- About 77.9% of working age residents in Havering were in employment between April and June 2018. Overall employment rate in Havering is higher than London (74.6%) and England (75.9%)
- The proportion of working age residents in Havering claiming out-of-work benefits (6.8%) is significantly lower than England (8.4%).

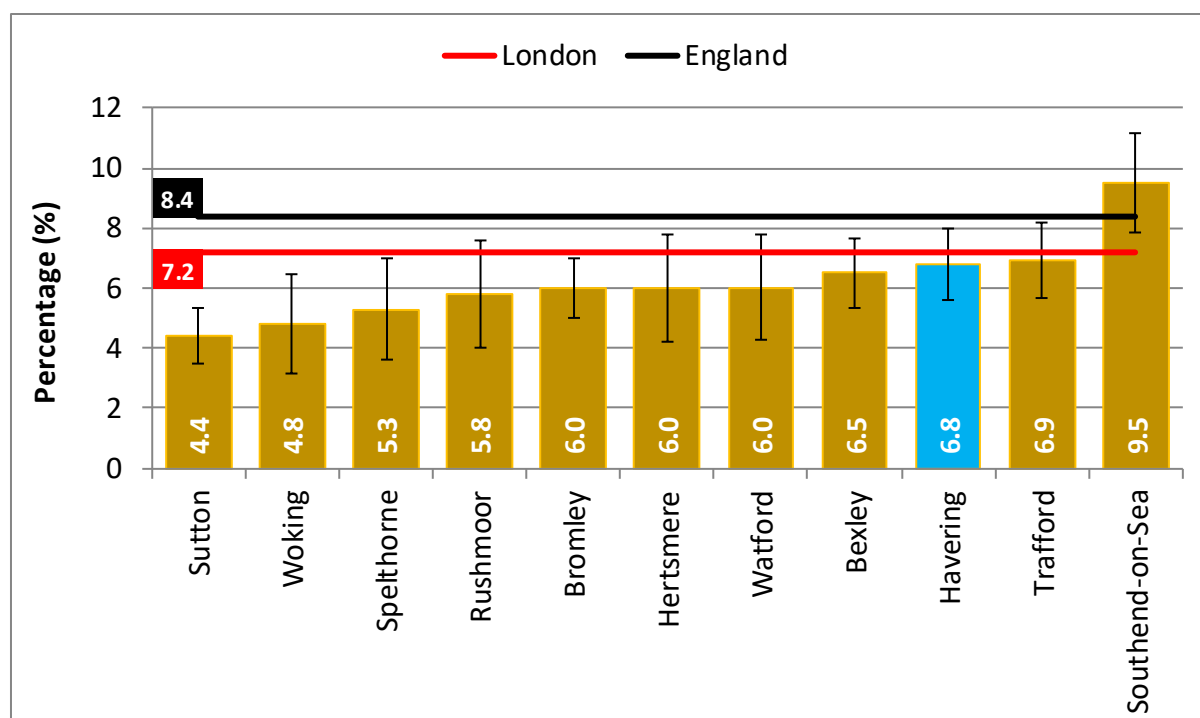
Income 2012/13



Income deprivation affecting Children, quintiles within Havering LSOA, 2015



Proportion of working age residents claiming out-of-work benefits in Havering and ONS statistical comparator group, November 2016



Sources used:

Council Tax Support caseload data Dec 2024

This is Havering 2018 version 4.1 (August 2018) *produced by public health intelligence*

Office of National Statistics (ONS)

Health & Wellbeing Impact: Consider both short and long-term impacts of the activity on a person's physical and mental health, particularly for disadvantaged, vulnerable or at-risk groups. Can health and wellbeing be positively promoted through this activity? Please use the Health and Wellbeing Impact Tool in Appendix 2 to help you answer this question.

Please tick (✓) all the relevant boxes that apply:

Positive

✓

Neutral

Negative

Overall impact:

There are no changes proposed to the CTS 2025/26 Scheme.

The impact of this scheme, as compared to the scheme available in 2024/25, will remain the same as in the Equality Impact Analysis prepared in Oct 2021 [Equality & Health Impact Assessment \(EqHIA\)](#)

Research has shown there is a clear correlation between poverty and health. Poverty can affect the health of people at all ages. In infancy, it is associated with a low birth weight, shorter life expectancy and a higher risk of death in the first year of life. Children living in poverty are more likely to suffer from chronic diseases and diet-related problems.

Entitlement to Council Tax Support assists low income households to

		pay their council tax bill which in turn contributes to financial wellbeing and alleviates stress and poor mental health
Evidence: <u>health-at-a-price-2017.pdf (bma.org.uk)</u>		
Sources used: <u>health-at-a-price-2017.pdf (bma.org.uk)</u>		

3. Outcome of the Assessment

The EqHIA assessment is intended to be used as an improvement tool to make sure the activity maximises the positive impacts and eliminates or minimises the negative impacts. The possible outcomes of the assessment are listed below and what the next steps to take are:

Please tick (✓) what the overall outcome of your assessment was:

✓	1. The EqHIA identified <u>no significant concerns</u> OR the identified <u>negative concerns</u> have already been <u>addressed</u>	➔	Proceed with implementation of your activity
	2. The EqHIA identified some <u>negative impact</u> which still needs <u>to be addressed</u>	➔	COMPLETE SECTION 4: Complete action plan and finalise the EqHIA
	3. The EqHIA identified some <u>major concerns</u> and showed that it is <u>impossible to diminish negative impacts</u> from the activity to an acceptable or even lawful level	➔	Stop and remove the activity or revise the activity thoroughly . Complete an EqHIA on the revised proposal.

4. Action Plan

Protected characteristic / health & wellbeing impact	Identified Negative impact	Recommended actions to mitigate Negative impact* or further promote Positive impact	Outcomes and monitoring**	Timescale	Lead officer
All	✓	<p>Monitor implication of change in Council Tax Support.</p> <p>Opportunities with the Ctax Support Scheme</p>	<p>We will monitor the impact of the continuing scheme and take-up of hardship funds as part of our performance and quality checking systems. The performance data collated, including satisfaction surveys and community profile monitoring will form part of regular reporting arrangements to senior management and members.</p> <p>Citizens' Advice Bureau commissioned to assist provides debt counselling and advice.</p>	December 2024	Nick Foxcroft

		<p>to challenge amount of benefit through internal/external review procedures to maximize support.</p> <p>Availability of the Emergency Assistance Scheme in LB Havering.</p>	Applications monitored & awards recorded by Havering in-house Team.	December 2024	Nick Foxcroft
All	✓	The Council Tax Discretionary Policy	<p>The policy is available on the Internet for any claimant struggling to pay their Council Tax.</p> <p>32 applications were received & awarded in 2020/21. The majority being from Havering care leavers.</p>	December 2024	Chris Henry

			The Discretionary Policy is promoted by several internal departments and external organizations who engage with vulnerable residents.		
Disability	✓	<p>International Day of the Disabled Person</p> <p>Ctax Recovery Policy. Individual circumstances taken into account.</p>	<p>This is a practical event planned for International Day of the Disabled Person to engage with and advance the rights and wellbeing of persons with disabilities.</p> <p>The agenda will include public Speakers, open forum discussions and opportunities to develop and contribute local policy.</p>	<p>3 December 2023</p> <p>December 2024</p>	<p>Jerry Haley date to be confirmed</p> <p>Chris Henry</p>
Age	✓	Referral to Havering Works to assist careers advice & getting back into employment	Positive outcomes recorded by Havering Works	September 2023	Nick Foxcroft

Socio-Economic	✓	Referral to external bodies for income maximization and debt advice eg CAB, Peabody, The Money Advice Service, Stepchange etc		December 2024	Council Tax & Benefit Services, Housing
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Add further rows as necessary

* You should include details of any future consultations and any actions to be undertaken to mitigate negative impacts

** Monitoring: You should state how the impact (positive or negative) will be monitored; what outcome measures will be used; the known (or likely) data source for outcome measurements; how regularly it will be monitored; and who will be monitoring it (if this is different from the lead officer).

5. Review

In this section you should identify how frequently the EqHIA will be reviewed; the date for next review; and who will be reviewing it.

Review:

The EIA will be reviewed on bi-annual basis.

Scheduled date of review: May 2025

Lead Officer conducting the review: Chris Henry

Please submit the completed form via e-mail to EqHIA@haverling.gov.uk thank you.

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OVERVIEW AND SCRUTINY BOARD

29 January 2025

Subject Heading:

**Treasury Management Strategy
Statement (TMSS) and Annual
investment Strategy 2025/26**

ELT Leads:

Kathy Freeman
Strategic Director of Resources

Report Author and contact details:

Mark White
Capital Strategy Manager
Tony Piggott
Treasury Manager

Policy context:

The CIPFA Code of Practice (CIPFA TM Code) on treasury management 2021 recommends that the TMSS is reported to a committee for effective review. This role is undertaken by the Audit Committee and this report will be reviewed at its meeting on the 30th January 2025 with a final version of the report presented to Cabinet on the 5th February.

Financial summary:

The TMSS forms part of the Authority's overall budget setting strategy and financial management framework

SUMMARY

The Treasury Management Strategy Statement (“TMSS”) is part of the Authority’s reporting procedures as recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) Treasury Management (“TM”) Code and its Prudential code (“The CIPFA Prudential Code”) for capital finance in local authorities. The TMSS also sets out recently introduced changes to the legislative framework, which are generally designed to place restrictions on authorities’ commercial activity.

This report fulfils the Authority’s legal obligation under the Local Government Act 2003 to have regard to both the CIPFA TM Code/Prudential Code and Government Guidance, and it covers:

- The Borrowing and Investment Strategies
- Treasury Management and Prudential Indicators

RECOMMENDATIONS

For the reasons set out in the report and its annexes, the Overview & Scrutiny Board are asked to:

1. **Note** the 2025/26 Treasury Management Strategy Statement & Annual Investment Strategy
2. **Note** the revised prudential and treasury indicators set out in Appendix 2 and 3
3. **Note** the operational and authorised borrowing limits set out in tables 5 & 6 of appendix 2
4. **Note** the impact the capitalisation direction has on the prudential and treasury indicators, increasing the Capital Financing Requirement (CFR) by £396m by 31st March 2028 set out in table 4 of Appendix 2

REPORT DETAIL

1. Introduction

- 1.1 The statutory Codes set out that the Authority is required to approve a Treasury Management Strategy Statement, and the Prudential Indicators.
- 1.2 CIPFA define 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.”
- 1.3 The Authority is required to operate a balanced revenue budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that the Authority’s cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in counterparties or instruments in accordance with the Authority’s appetite for risk and liquidity requirements, as priorities before considering investment return.
- 1.4 The other main function of treasury management is to help fund the Authority’s capital plans. These capital plans provide a guide to the borrowing need of the Authority, essentially the longer term cash flow planning required to meet its capital spending operations. This management of longer term cash may involve arranging long or short term loans, or using longer term cash flow surpluses, and on occasion any debt previously drawn may be restructured to meet the Authority’s risk or cost objectives
- 1.5 Whilst any regeneration 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 which has its own governance process), and are separate from the day to day treasury management activities. This expenditure is shown throughout this report as the “regeneration programme”.
- 1.6 The current treasury portfolio is set out in appendix 1.

2. Key Considerations and Sustainability

2.1 TMSS 2024/25

- 2.1.1 Treasury Management considerations:
 - The Macroeconomic outlook
 - The Borrowing strategy
 - Prudential indicators and treasury limits
 - The Investment strategy
 - TM regulation and policies

- 2.1.2 These elements cover the requirements of the Local Government Act 2003, the CIPFA Prudential Code, the CIPFA TM Code and the Ministry of Housing, Communities and Local Government (MHCLG) Investment Guidance.

3. Service Delivery and Performance Issues

3.1 Macro-economic and Interest rate outlook

- 3.1.1 Link assist the Authority with determining its view on interest rates. Link provided their latest outlook on Bank rate and PWLB rates. The PWLB rate forecasts below in table 1 are based on Certainty Rate (the standard rate minus 20 bps (0.2%) which has been available to local authorities submitting a certainty rate return which included a high level description of capital spend and financing plans. In addition to the certainty rate there is also access to a lower HRA PWLB rate (standard rate minus 60 bps) which started on 15th June 2023. This rate is solely intended for use in Housing Revenue Accounts and primarily for new housing delivery.

Table 1: Link interest rate outlook

Link Group Interest Rate View	11.11.24												
	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27
BANK RATE	4.75	4.50	4.25	4.00	4.00	3.75	3.75	3.75	3.50	3.50	3.50	3.50	3.50
3 month ave eamings	4.70	4.50	4.30	4.00	4.00	4.00	3.80	3.80	3.80	3.50	3.50	3.50	3.50
6 month ave eamings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
12 month ave eamings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
5 yr PWLB	5.00	4.90	4.80	4.60	4.50	4.50	4.40	4.30	4.20	4.10	4.00	4.00	3.90
10 yr PWLB	5.30	5.10	5.00	4.80	4.80	4.70	4.50	4.50	4.40	4.30	4.20	4.20	4.10
25 yr PWLB	5.60	5.50	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.50
50 yr PWLB	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.40	4.30	4.30

- 3.1.2 Following the 30 October Budget, the outcome of the US Presidential election on 6 November, and the 25bps Bank Rate cut undertaken by the Monetary Policy Committee (MPC) on 7 November, LINK have significantly revised their central forecasts for the first time since May, (see above Table1). In summary, the Bank Rate forecast is now 50bps – 75bps higher than was previously the case, whilst the PWLB forecasts have been materially lifted to not only reflect the increased concerns around the future path of inflation, but also the increased level of Government borrowing over the term of the current Parliament.
- 3.1.3 Link's central view is that monetary policy is sufficiently tight at present to cater for some further moderate loosening, the extent of which, however, will continue to be data dependent. They forecast the next reduction in Bank Rate to be made in February and for a pattern to evolve whereby rate cuts are made quarterly and in keeping with the release of the Bank's Quarterly Monetary Policy Reports (February, May, August and November). Any movement below a 4% Bank Rate will, nonetheless, be very much dependent on inflation data in the second half of 2025. The fact that the November MPC rate cut decision saw a split vote of 8-1 confirms that there are already some concerns around inflation's stickiness, and with recent public sector wage increases beginning to funnel their way into headline average earnings data, the market will be looking very closely at those releases.
- 3.1.4 Gilt yields and PWLB rates: The overall trend is for gilt yields and PWLB rates to fall back over the timeline of Link's forecast, as inflation continues to fall in 2025.

Table 2: PWLB Rates at 16 January 2025

Duration	Standard Rate %	Certainty Rate %	HRA Rate %
1 year	5.36	5.16	4.76
2 years	5.32	5.12	4.75
5 years	5.42	5.22	4.82
10 years	5.77	5.57	4.17
25 years	6.23	6.03	5.63
50 years	5.94	5.14	4.74

- 3.1.5 Officers reviewed other economic forecasts and found there is a consensus that rates are trending down. Officers are in agreement that long term borrowing should be on shorter durations (1-2 years) and then refinance on longer term durations when rates are expected to be lower.

3.2 Borrowing Strategy

- 3.2.1 The revenue budget is, by law, balanced such that income is expected to equal expenditure. However, the timing of government grants and other large items can lead to large variations in the actual daily cash position, for example the average monthly payroll alone is in the region of £10.5m.
- 3.2.2 As at 31 March 2024 the Authority had cash balances of £71m, this had reduced to £47.6m at 31 December 2024. In addition to the variability of cash flow, Capital expenditure, to the extent that it is not financed by government grants, capital receipts or other external funding, has reduced the cash balance. Over time this will be matched by borrowing but it should be noted that the exact timing of the borrowing and expenditure will not match.
- 3.2.3 The Capital programme 5 year spend 2025/26 through to 2029/30 is £1.13bn of which £773m (of which £518m is HRA and £200m is Regeneration which are supported by robust business plans) is to be funded through prudential borrowing. This will change if new government grants are announced, new decisions that Havering may take such as if new items were added to the capital programme or disposals of surplus assets were to be agreed.
- 3.2.4 For the reasons set out above the Authority needs to maintain a prudent cash balance to allow it to cover the variability of expenditure. The extent to which borrowing would be required will depend on the movement in cash reserves, working capital, strength of the capital forecast and how much slippage might occur during each financial year.
- 3.2.5 It is sensible to plan on the basis of covering the inevitable month on month fluctuations in cash balances to avoid what would in effect be an unplanned, and therefore expensive, short-term overdraft. Based on analysis of the monthly cash variations then £40m has been established as an appropriate cash balance or liquidity allowance.

- 3.2.6 The underlying need to borrow for the capital programme is measured by the Capital Financing Requirement (CFR). Havering like most authorities have set their external borrowing below their CFR level. This means that the CFR, has not been fully funded with loan debt as cash supporting the Authority'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 once prevailing inflation concerns are addressed by tighter near-term monetary policy.
- 3.2.7 Against this background and the risks within the economic forecast, caution will be exercised on 2025/26 treasury operations. The Strategic Director of Resources in conjunction with the Treasury Manager 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 long term 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.
- 3.2.8 Plans are also in place to undertake in year HRA long term borrowing on short durations to meet the borrowing need whilst interest rates remain below the budgeted rate in the HRA business plan.
- 3.2.9 Potential borrowing sources are set out below:

Approved sources/type of borrowing

On Balance Sheet

	Fixed	Variable
PWLB	•	•
Municipal bond agency	•	•
Local authorities	•	•
Banks	•	•
Pension funds	•	•
UK Infrastructure Bank	•	•
Energy Efficiency Fund (MEEF)	•	•
Market (long-term)	•	•
Market (temporary)	•	•
Stock issues	•	•
Local Authorities (temporary)	•	•
Local Bonds	•	
Local authority bills	•	•
Overdraft		•
Negotiable Bonds	•	•
Internal (reserves & balances)	•	•
Finance leases	•	•

- 3.2.10 The preferred strategy, as agreed with Link at this stage is to borrow for fixed term loan durations less than 5 years from either the PWLB, Market (Long term and temporary), Local authorities, Banks depending on whom is offering better terms for a relatively short term duration (up to 5 years), to minimise the immediate interest rate costs. These sources represent the cheapest and most accessible source for shorter duration debt and for borrowing of this size. This will then be refinanced as part of the longer-term borrowing strategy once interest rates start to come off their current elevated levels. The option to use quasi government loans from the UK Infrastructure Bank (UKIB) for new long term borrowing may also be used on specific capital projects which typically provide Environmental, Social and Governance (ESG) outputs where they provide value for money over PWLB certainty rates.
- 3.2.11 Interest rates may not follow the central outlook set out in this report and there is a significant risk that they may remain elevated for longer or actually increase due to unknown factors such as geopolitical events. In this scenario, the Strategic Director of Resources in consultation with the Cabinet member for Finance may decide from a risk management point of view that it would be sensible to secure the capital investment strategy, if longer term borrowing from one of the approved sources set out above was undertaken sooner than later. This may result in a higher cost of borrowing than planned but capital plans will be regularly monitored to ensure they remain affordable and sustainable.
- 3.2.12 As it stands the PWLB is currently the most cost effective source except possibly on specific ESG related capital plans. This however may change, for example the Government in 2019 arbitrarily increased PWLB rates which it subsequently reversed in 2021. Treasury officers and Link will constantly monitor the capital finance market to identify the most cost effective source of long term borrowing from the above list of approved sources of capital finance.
- 3.2.13 Other borrowing arrangements: such as the use of leasing, specialist 'green' funding that may be more cost efficient for some types of capital expenditure such as for vehicles, equipment and decarbonisation schemes.
- 3.2.14 The type, period, rate and timing of new borrowing will be determined by the Strategic Director of Resources under delegated powers, taking into account the following factors
- Expected movements in interest rates as outlined above
 - Maturity profile of the debt portfolio set out in graph 1 and table 3 below show the debt maturity profile.
 - The impact on the medium term financial strategy (MTFS)
 - Proposed Prudential Indicators and limits as set out in appendix 2.

Graph 1: Debt Maturity Profile

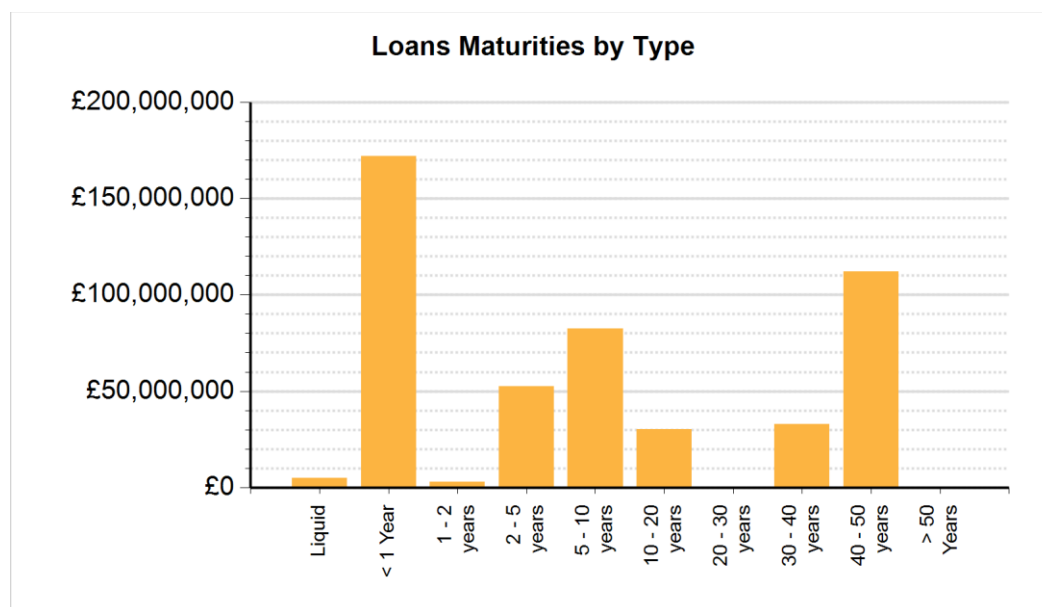


Table 3: debt maturity profile as at 31/12/24

Duration	Amount £'000	Fixed Rate %
< 1 year	172.0	35.4
1 to 2 years	3.0	0.6
2 to 5 years	52.6	10.8
5 to 10 years	82.7	17.1
10 to 20 years	30.1	6.2
20 to 30 years	0.2	0.1
30 to 40 years	32.9	6.8
40 to 50 years	112.0	23.0
Total	485.5	100

Policy on borrowing in advance of need

3.2.15 This is set out in appendix 4 of this report.

Debt Rescheduling

3.2.16 Where short term borrowing rates are considerably cheaper than longer term fixed interest rates, there may be potential opportunities to generate savings by switching from long term debt to short term debt. However, these savings will be considered in the light of the current treasury position and the size of the cost of debt repayment (premiums incurred).

The reasons for any rescheduling to take place will include:

- The generation of cash savings and / or discounted cash flow savings
- To fulfil the treasury strategy

- To enhance the balance of the portfolio (amend the maturity profile and/or the balance of volatility)
- Consideration will also be given to identify if there is any residual potential for making savings by running down investment balances to repay debt prematurely as short term rates on investments are likely to be lower than rates paid on current debt.

3.3 Prudential Indicators and treasury limits

- 3.3.1 The Authority's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, shown in appendix 2, which are designed to assist Members' overview and confirm capital expenditure plans.
- 3.3.2 The CIPFA Prudential Code and the CIPFA TM Code requires authorities to set treasury indicators The treasury indicators limit treasury risk and activities of the Authority; This includes a liability benchmark for the General Fund (GF) and the Housing Revenue Account (HRA); appendix 3.
- 3.3.3 The purpose of these are to manage the activity of the treasury function within a flexibly set remit for risk management, yet not impose undue restraints that constrict opportunities for cost reduction or performance improvement.

3.4 Investment Strategy

- 3.4.1 The MHCLG and CIPFA have extended the meaning of 'investments' to include both treasury and non-treasury investments. This report deals solely with treasury investments, (as managed by the treasury management team).
- 3.4.2 The Authority's investment policy has regard to the following:
- MHCLG's Guidance on Local Government Investments ("the Guidance")
 - CIPFA TM Code and Guidance Notes from 2021.
- 3.4.3 The key intention of the Guidance is to maintain the requirement for authorities to invest prudently and that priority is given to the security and liquidity of investments before yield. The Authority's objective is therefore to achieve, within this constraint, the optimum return on its investments with the appropriate levels of security and liquidity. Within the prudent management of its financial affairs, the Authority may temporarily invest funds that are borrowed for the purpose of expenditure expected to be incurred in the reasonably near future. Borrowing purely to invest or on-lend for speculative purposes remains unlawful and this Authority does not engage in such activity.
- 3.4.4 The above guidance from the MHCLG and CIPFA place a high priority on the management of risk. This Authority has adopted a prudent approach and to managing risk, its minimum credit criteria is set out in Appendix 5. The Authority's investment strategy has not changed from the 2024/25 TMSS which was approved by full Council as part of the 2024/25 budget setting process.

- 3.4.5 Investments will make reference to the core balance, cash flow requirements and the outlook for short and medium term interest rates.
- 3.4.6 Credit ratings should not be the sole determinant of the quality of an institution. This Authority is not bound by the institution's rating and, importantly, officers will continually assess and monitor the financial sector and the economic/political environment in which institutions operate.
- 3.4.7 Treasury investment instruments identified for use in the financial year are listed in Appendix 6. The 'specified' and 'non-specified' investment categories are in accordance with the MHCLG Investment Guidance.
- 3.4.8 The Strategic Director of Resources, on advice, may make operational changes to these limits in response to prevailing market conditions and regulatory changes. Presently the Authority's operational lending list only includes the highest quality UK financial institutions, other local authorities (limit of £10m per authority) and the Government Debt Management Office – investment balances are expected to be generally around the liquidity allowance of £40m and by definition these are generally held on very short duration investments.
- 3.4.9 All investments will be denominated in sterling.
- 3.4.10 Regular monitoring of investment performance will be carried out during the year.

Loans to Third Parties or Non Treasury investments

- 3.4.11 The Authority may borrow to make grants or loans to third parties for the purpose of capital expenditure, as allowable under paragraph 25 (1) (b) of the Local Authorities (Capital Financing and Accounting) (England) Regulations 2003 (Statutory Instrument No. 3146). This facility is likely to be used to support local economic regeneration and development activity but not limited to those purposes. The additional capital expenditure may be funded by external borrowing. Loans for working capital or revenue purposes are permitted as long as these are funded from the Authority's internal cash balances as external borrowing is not permitted in such circumstances.
- 3.4.12 Pension Fund Cash - The Local Government Pension Scheme (Management and Investment) Regulations 2016 requires the Authority to maintain a separate bank account for the Pension Fund. For the management of Pension Fund cash, there is in place an agreement to pool internally held pension fund balances (working cash and those pending external investment) with the investment balances of the Authority. These balances are invested in accordance with the Authority's Treasury Management Strategy.
- 3.4.13 The Pension Fund receives interest annually on their cash balances at a rate commensurate with that received by the Authority. Pension Fund cash balances may be withdrawn anytime. In the event of loss of any investment, this will be borne on a pro rata basis equivalent to the value of each party's contribution to the investment which incurred the loss.

3.5.1 Treasury Management Regulation

Statutory reporting requirements

3.5.2 Council is required to receive and approve, as a minimum, three main treasury reports each year, which incorporate a variety of policies, estimates and actuals in accordance with the CIPFA TM Code.

a. Prudential and treasury indicators and Treasury Strategy, TMSS (this report) - The first, and most important report is forward looking and covers:

- The capital plans, (including prudential indicators)
- The Treasury Management Strategy Statement, (how the investments and borrowings are to be organised), including treasury indicators
- An Investment Strategy, (the parameters on how investments are to be managed).

b. A mid-year treasury management report – a progress report and updates Members on the capital position, amending prudential/treasury indicators as necessary, and whether any policies require revision.

c. An annual treasury report – a backward looking review document providing outturn details on actual prudential and treasury indicators and treasury activity compared to the estimates within the strategy.

3.5.3 The above reports are required to be adequately reviewed before being adopted by Full Council. This role is undertaken by Audit Committee.

3.5.4 Quarterly reports – In addition to the three major reports detailed above, quarterly reporting (end of June/end of December) is also required. However, these additional reports do not have to be reported to Full Council but do require to be adequately reviewed. This role is undertaken by the Audit Committee. (The reports, specifically, should comprise updated Treasury/Prudential Indicators.)

3.5.5 The minimum revenue provision policy is included in the 5 Year Capital Programme and Strategy Report which is presented to Cabinet alongside the Budget report.

Training

3.5.6 A key requirement of the CIPFA TM Code is Member consideration of treasury management matters and the new Knowledge and Skills framework set out in the revised CIPFA TM Code published in December 2021.

3.5.7 Furthermore, pages 47 and 48 of the Code state that they expect “all organisations to have a formal and comprehensive knowledge and skills or training policy for the effective acquisition and retention of treasury management knowledge and skills for those responsible for management, delivery, governance and decision making.

3.5.8 The Authority addresses this important issue by:

- Providing training sessions, briefings and reports on treasury management and investment issues to those Members responsible for the monitoring and scrutiny of treasury management. A treasury training session for members took place on 22 January 2024.
- Prepare tailored learning plans for treasury management officers and board/council members.
- Require treasury management officers and Committee/Council members to undertake self-assessment against the required competencies (as set out in the schedule that may be adopted by the organisation).
- Requires all relevant Officers to keep their skills up to date through training, workshops and seminars, and participating in the CIPFA Treasury Management Forum and the London Treasury Officers' Forum.

3.5.9 In further support of the revised training requirements, CIPFA's Better Governance Forum and Treasury Management Network have produced a 'self-assessment by members responsible for the scrutiny of treasury management', that officers will circulate annually to members for completion.

The policy on use of external service providers

3.5.10 The Authority uses Link Group ("Link") as its external treasury management adviser, the contract was procured through a framework and commenced on 1 July 2024 and due to expire on 30 June 2029.

3.5.11 The Authority 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. All decisions will be undertaken with regards to all available information, including, but not solely, our treasury advisers.

3.5.12 It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Authority will ensure that the terms of their appointment and the methods by which their value will be assessed are agreed and subjected to regular review.

3.5.13 The Authority may use specialist advisers on non-treasury investments, e.g. investment in regeneration schemes.

REASONS & OPTIONS

Reasons for the Decision

The statutory Codes set out that the Authority ought to approve a Treasury Management Strategy Statement, and the Prudential Indicators.

Alternative Options Considered

The DLUHC Guidance and the CIPFA Code do not prescribe any particular treasury management strategy for local authorities to adopt. The S151 officer, having consulted the Cabinet Member for Finance and Transformation, believes that the above strategy represents an appropriate balance between risk management and cost effectiveness. Some alternative strategies, with their financial and risk management implications, are listed below.

Alternative	Impact on Income and Expenditure	Impact on Risk Management
Invest in a narrower range of counterparties and/or for shorter duration	Interest income will be lower	Lower chance of losses from credit related defaults, but any such loss may be greater
Invest in a wider range of counterparties and/or for longer duration	Interest income will be higher	Increased risk of losses from credit related defaults, but any such losses may be smaller
Borrow additional sums at long-term fixed interest rates	Debt interest costs will rise; Non HRA debt cost is unlikely to be offset by higher investment income	Higher investment balance leading to a higher impact in the event of a default; however long-term interest costs may be more certain
Borrow short-term or variable loans instead of long-term fixed rates	Debt interest costs will initially be lower	Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain

IMPLICATIONS & RISKS

Financial Implications and Risks

The TMSS is a key part of the overall budget strategy and financial management framework and governs the strategic and operational treasury management activities throughout each financial year in order to manage the Authority's financial risks associated with cash management via borrowing and investments.

Members are approving the programme on the basis that the capital programme spend is achieved, which feeds through into the Prudential Indicators set out in the report. The reality is that there is likely to be slippage and this will impact on the MTFS.

The assumption for new borrowing is that interest rates will follow the outlook set out in table 1 above. The expectation is that borrowing will be on fixed rate terms on maturities less than 5 years and that these will be refinanced into longer term loans during 2025/26 onwards once interest rates become lower:

Legal Implications and Risks

Local Authorities are required by Regulations 2 and 24 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003/3146 as amended to have regard to the "Prudential Code for Capital Finance in Local Authorities" and Treasury Management in the Public Services Code of Practice published by CIPFA when considering their duties under Part 1 of the Local Government Act 2003. The Authority must comply with section 3 of the Local Government Act 2003 to keep under review the amount of money the Authority can afford to borrow. The Authority has fiduciary duties toward its tax payers to act in good faith in the interests of those tax payers with the considerable sums of money at its disposal. The Strategies being proposed for approval seek to discharge those duties in a reasonable and prudent manner.

There are no other apparent legal implications arising as a result of this Report.

Human Resource Implications and Risks

There are no direct Human Resources implications arising as a result of this report

Equalities Implications and Risks

The Public Sector Equality Duty (PSED) under section 149 of the Equality Act 2010 requires the Council, when exercising its functions, to have due regard to:

- (i) The need to eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
- (ii) The need to advance equality of opportunity between persons who share protected characteristics and those who do not, and;
- (iii) Foster good relations between those who have protected characteristics and those who do not.

The Authority is committed to all of the above in the provision, procurement and commissioning of its services, and the employment of its workforce. There are no equalities implications within this report

Health and Wellbeing Implications and Risks

The Authority is committed to improving the quality of life and wellbeing for all Havering employees and residents in respect of socio-economics and health 20 determinants. There are no direct implications to the Authority's workforce and resident's health and wellbeing as a result of this report.

Climate Change Implications and Risks

There are no climate or environmental implications arising from this report, however the Council can make significant impact via future investment opportunities and operational changes. Numerous changes have already been made to ensure that climate is a key consideration when making investments. In line with the Council's climate change ambitions of becoming carbon neutral by 2040, investment activities will continue to contribute towards achieving this target, once requirements for the security and liquidity of investments have taken precedence.

BACKGROUND PAPERS

None

APPENDICES

Appendix 1: Current treasury position

Appendix 2: Prudential indicators & capital expenditure

Appendix 3: Treasury limits

Appendix 4: Policy on borrowing in advance of need

Appendix 5: The Authority's counterparty credit policy, minimum credit ratings criteria

Appendix 6: Specified and non-specified investments

CURRENT TREASURY POSITION

As at 31 March 2024 and 31st December 2024, Investments and borrowings are set out in table 1 below.

Table 1: Treasury Portfolio Position

	Actual 31/03/24		Actual 31/12/24	
	£m	%	£m	%
Treasury Investments				
Government & Local Authorities	71.0	100	47.6	100
Banks & Other Financial Institutions	0.0	0	0.0	0
Total Treasury Investments	71.0	100	47.6	100
Treasury Borrowing				
PWLB	425.1	94.0	475.1	97.9
Bank Loans (LOBO)	7.0	1.5	7.0	1.4
Local Authorities	20.0	4.4	3.0	0.6
Other loans	0.2	0.1	0.3	0.1
Total External Borrowing	452.3	100	485.4	100
Net Treasury Investments/(Borrowing)	(381.3)		(437.8)	

PRUDENTIAL INDICATORS & CAPITAL EXPENDITURE

Capital expenditure

This prudential indicator is a summary of the Authority's capital expenditure plans, both those agreed previously, and those forming part of this budget cycle. Members are asked to approve capital expenditure forecasts set out in table 1:

Table 1: Capital expenditure forecast 2024/25 - 2027/28

Capital Expenditure £m	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
General Fund (excluding regen)	41.6	79.0	63.1	27.8	11.1
Regeneration	1.8	22.3	72.7	109.7	40.4
HRA	83.0	114.8	189.1	168.7	133.1
Total	126.4	216.1	324.9	306.2	184.6

Financing of Capital Expenditure

Table 2 below summarises the above capital expenditure plans and how these plans are being financed by capital or revenue resources. Any shortfall of resources results in a funding borrowing need.

Table 2: Financing of Capital expenditure forecast 2024/25 - 2027/28

Financing of capital expenditure £m	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Capital Receipts	27.5	38.8	22.8	3.6	8.1
Capital Grants	24.7	57.8	84.5	70.3	35.1
Revenue & Reserves	8.6	13.3	12.7	13.0	13.5
Net financing need for the year (borrowing)	65.6	106.2	204.9	219.4	128.0

The net financing need for regeneration programme activities included in the above table against expenditure is shown below:

Table 3: Regeneration Programme forecast 2024/25 - 2027/28

Financing of capital expenditure £m	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Capital Expenditure	1.8	22.3	72.7	109.7	40.4
Other Sources of Financing	0.0	2.8	5.3	14.7	2.5
Net financing need for the year (borrowing)	1.8	19.5	67.4	95.0	37.9
Percentage of total net financing need	2.7%	18.3%	32.5%	39.9%	27.0%

The Authority's borrowing need (the Capital Financing Requirement)

The second prudential indicator is the Authority's Capital Financing Requirement (CFR). The CFR is simply 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 Authority's indebtedness and so it's underlying borrowing need. Any capital expenditure above, which has not immediately been paid for (e.g. by capital grants), 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 assets life, and so charges the economic consumption of capital assets as they are used.

The CFR includes any other long-term liabilities (OLTL) which relates to PFI schemes and finance leases. The Authority currently has no such liabilities within its CFR however the implementation of the International Finance Reporting Standard (IFRS) 16 for leasing means there will be a number of leases (previously classified as operating leases) coming onto the balance sheet.

The Authority is asked to approve the CFR projections below:

Table 4: Capital financing requirement forecast 2024/25 - 2027/28

£m	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Capital Financing Requirement					
General Fund	151.5	168.2	184.7	185.6	185.8
Regeneration	69.9	79.6	144.8	235.9	268.0
Capitalisation Direction	0.0	32.5	120.1	245.0	377.4
Housing	397.3	435.9	543.2	656.9	735.7
Total CFR	618.7	716.2	992.8	1,323.4	1,566.9
Movement in CFR		97.5	276.6	330.6	243.5

Movement in CFR represented by					
Net financing need for the year (above)		106.2	204.9	219.5	127.9
Add Capitalisation Direction		32.5	89.2	131.0	145.0
Less: MRP (service and regeneration)		(6.8)	(8.4)	(11.2)	(12.6)
Less MRP (Capitalisation Direction)		(0)	(1.6)	(6.1)	(3.5)
Less Receipts set aside & VRP		(34.4)	(7.5)	(2.6)	(3.5)
Movement in CFR		97.5	276.6	330.6	243.5

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.

Table 5: Operational boundary 2024/25 - 2027/28

Operational Boundary £m	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Debt	756.2	1,032.9	1,363.4	1,625.9
Other long-term liabilities	10.0	10.0	10.0	10.0
Total	766.2	1,042.9	1,373.4	1,635.9

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 set or revised by the full Authority. 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.

Table 6: Authorised limit 2024/25 - 2027/28

Authorised Limit £m	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Debt	806.2	1,082.9	1,413.4	1,675.9
Other long-term liabilities	10.0	10.0	10.0	10.0
Total	816.2	1,092.9	1,423.4	1,685.9

The Authority'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. The forecast future borrowing requirement assumes existing levels of reserves, working capital and liquidity buffer whilst factoring in borrowing for capital expenditure and capitalisation directive.

Table 7: Capital Financing Requirement (CFR) and Borrowing

£m	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
External Debt					
Debt at 1 April	327.8	452.3	591.0	885.1	1,235.6
Actual/Forecast borrowing in year	124.5	106.2	204.9	219.5	127.9
Borrowing in year for Capitalisation Direction	0.0	32.5	89.2	131.0	164.0
Actual gross debt at 31 March cumulative	452.3	591.0	885.1	1,235.6	1,527.5
The Capital Financing Requirement	618.7	716.2	992.9	1,323.4	1,585.9
Under / (over) borrowing	166.4	125.2	107.8	87.8	58.4

Affordability Prudential Indicators

The previous sections cover the overall capital and control of borrowing prudential indicators, but within this framework prudential indicators are required to assess the affordability of the capital investment plans. These provide an indication of the impact of the capital investment plans on the Authority's overall finances. The Authority is asked to approve the following indicators:

Ratio of financing costs to net revenue stream

Table 8 identifies the trend in the cost of capital, (borrowing and other long term obligation costs), against service spending, HRA rents and the regeneration programme. The estimates of financing costs include current commitments and the proposals in this budget report.

Table 8: Ratio of financing costs to HRA rents 2024/25 - 2027/28

Housing Revenue Account	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
HRA Rental Income	66.0	73.1	74.5	78.4	81.8
Capital Financing Cost	18.6	20.8	24.5	30.0	34.8
Ratio of Financing Costs to HRA Rental Income	28.2%	28.5%	32.9%	38.2%	42.5%

Table 9 shows the trend in the capital financing costs of the General Fund, Regeneration and the Exceptional Financial Support (EFS) as a percentage of the authority's net revenue stream (income).

**Table 9: Ratio of the General Fund capital financing costs to net revenue stream
2024/25 – 2027/28**

Service Spending (excluding Regeneration)	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Net Revenue Stream	182.0	198.0	204.0	213.0	222.0
Capital Financing Cost	12.0	13.2	15.3	17.2	17.5
Ratio of Financing Costs to Net Revenue Stream	6.6%	6.7%	7.5%	8.1%	7.9%

Regeneration	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Net Revenue Stream	182.0	198.0	204.0	213.0	222.0
Capital Financing Cost	5.0	5.3	7.5	12.8	17.7
Ratio of Financing Costs to Net Revenue Stream	2.7%	2.7%	3.7%	6.0%	8.0%

Capitalisation Direction	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Net Revenue Stream	182.0	198.0	204.0	213.0	222.0
Capital Financing Cost	0.0	0.8	5.4	15.2	28.7
Ratio of Financing Costs to Net Revenue Stream	0.0%	0.4%	2.7%	7.1%	12.9%

Total GF	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Net Revenue Stream	182.0	198.0	204.0	213.0	222.0
Capital Financing Cost	17.0	19.3	28.2	45.2	63.9
Ratio of Financing Costs to Net Revenue Stream	9.3%	9.8%	13.9%	21.2%	28.8%

**Table 10: Ratio of the General Fund capital financing costs to Council Tax Yield
2024/25 – 2027/28**

Service Spending (excluding Regeneration)	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Council Tax Yield	149.0	158.0	164.0	172.0	181.0
Capital Financing Cost	12.0	13.2	15.3	17.2	17.5
Ratio of Financing Costs to Net Revenue Stream	8.1%	8.4%	9.3%	10.0%	9.7%

Regeneration	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Council Tax Yield	149.0	158.0	164.0	172.0	181.0

Overview & Scrutiny Board 29th January 2025

Capital Financing Cost	5.0	5.3	7.5	12.8	17.7
Ratio of Financing Costs to Net Revenue Stream	3.3%	3.3%	4.6%	7.4%	9.8%

Capitalisation Direction	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Council Tax Yield	149.0	158.0	164.0	172.0	181.0
Capital Financing Cost	0.0	0.8	5.4	15.2	28.7
Ratio of Financing Costs to Net Revenue Stream	0.0%	0.5%	3.3%	8.8%	15.8%

Total GF	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Council Tax Yield	149.0	158.0	164.0	172.0	181.0
Capital Financing Cost	17.0	19.3	28.2	45.2	63.9
Ratio of Financing Costs to Net Revenue Stream	11.4%	12.2%	17.2%	26.3%	35.3%

The Strategic Director for Resources reports that the Authority complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view takes into account current commitments, existing plans, and the proposals in this budget report.

Treasury Management Limits on Activity

There are two debt related treasury activity limits. The purpose of these are to restrain the activity of the treasury function within certain limits, thereby managing risk and reducing the impact of any adverse movement in interest rates. However, if these are set to be too restrictive they will impair opportunities to reduce costs/improve performance.

The Code requires that for LOBO maturity date should be considered the most probable maturity date and not the next call date.

The indicators are

Liability benchmark

The Authority is required to estimate and measure the Liability Benchmark for the forthcoming financial year and the following three financial years, as a minimum. Graph 1 below shows the LB for the Council, this is broken down into its two component funds in Graph 2: General Fund and Graph 3: HRA.

There are four components to the LB:

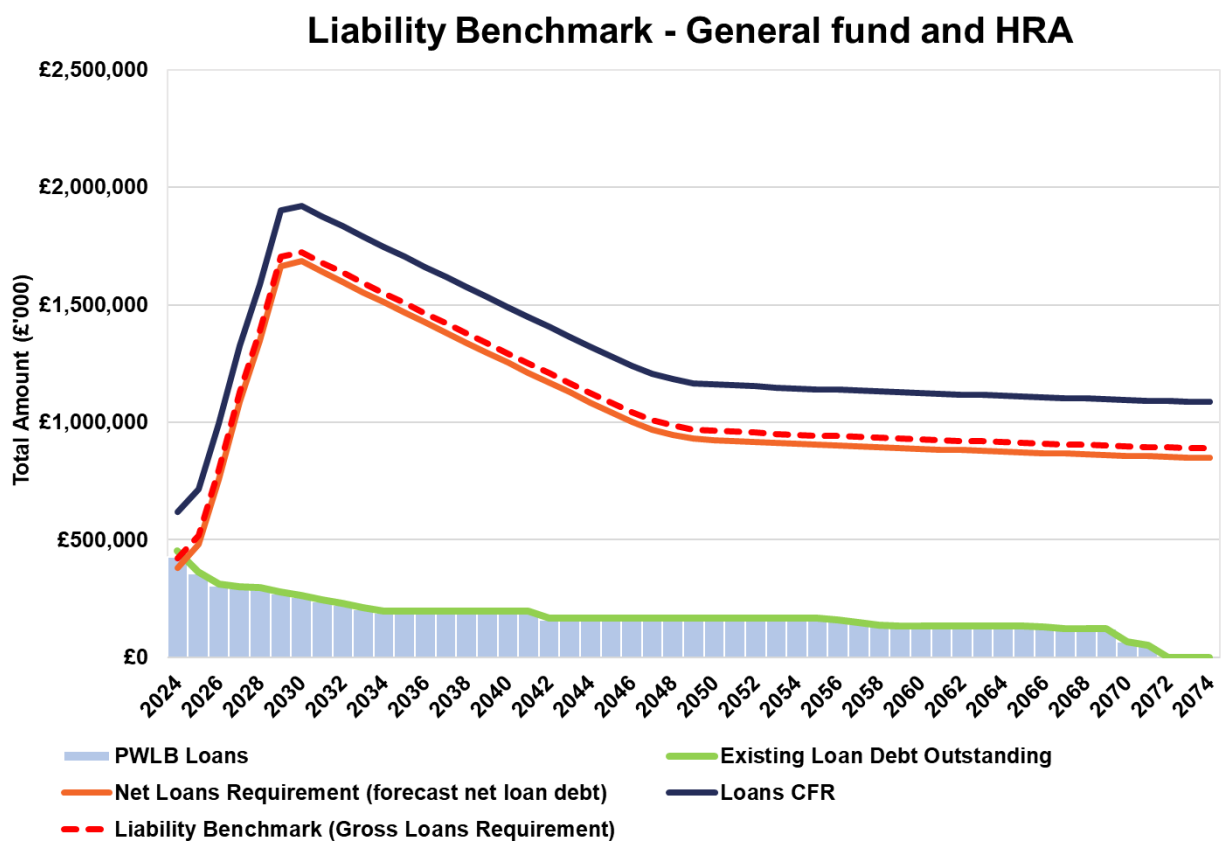
- 1 **Existing loan debt outstanding:** the Authority's existing loans that are still outstanding in future years. This is denoted by the Green line that tops the bar chart showing existing debt (all fixed rate interest) gradually maturing over the next 50 years.
- 2 **Loans Capital Financing Requirement (CFR):** this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned Minimum Revenue Provision (MRP) funded from General Fund revenue budget for debt repayment. This is a measure of the Authority's borrowing requirement to finance the Authority's capital programme and is the very top line graph shown in in blue.
- 3 **Net loans requirement:** this will show the Authority's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast. This is represented by the solid tan 29 coloured line graph. The difference between solid tan line and the CFR blue line represents the amount of internal cash from reserves/balances that has already been invested in the Authority's capital programme..
- 4 **Liability benchmark (or gross loans requirement):** this equals net loans requirement plus the £40m short-term liquidity allowance that the Authority is holding in external liquid treasury investments to manage the daily variability in its cash flow. This represents the dotted red line in the graphs below and means the Authority having to externally borrow to maintain the liquidity allowance at £40m.

The years where actual loans (Green line) are less than the benchmark (red dotted line) indicate a future borrowing requirement that the Authority will need to fund from external borrowing. Were actual loans outstanding to exceed the benchmark this would represent

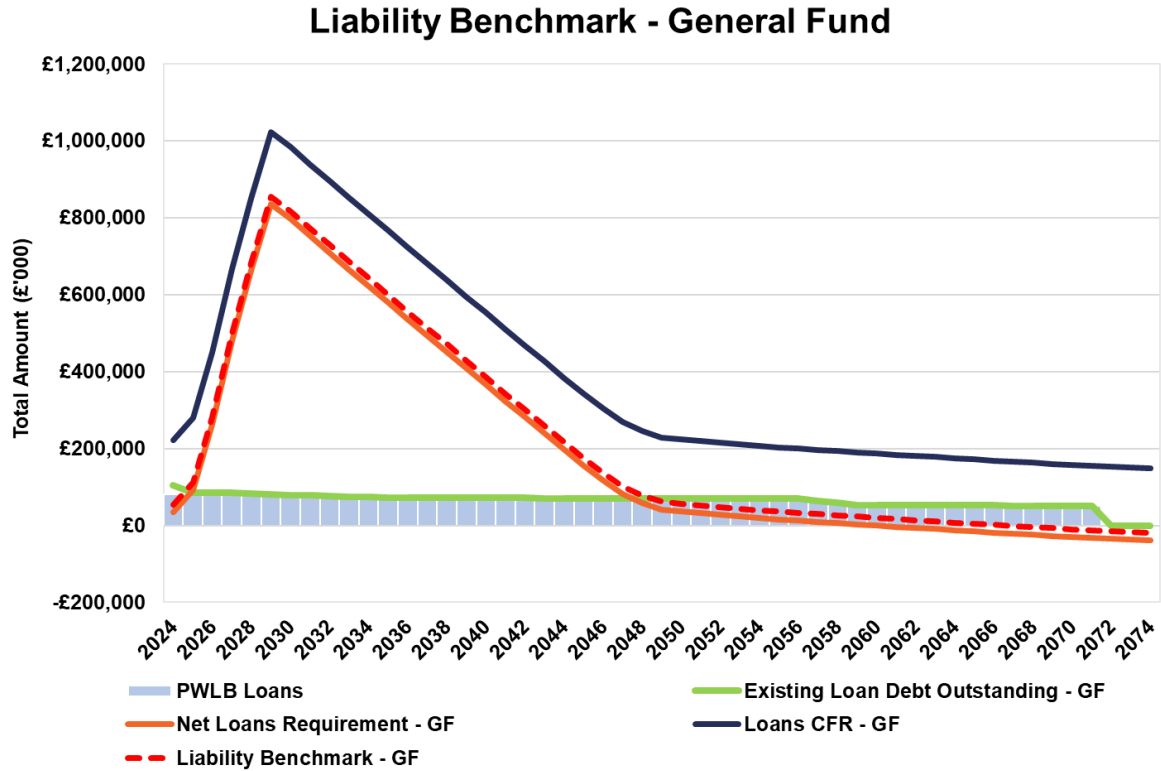
an over borrowed position, resulting in excess cash requiring investment but as you can see from the graphs below this is not the position faced by this Authority.

However any currently unknown future borrowing plans will increase the benchmark loan debt requirement.

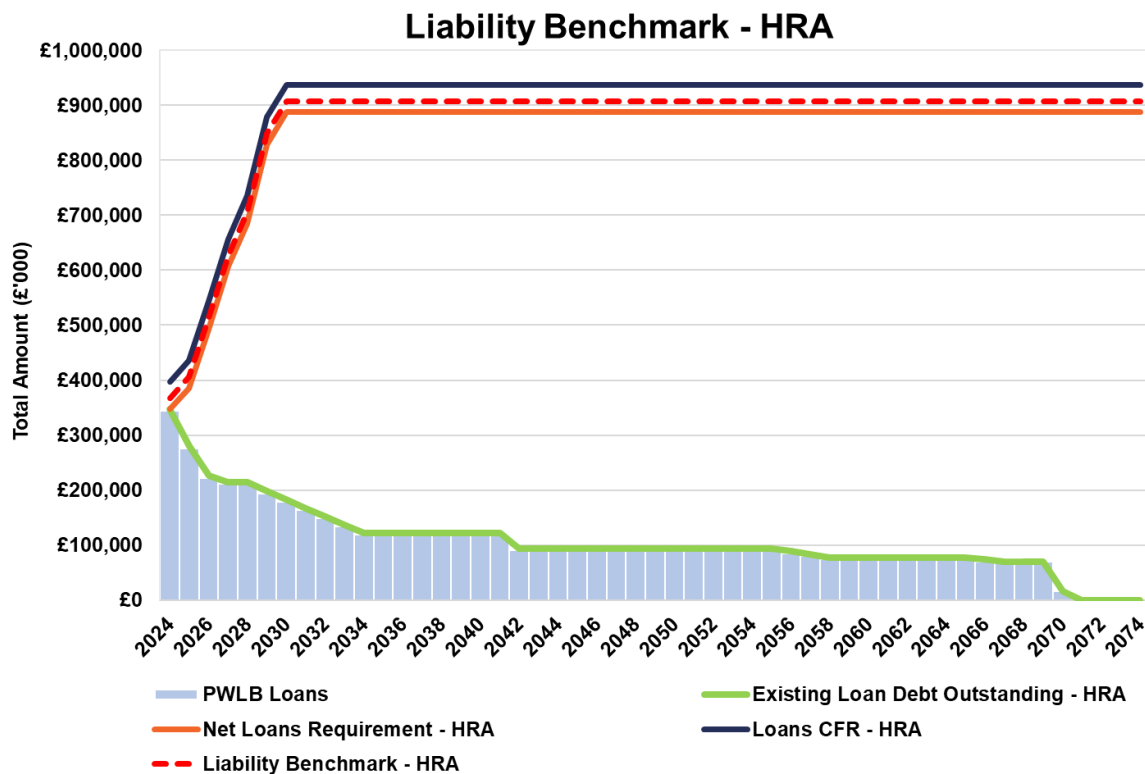
The purpose of the LB is to encourage authorities to use their internal cash reserves to fund growth in their CFR rather than use external debt which is generally more expensive. Moreover it reduces risk as it reduces the need to externally invest the Authorities excess cash reserves over long periods with counterparties where there could be default risk. The benchmark also avoids the risk of over-borrowing and borrowing ahead of need beyond what is permitted in the short to medium term. Generally this technique enables the Authority's treasury activity to be more efficient and represents good practice.



This shows currently known future borrowing plans as per Authority's capital strategy which covers the three financial years 2025/26 to 2027/28 on the General Fund and 30 years in the draft HRA Business plan..



As there are no known General Fund borrowing plans beyond the MTFs period this shows the CFR curve being dragged down by successive annual MRP charges to revenue. Ideally LB requires 10 years of known capital plans but this is difficult given how Local Authority finances operate



Given the long term nature of HRA capital assets there is no statutory requirement to make a MRP charge on HRA revenue and hence why the CFR curve is relatively flat after 5 years. Then, Over the next three 5 years the net loan requirement is expected to converge with the CFR curve as the HRA externally borrows to reduce its internal borrowing from the General Fund to finance prior years' capital expenditure.

Maturity Structure of Borrowing

These gross limits are set to reduce the Authority's exposure of large sums falling due for refinancing; these have been kept deliberately wide to provide flexibility for any restructuring that might be carried out to de-risk the debt portfolio.

Maturity structure of fixed interest rate borrowing 2025/26		
	Lower	Upper
Under 12 months	0%	60%
12 months to 2 years	0%	70%
2 years to 5 years	0%	80%
5 years to 10 years	0%	80%
10 years to 20 years	0%	100%
20 years to 30 years	0%	100%
30 years to 40 years	0%	100%
40 years to 50 years	0%	100%

Investment treasury indicator and limit

Total principal funds invested for greater than 365 days. These limits are set with regard to the Authority'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 Authority is asked to approve the following treasury indicator and limit

Upper limit for principal sums invested for longer than 365 days			
£m	2025/26	2026/27	2027/28
Principal sums invested for longer than 365 days	£25m	£10m	£10m
Current investments as at 31.12.24 in excess of 1 year maturing in each year	£0m	£0m	£0m

POLICY ON BORROWING IN ADVANCE OF NEED

The Authority must ensure that its total debt does not, except in the short-term, exceed the total of the CFR in the preceding year i.e. 2024/25, plus the estimates of any additional CFR for the year 2025/26 and the following two financial years. This allows some flexibility for early borrowing for future years, but ensures that borrowing is not undertaken for revenue purposes.

Any decision to borrow in advance will be considered carefully to ensure that value for money can be demonstrated, and that the Authority can ensure the security of such funds.

In determining whether borrowing will be undertaken in advance of need the Authority will

- Ensure that the ongoing revenue liabilities created, and the implications for future capital plans and budgets have been considered
- Evaluate economic and market factors that might influence the manner and timing of the decision to borrow
- Consider the pros and cons of alternative forms of funding, interest rate structures and repayment profiles
- Consider the positive and negative impacts of borrowing in advance of need on the Authority's cash balances, in particular the increased exposure to credit risk that will arise as a result of investing this additional cash in advance of need

The Authority's Counterparty Credit policy, minimum credit ratings criteria

Credit Rating: Investment decisions are made by reference to the lowest appropriate published credit rating from Fitch, Moody's or Standard & Poor's. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.

Within the parameters set out below the Authority uses the Link Group (the treasury management advisor) creditworthiness report to establish a lending list. The S151 officer will agree an operational lending list within the parameters set out below.

1. Banks (Unsecured) and Building Societies: Accounts, deposits, certificates of deposit and senior unsecured bonds with banks other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. For non UK Banks, the Authority's credit criteria will require that banks from AA- rated countries and above can be used.

Current bank accounts: the Authority's own banker, Should the credit rating fall below A-, for liquidity purposes the Authority may continue to deposit surplus cash with the group providing that investments can be withdrawn on the next working day. Balances will be reviewed on a daily basis to assess their appropriateness.

Banks (secured): Covered bonds, reverse repurchase agreements and other collateralised arrangements with banks and building societies. These investments are secured on the bank's assets, which limits the potential losses in the unlikely event of insolvency, and means that they are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used to determine cash and time limits.

2. Rated Building Societies - The Authority's credit rating criteria for UK Building Societies in 2025/26 will continue to limit deposits to those UK Building Societies that meet the credit criteria in table 1 below.

3. Government: Loans, bonds and bills issued or guaranteed by national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is an insignificant risk of insolvency. Investments with the UK Central Government may be made in unlimited amounts for up to 50 years.

4. Corporates: Loans, bonds and commercial paper issued by companies other than banks and registered providers. These investments are not subject to bail-in, but are exposed to the risk of the company going insolvent. Loans to unrated companies will only be made following an external credit assessment as part of a diversified pool in order to spread the risk widely.

5. Registered providers: Loans and bonds issued by, guaranteed by or secured on the assets of registered providers of social housing, formerly known as housing associations. These bodies are tightly regulated by the Regulator of Social Housing and, as providers of public services, they retain the likelihood of receiving government support if needed.

6. Pooled funds: Shares in diversified investment vehicles consisting of any of the above investment types, plus equity shares and property. These funds have the advantage of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a fee.

7. Money Market Funds (MMF): The Authority will continue to use MMF's, which provide lower interest returns but do provide a highly liquid, diversified investment via a highly credit-rated pooled investment vehicle. Bond, equity and property funds offer enhanced returns over the longer term, but are more volatile in the short term. These allow the Authority to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Authority's investment objectives will be monitored regularly.

8. Ring Fenced Banks, (RFB) The largest UK banks, (those with more than £25bn of retail / Small and Medium-sized Enterprise (SME) deposits), were required, by UK law, in response to the global financial crisis to separate core retail banking services from their investment and international banking 36 activities by 1st January 2019. This is known as "ring-fencing". Whilst smaller banks with less than £25bn in deposits are exempt, they can choose to opt up. In general, simpler, activities offered from within a ring-fenced bank (RFB) will be focused on lower risk, day-to-day core transactions, whilst more complex and "riskier" activities are required to be housed in a separate entity, a non-ring-fenced bank (NRFB).

Table 1: Approved investment counterparties and limits

Credit rating	Banks unsecured*	Banks secured	Government	Corporates	Registered Providers
UK Govt	n/a	n/a	£ Unlimited 50 years	n/a	n/a
AAA	£15m 5 years	£15m 20 years	£15m 50 years	£5m 20 years	£5m 20 years
AA+	£15m 5 years	£15m 10 years	£15m 25 years	£5m 10 years	£5m 10 years
AA	£15m 4 years	£15m 5 years	n/a	£5m 5 years	£5m 10 years
AA-	£15m 3 years	£15m 4 years	n/a	£5m 4 years	£10m 10 years
A+	£15m 2 years	£15m 3 years	n/a	£5m 3 years	£10m 5 years
A	£15m 13 months	£15m 2 years	n/a	£5m 2 years	£5m 5 years
A-	£15m 6 months	£15m 13 months	n/a	£5m 1 year	£5m 5 years
	UK Local Authorities £10m per Authority; 50 years				
Pooled funds	£25m per fund These include Bond Funds, Gilt Funds, Enhanced Cash Funds, Mixed Asset Funds and Money Market Funds,)				

Investment Limits

The Authority further proposes the investment limits as set out in the table below to protect the security of its investments. A group of banks under the same ownership will be treated as a single organisation for limit purposes. Limits will also be placed on fund managers, investments in brokers' nominee accounts, foreign countries and industry sectors as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country, since the risk is diversified over many countries.

Table 2: Investment limits

	Cash limit
UK Central Government	unlimited
Any single organisation, except the UK Central Government	£15m each
Any group of organisations under the same ownership	£15m per group
Any group of pooled funds under the same management	£5m per manager
Financial instruments held in a broker's nominee account	£50m per broker
Foreign countries	£15m per country
Registered providers	£15m in total
Unsecured investments with building societies	£25m in total
Money Market Funds	£50m in total

Specified and Non Specified Investments

Specified investments:

The DLUHC Guidance defines specified investments as those:

- Denominated in pound sterling, due to be repaid within 12 months of arrangement,
- Not defined as capital expenditure by legislation, and invested with one of
- The UK Government
- A UK local Authority, parish Authority or community Authority, or A body or investment scheme of “high credit quality”.

The Authority defines “high credit quality” organisations and securities as those having a credit rating of A- or higher that are domiciled in the UK or a foreign country with a sovereign rating of AA+ or higher.

Table 1: Specified Investments

Instrument	Institution Type	Instrument Minimum 'High' Credit Criteria	Limit	Max. Maturity Period
Accounts, deposits, certificates of deposit and senior unsecured bonds with banks other than multilateral development banks, UK Government Gilts.	UK Banks and UK Banking Groups ¹	per Appendix 5, Table 1	£15m	per Appendix 5, Table 1
	UK Building Societies	per Appendix 5, Table 1	£15m	per Appendix 5, Table 1
	Non UK Banks	Sovereign Rating of AA+ and above and meet Credit Criteria in Appendix 5, Table 1	£15m	per Appendix 5, Table 1
Covered bonds, floating rate notes, reverse repurchase agreements and other collateralised arrangements with banks and building societies	UK Banks and Building Societies and Non UK Banks	Per Appendix 5, Table 1 (and Sovereign Rating of AA+ minimum for Non UK Banks)	See Note 2	per Appendix 5, Table 1
Term Deposits	Local Authorities and other Public Institutions	UK Sovereign Rating	£15m	per Appendix 5, Table 1
Loans and bonds issued by, guaranteed by or secured on the assets of registered providers of social housing.	Registered Social Housing Providers	per Appendix 5, Table 1		per Appendix 5, Table 1
Money Market Fund		AAA ³	£15m	
Enhanced Cash Funds		AA/Aa ⁴	£15m	
1. £15m Limit per bank / banking group.				
2. The combined secured and unsecured investments in any one bank will not exceed the cash limit for secured investments.				
3. Investments will be made with those MMF's which have a rating of AAA				
4. Minimum of Fitch / Standard & Poor's AA or Moody's Aa rating				

Table 2 : Non specified investments

Instruments	Non Specified Investments	Institution Type	Minimum Credit Criteria	Maximum Duration	Cash limit
Accounts, deposits, certificates of deposit, structured deposits and senior unsecured bonds with banks other than multilateral development banks. Covered bonds, reverse repurchase agreements, and other collateralised arrangements with banks and building societies. Short Dated Bond Funds, Diversified Growth Funds, Absolute Return Funds and Property Funds. Unrated Bonds.	Total long-term investments (investments over 1 year)	UK and Non UK Banks and Building Societies, Rated Registered Social Housing Providers (RSP)	Per Appendix 5, Table 1	10 yrs.	£50m
	Total investments without credit ratings or rated below A- (except UK Government and local authorities)	Unrated Registered Social Housing Providers (RSP), Unrated Banks and Building Societies	N/A	5 yrs.	£5m
	Total Investments made in pooled investment vehicles.			7 yrs.	
	Total Investments made in un-rated bonds.				
	Total non-specified investments				£55m

Non-specified investments:

Any investment not meeting the definition of a specified investment is classed as non-specified. The Authority does not intend to make any treasury investments denominated in foreign currencies, nor any that are defined as capital expenditure by legislation, such as company shares. Non-specified investments will therefore be limited to long-term investments, i.e. those that are due to mature 12 months or longer from the date of arrangement, and investments with bodies and schemes not meeting the definition on high credit quality. Limits on non-specified investments are shown in table 3 below.

Table 3: Non-specified investment limits

	Cash Limit £m
Total long-term investments	100
Total Investments without credit ratings or rated below A- (subject to due diligence)	0
Total non-specified investments	100

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OVERVIEW AND SCRUTINY BOARD

29 January 2025

Subject Heading:

**5 Year Capital Programme and
Strategy – 2025/26 to 2029/30**

ELT Leads:

Kathy Freeman
Strategic Director of Resources

Report Author and contact details:

Mark White
Capital Strategy Manager

Policy context:

This report presents the Council's 5 year Capital Strategy and associated Capital Programme for agreement by Cabinet and recommendation on to Council for consideration and approval.

Financial summary:

The Council is required to approve the Capital Strategy as per the Prudential Code for Capital Finance in Local Authorities and the Treasury Management in the Public Services Code of Practice. The Council is required to set a balanced budget and the capital strategy and subsequent 5 year capital programme forms part of this process. The financial implications of this strategy are included as part of the 2025/26 Budget and tax setting report elsewhere on this agenda.

SUMMARY

The Council is required by statute and as set out in the Prudential Code for Capital Finance in Local Authorities, 2021 Edition, to agree the capital programme and associated capital strategy. Local authorities are required to have regard to the current editions of this code by regulations 2 and 24 of the Local Authorities (Capital Finance and Accounting) Regulations 2003 [SI 3146].

This report sets out the Authority's Capital Strategy and presents the Council's proposed capital budget for 2025/26 and five year Capital Programme to 2029/30.

RECOMMENDATIONS

The Overview & Scrutiny Board are asked to:

1. **Note** the 2025/26 Capital programme of £324m and £1,138m over the full five year period from 2025/26 to 2029/30.
2. **Note** the new capital projects being added to the capital programme for 2025/26 as set out in section 2.3 of this report.
3. **Note** any additional capital needs over and above what is specified in the capital programme for the relevant year will require separate business cases and be agreed by the Strategic Director of Resources (S151 Officer), Capital Strategy manager and Council Members as required and appropriate before being agreed by full Council.
4. **Note** that the Chief Financial Officer be authorised to allocate funding from the Capital Contingency included within the draft Capital Programme.
5. **Note** that externally funded schemes can be added to the capital programme up to £500k as and when funding is confirmed.
6. **Note** the capital strategy contained within this report noting its impact on both the capital programme and the financial implications for setting the revenue budget for 2025/26 to 2029/30.
7. **Note** the capital prudential indicators included within the capital strategy when approving the capital programme to ensure affordability.
8. **Note** the Minimum Revenue Provision Policy Statement (section 9 of this report) which determines the amount of money set aside each year for the repayment of debt
9. **Note** that the Strategic Director of Resources be authorised to re-profile capital budgets mid-year based on the updated forecasts provided by services and reported to the Executive Leadership Team as part of the capital monitoring process. This will assist in producing more accurate information for treasury management purposes.

REPORT DETAIL

1. Capital Strategy

1.1 Overview

- 1.1.1 This capital strategy gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability
- 1.1.2 The capital strategy is underpinned by Havering's vision to be the Havering you want to be a part of. Underpinning the new vision is the corporate plan and operating model so future capital investment will be focused into the delivery of this vision for the Council.
- 1.1.3 The strategy has been prepared against a background of continuing reductions in funding provided to local authorities by central government and its agencies, arising from the need to restrain public expenditure owing to the ongoing economic conditions and to rebalance public finances. As a result of these constraints and concerns over revenue affordability the capital strategy is focusing on a 5 year period and, whilst a longer time frame is preferred the yearly nature of the finance settlement and uncertainty over the Council's finances means a shorter capital strategy is required.
- 1.1.4 Along with the uncertainty over central government funding the Council's own resources available to finance capital projects have reduced to a low level and will need replenishing before any further capital investments can be made. As a result the Council is considering and consulting upon a programme of asset disposals to address this situation and help finance the capital expenditure.
- 1.1.5 Projects for inclusion in the capital programme arise from a variety of sources, some of them internally generated and some arising from external factors. The more significant of these can be summarised as follows:

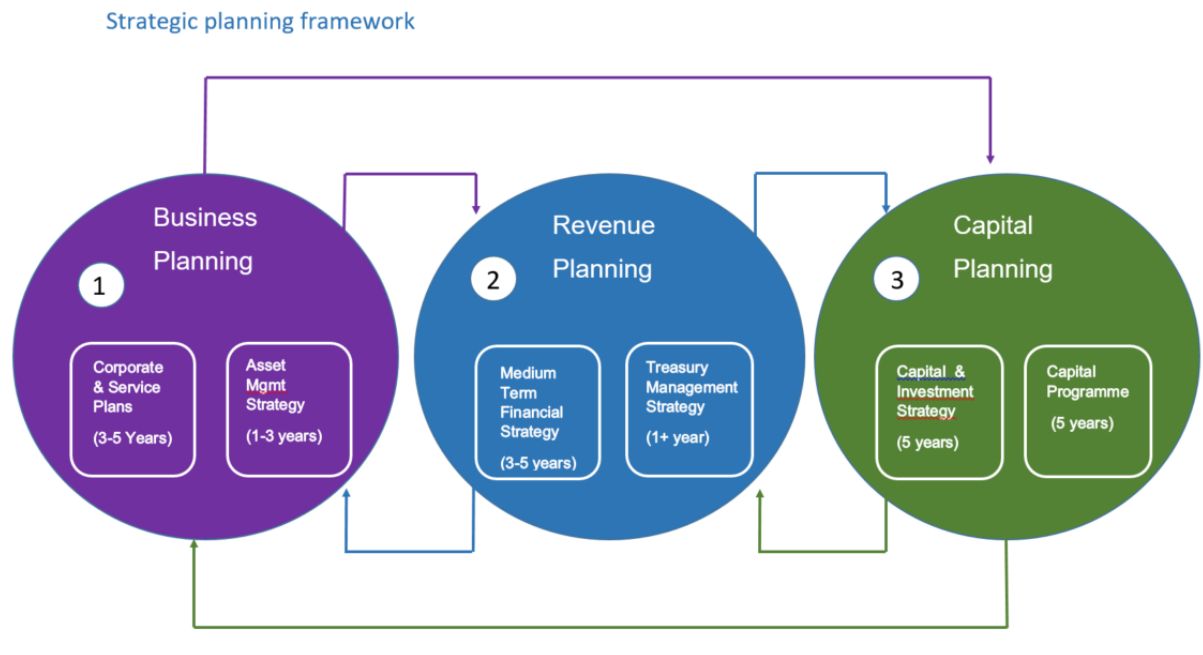
Internal Factors	External Factors
Corporate Priorities, as set out in the Council Plan	Government sponsored programmes e.g. Disabled Facilities Grants and the Schools Basic Needs programme
Investment identified in strategies, policies and plans	Unforeseen Emergency Works

Work needed to maintain property and other Assets	Works required to comply with legislation e.g. disabled access or health & safety requirements
Work needed to maintain the Council's Highways and other Infrastructure	Projects resulting from Partnership Activity
Vehicles, Plant and Equipment replacement needs	Availability of External Funding
ICT Investment and Replacement	Public Expectation that works should be carried out
Invest to Save Projects	

1.1.6 In addition, the Council recognises the vital contribution its Capital Investment Strategy and portfolio play in the economic growth of the borough. The Council is investing in major developments across the borough as part of its ambitious Regeneration programme which will deliver new and replacement affordable homes and enable self-sustaining communities to grow. It also welcomes the opportunity to work with the private sector to deliver its priorities and for the private sector to see Havering as a place it wants to invest in.

1.1.7 As well as the Council's Vision the Capital Strategy has clear links to many other strategies, policies and plans, the most significant of which are shown in the following table:

Links with Other Strategies, Policies and Plans
Asset Management Strategy
Investment Strategy
Medium Term Financial Strategy
Service and Financial Plans
Procurement Strategy
Housing Strategy (HRA Business Plan)
Arts and Cultural Strategy
Climate Change Plan
Treasury Management Strategy Statement (TMSS)



1.1.8 Any additional capital needs over and above what is specified in the capital programme for the relevant year will require separate business cases to justify the proposed expenditure, to be agreed by the Strategic Director of Resources, Capital Strategy manager and Council Members as appropriate before being agreed by full Council.

1.2 Asset Management

1.2.1 The Council has responsibility for assets used in service delivery including property, highways infrastructure (roads, footpaths, structures and lighting), land and council dwellings. It is important to understand the need, utilisation, condition and the investment and operating cost requirements of assets, whether owned or leased

1.2.2 When prioritising capital expenditure it is essential to understand the long term cost of maintaining and operating existing assets and their fitness for purpose and having consideration of which are deemed essential in continued service delivery or which can be considered for alternative uses. The backlog of maintenance in some key assets is recognised and alternative approaches to longer term solutions will be considered to address the risks this poses rather than continued capital investment by the Council in the same assets

1.2.3 Approved asset management plans are in place for property assets including dwellings that demonstrate the Council's stewardship of assets and a disposals strategy approved by Cabinet is also in place (see section 5 for further details). The disposals strategy includes using property and land effectively across the Council by using suitable sites for the building of affordable housing.

The Asset Strategy Model



1.3 Investment Property Strategy

- 1.3.1 The Council retains a property investment portfolio which although primarily held for supporting economic regeneration in the borough, also receives financial gain. These holdings stem from a mixture of historic purchases and assets always owned and held by the Council. The assets are managed by Property Services with the aim of maximising yield from the existing estate by removing liabilities and securing future income streams.
- 1.3.2 The property investment portfolio has a balance sheet value of over £47m and is expected to produce a rental income of circa £4.6m per annum. With economic regeneration being the main objective, the Council accepts higher risk on its commercial investment portfolio than with treasury investments. The principle risk exposure includes voids and falls in capital value. In order to minimise the liability to the Council the portfolio is actively managed by property services on a commercial basis. The income received from the Council's property investment portfolio contributes towards making the Council's funding more sustainable reducing the reliance on government funding, local business rates and council tax.
- 1.3.3 The Council currently has no plans to increase the number of Investment Properties via the capital programme but will keep this option under consideration. Additions

to the investment property portfolio will be subject to business case analysis to demonstrate value for money as a key deciding factor.

1.4 Regeneration

1.4.1 With central government financial support for local public services declining, the Council has invested in a number of joint ventures and subsidiaries which are included in the capital programme.

1.4.2 Mercury Land Holdings (MLH) is the Council's wholly owned property development company established to:

- Make use of existing Council capital assets
- To contribute to dealing with the housing supply issue in the Borough
- Ensure a mix of housing in terms of type, size and tenure best matched to the needs of Havering
- To support the Council's regeneration and growth aim
- Generate a financial return to support front line services

The Council's investment in MLH in terms of loans and equity are included in the capital programme. The investment is managed via a shareholder's board arrangement and MLH submit a business plan each year with investment plans for consideration and approval by Cabinet.

1.4.3 In addition the Council is the partner in three other regeneration vehicles. One has been established to regenerate the Council's own housing provision, predominantly within the HRA. The other two are to support regeneration and bring in new affordable housing across Havering.

12 Estates programme (HRA)

Being delivered through the Havering Wates regeneration LLP the programme has delivered the first 197 homes with a further 175 completing soon. The partnership will ultimately see up to 12 council estates regenerated to provide up to 5,000 urgently needed new homes in the borough

Bridge Close (HRA & GF)

Bridge Close is a dated industrial area close to Romford Station and lies within the Romford ring road. There is significant demand for addition housing and this proposal will provide up to 1,070 new homes. Whilst predominantly a housing scheme The GF element consists of a new school and medical centre that will be delivered as part of the development.

Rainham & Beam Park (GF)

Rainham & Beam Park is the only council regeneration scheme funded from the general fund. The vision for the project is to transformation of a declining industrial area into a new urban community providing much needed affordable housing. Spend to date has been around shaping development proposals, working on compulsory purchase orders and acquiring land for regeneration in Rainham. Activity has reduced due to complications around the delivery of Beam Park Station

- 1.4.4 In addition to the above housing projects there are two Infrastructure projects in the capital programme, Beam parkway and Romford Liveable Neighbourhoods. Both are road/place shaping projects aiming to improve driver and pedestrian safety and increase biodiversity through planting and greening. Both schemes are entirely funded through external grants, community infrastructure levy and S106 planning agreements so there is no impact on revenue expenditure through borrowing.

1.5 Governance of capital approvals

- 1.5.1 The capital programme, which is updated for new proposed schemes, revised profiling, slippage and changes in expenditure projections is presented to full Council every year for approval. The capital programme reported provides financial implications for the current MTFS reporting period of four years, however, with the Council's engagement in longer term capital investments the timeframe over which the capital programme and financing costs are monitored extend beyond this period.
- 1.5.2 The process for including new schemes in the 2025/26 capital programme was undertaken as part of the corporate budget setting process. Due to the Council's financial position, only essential new schemes have been approved with all new projects being considered by senior officers and Members ahead of this report.
- 1.5.3 Any bids for capital funding outside the approved capital programme in year will need to include a business case demonstrating either a clear link to corporate objectives or the requirement to meet an operational imperative, establish the funding source to meet the cost and follow approval processes laid down in the Council's standing orders and financial regulations.
- 1.5.4 The above investments and processes are taking place against a background of austerity and significant uncertainty in the future sources of funding for local government. Therefore a key aim of the Council's capital strategy is that it delivers a financial return on investment, such as capital receipts or new revenue streams, or delivers key strategic priorities and benefits to the borough.
- 1.5.5 Value for money (VFM) is a key component of capital projects. As part of the business case development and evaluation process, projects will need to show that all options have been considered and that the option that has been chosen is cost efficient and effective; VFM does not mean opting for the lowest cost option. The monitoring and management of these projects against the business case

assumptions ensures that the focus on value for money remains for the life of the project.

- 1.5.6 The Council has consciously chosen however, not to invest in purely commercial projects. Its capital investment is primarily related to increasing and improving the provision of a rich mix of housing tenures that help to address the acute housing need in the borough. Whilst there may be a commercial return resulting from a number of the schemes, this is not the predominant focus for the Council.

1.6 Access to Borrowing

- 1.6.1 The government has acknowledged the valuable contribution that local authorities make to the social and economic infrastructure of this country, and is committed to the approach of local decision-making and accountability under the prudential regime when setting its capital programme
- 1.6.2 To support local investment and to encourage capital investment, local authorities can access low cost loans through the Public Works Loan Board (PWLB). The purpose of the PWLB is to offer long-term, affordable loans to support local authority investment in service delivery, housing, economic regeneration, treasury management, and occasionally preventative action, under the prudential regime.
- 1.6.3 In February 2020 Parliament reformed the statutory basis of the PWLB, transferring its lending powers to HM Treasury. In March 2020 the government consulted on revising the PWLB's lending terms to reflect these new governance arrangements, and to end the situation in which a minority of local authorities used PWLB loans to support the acquisition of investment assets primarily for yield. The government published its response to this consultation and implemented these reforms in November 2020.
- 1.6.4 The key change in the PWLB lending change as a result of these reforms is Local Authorities can no longer access PWLB funds without confirmation from the S151 Officer that the authority does not plan to buy investment assets primarily for yield in the next 3 years. This is confirmed both at the start of the year in a return to HM Treasury setting out the authorities capital plans and in any application to the PWLB for additional loans.
- 1.6.5 In addition to borrowing from the PWLB local authorities must not pursue a deliberate strategy of using private borrowing or internal borrowing to support investment in an asset that the PWLB would not support and then refinancing or externalising this with PWLB loans. Under the prudential code, local authorities cannot borrow from the PWLB or any other lender for speculative purposes, and must not use internal borrowing to temporarily support investments purely for yield.
- 1.6.6 As set out in the proposed capital programme below, prudential borrowing is a key financing source in the funding of the authority's capital programme so it is important that the approved capital programme does not include any schemes that

are primarily for investment purposes. Investment assets would usually have one or more of the following characteristics

- Buying land or existing buildings to let out at market rates
- Buying land or buildings which were previously operated on a commercial basis which is then continued by the local authority
- Buying land or buildings other than housing which generate income and are intended to be held indefinitely rather than until the achievement of some meaningful trigger

The Council does not have any such schemes in its proposed capital programme.

2. 2025/26 – 2029/30:- Five Year Capital Programme

2.1 Overview

2.1.1 After taking into consideration the existing approved capital programme and associated re-profiling, new bids and the capital investment plans, the full proposed capital programme has been developed for Members to approve.

2.1.2 Requirements under the Prudential Code and the changes to PWLB lending require the Council to separate out its capital programme between its main Service Spending (education, highways & transport, social care, public health, culture & related services and environmental & regulatory services), Housing (HRA and GF) and Regeneration projects.

The following sections of this report do this:-

- Existing Service Spending capital projects (section 2.2)
- New Service Spending capital projects (section 2.3)
- Revised Housing capital projects (section 2.4)
- Revised Regeneration capital projects (section 2.5)

2.1.3 The capital budgets submitted for approval of expenditure are presented reflecting anticipated slippage from the existing capital programme. Any additional slippage will be reported and rolled forward into 2025/26 as part of the closure of the 2024/25 accounts.

2.2 Existing Service Spending Capital Projects

2.2.1 The existing capital programme was approved as part of the 2024/25 budget setting process. This programme is reviewed as part of the corporate monitoring processes each quarter and the progress against the budget is scrutinised. As a result of this review, re-profiling of certain projects spending plan are identified and have been included in the revised Capital programme in this report.

Table 1 - Existing Service Spending Capital Programme

Directorate	2025-26 Budget £m	2026-27 Budget £m	2027-28 Budget £m	2028-29 Budget £m	2029-30 Budget £m	Total Budget £m
Ageing Well	2.330	0.000	0.000	0.000	0.000	2.330
Living Well	0.742	0.000	3.353	0.000	0.000	4.095
Starting Well	18.994	19.000	0.000	0.000	0.000	37.994
People Total	22.065	19.000	3.353	0.000	0.000	44.418
Environment	9.950	7.000	7.000	0.000	0.000	23.950
Housing & Property (GF)	7.506	0.726	0.738	0.500	0.000	9.470
Planning & Public Protection	1.088	0.000	0.000	0.000	0.000	1.088
Place Total	18.544	7.726	7.738	0.500	0.000	34.508
Finance	1.404	0.000	0.000	0.000	0.000	1.404
IT, Digital and Customer	10.716	0.300	0.000	0.000	0.000	11.016
Resources Total	12.119	0.300	0.000	0.000	0.000	12.419
Total (Excluding HRA and Regeneration)	52.728	27.026	11.091	0.500	0.000	91.346

2.2.2 The corresponding budget approved for 2025/26 as part of the 2024/25 budget setting process was £33.724m with the difference being slippage and additional externally funding projects added throughout the year.

2.2.3 The funding streams to finance the above spend is as follows

Table 2 - Existing Service Spending Financing

Financing	2025-26 Budget £m	2026-27 Budget £m	2027-28 Budget £m	2028-29 Budget £m	2029-30 Budget £m	Total Budget £m
Capital Receipts	9.572	0.050	2.691	0.000	0.000	12.313
Revenue and Reserve Contributions	0.000	0.000	0.000	0.000	0.000	0.000
Grants & Other Contributions	21.729	19.000	0.000	0.000	0.000	40.729
Borrowing	21.428	7.976	8.400	0.500	0.000	38.304
Total Funding	52.728	27.026	11.091	0.500	0.000	91.346

2.3 New Service Spending Capital Projects

- 2.3.1 In addition to the existing capital programme there has also been a review of the future capital requirements undertaken across the business. The updated new bids are shown in Table 3 below. Cabinet is asked to recommend these bids to Council for approval as part of the approval of the total Capital Programme.

Table 3 – New Service Spending Capital Projects

Internally Funded Schemes Presented for Approval	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
People - Starting Well						
Newtons Primary School - MUGA Facility	0.446	0.000	0.000	0.000	0.000	0.446
Scotts Primary School - SEN Space	0.451	0.000	0.000	0.000	0.000	0.451
Place - Environment						
Highways (Roads & Pavements)	0.000	0.000	0.000	6.000	6.000	12.000
Highways (Lighting)	0.000	0.000	0.000	1.000	1.000	2.000
Place - Housing & Property						
Town Hall - Heating Replacement	0.150	0.000	0.000	0.000	0.000	0.150
Yew Tree Lodge - New Heating System	0.200	0.000	0.000	0.000	0.000	0.200
Hornchurch Library - Heating	0.040	0.000	0.000	0.000	0.000	0.040
My Place - Acoustic Improvements	0.090	0.000	0.000	0.000	0.000	0.090
Langtons House - External Repairs and Entrance Improvements	0.100	0.000	0.000	0.000	0.000	0.100
Bretons Conditions Works	0.300	0.815	0.000	0.000	0.000	1.115
Bedfords Park Depot	0.080	0.000	0.000	0.000	0.000	0.080
Library Conditions Works	0.600	0.000	0.000	0.000	0.000	0.600
Mercury House External Repairs	0.130	0.000	0.000	0.000	0.000	0.130
Total Internally Funded Schemes	2.588	0.815	0.000	7.000	7.000	17.403

Externally Grant Funded Schemes Presented for Approval	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
Place - Housing & Property						
Schools Conditions Programme (indicative)*	2.580	0.000	0.000	0.000	0.000	2.580
People - Ageing Well						
Better Care Fund/ Disabled Facilities Grant	2.552	0.000	0.000	0.000	0.000	2.552
Place - Environment						
TFL - Core Local Implementation Plan (indicative)	1.432	0.000	0.000	0.000	0.000	1.432
Total Externally Grant Funded Schemes	6.564	0.000	0.000	0.000	0.000	6.564

Externally CIL Funded Schemes Presented for Approval	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
People - Living Well						
Brittons Playing Field 3G Football Hub Development	1.200	0.000	0.000	0.000	0.000	1.200
Total New CIL Funded Capital Projects	1.200	0.000	0.000	0.000	0.000	1.200

Total New Capital Projects	10.352	0.815	0.000	7.000	7.000	25.167
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* The indicative schools conditions programme is set out in detail in appendix 2. If the grant differs from the indicative allocation the schemes will be adjusted accordingly.

- 2.3.2 The bids include £0.898m for 2 projects at Newtons and Scotts primary schools. These are as a result of the sale of their respective caretaker houses which required DfE approval with the funds being ploughed back into the schools for capital initiatives.
- 2.3.3 Also included is an additional £7m per year in 2028/29 and 29/30 to extend the existing commitment to the resurfacing of roads and pavements. This is to provide certainty of budgets regarding re-tendering of long term contracts to undertake the work and achieve savings
- 2.3.4 Members are also asked to approve the addition of £2.505m for funding in respect of building works and electrical and mechanical improvement works urgently required across the Council's portfolio of properties. It should be noted that it is currently only possible to address the most urgent legislative compliance and emergency repairs within the current Corporate Landlord budget envelope.
- 2.3.5 In addition to the internally funded new schemes there are other indicative additional grant allocations for the schools condition programme, Disabled Facilities Grant and the TfL Local Implementation Plan for Highways. These sums are funded from a grant allocation and do not incur revenue financing costs.
- 2.3.6 A Community Infrastructure Levy (CIL) scheme was initiated in Havering in 2020/21 and the council receives CIL payments which are available to finance infrastructure spend. There has been significant work undertaken by the Infrastructure Steering Group on a protocol for managing the CIL process and to ensure that the council gets the best added value for the CIL it receives. The aim for the investment of the CIL is to ensure it is utilised to enhance the infrastructure of the council and it should therefore link to the Infrastructure and Local area plan. The development of the CIL monitoring and pipeline forecasting information will enable strategic decisions about where that investment should be made. The latest figures on the availability of CIL identifies the contributions banked and potential pipeline receipts. Prudent financial planning would dictate that the council allocates CIL funding in line with its priorities.

2.3.7 A two speed system has been set up for small bids up to £50k and large bids over £50k. Small bids can be agreed for funding to be released at any point during the year. This is to allow flexibility to deliver smaller projects in a more agile way and making securing match funding more likely. Large bids will be agreed as part of the annual Capital Programme and included in this report. This is in order to allow appropriate consideration of the financial implications taking into account other potential competing demands.

2.3.8 Members are asked to approve £1.2m to create a football hub site developing 2 new 3G artificial turf pitches in addition to the existing single 3g pitch, plus a new pavilion to service these pitches. There is a strategic shortfall of 3G pitches in the borough with a further 7 or 8 required as identified in the refreshed Playing Pitch Strategy. Brittons playing field has been identified as an area of need for these pitches. Brittons is situated in an area of identified deprivation and would benefit local residents to have access to first class facilities on their doorstep. As well as being fully funded from the community infrastructure levy, the project will also introduce a permanent leisure management operator at no cost to the Council to maximise the benefits of the hub site.

2.3.9 The funding streams to finance the proposed new projects are as follows:

Table 4 – New Service Spending Financing

Funding Sources of Schemes Presented for Approval	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
Capital Receipts	0.898	0.000	0.000	0.000	0.000	0.898
Revenue and Reserve Contributions	0.000	0.000	0.000	0.000	0.000	0.000
Grants & Other Contributions	7.764	0.000	0.000	0.000	0.000	7.764
Borrowing	1.690	0.815	0.000	7.000	7.000	16.505
Total Funding of New Capital Projects	10.352	0.815	0.000	7.000	7.000	25.167

2.4 Revised Housing Revenue Account Capital Projects

2.4.1 The HRA business plan and the 2025/26 HRA Rent Setting report is included elsewhere on this agenda. As well as setting out the revenue budgets for the financial year ending 31st March 2026 the plan also sets out the medium term capital programme for Housing. A summary of the plans can be seen in the table below:

Table 5 – Revised Housing (HRA) Capital Programme

Proposed HRA Capital Programme	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
Stock capital investment	45.239	43.270	39.139	36.849	37.747	202.245
Other Improvements	0.000	0.000	0.000	0.000	0.000	0.000
Development/Acquisition	72.478	29.329	10.181	10.700	3.550	126.238
Demolition & Forward Funding	53.942	76.782	83.142	142.952	73.767	430.585
Other Regeneration	17.415	19.354	0.667	0.500	2.307	40.243
Total HRA Capital Expenditure	189.074	168.735	133.129	191.001	117.372	799.311

2.4.2 Whilst there is no direct provision made for the repayment of debt (and therefore no Minimum Revenue Provision) the inclusion of the repayment of loans has still been included in the long term business plan for the HRA. To reflect this in the service revenue expenditure, unlike in the General Fund, depreciation is a true cost to the service which is then used to finance capital expenditure through the mechanism known as the Major Repairs Reserve (MRR).

2.4.3 Included within the HRA business plan is how the service are proposing to finance the capital expenditure and is summarised in the table below:

Table 6 – Revised Housing (HRA) Capital Financing

Proposed HRA Capital Programme	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
Major Repairs Reserve (MRR)	10.877	11.222	11.773	12.346	12.820	59.038
RTB receipts (Allowable Debt)	1.516	0.232	0.241	0.250	0.259	2.497
RTB receipts (1-4-1 receipts)	8.285	0.782	2.656	3.869	2.423	18.015
Other Grants & Contributions	52.389	39.090	35.149	26.715	43.287	196.629
Revenue contributions (HRA)	1.733	1.733	1.733	0.000	0.000	5.199
HRA Prudential Borrowing	114.275	115.675	81.577	147.821	58.584	517.933
Total HRA Capital Funding	189.074	168.735	133.129	191.001	117.372	799.311

2.4.4 All HRA regeneration schemes will continue to be reviewed on a regular basis to ensure schemes are still viable and affordable as per the HRA business plan.

2.5 Regeneration Capital Projects

2.5.1 The table below shows a summary of the current spending plans (based on latest business plans) for all of the GF regeneration schemes being proposed. A full listing of the projects can be found in appendix 3.

Table 7 – Regeneration Capital Programme

Summary of Regeneration Programme	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
Mercury Land Holdings	58.739	76.088	31.801	0.000	0.000	166.628
Rainham & Beam Park	4.840	2.500	2.500	0.000	0.000	9.840
Bridge Close (Medical facilities & School)	0.000	18.969	4.883	0.000	0.000	23.852
Farnham & Hilldene	6.396	12.131	1.266	0.000	0.000	19.792
Other Regeneration Schemes	2.752	0.000	0.000	0.000	0.000	2.752
Total GF Regeneration Programme	72.727	109.688	40.450	0.000	0.000	222.864

2.5.2 It should be noted that the proposed regeneration programme members are being asked to approve within this report is comparable in size to the regeneration programme approved as part of the budget setting process for 2024/25. Budgets for any schemes that Mercury Land Holdings are no longer progressing have been returned to the MLH reactive acquisition fund. Budgets will then be allocated to new projects as and when the schemes have followed the governance process with business cases having been approved.

2.5.3 The proposed funding of these schemes is set out in the table below:

Table 8 – Regeneration Capital Financing

Financing	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
Capital Receipts	2.537	2.500	2.500	0.000	0.000	7.537*
Revenue and Reserve Contributions	0.102	0.000	0.000	0.000	0.000	0.102
Grants & Other Contributions	2.613	12.185	0.000	0.000	0.000	14.797
Borrowing	67.474	95.004	37.950	0.000	0.000	200.428
Total Funding	72.727	109.688	40.450	0.000	0.000	222.864

* Use of capital receipts to finance the regeneration programme include £7.5m for potential CPO's relating to the Rainham & Beam Park housing zone. CPO's can only be initiated by the authority so any CPO's undertaken would be funded by receipts generated by immediately selling the property onto the Joint Venture.

2.5.4 With regeneration being the key objective, the Council considers the cost and return of its investment against the importance of building much needed affordable homes in the Borough, and estate renewal programme. The principal risk exposures for each regeneration scheme are set out in the individual business cases but include risks such as fall in capital values, inflation and interest rate risk. These risks are managed through the individual business cases which show detailed modelling of the risk factors and their impact. In order that commercial investments remain proportionate to the size of the authority, whilst there is no overall maximum investment limit, every business case is reviewed with the full impact of the decision assessed before a decision to proceed or abandon the scheme being made.

2.5.5 The primary reason for undertaking these schemes is regeneration delivering new homes in accordance with the Council's strategic aims and plans. The business cases have also identified a number of additional benefits arising alongside the

regeneration. One of the benefits is the estimated financial return to the Council that will arise as a result of the delivery of the projects. The return generated from these regeneration projects will offset the budget pressure arising from the capital financing costs of borrowing and provide future funds for reinvestment. There will also be a return to support the Council's Medium Term Financial Strategy from the Council's wholly owned subsidiary Mercury Land Holdings as a result of the Council making loans to the company. Full details of the additional pressures and savings for the individual schemes are included in the Medium Term Financial Strategy.

- 2.5.6 The primary existence of these regeneration projects are for regeneration purposes and it's important to acknowledge that these income streams can be more volatile than other investments made solely for treasury purposes (details of which are set out in the Treasury Management Strategy Statement (TMSS) elsewhere in the agenda). Members are reminded that over reliance on these income streams should not be made when setting a balanced budget and that by approving these schemes, Members are happy with the overall balance of income that these projects contribute to the budget setting process.

2.6 2025/26 to 2029/30 Five Year Capital Programme

- 2.6.1 Subject to Member approval, the following table sets out the proposed total combined capital programme for the financial years 2025/26 through to 2029/30 covering the existing capital programme, new bids, HRA and Regeneration:

Table 9 – Proposed Total Capital Programme

	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
People						
Ageing Well	4.882	0.000	0.000	0.000	0.000	4.882
Living Well	1.942	0.000	3.353	0.000	0.000	5.295
Starting Well	19.891	19.000	0.000	0.000	0.000	38.891
	26.715	19.000	3.353	0.000	0.000	49.068
Place						
Environment	11.382	7.000	7.000	7.000	7.000	39.382
Housing & Property (GF)	11.776	1.541	0.738	0.500	0.000	14.555
Planning & Public Protection	1.088	0.000	0.000	0.000	0.000	1.088
Regeneration & Place Shaping	72.727	109.688	40.450	0.000	0.000	222.864
	96.972	118.229	48.188	7.500	7.000	277.889
Resources						
Finance	1.404	0.000	0.000	0.000	0.000	1.404
IT, Digital and Customer	10.716	0.300	0.000	0.000	0.000	11.016
	12.119	0.300	0.000	0.000	0.000	12.419
Total GF Capital Expenditure	135.807	137.529	51.541	7.500	7.000	339.377
Housing & Property (HRA)	189.074	168.735	133.129	191.001	117.372	799.311
Total Capital Expenditure	324.881	306.264	184.670	198.501	124.372	1,138.688

- 2.6.2 If the capital programme is agreed the capital expenditure will be financed as follows:

Table 10 – Financing of Capital Programme

Financing	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Total £m
Capital Receipts	22.807	3.564	8.088	4.118	2.682	41.260
Revenue and Reserve Contributions	12.712	12.955	13.506	12.346	12.820	64.339
Grants & Other Contributions	84.495	70.274	35.149	26.715	43.287	259.920
Borrowing	204.867	219.470	127.927	155.321	65.584	773.170
Total Funding	324.881	306.264	184.670	198.501	124.372	1,138.688

3. Prudential Indicators

- 3.1 Local Authorities are required by regulation to have regard to the Prudential Codes for Capital Finance and Treasury Management. These Prudential Codes require that all capital expenditure, investments and borrowing decisions are prudent, affordable and sustainable.
- 3.2 In 2021 the Code was updated to report and monitor a suite of Prudential Indicators to support and record local decision making that is publicly accountable. The Prudential Indicators cover the three areas:
- Capital Expenditure
 - Treasury Management Indicators
 - Affordability

This report focuses primarily on the capital expenditure indicators along with affordability of the capital programme. Treasury Management indicators and affordability are covered within the Treasury Management Strategy Statement.

- 3.3 Capital expenditure is incurred where the Council spends money on assets, such as property or vehicles that will be used for more than one year. In local government this includes spending on assets owned by other bodies, and loans and grants to other bodies enabling them to buy assets. Details of the Council's policy on capitalisation can be found in the Council's accounting policies included within the annual statement of accounts.
- 3.4 In 2024/25, including the Housing Revenue Account, the Council is planning capital expenditure of £216.073m as set out in the table below:

Table 11 – Prudential Indicator: Estimate of Capital Expenditure

	2023/24 Actual £m	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m
Service Spending	41.622	79.017	63.080	27.841	11.091
Regeneration Programme	1.792	22.251	72.727	109.688	40.450
Total General Fund	43.414	101.268	135.807	137.529	51.541
Council Housing (HRA)	82.970	114.805	189.074	168.735	133.129
Total	126.384	216.073	324.881	306.264	184.670

- 3.5 The Service spending on capital projects include highways, schools maintenance and expansions, IT infrastructure and leisure, and these can be seen in the detailed capital programme section of this report.
- 3.6 The Council Housing (HRA) is a ring-fenced account which ensures that council housing does not subsidise, or is itself subsidised, by other local services. The HRA capital programme supports the ongoing capital maintenance of the housing stock, the delivery of decent homes standards alongside a significant investment in the 12 Estates regeneration programme and the acquisition of affordable homes across other regeneration schemes, particularly the Bridge Close scheme. The HRA business plan (which includes full details of the proposed HRA capital programme) is an item elsewhere on the agenda.
- 3.7 All capital expenditure must be financed, either from external sources (government grants and other contributions), the Council's own resources (revenue, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of the above expenditure is as follows:

Table 12 – Prudential Indicator: Capital Financing

	2023/24 Actual £m	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m
Capital Receipts	27.546	38.761	22.807	3.564	8.088
Revenue Contributions & Reserves	8.530	13.343	12.712	12.955	13.506
Grants & Other Contributions	24.731	57.762	84.495	70.274	35.149
Borrowing	65.578	106.207	204.867	219.470	127.927
Total	126.384	216.073	324.881	306.264	184.670

- 3.8 Debt (Borrowing) is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as Minimum Revenue Provision (MRP). Alternatively, proceeds from selling capital assets (known as capital receipts) may be used to replace debt finance. The Council's full Minimum Revenue Provision statement can be found in section 9 of this report.
- 3.9 The Council's cumulative outstanding amount of debt finance is measured by the Capital Financing Requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt. The CFR is expected to increase by £97m during 2024/25 raising from £618m to £716m. Based on the above figures for expenditure and financing, the Council's estimated CFR is as follows:

Table 13 – Prudential Indicator: Estimates of Capital Financing Requirement (CFR)

	2023/24 Actual £m	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m
Service Spending	151.468	168.152	184.773	185.601	185.802
Regeneration Programme	69.877	79.598	144.770	235.952	268.060
Exceptional Financial Support	0.000	32.500	120.075	244.990	396.355
Total GF Capital Financing Requirement	221.345	280.250	449.619	666.542	850.217
Council Housing (HRA)	397.320	435.931	543.249	656.888	735.713
Total Capital Financing Requirement	618.664	716.181	992.868	1,323.431	1,585.930

3.10 The previous tables cover the overall capacity and control of borrowing but within the prudential framework indicators are required to assess the affordability of the capital investment plans. One such indicator is the estimate of the ratio of financing costs to net revenue stream which can then be split between service spend, regeneration and the capitalisation direction. This indicator identifies the trend on the cost of capital against the net revenue stream and is set out in the table below:

Table 14 – Prudential Indicator: Ratio of GF Financing costs to Net Revenue Stream

	2023/24 Actual £m	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m
Service Spending					
GF Net Revenue Stream	182.000	198.000	204.000	213.000	222.000
Service Capital Financing Costs	12.049	13.290	15.319	17.223	17.484
Ratio of Financing Costs to Net Revenue Stream	6.6%	6.7%	7.5%	8.1%	7.9%
Regeneration Programme					
GF Net Revenue Stream	182.000	198.000	204.000	213.000	222.000
Regeneration Capital Financing Costs	4.960	5.250	7.505	12.774	17.706
Ratio of Financing Costs to Net Revenue Stream	2.7%	2.7%	3.7%	6.0%	8.0%
Exceptional Financial Support					
GF Net Revenue Stream	182.000	198.000	204.000	213.000	222.000
Capitalisation Direction Financing Costs	0.000	0.813	5.439	15.212	28.669
Ratio of Financing Costs to Net Revenue Stream	0.0%	0.4%	2.7%	7.1%	12.9%
Total					
GF Net Revenue Stream	182.000	198.000	204.000	213.000	222.000
Total GF Capital Financing Costs	17.010	19.352	28.264	45.209	63.859
Ratio of Financing Costs to Net Revenue Stream	9.3%	9.8%	13.9%	21.2%	28.8%

3.11 Similar to the above ratio but a further indicator to demonstrate affordability is the ratio of capital financing costs to Council Tax yield. This shows the proportion of Council Tax being used to finance historic and planned borrowing:

Table 15 – Prudential Indicator: Ratio of GF Financing costs to Council Tax Yield

	2023/24 Actual £m	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m
Service Spending					
Council Tax Yield	149.000	158.000	164.000	172.000	181.000
Service Capital Financing Costs	12.049	13.290	15.319	17.223	17.484
Ratio of Financing Costs to Council Tax Yield	8.1%	8.4%	9.3%	10.0%	9.7%
Regeneration Programme					
Council Tax Yield	149.000	158.000	164.000	172.000	181.000
Regeneration Capital Financing Costs	4.960	5.250	7.505	12.774	17.706
Ratio of Financing Costs to Council Tax Yield	3.3%	3.3%	4.6%	7.4%	9.8%
Exceptional Financial Support					
Council Tax Yield	149.000	158.000	164.000	172.000	181.000
Capitalisation Direction Financing Costs	0.000	0.813	5.439	15.212	28.669
Ratio of Financing Costs to Net Revenue Stream	0.0%	0.5%	3.3%	8.8%	15.8%
Total					
Council Tax Yield	149.000	158.000	164.000	172.000	181.000
Total GF Capital Financing Costs	17.010	19.352	28.264	45.209	63.859
Ratio of Financing Costs to Net Revenue Stream	11.4%	12.2%	17.2%	26.3%	35.3%

3.12 Whilst the above 2 affordability indicators cover the General Fund the equivalent ratio for the HRA to demonstrate affordability of the HRA capital spend within the HRA business plan is the ratio of capital financing costs to rental income. This shows the proportion of housing rents being used to finance historic and planned HRA borrowing:

Table 16 – Prudential Indicator: Ratio of HRA Financing costs to HRA Rental Income

	2023/24 Actual £m	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m
Housing Revenue Account					
HRA Rental Income	66.042	73.188	74.475	78.448	81.839
HRA Capital Financing Costs	18.619	20.831	24.479	30.003	34.815
Ratio of Financing Costs to Net Revenue Stream	28.2%	28.5%	32.9%	38.2%	42.5%

3.11 Additional Prudential Indicators covering capacity, controls and affordability relating to the Councils treasury position can be found in the Treasury Management Strategy Statement (TMSS) reported elsewhere on the agenda.

4. Disposals Policy

- 4.1 As the Council has pursued a policy of selling surplus sites for many years it becomes more difficult to identify new sites for disposal that do not pose challenges, either technically or in terms of planning, and especially in respect of objections to disposal that arise in many cases. Nonetheless, constant and on-going appraisal of property assets to identify disposal opportunities is a best practice tenet on all local authorities.
- 4.2 Nationally, councils are shifting their approach and considering sites for self-development in line with corporate need. Through capital spend; they are able to generate savings and new forms of revenue income.
- 4.3 As well as ensuring that the portfolio of retained property is suitable for the operational needs of the Council, there is a continuing need to generate capital receipts from the disposal of assets in order to pursue capital projects. The current Asset Disposal Programme was approved by Cabinet in January 2024 as the review and identification of new disposal and capital receipt opportunities is an essential contribution to funding the Council's capital programme and significantly reduces the impact of capital financing costs on revenue.

5. Capital Receipts

- 5.1 The planned capital programme includes assumption of the generation of £30m capital receipts (£10m per year for 3 years) to help reduce the borrowing requirements and is reflected in the Asset Disposal Programme. Any shortfall in receipts will mean additional borrowing costs and therefore a pressure in the Medium Term Financial Strategy (MTFS).
- 5.2 Current forecasts indicate a shortfall in the capital receipts target of £4.3m although additional sites for disposal are being investigated.
- 5.3 It should be noted that income from capital receipts are generally applied to finance short life assets where capital financing costs would be high. On average for every £1m not achieved in asset sales this would equate to an additional pressure of £240k each year in the MTFS.

6.0 Flexible Use of Capital Receipts and Transformation

- 6.1 In December 2023, the Government announced the continuation till 2030 of the flexible use of capital receipts directive which allows Authorities to use capital receipts to finance revenue transformation expenditure for any project that is

designed to generate ongoing revenue savings. Authorities are required to list each project and the savings that are being generated as a result of the project.

6.2 Further to the flexible use of receipts directive the government have also issued consultation on proposals to potentially extend the directive further to improve sector stability and efficiency. Implications on the consultation are being assessed however, the increased flexibility is more beneficial for those with excess capital receipts available. As Havering has traditionally used capital receipts to keep borrowing down initial thoughts are that the additional flexibility has limited benefits.

6.3 Flexible use of receipts is currently being reviewed and once implications of the new consultation have been established further updates will be made.

7.0 Exceptional Financial Support (EFS)

7.1 Since 2020, the government has agreed to provide a number of local authorities with support via the Exceptional Financial Support framework. Support provided via this framework is usually provided in the form of a capitalisation direction. Capitalisation directions permit a local authority to meet revenue costs through capital resources.

7.2 the Council has faced rapidly increasing demand pressures in 2024/25 which together with inadequate grant funding from central government has meant that in order to set a balanced budget for 2024/25 (a requirement by statute), the Council has had no choice but to apply for financial support via this framework.

7.3 In respect of the financial year 2024/25 the government has agreed to provide 19 councils with support to manage financial pressures via the EFS framework and for 11 of these this included agreement to support for prior years. Through the EFS framework, Havering has support agreed in principle for £21.2m in 2023/24 and a further £32.5m for 2023/24.

7.4 In 2023/24, the final outturn position meant a take-up of the EFS to the value of £18.1m was needed and this was funded from capital receipts meaning no increase in borrowing. This was significant as, at the time, funding a capitalisation direction through borrowing would also have led to higher interest rates on all borrowing not just any borrowing for the EFS.

7.5 The latest revenue projection for 2024/25 mean that the full allocation of £32.5m is expected to be required and the capital receipts position means that the authority will have no choice but to fund the revenue pressure from borrowing. Whilst changes to the EFS framework have meant that higher interest rates will now not apply, this does equate to additional financing costs of around £3.2m per year (for 20 years as provision for the repayment of debt along with interest associated with the borrowing needs to be set aside).

8.0 Risk Management and Mitigation

- 8.1 For large complex projects, professional specialist external advice and services would be sourced to undertake due diligence and to understand the risks associated with the project and inform decision making
- 8.2 Specific risks for individual schemes are contained within the project business cases. The scale and importance of the project will dictate the level of business case evaluation. Sound business case protocols can mitigate the risk of business case collapse with appropriate levels of contingency being built into the business case to mitigate risks.
- 8.3 Major regeneration and housing projects constitute most of the Council's capital portfolio and these inherently carry risk, most of which is outside the Council's control. Whilst the Council does not have control over these risks it is important to be aware of them and manage them as best as possible. These risks include but are not limited to:
- Interest Rate Risk – The Council's capital portfolio is heavily dependent on borrowing and is therefore exposed to fluctuations in interest rates. Interest rate risk is managed indirectly through the TMSS and through our treasury advisers Link Asset Services
 - Inflation Risk – Capital projects, due to their often long time frame are particularly vulnerable to inflation. The Government's latest inflation forecasts indicate that inflation would rise to 2.6% in 2025 and then slowly return to 2% by the forecast horizon. Inflation risk is always a concern as slippage can potentially decrease the purchasing power. This can be mitigated by good project management, clearly identified cash flow projections and negotiating fixed price contracts where possible.
 - Legislative – Changes in statute and regulations will impact capital projects as they must comply with current legislation. To mitigate this risk the Council must horizon scan and remain aware of any changes in the pipeline which might affect projects and make allowance accordingly through proper governance channels.
 - Market health and commercial values – the portfolio is complex, and the successful delivery of various aspects of the project may depend to a large extent on the commercial environment. Examples are property rental income, capital receipts and the future health of the property market. Assumptions are made which underpin projections with the Council relying on expert advice and good performance monitoring to mitigate this risk.
 - Partners – Increasingly, major projects are not delivered solely by the Council itself, but by developers either alone or jointly with the Council or its delivery subsidiary. Whilst using a developer transfers risk away from the

Council, this means extra costs and therefore a balance is required. Risks associated with newly required subsidiaries and joint ventures will decrease with time as experience is gained.

- Supplier financial stability – Like with any project the importance of the supplier's financial stability in fulfilling the Council's needs is vital. To mitigate this, the Council as part of the procurement of the contract, considers the financial robustness of all contractors and partners and requests appropriate financial standing assurance.
- Reputational Risk – This is particularly relevant to the public sector and can result in the public losing faith in the organisation. The risk can be mitigated by good project management and communication with clear expectations of all stakeholders being key.
- Project delivery – In the main, these are unforeseen delays and increases in costs. Apart from building in contingencies there is a range of measures that can mitigate this risks. Effective scrutiny of business cases at the outset will ensure robustness of projects included in the programme. During the life of the project, risks are monitored with risk registers being properly maintained and updated. Regular highlight reporting keeps stakeholders informed to allow early intervention where necessary. In the case of complex major projects, professional experts are used at all required stages to ensure effective delivery.
- Portfolio delivery capacity – The capital programme set out in the capital strategy total over £1 billion over the 5 year life cycle. A priority is to ensure sufficient project delivery expertise, enabling support and supply chain capacity is available to deliver the Council's ambitions and outcomes, on time and to agreed costs. Whilst some of these costs can be capitalised and included in the capital cost of the project, projects will require revenue support such as support on governance and finance and procurement support. This risk can be mitigated by ensuring officers are suitably trained and equipped and that service plans include appropriate levels of expertise.

9. Minimum Revenue Provision Policy Statement

- 9.1 Where the Authority finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP). Although there has been no statutory minimum provision requirement since 2008, The Local Government Act 2003 requires the Authority to have regard to the MHCLG *Guidance on Minimum Revenue Provision* updated in 2020 and again for 2025.

The broad aim of the MHCLG Guidance is to ensure that debt is repaid over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits or, in the case of borrowing supported by Government Revenue Support Grant, reasonably commensurate with the period implicit in the determination of that grant.

9.2 The Guidance requires the Authority to approve an Annual MRP Statement each year, and recommends a number of options for calculating a prudent amount of MRP. The following statement only incorporates options recommended in the Guidance.

- For capital expenditure incurred before 1st April 2008, MRP will be determined in accordance with the former regulations that applied on 31st March 2008, incorporating an “Adjustment A” of £2.9m on a reducing balance method
- For capital expenditure incurred after 31st March 2008, MRP will be determined by charging the expenditure over the expected useful life of the relevant assets in equal instalments, but under exceptional circumstances the annuity method may apply. Furthermore, where appropriate provision of MRP will commence in the year after the asset becomes operational.

9.3 Estimated life periods will be determined under delegated powers. The Authority may defer to the estimated useful economic life periods specified in the MRP guidance, but reserves the right to determine such periods and prudent MRP. As some types of capital expenditure incurred by the Authority 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.

For assets acquired by leases or the Private Finance Initiative, MRP will be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability.

9.4 Although HRA CFR is not exempt from the MRP determination of a prudent charge can be nil, the rationale for this is that local authorities with HRA's are required to charge depreciation to the surplus or deficit on the provision of service in the HRA, in accordance with the requirements of the item 8 determination and which is then transferred to the Major Repairs Reserve (MRR) in accordance with statute. This serves a similar function as MRP in that the cost of capital is passed to the revenue account over time. Further, unlike MRP, the MRR is not incorporated into the calculation of the CFR.

9.5` On the above basis no HRA MRP will be made. Any accounting events that would lead to debt not being set aside for repayment however, would be reviewed to assess the need for any voluntary MRP contribution from the HRA.

9.5 **Third party loans** – Under statutory requirements the payment of the loan will normally be treated as capital expenditure. The subsequent loan repayments, (which are treated as capital receipts under statutory requirements), will be used to reduce the long term liability and consequently the CFR. As a result MRP will not generally be charged on the loan providing the loan repayment means that the debt will be repaid.

The Authority keeps under review all loans to 3rd parties and should there be an expectation that loans will not be repaid in full MRP would be made in this respect to insure that prudent provision is made for the repayment of debt.

10. Knowledge and Skills

10.1 All capital investment approvals are subject to robust consideration and challenge by members and officers from across the Council with extensive Local Government experience from varying backgrounds.

10.2 The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. The Council also has a training and development programme to support staff to study towards relevant professional qualifications, to ensure officers are kept abreast of new developments and to ensure their Continuous Professional Development.

10.3 Where Council staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field. This approach is more cost effective than employing such staff directly, and ensures that the Council has access to knowledge and skills commensurate with its risk appetite.

10.4 Member training is undertaken as part of the induction programme following any election and in particular for new members. Specialist training and advice is also provided to relevant cabinet portfolio members which is either conducted by members of staff or external specialist sources to ensure that members have the required skillset to scrutinise and challenge as appropriate.

10.5 The Council's property portfolio is managed by its property services team within the Housing & property service. The team has extensive knowledge of the Havering property market and experience dealing with a mix of property types and professional work including landlord and tenant, statutory valuations, acquisitions and disposals and commercial and residential property management. Where required and with due diligence, the Council may also appoint external agents to

advise on particular specialist matters or to access specialist expertise that may not be available 'in house'. An example of this is the appointment of RICS registered valuers to provide valuations required for the production of the statement of accounts.

REASONS & OPTIONS

Reasons for the Decision

The Council is required to approve the Capital Strategy as per the 2021 update to the Prudential Code for Capital Finance in Local Authorities and the Treasury Management in the Public Services Code of Practice.

Alternative Options Considered

There are no alternative options in so far as approving the capital strategy and setting the capital programme. However, there are options in respect of the various projects within the capital programme.

IMPLICATIONS & RISKS

Financial Implications and Risks

The Council needs to manage and control its future capital programme and investment very carefully to ensure that it meets its fiduciary responsibilities. It will need to carefully prioritise future capital investment to deliver optimum outcomes as resources become increasingly scarce. A number of new schemes rely upon borrowing which creates a long term budgetary commitment for the Council for which it anticipates that it will receive financial returns of income in addition to meeting the primary objectives of economic development and regenerations. It is therefore essential that there is robust and proactive management of all capital projects going forward in order to deliver the financial plans set out in each approved business case. In particular, the delivery of income streams due from the series of Regeneration led projects for housing development are crucial and underpin the Council's ability to meet the cost of this capital investment and generate future revenue returns to support the delivery of the MTFS. Failure to deliver to plan, could result in significant financial pressures for the Council and therefore robust programme and project governance will be essential. This framework and the expected returns on investment will be included in the revised Capital Strategy.

In allocating funding to these proposals the principle of financing capital expenditure from prudential borrowing as a last resort, was used. Going forward, the use of external funding sources will be maximised, pulling together the co-ordination of grant funding, s106 and any future CIL payments and the use of capital receipts, revenue and reserves.

Legal Implications and Risks

The Capital Strategy is a requirement of the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities. The Council is required by regulation to have regard to both codes when carrying out its duties under Part 1 of the Local Government Act 2003. This report has been produced in accordance with those requirements.

Human Resource Implications and Risks

The recommendations made in the report do not give rise to any identifiable HR risks or implications which would affect either the Council or its workforce.

Equalities Implications and Risks

The Public Sector Equality Duty (PSED) under section 149 of the Equality Act 2010 requires the Council, when exercising its functions, to have due regard to:

- (i) The need to eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
- (ii) The need to advance equality of opportunity between persons who share protected characteristics and those who do not, and;
- (iii) Foster good relations between those who have protected characteristics and those who do not.

The Council is committed to all of the above in the provision, procurement and commissioning of its services, and the employment of its workforce.

Health and Wellbeing Implications and Risks

The Council is committed to improving the quality of life and wellbeing for all Havering employees and residents in respect of socio-economics and health determinants. Whilst there are no direct implications to the Council's workforce and residents health and wellbeing as a result of this report, the way the Council spends its budgets on facilities and services does have the potential to impact on our overall health and wellbeing.

For example investment in social infrastructure for public services is likely to have a positive impact on health and wellbeing in terms of providing facilities and services, social connectivity, skills improvement, employment and wealth creation. If social infrastructure is not invested and there is a lack of good quality roads, paths and public buildings the aesthetic quality of the environment can impact negatively on both physical and mental health and wellbeing.

The extensive investment in the regeneration programme with the aim of delivering more affordable homes will also have a significant impact on health and wellbeing

Sitting behind this strategy are a number of processes to assess and improve the health impacts of the projects being proposed. For example, any capital building works such as the 12 estates regeneration project will be subject to the new local plan which includes a new policy requirement for development applications of 10 units or more to have a commensurate scale health impact assessment. This will highlight any positive impacts of the development on improved health and wellbeing and look for ways to mitigate any negative impacts.

In addition where appropriate, individual projects/programmes within this strategy will themselves be subject to a separate equalities and health impact assessment (EqHIA) which will identify in more detail potential negative impacts for mitigation or positive impacts.

Climate Change Implications and Risks

The Capital Programme presents opportunities for the Council to contribute towards its climate change targets of being carbon neutral by 2040.

All relevant developments within the Capital Programme are subject to individual governance and climate change impacts will therefore be assessed through project appraisals as part of the decision-making process for individual programmes and projects. It is vital that these programmes and projects consider how to maximise the funding available to achieve carbon reduction, where possible. Mitigating and adapting to climate change is being increasingly embedded within Council decision-making but we will continue to work to ensure spending decisions take account of the carbon impact.

BACKGROUND PAPERS

None

Directorate	Service	Programme	Project Number	Project Name	2025-26 Budget	2026-27 Budget	2027-28 Budget	2028-29 Budget	2029-30 Budget	Total Budget
People - Ageing Well	Adults Social Care	Adults Social Care - DFG	C10260	HGF Cap. Bal. (From DFG Schemes): All years	2,329,520	0	0	0	0	2,329,520
People - Ageing Well	Adults Social Care	Adults Social Care - DFG Total			2,329,520	0	0	0	0	2,329,520
People - Ageing Well	Adults Social Care Total				2,329,520	0	0	0	0	2,329,520
People - Ageing Well Total					2,329,520	0	0	0	0	2,329,520
People - Living Well	Leisure & Culture	Leisure Other	C42030	Bretons - Listed Building Refurbishment	100,000	0	0	0	0	100,000
People - Living Well	Leisure & Culture	Leisure Other	C42040	Hornchurch Stadium - Track Resurface	375,000	0	0	0	0	375,000
People - Living Well	Leisure & Culture	Leisure Other	C42660	Solar PV Panels at Sapphire Ice and Leisure	267,000	0	0	0	0	267,000
People - Living Well	Leisure & Culture	Leisure Other Total			742,000	0	0	0	0	742,000
People - Living Well	Leisure & Culture	Leisure SLM	C26860	SLM - Central Park Leisure Centre - Refurbishment	0	0	148,658	0	0	148,658
People - Living Well	Leisure & Culture	Leisure SLM	C26870	SLM - Hornchurch Sports Centre - Redevelopment	0	0	126,169	0	0	126,169
People - Living Well	Leisure & Culture	Leisure SLM	C28070	SLM - Awaiting Allocation	0	0	3,078,470	0	0	3,078,470
People - Living Well	Leisure & Culture	Leisure SLM Total			0	0	3,353,297	0	0	3,353,297
People - Living Well	Leisure & Culture Total				742,000	0	3,353,297	0	0	4,095,297
People - Living Well Total					742,000	0	3,353,297	0	0	4,095,297
People - Starting Well	Childrens Social Care	Childrens Social Care Programme	C28140	Children with SEND Residential Provision & Respite - Aldwych (P2)	833,650	0	0	0	0	833,650
People - Starting Well	Childrens Social Care	Childrens Social Care Programme	C28150	Semi Independent Provision for Young People leaving Care - Mawneys (P4)	1,160,000	0	0	0	0	1,160,000
People - Starting Well	Childrens Social Care	Childrens Social Care Programme Total			1,993,650	0	0	0	0	1,993,650
People - Starting Well	Childrens Social Care Total				1,993,650	0	0	0	0	1,993,650
People - Starting Well	Education	Schools	C41160	Balgores New special school	17,000,000	19,000,000	0	0	0	36,000,000
People - Starting Well	Education	Schools Total			17,000,000	19,000,000	0	0	0	36,000,000
People - Starting Well	Education Total				17,000,000	19,000,000	0	0	0	36,000,000
People - Starting Well Total					18,993,650	19,000,000	0	0	0	37,993,650
Place - Environment	Environment	Environment TFL	C42720	EV Charging Points for Schools Match Funding Element	25,000	0	0	0	0	25,000
Place - Environment	Environment	Environment TFL Total			25,000	0	0	0	0	25,000
Place - Environment	Environment	Highways & Street Lighting	C42260	Lambs Lane South - Highway Improvements	339,860	0	0	0	0	339,860
Place - Environment	Environment	Highways & Street Lighting	C41000	Highways (Roads & Pavements)	6,000,000	6,000,000	6,000,000	0	0	18,000,000
Place - Environment	Environment	Highways & Street Lighting	C41010	Highways (Lighting)	1,000,000	1,000,000	1,000,000	0	0	3,000,000
Place - Environment	Environment	Highways & Street Lighting	C38000	Traffic CCTV Cameras	1,124,845	0	0	0	0	1,124,845
Place - Environment	Environment	Highways & Street Lighting Total			8,464,705	7,000,000	7,000,000	0	0	22,464,705
Place - Environment	Environment	Parking	C30010	Parking Investment	22,619	0	0	0	0	22,619
Place - Environment	Environment	Parking Total			22,619	0	0	0	0	22,619
Place - Environment	Environment	Public Realm - Parks	C41620	Tithe Barn Restoration	100,000	0	0	0	0	100,000
Place - Environment	Environment	Public Realm - Parks Total			100,000	0	0	0	0	100,000
Place - Environment	Environment	Public Realm - Waste	C40000	Waste contract vehicles	1,337,844	0	0	0	0	1,337,844
Place - Environment	Environment	Public Realm - Waste Total			1,337,844	0	0	0	0	1,337,844
Place - Environment	Environment Total				9,950,168	7,000,000	7,000,000	0	0	23,950,168
Place - Environment Total					9,950,168	7,000,000	7,000,000	0	0	23,950,168
Place - Housing & Property (GF)	Housing Property & Assets (GF)	Corporate Buildings	C41030	Corporate Building Inspections	216,000	226,000	238,000	0	0	680,000
Place - Housing & Property (GF)	Housing Property & Assets (GF)	Corporate Buildings	C41040	Corporate Buildings & Other Initiatives	3,936,870	0	0	0	0	3,936,870
Place - Housing & Property (GF)	Housing Property & Assets (GF)	Corporate Buildings	C41090	PV Panels on Council Buildings	70,000	0	0	0	0	70,000
Place - Housing & Property (GF)	Housing Property & Assets (GF)	Corporate Buildings	C42020	Corporate Landlord Building Pressure	1,605,000	500,000	500,000	500,000	0	3,105,000
Place - Housing & Property (GF)	Housing Property & Assets (GF)	Corporate Buildings Total			5,827,870	726,000	738,000	500,000	0	7,791,870
Place - Housing & Property (GF)	Housing Property & Assets (GF)	Vehicle Replacement	C38880	Procurement of 29 vehicles for Passenger Travel Services	1,677,751	0	0	0	0	1,677,751
Place - Housing & Property (GF)	Housing Property & Assets (GF)	Vehicle Replacement Total			1,677,751	0	0	0	0	1,677,751
Place - Housing & Property (GF)	Housing Property & Assets (GF) Total				7,505,621	726,000	738,000	500,000	0	9,469,621
Place - Housing & Property (GF) Total					7,505,621	726,000	738,000	500,000	0	9,469,621
Place - Planning & Public Protection	Planning & Public Protection	Enforcement	C38020	Enforcement CCTV	1,088,052	0	0	0	0	1,088,052

Directorate	Service	Programme	Project Number	Project Name	2025-26 Budget	2026-27 Budget	2027-28 Budget	2028-29 Budget	2029-30 Budget	Total Budget
Place - Planning & Public Protection	Planning & Public Protection	Enforcement Total			1,088,052	0	0	0	0	1,088,052
Place - Planning & Public Protection	Planning & Public Protection Total				1,088,052	0	0	0	0	1,088,052
Place - Planning & Public Protection Total					1,088,052	0	0	0	0	1,088,052
Resources - Finance	Corporate Finance	Contingency	C25470	Contingency	1,403,522	0	0	0	0	1,403,522
Resources - Finance	Corporate Finance	Contingency Total			1,403,522	0	0	0	0	1,403,522
Resources - Finance	Corporate Finance Total				1,403,522	0	0	0	0	1,403,522
Resources - Finance Total					1,403,522	0	0	0	0	1,403,522
Resources - IT, Digital and Customer	IT, Digital & Transformation	ICT Cloud Migration	C42450	Cloud Adoption	1,197,261	0	0	0	0	1,197,261
Resources - IT, Digital and Customer	IT, Digital & Transformation	ICT Cloud Migration	C42460	M365	564,414	0	0	0	0	564,414
Resources - IT, Digital and Customer	IT, Digital & Transformation	ICT Cloud Migration	C42470	D365	131,000	0	0	0	0	131,000
Resources - IT, Digital and Customer	IT, Digital & Transformation	ICT Cloud Migration Total			1,892,675	0	0	0	0	1,892,675
Resources - IT, Digital and Customer	IT, Digital & Transformation	ICT Modern Device Management	C35110	IT Device Refresh and Windows OS roll-out	1,225,179	0	0	0	0	1,225,179
Resources - IT, Digital and Customer	IT, Digital & Transformation	ICT Modern Device Management	C35160	Hybrid Meeting Rooms	270,000	0	0	0	0	270,000
Resources - IT, Digital and Customer	IT, Digital & Transformation	ICT Modern Device Management	C38050	User Networks (Inc Firewalls)	1,546,451	0	0	0	0	1,546,451
Resources - IT, Digital and Customer	IT, Digital & Transformation	ICT Modern Device Management Total			3,041,630	0	0	0	0	3,041,630
Resources - IT, Digital and Customer	IT, Digital & Transformation	Transformation	C42510	Transformation Management IT	58,977	0	0	0	0	58,977
Resources - IT, Digital and Customer	IT, Digital & Transformation	Transformation	C42570	Power BI	450,000	50,000	0	0	0	500,000
Resources - IT, Digital and Customer	IT, Digital & Transformation	Transformation	C42580	Transformation Reserve	2,000,000	250,000	0	0	0	2,250,000
Resources - IT, Digital and Customer	IT, Digital & Transformation	Transformation	C42520	Sovereignty Management IT	1,271,760	0	0	0	0	1,271,760
Resources - IT, Digital and Customer	IT, Digital & Transformation	Transformation	C38060	Business Systems	566,473	0	0	0	0	566,473
Resources - IT, Digital and Customer	IT, Digital & Transformation	Transformation	C42560	Housing System Replacement	15,436	0	0	0	0	15,436
Resources - IT, Digital and Customer	IT, Digital & Transformation	Transformation	C42530	Digital Platforms	1,233,116	0	0	0	0	1,233,116
Resources - IT, Digital and Customer	IT, Digital & Transformation	Transformation	C42540	Arcus Public Protection	62,781	0	0	0	0	62,781
Resources - IT, Digital and Customer	IT, Digital & Transformation	Transformation	C42550	CivicaPay Phase 2	122,877	0	0	0	0	122,877
Resources - IT, Digital and Customer	IT, Digital & Transformation	Transformation Total			5,781,420	300,000	0	0	0	6,081,420
Resources - IT, Digital and Customer	IT, Digital & Transformation Total				10,715,725	300,000	0	0	0	11,015,725
Resources - IT, Digital and Customer Total					10,715,725	300,000	0	0	0	11,015,725
Total GF (excluding regen)					52,728,258	27,026,000	11,091,297	500,000	0	91,345,555

LA Schools	2025/26 Condition Grant Scheme's	Budget £
Newtons	LED Lighting Infant, Junior hall, Kitchen and corridor	33,000
Hylands	LED Lighting Classrooms	66,000
Branfil Junior block	LED Lighting Classrooms 5 x classrooms, 8 no WC's, corridors	66,000
Crowlands	LED Lighting Classrooms 4 x classrooms	44,000
Parsonage Farm	LED Lighting Classrooms 6 x classrooms	44,000
Engayne	LED Lighting and Ceilings for Infant Block	66,000
Langton Infants	Renew Sub Mains Intake and Distribution Cable	93,500
James Oglethorpe	Fire Alarm	33,000
Crownfield Juniors	Flat roof G and H	550,000
Squirrels Heath Juniors	Pitched Roof x 2	385,000
Rainham Village	Pitched Roof x 1	159,500
Squirrels Heath Infants	Window Replacement	16,500
Crownfield	Window Replacement	5,500
Squirrels Heath Infants and Juniors	New Boiler for each school	198,000
Towers	Safe Site Access	55,000
Brady	Safe Site Access	27,500
Branfil	Playground Drainage	27,500
Branfil	Replacement render	22,000
Various Schools	Washrooms Boys and Girls	100,000
Various Schools	Fire Door Replacement	110,000
Various Schools	Asbestos Removal	300,000
Various Schools	Reactive Condition Emergency Works	120,000
Total		2,522,000

*the above schemes are priority 1 category, if more external funding is made available the programme can be extended further to deliver more essential building works to schools

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Directorate	Service	Programme	Project Number	Project Name	2025-26 Budget	2026-27 Budget	2027-28 Budget	2028-29 Budget	2029-30 Budget	Total Budget
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Bridge Close (GF)	C30030	Bridge Close - School	0	18,969,000	0	0	0	18,969,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Bridge Close (GF)	C30040	Bridge Close - Medical Facility	0	0	4,883,000	0	0	4,883,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Bridge Close (GF) Total			0	18,969,000	4,883,000	0	0	23,852,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C28050	Mercury Land Holdings – Quarles Loan	1,676,153	469,307	0	0	0	2,145,460
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C35810	Reactive Acquisition Fund Loan	14,153,047	17,298,169	0	0	0	31,451,216
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C38600	MLH Quarles PRS - Equity	513,000	371,500	0	0	0	884,500
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C38610	MLH Quarles PRS - Loans	1,412,308	476,900	0	0	0	1,889,208
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42080	Mercury Land Holdings – Quarles Equity	2,602,800	650,700	0	0	0	3,253,500
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42100	Priory Way - Loans	251,700	377,550	209,750	0	0	839,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42110	Priory Way - Equity	251,700	377,550	209,750	0	0	839,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42120	Peel Way - Loans	477,750	716,625	398,125	0	0	1,592,500
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42130	Peel Way - Equity	477,750	716,625	398,125	0	0	1,592,500
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42140	Albert Road - Loans	696,300	1,044,450	580,250	0	0	2,321,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42150	Albert Road - Equity	696,300	1,044,450	580,250	0	0	2,321,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42160	Como Street Sales - Loans	3,377,450	4,991,175	2,722,875	0	0	11,091,500
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42170	Como Street Sales - Equity	3,377,450	4,991,175	2,722,875	0	0	11,091,500
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42180	Como Street PRS - Loans	2,404,050	3,606,075	2,003,375	0	0	8,013,500
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42190	Como Street PRS - Equity	2,404,050	3,606,075	2,003,375	0	0	8,013,500
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42200	Council Disposal Sites A - Loans	466,350	699,525	388,625	0	0	1,554,500
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42210	Council Disposal Sites A - Equity	466,350	699,525	388,625	0	0	1,554,500
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42220	Council Disposal Sites B - Loans	2,267,100	3,400,650	1,889,250	0	0	7,557,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42230	Council Disposal Sites B - Equity	2,267,100	3,400,650	1,889,250	0	0	7,557,000

Directorate	Service	Programme	Project Number	Project Name	2025-26 Budget	2026-27 Budget	2027-28 Budget	2028-29 Budget	2029-30 Budget	Total Budget
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42240	Council Disposal Sites C - Loans	9,249,900	13,574,850	7,708,250	0	0	30,533,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings	C42250	Council Disposal Sites C - Equity	9,249,900	13,574,850	7,708,250	0	0	30,533,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Mercury Land Holdings Total			58,738,508	76,088,376	31,801,000	0	0	166,627,884
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Rainham & Beam Park	C28060	Rainham & Beam Park Housing Zone – CPO's and Grant	2,500,000	2,500,000	2,500,000	0	0	7,500,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Rainham & Beam Park	C28970	Rainham and Beam Park Housing Zone - Equity	2,340,328	0	0	0	0	2,340,328
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Rainham & Beam Park	C36320	Rainham & Beam Park Commercial Acquisition	0	0	0	0	0	0
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Rainham & Beam Park Total			4,840,328	2,500,000	2,500,000	0	0	9,840,328
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Regeneration Other	C41100	Liveable Neighbourhood Romford Ring Road	1,218,938	0	0	0	0	1,218,938
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Regeneration Other	C38580	Farnham & Hilldene - Com Properties	5,000,000	12,051,000	0	0	0	17,051,000
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Regeneration Other	C38590	Farnham & Hilldene - Medical Centre	1,395,645	79,751	1,265,643	0	0	2,741,039
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Regeneration Other	C40090	Sunrise Avenue - Traffic Calming	0	0	0	0	0	0
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Regeneration Other Total			7,614,583	12,130,751	1,265,643	0	0	21,010,977
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Regeneration TFL	C29000	Beam Parkway Major Scheme	1,533,199	0	0	0	0	1,533,199
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF)	Regeneration TFL Total			1,533,199	0	0	0	0	1,533,199
Place - Housing & Property (GF)	Regeneration & Place Shaping (GF) Total				72,726,618	109,688,127	40,449,643	0	0	222,864,388