

General Fund Budget and Council Tax – 2024/25

Summary

1. This report sets the revenue budget for the General Fund and the council tax requirement for 2024/25. This budget must be considered alongside the Medium Term Financial Strategy (Appendix C), and the report by the Strategic Director of Finance, Commercialisation and Corporate Services (Section 151 Officer) on the robustness of estimates and adequacy of reserves, made under section 25 of the Local Government Act 2003 (Appendix A).
2. The budget is based on the provisional local government finance settlement which was published by the government on 18 December 2023, the Local Government Finance Update ministerial statement made by the Secretary of State for Levelling Up, Housing and Communities on 24 January 2024, and direction from the Cabinet on their priorities and council tax increases.
3. The proposed budget shows a council tax requirement of £7,055,774, which is equivalent to £176.74 for a band D property, representing a £5.13 (2.99%) increase on the 2023/24 amount.
4. The Council is required by statute to set a balanced budget in advance of each financial year. This will be achieved for 2024/25 by the use of £1.901 million of reserves. This includes a net drawdown of £760,000 for planned specific purposes, and a further £1.141 million to cover a general deficit in the General Fund. This should be seen in the context of the current budgeted deficit for 2023/24 of £2.940 million, demonstrating that the Council has already made significant steps to reduce the annual General Fund deficit through the Blueprint Uttlesford transformation programme. This is dealt with in more detail within the Council's Medium Term Financial Strategy (Appendix C).
5. The estimates in this report are based on the recommended Commercial Strategy (Appendix B), Medium Term Financial Strategy (Appendix C), Treasury Management Strategy (Appendix D), Capital Strategy (Appendix E), Capital Programme (Appendix F), and Housing Revenue Account budget (Appendix G).

Council Tax

6. In calculating council tax, the Council is required to estimate the average number of households contributing to the council tax requirement over the coming year (known as the taxbase). This calculation takes into account those in receipt of discounts and exemptions, including under the Local Council Tax Support (LCTS) scheme. The taxbase calculation for 2024/25 is set out in the following table:

Council Taxbase	2024/25	2023/24	% Change
Band D equivalent properties before LCTS discounts	41,894.95	40,963.33	2.27%
Band D equivalent discounts under LCTS scheme	(1,973.18)	(1,956.12)	0.87%
Net taxbase	39,921.77	39,007.21	2.34%
Band D council tax (£)	176.74	171.61	2.99%
Council tax yield (£)	7,055,774	6,694,027	5.40%

7. In 2023/24, the Uttlesford District Council (UDC) element of council tax for a band D property was set at £171.61. In accordance with the Cabinet's guidance, an increase of £5.13 (2.99%) has been assumed for the purpose of preparing this report, giving a UDC band D council tax figure for 2024/25 of £176.74. Multiplied by the taxbase, this produces a council tax yield of £7,055,774 which balances against the council tax requirement as required by statute.
8. The increase in council tax yield results from a combination of an increased taxbase and the £5.13 increase to band D council tax, as follows:

Council Tax Yield		£
2023/24 council tax yield		6,694,027
Additional income arising from taxbase increases		156,948
Additional income arising from £5.13 increase in band D council tax		204,799
2024/25 council tax yield		7,055,774

9. The Council is required to set council tax for other property bands by reference to the band D amount, as set out in the following table:

Council Tax Band	Proportion of Band D Charge	UDC Council Tax		Increase
		2024/25 £	2023/24 £	£
A	6/9	117.83	114.41	3.42
B	7/9	137.46	133.47	3.99
C	8/9	157.10	152.54	4.56
D	9/9	176.74	171.61	5.13
E	11/9	216.02	209.75	6.27
F	13/9	255.29	247.88	7.41
G	15/9	294.57	286.02	8.55
H	18/9	353.48	343.22	10.26

10. In 2023/24, additional income of £195,000 generated by the £5.00 increase in band D council tax was put into a Cost of Living Support Fund. This has been used throughout the year to provide council tax discounts to households experiencing financial hardship. The latest forecast shows that approximately £60,000 of this fund is likely to have been distributed by the end of 2023/24. It is therefore proposed that the remaining £135,000 is rolled over to extend the scheme for a further year, with a plan to review this in summer 2024 to assess whether the scheme is meeting its objectives, and whether there are alternative, more effective ways to distribute this support.

Empty Homes Premium

11. Currently, the Council applies a 100% council tax premium (i.e. council tax is doubled) to properties which have been empty and unfurnished for two years or more. The purpose of this premium is to encourage empty homes to be brought back into use, at a time of national housing shortage.

12. Under the Levelling Up and Regeneration Act 2023, councils now have the ability to also apply a premium of up to 100% to 'second homes', defined as furnished properties where no one lives or the owner has a main home elsewhere, after one year. This is subject to giving at least one year's notice.
13. This Council supports the objective of bringing homes in the district into permanent use, and therefore it is proposed that notice is given of the intention to charge a council tax premium of 100% on properties which have been empty and furnished for one year or more, commencing on 1 April 2025.
14. Alongside this, over the coming months a review will be carried out of the existing premium on empty and unfurnished homes, in order to assess whether this is achieving its objectives or changes are needed. For example, the Council could decide to reduce the length of time which properties must be empty and unfurnished to trigger to premium from two years to one year, or to increase premium levels for properties empty and unfurnished for over five years (to up to 200%) and over ten years (to up to 300%). Since there is no required notice period associated with such changes, any proposals will be brought forward as part of the 2025/26 budget setting round and will again take effect from 1 April 2025.

Budget Consultation

15. A budget consultation was undertaken between 25 September and 5 November 2023. The Council sought the views of residents, partners and those who work within the district as it began the process of setting the budget for the 2024/25 financial year. A total of 147 responses were received.
16. The consultation asked for views on the Council's corporate priorities, and the future resourcing of specific service areas. An open text box was provided for respondents to express their views if they felt a different priority should be set by the Council. Feedback was also sought from residents regarding whether the UDC share of council tax represents value for money.
17. Key findings are set out below and the full report can be found at Appendix I:
 - i. Corporate plan priorities – the percentage of respondents who 'somewhat agree' or 'definitely agree' that these priorities are the right ones for 2024/25:
 - Putting residents first – 87%
 - Building strong communities – 70%
 - Encouraging economic growth – 79%
 - Protecting and enhancing our environment – 84%
 - ii. Value for money – 50% of respondents 'strongly agree' or 'tend to agree' that the council provides value for money, whilst 27% 'strongly disagree' or 'tend to disagree' (with the remainder answering 'neither agree nor disagree' or 'don't know').
 - iii. Council services – the services which ranked highest in terms of respondents classifying them as 'very important' or 'fairly important' were as follows:-
 - Refuse and recycling collections – 99%
 - Action to develop cleaner neighbourhoods and to tackle environmental crime – 94%
 - Pollution control – 90%

General Fund Budget

18. A summary of the 2024/25 General Fund budget is shown in the table below. A more detailed summary is set out at Annexe H1, and each portfolio budget is shown at Annexe H2.

General Fund Budget	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000
Service portfolios				
Communities and Local Partnerships	1,464	1,464	1,299	(165)
Environment and Climate Change	3,529	3,529	4,094	565
Finance and the Economy	1,613	1,613	1,375	(238)
Housing and Equalities	262	262	260	(2)
Planning	2,650	2,650	1,914	(736)
Strategy and Governance	4,241	4,241	3,741	(500)
Corporate Services	5,492	5,515	5,682	167
Subtotal - Service portfolios	19,251	19,274	18,365	(909)
One-off transformation costs	-	-	400	400
Investment property	(760)	(760)	1,812	2,572
Corporate items				
Capital financing	2,441	2,830	1,957	(873)
Net recharges to Housing Revenue Account (HRA)	(1,967)	(1,967)	(2,011)	(44)
Other corporate items	542	542	(42)	(584)
Subtotal - Corporate items	1,016	1,405	(96)	(1,501)
External funding				
Retained business rates (including S31 grants)	(5,272)	(5,272)	(6,158)	(886)
Collection fund (surplus)/deficit	249	249	(1,752)	(2,001)
Government grants	(3,333)	(3,333)	(3,614)	(281)
Subtotal - External funding	(8,356)	(8,356)	(11,524)	(3,168)
Subtotal - Net operating expenditure	11,151	11,563	8,957	(2,606)
Transfers to/(from) earmarked reserves	(4,457)	(4,869)	(1,901)	2,968
Total - Council tax requirement	6,694	6,694	7,056	362
Council tax	(6,694)	(6,694)	(7,056)	(362)
(Surplus)/deficit	-	-	-	-

19. The budget for 2023/24 has been balanced through the use of £1.901 million of revenue reserves, including a net drawdown on £760,000 for planned specific purposes, and a further £1.141 million to cover a general deficit in the General Fund. For context, the current budgeted deficit to be funded from reserves in 2023/24 is £2.940 million, so the reduction in the deficit next year reflects the progress already made by the Council in reducing its annual deficit through the Blueprint Uttlesford programme. It is proposed that this general deficit is funded from the Medium Term Financial Strategy reserve, and Medium Term Financial Strategy (Appendix C) sets out more detail around how the Council will use this reserve to manage forecast deficits over the medium term.

Service Portfolios

20. Service portfolios have been reorganised this year to align with the new Cabinet roles adopted by the Council following the election in May 2023.
21. The following table summarises movements in direct service portfolio budgets from the previous year:

Service Portfolio Budget Movements	£'000
2023/24 current budget	19,274
Remove one-off items	(520)
2023/24 base budget	18,754
Inflation	1,998
Unavoidable demand growth	1,297
Service investment	1,088
Efficiency savings and service reductions	(1,259)
Changes to income	(2,515)
Other adjustments	(998)
2024/25 proposed budget	18,365

22. As shown above, the Council continues to face significant budgetary pressure from factors outside of its control. General CPI inflation, whilst now on a downward trend, remains well above the Bank of England's 2% target. Staff costs are impacted by nationally negotiated pay settlements over which the Council has little influence. There are also significant cost pressures over and above general inflation in a number of key areas where costs are largely market driven, including waste processing and disposal, external audit and insurance.
23. In addition, the budget includes specific unavoidable demand growth pressures in 2024/25 totalling £1.297 million, of which £779,000 is ongoing. The largest areas of ongoing pressure include:
- the implementation of an additional waste round reflecting recent growth in the district;
 - increases to planned and ad hoc repairs budgets reflecting the aging General Fund estate and recent acquisitions of Little Canfield and Walpole Meadow;
 - the cost of maintaining vehicle washers and emptying waste tanks at the new depot site; and
 - a forecast increase in mandatory housing benefit expenditure (although just under 80% of this cost is offset by an increase to subsidy income).
24. Due to the extent of the external pressures the Council is facing, the opportunities for service investment in 2024/25 are extremely limited. In setting the budget, such investment has only been permitted if it will generate new income or savings at least equivalent to its cost, or in exceptional circumstances in areas of high member priority such as economic development, climate change and support for Blueprint Uttlesford. Of the £1.088 million of service investment identified above, only £324,000 is ongoing spend, with most of the one-off amounts funded from external grant income or specific reserves.
25. Against these pressures, the Council has been able to identify a total of £3.774 million of efficiency savings, service reductions, and net increases to income next year, of which £2.721 million is ongoing. The majority of these savings have been found through the Council's

transformation programme, Blueprint Uttlesford, and further information is set out in the Medium Term Financial Strategy (Appendix C).

26. Note that the ongoing savings figure above will not reconcile with the Blueprint Uttlesford savings in the Medium Term Financial Strategy as these are presented on different bases. Firstly, Blueprint Uttlesford savings are reported in 2027/28 equivalent figures, for consistency with the basis on which savings targets were set. In addition, the 'changes to income' line above includes all changes to income, including inflationary fee increases, whereas for Blueprint Uttlesford purposes any inflation has been stripped out to show only the 'real' additional income generated.
27. Other adjustments of £998,000 include planned changes to one-off reserve funded expenditure (for example of economic development and the Local Plan), and a reduction of £267,000 to the central contingency budget for agency staff based upon latest estimates.
28. Direct service budgets are fully broken down by portfolio at Annexe H2, and a detailed list of all changes to budgets greater than £10,000, broken down into the categories above, is set out at Annexe H3.
29. The service centres with the largest year-on-year movements are set out in the following table:

Service Centres with Budget Movement >£100,000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000	Main Reasons for Budget Movement
Communities and Local Partnerships				
Grants & Contributions	447	234	(213)	Mainly due to planned reduction in expenditure on grants to external organisations as part of Blueprint Uttlesford
Environment and Climate Change				
Licensing	(48)	(160)	(112)	Mainly due to increased income from higher volumes of taxi and alcohol licensing, and restoration of full fee for taxi vehicle licensing after a period of reductions to correct historic overcharging
Waste Management	543	867	324	Includes a forecast increase in market driven waste disposal and processing fees of £378,000, pay increases totalling £164,000, and a growth bid of £137,000 for the implementation of an additional waste round; offset by increased income of £321,000 relating primarily to kitchen and green waste
Finance and the Economy				
Car Parks	(432)	(876)	(444)	Mainly due to car park tariff review, net of decreased penalty income and one-off costs of town centre parking review
Economic Development	478	320	(158)	Mainly due to planned reduction in spend from economic development reserve as 3 year programme comes to an end
Financial Services	1,116	1,424	308	Includes £107,000 increase in insurance premiums due to market factors and claims history, £87,000 for new Finance Manager post to alleviate ongoing capacity concerns, and £50,000 budget transferred from Revenues Administration following staff restructure in 2023/24

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Grants & Contributions	447	312	(135)	Mainly due to planned reduction in expenditure on grants to external organisations as part of Blueprint Uttlesford
Environment and Climate Change				
Licensing	(48)	(160)	(112)	Mainly due to increased income from higher volumes of taxi and alcohol licensing, and restoration of full fee for taxi vehicle licensing after a period of reductions to correct historic overcharging
Waste Management	543	975	432	Includes a forecast increase in market driven waste disposal and processing fees of £378,000, pay increases totalling £164,000, and a growth bid of £137,000 for the implementation of an additional waste round; offset by increased income of £213,000 relating primarily to kitchen and green waste
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30. A subjective analysis of net service expenditure is detailed below:

Service Portfolio Budget by Subjective	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000
Service portfolio expenditure				
Employees	16,927	16,927	17,291	364
Premises	1,503	1,503	1,760	257
Transport	611	611	623	12
Supplies and services	9,134	9,157	9,912	755
Third party payments	351	351	346	(5)
Transfer payments	11,672	11,672	11,858	186
Subtotal - Service portfolio expenditure	40,198	40,221	41,790	1,569
Service portfolio income				
External funding	(1,936)	(1,936)	(2,275)	(339)
Fees and charges	(6,448)	(6,448)	(7,653)	(1,205)
Specific government grants	(12,132)	(12,132)	(13,160)	(1,028)
Other income	(431)	(431)	(337)	94
Subtotal - Service portfolio income	(20,947)	(20,947)	(23,425)	(2,478)
Net service portfolio expenditure	19,251	19,274	18,365	(909)

31. Employee budgets have increased modestly in 2024/25, as the impact of forecast future pay increases is offset to a large extent by staff cost savings identified through Blueprint Uttlesford, along with reductions to central contingency budgets for agency costs and future pay awards based upon latest estimates.
32. The increase in premises costs includes £130,000 ongoing increase in the budget for planned and ad hoc repairs on the Council's General Fund estate, reflecting the age of the estate and the recent acquisitions of the Little Canfield and Walpole Meadows sites. In addition, this line includes a £79,000 increase in property related insurance costs which are driven by market factors.
33. The increase in supplies and services expenditure includes a one-off amount of £535,000 in relation to UK Shared Prosperity Fund grants which are externally funded, alongside general and specific inflationary pressures across all services, offset by planned changes to one-off reserve funded expenditure (for example on economic development and the Local Plan), and other non-pay expenditure savings identified through Blueprint Uttlesford.
34. The increase in fees and charges income includes £477,000 relating to proposed changes to car parking charges across the district, £442,000 additional planning fee income following a national review of fees and increased volumes of work, and £126,000 from taxi licensing due to increased volumes and the ending of a previous discounted fee period on vehicle licenses (which was temporarily put into place following historic overcharging).
35. The increase in specific government grants includes £555,000 from the UK Shared Prosperity Fund (including an amount to cover the Council's administration costs), a forecast £259,000 increase in housing benefit subsidy (predicted to cover just under 80% of additional costs incurred on mandatory housing benefits), and predicted income of £214,000 from central government to cover the Council's cost of holding parliamentary elections in 2024/25.

Local Plan

36. The Council is currently in the process of developing a new Local Plan for the district, to replace the existing Local Plan 2005. The Local Plan is at the heart of the planning system, putting forward the Council's Spatial Vision and strategic objectives for addressing climate change, and setting out the Spatial Strategy for meeting future development needs, including proposed site allocations, design principles, and development management policies by which planning applications will be judged. Further information is available on the Council's website.
37. Development of a Local Plan requires significant financial investment over a number of years, therefore a multi-year budget has been set for this work which is reviewed on an annual basis.
38. The table below sets out the Local Plan budget as last reviewed in February 2023, together with an updated proposal which forms part of this General Fund budget and the Medium Term Financial Strategy (Appendix C):

Local Plan Expenditure and Financing	2023/24	2024/25	2025/26	2026/27	Total
	Forecast	Budget	Forecast	Forecast	
	£'000	£'000	£'000	£'000	£'000
Approved as part of Medium Term Financial Strategy in February 2023					
Total net expenditure	1,681	1,321	569	568	4,139
Funding from sustainable communities reserve	(417)	-	(416)	(416)	(1,249)
Net impact on unallocated reserves	1,264	1,321	153	152	2,890
Updated proposal					
Total net expenditure	1,478	1,362	829	576	4,245
Funding from sustainable communities reserve	(214)	(742)	(333)	(68)	(1,357)
Net impact on unallocated reserves	1,264	620	496	508	2,888

39. The table above shows a modest total increase in spend of £106,000 over the four years from 2023/24 to 2026/27, with some slippage of spend into later years.
40. The costs of the Local Plan are partly funded by the Sustainable Communities reserve which has been set aside for this purpose. In 2022/23, actual spend on the Local Plan was £215,000 less than was being forecast when the last Medium Term Financial Strategy was approved, and as a result there was £215,000 more in the Sustainable Communities reserve at 1 April 2023 than previous anticipated (bringing the total balance to £1.464 million). Using latest forecasts, it is proposed to increase the draw on this reserve by £108,000 over the next three years, which will return the net impact of the Local Plan on the Council's unallocated General Fund resources to almost the same level as forecast last year. The remaining £107,000 will be left in the Sustainable Communities reserve in order to provide some contingency to absorb any future overspends.

Transformation Costs

41. The 2024/25 budget includes £400,000 for as yet unidentified transformation costs associated with Blueprint Uttlesford (for example the cost of staff redundancies following service reviews). This will be funded from a £2 million transformation reserve, with £400,000 earmarked for capital expenditure in 2024/25 (with the option to slip to later years if required), and £400,000 per year of revenue expenditure for each of the years from 2024/25 to 2027/28.
42. The costs of transforming any particular service can be difficult to assess in advance, as they will depend upon decisions taken during the service review, for example in terms of future structures, and which posts (if any) are to be considered for redundancy. Redundancy costs are also highly variable depending upon salary, length of service and whether any pension strain costs are payable.

43. Including a general line for transformation costs in the budget, backed by a specific earmarked reserve, removes the need for specific approval by members each time an individual service wishes to incur transformation expenditure. However, internal governance arrangements will be set up to approve and monitor this expenditure at an appropriate level, including a section in the quarterly financial monitoring report to Cabinet which will explain how these funds have been allocated throughout the year.

Investment Property

44. Over the past few years, in line with its Commercial Strategy (Appendix B), the Council has acquired a substantial portfolio of investment property, valued at £269.1 million as at 31 December 2023. This has already delivered significant levels of income to the Council (in excess of £13 million net of financing costs over the four years from 2019/20 to 2022/23, with a further £1.350 million currently forecast for 2023/24).
45. The portfolio is financed using a mixture of short-term and long-term borrowing, representing a balance between achieving certainty of interest rates over the longer term, and allowing the Council the flexibility to keep the portfolio under continuous review.
46. UK interest rates have been increasing significantly over the past two years, which has increased the cost to the Council of refinancing short-term borrowing as it falls due. It is anticipated that new short-term borrowing taken out during 2024/25 will be at rates in the range of 5.00-5.50%, in comparison with an equivalent actual rate for 2020/21 of 0.25%.
47. In addition, in August 2023 the Council approved new loans to Aspire (CRP) Ltd of £21.060 million to finance new development at Chesterford Research Park, in which the Council owns a 50% stake. The terms of this loan allow for an interest free period during the development stage (until 1 April 2025). This means that, although the loans will be profitable for the Council in the medium to long term, for 2024/25 there is a deficit arising from the Council financing this development in advance of the new income commencing.
48. Altogether, these factors have led to a forecast increase in borrowing costs of £2.607 million, from £8.410 million in 2023/24 to £11.017 million in 2024/25.
49. Overall, the Council's investment property portfolio is budgeted to return a deficit of £1.812 million next year, as set out in the following table:

Investment Property	2023/24	2023/24	2024/25	Increase/
	Original Budget	Current Budget	Original Budget	(Decrease)
	£'000	£'000	£'000	£'000
Investment property income (net of management costs)	(11,974)	(11,974)	(11,973)	1
Borrowing costs	8,410	8,410	11,017	2,607
Minimum revenue provision (MRP)	2,804	2,804	2,768	(36)
Total - Investment property	(760)	(760)	1,812	2,572

50. Of the total budgeted deficit of £1.812 million, £869,000 relates directly to the new loans to Aspire and will be funded from the commercial assets reserve as agreed by Full Council. The residual impact on unallocated General Fund resources next year is therefore a loss of £943,000.
51. Current projections from the Council's external treasury management advisors (Arlingclose) show interest rates starting to fall from the second half of 2024, with a forecast reduction in the Bank of England base rate to 3.00% (from its current 5.25%) by the middle of 2026. The Medium Term Financial Strategy (Appendix C) models the impact of these predicted

movements over the next five years, with the portfolio forecast to deliver a small deficit of £75,000 in 2025/26, followed by surpluses of £1.580 million in 2026/27, £2.837 million in 2027/28 and £3.067 million in 2028/29.

52. The Council will continue to review its portfolio on at least an annual basis, as required by the CIPFA Prudential Code, in order to assess whether best value can be achieved by maintaining the current portfolio, or by divestment of particular assets in order to reduce the Council's borrowing levels and MRP charges. The current Medium Term Financial Strategy (Appendix C) models that a net benefit of £4.137 million over four years could potentially be achieved from the sale of one or more commercial assets during 2024/25, and this forms a key part of the Council's deficit management plan over the medium term. Any proposals to alter the investment property portfolio will be brought before Full Council in due course.
53. In addition, the Council will keep its borrowing portfolio under continuous review, and will seek out opportunities to fix a greater proportion of its borrowing in the longer term where rates are advantageous (subject to not tying the Council in to high levels of long-term borrowing which may limit its ability to take advantage of future divestment opportunities). All borrowing activity will be undertaken in line with the Treasury Management Strategy (Appendix D).

Corporate Items

54. The budget of corporate items in 2024/25 consists of the following individual income and expenditure lines:

Corporate Items	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000
Capital financing	2,441	2,830	1,957	(873)
Leisure PFI interest	334	334	319	(15)
Corporate pension costs (added years and deficit repair)	545	545	85	(460)
Treasury investment income	(337)	(337)	(446)	(109)
Net recharges to Housing Revenue Account (HRA)	(1,967)	(1,967)	(2,011)	(44)
Total - Corporate items	1,016	1,405	(96)	(1,501)

55. The capital financing budget covers both the MRP charge on existing Council assets (excluding investment properties), and also the cost of any new capital expenditure to be financed from revenue resources during the year. Such expenditure by its nature will fluctuate year-on-year depending on the Capital Programme. The Capital Programme for 2024/25 shows capital expenditure of £866,000 to be funded from revenue resources (including slippage from earlier years), which is a reduction of £820,000 on the current 2023/24 budget. The remaining difference relates to a small reduction in MRP charges. Full details of the Council's Capital Programme are set out at Appendix F.
56. Corporate pension costs consist of two elements. The first is the cost of ongoing contributions in respect of added years, equivalent to £85,000 per year to the General Fund. In addition, following each triennial actuarial review of the fund, the Council is usually required to make a one-off deficit repair contribution. A contribution of £460,000 was made in 2023/24, so no further contribution will now be required until 2026/27.
57. Recharges to the Housing Revenue Account (HRA) are calculated on the basis of estimated costs. Following the phase 1 service review of Revenues and Benefits as part of Blueprint Uttlesford, the housing rent billing and collection functions will transfer to the Housing team from 1 April 2024. The cost of this function, budgeted at £111,000, is therefore not included in

the General Fund budget for 2024/25, and there is a corresponding reduction in the recharge to the HRA. After taking this into account, other recharges to the HRA have increased by £155,000 (8%), which is broadly in line with inflationary pressures across a wide range of central services. At the year-end, an exercise is carried out to ensure that the HRA is charged the correct amount based upon actual costs incurred.

External Funding

58. Retained business rates income is forecast to increase by £886,000 to £6.158 million in 2024/25, based upon the latest ratings list and updated estimates on levels of relief. However, there remains a high degree of risk in relation to the level of business rate appeals which may be received, and the extent to which these are successful. The budget is currently based upon information provided to the Council by its external consultants, and this will be monitored continuously in case any adjustments are required.
59. There is a forecast surplus on the collection fund in 2023/24 of £1.752 million, which under accounting regulations will be credited to the General Fund in 2024/25. It is the Council's longstanding policy that any such surpluses are transferred to the business rates reserve to fund deficits which may arise in future years, although it should be noted that following several years of surplus a decision has been taken in 2023/24 to transfer £5 million out of this reserve to return it to a more prudent and sustainable level – see paragraph 66 below.
60. On 24 January 2024, the Secretary of State for Levelling Up, Housing and Communities made a ministerial statement committing that each local authority would see at least a 4% increase in its core spending power in 2024/25, in cash terms. This is worth an estimated £476,000 to the Council in total, including an increase of £281,000 to core government grants, with the remainder absorbed into retained business rates income and council tax.
61. The final local government finance settlement was published on 5 February 2024, and confirms total core government grant income (including New Homes Bonus) of £3.614 million in 2024/25.

Risks and Assumptions

62. The key areas of risk to the achievement of the 2024/25 budget (both adverse and favourable) are detailed in the Section 25 Report – Robustness of Estimates and Adequacy of Reserves (Appendix A), together with the Section 151 Officer's assessment of the main assumptions used. A full analysis of key service portfolio financial risks and assumptions has also been included at Annexe H4.

Reserves

63. The forecast total revenue reserves balance in the General Fund at 1 April 2024 is £22.048 million. The 2024/25 budget assumes a net use of reserves of £1.901 million, leaving a forecast balance as at 31 March 2025 of £20.147 million. Forecast and budgeted reserve movements are set out in the table on the following page:

General Fund Revenue Reserves	Balance at 1 April 2023	Forecast additions to reserves 2023/24	Forecast use of reserves 2023/24	Forecast transfers 2023/24	Forecast balance at 31 March 2024	Budgeted additions to reserves 2024/25	Budgeted use of reserves 2024/25	Forecast balance at 31 March 2025
	£'000	£'000		£'000	£'000	£'000	£'000	£'000
Ringfenced reserves								
Business rates	5,724	-	(238)	(5,000)	486	1,736	-	2,222
Capital slippage	921	-	(798)	(7)	116	-	(116)	-
Licensing	63	26	-	-	89	7	-	96
Leisure/Private Finance Initiative	1,102	-	(295)	-	807	-	(100)	707
Working balance	1,666	178	-	-	1,844	65	-	1,909
Total - Ringfenced reserves	9,476	204	(1,331)	(5,007)	3,342	1,808	(216)	4,934
Core reserves								
Commercial assets	4,000	1,000	(107)	-	4,893	1,000	(869)	5,024
Transformation	1,000	-	-	1,000	2,000	-	(800)	1,200
Medium Term Financial Strategy	5,903	-	(1,754)	4,008	8,157	25	(1,141)	7,041
Total - Core reserves	10,903	1,000	(1,861)	5,008	15,050	1,025	(2,810)	13,265
Member priorities								
Economic development	670	-	(486)	-	184	-	(184)	-
Planning	733	-	(19)	-	714	-	(21)	693
Sustainable communities	1,464	-	(214)	-	1,250	-	(742)	508
Climate change	842	-	(290)	-	552	-	(388)	164
Major sports facilities	255	-	(255)	-	-	-	-	-
Voluntary sector	40	-	(5)	-	35	-	(35)	-
Coronation celebration grants	32	-	(32)	-	-	-	-	-
Cost of living support fund	-	135	-	-	135	-	(135)	-
Total - Member priorities	4,036	135	(1,301)	-	2,870	-	(1,505)	1,365
Grants								
Homelessness	273	64	-	-	337	-	(104)	233
Health and wellbeing	205	-	(11)	-	194	-	(24)	170
Air quality	120	-	(120)	-	-	-	-	-
Public health	123	131	(47)	-	207	-	(76)	131
Shared Prosperity Fund	40	-	(39)	(1)	-	-	-	-
Other	31	37	(20)	-	48	3	(2)	49
Total - Grants	792	232	(237)	(1)	786	3	(206)	583
Total General Fund revenue reserves	25,207	1,571	(4,730)	-	22,048	2,836	(4,737)	20,147

64. The Council sets a prudent minimum level of reserves known as the working balance, to manage unexpected financial impacts during the year. This amount is determined by the Section 151 Officer and is calculated by reference to variable gross income plus expenditure. The minimum working balance for 2024/25 will be £1.909 million.
65. The Medium Term Financial Strategy (MTFS) reserve is the only unallocated reserve available to support general expenditure. It has been built up using surpluses from previous financial years which have not yet been earmarked for a particular purpose, and also with a transfer of £4 million of excess funds from the business rates reserve in 2023/24. This reserve forms an important part of the Council's deficit management strategy, as it is planned to be used over the next five years to fund deficits in the General Fund whilst the Council moves through the Blueprint Uttlesford process and transitions to a lower cost base. Further details is provided in the Medium Term Financial Strategy (Appendix C).
66. All other reserves are either legally ringfenced, or else otherwise earmarked by members for specific purposes. The main other reserves with movements during 2024/25 are as follows:-
- i. Business rates – collects surpluses from the business rates retention system to fund future deficits – the planned addition of £1.736 million in 2024/25 represents the Council's share of the forecast surplus on the business rates collection fund as at 31 March 2024, which will be credited to the General Fund in 2024/25. Note that after several years of surpluses,

the balance on the business rates reserve has grown to a level which far exceeds any reasonably likely deficit which may arise in the future. As such, a decision was taken in 2023/24 to plan to reduce this reserve to a level of around £2 million, representing the likely maximum annual deficit which may arise. As such, £5 million was transferred out of the reserve in 2023/24, with £1 million being put into the transformation reserve, and the remaining £4 million being transferred to the MTFS reserve. This will leave a forecast balance on the reserve of £2.222 million at 31 March 2025.

- ii. Capital slippage – used to put aside budgeted revenue contributions to capital expenditure which is delayed beyond the year in which it was originally budgeted – the planned use of £116,000 in 2024/25 represents the latest forecast of the amount which will slip into next year, but this will be updated as part of the 2023/24 year-end outturn report if necessary.
- iii. Leisure/Private Finance Initiative – includes funds set aside to meet increased Private Finance Initiative (PFI) costs in future years arising from inflation – as utility costs have now begun to fall from the 2023/24 peak, additional support to the operator which was previously agreed has now been reduced, and it is proposed that the remaining balance is drawn down at the rate of £100,000 per year in order to fund some of the now ingrained additional costs from historic inflationary increases.
- iv. Commercial assets – amounts set aside to cover the cost of refurbishment or reinstatement of commercial assets at the point of lease expiry, to ensure that they remain in a lettable or saleable condition such that the Council can continue to realise the value in its investments. The planned drawdown of £869,000 in 2024/25 is to cover the additional borrowing costs associated with the interest free period of new loans made to Aspire – see paragraphs 47-50 above.
- v. Transformation – used to fund the as yet unknown one-off transformation costs associated with Blueprint Uttlesford, for example the costs of carrying out service reviews and implementing changes to structure (including redundancy costs). Of the £2 million total balance, £400,000 is earmarked for capital expenditure in 2024/25 (with the option to slip some or all of this to later years if required), with the remaining £1.6 million being drawn down in equal amounts of £400,000 per year in the years 2024/25 to 2027/28 to fund revenue costs.
- vi. Economic development – used to finance the 3 year Economic Development Recovery Plan which commenced in 2022/23 (with a commitment of £1 million over the 3 years).
- vii. Sustainable communities – used to smooth the costs of the new Local Plan – see ‘Local Plan’ section above.
- viii. Climate change – used for a total of £1 million allocated by members to support climate crisis projects, with the reserve now forecast to be fully spent in 2025/26.
- ix. Cost of living support fund – used to hold the remaining balance from the 2023/24 cost of living support fund, which will now be extended until the end of 2024/25 (see paragraph 10 above).
- x. Homelessness – used to hold ringfenced government grant income related to the Council’s homelessness duties – the planned drawdown of £104,000 in 2024/25 represented the budgeted cost of providing these services in advance of the grant income to be received in year, to be funded from surplus income received in earlier years.

Fees and Charges Review

67. Fees and charges have been reviewed in line with the Council’s Pricing and Concessions Policy and Cabinet decisions where relevant. A schedule of proposed fees and charges is included at Annexe H5.
68. Where charges are statutory and outside the jurisdiction of the Council these have not been included but are available to view on the Council website.

69. It is requested that the Strategic Director of Finance, Commercialisation and Corporate Services (Section 151 Officer) is given delegated authority to set and/or amend fees and charges in relation to services which are operating in competition with commercial providers, for example trade waste. This is to ensure that appropriate fees can be negotiated in the Council's best interests, particularly where there is a change in market conditions.

List of Annexes

- Annexe H1 – General Fund Budget 2024/25
- Annexe H2 – General Fund Service Portfolio Budgets 2024/25
- Annexe H3 – General Fund Service Portfolio Budget Movements 2024/25
- Annexe H4 – General Fund Service Portfolio Risks and Assumptions
- Annexe H5 – General Fund Fees and Charges 2024/25
- Annexe H6 – Equality and Health Impact Assessment

General Fund Budget 2024/25	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000
Service portfolios				
Communities and Local Partnerships	1,464	1,464	1,299	(165)
Environment and Climate Change	3,529	3,529	4,094	565
Finance and the Economy	1,613	1,613	1,375	(238)
Housing and Equalities	262	262	260	(2)
Planning	2,650	2,650	1,914	(736)
Strategy and Governance	4,241	4,241	3,741	(500)
Corporate Services	5,492	5,515	5,682	167
Subtotal - Service portfolios	19,251	19,274	18,365	(909)
One-off transformation costs	-	-	400	400
Investment property				
Investment property income (net of management costs)	(11,974)	(11,974)	(11,973)	1
Borrowing costs	8,410	8,410	11,017	2,607
Minimum revenue provision (MRP)	2,804	2,804	2,768	(36)
Subtotal - Investment property	(760)	(760)	1,812	2,572
Corporate items				
Capital financing	2,441	2,830	1,957	(873)
Leisure PFI interest	334	334	319	(15)
Corporate pension costs (added years and deficit repair)	545	545	85	(460)
Treasury investment income	(337)	(337)	(446)	(109)
Net recharges to Housing Revenue Account (HRA)	(1,967)	(1,967)	(2,011)	(44)
Subtotal - Corporate items	1,016	1,405	(96)	(1,501)
External funding				
Retained business rates (including S31 grants)	(5,272)	(5,272)	(6,158)	(886)
Collection fund (surplus)/deficit	249	249	(1,752)	(2,001)
New Homes Bonus	(432)	(432)	(560)	(128)
Other government grants	(2,901)	(2,901)	(3,054)	(153)
Subtotal - External funding	(8,356)	(8,356)	(11,524)	(3,168)
Subtotal - Net operating expenditure	11,151	11,563	8,957	(2,606)
Transfers to/(from) earmarked reserves				
Ringfenced reserves	(1,232)	(1,371)	1,592	2,963
Core reserves	(1,867)	(2,140)	(1,785)	355
Member priority reserves	(1,137)	(1,137)	(1,505)	(368)
Grant reserves	(221)	(221)	(203)	18
Subtotal - Transfers to/(from) earmarked reserves	(4,457)	(4,869)	(1,901)	2,968
Total - Council tax requirement	6,694	6,694	7,056	362
Council tax	(6,694)	(6,694)	(7,056)	(362)
(Surplus)/deficit	-	-	-	-

General Fund Service Portfolio Budgets 2024/25

Annexe H2

Communities and Local Partnerships	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000
Community Hubs	95	95	95	-
Emergency Planning	35	35	34	(1)
Grants & Contributions	447	447	312	(135)
Health Improvement	228	228	183	(45)
Saffron Walden Museum	266	266	275	9
Community Safety	393	393	400	7
Total - Communities and Local Partnerships	1,464	1,464	1,299	(165)

Environment and Climate Change	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000
Animal Welfare	4	4	-	(4)
Grounds Maintenance	445	445	451	6
Depots	(50)	(50)	30	80
Climate Change	450	450	457	7
Environmental Protection	526	526	539	13
Street Cleansing	466	466	513	47
Imported Food	(176)	(176)	(192)	(16)
Licensing	(48)	(48)	(160)	(112)
Vehicle Management	560	560	566	6
Environmental Health - Commercial	483	483	580	97
Waste Management	543	543	975	432
Street Services	326	326	335	9
Total - Environment and Climate Change	3,529	3,529	4,094	565

Finance and the Economy	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000
Car Parks	(432)	(432)	(851)	(419)
Economic Development	478	478	320	(158)
Financial Services	1,116	1,116	1,424	308
Private Finance Initiative	451	451	482	31
Total - Finance and the Economy	1,613	1,613	1,375	(238)

Housing and Equalities	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000
Homelessness	190	190	183	(7)
Housing Strategy	72	72	77	5
Total - Housing and Equalities	262	262	260	(2)

Planning	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000
Building Control	(97)	(97)	(7)	90
Development Management	194	233	(270)	(503)
Highways Infrastructure Planning	80	80	-	(80)
Planning Management	512	473	528	55
Planning Policy	1,696	1,696	1,378	(318)
Planning Specialists	265	265	285	20
Total - Planning	2,650	2,650	1,914	(736)

Strategy and Governance	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000
Contract, Performance and Risk Management	181	181	199	18
Committee Administration	345	205	183	(22)
Corporate Management	2,418	2,418	1,911	(507)
Democratic Representation	355	355	371	16
Conducting Elections	100	100	-	(100)
Electoral Registration	34	174	194	20
Internal Audit	165	165	176	11
Information Governance	-	65	111	46
Local Amenities	(13)	(13)	(13)	-
Legal Services	393	328	333	5
Communications	263	263	276	13
Total - Strategy and Governance	4,241	4,241	3,741	(500)

Corporate Services	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Original Budget £'000	Increase/ (Decrease) £'000
Asset Management	136	136	267	131
Benefits Administration	467	467	420	(47)
Customer Services Centre	603	603	645	42
Community Information Centres	23	23	11	(12)
Central Services	454	454	462	8
Housing Benefits	143	143	212	69
Human Resources	408	408	425	17
Information Technology	1,823	1,846	1,971	125
Land Charges	(53)	(53)	(71)	(18)
Council Tax Collection	(100)	(100)	(100)	-
Norse Partnership	437	437	454	17
Non Domestic Rates Collection	(146)	(146)	(152)	(6)
Offices	603	603	585	(18)
Revenues Administration	710	710	585	(125)
Council Tax Support	(16)	(16)	(32)	(16)
Total - Corporate Services	5,492	5,515	5,682	167

General Fund Service Portfolio Budget Movements 2024/25

Annexe H3

Remove One-off Items

Portfolio	Service	Description	Movement £'000
Communities and Local Partnerships	Health Improvement	Remove one-off grant funded expenditure on strength and balance and short break activities (with new one-off bid of £22,000 for strength and balance submitted for 2024/25 under 'Service Investment' below)	(25)
Environment and Climate Change	Grounds Maintenance	Remove one-off 2023/24 amount for specialist arborial services	(15)
Planning	Development Management	Remove one-off budget for fixed-term Enforcement Officer (note that due to late recruitment this post will now run into 2024/25 and an additional one-off amount of £16,000 has been included in the budget under 'Other adjustments' below)	(36)
Strategy and Governance	Corporate Management	Remove one-off additional contribution of £100,000 to Local Highways Panel (LHP) in 2023/24 - this contribution was not in fact required following changes to the organisation of the LHP which meant that the Council no longer has representation	(100)
Strategy and Governance	Conducting Elections	Remove one-off budget for cost of administering 2023 local elections	(100)
Corporate Services	Revenues Administration	Remove budget for fixed term Revenues Officer post funded from preceptor shareback scheme (a separate bid to extend this post for a further year has been included under 'Service Investment' below)	(40)
Corporate Services	Council Tax Support	Remove one-off budget for cost of living support fund - a total of £135,000 not spent in 2023/24 will be carried forward for the operation of a similar scheme in 2024/25 as included under 'Service Investment' below	(195)
Various	Various	Other items individually <£10,000	(9)
		Total - Remove one-off items	(520)

Unavoidable Demand Growth

Portfolio	Service	Description	Movement	Duration
			£'000	
Environment and Climate Change	Depots	Cost of maintaining vehicle washers and emptying waste tanks at new depot site	100	Ongoing
Environment and Climate Change	Vehicle Management	Additional vehicle maintenance costs associated with additional waste round	13	Ongoing
Environment and Climate Change	Environmental Health - Commercial	Additional cost of implementing government changes to port inspection policies - funded through new burdens grant	76	One-off - 1 year
Environment and Climate Change	Waste Management	Implementation of additional waste round	137	Ongoing
Finance and the Economy	Financial Services	Increase in bank charges based upon current experience, offset slightly by savings elsewhere in service	11	Ongoing
Housing and Equalities	Homelessness	Increased cost of temporary accommodation due to increased demand, funded from increased rental income (see 'Changes to Income')	50	Ongoing
Strategy and Governance	Conducting Elections	Estimated cost of administering elections in 2024/25 based upon separate Parliamentary and Police, Fire and Crime Commissioner elections - will be reimbursed so no net cost to the Council (see 'Changes to Income')	428	One-off - 1 year
Corporate Services	Asset Management	Increase to planned and ad hoc repairs budgets reflecting aging estate and recent acquisitions of Little Canfield and Walpole Meadows sites	130	Ongoing
Corporate Services	Housing Benefits	Increase to forecast expenditure on mandatory housing benefits - this is driven by caseloads and government policy, and will be compensated to some extent by a forecast increase in subsidy income of £259,000 (see 'Changes to Income')	328	Ongoing
Corporate Services	Land Charges	Additional expenditure in respect of national changes to land charges regime, to be funded through new burdens grant (see 'Changes to Income')	13	One-off - 1 year
Various	Various	Other items individually <£10,000	11	
Total - Unavoidable demand growth			1,297	

Service Investment

Portfolio	Service	Description	Movement	Duration
			£'000	
Communities and Local Partnerships	Health Improvement	Extension of strength and balance activities for a further year (funded by grants from Essex County Council)	22	One-off - 1 year
Environment and Climate Change	Climate Change	New Climate Change Project Officer post	52	Ongoing
Finance and the Economy	Car Parks	Cost of phase 3 of car park review covering town centres	16	One-off - 1 year
Finance and the Economy	Economic Development	Growth bid to support various business initiatives including annual business awards, net of expenditure savings identified elsewhere in the service	8	Ongoing
Finance and the Economy	Economic Development	Payment of UK Shared Prosperity Fund grants to businesses, funded by new one-off government grant income (see 'Changes to Income')	535	One-off - 1 year
Finance and the Economy	Financial Services	Cost of new Finance Manager post to alleviate ongoing capacity issues in Finance team	87	Ongoing
Planning	Planning Specialists	Annual revenue cost of new software to support Biodiversity Net Gain process - anticipated to be funded from new income stream (see 'Changes to Income')	21	Ongoing
Planning	Planning Specialists	Software upgrades in relation to Council's Geographic Information System (GIS)	13	One-off - 1 year
Strategy and Governance	Corporate Management	Ongoing revenue costs associated with capital bid for Transformation Fund, e.g. software licensing costs - as these costs will be ongoing they need to be built into the base budget	80	Ongoing
Strategy and Governance	Corporate Management	Contingency for additional pay costs related to future staff restructures in various services	60	Ongoing
Corporate Services	Revenues Administration	Extend fixed term Revenues Officer post for a further year (funded through the preceptor shareback scheme)	43	One-off - 1 year
Corporate Services	Council Tax Support	Reinvesting unspent amount from 2023/24 cost of living support fund in order to offer a similar scheme in 2024/25	135	One-off - 1 year
Various	Various	Other items individually <£10,000	16	
Total - Service investment			1,088	

Efficiency Savings and Service Reductions

Portfolio	Service	Description	Movement Duration £'000
Communities and Local Partnerships	Grants & Contributions	Reduction in grants to external organisations as part of Blueprint Uttlesford programme	(172) Ongoing
Communities and Local Partnerships	Health Improvement	Hold vacant one post (0.68 FTE) pending full Blueprint Uttlesford review	(27) Ongoing
Communities and Local Partnerships	Health Improvement	Reduction in spend on health and wellbeing activities to align expenditure with grant income received	(17) Ongoing
Communities and Local Partnerships	Saffron Walden Museum	Net reduction in costs following phase 1 of Blueprint Uttlesford review - primarily as a result of staff restructure	(32) Ongoing
Communities and Local Partnerships	Community Safety	Reduction in expenditure on community safety activities as a result of reduction in grant income to fund such expenditure (see 'Changes to Income')	(12) Ongoing
Environment and Climate Change	Depots	Saving in utility and operating costs from planned sale of old depot site in Great Dunmow	(20) Ongoing
Environment and Climate Change	Vehicle Management	Savings identified in costs of managing and maintaining current vehicle fleet	(14) Ongoing
Environment and Climate Change	Waste Management	Reduction in service expenditure budgets identified in advance of full Blueprint review, including diesel and staff overtime, net of increases to contract hire costs for green waste and other small increases elsewhere	(33) Ongoing
Planning	Development Management	Remove budget for external consultancy in respect of pre-planning advice, as volumes are expected to reduce and it is anticipated that this work can now be carried out in-house - there is a corresponding reduction in income of £20,000 (see 'Changes to Income')	(75) Ongoing
Planning	Development Management	Reduction in expenditure on external consultancy and legal fees in respect of planning appeals, due to an anticipated reduction in volumes and more work being carried out in-house	(65) Ongoing
Planning	Development Management	Net expenditure savings identified in respect of core development control work in advance of full Blueprint Uttlesford review	(42) Ongoing
Planning	Highways Infrastructure Planning	Removal of budget for Highways Ranger service as this has now been closed following withdrawal of funding from Essex County Council	(80) Ongoing
Strategy and Governance	Corporate Management	Remove contingency set aside for higher than anticipated staff pay awards in 2023/24 - actual pay awards were very close to budgeted figures so this contingency is not required in the current or future years	(250) Ongoing
Subtotal - Efficiency savings and service reductions carried forward to next page			(839)

Portfolio	Service	Description	Movement Duration £'000
		Subtotal - Efficiency savings and service reductions brought forward from previous page	(839)
Strategy and Governance	Corporate Management	Savings from deletion of Assistant Director - Legal post, net of small increase on other Corporate Management expenditure lines	(107) Ongoing
Strategy and Governance	Corporate Management	Removal of contribution to Local Highways Panel following reorganisation which means that the Council no longer has representation	(100) Ongoing
Corporate Services	Central Services	Initial savings identified, including holding current vacancies in print room and mail room (1.19 FTE in total), pending full Blueprint review	(43) Ongoing
Corporate Services	Offices	Reduced budget for running costs at Little Canfield based upon current year forecast	(26) Ongoing
Corporate Services	Revenues Administration	Savings from phase 1 of the Blueprint Uttlesford service review - deletion of Revenues Manager and Benefits Manager posts and replacement with one combined Revenues and Benefits Manager post	(61) Ongoing
Corporate Services	Council Tax Support	Reduce budget for discretionary council tax support based upon current year forecast	(13) Ongoing
Various	Various	Other items individually <£10,000	(70)
		Total - Efficiency savings and service reductions	<u>(1,259)</u>

Changes to Income

Portfolio	Service	Description	Movement Duration £'000
Increases in income >£10,000			
Communities and Local Partnerships	Grants & Contributions	Proportion of increased car park income ringfenced for charitable use	(32) Ongoing
Communities and Local Partnerships	Community Safety	Income received from parish councils in respect of PCSO funding	(11) Ongoing
Environment and Climate Change	Imported Food	Increased income from imported food inspections from increased volume of work and inflationary fee increase	(27) Ongoing
Environment and Climate Change	Licensing	Increased income from alcohol licensing based upon currently experienced volumes	(10) Ongoing
Environment and Climate Change	Licensing	Increased income from taxi licensing due to increased volumes and restoration of full fee for vehicle licensing after a period of reductions to correct historic overcharging	(126) Ongoing
Environment and Climate Change	Vehicle Management	Increased income from vehicle maintenance for Uttlesford Norse Services Ltd	(23) Ongoing
Environment and Climate Change	Waste Management	Forecast increase in recycling credit income (including green and food waste) based upon increased volumes and updated inflation assumptions	(157) Ongoing
Environment and Climate Change	Waste Management	Increased income from green waste based upon increased volumes	(14) Ongoing
Environment and Climate Change	Waste Management	Increased income from bulky waste collection following increase to fees based upon local benchmarking analysis	(32) Ongoing
Finance and the Economy	Car Parks	Increased income following review of car park tariffs, net of amounts payable to third parties	(485) Ongoing
Finance and the Economy	Economic Development	UK Shared Prosperity Fund allocation for 2024/25 (including £20,000 for administering the scheme) - see 'Service Investment' for corresponding one-off expenditure bid	(555) One-off - 1 year
Housing and Equalities	Homelessness	Increased income from homelessness service (including temporary accommodation rents and increased government grant), with associated costs anticipated to increase broadly in line with this (see 'Unavoidable Demand Growth')	(68) Ongoing
Planning	Development Management	Increased planning fee income due to increased volumes of work and increases to fees	(442) Ongoing
Planning	Planning Specialists	New income stream in respect of Biodiversity Net Gain duty - will fund ongoing new software costs (see 'Service Investment')	(21) Ongoing
Subtotal - Increases in income >£10,000 carried forward to next page			(2,003)

Portfolio	Service	Description	Movement Duration £'000
		Subtotal - Increases in income >£10,000 brought forward from previous page	(2,003)
Strategy and Governance	Conducting Elections	Estimated reimbursement of costs of administering elections in 2024/25 based upon separate Parliamentary and Police, Fire and Crime Commissioner elections - see 'Unavoidable Demand Growth' for corresponding one-off increase to expenditure	(428) One-off - 1 year
Corporate Services	Benefits Administration	Increased government grant income in respect of benefits administration	(17) Ongoing
Corporate Services	Housing Benefits	Forecast increase in subsidy income to cover mandatory housing benefits - expenditure is forecast to increase by £328,000 but not all expenditure is eligible for subsidy (see 'Unavoidable Demand Growth')	(259) Ongoing
Corporate Services	Land Charges	New burdens grant and one-off transitional income in respect of changes to national land charges regime, which will see a permanent loss of income of around £40,000 per year in the future	(53) One-off - 1 year
Corporate Services	Revenues Administration	Anticipated increased investment by preceptors in specific recovery activities as part of shareback arrangements	(16) One-off - 2 years
		Subtotal - Increases in income >£10,000 carried forward to next page	(2,776)

Portfolio	Service	Description	Movement Duration £'000
		Subtotal - Increases in income >£10,000 brought forward from previous page	<u>(2,776)</u>
		Decreases in income >£10,000	
Communities and Local Partnerships	Saffron Walden Museum	Loss of rental income from school house building which is currently empty	16 Ongoing
Communities and Local Partnerships	Community Safety	Reduction in grant income for community safety activities - matched by a corresponding reduction in planned expenditure (see 'Efficiency Savings and Service Reductions')	12 Ongoing
Finance and the Economy	Car Parks	Reduction in PCN income based upon current year forecast	40 Ongoing
Finance and the Economy	Financial Services	Reduction in recharges to subsidiary due to changes in staff structure	10 Ongoing
Planning	Building Control	Net reduction in building control income based upon current year forecast - volumes reduced	58 Ongoing
Planning	Development Management	Reduced income from S106 monitoring work due to reduced volumes	35 Ongoing
Planning	Development Management	Reduced income from pre-planning advice due to reduced volume of work - expenditure budget in this area has been reduced by £75,000 on the basis that remaining work can be delivered in-house (see 'Efficiency Savings and Service Reductions')	20 Ongoing
Planning	Development Management	Reduced income from development management consultancy work due to lower volume of work - there is a reduction of £10,000 to the corresponding expenditure budget (see 'Other Adjustments')	15 Ongoing
Strategy and Governance	Legal Services	Reduction to S106 income based upon current year forecast	20 Ongoing
Corporate Services	Land Charges	Net reduction in income from land charges following changes to national regime, and reduced volumes of work, offset slightly by review of fees	23 Ongoing
Corporate Services	Council Tax Support	Anticipated reduction in income from preceptor shareback arrangements based upon council tax collection levels, based upon latest forecasts	55 Ongoing
		Subtotal - Decreases in income >£10,000	<u>304</u>
Various	Various	Other items individually <£10,000	(43)
		Total - Changes to income	<u>(2,515)</u>

Other Adjustments

Portfolio	Service	Description	Movement Duration £'000
Communities and Local Partnerships	Grants & Contributions	Accounting adjustment to reflect the value of benefits in kind offered by the Council to charitable organisations (namely the free use of office space at London Road, with a corresponding adjustment to Offices below) - being reviewed as part of Blueprint Uttlesford review of external grants	69 Ongoing
Environment and Climate Change	Climate Change	Reduction in expenditure from climate change reserve in 2024/25 in accordance with latest project plan	(51) Ongoing
Finance and the Economy	Economic Development	Reduction in expenditure from economic development reserve in 2024/25 in accordance with latest project plan	(154) Ongoing
Finance and the Economy	Financial Services	Transfer budget associated with sundry debtors function from Revenues Administration as a result of phase 1 Revenues and Benefits service review under Blueprint Uttlesford	50 Ongoing
Finance and the Economy	Private Finance Initiative	Reduction in additional utility support provided to operator as a result in fall in utility costs	(96) Ongoing
Planning	Development Management	Reduction in reimbursable consultancy spend on development control work, with a corresponding £15,000 reduction in income (see 'Changes to Income')	(10) Ongoing
Planning	Development Management	Remaining cost of fixed-term Enforcement Officer post which was approved for 2023/24, but due to recruitment delays will now extend into 2024/25	16 One-off - 1 year
Planning	Planning Management	Remaining cost of fixed-term Planning and Building Control Support Officer appointed for 1 year in October 2023, funded through increased income generated in 2023/24 by Building Control service	14 One-off - 1 year
Planning	Planning Policy	Reduction in expenditure on Local Plan in 2024/25 in accordance with latest forecasts	(330) Ongoing
Strategy and Governance	Committee Administration	Transfer one post (0.8 FTE) to Information Technology following internal staff restructure	(29) Ongoing
Strategy and Governance	Corporate Management	Reduction to central contingency for use of agency staff to cover hard to recruit vacancies in Planning, Legal and Finance, based upon current usage and latest forecasts	(267) Ongoing
Strategy and Governance	Information Governance	A new Information Governance service centre was set up following a CMT restructure which occurred part way through 2023/24 - this adjustment is to transfer the remaining element of staff costs associated with this service out of Legal Services	39 Ongoing
Subtotal - Other adjustments carried forward to next page			(749)

Portfolio	Service	Description	Movement Duration £'000
		Subtotal - Other adjustments brought forward from previous page	(749)
Strategy and Governance	Legal Services	A new Information Governance service centre was set up following a CMT restructure which occurred part way through 2023/24 - this adjustment is to transfer the remaining element of staff costs associated with this service out of Legal Services	(39) Ongoing
Corporate Services	Benefits Administration	Transfer budget associated with deleted Benefits Manager post to Revenues Administration as part of phase 1 Blueprint Uttlesford review prior to net saving being recognised	(71) Ongoing
Corporate Services	Information Technology	Transfer one post (0.8 FTE) from Committee Administration following internal staff restructure	29 Ongoing
Corporate Services	Offices	Accounting adjustment to reflect the value of benefits in kind offered by the Council to charitable organisations (namely the free use of office space at London Road, with a corresponding adjustment to Grants & Contributions above) - being reviewed as part of Blueprint Uttlesford review of external grants	(69) Ongoing
Corporate Services	Revenues Administration	Transfer housing rent function from Revenues service to Housing service - the cost of this service will now be met directly by the Housing Revenue Account (rather than through the existing practice of internal recharging); there is no net impact on either the General Fund or Housing Revenue Account	(111) Ongoing
Corporate Services	Revenues Administration	Transfer budget associated with deleted Benefits Manager post from Benefits Administration as part of phase 1 Blueprint Uttlesford review prior to net saving being recognised	71 Ongoing
Corporate Services	Revenues Administration	Transfer budget associated with sundry debtors function to Financial Services as a result of phase 1 Revenues and Benefits service review under Blueprint Uttlesford	(50) Ongoing
Various	Various	Other items individually <£10,000	(9)
		Total - Other adjustments	(998)

General Fund Service Portfolio Risks and Assumptions

Annexe H4

Introduction

The tables below set out the key financial risks (both favourable and adverse) identified by budget managers in relation to the service portfolio budgets set for 2024/25. This is not intended to be an exhaustive list of all potential financial risks which could be faced by the Council, rather it highlights the areas in each service where it is considered most likely that outturn could differ from the budget, primarily for reasons outside of the Council's control.

Key

Each risk is assessed using the following framework:-

Risk Framework	Low	Medium	High
Probability of variance arising	Possible, but unlikely	Probable	Almost certain
Impact (adverse and/or favourable)	£5,000 - £20,000	£20,001 - £50,000	> £50,000

Note that risks with an anticipated impact of less than £5,000 are not reported here.

Risks

Service Centre	Budget Item	Key Assumptions and/or Variable Outcomes	Probability of Variance Arising	Favourable Impact	Adverse Impact
All	Employee costs	The actual pay award agreed nationally for 2024/25 may vary from the assumptions made when setting the budget. Since employee costs represent a significant proportion of the Council's overall expenditure, even small variances to individual pay awards can have a significant impact over the Council as a whole.	High	High	High
All	Utility costs	Budgeted electricity and gas costs have been based upon forecasts provided by an external consultant, and prices which are fixed until 30 September 2024, when the Council's current energy contract comes to an end. Changes to energy costs after this date, or fluctuations in consumption (for example in the event of a cold winter) may result in a charge which is higher or lower than budgeted.	Medium	Medium	Medium
Grants & Contributions	Grant expenditure	Possibility that budgeted amounts can not be fully paid out due to a lack of eligible grant applications.	Low	Medium	N/A
Grants & Contributions	Ward Member Initiative grants	Possibility that budgeted amounts are not fully allocated by members.	Low	Low	N/A
Health Improvement	Grant income	Risk that grant from Essex County Council may be reduced or removed due to budgetary pressures - this could be mitigated by reducing associated expenditure.	Low	N/A	Medium
Community Safety	External funding	Risk that external funding may be reduced or removed due to budgetary pressures.	Low	N/A	Low
Depots	Dunmow depot costs	The 2024/25 budget assumes sale of the old Dunmow depot by 31 March 2024, with a commensurate saving in running and utility costs. Should the sale not proceed or be delayed, ongoing revenue costs will be incurred which are not currently budgeted for.	Medium	N/A	Low

Service Centre	Budget Item	Key Assumptions and/or Variable Outcomes	Probability of Variance Arising	Favourable Impact	Adverse Impact
Climate Change	Climate Change Action Plan	There is a risk that projects within the Climate Change Action Plan are not progressed and as a result expenditure will be lower than anticipated.	Medium	Medium	N/A
Environmental Protection	Environmental protection / enforcement - Works in default	The Council has a statutory duty to carry out works in default to abate nuisance and harm. There is no specific provision in the budget for this, as cases are relatively rare - however if one did happen there is a risk that the Council would incur costs which it may not be able to recover in full.	Low	N/A	Low
Environmental Protection	Contaminated land	The Council has a statutory duty to identify contaminated land. There is no specific provision in the budget for this, as cases are relatively rare - however such matters if they do occur can be complex and involve specialist consultants to test and provide advice.	Low	N/A	Low
Environmental Protection	Planning consultation advice	Incorrect advice could prevent the adoption of mitigation measures to protect residential amenity. There is a risk of potential claims against the Council should this occur.	Low	N/A	Low
Licensing	Licensing	Possibility that an operator responsible for the majority of licensing application income will move their applications to another licensing authority, or alternatively could substantially increase their applications to the Council.	Medium	Low	High
Environmental Health - Commercial; Imported Food	Border inspection; Food inspection	Unpredictability of the number and types of consignments coming into Stansted Airport or any changes to work governed by legislative requirements (i.e. what needs to be sampled and at what % and frequency), and the implications and remaining uncertainty of revised border controls leading to change. Uncertainty over the levels of charging that may be set by central government under the border operating model being insufficient to cover actual costs	Medium	Low	High
Environmental Health - Commercial; Imported Food	Border inspection; Food inspection	The land upon which the Border Control Post (BCP) facility is located has been sold to a developer. Its future is therefore uncertain. While discussions are ongoing, if the facility is not maintained or replaced it will no longer be possible to bring products of animal origin into the UK via Stansted. The lease for the current BCP is being renewed on a month by month basis. The BCP is forecast to generate £192,000 net income which would be lost . As there is no dedicated BCP team (only one post is fully funded via cost recovery), with all officers having a degree of input, the loss of the income would significantly impact the wider service.	Medium	N/A	High
Waste Management; Street Cleansing	Waste and recycling gate fees	Waste disposal and processing costs are driven by market forces. Market rates for recyclable materials remain fairly volatile. Uncertainty around European markets is mitigated to an extent by the Council's contractor spreading risks, however it could impact on costs / income.	High	High	High
Waste Management	Garden waste income	Budget assumes sales are higher than previous years due to an increased customer base, however the chargeable garden waste service may not reach expected levels.	Low	N/A	Low
Waste Management	Trade waste income	Income from trade waste customers may not continue at predicted levels or may be higher than anticipated. There may be an increased risk in 2024/25 as a result of operational issues which caused delays to waste collection in early 2024.	High	Medium	High
Waste Management	Agency costs	Agency budgets have been increased by inflation, however spend is dependent on sickness levels and the Council's ability to appoint to vacancies. Suppliers have increased their charges for LGV drivers due to a national shortage. Spend is therefore difficult to predict with certainty.	Medium	High	High
Waste Management	Container supply and delivery (new developments)	Budget has been set using estimated volumes based on anticipated new developments - may go up or down.	Medium	Low	Low

Service Centre	Budget Item	Key Assumptions and/or Variable Outcomes	Probability of Variance Arising	Favourable Impact	Adverse Impact
Waste Management; Street Cleansing	Diesel	Diesel costs have been budgeted to be 4% higher than the average price forecast for 2023/24, however, fuel prices are volatile so actual costs may be higher or lower than this.	Medium	Low	Medium
Car Parks	All charges	All car park income budgets have been based on a proposed review of charges to take place 1 April 2024. Future income has been modelled with the assistance of an external expert, but the actual impact of the changes could be higher or lower if actual experience differs from the assumptions used (for example if demand for some car parks falls more than anticipated following price increases).	High	Low	High
Car Parks	Bank charges	Bank charges have been based on all 34 car park machines being cashless from 1 April 2024. However, as the change to cashless machines was not completed until December 2023, it is difficult to predict the level of transactions by card and therefore the level of bank charges which may be incurred.	High	Low	Medium
Car Parks	Management fee	The management fee payable to North Essex Parking Partnership may change as a result of the car park charging review, which will change the number of car parks in which enforcement action is required.	Medium	Medium	Low
Car Parks	Penalty charge income	Penalty charge income has remained significantly reduced during 2023/24 due to a reduction in the number of PCNs issued. This has been raised with the North Essex Parking Partnership and the issues are hoping to be resolved for 2024/25. However, if more or less PCNs continue to be issued than anticipated, the income will be reduced or increased from the £40,000 which is in the budget.	High	Medium	Medium
Financial Services	Statement of accounts	Well publicised delays to external audits of local authorities throughout England mean that the last set of audited accounts published by the Council relates to 2018/19. The government is shortly to commence consultation on a sector-wide approach to address this issue, which may require Councils to bring their accounts up to date and publish them by a specific backstop deadline. The level of work this is likely to involve raises the possibility that additional resource and/or consultancy may be required, depending upon the timescales involved.	Medium	N/A	High
Financial Services	Insurance costs	The Council's insurance premiums increased significantly during 2023/24 due to ongoing high inflation, market factors, and the Council's recent claims history. A further increase of 4% has been assumed from the next renewal date at 1 October 2024, however a full retender exercise will need to be carried out this year and the actual premium paid may be higher or lower than this.	Medium	Medium	Medium
Financial Services	Brokerage costs	The budget for brokerage costs has been held at the 2023/24 level, however exact amounts will depend upon the Council's borrowing requirements and the brokers used, so could be higher or lower than budgeted.	High	Medium	High
Financial Services	Bank charges	Bank charges vary depending upon the volume and type of the Council's transactions, so may be higher or lower than budgeted.	Medium	Low	Low
Private Finance Initiative	Contract costs	If the leisure contract does not provide value for money due to ineffective contract management then the Council may incur additional costs, or miss out on opportunities to identify cost savings or generate income.	Low	Medium	High
Homelessness	Temporary accommodation costs and income	Homelessness is a demand led statutory service - there is a risk of higher than anticipated requirement for temporary accommodation, for example due to the cost of living crisis, refugees and other external factors. Although this should be mitigated to some extent by increased income, in practice this can be difficult to recover and there is a risk of higher than anticipated levels of non-payment.	Medium	N/A	Low

Service Centre	Budget Item	Key Assumptions and/or Variable Outcomes	Probability of Variance Arising	Favourable Impact	Adverse Impact
Building Control	Building control fees	There is a risk that the volume of building control work undertaken by the Council may be higher or lower than budgeted as this depends upon demand and general economic conditions for the construction industry.	Medium	High	Medium
Building Control	Out of hours service	It is assumed that the current contract with Harlow District Council for the provision of an out of hours service continues. The contract requires 6 months' notice, so there is a risk that they will cancel during the year resulting in a loss of income.	Low	N/A	Low
Development Management; Planning Management; Planning Policy; Building Control; Planning Specialists	Employee costs	Recruitment and retention is a significant challenge across the planning service. If more vacancies arise which can not be recruited to then there may be a need to use agency staff which will come at increased cost (although there is some contingency budget held under 'Corporate Management').	Medium	N/A	High
Development Management	Planning appeals costs	There is a risk that the level of planning appeals may be higher than assumed based upon historic experience, which would lead to higher legal and consultancy costs.	Low	N/A	High
Development Management	Ecology	The budget assumes a reduction in the level of ecology work which needs to be outsourced to external specialists. There is a risk that there is too much work and the Council needs to rely on external ecologist support to a greater extent.	Low	N/A	Medium
Development Management	Planning application fees	It is assumed that planning applications will continue to come in at the current rate. There is a risk that activity will slow down due to the cost of living crisis and/or more applicants deciding to apply directly to the Planning Inspectorate.	Low	N/A	High
Development Management	S106 monitoring fees	It is assumed that s106 monitoring will bring in £35,000 of income, however the risk is that the cost of living crisis will mean a slow down in commencement/completion of work and therefore the income could be significantly reduced.	Low	N/A	Medium
Development Management	Pre-application fees	It is assumed that pre-applications will continue to come in at the current rate. There is a risk that activity will slow down due to the cost of living crisis or requests being submitted directly to the Planning Inspectorate.	Low	N/A	Medium
Development Management	Planning Performance Agreement income	It is assumed that planning applications will continue to come in at the current rate and there will be some strategic sites coming forward. There is a risk that activity will slow down due to the cost of living crisis or applications being submitted directly to the Planning Inspectorate.	Low	N/A	Medium
Planning Policy	Local Plan	If planning policy processes are extended due to additional unplanned evidence requirements this may lead to undue pressure on budgets as extended plan preparation time will draw out increased costs.	Medium	N/A	High
Planning Policy	Local Plan	if the Local Plan doesn't go out to Regulation 19 consultation on time there is a risk that the deadline for adoption will not be met resulting in significant additional financial spend required.	Medium	N/A	High
Planning Specialists	Conservation	The budget assumes a reduction in the level of conservation work which needs to be outsourced to external specialists. There is a risk that there is too much work and the Council needs to rely on external conservation support to a greater extent.	Low	N/A	Medium

Service Centre	Budget Item	Key Assumptions and/or Variable Outcomes	Probability of Variance Arising	Favourable Impact	Adverse Impact
Corporate Management	Agency costs	The budget includes a central contingency amount of £249,000 in relation to agency costs for hard to recruit areas across the Council, such as Planning and Legal. The budget has been set based upon current and estimated future spend - however if the Council is successful in recruiting to some of its vacancies sooner than anticipated then not all of this amount will be required. Conversely, should more vacancies arise which the Council is unable to fill, costs could be higher.	Medium	Medium	High
Corporate Management	External audit fees	The budget for external audit fees has been increased significantly in 2024/25 following publication of the appointing body's scale of fees. However, there is now a significant backlog of audit work dating back to 2019/20 with a lack of clarity at present as to how much of this work will be able to be completed. Government are likely to consult of options which may reduce the audit requirements for past years where audits have not yet been completed, which may result in a credit coming back to the Council. Conversely, it is possible that costs may actually increase due to additional time which has passed since initial audit testing was carried out, and newly imposed government deadlines for closing old year audits.	Medium	Medium	Low
Corporate Management	Ongoing transformation fund costs	An budget of £80,000 has been included in respect of ongoing revenue costs associated with expenditure from the £400,000 capital transformation fund, for example licensing and maintenance costs. The actual costs incurred will depend upon the extent to which the capital fund is utilised during the year, and the nature of capital works carried out.	Medium	Medium	Low
Corporate Management	Staff restructure contingency	An ongoing budget of £60,000 has been included in respect of additional staff costs which may arise as a result of staff restructures taking place during 2024/25 in services experiencing specific pressures or recruitment challenges. The actual cost may vary depending upon the nature and timing of any restructures.	Low	Low	Low
Legal Services	Section 106 income	The budget has been reduced to £50,000 in 2024/25 from £70,000 in 2023/24 as relevant planning applications have decreased. However, depending on economic conditions the number of planning applications may increase again or decrease further.	Medium	Low	Low
Legal Services	Agency costs	There are currently three vacancies in Legal Services, which may need to be covered using agency staff at additional cost should they not be filled for all or part of the year (although there is some contingency budget held for this under 'Corporate Management').	High	N/A	High
Legal Services	External legal fees	There is a budget of £30,000 for external legal fees relating to consulting solicitors - spend in this area is difficult to predict as it depends upon the volume and nature of legal work which arises. Recruitment challenges can also add to spend in this area, as work needs to be outsourced which would normally be done in house.	Medium	N/A	High
Asset Management	Repair costs	The budget for repair costs has been increased substantially in 2024/25 for the second year running, which reflects the Council's aging estate and recent acquisitions of Walpole Meadow and Little Canfield. There remains a risk that the level of urgent and ad hoc repairs may be higher (or lower) than anticipated, particularly in light of the Council looking to lease out areas of unused office space.	Medium	High	High
Benefits Administration	Overtime	Assumption made that no overtime will be required during 2024/25. Staff sickness, turnover, unfunded new burdens and/or external influences to workload might necessitate this.	Medium	N/A	Low

Service Centre	Budget Item	Key Assumptions and/or Variable Outcomes	Probability of Variance Arising	Favourable Impact	Adverse Impact
Housing Benefits	Rent rebate expenditure	It is assumed that rent rebate expenditure will remain stable. There are no current plans to significantly increase the level of HRA stock. Natural migration to Universal Credit is anticipated to gradually reduce the number of active working age claims. However, actual caseloads may differ from the assumptions used, particularly in light of the current economic situation in the UK.	Medium	Low	High
Housing Benefits	Rent allowance expenditure	It is assumed that rent allowance expenditure will remain stable. Natural migration to Universal Credit is anticipated to gradually reduce the number of active working age claims. However, actual caseloads may differ from the assumptions used, particularly in light of the current economic situation in the UK. There is an additional risk that the cost of private rents could increase significantly in the Uttlesford area.	Medium	Low	High
Housing Benefits	Housing benefit subsidy	It is assumed that subsidy can continue to be claimed in line with levels reflected in previous years. There is however a continued risk that an increase in new burdens and DWP incentives could incur subsidy implications due to limitations on what can be claimed.	Medium	Low	High
Housing Benefits	Housing benefit subsidy	Due to delays in the local audit market, housing benefit subsidy claims have not yet been fully certified and closed from 2020/21 onwards. As a result, there is a risk that the subsidy claimed may have been too high (or too low), and adjustments may be required when the claims are closed.	High	Low	High
Housing Benefits	Discretionary Housing Payments	It is assumed the the government's Discretionary Housing Payment funding will remain relatively stable for the 2024/25 financial year. There is a risk however that the amount granted will not meet local requirements. The Council could choose to increase the expenditure budget by up 2.5 times the government funded amount.	Low	Low	Medium
Human Resources	Training costs	Most of the spend on training is as a result of corporate priorities and ad hoc training requirements. There is a risk of both under or overspending against this budget in 2024/25, particularly in light of Blueprint Uttlesford as the Council supports staff to develop new skills.	Medium	Low	Medium
Human Resources	Consultancy costs	There is a risk of overspends if external consultants are needed to help shape and implement Blueprint Uttlesford, or if there is a legal case to defend such as an employment tribunal.	Medium	Low	Medium
Information Technology	Contract costs	Renewal or replacement of software licenses and support costs will likely result in increased annual charges. These have been budgeted for 2024/25 at a 4% increase over the 2023/24 costs unless better information is available, but actual costs may be higher or lower than this.	High	Low	High
Land Charges	Fees income	Land charges fee income is reliant upon the level of activity in the local housing market. The budget has been set by reference to 2023/24 activity levels - actual volume of work may be higher or lower than this.	Medium	Low	Medium
Land Charges	Fees income	Responsibility for conducting LLC1 searches is being transferred to HM Land Registry. This will lead to the loss of an income stream previously budgeted at £40,000 per year. However, there is currently no time scale for the completion of the project, so the 2024/25 budget presumes income continues for 6 months. Should the transfer take place earlier or later, a lower or higher amount of income may be received next year.	High	Low	N/A
Land Charges	Grant income	The Council is expecting to receive a one-off payment off £40,000 to compensate for loss of LLC1 income following the transfer of this function to HM Land Registry. However, the timing of this is uncertain and some of this income may be deferred into a future year.	High	N/A	Medium

Service Centre	Budget Item	Key Assumptions and/or Variable Outcomes	Probability of Variance Arising	Favourable Impact	Adverse Impact
Norse Partnership	Facilities management and cleaning costs	The current facilities management and cleaning contract for the General Fund estate with Uttlesford Norse Services Ltd will end on 31 March 2024, with work underway on setting up replacement arrangements (which will likely involve large parts of the service coming back in house). The 2024/25 budget has been set on the basis of current contract costs plus inflation, but actual costs may be higher or lower depending on the structure of the new service and the cost of any outsourced elements.	High	High	Medium
Offices	Rental income	There is a risk that rental income may be reduced by unexpected voids and/or an inability to find new tenants for commercial space.	Low	N/A	High
Council Tax Collection	Preceptor shareback incentive scheme income	Budgeted income from the variable element of the preceptor shareback incentive scheme has been set using draft figures from Essex County Council assuming that collection rates remain the same across the county - however any changes to collection rates may impact the amount received.	High	N/A	Medium

General Fund Fees and Charges 2024/25

Annexe H5

Building Control - Standard Charges Schedule 1 - New Dwellings Dwelling Houses and Flats			Plan Charge	Inspection Charge*	Building Notice Charge*	Regularisation Charge*
			£	£	£	£
New build houses or bungalows not exceeding 250m²						
HO1	1 plot	Fee	430.00	640.00	1,130.00	1,412.50
		VAT	86.00	128.00	226.00	
		Total	516.00	768.00	1,356.00	
HO2	2 plots	Fee	545.00	980.00	1,700.00	2,125.00
		VAT	109.00	196.00	340.00	
		Total	654.00	1,176.00	2,040.00	
HO3	3 plots	Fee	650.00	1,330.00	2,110.00	2,637.50
		VAT	130.00	266.00	422.00	
		Total	780.00	1,596.00	2,532.00	
HO4	4 plots	Fee	720.00	1,500.00	2,370.00	2,962.50
		VAT	144.00	300.00	474.00	
		Total	864.00	1,800.00	2,844.00	
HO5	5 plots	Fee	800.00	1,680.00	2,630.00	3,287.50
		VAT	160.00	336.00	526.00	
		Total	960.00	2,016.00	3,156.00	
New build flats not exceeding 250m² and not more than 3 storeys						
FL1	1 plot	Fee	430.00	640.00	1,130.00	1,412.50
		VAT	86.00	128.00	226.00	
		Total	516.00	768.00	1,356.00	
FL2	2 plots	Fee	545.00	980.00	1,700.00	2,125.00
		VAT	109.00	196.00	340.00	
		Total	654.00	1,176.00	2,040.00	
FL3	3 plots	Fee	650.00	1,330.00	2,110.00	2,637.50
		VAT	130.00	266.00	422.00	
		Total	780.00	1,596.00	2,532.00	
FL4	4 plots	Fee	720.00	1,500.00	2,370.00	2,962.50
		VAT	144.00	300.00	474.00	
		Total	864.00	1,800.00	2,844.00	
FL5	5 plots	Fee	800.00	1,680.00	2,630.00	3,287.50
		VAT	160.00	336.00	526.00	
		Total	960.00	2,016.00	3,156.00	
<p>* These charges have been reduced to reflect where controlled electrical installations are being carried out, tested and certified by a registered Part P electrician. If these reductions are claimed and a self certifying electrician is not subsequently employed, the applicant will be invoiced for supplementary charges equal to the discount (see DNE on next page).</p> <p>Where Standard Charges are not applicable please contact Building Control on 01799 510510.</p>						

Building Control - Standard Charges			Plan Charge	Inspection Charge*	Building Notice Charge*	Regularisation Charge*
Schedule 1 - New Dwellings						
Dwelling Houses and Flats			£	£	£	£
Conversion to						
COH	Single dwelling house/annex (where total floor area does not exceed 150m ²)	Fee	400.00	560.00	960.00	1,200.00
		VAT	80.00	112.00	192.00	
		Total	480.00	672.00	1,152.00	
COF	Single flat/annex (where total floor area does not exceed 150m ²)	Fee	400.00	560.00	960.00	1,200.00
		VAT	80.00	112.00	192.00	
		Total	480.00	672.00	1,152.00	
Notifiable electrical work (in addition to the above, where applicable)						
DNE	(Where a satisfactory certificate will not be issued by a Part P registered electrician)**	Fee	450.00			
		VAT	90.00			
		Total	540.00			
<p>* These charges have been reduced to reflect where controlled electrical installations are being carried out, tested and certified by a registered Part P electrician. If these reductions are claimed and a self certifying electrician is not subsequently employed, the applicant will be invoiced for supplementary charges equal to the discount (see DNE above).</p> <p>** This charge relates to a first fix pre-plaster inspection of the wiring and final testing on completion. Revisits/testing will be subject to further charges. For regularisation applications a full appraisal and testing will be carried out.</p> <p>Where Standard Charges are not applicable please contact Building Control on 01799 510510.</p>						

Building Control - Standard Charges Schedule 2 - Work to a Single Dwelling Limited to Work Not More Than 3 Storeys Above Ground			Full Plans		Building	Regularisation
			Plan Charge	Inspection	Notice	Charge*
Level			£	£	£	£
Extension and new build						
DX1	Separate single storey extension with floor area not exceeding 40m ²	Fee	210.00	430.00	600.00	750.00
		VAT	42.00	86.00	120.00	
		Total	252.00	516.00	720.00	
DX2	Separate single storey extension with floor area exceeding 40m ² but not exceeding 100m ²	Fee	240.00	560.00	800.00	1,000.00
		VAT	48.00	112.00	160.00	
		Total	288.00	672.00	960.00	
DX3	Separate extension with some part 2 or 3 storeys in height and a total floor area not exceeding 40m ²	Fee	230.00	510.00	740.00	925.00
		VAT	46.00	102.00	148.00	
		Total	276.00	612.00	888.00	
DX4	Separate extension with some part 2 or 3 storeys in height and a total floor area exceeding 40m ² but not exceeding 100m ²	Fee	340.00	630.00	990.00	1,237.50
		VAT	68.00	126.00	198.00	
		Total	408.00	756.00	1,188.00	
DG0	A building or extension comprising solely of a garage, carport or store not exceeding 100m ²	Fee	150.00	340.00	500.00	625.00
		VAT	30.00	68.00	100.00	
		Total	180.00	408.00	600.00	
DNH	Detached non-habitable domestic building with total floor area not exceeding 50m ²	Fee	150.00	340.00	500.00	625.00
		VAT	30.00	68.00	100.00	
		Total	180.00	408.00	600.00	
Conversions						
DLC	First and second floor loft conversions	Fee	250.00	560.00	890.00	1,112.50
		VAT	50.00	112.00	178.00	
		Total	300.00	672.00	1,068.00	
DOC	Other work (eg. single garage conversions)	Fee	140.00	350.00	500.00	625.00
		VAT	28.00	70.00	100.00	
		Total	168.00	420.00	600.00	
<p>* These charges have been reduced to reflect where controlled electrical installations are being carried out, tested and certified by a registered Part P electrician. If these reductions are claimed and a self certifying electrician is not subsequently employed, the applicant will be invoiced for supplementary charges equal to the discount (see DNE on next page).</p> <p>Where Standard Charges are not applicable please contact Building Control on 01799 510510.</p>						

Building Control - Standard Charges Schedule 2 - Work to a Single Dwelling Limited to Work Not More Than 3 Storeys Above Ground Level			Full Plans		Building Notice	Regularisation
			Plan Charge	Inspection Charge*	Charge*	Charge*
			£	£	£	£
Alterations (including underpinning)						
DTH	Renovation of a thermal element	Fee	95.00	180.00	280.00	350.00
		VAT	19.00	36.00	56.00	
		Total	114.00	216.00	336.00	
DRW	Replacement windows, rooflights, roof windows or external glazed doors	Fee	95.00	180.00	280.00	350.00
		VAT	19.00	36.00	56.00	
		Total	114.00	216.00	336.00	
DA1	Cost of work not exceeding £5,000 (including renewable energy systems)	Fee	95.00	180.00	280.00	350.00
		VAT	19.00	36.00	56.00	
		Total	114.00	216.00	336.00	
DA2	Cost of work exceeding £5,000 but not exceeding £25,000	Fee	220.00	420.00	640.00	800.00
		VAT	44.00	84.00	128.00	
		Total	264.00	504.00	768.00	
DA3	Cost of work exceeding £25,000 but not exceeding £100,000	Fee	250.00	580.00	900.00	1,125.00
		VAT	50.00	116.00	180.00	
		Total	300.00	696.00	1,080.00	
DA4	Cost of work exceeding £100,000 but not exceeding £250,000	Fee	380.00	890.00	1,320.00	1,650.00
		VAT	76.00	178.00	264.00	
		Total	456.00	1,068.00	1,584.00	
Notifiable electrical work (in addition to the above, where applicable)						
DNE	(Where a satisfactory certificate will not be issued by a Part P registered electrician)**	Fee	450.00			
		VAT	90.00			
		Total	540.00			
<p>* These charges have been reduced to reflect where controlled electrical installations are being carried out, tested and certified by a registered Part P electrician. If these reductions are claimed and a self certifying electrician is not subsequently employed, the applicant will be invoiced for supplementary charges equal to the discount (see DNE above).</p> <p>** This charge relates to a first fix pre-plaster inspection of the wiring and final testing on completion. Revisits/testing will be subject to further charges. For regularisation applications a full appraisal and testing will be carried out.</p> <p>Where Standard Charges are not applicable please contact Building Control on 01799 510510.</p>						

Building Control - Standard Charges			Plan Charge	Inspection Charge	Regularisation Charge
Schedule 3 - All Other Non-Domestic Work					
Limited to Work Not More Than 3 Storeys Above Ground			£	£	£
Extensions and new build					
NX1	Single storey with floor area not exceeding 40m ²	Fee	230.00	490.00	900.00
		VAT	46.00	98.00	
		Total	276.00	588.00	
NX2	Single storey with floor area exceeding 40m ² but not exceeding 100m ²	Fee	270.00	620.00	1,112.50
		VAT	54.00	124.00	
		Total	324.00	744.00	
NX3	With some part 2 or 3 storey in height and a total floor area not exceeding 40m ²	Fee	410.00	780.00	1,487.50
		VAT	82.00	156.00	
		Total	492.00	936.00	
NX4	With some part 2 or 3 storey in height and a total floor area exceeding 40m ² but not exceeding 100m ²	Fee	450.00	1,010.00	1,825.00
		VAT	90.00	202.00	
		Total	540.00	1,212.00	
Where Standard Charges are not applicable or for complex multiple project applications please contact Building Control on 01799 510510.					

Building Control - Standard Charges			Plan Charge	Inspection Charge	Regularisation Charge
Schedule 3 - All Other Non-Domestic Work					
Limited to Work Not More Than 3 Storeys Above Ground			£	£	£
Alterations					
NO1	Cost of work not exceeding £5,000	Fee	110.00	250.00	450.00
		VAT	22.00	50.00	
		Total	132.00	300.00	
NO2	Replacement windows, rooflights, roof windows or external glazed doors (not exceeding 20 units)	Fee	110.00	250.00	450.00
		VAT	22.00	50.00	
		Total	132.00	300.00	
NO3	Renewable energy systems (not covered by an appropriate competent person scheme)	Fee	110.00	250.00	450.00
		VAT	22.00	50.00	
		Total	132.00	300.00	
NO4	Installation of new shop front	Fee	110.00	250.00	450.00
		VAT	22.00	50.00	
		Total	132.00	300.00	
NO5	Cost of work exceeding £5,000 but not exceeding £25,000	Fee	230.00	430.00	825.00
		VAT	46.00	86.00	
		Total	276.00	516.00	
NO6	Replacement windows, rooflights, roof windows or external glazed doors (exceeding 20 units)	Fee	230.00	430.00	825.00
		VAT	46.00	86.00	
		Total	276.00	516.00	
NO7	Renovation of thermal elements	Fee	230.00	430.00	825.00
		VAT	46.00	86.00	
		Total	276.00	516.00	
NO8	Installation of raised storage platform within an existing building	Fee	230.00	430.00	825.00
		VAT	46.00	86.00	
		Total	276.00	516.00	
NO9	Cost of works exceeding £25,000 but not exceeding £100,000	Fee	290.00	700.00	1,237.50
		VAT	58.00	140.00	
		Total	348.00	840.00	
N10	Fit out of building up to 100m ²	Fee	270.00	670.00	1,175.00
		VAT	54.00	134.00	
		Total	324.00	804.00	
N11	Cost of works exceeding £100,000 but not exceeding £250,000	Fee	530.00	1,060.00	1,987.50
		VAT	106.00	212.00	
		Total	636.00	1,272.00	

Where Standard Charges are not applicable or for complex multiple project applications please contact Building Control on 01799 510510.

Building Control - Other	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Copying charges (statutory limitation)	10p per sheet + £25.00 per hour if job exceeds 1 hour	10p per sheet + £25.00 per hour if job exceeds 1 hour	Yes

Car Parking - Great Dunmow	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Monday to Saturday			
<u>White Street</u>			
30 minutes	0.40	0.80	Yes
1 hour	0.60	1.20	Yes
3 hours	1.20	1.70	Yes
4 hours	2.00	2.70	Yes
5 hours	2.40	3.20	Yes
All day	3.50	4.20	Yes
Season ticket - employed locally (1 month)	30.00	45.00	Yes
Season ticket - employed locally (3 months)	90.00	135.00	Yes
Season ticket - employed locally (6 months)	175.00	260.00	Yes
Season ticket - employed locally (12 months)	300.00	450.00	Yes
Hybrid season ticket - employed locally (12 visits in 28 days; all day)	N/A	22.50	Yes
Hybrid season ticket - employed locally (12 visits in 28 days; 5 hours)	N/A	13.50	Yes
<u>New Street, Chequers Lane and Angel Lane</u>			
30 minutes	0.40	0.80	Yes
1 hour	0.60	1.20	Yes
3 hours	1.20	1.70	Yes
<u>Chequers Lane</u>			
Season ticket (6 months)	175.00	N/A	Yes
Season ticket (1 year)	300.00	N/A	Yes
Sunday and Bank Holidays			
Flat rate (all car parks)	N/A	1.00	Yes
Charging hours are 8:00am to 6:00pm Monday to Sunday (including bank holidays)			

Car Parking - Saffron Walden	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Monday to Saturday			
<u>Fairycroft</u>			
30 minutes	0.50	0.80	Yes
1 hour	0.70	1.20	Yes
2 hours	1.20	2.20	Yes
3 hours	2.00	3.20	Yes
<u>Common</u>			
30 minutes	0.50	0.80	Yes
1 hour	0.70	1.20	Yes
2 hours	1.20	2.20	Yes
3 hours	2.00	3.20	Yes
<u>Rose and Crown</u>			
30 minutes	0.50	0.80	Yes
1 hour	0.70	1.20	Yes
2 hours	1.20	2.20	Yes
<u>Swan Meadow</u>			
1 hour	0.70	1.20	Yes
2 hours	1.20	2.20	Yes
4 hours	2.00	3.20	Yes
5 hours	N/A	3.70	Yes
6 hours	2.50	N/A	Yes
All day	3.50	4.70	Yes
Season ticket - employed locally (1 month)	30.00	45.00	Yes
Season ticket - employed locally (3 months)	90.00	135.00	Yes
Season ticket - employed locally (6 months)	175.00	260.00	Yes
Season ticket - employed locally (12 months)	300.00	450.00	Yes
Season ticket - resident (12 months)	70.00	78.00	Yes
Hybrid season ticket - employed locally (12 visits in 28 days; all day)	N/A	22.50	Yes
Hybrid season ticket - employed locally (12 visits in 28 days; 5 hours)	N/A	13.50	Yes
Coaches - 5 hours	3.00	6.00	Yes
Coaches - All day	6.00	14.00	Yes
<u>Catons Lane (new charges from 1 April 2024)</u>			
1 hour	N/A	1.20	Yes
2 hours	N/A	2.20	Yes
4 hours	N/A	3.20	Yes
5 hours	N/A	3.70	Yes
All day	N/A	4.70	Yes
Season ticket - employed locally (1 month)	N/A	45.00	Yes
Season ticket - employed locally (3 months)	N/A	135.00	Yes
Season ticket - employed locally (6 months)	N/A	260.00	Yes
Season ticket - employed locally (12 months)	N/A	450.00	Yes
Hybrid season ticket - employed locally (12 visits in 28 days; all day)	N/A	22.50	Yes
Hybrid season ticket - employed locally (12 visits in 28 days; 5 hours)	N/A	13.50	Yes
Charging hours are 8:00am to 6:00pm Monday to Sunday (including bank holidays)			

Car Parking - Saffron Walden	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Saturday Only			
<u>London Road (new charges from 1 April 2024)</u>			
1 hour	N/A	1.20	Yes
2 hours	N/A	2.20	Yes
4 hours	N/A	3.20	Yes
5 hours	N/A	3.70	Yes
All day	N/A	4.70	Yes
Season ticket - resident (12 months)	N/A	78.00	Yes
Sunday and Bank Holidays			
Flat rate (all car parks)	N/A	1.50	Yes
Charging hours are 8:00am to 6:00pm Monday to Sunday (including bank holidays)			

Car Parking - Stansted Mountfitchet	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Monday to Saturday			
<u>Lower Street</u>			
30 minutes	0.40	0.80	Yes
1 hour	0.60	1.20	Yes
2 hours	1.00	1.70	Yes
3 hours	1.20	2.20	Yes
4 hours	2.00	2.70	Yes
5 hours	N/A	3.20	Yes
6 hours	2.40	N/A	Yes
All day	4.70	5.20	Yes
Season ticket - employed locally (1 month)*	30.00	45.00	Yes
Season ticket - employed locally (3 months)*	90.00	135.00	Yes
Season ticket - employed locally (6 months)*	130.00	260.00	Yes
Season ticket - employed locally (1 year)*	250.00	450.00	Yes
Season ticket - commuter employed elsewhere (6 months)	220.00	490.00	Yes
Season ticket - commuter employed elsewhere (1 year)	420.00	810.00	Yes
Season ticket - resident (12 months)	35.00	78.00	Yes
Hybrid season ticket - employed locally (12 visits in 28 days; all day)*	N/A	22.50	Yes
Hybrid season ticket - employed locally (12 visits in 28 days; 5 hours)*	N/A	13.50	Yes
Hybrid season ticket - employed elsewhere (12 visits in 28 days; all day)	N/A	40.50	Yes
Hybrid season ticket - employed elsewhere (12 visits in 28 days; 5 hours)	N/A	28.50	Yes
Coaches - 5 hours	3.00	6.00	Yes
Coaches - All day	6.00	14.00	Yes
<u>Crafton Green</u>			
30 minutes	0.40	0.80	Yes
1 hour	0.60	1.20	Yes
2 hours	N/A	1.70	Yes
3 hours	1.20	2.20	Yes
All day*	3.00	4.50	Yes
Season ticket - employed locally (6 months)*	130.00	260.00	Yes
Season ticket - employed locally (1 year)*	250.00	450.00	Yes
Season ticket - commuter employed elsewhere (6 months)	220.00	N/A	Yes
Season ticket - commuter employed elsewhere (1 year)	420.00	N/A	Yes
Hybrid season ticket - employed locally (12 visits in 28 days; all day)*	N/A	22.50	Yes
Hybrid season ticket - employed locally (12 visits in 28 days; 5 hours)*	N/A	13.50	Yes
Sunday and Bank Holidays			
Flat rate (all car parks)	N/A	1.00	Yes
* Subject to ongoing consultation			
Charging hours are 8:00am to 6:00pm Monday to Sunday (including bank holidays)			

Democratic Services	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Road closure order	36.00	36.00	Yes

Environmental Health	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Food and water safety			
Health Certificate for Export	101.00	107.00	No
Food disposal if required	Charged at cost	Charged at cost	Yes
Voluntary Surrender Certificate	101.00	107.00	No
Water samples (airport)	28.00	29.00	Yes
Chemical water samples on request	Charged at cost	Charged at cost	Yes
Private Water supplies			
Regulation 9 property sample	N/A	211.50	No
Regulation 9 property risk assessment	N/A	282.00	No
Regulation 10 property (shared/small) sample	N/A	218.00	No
Regulation 10 property risk assessment	N/A	282.00	No
Regulation 10 (single property) sample	N/A	205.00	No
Regulation 10 property (single property) risk assessment	N/A	164.50	No
Regulation 8 sample	N/A	181.00	No
Regulation 8 risk assessment	N/A	239.00	No
Group A sample	N/A	205.00	No
Group B sample	N/A	211.50	No
Analysis	N/A	Recharge of costs + admin (£21.50)	No
Investigations (per hour - will include travel time)	N/A	£66.50 + mileage at 0.45pm/ mile	No

Environmental Health	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Imported food inspection charges			
POAO per CHEDP (products of animal origin) (per consignment)	164.50	174.00	No
POAO per CHEDP out of hours additional fee (products of animal origin)	263.00	278.00	No
POAO per additional CHEDP on same AWB	97.50	103.00	No
POAO replacement CHEDP	N/A	103.00	No
POAO breakdown and rebuild of consignment	N/A	83.00	No
POAO erroneous consignment release requiring liaison with inland authority	N/A	269.00	No
High Risk NAO sampling fee + laboratory charges	105.00	113.00	No
High Risk NAO out of hours sampling fee + laboratory charges	242.50	259.50	No
High Risk NAO per CHEDD (non animal origin)	31.00	34.50	No
High Risk NAO per CHEDD out of hours	49.50	55.00	No
High Risk destruction charge + disposal costs - 10 kilos	84.50	87.88	No
IUU Catch Certificate EEA	22.00	24.00	No
IUU Catch Certificate non EEA	50.50	54.50	No
Consignment abandon fee	25.00	27.00	No
ID check - weekdays	68.50	73.50	No
ID check - weekends	276.50	292.50	No
Organics check - weekdays	34.50	37.00	No
Organics check - weekends	50.00	53.50	No
Melamine check	48.00	51.50	No
Destruction supervision	83.00	88.50	No
Imported consignment exemption fee	19.00	20.00	No
Non presentation of appropriate documentation (requires examination)	19.00	20.00	No
Late prior notification fee FNAO - CHEDD	35.00	36.00	No
Fee for late cancellation of veterinary cover due to non-presentation of shipments	250.00	260.00	No
* Note, these charges are currently under Government review as part of the introduction of new controls reflecting leaving the UK leaving the EU. The final charges are unlikely to be finalised by April 2024.			
Animals			
(Note: We are entitled to charge all reasonable incurred expenses, including one or more of the following. All charges must be paid in full before we release your dog.)			
Stray dog - administrative costs *	58.00	38.50	No
Kennelling fee (per day) *	12.30	12.80	Yes
Stray dog - statutory fee *	29.00	26.00	No
Collection and transportation charge *	N/A	174.50	Yes
Vet treatment costs to be paid in full	Full cost	Full cost	Yes
* Fees are set by a 3rd party so the 2024/25 fees shown are estimates.			

Environmental Health	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Homes of Multiple Occupancy (HMO) licensing fees			
HMO licence fee for up to 5 bedrooms - part 1 fee*	588.00	623.00	No
HMO licence fee for up to 5 bedrooms - part 2 fee*	658.00	697.00	No
HMO licence fee for 5 letting rooms or more - charge per additional room	35.00	37.00	No
HMO licence fee for up to 5 bedrooms - renewal charge	658.00	697.00	No
HMO licence fee - incomplete application	35.00	37.00	No
Reminder letter on failure to apply for a licence	35.00	37.00	No
Variation of licence (i.e. change in address or new appointed manager)	11.00	12.00	No
Missed appointment	148.00	157.00	No
Any other correspondence such as sending out a final reminder letter	35.00	37.00	No
<p>* The total cost of licensing an HMO in 2024/25 will be £1,320.00 and is payable in 2 parts. Part 1 fees are to be paid at the time of application to cover the costs of processing the application and inspecting the property. Part 2 fees are levied upon completion of the application process to cover the costs of running and enforcing the scheme. Applicants will need to ensure that Part 2 fees have been paid to the Council prior to the licence being issued.</p> <p>For 2024/25 a discount of 5% will be applied for valid applications that are received without a request from the Council. This will also apply to valid renewal applications received within the time specified by the Council.</p> <p>The licensing period is 5 years from the date the application was made.</p> <p>HMO licensing fee charges will be subject to an annual review from 1 April each year.</p>			
Declarations of eligibility on behalf of energy suppliers for ECO4 Flex			
Full declaration checks	N/A	184.00	No
Reduced declaration checks	N/A	103.50	No
Private Sector Housing			
Housing Immigration Inspection	194.00	209.00	No
Housing improvement notice - fixed price	284.00	520.50	No
Suspended improvement notice - fixed price	284.00	520.50	No
Prohibition order - fixed price	284.00	453.00	No
Suspended prohibition order - fixed price	284.00	453.00	No
Emergency prohibition order - fixed price	284.00	453.00	No
Emergency remedial action notice	284.00	Based on contractor costs + officer time (incl travel) (£66.50 p/h) + mileage costs at 0.45 per mile	No
Mobile homes - fit and proper person test fee	296.00	296.00	No
Other			
EIR information	131.00	139.00	No
Contaminated land	131.00	139.00	No
Officer charges for works in default - per hour	63.00	66.50	No

Land Charges	2023/24 Charge £	2024/25 Charge £	Includes VAT?
LLC1 - residential/commercial	22.00	22.00	No
LLC1 - residential/commercial extra parcels of land	4.50	4.50	No
CON29 - residential	89.00	109.00	Yes
CON29 - residential extra parcels of land	12.60	15.40	Yes
CON29 - commercial	112.00	137.00	Yes
CON29 - commercial extra parcels of land	12.60	15.40	Yes
LLC1 and CON29 - residential	111.00	131.00	Yes (part)
LLC1 and CON29 - commercial	134.00	159.00	Yes (part)
CON290*	18.00	22.00	Yes
* The following CON290 questions are free of charge: 6, 7, 10, 11, 12, 13 and 14			

Legal Services	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Solicitors and legal executives with over 8 years' experience (hourly rate)	261.00	261.00	No
Solicitors and legal executives with over 4 years' experience (hourly rate)	217.00	217.00	No
Letter of postponement	50.00	50.00	No
Deed of postponement	90.00	90.00	No
Licence fees for garden use	120.00	120.00	No
Lease for garden use	500.00	500.00	No
Selling a strip of land	500.00	500.00	No
Grant a right of way	600.00	600.00	No
Release of covenant	500.00	500.00	No

Licensing	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Taxi licensing			
Drivers - licence valid for 3 years (new application or renewal)	226.00	239.50	No
Operators - licence valid for 5 years (new application or renewal)	549.50	583.00	No
Vehicles - licence valid for 1 year (new application or renewal)	145.00	171.00	No
Vehicle licence transfer fee	116.50	123.50	No
DBS check	Charged at cost	Charged at cost	No
Caravan site licence fees			
<u>New applications</u>			
1-5 pitches	460.00	487.00	No
6-10 pitches	460.00	487.00	No
11-20 pitches	552.00	585.00	No
21-50 pitches	646.00	684.00	No
51-100 pitches	848.00	898.00	No
>100 pitches	920.00	974.00	No
Application for amending licensing conditions	N/A	371.00	No
Other licences			
Skin piercing premises and 1 person	208.00	222.50	No
Skin piercing additional person	12.00	13.00	No
Skin piercing additional treatment (at same time)	40.00	43.00	No
Additional ear piercing operator added at a later date	45.00	48.00	No
Additional operator added at a later date (other)	70.00	75.00	No
Additional treatment added at a later date	80.00	85.50	No
Table and chairs on the highway	100.00	100.00	No
Scrap metal			
Grant of a site or collector's licence	423.00	452.50	No
- Each additional site after first site	221.00	236.50	No
Renewal of a site or collector's licence	371.00	397.00	No
- Each additional site after first site	221.00	236.50	No
Variation of a site or collector's licence	150.00	160.50	No
- Each additional site being added to the licence	371.00	397.00	No
Alcohol Licensing Act 2003			
For the current schedule of statutory fees, please visit the Uttlesford District Council website: https://www.uttlesford.gov.uk/article/5519/Licensing-Act-2003-personal-licence https://www.uttlesford.gov.uk/article/5518/Licensing-Act-2003-premises-licence			
Gambling Act 2005			
For the current schedule of fees, please visit the Uttlesford District Council website: https://www.uttlesford.gov.uk/article/6353/Gambling-Act-2005-fees-and-charges			

Licensing	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Animal licences			
Animal boarding establishment (cattery, kennel, dog day care)*			
- Part A fee	307.50	325.00	No
- Part B fee	200.00	211.00	No
- Re-inspection	146.50	155.00	No
- Variation	22.50	24.00	No
Riding establishments*			
- Part A fee	379.50	401.00	No
- Part B fee	213.50	225.00	No
- Re-inspection	205.50	217.00	No
- Variation	22.50	24.00	No
Home boarding*			
- Part A fee	209.50	221.00	No
- Part B fee	218.50	231.00	No
- Re-inspection	146.50	155.00	No
- Variation	22.50	24.00	No
Dog breeding establishment*			
- Part A fee	283.50	299.00	No
- Part B fee	200.00	211.00	No
- Re-inspection	146.50	155.00	No
- Variation	22.50	24.00	No
Pet shop*			
- Part A fee	307.50	325.00	No
- Part B fee	203.50	215.00	No
- Re-inspection	146.50	155.00	No
- Variation	22.50	24.00	No
Dangerous wild animals (based on a 2 year licence)*	POA	POA	No
Zoo licence (based on a 5 year licence)*	POA	POA	No
Keeping or training animals for exhibition (based on a 5 year licence)*	POA	POA	No
* Part A fees need to be paid on application. Part B fees are paid on issuing report and confirmation of the licence and rating. The issuing of the licence will occur following payment of Part B fees.			
For licences where there is more than one activity, the fee will be based on the applicant's main business activity as judged by the inspecting officer.			
Additional charges will be applied for secondary activities as outlined below:			
- Cattery, kennel, dog day care	68.50	72.00	No
- Riding establishments	138.00	146.00	No
- Home boarders	68.50	72.00	No
- Breeders	68.50	72.00	No
- Pet shop	68.50	72.00	No
- Keeping or training animals for exhibition	POA	POA	No
Vets fees to be recharged to the operator + administration costs of £8.00 for Horse Riding Establishments and new breeders			

Planning Applications

For the current schedule of planning application fees, please visit the Uttlesford District Council website:

<http://www.uttlesford.gov.uk/article/4864/Planning-Application-Fees>

Planning - Pre-application Advice	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Householder			
Written advice only	108.00	113.00	Yes
Meeting - 1 hour (virtual) and written advice	180.00	189.00	Yes
Meeting - 1 hour (on-site) and written advice	270.00	284.00	Yes
Follow up written advice	108.00	113.00	Yes
Householder including heritage*/listed building consent			
Written advice only	360.00	378.00	Yes
Meeting - 1 hour (virtual) and written advice	510.00	536.00	Yes
Meeting - 1 hour (on-site) and written advice	600.00	630.00	Yes
Follow up written advice	234.00	246.00	Yes
Minor development			
Written advice only	275.00	289.00	Yes
Meeting - 1 hour (virtual) and written advice	420.00	441.00	Yes
Meeting - 1 hour (on-site) and written advice	510.00	536.00	Yes
Follow up written advice	275.00	289.00	Yes
5-9 units including up to 2 virtual meetings	2,500.00	2,625.00	Yes
Minor development including heritage* advice			
Written advice only	462.00	485.00	Yes
Meeting - 1 hour (virtual) and written advice	762.00	800.00	Yes
Meeting - 1 hour (on-site) and written advice	900.00	945.00	Yes
Follow up written advice	462.00	485.00	Yes
Major development			
Scoping Meeting - 1 hour virtual meeting to discuss high level principle (outline) and discuss further programme / PPA**	-	980.00	Yes
10-25 dwellings - to include at least 1 Planning Officer at up to 2 hours virtual meetings and written response*	7,500.00	7,875.00	Yes
26-99 dwellings - to include at least 1 Planning Officer at up to 3 hours virtual meetings and written response*	13,000.00	13,650.00	Yes
100-199 dwellings - to include at least 1 Planning Officer at up to 4 hours virtual meetings and written response*	24,000.00	25,200.00	Yes
Major or complex minor pre-app where the applicant does not want to enter into a PPA with the Council	POA	POA	Yes
* Includes access to heritage advice (locally listed buildings, ancient monuments, works or development in a conservation area), ecology Advice (biodiversity net gain) and urban design advice. Additional advice, for example environmental protection/noise, will incur an additional fee.			
** Includes schemes of 5-9 units and later netted off full pre-application fee.			

Planning Performance Agreements (PPA)
Charges depend on the complexity of the site and individual needs of the application, therefore will be determined on an individual basis.

Planning - Section 106 Monitoring Fees	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Monitoring charge schedule*			
Scheme (residential units)			
<10	1,664.00	1,747.00	No
10-40	1,664.00	1,747.00	No
41-80	5,164.00	5,422.00	No
81-120	7,746.00	8,133.00	No
121-160	15,184.00	15,943.00	No
161-200	18,980.00	19,929.00	No
201-240	22,776.00	23,915.00	No
241-280	26,572.00	27,901.00	No
281-320	30,368.00	31,886.00	No
321-360	34,164.00	35,872.00	No
361-400	37,960.00	39,858.00	No
401-440	41,756.00	43,844.00	No
441-480	45,552.00	47,830.00	No
481-520	49,348.00	51,815.00	No
521-560	53,144.00	55,801.00	No
561-600	56,940.00	59,787.00	No
601-640	60,736.00	63,773.00	No
641-680	64,532.00	67,759.00	No
681-720	68,328.00	71,744.00	No
721-760	72,124.00	75,730.00	No
761-800	75,920.00	79,716.00	No
Strategic site (>800) and mixed schemes	POA	POA	No
* Additional fee could be sought regarding any non-standard clauses requiring specific bespoke monitoring.			
The Council will seek a charge to fulfil its role to monitor all the required clauses for section 106 obligations - this charge does not include any charges sought by partner organisations such as Essex County Council.			

Planning - Street Naming and Numbering	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Charge per dwelling/unit			
Add a name to a numbered property	85.00	85.00	No
Name change/renumber	85.00	85.00	No
New dwelling/unit	120.00	120.00	No
2-5 dwellings/units	85.00	85.00	No
6-25 dwellings/units	65.00	65.00	No
26-75 dwellings/units	55.00	55.00	No
76 plus dwellings/units	40.00	40.00	No
New street name	220.00	220.00	No
Name of block of flats or industrial estate	195.00	195.00	No
Confirmation of plot or postal address for utility company (charged to utility companies only)	45.00	45.00	No
Issuing a new address following demolition and reconstruction	40.00	40.00	No
Change to new addresses due to the development changing after the schedule has been issued (applies to all amended plots)	65.00	65.00	No
Pre-app/query for general street naming and numbering enquiries prior to submission (applicable for 26+ dwellings/units)	66.00	66.00	Yes
Follow-up pre-app	42.00	42.00	Yes
System information check	25.00	25.00	No

Planning - Other	2023/24 Charge £	2024/25 Charge £	Includes VAT?
To retain a % of fee paid if an application is withdrawn			
- Pre-applications	15%	15%	Yes
- Planning applications prior to validation only	15%	15%	No
- Planning applications after validation	100%	100%	No
15 minute telephone conversation / discussion with a duty officer	90.00	90.00	Yes
Biodiversity Net Gain monitoring - Major development	-	Bespoke fee	Yes
Biodiversity Net Gain monitoring - Non-major	-	Bespoke fee	Yes
Fast Track CLE - aimed at those needing speedy clarification as to whether planning permission would have been required for development which has taken place - sometimes needed when trying to sell a property (certificate issue within 5 working days of valid application being submitted or money refunded)	800.00	800.00	Yes
High hedge complaint	650.00	650.00	No
Documents provided under Local Government Access to Information Act 1985 - TPO, BPN, LB, Planning & Building Regulation Decision Notices	10p per sheet plus £25.00 per hour if job exceeds 1 hour	10p per sheet plus £25.00 per hour if job exceeds 1 hour	Yes
Uttlesford Local Plan Adopted 2005	25.00	25.00	Yes
Emerging Local Plan	POA	35.00	Yes
Confirmation regarding agricultural ties	48.00	48.00	Yes
Parish and town councils - neighbourhood planning mapping	POA	POA	No
Solicitor's queries regarding compliance with Enforcement Notices - per 30 minutes	110.00	110.00	No
Solicitor's queries regarding compliance with Enforcement Notices - additional charge if site visit required	276.00	276.00	No
Planning conditions - variation / removal discussion	220.00	220.00	Yes
Change of use to house in multiple occupation	220.00	220.00	Yes
Requests seeking confirmation as to whether planning permission is required for development:			
- Householder	100.00	No charge	Yes
- All other development	186.00	No charge	Yes
Confirmation that Permitted Development Rights have not been removed:			
- Householder	70.00	70.00	Yes
- All other development	180.00	180.00	Yes
Confirmation of Designated Area - in response to customer requests we can provide confirmation of designated areas (self service is available), however we can provide a list of constraints on a property within 3 working days	75.00	75.00	Yes
Copy of history	25.00	25.00	Yes
Advice for variation or deletion of s106 Agreements - per 1 hour meeting*	288.00	302.00	Yes
*Additional specialism discussion will involve an additional fee to cover the cost of the specialist.			

Print Room	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Printing services for town and parish councils, voluntary organisations, clubs and societies - hourly charge (materials charged on top)	41.50	44.00	No*
* Addition of VAT varies depending upon what is being printed.			

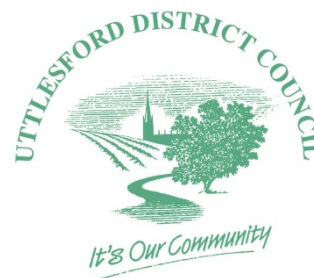
Refuse Collection and Recycling	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Bulky waste collection			
Minimum charge for 3 items	32.50	52.00	No
- Each additional item	5.40	8.00	No
Waste Electrical Equipment collection service:			
- Single item	32.50	52.00	No
- Each additional item	5.40	8.00	No
Collection of items containing persistent organic pollutants (POPs):			
- Single item	32.00	60.00	No
- Each additional item	10.00	15.00	No
Garden waste bags	1.36	2.00	No
Garden waste collection			
240 litre wheeled bin	50.00	50.00	No
Bin delivery charge	25.50	30.00	No
Waste container supply and delivery (new developments)			
Full set of containers - green lidded bin, grey lidded bin, food caddy	85.00	90.00	No
Town and parish council garden waste weekend collection			
Charge per hour	79.50	85.50	No
Trade waste collection and disposal charges			
Trade sacks (85 litres)	3.40	3.50	No
Bins - 180 litres	6.95	7.50	No
Bins - 240 litres	9.30	10.00	No
Bins - 660 litres	15.40	16.50	No
Bins - 1,100 litres	23.70	25.50	No
Skip - 12 cubic yards (light materials)	179.00	192.50	No
Skip - 12 cubic yards (heavy materials)	280.50	301.50	No

Saffron Walden Museum	2023/24 Charge £	2024/25 Charge £	Includes VAT?
Admission charges			
Admission - full adult	2.50	2.50	Yes
Admission - discounted adult (over 60 or disabled)	1.25	1.25	Yes
Admission - child (under 18)	Free	Free	N/A
Season ticket - full adult	8.00	8.00	Yes
Season ticket - discounted adult (over 60 or disabled)	4.00	4.00	Yes

Saffron Walden Museum	2023/24 Charge	2024/25 Charge	Includes
	£	£	VAT?
Learning services			
Taught session for schools per pupil	3.60	5.00	Yes
Taught session for schools minimum group charge	57.60	80.00	Yes
Taught session in schools half-day	120.00	120.00	Yes
Taught session in schools whole day	210.00	210.00	Yes
Online session for one school class	60.00	60.00	Yes
School loan of Reminiscence Box - half term	30.00	30.00	Yes
School loan of Reminiscence Box - 1 week	18.00	18.00	Yes
Charge for craft activities per child	2.40	2.40	Yes
Adult group minimum charge for craft activities (max 12 per group)*	96.00	96.00	Yes
* Charge may vary depending upon cost of materials for craft activity requested			
Group visits			
Self guided group visit	N/A	15.00	Yes
Daytime group introductory talk / tour (max 20 people)	30.00	30.00	Yes
Evening opening with talk / activity and viewing of galleries	96.00	96.00	Yes
Refreshments for groups of up to 20 people	30.00	30.00	Yes
Shirehill Store group visits and workshops			
Daytime group introductory talk / tour (max 20 people)	30.00	30.00	Yes
Evening talk / tour (max 20 people)	96.00	96.00	Yes
Saturday half-day workshop with collections (max 20 people)	180.00	180.00	Yes
Museum staff talks and lectures at other venues			
Talks to local groups in Uttlesford or within 20 mile radius of Saffron Walden	84.00	84.00	Yes
Talks to groups outside Uttlesford or 20 mile radius of Saffron Walden	96.00	96.00	Yes
Online talk to local groups (any location)	60.00	60.00	Yes
Image reproduction charges			
Non-commercial local community use, educational, academic, private study, not-for-profit or charity	Free	Free	N/A
Printed image (books etc) on cover - East of England region	96.00	96.00	Yes
Printed image (books etc) inside - East of England region	45.00	45.00	Yes
Printed image (books etc) on cover - UK and international	126.00	126.00	Yes
Printed image (books etc) inside - UK and international	64.80	64.80	Yes
Website image - corporate/commercial use	72.00	72.00	Yes
Television - East of England region	60.00	60.00	Yes
Television - UK	78.00	78.00	Yes
Television - International	120.00	120.00	Yes
Supply of new image (in-house photography)	5.00	5.00	Yes
Hire of museum premises (corporate and private)			
Museum - hire for first hour	75.00	75.00	No
Museum - hire per hour after first hour	50.00	50.00	No
Hire of castle and museum grounds			
Private outdoor events for up to 50 people during museum opening hours, including access to museum galleries and WCs - hire per hour	25.00	25.00	No
Private outdoor events for up to 50 people outside museum opening hours, no museum access - hire per hour	20.00	20.00	No
Private outdoor events for 51 to 100 people during museum opening hours, including access to museum galleries and WCs - hire per hour	50.00	50.00	No
Private outdoor events for 51 to 100 people outside museum opening hours, no museum access - hire per hour	40.00	40.00	No

Saffron Walden Offices	2023/24 Charge	2024/25 Charge	Includes
	£	£	VAT?
Room charges - Non-wedding (minimum 2 hour charge applies)			
Room hire - Flitch (Chairman's room) (per hour)	40.00	41.50	Yes
Room hire - Flitch (Chairman's room) (per hour) - charity rate	34.00	35.50	Yes
Room hire - Cutlers (Committee room) (per hour)	71.00	74.00	Yes
Room hire - Cutlers (Committee room) (per hour) - charity rate	45.00	47.00	Yes
Room hire - Gibson (Council Chamber) (per hour)	95.00	99.00	Yes
Room hire - Gibson (Council Chamber) (per hour) - charity rate	60.00	62.50	Yes
Refreshments - per 10 people	19.00	20.00	Yes
Tenants - Flitch (Chairman's room) (per hour)	29.00	30.00	Yes
Tenants - Cutlers (Committee room) (per hour)	34.00	40.00	Yes
Tenants - Gibson (Council Chamber) (per hour)	55.00	65.00	Yes
Room charges - Wedding			
Flitch (Chairman's Room) - Monday-Thursday	119.00	124.00	Yes
Flitch (Chairman's Room) - Friday	172.00	179.00	Yes

Little Canfield Offices	2023/24 Charge	2024/25 Charge	Includes
	£	£	VAT?
Room charges - (minimum 2 hour charge applies)			
Dominica Room (per hour) - tenants	N/A	40.00	Yes
Dominica Room (per hour) - non tenants	N/A	74.00	Yes
St Lucia Room (per hour) - tenants	N/A	40.00	Yes
St Lucia Room (per hour) - non tenants	N/A	74.00	Yes
St Vincent room (per hour) - tenants	N/A	55.00	Yes
St Vincent room (per hour) - non tenants	N/A	99.00	Yes



Uttlesford District Council

Equality & Health Impact Assessment (EqHIA)

Document control

Title of activity:	<i>General Fund Budget and Council Tax 2024/25</i>
Lead officer:	<i>Jody Etherington, Director of Finance, Revenues and Benefits</i>
Approved by:	<i>Adrian Webb, Strategic Director of Finance, Commercialisation and Corporate Services</i>
Date completed:	<i>05/02/2024</i>
Scheduled date for review:	<i>N/A – This budget covers a 1 year period and a new EqHIA will be carried out for next year's budget</i>

Does the EqHIA contain any confidential or exempt information that would prevent you publishing it on the Council's website?	No
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Please note that EqHIAs are **public** documents and must be made available on the Council's [EqHIA webpage](#).

When completed, a copy of this form should be saved with the activity a policy, strategy, procedure, project, new or change in service, initiative or other's file for audit purposes and in case it is requested under the Freedom of Information Act.

When the EqHIA is completed send a copy to the following email address - EqHIA@Uttlesford.gov.uk

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 your Divisional Equality Lead. Please refer to the Guidance in Appendix 1 on how to complete this form. **When EqHIA is completed send a copy to the following email address EqHIA@Uttlesford.gov.uk**

About your activity

1	Title of activity	<i>General Fund Budget and Council Tax 2024/25</i>		
2	Type of activity	<i>To set the income and expenditure for the financial year for the General Fund to enable the delivery of quality services to residents.</i> <i>To set the council tax precept for 2024/25.</i>		
3	Scope of activity	<i>To identify the costs and income associated with delivering council services during 2024/25.</i> <i>To set the council tax precept in line with member priorities and government limits.</i>		
4a	Are you changing, introducing a new, or removing a service, policy, strategy or function?	Yes	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 people's health and wellbeing?	Yes		
5	If you answered YES:	Please complete the EqHIA in Section 2 of this document. Please see Appendix 1 for Guidance.		
6	If you answered NO:	<i>Please provide a clear and robust explanation on why your activity does not require an EqHIA. This is essential in case the activity is challenged under the Equality Act 2010.</i>		

Please keep this checklist for your audit trail.

Completed by:

Jody Etherington, Assistant Director – Finance

Date:

05/02/2024

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

▪ Background/context:

- The General Fund budget is set annually, and this is based on the delivery of both statutory and discretionary services. The budget incorporates the Council's priorities, and this is supported by the budget consultation with residents and other stakeholders and the responses received.
- The council tax increase is set in accordance with the allowable increase set by government as part of the annual financial settlement – for 2024/25 district councils are permitted to increase their council tax precept by the higher of 2.99% or £5 per band D property.

**Expand box as required*

▪ Who will be affected by the activity?

- This affects all residents in the districts. The budget sets the finances available for the delivery of all services to residents and businesses.
- The council tax is a charge levied on all residential properties, an increase in council tax affects all residents including those on benefits and low incomes.

**Expand box as required*

Protected Characteristic - Age: Consider the full range of age groups		
<i>Please tick (✓) the relevant box:</i>		Overall impact:
Positive		<p><i>Increasing council tax will enable the Council to continue to provide quality services to all its residents.</i></p> <p><i>The predicted impact of the increase in council tax for 2024/25 for people of all ages is neutral as there is no identified direct, positive or indirect discrimination.</i></p> <p style="text-align: right;"><i>*Expand box as required</i></p>
Neutral	✓	
Negative		
Evidence:		
<p>The budget consultation provides the opportunity for residents to express their views on the proposed services' importance and whether the council provides value for money. This was available to all residents.</p> <p>An earlier consultation was carried out on the Local Council Tax Support scheme, providing residents with the opportunity to express their views on the level of contribution for residents who are on a low income.</p> <p style="text-align: right;"><i>*Expand box as required</i></p>		
Sources used:		
<p>Budget consultation</p> <p>Local Council Tax Support scheme consultation</p> <p style="text-align: right;"><i>*Expand box as required</i></p>		

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		<p><i>Increasing council tax will enable the Council to continue to provide quality services to all its residents.</i></p> <p><i>The predicted impact of the increase in council tax for 2024/25 for people with disabilities is neutral as there is no identified direct, positive or indirect discrimination.</i></p> <p style="text-align: right;"><i>*Expand box as required</i></p>
Neutral	✓	
Negative		

Evidence:

The budget consultation provides the opportunity for residents to express their views on the proposed services' importance and whether the council provides value for money. This was available to all residents.

An earlier consultation was carried out on the Local Council Tax Support scheme, providing residents with the opportunity to express their views on the level of contribution for residents who are on a low income.

**Expand box as required*

Sources used:

Budget consultation

Local Council Tax Support scheme consultation

**Expand box as required*

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

Please tick (✓) the relevant box:

Positive

Overall impact:

Increasing council tax will enable the Council to continue to provide quality services to all its residents.

Neutral

The predicted impact of the increase in council tax for 2024/25 on all genders is neutral as there is no identified direct, positive or indirect discrimination.

Negative

**Expand box as required*

Evidence:

The budget consultation provides the opportunity for residents to express their views on the proposed services' importance and whether the council provides value for money. This was available to all residents.

An earlier consultation was carried out on the Local Council Tax Support scheme, providing residents with the opportunity to express their views on the level of contribution for residents who are on a low income.

**Expand box as required*

Sources used:

Budget consultation

Local Council Tax Support scheme consultation

**Expand box as required*

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

Please tick (✓) the relevant box:

Positive

Neutral

Negative

Overall impact:

Increasing council tax will enable the Council to continue to provide quality services to all its residents.

The predicted impact of the increase in council tax for 2024/25 on ethnicity and race is neutral as there is no identified direct, positive or indirect discrimination.

**Expand box as required*

Evidence:

The budget consultation provides the opportunity for residents to express their views on the proposed services' importance and whether the council provides value for money. This was available to all residents.

An earlier consultation was carried out on the Local Council Tax Support scheme, providing residents with the opportunity to express their views on the level of contribution for residents who are on a low income.

**Expand box as required*

Sources used:

Budget consultation
Local Council Tax Support scheme consultation

**Expand box as required*

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

*Please tick (✓)
the relevant box:*

Positive

Overall impact:

Increasing council tax will enable the Council to continue to provide quality services to all its residents.

Neutral

The predicted impact of the increase in council tax for 2024/25 on religion and faith is neutral as there is no identified direct, positive or indirect discrimination.

Negative

**Expand box as required*

Evidence:

The budget consultation provides the opportunity for residents to express their views on the proposed services' importance and whether the council provides value for money. This was available to all residents.

An earlier consultation was carried out on the Local Council Tax Support scheme, providing residents with the opportunity to express their views on the level of contribution for residents who are on a low income.

**Expand box as required*

Sources used:

Budget consultation
Local Council Tax Support scheme consultation

**Expand box as required*

Protected Characteristic - Sexual orientation: Consider people who are heterosexual, lesbian, gay or bisexual

<i>Please tick (✓) the relevant box:</i>		Overall impact: <i>Increasing council tax will enable the Council to continue to provide quality services to all its residents.</i> <i>The predicted impact of the increase in council tax for 2024/25 on sexual orientation is neutral as there is no identified direct, positive or indirect discrimination.</i>
Positive		
Neutral	✓	
Negative		

**Expand box as required*

Evidence:

The budget consultation provides the opportunity for residents to express their views on the proposed services' importance and whether the council provides value for money. This was available to all residents.

An earlier consultation was carried out on the Local Council Tax Support scheme, providing residents with the opportunity to express their views on the level of contribution for residents who are on a low income.

**Expand box as required*

Sources used:

Budget consultation
Local Council Tax Support scheme consultation

**Expand box as required*

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: <i>Increasing council tax will enable the Council to continue to provide quality services to all its residents.</i> <i>The predicted impact of the increase in council tax for 2024/25 on gender reassignment is neutral as there is no identified direct, positive or indirect discrimination.</i>
Positive		
Neutral	✓	
Negative		

**Expand box as required*

Evidence:

The budget consultation provides the opportunity for residents to express their views on the proposed services' importance and whether the council provides value for money. This was available to all residents.

An earlier consultation was carried out on the Local Council Tax Support scheme, providing residents with the opportunity to express their views on the level of contribution for residents who are on a low income.

**Expand box as required*

Sources used:

Budget consultation

Local Council Tax Support scheme consultation

**Expand box as required*

Protected Characteristic - Marriage/civil partnership: Consider people in a marriage or civil partnership

Please tick (✓) the relevant box:

Positive

Neutral

Negative

Overall impact:

Increasing council tax will enable the Council to continue to provide quality services to all its residents.

The predicted impact of the increase in council tax for 2024/25 for marriage and civil partnership is neutral as there is no identified direct, positive or indirect discrimination.

**Expand box as required*

Evidence:

The budget consultation provides the opportunity for residents to express their views on the proposed services' importance and whether the council provides value for money. This was available to all residents.

An earlier consultation was carried out on the Local Council Tax Support scheme, providing residents with the opportunity to express their views on the level of contribution for residents who are on a low income.

**Expand box as required*

Sources used:

Budget consultation

Local Council Tax Support scheme consultation

**Expand box as required*

Protected Characteristic - Pregnancy, maternity and paternity: Consider those who are pregnant and those who are undertaking maternity or paternity leave

Please tick (✓) the relevant box:

Overall impact:

Positive

Increasing council tax will enable the Council to continue to provide quality services to all its residents.

Neutral

✓

The predicted impact of the increase in council tax for 2024/25 for pregnancy, maternity and paternity is neutral as there is no identified direct, positive or indirect discrimination.

Negative

**Expand box as required*

Evidence:

The budget consultation provides the opportunity for residents to express their views on the proposed services' importance and whether the council provides value for money. This was available to all residents.

An earlier consultation was carried out on the Local Council Tax Support scheme, providing residents with the opportunity to express their views on the level of contribution for residents who are on a low income.

**Expand box as required*

Sources used:

Budget consultation

Local Council Tax Support scheme consultation

*Expand box as required

Socio-economic status: Consider those who are from low income or financially excluded backgrounds

Please tick (✓)
the relevant box:

Positive

✓

Overall impact:

For residents who are from low income or financially excluded backgrounds, the Council has a number of schemes in place to provide support.

Neutral

Negative

The Local Council Tax Support scheme is available to all residents and is means tested with the maximum benefit of 87.5% discount on their annual council tax bill. The scheme includes protection for pensioners and the vulnerable and their carers, with those on the lowest incomes receiving 100% discount.

The Council has the most generous Council Tax Support Scheme in Essex.

The Council also maintains an Extreme Hardship Fund which is available to all residents who find themselves in financial hardship. In addition to this there is a dedicated officer in post to provide support and advice on managing their finances and any arrears. The officer is also in contact with other support agencies who they can signpost to residents for additional help and support.

All Council services are available to all residents and some of our fee charging services offer discounted rates for people on a low income.

*Expand box as required

Evidence:

Local Council Tax Support scheme sets out all the available support.

*Expand box as required

Sources used:

Local Council Tax Support scheme

**Expand box as required*

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

✓

Overall impact:

Increasing council tax enables the Council to continue to provide a range of quality services, including a Health and Wellbeing service.

**Expand box as required*

Neutral

Negative

Do you consider that a more in-depth HIA is required as a result of this brief assessment? Please tick (✓) the relevant box

Yes

No

Evidence:

There will be a positive health and wellbeing impact due to continuing access to specific health and wellbeing services for residents.

**Expand box as required*

Sources used:




Budget consultation

**Expand box as required*

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

The real value of completing an EqHIA comes from the identifying the actions that can be taken to eliminate/minimise negative impacts and enhance/optimize positive impacts. In this section you should list the specific actions that set out how you will address any negative equality and health & wellbeing impacts you have identified in this assessment. Please ensure that your action plan is: more than just a list of proposals and good intentions; sets ambitious yet achievable outcomes and timescales; and is clear about resource implications.

Protected characteristic / health & wellbeing impact	Identified Negative or Positive impact	Recommended actions to mitigate Negative impact* or further promote Positive impact	Outcomes and monitoring**	Timescale	Lead officer

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:

This budget is for a one year period only and a new EqHIA will be carried out for next year's budget.

Scheduled date of review: January 2025 (as part of setting the 2025/26 budget and council tax).

Lead Officer conducting the review: Jody Etherington, Director of Finance, Revenues and Benefits

**Expand box as required*