

TONBRIDGE & MALLING BOROUGH COUNCIL



EXECUTIVE SERVICES

Chief Executive

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NB - This agenda contains proposals, recommendations and options. These do not represent Council policy or decisions until they have received proper consideration through the full decision making process.

Contact: Committee Services
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12 September 2017

To: MEMBERS OF THE FINANCE, INNOVATION AND PROPERTY ADVISORY BOARD

(Copies to all Members of the Council)

Dear Sir/Madam

Your attendance is requested at a meeting of the Finance, Innovation and Property Advisory Board to be held in the Civic Suite, Gibson Building, Kings Hill, West Malling on Wednesday, 20th September, 2017 commencing at 7.30 pm

Yours faithfully

JULIE BEILBY

Chief Executive

A G E N D A

PART 1 - PUBLIC

- | | | |
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To confirm as a correct record the Notes of the meeting of the Finance, Innovation and Property Advisory Board held on 21 June 2017

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5. Financial Planning and Control 21 - 46
6. Applications for Discretionary Rate Relief 47 - 64

Matters submitted for Information

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Any other items which the Chairman decides are urgent due to special circumstances and of which notice has been given to the Chief Executive.

Matters for consideration in Private

10. Exclusion of Press and Public 91 - 92

The Chairman to move that the press and public be excluded from the remainder of the meeting during consideration of any items the publication of which would disclose exempt information.

PART 2 - PRIVATE

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Any other items which the Chairman decides are urgent due to special circumstances and of which notice has been given to the Chief Executive.

MEMBERSHIP

Cllr S M King (Chairman)
Cllr B W Walker (Vice-Chairman)

Cllr Mrs S Bell
Cllr R P Betts
Cllr T Bishop
Cllr J L Botten
Cllr V M C Branson
Cllr Mrs B A Brown
Cllr T I B Cannon

Cllr D J Cure
Cllr M O Davis
Cllr S R J Jessel
Cllr R D Lancaster
Cllr Miss J L Sergison
Cllr A K Sullivan
Cllr F G Tombolis

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Apologies for absence

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Declarations of interest

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TONBRIDGE AND MALLING BOROUGH COUNCIL

FINANCE, INNOVATION AND PROPERTY ADVISORY BOARD

Wednesday, 21st June, 2017

Present: Cllr S M King (Chairman), Cllr B W Walker (Vice-Chairman), Cllr R P Betts, Cllr T Bishop, Cllr J L Botten, Cllr V M C Branson, Cllr Mrs B A Brown, Cllr T I B Cannon, Cllr D J Cure, Cllr M O Davis, Cllr R D Lancaster, Cllr Miss J L Sergison, Cllr A K Sullivan and Cllr F G Tombolis

Councillors Mrs J A Anderson, O C Baldock, M A Coffin, N J Heslop, M R Rhodes, H S Rogers and T C Walker were also present pursuant to Council Procedure Rule No 15.21.

An apology for absence was received from Councillor Mrs S Bell

PART 1 - PUBLIC

FIP 17/15 DECLARATIONS OF INTEREST

The following Members declared an Other Significant Interest in the item on Applications for Discretionary Rate Relief in respect of renewal applications by the organisations indicated; they withdrew from the meeting during their consideration:

Councillor Mrs J Anderson (member of Hadlow Bowls Club and Hadlow Cricket Club)

Councillor O Baldock (member of Tonbridge Juddians RFC)

Councillor R Betts (member of Tonbridge and Malling Leisure Trust Board)

Councillor M Davis (member of Tonbridge and Malling Leisure Trust Board and vice-chairman of Tonbridge Juddians RFC)

Councillor N Heslop (member of The Bridge Trust Board)

Councillor B Walker (trustee of Ditton Youth Centre)

FIP 17/16 MINUTES

RESOLVED: That the notes of the meeting of the Finance, Innovation and Property Advisory Board held on 4 January 2017 be approved as a correct record and signed by the Chairman.

MATTERS FOR RECOMMENDATION TO THE CABINET

FIP 17/17 REVENUES AND BENEFITS - SHARED SERVICE

Further to Decision No D170030CAB, the Director of Finance and Transformation reported progress with the implementation of the Shared Service for Revenues and Benefits. Details were given of the project

work required in connection with the harmonisation of IT and digital provision between the Council and Gravesham Borough Council, the proposed timescale and “fast track” capital evaluation to enable the work to progress. The report set out the evaluation for phases 1 and 2 of the project while that for phase 3 would be presented to the Advisory Board as soon as it was available. It was noted that in respect of phase 2, “in house” and “third party supplier” options were being considered and details of the functionality considerations were set out at Annex 2 to the report.

RECOMMENDED: That

- (1) the evaluation (assuming costs for a third party phase 2 option) set out at Annex 1 to the report be approved;
- (2) the Capital Plan and Revenue Budget be updated accordingly; and
- (3) the capital and one-off revenue costs be met from the Transformation Reserve.
***Referred to Cabinet**

FIP 17/18 APPLICATIONS FOR DISCRETIONARY RATE RELIEF

Decision Notice D170040MEM

The report of the Director of Finance and Transformation gave details of new and renewal applications for discretionary rate relief and discretionary rural rate relief which were considered in accordance with the previously agreed criteria for determining such applications.

RECOMMENDED: That

- (1) in respect of the re-applications, discretionary rate relief and discretionary rural rate relief be awarded as set out at Annexes 3 and 4 to the report respectively, with effect from 1 April 2017 (except in the case of Tonbridge Juddians RFC where relief be awarded from 6 April 2016) and time limited to 31 March 2018; and
- (2) the new application for discretionary rate relief be determined as follows:

Mereworth Village Hall Committee, Mereworth Village Hall, 149 Butchers Lane, Mereworth – no discretionary rate relief be awarded.

FIP 17/19 FINANCIAL PLANNING AND CONTROL

Decision Notice D170041MEM

The report of the Director of Finance and Transformation provided information on the Council's key budget areas of salaries, major income streams and investment income for the year ended 31 March 2017. It also gave details of the variations agreed in relation to the revenue budget, summarised to provide an overall budget outturn position for 2016/17 which showed a net favourable variance of £43,153.

Details were provided of variations identified through budget monitoring in respect of 2017/18 which showed a net favourable variance of £145,300. Reference was also made to the progress made towards meeting this year's savings target of £650,000 and the challenge that this presented over the coming months. An update was also given on capital expenditure and variations agreed in relation to the capital plan.

RECOMMENDED: That the contents of the report be noted and endorsed.

FIP 17/20 BUSINESS RATES RELIEF SCHEME

Decision Notice D170042MEM

The report of the Director of Finance and Transformation provided an overview of the Department for Communities and Local Government consultation paper regarding proposals on the design and implementation of the locally administered Business Rates Relief Scheme. A copy of the response agreed with the Cabinet Member for Finance, Innovation and Property and Chairman of the Advisory Board for submission by the consultation deadline of 7 April 2017 was set out in an annex to the report. It was noted that clarification had been sought as to whether the administration of the scheme would be covered under the New Burdens Doctrine.

Members were advised that guidance had now been received on implementation. An outline was given of the approach to be taken in administering and designing the local scheme and delegated authority was sought to agree the scheme to be adopted.

RECOMMENDED: That authority be delegated to the Director of Finance and Transformation, in conjunction with the Leader, Cabinet Member for Finance, Innovation and Property and Chairman of the Advisory Board, to agree the locally administered business rates relief scheme to be adopted by the Council.

MATTERS SUBMITTED FOR INFORMATION

FIP 17/21 100% BUSINESS RATES RETENTION

The report provided an overview of two papers published by the Department for Communities and Local Government regarding responses to the first 100% Business Rates Retention consultation and a further consultation on the design of the reformed system. Details were also given of a response to the latter agreed with the Cabinet Member for Finance, Innovation and Property and Chairman of the Advisory Board for submission by the 3 May 2017 deadline.

Members were updated on the position following the General Election which resulted in considerable uncertainty for local government finance in the light of the postponement of various measures. The Leader advised that he was supporting the efforts of the Local Government Association and District Leaders' Network to obtain clarity and had requested a meeting with the local Members of Parliament.

FIP 17/22 REVENUES AND BENEFITS UPDATE

The report gave details of recent developments in respect of council tax and business rates including the final collection rates for the year 2016/17, both exceeding 99% and the former being the highest in Kent for the second year running. Members commended the team for their achievement. An update was also given of the collection rates for 2017/18 as at 31 May 2017.

Reference was made to three schemes of relief announced in the Spring Budget, only one of which had been approved for local authorities to administer (New Discretionary Rate Relief Scheme) due to the intervention of the General Election. However, it was noted that an announcement had been made that day that the new business rate relief scheme for pubs could now proceed. Members were also advised of the performance and workload of the Benefits Service.

FIP 17/23 PUBLICATION OF ALLOWANCES PAID TO MEMBERS DURING FINANCIAL YEAR 2016/17

The Advisory Board received a copy of the statement of the actual allowances paid to Members during the financial year 2016/17 which had been published in accordance with Regulation 15(3) of the Local Authorities (Members Allowance) (England) Regulations 2003.

FIP 17/24 IT STRATEGY AND PROJECT UPDATE

The report updated the Advisory Board on the progress, challenges and achievements of the current IT Strategy 2014 to 2017 and outlined the draft schemes informing the preparation of the new Strategy for the

period 2018 to 2022. An update was also provided on progress with the project to replace the audio/visual equipment in the Council Chamber.

MATTERS FOR CONSIDERATION IN PRIVATE

FIP 17/25 EXCLUSION OF PRESS AND PUBLIC

The Chairman moved, it was seconded and

RESOLVED: That as public discussion would disclose exempt information, the following matters be considered in private.

PART 2 - PRIVATE

MATTERS FOR RECOMMENDATION TO THE CABINET

FIP 17/26 DEBTS FOR WRITE OFF

(LGA 1972 Sch 12A Paragraph 2 – Information likely to reveal information about an individual)

Decision Notice D170043MEM

The report of the Director of Finance and Transformation sought approval of the writing-off of debts considered to be irrecoverable. Details were also given of debts under £1,000 which had been written-off in accordance with Financial Procedure Rule 17.2 together with cumulative totals of debts in the current and previous financial years and information on budgeted bad debt provision.

RECOMMENDED: that the 31 items shown in the schedule of amounts over £1,000, totalling £312,700.75 be written-off for the reasons stated within the schedule.

MATTERS SUBMITTED FOR INFORMATION

FIP 17/27 INSURANCE TENDER

(LGA 1972 Sch12A Paragraph 3 – Financial or business affairs of any particular person)

Further to Decision No D160055MEM, the report of the Director of Finance and Transformation gave details of the outcome of the competitive tendering exercise for the provision of insurance cover. It was noted that the contract had been awarded to Zurich Municipal and the saving achieved (less the cost of arrangements in respect of a potential cyber attack) would contribute towards the Council's savings targets.

The meeting ended at 8.35 pm

TONBRIDGE & MALLING BOROUGH COUNCIL

FINANCE, INNOVATION and PROPERTY ADVISORY BOARD

20 September 2017

Report of the Director of Finance and Transformation

Part 1- Public

Matters for Recommendation to Cabinet - Non-Key Decision (Decision may be taken by the Cabinet Member)

1 COUNCIL TAX DISCOUNT – EMPTY PROPERTIES

A report recommending that there should be a change to the council tax empty property discount with effect from 1 April 2018.

1.1 Background

1.1.1 Councils have the power to amend the level of certain discounts that may be granted to those liable to pay council tax.

1.1.2 Empty property discounts were originally considered in November 2012 and Council resolved that the level of discount should be set at 100% for a maximum period of three months with effect 1 April 2013. The level of discount was further considered by Cabinet on 9 October 2013 and it was resolved that no changes be made to the current discounts and exemptions in preparation for the new financial year 2014/15 but the possibility of further amendments be considered in due course [Decision D130130CAB].

1.1.3 Further consideration was given on 23 July 2014 and 24 September 2014 as to whether there should be any change to the empty property discount. Council subsequently resolved on 4 November 2014 that the period of 100% discount for vacant and unfurnished properties be reduced from three months to two months with effect from 1 April 2015 [Decision C14/75].

1.2 Option for Change

1.2.1 Most other authorities in Kent have, or are committed to, reducing the empty property discount to 1 month or even less (see details contained in **ANNEX 1** attached) and no issues have arisen in those areas that have adopted this. Indeed some such as Shepway offer no discount period at all; however, I would not suggest we went that far at this time.

1.2.2 The amount of long term empty properties in the Borough also impacts on the Council's key corporate priorities and has a detrimental effect on residents who live next to them. Therefore, reducing the level of discount would seem to be an

option to encourage owners of these properties to bring them back into use more quickly.

- 1.2.3 As Members will know, the shared service with Gravesham Borough Council (GBC) is due to begin next year and synergy with regards the level of discount would be the preferred option (GBC currently award 100% discount for 1 month on empty properties).
- 1.2.4 A move to 1 month discount would improve our taxbase and therefore generate additional council tax receipts. Major preceding authorities (primarily KCC) would of course benefit from this as well, and in accordance with previous agreements, KCC have confirmed that they would be willing to consider some form of sharing arrangement.
- 1.2.5 An initial review of the taxbase suggests there would be 187.5 more properties generating an additional £34k in council tax receipts for TMBC.

1.3 Legal Implications

- 1.3.1 Section 11A(4) of the Local Government Finance Act 1992 states that an English billing authority may determine that the council tax discounts applicable where there is no resident of a dwelling shall be replaced by a lower discount or no discount at all.

1.4 Financial and Value for Money Considerations

- 1.4.1 Any decision made will have an effect on the Council's taxbase.

1.5 Risk Assessment

- 1.5.1 A decision to decrease the value of discount will have a negative financial effect on those liable to pay council tax through charging them when previously no charge was due.

1.6 Equality Impact Assessment

- 1.6.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

1.7 Recommendation

- 1.7.1 Members are **REQUESTED to RECOMMEND** to Cabinet that the current period of two months 100% discount for vacant and unfurnished properties is reduced to one month with effect from 1 April 2018.

The Director of Finance & Transformation confirms that the proposals contained in the recommendation(s), if approved, will fall within the Council's Budget and Policy Framework.

Background papers:

Nil

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Sharon Shelton
Director of Finance and Transformation

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| | Class C period | % | Class D period | % | 2nd Home % | Long term empty % | Premium charged? | Changes (actual/proposed) to discounts? |
|---------------------|-----------------------|----------|-----------------------|----------|-------------------|--------------------------|-------------------------|--|
| Ashford | 6 weeks | 100 | 12 months | 100 | 0 | 0 | Yes 50% | No |
| Canterbury | None | | 12 months | 100 | 0 | 0 | Yes 50% | No |
| Dartford | 3 months | 100 | 12 months | 100 | 0 | 0 | Yes 50% | Expected to be reviewed this Autumn |
| Dover | None | | 12 months | 100 | 0 | 0 | No | No |
| Gravesham | 1 month | 100 | 12 months | 100 | 0 | 0 | Yes 50% | No |
| Maidstone | None | | None | | 0 | 0 | Yes 50% | already done |
| Medway | 3 months | 100 | 12 months | 100 | 10% | 0 | Yes 50% | No |
| Sevenoaks | 3 months | 100 | 12 months | 100 | 0 | 0 | Yes 50% | Expected to be reviewed this Autumn |
| Shepway | None | | None | | 0 | 0 | Yes 50% | No |
| Swale | 1 month | 100 | 12 months | 100 | 0 | 0 | Yes 50% | No |
| Thanet | None | | 12 months | 100 | 0 | 0 | Yes 50% | No |
| Tonbridge & Malling | 2 months | 100 | 12 months | 100 | 0 | 0 | Yes 50% | Recommendation as per report |
| Tunbridge Wells | None | | None | | 0 | 0 | Yes 50% | already done |

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TONBRIDGE & MALLING BOROUGH COUNCIL

FINANCE, INNOVATION and PROPERTY ADVISORY BOARD

20 September 2017

Report of the Director of Finance and Transformation

Part 1- Public

Matters for Recommendation to Cabinet - Non-Key Decision (Decision may be taken by the Cabinet Member)

1 FINANCIAL PLANNING AND CONTROL

This report brings together information on the Council's key budget areas of Salaries, Major Income Streams and Investment Income. The performance of the key budget areas, together with the approved variations to the revenue budget and areas identified through revenue budget monitoring are then summarised to provide an indicative overall budget position for the year. The report also updates Members on capital expenditure and variations that have been agreed in relation to the capital plan.

1.1 Salaries Monitoring Statement

1.1.1 Appended for information at **[Annex 1]** is a budgetary control statement that compares actual expenditure on basic salaries, temporary staff, overtime, superannuation and national insurance to the end of August 2017, with the appropriate proportion of the original estimate for 2017/18.

1.1.2 Members will note that management savings to the end of August are **£140,100 more** than anticipated.

1.2 Income Monitoring Statement

1.2.1 Appended for information at **[Annex 2]** is a budgetary control statement that compares actual income from fees and charges to the end of August 2017, with the appropriate proportion of the original estimate for 2017/18.

1.2.2 Members will note that overall income to the end of August is **£18,700 more** than anticipated.

1.3 Treasury Management

Core Funds

1.3.1 The Council achieved a return of 0.67% on its core fund investments for the period ended August 2017, compared to a 3-month LIBID benchmark of 0.19%. Investment income achieved for the period ended August 2017 is £61,200.

- 1.3.2 At the end of August 2017 the value of the fund stood at £22m. This was invested at an average rate of 0.66% and an average maturity of 166 days.

Cash Flow Funds

- 1.3.3 The Council achieved a return of 0.42% on its cash flow investments for the period ended August 2017, compared to a 7-day LIBID benchmark of 0.11%. Investment income achieved for the period ended August 2017 is £22,100.
- 1.3.4 In cash terms, the value of internally managed cash flow investments at the end of August 2017 was £11.7m. This was invested at an average rate of 0.45% and an average maturity of 49 days.

Property Investment Funds

- 1.3.5 Property fund investments of £2m were placed at the end of June with the Local Authorities' Property Fund (£1m) and the Lothbury Property Trust (£1m). A further £1m is expected to be placed at the end of September with the Hermes Property Unit Trust. Dividends from property funds are distributed on a quarterly basis. The next distribution is due at the end of September 2017.
- 1.3.6 In setting the budget for the current financial year no income from property funds was anticipated. Based on recent performance by the funds net income for 2017/18 is likely to be in the region of £70,000 (£77,500 dividends at 4% per annum less a one-off addition to treasury management consultancy fees of £7,500). Net income from these three investments in 2018/19 is expected to be £120,000 per annum.

All Investments

- 1.3.7 The combined return figure for both core and cash flow funds is compared with the original estimate for 2017/18 later in this report.

1.4 Approved Variations to the Revenue Budget

- 1.4.1 Listed below are the variations that have been agreed to the revenue budget. It has been based upon those variations approved by Portfolio Holders, Committees, Cabinet and Council up to the meeting of the Economic Regeneration Board on 6 September 2017.

- 1.4.2 Cabinet 21 March 2017

- Approved the acceptance of the offer from the Department for Communities and Local Government to increase planning fees by 20% from July 2017. Increase in statutory fees has been delayed and implementation date is now expected to be 1 October 2017. This is expected to generate £132,000 income per annum (£66,000 in 2017/18).

1.4.3 Council 11 April 2017

- Approved changes to Members Allowances which will generate annual savings of £12,400 per annum in the short term and £25,400 per annum following the next Borough Council election in May 2019.

1.4.4 Finance, Innovation and Property Advisory Board 21 June 2017

- Recommended that the IT and digital solutions capital plan scheme for the Revenues and Benefits Shared Service be approved in the sum of £65,000, together with one-off revenue costs of £5,000 to be funded from the Transformation Reserve. The estimated ongoing revenue cost of £26,000 is to be factored into the overall shared service cost framework.

1.4.5 General Purposes Committee 26 June 2017

- Approved various establishment changes which will generate on-going savings of £24,400 per annum. The saving in 2017/18 will be £20,200 (£6,000 of which is reflected in the Salaries Monitoring section above). In addition, there are one-off redundancy / retirement costs of £55,100.

1.4.6 Economic Regeneration Advisory Board 6 July 2017

- Recommended that the Service Level Agreement with Tourism South East is not renewed and with Visit Kent is reduced. The proposal will generate annual savings of £2,500.

1.4.7 Communities and Housing Advisory Board 24 July 2017

- Recommended that the West Kent Hospital and Handyperson Scheme and secondment of occupational therapist be extended until March 2019. This is expected to cost £117,000 and will be funded from the 2017/18 Better Care Fund.
- Recommended that the Tonbridge and Malling Leisure Trust's proposed Management Fee from 1 April 2018 be agreed, generating a net annual saving of £144,850.

1.4.8 A summary of the approved variations to the revenue budget is given in the table below.

| Description | Paragraph Reference | 2017/18 £ | 2018/19 £ |
|---|----------------------------|----------------------|----------------------|
| Planning Fees | 1.4.2 | (66,000) | (132,000) * |
| Members Allowances | 1.4.3 | (10,850) | (12,400) * |
| Shared Service IT and Digital Solutions | 1.4.4 | - | - |
| Establishment Changes – On-going | 1.4.5 | (14,200) | (24,400) * |
| Establishment Changes – One-off | 1.4.5 | 55,100 | - |
| Tourism South East & Visit Kent SLA | 1.4.6 | (2,500) | (2,500) * |
| West Kent Hospital & Handyperson Scheme & Occupational Therapists | 1.4.7 | - | - |
| TMLT Management Fee | 1.4.7 | - | (144,850) * |
| Total | | (38,450) | (316,150) |

Those items marked with an asterisk* will need to be considered and reflected as appropriate in updating the Medium Term Financial Strategy.

1.5 Virements

1.5.1 Cabinet, Management Team or Chief Officers may approve virements under delegated authority. At the time of writing this report the following virement has been brought to my attention.

1.5.2 The Director of Street Scene, Leisure and Technical Services has vired £6,000 from the Drainage Improvement Programme Capital Plan Scheme to the Repairs and Maintenance budget within the Transportation cost centre. This virement, together with contributions totalling £3,000 from the Tonbridge Town Lands Charity is to fund the replacement of lamp columns on the cycle way near Bradford Street car park.

1.6 Revenue Budget Monitoring

1.6.1 As part of our budget monitoring and control arrangements Management Team confirm that budgetary control has been undertaken within the Service areas under their control each month and at the same time highlight those areas, if any, which they wish to bring to the attention of the Director of Finance and Transformation. In addition, the Accountancy Section also monitors budgetary performance across the whole range of services during the year. At the time of writing this report the following areas have been brought to my attention.

- 1.6.2 The RPI increase from 1 March 2017 in respect of the Refuse Collection and Recycling and Amenity and Street Cleansing contracts was 0.7% more than estimated equating to £26,000.
- 1.6.3 Snodland Town Council has withdrawn the contribution towards Leybourne Lakes Country Park which was expected to be £2,000 in 2017/18.
- 1.6.4 Saving of circa £55,000 per annum achieved following the competitive retender of the Council's insurance cover. It is anticipated that insurance costs will increase by £10,000 from 2018/19 following a change in the calculation to be used in for certain insurance claims.
- 1.6.5 The payment to Sainsbury's in respect of ticket refunds at Angel Car Park for the financial years 2014/15 to 2016/17 has now been resolved with a one-off saving of £153,000 when compared to the provision made for the three years. Future payments are expected to be circa £40,000 less than the current budget provision.
- 1.6.6 The Council has paid a one-off sum of £30,000 in respect of business rates relating to the Gibson Building for prior years.
- 1.6.7 Under the Management Agreement with Tonbridge and Malling Leisure Trust the Council is required to meet the increase in the employer's pension contribution following the recent triennial revaluation amounting to circa £28,000.
- 1.6.8 Cost of Microsoft licences will be £20,000 more than the current budget due to recent exchange rate fluctuations.
- 1.6.9 The annual subscription to the Government Connect Secure Extranet (GCSX) will be £10,000 more than the current budget. However, it is anticipated that GCSX will be redundant from 2019/20, generating a net annual saving of £6,500.
- 1.6.10 Credit and debit card charges will be banned from January 2018 which will result in a loss of income of £8,800.
- 1.6.11 Investment income from cash flow surpluses and core cash is expected to be £50,000 more than the original estimate (£30,750 of which is reflected in the Treasury Management section above). The additional income relates to higher than expected cash balances following a delay by the Valuation Office in resolving business rate appeals.
- 1.6.12 The Council's long term cash balances have been reviewed and £2m identified for investment in Property Funds. At the end of June, £1m had been placed in each of the Local Authorities' Property Fund and the Lothbury Property Trust. In anticipation of funds from the disposal of existing assets a further £1m is due to be placed with the Hermes Property Unit Trust (end of September). These three investments are expected to generate net income over and above existing budget provision of £70,000 in 2017/18 and £120,000 in 2018/19.

1.6.13 The Council has been awarded the following grants from central government which will be used to fund as yet unbudgeted expenditure or reductions in other government funding streams:

- Community Housing Fund £23,655
- Discretionary Housing Payments £134,178
- Flexible Homelessness Support Grant £175,267
- Local Authority Data Sharing Programme Grants £3,133
- New Homes Bonus Returned In-Year £5,081
- Real Time Information New Burdens Grant £2,513
- Self and Custom Build Housing New Burdens Grant £30,000
- Single Fraud Investigation Service Project Grant £1,350
- Welfare Reform Grants £34,033

1.6.14 A summary of the items identified through budgetary control is given in the table below.

| Description | Paragraph Reference | 2017/18 £ | 2018/19 £ | |
|---|----------------------------|----------------------|----------------------|---|
| Environmental Health Contracts RPI Increase | 1.6.2 | 26,000 | 26,000 | * |
| Leybourne Lakes Country Park Contribution | 1.6.3 | 2,000 | 2,000 | * |
| Insurance | 1.6.4 | (41,000) | (55,000) | * |
| Factoring of Insurance Claims | 1.6.4 | - | 10,000 | * |
| Angel Car Park Refunds | 1.6.5 | (193,000) | (40,000) | * |
| Gibson Building Business Rates | 1.6.6 | 30,000 | - | |
| TMLT Employer's Pension Contribution | 1.6.7 | 28,000 | 28,000 | * |
| Microsoft Licences | 1.6.8 | 20,000 | 20,000 | * |
| Government Connect Secure Extranet | 1.6.9 | 10,000 | 10,000 | * |
| Credit and Debit Card Charges | 1.6.10 | 2,200 | 8,800 | * |
| Investment Income - Cash Flow / Core Cash | 1.6.11 | (19,250) | - | |
| Investment Income - Property Funds | 1.6.12 | (70,000) | (120,000) | * |
| Central Government Grants | 1.6.13 | - | - | |
| Total | | (205,050) | (110,200) | |

Those items marked with an asterisk* will need to be considered and reflected as appropriate in updating the Medium Term Financial Strategy.

1.7 Revenue Budget Summary

- 1.7.1 The table below brings together information on the Council's key budget areas, the variations agreed to the revenue budget and items identified through budgetary control to provide a broad overview of the expected financial performance for the year.

| Description | Budget to August £ | Actual to August £ | Variance £ |
|---|-----------------------|-----------------------|------------------|
| Salaries Monitoring Statement | 3,963,350 | 3,823,250 | (140,100) |
| Income Monitoring Statement | (1,999,450) | (2,018,150) | (18,700) |
| Treasury Management | (52,550) | (83,300) | (30,750) |
| Approved Variations to the Revenue Budget | | | (38,450) |
| Revenue Budgetary Control | | | (205,050) |
| Net Favourable Variance | | | (433,050) |

- 1.7.2 This would suggest if nothing else changed, the contribution to the General Revenue Reserve would be in the order of £868,000 compared to £434,500 anticipated when the budget was set in February 2017.

1.8 Savings and Transformation Strategy

- 1.8.1 Members will be aware that alongside the Medium Term Financial Strategy now sits a Savings and Transformation Strategy. Its purpose to provide structure, focus and direction in addressing the significant financial challenge that lies ahead and, in so doing, recognise there is no one simple solution and we will need to adopt a number of ways to deliver the savings within an agreed timetable.
- 1.8.2 When the budget was set in February 2017 the projected funding gap was £1.6m with a savings target of £650,000 to be achieved by 1 April 2018. Progress has and continues to be made towards meeting the savings target for this year. For example, renegotiation of the service fee paid to Tonbridge and Malling Leisure Trust and the outcome of the insurance tender. But it is becoming progressively more difficult reinforced by the fact that a good part of this year's savings target is yet to be identified and implemented. Members will be aware a finance briefing has been arranged for next week to discuss the Council's finances and the significant financial challenge that lies ahead.

1.10 Capital Monitoring Statement

- 1.10.1 Appended for information at **[Annex 3]** is a capital monitoring statement which compares actual capital expenditure for the period 1 April 2017 to 31 August 2017 with the 2017/18 Capital Plan.
- 1.10.2 The Capital Plan for 2017/18 is based on the 2017/18 budgets that were approved by Council on 14 February 2017, amended for slippage from 2016/17.
- 1.10.3 Prior year's expenditure is only shown for finite schemes for which there is a budget in 2017/18. Where schemes are of a rolling programme nature, prior year's expenditure has not been shown in order to avoid large, generally meaningless, totals building up.
- 1.10.4 Capital Plan schemes which are scheduled to start after 2017/18 have not been shown. The budget profile for these schemes can be found in the 2017/18 Budget Book.
- 1.10.5 Members will note that at the end of August net expenditure of £228,000 has been incurred against an amended 2017/18 net expenditure budget of £3m.

1.11 Approved and Other Variations to the Capital Plan

- 1.11.1 The 2017/18 Mandatory Disabled Facilities Grants budget has been increased to £720,000 from the original Council approved budget of £665,000. The increase reflects slippage brought forward from 2016/17, additional government support awarded for 2017/18 less a transfer to revenue to extend the current hospital discharge pilot (CHAB July 2017).
- 1.11.2 FIPAB in June 2017 recommended approval of an IT scheme to facilitate a Revenues and Benefits shared service arrangement with Gravesham Borough Council. The scheme cost of £65,000 is to be funded from the Transformation Reserve.
- 1.11.3 £6,000 has been vired under delegated authority from the Drainage Improvement Programme scheme budget for 2017/18 to part fund the replacement of lamp columns on the cycle way near Bradford Street car park.

1.12 Capital Plan Issues

- 1.12.1 The capital plan monitoring statement, as presented to this Board, is essentially aimed at monitoring the financial performance of the capital plan overall and on a Service and scheme basis. Notes have been provided to supply further information where this is felt to be particularly relevant. Other monitoring reports, which provide greater information about individual schemes, are presented by the Services to the relevant Advisory Board.

1.14 Legal Implications

1.14.1 This report fulfils the requirement of the Local Government Act 2003 which places a statutory duty on the authority to monitor income and expenditure against budget and to take action if overspends or shortfalls in income emerge. If monitoring establishes that the budget situation has deteriorated, authorities are required to take such action as they consider necessary. This might include action to reduce spending in the rest of the year, to increase income or to finance all or part of the shortfall from reserves.

1.15 Financial and Value for Money Considerations

1.15.1 As set out above.

1.16 Risk Assessment

1.16.1 Budgetary control is a prerequisite of good financial management, financial planning and control and needs to be reviewed to ensure it remains effective and relevant.

1.17 Equality Impact Assessment

1.17.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

1.18 Recommendations

1.18.1 Members are asked to **note** and **endorse** the contents of the report.

The Director of Finance and Transformation confirms that the proposals contained in the recommendation(s), if approved, will fall within the Council's Budget and policy Framework.

Background papers:

contact: Neil Lawley

Nil

Sharon Shelton
Director of Finance and Transformation

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Salaries Budgetary Control Monitoring Statement

Annex 1

Period Ended Last Day of August 2017

2017/18 Financial Year

| | Annual Budget 2017/18 | Budget to end of August (a) | Actual to end of August (b) | Above (Below) Budget (b - a) |
|---|-----------------------------|--------------------------------------|--------------------------------------|---------------------------------------|
| Service | £ | £ | £ | £ |
| Central | | | | |
| Administration & Property | 784,700 | 326,450 | 315,950 | (10,500) |
| Legal | 444,700 | 185,300 | 193,450 | 8,150 |
| Personnel | 463,700 | 186,950 | 156,300 | (30,650) |
| Executive | 504,100 | 204,700 | 223,400 | 18,700 |
| Finance & Transformation | | | | |
| Finance | 1,781,150 | 741,150 | 717,200 | (23,950) |
| Information Technology | 896,700 | 377,400 | 350,100 | (27,300) |
| Planning, Housing & Environmental Health | | | | |
| Environmental Health & Housing | 1,190,250 | 496,000 | 460,400 | (35,600) |
| Planning | 1,808,950 | 753,100 | 698,400 | (54,700) |
| Street Scene, Leisure & Technical | | | | |
| Street Scene & Leisure | 1,227,700 | 512,500 | 502,750 | (9,750) |
| Technical | 530,050 | 220,850 | 207,050 | (13,800) |
| Management Savings | 9,632,000 | 4,004,400 | 3,825,000 | (179,400) |
| Shared Working Arrangements | (51,650) | (20,200) | (29,400) | (9,200) |
| Sub-total | 9,580,350 | 3,984,200 | 3,795,600 | (188,600) |
| Non-budgeted spend on recruitment & other expenses to the end of August | | | | 1,650 |
| Payments outstanding for the period to the end of August | | | | 26,000 |
| Budgeted management savings to the end of August | | | | 41,650 |
| Budgeted ring-fenced sum to the end of August | | | | (20,800) |
| Net Management Savings | | | | (140,100) |

Financial Services
4 September 2017

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Income Budgetary Control Monitoring Statement

Annex 2

Period Ended Last Day of August 2017

2017/18 Financial Year

| Service | Annual Budget 2017/18 | Budget to end of August (a) | Actual to end of August (b) | (Above) Below Budget (b - a) |
|---|--------------------------------------|--|--|---|
| | £ | £ | £ | £ |
| Central | | | | |
| Land Charges | (289,500) | (124,450) | (118,250) | 6,200 |
| Licensing | (298,900) | (105,050) | (114,300) | (9,250) |
| Sub-Total | (588,400) | (229,500) | (232,550) | (3,050) |
| Planning, Housing & Environmental Health | | | | |
| Planning Fees | (660,000) | (275,000) | (240,800) | 34,200 |
| Building Regulations | (355,000) | (127,000) | (119,100) | 7,900 |
| Sub-Total | (1,015,000) | (402,000) | (359,900) | 42,100 |
| Street Scene, Leisure & Technical | | | | |
| Recycling | (544,500) | (101,950) | (103,700) | (1,750) |
| Short Stay Car Parking | (1,850,000) | (742,000) | (739,450) | 2,550 |
| Long Stay Car Parking | (647,000) | (277,000) | (276,650) | 350 |
| Penalty Charge Notices | (210,000) | (88,000) | (134,300) | (46,300) |
| Car Parks Season Tickets | (200,000) | (104,000) | (116,950) | (12,950) |
| Residents Parking Permits | (120,000) | (55,000) | (54,650) | 350 |
| Sub-Total | (3,571,500) | (1,367,950) | (1,425,700) | (57,750) |
| Grand Total | (5,174,900) | (1,999,450) | (2,018,150) | (18,700) |

Financial Services
4 September 2017

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CAPITAL PLAN MONITORING STATEMENT 2017/18 TO 31 AUGUST 2017
SUMMARY OF SERVICES

| | Expenditure To 31/03/17 | 2017/18 Original Inc Prior Year Slippage | 2017/18 Actual to 31 August 2017 |
|--|----------------------------|---|---|
| | £'000 | £'000 | £'000 |
| Capital Plan Schemes | | | |
| Planning, Housing & Environmental Health | 0 | 30 | (4) |
| Street Scene, Leisure & Technical Services | 904 | 389 | 131 |
| Corporate | 17 | 405 | 0 |
| Sub-total | 921 | 824 | 127 |
| Capital Renewals | | | |
| Planning, Housing & Environmental Health | n/a | 1 | 0 |
| Street Scene, Leisure & Technical Services | n/a | 1,481 | 87 |
| Corporate | n/a | 661 | 14 |
| Sub-total | n/a | 2,143 | 101 |
| Total | 921 | 2,967 | 228 |

CAPITAL PLAN MONITORING STATEMENT 2017/18 TO 31 AUGUST 2017
PLANNING, HOUSING AND ENVIRONMENTAL HEALTH

| | Expenditure To 31/03/17 | 2017/18 Original Inc Prior Year Slippage | 2017/18 Actual to 31 August 2017 |
|--|----------------------------|---|---|
| | £'000 | £'000 | £'000 |
| Capital Plan Schemes | | | |
| Housing | 0 | 30 | (4) |
| Sub-total | 0 | 30 | (4) |
| Capital Renewals | n/a | 1 | 0 |
| Total Planning, Housing and Environmental Health | 0 | 31 | (4) |

CAPITAL PLAN MONITORING STATEMENT 2017/18 TO 31 AUGUST 2017
STREET SCENE, LEISURE & TECHNICAL SERVICES

| | Expenditure To 31/03/17 | 2017/18 Original Inc Prior Year Slippage | 2017/18 Actual to 31 August 2017 |
|---|----------------------------|---|---|
| | £'000 | £'000 | £'000 |
| Capital Plan Schemes | | | |
| Street Scene | n/a | 105 | 57 |
| Leisure | | | |
| Larkfield Leisure Centre | 357 | 13 | 10 |
| Sports Grounds | 0 | 92 | 4 |
| Open Spaces | 0 | 17 | 0 |
| Other Leisure Schemes | 114 | 14 | 2 |
| Technical Services | | | |
| Car Parking | 12 | 114 | 58 |
| Transportation | 376 | 13 | 0 |
| Land Drainage / Flood Defence | 45 | 21 | 0 |
| Sub-total | 904 | 389 | 131 |
| Capital Renewals | n/a | 1,481 | 87 |
| Total Street Scene, Leisure & Technical Services | 904 | 1,870 | 218 |

CAPITAL PLAN MONITORING STATEMENT 2017/18 TO 31 AUGUST 2017
STREET SCENE, LEISURE & TECHNICAL SERVICES

| | Code | Expenditure To 31/03/17 | 2017/18 Original Inc Prior Year Slippage | 2017/18 Actual to 31 August 2017 |
|--|-------|----------------------------|---|---|
| | | £'000 | £'000 | £'000 |
| Street Scene | | | | |
| (a) Green Waste Bins Growth / Replacement | P02BC | n/a | 33 | 33 |
| (b) Refuse Bins Growth / Replacement | P02DA | n/a | 72 | 24 |
| Total Street Scene to Summary | | n/a | 105 | 57 |
| Larkfield Leisure Centre | | | | |
| Refurbishment of Lifestyles Health Suite Less TMLT Contribution | P05LL | 419 (62) | 13 | 10 |
| Sub-total | | 357 | 13 | 10 |
| Total Larkfield Leisure Centre to Summary | | 357 | 13 | 10 |
| Sports Grounds | | | | |
| (a) Racecourse Sports Ground Riverside Rivetment Less Grants | P05DD | | 120 (28) | 4 |
| Sub-total | | 0 | 92 | 4 |
| Total Sports Grounds to Summary | | 0 | 92 | 4 |

CAPITAL PLAN MONITORING STATEMENT 2017/18 TO 31 AUGUST 2017
STREET SCENE, LEISURE & TECHNICAL SERVICES

| | Code | Expenditure To 31/03/17 | 2017/18 Original Inc Prior Year Slippage | 2017/18 Actual to 31 August 2017 |
|---|-------|----------------------------|---|---|
| | | £'000 | £'000 | £'000 |
| Open Spaces | | | | |
| (a) Open Spaces Site Improvements - Phase 2 Less Developer Contributions | P05FV | 57 (57) | 12 (12) | |
| Sub-total | | 0 | 0 | 0 |
| (b) Leybourne Lakes CP Car Park Extension | P05FY | | 17 | |
| Total Open Spaces to Summary | | 0 | 17 | 0 |
| Other Leisure Schemes | | | | |
| (a) Tonbridge Cemetery Memorial Safety Less Developer Contributions | P05KV | 92 (3) | 4 | |
| Sub-total | | 89 | 4 | 0 |
| (b) Tonbridge Memorial Garden Improvement Less Developer Contributions | P05KA | 334 (309) | | 1 1 |
| Sub-total | | 25 | 0 | 2 |
| (c) Community Group Funding | P05KS | n/a | 10 | |
| Total Other Leisure Schemes to Summary | | 114 | 14 | 2 |

CAPITAL PLAN MONITORING STATEMENT 2017/18 TO 31 AUGUST 2017
STREET SCENE, LEISURE & TECHNICAL SERVICES

| | Code | Expenditure To 31/03/17 | 2017/18 Original Inc Prior Year Slippage | 2017/18 Actual to 31 August 2017 | |
|---|-------|----------------------------|---|---|---|
| | | £'000 | £'000 | £'000 | |
| Car Parking | | | | | |
| (a) Improvement Programme for Existing Car Parks | P01AB | n/a | 86 | 58 | 2017/18 budget provision includes £56,000 underspend brought forward from 2016/17. Subject to review Autumn 2017. |
| (b) Car Parking Action Plan | | | | | |
| (i) Phase 8 | P01AV | 12 | 8 | | |
| (ii) Phase 9 | P01AW | | 20 | | |
| Total Car Parking to Summary | | 12 | 114 | 58 | |
| Transportation | | | | | |
| (a) Local Transport Plan Partnership Programme Less Grants & Contributions | P01ED | 215 (9) | 9 | | |
| Sub-total | | 206 | 9 | 0 | |
| (b) Community Partnership Initiatives | P06FE | 170 | 4 | | |
| Total Transportation to Summary | | 376 | 13 | 0 | |

CAPITAL PLAN MONITORING STATEMENT 2017/18 TO 31 AUGUST 2017
STREET SCENE, LEISURE & TECHNICAL SERVICES

| | Code | Expenditure To 31/03/17 | 2017/18 Original Inc Prior Year Slippage | 2017/18 Actual to 31 August 2017 | |
|---|-------|----------------------------|---|---|---|
| | | £'000 | £'000 | £'000 | |
| Land Drainage / Flood Defence | | | | | |
| (a) Drainage Improvement Programme Less DEFRA Grant and other income | P01HR | 75 (30) | 21 | | { £6,000 of the 2017/18 budget provision vired under delegated authority to { revenue to meet the cost of replacing a number of lamp columns near { Bradford Street Car Park. |
| Sub-total | | 45 | 21 | 0 | |
| (b) Tonbridge Castle River Bank Less Environment Agency Grant | P01HT | 120 (120) | 2 (2) | | |
| Sub-total | | 0 | 0 | 0 | |
| Total Land Drainage / Flood Defence to Summary | | 45 | 21 | 0 | |

CAPITAL PLAN MONITORING STATEMENT 2017/18 TO 31 AUGUST 2017
CORPORATE

| | Expenditure To 31/03/17 | 2017/18 Original Inc Prior Year Slippage | 2017/18 Actual to 31 August 2017 |
|------------------------------------|----------------------------|---|---|
| | £'000 | £'000 | £'000 |
| Capital Plan Schemes | | | |
| Information Technology Initiatives | 20 | 402 | 0 |
| Other | (3) | 3 | 0 |
| Sub-total | 17 | 405 | 0 |
| Capital Renewals | n/a | 661 | 14 |
| Total Corporate | 17 | 1,066 | 14 |

CAPITAL PLAN MONITORING STATEMENT 2017/18 TO 31 AUGUST 2017
CORPORATE

| | Code | Expenditure To 31/03/17 | 2017/18 Original Inc Prior Year Slippage | 2017/18 Actual to 31 August 2017 | |
|--|-------|----------------------------|---|---|--|
| Information Technology Initiatives | | | | | |
| (a) General IT Developments | P06DA | n/a | 30 | | |
| (b) Revenues & Benefits Document Management Less Government Grant | P06DG | 49 (49) | 3 (3) | | |
| Sub-total | | 0 | 0 | 0 | |
| (c) Housing Services Document Management Less Government Grant | P06DH | 28 (8) | 12 | | |
| Sub-total | | 20 | 12 | 0 | |
| (d) Council Chamber Conference System | P06ER | | 95 | | |
| (e) Virtual Desktop Infrastructure | P06ET | | 200 | | |
| (f) Revenues and Benefits Shared Service | | | 65 | | |
| Total Information Technology Initiatives to Summary | | 20 | 402 | 0 | |
| Other | | | | | |
| (a) Local Strategic Partnership Less Performance Reward Grant | P06FJ | 146 (149) | 3 | | |
| Sub-total | | (3) | 3 | 0 | |
| Total Other to Summary | | (3) | 3 | 0 | |

New scheme recommended for approval FIPAB 21st June 2017.

TONBRIDGE & MALLING BOROUGH COUNCIL

FINANCE, INNOVATION and PROPERTY ADVISORY BOARD

20 September 2017

Report of the Director of Finance and Transformation

Part 1- Public

Matters for Recommendation to Cabinet - Non-Key Decision (Decision may be taken by the Cabinet Member)

1 APPLICATIONS FOR DISCRETIONARY RATE RELIEF

A report giving details, at paragraph 1.1, of new applications for discretionary rural rate relief.

The Council's policy in respect of rural rate relief is attached at [ANNEX 1].

1.1 New applications for discretionary rural rate relief

- 1.1.1 Members will be aware that discretionary rural rate relief can be granted either as a top-up to mandatory rural rate relief or, on its own, in cases where mandatory rural rate relief may not be granted (as shown at [ANNEX 1]).
- 1.1.2 In respect of the organisations shown at [ANNEX 2], primary legislation has not been updated as yet, so Government expects the current award of 50% mandatory relief to be 'topped up' to 100% as per [ANNEX 3]. I have therefore not consulted the parishes accordingly. The proposed relief amounts therefore reflect the additional 50% discretionary relief. Further details on the organisations (so far as I have them) can be provided, at the meeting, if requested by Members.
- 1.1.3 There is no longer a direct cost to the Council in awarding relief. However, Members should note that all awards of relief affect the Council's business rate yield; for 2017-18, based on previous criteria and level of applications, it has been estimated that £224,523 discretionary relief will be awarded.
- 1.1.4 To be consistent with previous awards of relief this financial year, it is suggested that Members only consider awarding relief for 1 year (rather than previous awards of 2 years). If primary legislation is not updated by 31 March 2018, the organisations can reapply in 2018/19.
- 1.1.5 Members are **REQUESTED** to **RECOMMEND** to Cabinet that, in respect of the applications for relief as shown at [ANNEX 2], discretionary rate relief be awarded with effect from 1 April 2017 (bar Bourne Produce where relief to be awarded from 18 April 2017) and time-limited to 31 March 2018.

1.2 Discretionary Relief Policy 2018/19

- 1.2.1 I advised Members at the last meeting of this Board that the criteria for awarding relief was under review in readiness for 2018/19.
- 1.2.2 The proposed policy shown at **[ANNEX 4]** is, I believe, easier to understand for the organisations applying for relief, allows greater transparency for decisions taken and improves the efficiency of reviewing applications.
- 1.2.3 The textual changes are highlighted in red font on **[ANNEX 4]** to aid Members' reading of the revised policy.
- 1.2.4 The proposed policy will also bring the Council in line with Gravesham Borough Council, with a view to aligning the policies for the shared service next year.
- 1.2.5 Members are **REQUESTED** to **RECOMMEND** to Cabinet that the new policy is adopted from 1 April 2018.

1.3 Legal Implications

- 1.3.1 As the granting of relief is a discretionary action, the only implication would be a challenge by way of judicial review if an organisation were unhappy with a decision. Such a challenge can succeed only when the Council behaves unreasonably.

1.4 Financial and Value for Money Considerations

- 1.4.1 In respect of all applications for rate relief, the financial considerations of granting relief are as set out in the body of the report. If relief is not granted, there is a beneficial impact on the Council's finances. This should not prevent each application being considered on its own merits however, as there must be some degree of consistency to prevent a legal challenge.

1.5 Risk Assessment

- 1.5.1 The only risk that I am aware of is a legal challenge to the Council's decisions (see above). This is unlikely.

1.6 Equality Impact Assessment

- 1.6.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

The Director of Finance & Transformation confirms that the proposals contained in the recommendation(s), if approved, will fall within the Council's Budget and policy Framework.

Background papers:

contact: Glen Pritchard
01732 876146

Applications for relief from the organisations referred to in the main body of the report received since July 2017 and held in Financial Services.

Sharon Shelton
Director of Finance and Transformation

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Policy in Respect of Rural Rate Relief

Introduction

Tonbridge & Malling Borough Council recognises the importance of local facilities to the life of rural communities. To this end the Council supports the legislation that allows the Council to:

- Grant rate relief to village shops, post offices, petrol filling stations and public houses (mandatory rural rate relief).
- Allows the Council, at its discretion, to top up any mandatory rural rate relief that has been granted (discretionary rural rate relief).
- Permits the Council, at its discretion, to grant relief to other businesses in rural areas where the use of premises occupied by the businesses is of benefit to the local community but where the business does not qualify for mandatory rural rate relief (discretionary rural rate relief).

The legislative background

Rural rate relief – whether mandatory or discretionary – may be granted only if a property is located within a rural settlement. Rural settlements are defined by reference to the Council's Rural Settlement List. The List is available for inspection at the Council's office at Kings Hill.

The rural settlements

As at September 2017, the following are defined as rural settlements:

| | | |
|----------------------|------------------------|---------------|
| Addington | Golden Green/Barnes St | Plaxtol |
| Addington Clearway | Hadlow Village | Ryarsh |
| Aylesford Village | Hale Street | Shipbourne |
| Basted | Herne Pound | Snoll Hatch |
| Birling | Hildenborough Village | Stansted |
| Blue Bell Hill | Ightham | Trottiscliffe |
| Burham | Ivy Hatch | Wateringbury |
| Crouch | Little Mill | West Malling |
| Dunks Green | Mereworth Village | West Peckham |
| Eccles | Offham | Wouldham |
| East Malling Village | Oldbury | Wrotham |
| East Peckham Village | Peckham Bush | Wrotham Heath |
| Fairseat | Platt | |

Mandatory rural rate relief

Mandatory rural rate relief can be granted to the following types of property:

| Type of property | Rateable value limit £ |
|-------------------------|---------------------------|
| General stores | 8,500 |
| Post offices | 8,500 |
| Public houses | 12,500 |
| Petrol filling stations | 12,500 |
| Food shops | 8,500 |

Where a property qualifies for mandatory rural rate relief, then the relief is given at the rate of 50% of the rates liability for the property.

If the rateable value of a property exceeds the rateable value limit, then no mandatory rural rate relief may be granted.

Discretionary rural rate relief

Discretionary rural rate relief may be granted either to top up an award of mandatory rural rate relief or where the property does not qualify for mandatory rural rate relief. Where the discretionary relief tops up mandatory relief, the discretionary relief added to the mandatory relief cannot exceed the total rates due for the property. Discretionary relief on its own cannot be granted for a property where the rateable value for the property exceeds £16,500.

This following policy sets out the guidelines that the Council will follow in considering whether to grant discretionary rural rate relief.

The policy

Policy objectives

In formulating this policy, the Council wishes to maintain the diversity of local shops available to the residents of Tonbridge & Malling who live in rural areas by building on the provisions of the mandatory rural rate relief scheme.

General considerations

Although all applications will be entertained, the Council wishes to target relief primarily at properties that are providing essential facilities for the local community, e.g. general stores, post offices and food shops (eg butchers and bakers), where the number of such facilities in any settlement is limited and mandatory rural rate relief has been awarded. Further references to shops in this policy should be read accordingly.

The Council will consider granting relief to other businesses that are demonstrably important to the life of the community, such as a sole public house or petrol filling station, primarily serving the local catchment area.

As a general rule, the Council takes the view that the amount of relief that it would grant should decrease as the number of shops in a rural settlement increases.

The Council recognises that a number of rural settlements have already lost all of their shops. In recognition of this fact, the Council might be willing to consider granting discretionary rate relief of 50%, on top of mandatory rate relief of 50%, or 100% discretionary rate relief, in respect of businesses opening in such settlements. The Council would be willing to grant such relief for the first two calendar years from the date the business commences trading.

Discretionary relief (top-up relief) in cases where mandatory rural rate relief applies

In respect of shops (general stores and food shops) and post offices, the Council will generally be willing to grant discretionary relief of 30% (in addition to 50% mandatory rural rate relief) where the shop or post office is the only such property within the rural settlement and it has already qualified for mandatory relief.

In respect of public houses and petrol filling stations, the Council will consider granting discretionary relief of 30% (in addition to 50% mandatory rural rate relief) where the public house or petrol filling station is the only such property within the rural settlement and it has already qualified for mandatory relief.

Discretionary rate relief in cases where mandatory rural rate relief does not apply

Where the property would, but for its rateable value, qualify for mandatory rural rate relief, the Council will consider granting discretionary relief of 80%.

Where the property is not the only property of its type within the rural settlement, and is therefore excluded from gaining mandatory rural rate relief, the Council will consider granting 60% relief where there are two such properties and 40% relief where there are three such properties (i.e. each property would receive either 60% or 40% relief). The Council will not normally grant relief where there are more than three such properties.

Limitations

As a general rule, the Council will not normally consider granting relief for a particular property where the total of the mandatory and discretionary relief sought by the applicant would exceed 80% of the rates bill.

Procedure

The Council will give consideration to any application for discretionary rate relief from a business operating in a settlement within a rural area.

Consultation

It is the Council's intention that parish councils should play a role in the decision making process on applications for relief. Therefore, before making a decision on whether relief should be granted in any particular case, the Borough Council will seek the views of the appropriate parish council.

Financial considerations

The Council, in formulating this policy, also bears in mind the cost of any relief granted to the residents of the Borough as a whole.

Applicants for discretionary rural rate relief should note that the cost of relief falls partly on the Council. As such, in determining the level of relief to be granted, the Council must have regard to its budgetary position. Although the Council will aim to achieve equality between organisations in terms of the level of relief that it grants, this might not always be possible. The Council has the right, subject to giving the requisite notice required by law, to vary the level of relief that it has previously granted either in respect of a particular organisation or in respect of a class of organisation or to all organisations in receipt of relief.

Interaction with other reliefs

Where a property is eligible for mandatory rural rate relief and small business rate relief, it shall receive rural rate relief.

Where a property is eligible for mandatory rural rate relief, mandatory charitable rate relief and small business rate relief, it shall receive charitable rate relief.

Period of relief

Any grant of relief shall normally be given for a fixed period not exceeding three years.

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| Rural Rate Relief Applications | | | |
|--|--|---|--|
| Organisation | Address | Discretionary Relief awarded 2016/17 | Proposed relief to be awarded 2017/18 |
| The Bell Inn (Golden Green) Limited | Bell Inn, Three Elm Lane, Golden Green | N/A* | £2,477.99 |
| Mr Mark Woods T/A Bourne Produce | 5 Pound Road, East Peckham | N/A* | £1,278.73 |
| | | | £3,756.72 |
| * Now entitled to 100% mandatory relief | | | |

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ANNEX A: AUTUMN STATEMENT 2016: 100 % Rural Rate Relief Available to Eligible Business Ratepayers

Fact sheet

About this fact sheet

1. This fact sheet is intended to support local authorities in administering the relief for rural businesses announced in the Autumn Statement on 23 November 2016. This relief applies to England only. Enquiries on this relief should be addressed to ndr@communities.gsi.gov.uk

Introduction

2. At the Autumn Statement on 23 November 2016 the Chancellor of the Exchequer confirmed that rural rate relief will double from 50% to 100% from 1 April 2017.
3. The Government intends to amend the relevant primary legislation to require local authorities to grant 100% mandatory rural rate relief to take effect from 1 April 2018. However, before the requirement to grant mandatory relief comes into force we expect local authorities to use their local discount powers to grant 100% rural rate relief to eligible ratepayers from 1 April 2017.

The rural rate relief scheme – background

4. The rural rate relief scheme was introduced to help protect the last retail outlets and similar services in rural settlements with a population of less than 3,000.
5. Under the scheme, the following businesses in designated rural settlements are entitled to 50 per cent mandatory rate relief:
 - the sole village shop or post office with a rateable value of up to £8,500
 - the sole public house or petrol station with a rateable value of up to £12,500
6. Local authorities have a discretionary power to top up the mandatory relief to 100 per cent.

Who is eligible for 100% rural rate relief?

7. Anyone who is entitled to the mandatory Rural Rate Relief as above will be eligible for the increased level of discount off their rates bill.

When does this happen?

8. The revised reliefs will apply from 1 April 2017.

How will the relief be provided?

9. For 2017-18, local authorities will be expected to use their discretionary relief powers (under section 47(3) of the Local Government Finance Act 1988 to grant the revised rural rate relief in line with the eligibility criteria set out in this document.
10. Central Government will reimburse local government for the actual cost to them under the rates retention scheme of granting the additional relief.
11. Local authorities will be able to provide an estimate of their likely total cost for providing the relief in their National Non Domestic Rate Return 1 (NNDR1) for 2017. A reconciliation exercise will be conducted based on NNDR 3 returns in the usual way.
12. The relief will be subject to state aid de minimis levels in the normal way.

DISCRETIONARY RATE RELIEF POLICY 2018/19

Background

The Council is empowered to award Discretionary Rate Relief (DRR) under S.47 of the Local Government Finance Act 1988. This may be awarded as a 'top-up' to those organisations qualifying for Mandatory rate relief (mandatory relief amounts to 80% of the rates due) or up to 100% DRR to other organisations who do not qualify for mandatory relief.

The Council wishes to promote equality between organisations when granting discretionary rate relief. In deciding whether to award rate relief it will take into account previous awards that have been made to similar organisations/bodies.

Awards of rate relief will be reviewed on an annual basis by Members of the Finance, Innovation & Property Advisory Board unless a longer award date has been previously agreed.

The Council may also award relief to any local ratepayer to encourage new business and investment as well as to support local shops or community services.

Any relief granted is used to reduce the amount that the organisation is required to pay in Non-Domestic Rates, commonly known as Business Rates.

Charity Relief – Mandatory Relief (up to 80%)

Section 43 of the Local Government Finance Act 1988 allows mandatory relief (80%) to be granted on premises if the ratepayer is a charity or trustees for a charity and the premises are wholly or mainly used for charitable purposes. From 1st April 2008 Section 45A of the Local Government Finance Act 1988, as amended, allows for no charge to be made in respect of unoccupied premises where it appears that when next in use it will be wholly or mainly used for those purposes.

Charity registration

Charities are defined by s.67 (10) of the Local Government Finance Act 1988 as being an institution or other organisation established for charitable purposes only or by persons administering a trust established for charitable purposes only.

Community Amateur Sports Club (CASC) – Mandatory Relief (up to 80%)

The legislation was amended by the Local Government Act 2003 to include a club/organisation with CASC (Community Amateur Sports Club) status. They automatically receive 80 per cent mandatory relief which is fully paid for by the Government.

Non profit-making bodies - Discretionary Relief (20% Top-up)

Registered as a charity or CASC - up to 20% top-up relief can be granted to:

- Sports clubs if registered as Community Amateur Sports Clubs (CASC)
- Recreational facilities, sports grounds and playing fields occupied by charities
- Applications where special considerations may apply

Discretionary 'Top-up' – up to 20% paid by:

- 40% GBC
- 9% Kent County
- 1% Kent Fire
- 50% Government

Discretionary Relief (up to 100%)

Section 69 of the Localism Act 2011 allows a local authority to grant discretionary relief in any circumstances where it feels fit.

The provisions are designed to give authorities flexibility in granting relief where it is felt that to do so would be of benefit generally to the area and be reasonable given the financial effect to Council Tax payers.

The Council has a duty to carefully consider every application on its merits, taking into account the contribution that the organisation makes to the amenities of the area.

Discretionary – up to 100% paid by:

- 40% GBC
- 9% Kent County
- 1% Kent Fire
- 50% Government

It is acknowledged that if a club or organisation has no recognised accreditation it is still entitled to apply for up to 100% discretionary rate relief and the officers will use this criteria to assess whether there are specific circumstances which should be taken into account in making a decision to award rate relief to such an applicant.

Factors to be used in determining awards of Discretionary Rate Relief

In determining awards of relief, the Council will bear in mind all the facts of each case including the following factors;

- The hereditament must be used wholly or mainly for the purpose of the organisation.
- There must be evidence in the Constitution or Articles of Association that the organisation is non-profit making.
- Membership or access is open to all sections of the community. Membership fees should be set so as to be accessible to people on low incomes.
- The facilities are made available to other sections of the community, e.g. schools.

- The organisation provides training/education or coaching to its members and/or the local community.
- There is suitable evidence of safeguarding and equality measures in place for its members or those using the facilities, e.g. for safeguarding children or vulnerable adults and an inclusion policy.
- Consideration will be given to the income and expenditure accounts for as many financial years as deemed necessary and must be provided on request or the application will be refused. Surpluses must be reinvested in the organisation and there must be no substantial reserves which would suggest that support is not necessary.
- Consideration will be given to all sources of income.
- If the organisation operates a bar, it will need to prove that its profits are used solely for the benefit of the organisation and its members.
- The organisation must be a local organisation.
- Consideration will be given to the impact of the organisation on other local businesses.
- Consideration will be given to the use of the property and if it appears to be proportionate to the size of the property.
- The ratepayer must occupy the premises (no discretionary rate relief will be granted for unoccupied premises)
- The organisation must directly benefit Tonbridge & Malling residents and must relieve the Council of providing similar facilities.

In addition, relief may also be granted if the applicant body caters for special needs (see below).

Meaning of 'special needs'

Does the organisation cater for a section of the community which the Authority considers particularly deserving of support, e.g. persons with disabilities, persons with learning difficulties, the very young or the very old?

Where the applicant body provides such special needs or supplies facilities that would not otherwise be available in the area or supports the Council's key priorities, the maximum amount of relief will generally be awarded, subject to the following;

Restrictions on the granting of relief

In determining whether relief should be awarded, the Council will be inclined not to grant relief or to limit the amount of relief awarded in the following cases.

- As a general rule, the Council is unlikely to grant relief to national charities located within the Council's area unless there is some specific benefit to the residents of Tonbridge & Malling Borough Council over and above the benefit to the residents of other areas in which the charity operates;
- The Council is unlikely to grant relief to charity shops or shops operated by the trading arms of charities;
- Where an applicant body is a national organisation but operates only in part of the Council's area, any relief that may be awarded will generally be reduced pro rata the population of the area of the Borough that receives benefit from that

organisation. This restriction will not generally apply if the body is not a national body and has been established to benefit only a part of the Council's area;

- Membership of the organisation is restricted by the amount of the subscription or other limiting factors which preclude the whole of the public from having effective access to the organisation's activities;
- A substantial portion of the organisation's income comes from bar receipts (unless profits are used solely for the benefit of the organisation and its members);
- A club is run for political purposes;
- There would be duplication of financial assistance where grant aid of any other kind is being given by the local authority directly or under Section 48 of the Local Government Act 1985;
- The applicant is a Housing Association.

Special cases

The Council recognises that there will be occasions when an applicant body does not satisfy the above criteria. The criteria are not restrictive and nothing in them shall be taken as restricting the Council's ability to depart from its general policy as to the granting of relief if it sees fit to do so bearing in mind the facts of the case

Application Process

Ratepayers will be obliged to make a written application to the Council, for which forms are provided.

All awards of Discretionary Rate Relief will be subject to Member approval.

In all cases, the Council will notify the ratepayer of decisions made.

Where an application is successful, the following will be notified to them in writing;

- the amount of relief granted and the date from which it has been granted;
- the date on which any relief granted will end;
- the new chargeable amount;
- the details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted; and
- a requirement that the applicant should notify the authority of any change in circumstances that may affect entitlement to relief.

Where relief is not granted then the following information will be provided, again in writing;

- an explanation of the decision within the context of the authority's statutory duty; and
- an explanation of the appeal rights

Relief is to be granted from the beginning of the financial year in which the decision is made. Since 1997 decisions can be made up to 6 months after the end of the financial year for which the application was made.

Under the Local Government Finance Act 1992, there is no right of appeal against the Council's use of discretionary powers. However, the Council operate an internal review process and will accept a customer's request for an appeal of its decision.

All requests must be made in writing to the Principal Revenue Officer, within one month of the Council's decision, and should state the reasons why the ratepayer is aggrieved with the decision of the council. New information may be submitted at this stage to support the ratepayer's appeal. Requests will be considered by Members of the Finance, Innovation & Property Advisory Board.

If an unsuccessful applicant decides to make a request for an internal review they will still need to continue to pay their rates bill. If the request is successful, the rates bill will then be adjusted.

For ratepayers who remain aggrieved and wish to pursue the matter further, the next step is to make an application for judicial review.

Affordability

Discretionary Relief is not a matter of right. The Council is entitled through this policy to determine different levels of discretionary relief according to the nature and circumstances of individual organisations.

The above criteria will be subject to budgetary provision being available. Although the Council will aim to achieve equality between organisations in terms of the level of relief that it grants, this might not always be possible. The Council has the right, subject to giving the requisite notice required by law, to vary the level of relief that it has previously granted either in respect of a particular organisation or in respect of a class of organisation or to all organisations in receipt of relief. The Council also has the right to apportion rate relief based on the levels of budget available at the time of applying.

Decision Form

Name of Organisation:

Reason for Application:

Liability.....

Discretionary Rate Relief Awarded

YES

NO

If yes Amount Awarded.....

Awarding Discretionary Rate Relief – Factors Considered by Members of the Finance, Innovation & Property Advisory Board

Reason for refusing Discretionary Rate Relief, if applicable

Signed.....

Dated.....

TONBRIDGE & MALLING BOROUGH COUNCIL

FINANCE, INNOVATION and PROPERTY ADVISORY BOARD

20 September 2017

Report of the Director of Finance and Transformation

Part 1- Public

Matters for Information

1 REVENUES AND BENEFITS UPDATE REPORT

A report detailing recent developments in respect of council tax, business rates, council tax reduction and housing benefits.

1.1 Collection of council tax and business rates

- 1.1.1 As at 31 August 2017, the collection rate for council tax stood at 45.62%. For the same period in the year 2016/17, the collection rate was 45.59%.
- 1.1.2 As at 31 August 2017, the collection rate for business rates stood at 49.03%. For the same period in the year 2016/17, the collection rate was 48.75%.
- 1.1.3 In respect of the working age customers receiving a council tax reduction (CTR), approximately 96% of the council tax due for 2013/14 has been paid, with 94% for 2014/15, 91% for 2015/16 and 84% for 2016/17.
- 1.1.4 For the current financial year, approximately 36% has been paid compared to 38% for the comparative period in the previous financial year. Although the level of council tax support only reduced by 1.5% this financial year, it does appear to be having an impact on the collection rate for our working age customers.
- 1.1.5 The number of recovery notices issued this financial year is still marginally lower than last year, with approximately 1% fewer notices being sent compared to 2016/17 (see **ANNEX 1**). However, the number of summonses issued has increased, which may be partly due to the reduced level of council tax support as mentioned above.

1.2 Business Rates Relief Scheme

- 1.2.1 Members may recall that in the March 2017 Budget, the Chancellor announced that the Government would provide £300m to support those businesses most affected by the revaluation of business rates due to take effect from April 2017. Local authorities were required to formulate and adopt a scheme for awarding relief; with factors to be considered in the design of the scheme to include the

scale of the increase in the business rates liability for 2017/18 when compared to that payable for 2016/17 and the rateable value of the property.

- 1.2.2 Members recommended at the last meeting of this Board that delegated authority be granted to the Director of Finance and Transformation in conjunction with the Leader, Cabinet Member for Finance, Innovation and Property and the Chairman of this Advisory Board to agree the scheme to be adopted by this Council.
- 1.2.3 The agreed scheme is attached at **[ANNEX 2]** for Members' information.
- 1.2.4 A verbal update will be given on how many applications for each relief have been issued, received and awarded.

1.3 Performance and Workload of the Benefits Service

- 1.3.1 The average number of days to process new claims and changes in circumstances for housing benefit since April currently stands at 14.8 and 5.0 this year. For August, the results were 9.2 and 3.6 days. This is the first month we have achieved a single figure average for processing new claims. Performance is measured by counting days from receiving a claim to making a decision that the claimant is entitled, or not, to housing benefit. If further information is required to determine entitlement then those days are also included within the count. In general, over half of our customers have their claims processed within three days.
- 1.3.2 The caseload for both housing benefit and council tax reduction is stable. As at 1 September 2017 there were 6273 households (4026 working age, 2247 pension age) assisted with housing benefit and 6763 (3848 working age, 2915 pension age) with council tax reduction.
- 1.3.3 **Universal Credit**, introduced to the Borough in October 2015, has so far had little impact on my Service. At the 1 September there were 58 households receiving Universal Credit and council tax reduction. Claims are currently limited to single people who would otherwise have claimed Jobseekers Allowance. Further roll-out to couples and families remains due for Autumn 2018 in the Borough.
- 1.3.4 There are 128 families with a **Benefit Cap** applied to their housing benefit. The benefit cap restricts non-working households to a maximum income of £384.61 including housing benefit. 64 are tenants of Clarion, 31 of other social landlords and 34 rent from private landlords. The Benefits Service continues to work with both tenants and landlords to provide advice, assistance and support.
- 1.3.5 The **social sector size criteria** restriction, commonly known as bedroom tax or spare room deduction, now restricts housing benefit to 468 working age households in the Borough. There are two levels of restriction, 14% of rent if there is one spare room and 25% if there are two or more. The 14% benefit reduction (averaging £19 per week per household) is applied to 398 homes and 70 are subject to the 25% reduction (averaging £34 per week). The number of homes

subject to the lower rate reduction has remained constant over the last year, whereas the number of higher rate deductions has fallen from 100 to 70.

- 1.3.6 The **discretionary housing payment (DHP)** scheme provides financial assistance to households receiving housing benefit needing additional help. The fund, provided by Government, this year, is £284,178, an increase of £113,000 on 2016/17. Between April and September 2017 we received 233 applications for DHP, of these, 161 were successful. The Council's policy can be found at: https://www.tmbc.gov.uk/__data/assets/pdf_file/0011/90479/Discretionary-housing-payments-policy_1.pdf
- 1.3.7 The policy places the emphasis of assistance on homelessness prevention, support to vulnerable households and those affected by welfare reform. So far this year the team has provided help to 70 families in the direct prevention of homelessness by stopping eviction proceedings or facilitating moves.

1.4 Revenues & Benefits Shared Service Update

- 1.4.1 Work has continued on the IT system developments at both site, and preparations are being made for the physical relocation of all staff to Kings Hill next year.
- 1.4.2 A senior officer group consisting of Revenues and Benefits staff from both authorities has been set up and met for the first time on 5 September 2017. Following this, operational sub-groups will be established to enable officers from both authorities to meet and work together on identifying any common operational issues; but also to provide suggestions to the Board about how these can be resolved moving forward.
- 1.4.3 Gravesham officers will shortly be contacted by the HR team at GBC to arrange one-to-one discussions should they be required. In addition, information will shortly be circulated to all officers across both authorities to provide a bit more information about the Revenues & Benefits shared service.
- 1.4.4 At its Cabinet meeting on 4 September, the GBC Cabinet gave delegated authority to the Director (Corporate Services) in consultation with the Leader and the Portfolio Holder for Performance & Administration to enact the delegation of responsibility for the provision of the Revenues and Benefits Service on behalf of GBC to TMBC, at such a time that the shared service is ready to be launched. As Members are aware, we currently anticipate this to be July 2018.

1.5 Legal Implications

- 1.5.1 Nil

1.6 Financial and Value for Money Considerations

1.6.1 The percentage of council tax and business rates collected during the year impacts on the Council's finances and, consequently, on the level of council tax for future years.

1.6.2 As previously advised, it is anticipated that the shared service will deliver savings beyond 2018 which will contribute to the targets within the Savings and Transformation Strategy.

1.7 Risk Assessment

1.7.1 Nil.

Background papers:

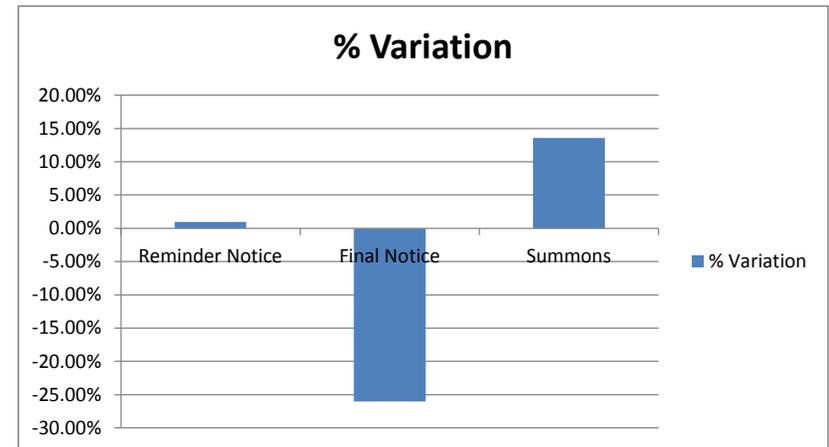
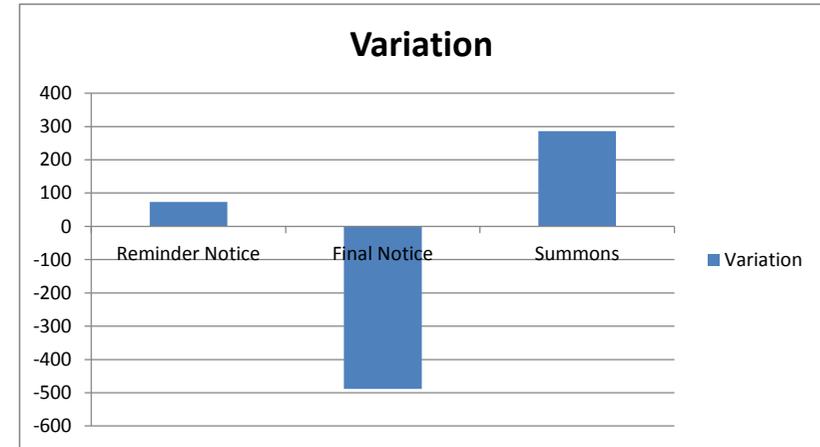
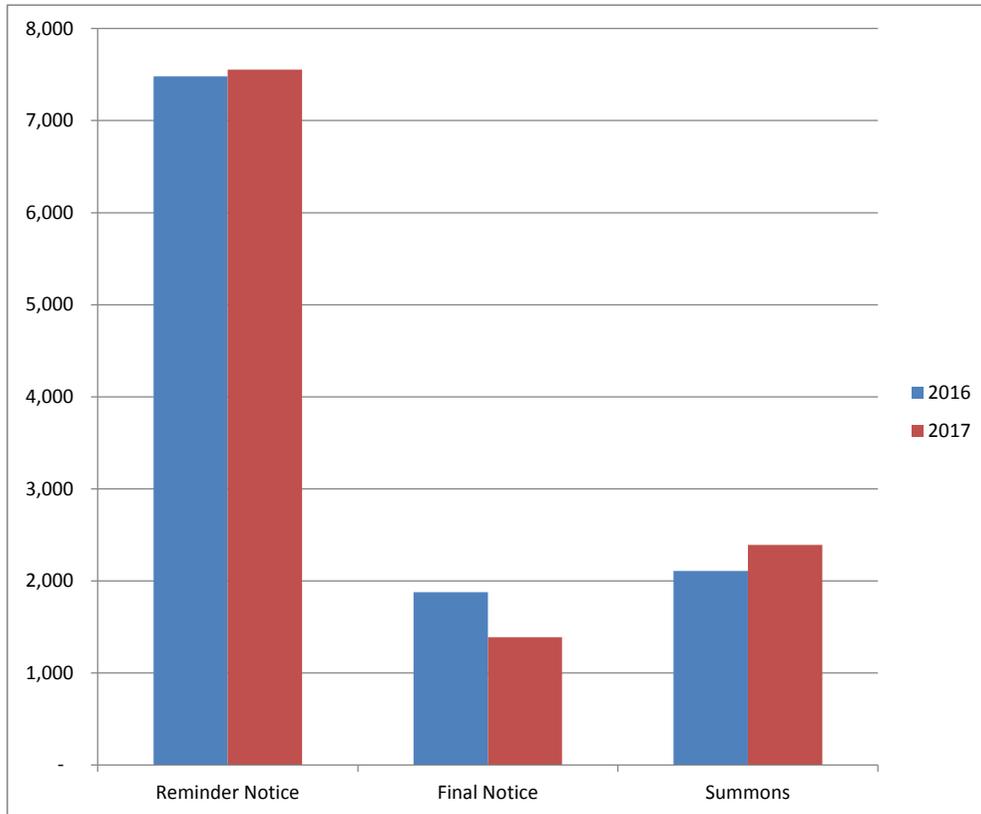
1. In respect of the collection of council tax and business rates, data held within Financial Services.

contact: Glen Pritchard
01732 876146
Andrew Rosevear
01732 876143

Sharon Shelton
Director of Finance and Transformation

| | Reminder Notice | Final Notice | Summons | Total |
|--------------------|-----------------|----------------|---------------|---------------|
| 2016 | 7,481 | 1,877 | 2,106 | 11,464 |
| 2017 | 7,554 | 1,389 | 2,392 | 11,335 |
| Variation | 73 | -488 | 286 | -129 |
| % Variation | 0.98% | -26.00% | 13.58% | -1.13% |

ANNEX 1



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ANNEX 2

Tonbridge & Malling Borough Council
Policy for the granting of the new Relief Schemes
2017/18

Introduction

Over the past few years, a number of rate relief schemes have been led by Central Government but without specific legislative changes. The Council is keen to support such initiatives especially where they are designed to help local businesses and will look to maximise both the reliefs given as well as maximising any grants receivable. However, the Council reserves the right to vary its approach where thought appropriate.

All powers in relation to reliefs are administered under S47 of the Local Government Finance Act 1988 (and guidance is often provided), the Local Government and Rating Act 1997, the Local Government Act 2003 and the Localism Act 2011. However section 223 of the Local Government Act 1992 allows for delegation of decisions by the Council to Cabinet, Committees, Sub-Committees or Officers.

In the case of the Discretionary Relief scheme, Central Government is keen that individual Councils develop their own scheme to meet local needs. Government has allocated funds to the Council using a particular methodology, but it has been keen to point out that this should have no bearing on the actual scheme adopted by the Council.

This document covers all aspects of the new Relief Schemes which are available from April 2017. Where businesses apply for relief they will be granted (or not granted) relief in line with the following policy.

The decision to grant or not to grant discretionary relief is a matter purely for the Council. The Council's policy for granting other rate reliefs can be found on the Council's website www.tmbc.gov.uk

The Reliefs

The following reliefs are covered in this policy;

- **Local Public House Relief** (from 1 April 2017 for a one year period);
- **Supporting Small Businesses Relief** (from 1 April 2017 for a period of five years or until business pay their full rate charge or their transitional rate charge (calculated in accordance with the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016); and
- **Local Discretionary Relief** (from 1 April 2017 for a period of up to four years).

Local Public House Relief

The Government has announced a new relief scheme for pubs that have a rateable value of below £100,000. Under the scheme, eligible pubs will receive a £1,000 discount on their bill. The relief will have effect for 2017/18 only.

The guidance from the government listed four questions that a public house needed to answer "Yes" to in order to be eligible. As this is a discretionary relief, businesses will have to apply for it to the Council however we will contact those we consider eligible.

If they self-declare that they can answer yes to each question, the discount will be applied. Warnings will be included that false declarations could lead to prosecution.

Supporting Small Businesses Relief

This relief is to be made available to those businesses that were seeing a large increase in their bills through the loss of some or all of the small business rates relief resulting from increases to their rateable values in the latest valuation exercise.

The government is not changing the legislation around transitional relief. Instead the government will, in line with the eligibility criteria for the Supporting Small Businesses scheme, reimburse billing authorities that use their discretionary relief powers, under section 47 of the Local Government Finance Act 1988, as amended, to grant relief. Central government will fully reimburse local authorities for the local share of the Supporting Small Businesses relief (using a grant under section 31 of the Local Government Act 2003).

To support these ratepayers, the Supporting Small Businesses relief will ensure that the increase per year in the bills of these ratepayers is limited to the greater of:

- a percentage increase p.a. of 5%, 7.5%, 10%, 15% and 15% 2017/18 to 2021/22 all plus inflation. Unlike the transitional relief scheme, for the first year of the scheme the percentage increase is taken against the bill for 31 March 2017 after small business rate relief or rural rate relief , or
- a cash value of £600 per year (£50 per month). This cash minimum increase ensures that those ratepayers paying nothing or very small amounts in 2016/17 after small business rate relief are brought into paying something

Those businesses affected will be identified and the relief automatically applied without the need to apply.

Local Discretionary Relief

In March 2017, Central Government announced that it would make available a discretionary fund of £300 million over four years from 2017-18 to support those businesses that face the steepest increases in their business rates bills as a result of the revaluation. Government determined that Councils would be best placed to determine how this fund should be targeted and administered to support those businesses and locations within their area that are in the greatest need.

Where Central Government leads an initiative such as the Discretionary Business Rates Relief Scheme, grants are often made available. This is not automatic and Central Government will look to the Council to adopt any recommended criteria when granting in these areas to ensure that any grant is paid.

Every authority within England is to be provided with a share of the fund to support their local businesses. This is to be administered through billing authorities' discretionary relief powers under section 47 of the Local Government Act 1988. The full effects of the financial allocation are shown below.

The allocation of monies to authorities and the methodology of the funding award is completely separate to the scheme itself and Government believes that local authorities are best placed to judge the particular circumstances of local ratepayers and direct the funding where it is most needed to support local economies.

The funding is not provided equally over the four-year period but in the following approximate proportions:

Year 1 (2017/18) 58%

Year 2 (2018/19) 28%

Year 3 (2019/20) 12%

Year 4 (2020/21) 2%

Councils will be compensated for any relief granted under section 31 of the Local Government Act 2003. The Government has decided underspend cannot be 'vired' from one year to the next.

Consultation

The Council has consulted with the major preceptors in relation to this scheme and has taken their comments into account when determining the eligibility criteria. This is an essential part of the Discretionary Business Rates Relief Scheme and is in line with the grant determination issued by the Department of Communities and Local Government (DCLG) No.31/3071.

The grant determination states that a condition of the fund is that consultation is undertaken with 'relevant authorities'. Relevant authorities for the purposes of this scheme means:

- a. Any (relevant) major precepting authority; and
- b. Any combined authority.

In the case of Tonbridge & Malling Borough Council only the relevant major precepting authorities have been consulted namely:

- a. Kent County Council; and
- b. The Kent Fire and Rescue Service

The financial effects to the Council of the Discretionary Business Rates Relief Scheme are shown in the following table;

Amount of discretionary fund awarded (£000s)

| 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------|---------|---------|---------|
| 338 | 164 | 68 | 10 |

Administration of Discretionary Relief

The following section outlines the procedures followed by officers in granting, amending or cancelling discretionary relief and reduction. This is essentially laid down by legislation.

A fresh application for discretionary relief will be necessary for each financial year or at such time-period as the Council determines.

Relief cannot be awarded to any hereditament occupied by a Billing or Precepting Authority (excepted hereditament).

Applications for relief under this scheme

The Council is keen to identify ratepayers who may qualify for the relief and as such will look to encourage certain ratepayers to apply. The Council will look to simplify the application process wherever possible, but it will expect any ratepayers to provide such information as is required by the Council to support their application.

The Council has decided that relief under the scheme will be awarded using the following criteria:

- The scheme is designed to assist ratepayers who have suffered significant increases in rate liability due to the revaluation and the subsequent increase to their Rateable Value;
- Relief will not be granted where a hereditament has a rateable value of £200,000 or more at 1 April 2017;
- Relief will not be awarded where mandatory relief is granted;

In assessing any potential entitlement to an award under this scheme, the Council will compare the following:

- The rate liability of the ratepayer at 31 March 2017 after any reliefs and reductions; and
- The rate liability of the ratepayer at 1 April 2017 taking into account any transitional relief or discretionary relief already awarded;
- Relief will only be given to premises which are liable for occupied rates. No relief within this scheme will be granted for unoccupied premises;
- Relief will only be granted to ratepayers who were in occupation at 31 March 2017 and in occupation on 1 April 2017 and for each day subsequently.
- Ratepayers taking up occupation after the 1 April 2017 will not be eligible for relief on the basis that new ratepayers would not have suffered from increases due to a revaluation;
- Relief will be targeted to local businesses and not those businesses that are national or multi-national in nature. Local businesses are, for the purposes of this scheme, those which have premises wholly in the Councils area;
- Relief may be awarded for more than one premises as long as all other criteria are met;

Relief will not be awarded where:

- the ratepayer has applied for a reduction under S44a of the Local Government Finance Act 1988; or
- the hereditament is used for the purposes of Public Services; or
- the hereditament has an increase in Rateable Value after the 1 April 2017 which increases the rate charge above the 1 April 2017 value.

Amount of Relief

The amount of relief is tapered and will be calculated as follows:

2017/18

Relief will be awarded where the calculation would result in an increase of more than 2% or £250 whichever is the higher;

2018/19

Award = 2017/18 award x 48% (for clarity this will be 48% of the relief awarded in 2017/18)

2019/20

Award = 2018/19 award x 41% (for clarity this will be 41% of the relief awarded in 2018/19)

2020/21

Award = 2019/20 award x 15% (for clarity this will be 15% of the relief awarded in 2019/20)

Variation and amendment of relief under the scheme

As with all reliefs, the amount of relief awarded under the Discretionary Businesses Rates Relief Scheme will be recalculated in the event of a change of circumstances. In effect relief is calculated on a daily basis in line with the ratepayer's liability on that day. This will include, for example, a backdated change to the rateable value of the hereditament. This change of circumstances could arise during the year in question or during a later year.

The Non-Domestic Rating (Discretionary Relief) Regulations 1989 (S.I. 1989/1059) requires the Council to provide ratepayers with at least one year's notice in writing before any decision to revoke or vary a decision so as to increase the amount the ratepayer has to pay takes effect. Such a revocation or variation of a decision can only take effect at the end of a financial year. But within these regulations, the Council may still make decisions which are conditional upon eligibility criteria or rules for calculating relief which allow the amount of relief to be amended within the year to reflect changing circumstances.

Reporting changes in circumstances

Where any award is granted to a ratepayer, the Council will require any changes in circumstances which may affect the relief to be reported as soon as possible and in any event not more than 21 days from the happening of the event. This will be important where the change would result in the amount of the award being reduced or cancelled e.g. where the premises comes unoccupied or is used for a purpose other than that determined by the Council as eligible for relief.

Where a change of circumstances is reported, the relief will, if appropriate be revised or cancelled. Where any award is to be reduced, the Council will look to recover the amount from the date the change of circumstances occurred.

Discretionary Relief – EU State Aid requirements

European Union competition rules generally prohibit Government subsidies to businesses. Relief from taxes, including non-domestic rates, can constitute state aid. The Council must bear this in mind when granting discretionary rate relief.

Rate relief for charities and non-profit making bodies is not generally considered to be state aid, because the recipients are not in market competition with other businesses. However, where other bodies receive relief and are engaged in commercial activities or if they are displacing an economic operator or if they have a commercial partner, rate relief could constitute state aid.

Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013). The De Minimis Regulations allow an undertaking to receive up to €200,000 of De Minimis aid in a three-year period (consisting of the current financial year and the two previous financial years).

Where the relief to any one business is greater than the De Minimis level, then permission will need to be obtained from the European Commission. In such cases the matter will be referred to the Department for Communities and Local Government (DCLG) for advice and then referred back to the Council for consideration. It will be for the ratepayer to provide confirmation as to whether the State Aid provisions apply to them.

In all cases, where discretionary relief is to be granted or where liability is to be reduced, when making an application, ratepayers will be required to provide the Council with sufficient information to determine whether these provisions are applicable in their case.

Fraud

Where a ratepayer falsely applies for any relief or where the ratepayer provides false information, makes false representation, or deliberately withholds information in order to gain relief, prosecutions will be considered under the Fraud Act 2006.

Appeals

Where the Council receives an appeal from the ratepayer regarding the granting, non-granting or the amount of any discretionary relief, the case will be reviewed by the Revenues Manager. Where a decision is revised then the ratepayer shall be informed, likewise if the original decision is upheld.

Where the ratepayer continues to be aggrieved by the decision, the case will be referred to the section 151 Officer for review. Where appropriate, cases of this nature may also be referred to the Executive member as appropriate.

Ultimately the formal appeal process for the ratepayer is Judicial Review although the Council will endeavour to explain any decision fully and openly with the ratepayer.

The Council will provide this service and guidance free of charge. Ratepayers are encouraged to approach the Council direct and NOT pay for such services through third parties.

TONBRIDGE & MALLING BOROUGH COUNCIL

FINANCE, INNOVATION and PROPERTY ADVISORY BOARD

20 September 2017

Report of the Director of Finance and Transformation

Part 1- Public

Matters for Information

1 CAPITAL PROGRAMME: POST IMPLEMENTATION REVIEWS MONITORING REPORT

This report identifies the post implementation reviews carried out since the meeting of this Board in July 2016 and the capital plan schemes for which reviews will be due.

1.1 Background

1.1.1 The Council's Capital Strategy provides for the reporting of post implementation reviews to demonstrate the effectiveness of capital expenditure. A system for monitoring post implementation reviews for capital projects was endorsed by this Board on 5 October 2005 and since then monitoring reports have been presented to meetings of the Board.

1.2 Progress

1.2.1 Capital projects for which a post implementation review has been carried out since the meeting of this Board on 20 July 2016 are detailed in **[Annex 1]**. The Annex covers the following schemes:

- Haysden Country Park Improvements (CHAB, July 2016).
- Leisure Centres Energy Saving Measures Phase 3 (CHAB, July 2016).
- Tonbridge Racecourse Sportsground Floodlighting (CHAB, July 2016).
- Tonbridge Swimming Pool Changing Village Floor (CHAB, July 2016).
- Individual Voter Registration Hardware (Electoral Review WG, Nov 2016).
- Larkfield Recreation Ground Play Improvements (CHAB, July 2017).
- Leisure Facilities DDA Audit Recommendations Phase 3 (CHAB, July 2017).

- Tonbridge Racecourse Sportsground Bridge Renewal/Repair (CHAB, July 2017).

1.2.2 The schedule of forthcoming and outstanding post implementation reviews, most of which are current capital plan schemes, is provided at **[Annex 2]**. The schedule comprises 30 schemes.

1.3 Legal Implications

1.3.1 None.

1.4 Financial and Value for Money Considerations

1.4.1 The reporting of post implementation reviews is important for testing the effectiveness of the Council's capital expenditure and is in accordance with the Council's Capital Strategy.

1.5 Risk Assessment

1.5.1 There is a risk that not carrying out post implementation reviews may lead to the repetition of capital expenditure which is not effective or does not provide value for money.

1.6 Policy Considerations

1.6.1 Capital Strategy.

Background papers:

contact: Mike Withey

Nil

Sharon Shelton
Director of Finance and Transformation

Capital PIRs - Completed Reviews September 2017

| Post Implementation Review Monitoring: Completed Reviews | | Notes |
|---|--|---|
| Scheme Category: Scheme Title: Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision Completion Date: Final Cost: Post-implementation review (PIR): Criteria for judging success: | SSL&T - Leisure Services: Open Spaces Haysden Country Park Improvements Leisure and Arts Advisory Board / 20 May 2008 / Recommended for List A 2008/09 £20,000 & 2009/10 £22,000 May 2011 (final payment) £22,181 12 Months after completion The scheme will be judged against: - Improve facilities associated with the existing cycle route within Haysden Country Park. | Funding originally approved for an additional off-road section of the Penshurst Cycle Route adjacent to Lower Haysden Lane was recommended for use by the Leisure and Arts Advisory Board (May 2008) to progress works associated with the existing cycle route, Haysden Country Park Car Park and safety measure for cyclists along Lower Haysden Lane. Budget provision of £42,000 allocated to the Penshurst Cycle Route was reduced to £22,000 and scheme re-titled as part of the 2010/11 Capital Plan Review. The scheme provided improved public facilities meeting the identified outcomes of the project. |
| PIR reported: Body / Date | Communities & Housing Advisory Board / 25 July 2016 | Project completed in-line with revised budget. |
| Scheme Category: Scheme Title: Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision Completion Date: Final Cost: Post-implementation review (PIR): Criteria for judging success: | SSL&T - Leisure Services: Larkfield Leisure Centre Energy Saving Measures Phase 3 F&PAB / 8 January 2014 / Recommended for List B 2014/15 / £40,000 April 2015 (final payment) £29,594 12 Months after completion The scheme will be judged against: - Reduced energy consumption - Reduced energy costs - Reduced maintenance costs | Scheme introduced to replace existing light fittings in the Sports Hall at Larkfield Leisure Centre with LED fittings. An invest to save scheme to reduce energy consumption and lower costs. The scheme met its targets and has resulted in a £1,800 reduction in the Annual Service Fee with the Leisure Trust that reflected reduced management and maintenance costs. |
| PIR reported: Body / Date | Communities & Housing Advisory Board / 25 July 2016 | Scheme budget reduced from £40,000 to £30,000 2014/15 Capital Plan Review. Project completed in-line with revised budget. |
| Scheme Category: Scheme Title: Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision Completion Date: Final Cost: Post-implementation review (PIR): Criteria for judging success: | SSL&T - Leisure Services: Sports Grounds Tonbridge Racecourse Sportsground Floodlighting F&PAB / 15 May 2012 / Recommended for List A 2012/13 / £20,000 July 2013 (final payment) £7,902 12 Months after completion The scheme will be judged against: - Meeting the needs of users - Increased use of facilities | Scheme to floodlight the existing youth facilities at Tonbridge Racecourse Sportsground, extending usage through the winter months. Facilities include the skate park, ball court and tennis courts. Performance targets have been met and now allows extended use of these community facilities. |
| PIR reported: Body / Date | Communities & Housing Advisory Board / 25 July 2016 | Scheme budget reduced from £20,000 to £8,000 2015/16 Capital Plan Review. Project completed in-line with revised budget. |

Capital PIRs - Completed Reviews September 2017

| Post Implementation Review Monitoring: Completed Reviews | | Notes |
|---|--|---|
| Scheme Category: Scheme Title: Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision Completion Date: Final Cost: Post-implementation review (PIR): Criteria for judging success: | SSL&T - Leisure Services: Tonbridge Swimming Pool Changing Village Floor F&PAB / 4 January 2012 / Recommended for List B 2012/13 / £20,000 January 2013 (final payment) £22,150 12 Months after completion The scheme will be judged against: - Reduced number of accidents - Greater customer satisfaction - Reduced potential for insurance claim against the Council | Scheme to Install rubber crumb surface in changing village to enhance cleanliness and improve health and safety. Proposal takes into account successful installation of rubber crumb flooring around teaching pool. The scheme has met its identified priorities/targets and provides an improved and safer environment for the public. The Trust has advised that slips, trip and falls have minimised in this area (only 4 recorded incidents in the past two years) and the most recent survey highlights 98% of customers being satisfied with cleanliness at the Pool. Scheme budget increased from £20,000 to £22,000 2012/13 Capital Plan Review. Project completed in-line with revised budget. |
| PIR reported: Body / Date | Communities & Housing Advisory Board / 25 July 2016 | |
| Scheme Category: Scheme Title: Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision Completion Date: Final Cost: Post-implementation review (PIR): Criteria for judging success: | Corporate Services: Other Schemes Individual Voter Registration Overview and Scrutiny / 11 June 2014 / Recommended for List A 2014/15 / £30,000 June 2014 (final payment) £29,995 12 Months after completion The scheme will be judged against: - Ability to manage all mailings and receipt of documents in-house. - Continued ability to manage costs and minimize mailing expenses. | Scheme to provide the hardware necessary to support the mailing out and receipt back of new paper forms required under the national scheme to introduce Individual Electoral Registration when launched on 10 June 2014. The scheme has met its identified priorities/targets. We continue to manage all mailings and receipt of documents in-house, representing considerable financial savings compared to if these statutory services had been out-sourced (around £15,000 per annum). |
| PIR reported: Body / Date | Electoral review Working Group / 22 November 2016 | Project completed in-line with budget. |
| Scheme Category: Scheme Title: Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision Completion Date: Final Cost: Post-implementation review (PIR): Criteria for judging success: | SSL&T - Leisure Services: Other Schemes Larkfield Recreation Ground Play Improvements Cabinet / 13 October 2010 / Recommended for List A 2011/12 / £25,000 December 2015 (final payment) £25,000 12 Months after completion The scheme will be judged against: - Improved range of facilities - Regular future use - Positive customer feedback - Compliance with relevant safety standards | Contribution to a Parish Council scheme to provide a new skate facility at Larkfield Recreation Ground to accommodate skate boarders, in-line skaters and BMX riders. In addition the scheme incorporates the extension/improvement of the existing children's play area to include a new multi-play unit, springer and junior and toddler swings. East Malling & Larkfield Parish Council has advised that the targets were met. |
| PIR reported: Body / Date | Communities & Housing Advisory Board / 24 July 2017 | Project completed in-line with budget. |

Capital PIRs - Completed Reviews September 2017

| Post Implementation Review Monitoring: Completed Reviews | | Notes |
|---|--|--|
| Scheme Category: Scheme Title: Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision Completion Date: Final Cost: Post-implementation review (PIR): Criteria for judging success: PIR reported: Body / Date | SSL&T - Leisure Services: Leisure Facilities DDA Audit Recommendations Phase 3 F&PAB / 3 January 2007 / Recommended for List B 2007/08 / £47,000 June 2011 (final payment) £19,350 12 Months after completion The scheme will be judged against: - Improved access for people with disabilities. - Increased participation by people with disabilities. Communities & Housing Advisory Board / 24 July 2017 | Scheme to meet legislative requirements of the Disability Discrimination Act and enhance access to customers with a disability. The scheme met the local priorities improving accessibility to leisure facilities. Original budget of £47,000 reduced to £23,000 following virements to support DDA works on separate capital plan projects at Larkfield Leisure Centre and the Angel Centre. Project completed below budget. |
| Scheme Category: Scheme Title: Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision Completion Date: Final Cost: Post-implementation review (PIR): Criteria for judging success: PIR reported: Body / Date | SSL&T - Leisure Services: Sports Grounds Tonbridge Racecourse Sportsground Bridge Renewal / Repair F&PAB / 5 January 2010 / Recommended for List B 2010/11 / £75,000 March 2014 (final payment) £154,000 12 Months after completion The scheme will be judged against: - Retain this well used pedestrian access route into the sportsground. - Ensure future public safety when using the bridge. - Enhance the appearance of the bridge. Communities & Housing Advisory Board / 24 July 2017 | Scheme to establish the need for repair/replacement of the main access bridge from Avebury Avenue into Tonbridge Racecourse Sportsground and carry out required works. The scheme met the local priorities improving accessibility, safety and visual amenity. Budget increased from £75,000 to £150,000 2014/15 Capital Plan Review to undertake unanticipated works to the bridge abutments. Scheme completed £4,000 above revised budget. |

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Forthcoming and Outstanding Capital Plan Post Implementation Reviews

| Post Implementation Review Monitoring: Forthcoming and Outstanding Reviews | | Notes | Current if listed in the 2017/18 Capital Plan or when last payment |
|--|---|---|--|
| 1 | Service: PH&EH - Housing Scheme Category: Sustainable Communities Programme Scheme Title: Renewable Energy Schemes Evaluation Meeting: Body / Date / Action Cabinet / 10 Feb 2004 / Recommended for List A Capital Plan Year / Provision: 2004/05 / £100,000 | Budget reduced to £90,000 in the 2015/16 Capital Plan Review and £74,000 in the 2016/17 Capital Plan Review. | Last payment 2008/09 Total spend £74,000 (Red) |
| 2 | Service: SSL&T - Leisure Scheme Category: Larkfield Leisure Centre Scheme Title: Refurbishment of Lifestyles Health Suit Evaluation Meeting: Body / Date / Action FIPAB / 8 Jan 2014 / Selected for List B Capital Plan Year / Provision 2014/15 / £240,000 | Budget increased to £422,000 2015/16 Capital Plan Review. Scheme part funded by contribution of £70,000 from TMLT. Gross budget increased to £432,000 and TMLT funding reduced to £62,000 2016/17 Capital Plan Review | Current |
| 3 | Service: SSL&T - Leisure Scheme Category: Larkfield Leisure Centre Scheme Title: Pool Disinfectant and Backwashing System Evaluation Meeting: Body / Date / Action FIPAB / 7 Jan 2015 / Selected for List B Capital Plan Year / Provision 2015/16 / £150,000 | | Current |
| 4 | Service: SSL&T - Leisure Scheme Category: Sports Grounds Scheme Title: Tonbridge School Athletics Track Improvements Evaluation Meeting: Body / Date / Action FIPAB / 7 Jan 2015 / Selected for List B Capital Plan Year / Provision: 2018/19 / £150,000 | Funded in full by grants and other contributions. | Current |
| 5 | Service: SSL&T - Leisure Scheme Category: Sports Grounds Scheme Title: Racecourse Sports Ground Riverside Rivetment Evaluation Meeting: Body / Date / Action FIPAB / 4 Jan 2017 / Selected for List B Capital Plan Year / Provision: 2017/18 / £120,000 | Part funded by Environment Agency Grant of £28,000 | Current |
| 6 | Service: SSL&T - Leisure Scheme Category: Open Spaces Scheme Title: Site Improvements Phase 1 Evaluation Meeting: Body / Date / Action F&PAB / 5 January 2010 / Selected for List B Capital Plan Year / Provision: 2010/11 / £99,000 | Funded in full by developer contributions | Current |
| 7 | Service: SSL&T - Leisure Scheme Category: Open Spaces Scheme Title: Site Improvements Phase 2 Evaluation Meeting: Body / Date / Action F&PAB / 4 January 2012 / Selected for List B Capital Plan Year / Provision: 2012/13 / £69,000 | Funded in full by developer contributions | Current |
| 8 | Service: SSL&T - Leisure Scheme Category: Open Spaces Scheme Title: Haysden Country Park Extension of Play Area Evaluation Meeting: Body / Date / Action F&PAB / 5 January 2016 / Selected for List B Capital Plan Year / Provision: 2016/17 / £55,000 | Funded in full by grant | Current |

Forthcoming and Outstanding Capital Plan Post Implementation Reviews

| Post Implementation Review Monitoring: Forthcoming and Outstanding Reviews | | Notes | Current if listed in the 2017/18 Capital Plan or when last payment |
|--|---|---|--|
| 9 | Service: SSL&T - Leisure Scheme Category: Open Spaces Scheme Title: Haysden Country Park Site Improvements Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: Cabinet / 22 March 2016 / Recommended for List A 2016/17 / £50,000 | Part funded by grants and contributions of £38,000. Gross scheme cost increased by £5,000 offset by additional contributions, 2016/17 Capital Plan Review. | Current |
| 10 | Service: SSL&T - Leisure Scheme Category: Open Spaces Scheme Title: Leybourne Lakes CP Car Park Extension Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: F&PAB / 4 January 2017 / Selected for List B 2017/18 / £17,000 | | Current |
| 11 | Service: SSL&T - Leisure Scheme Category: Other Schemes Scheme Title: Tonbridge Memorial Garden Improvements Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: Cabinet / 26 March 2013 / Recommended for List A 2013/14 / £100,000 | Gross scheme budget increased to £330,000 part funded by developer and other contributions of £301,000 2015/16 Capital Plan Review. Gross scheme budget increased to £337,000 part funded by contributions of £312,000 2016/17 Capital Plan Review. | Current |
| 12 | Service: SSL&T - Technical Scheme Category: Car Parking Scheme Title: Car Parking Enhancement Programme Phase 2 - 5 Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: F&PAB / 3 Jan 2007 - 4 Jan 2012 / Selected for List B 2007/08 - 2012/13 / £259,000 | Schemes merged. Combined original budgets of £259,000 reduced to £257,000 2013/14 Capital Plan Review. | Last payment 2013/14 Total spend £254,000 (Red) |
| 13 | Service: SSL&T - Technical Scheme Category: Car Parking Scheme Title: Parking Action Plan - Phase 6 Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: F&PAB / 3 Jan 2007 / Selected for List B 2007/08 / £25,000 | Budget amended to £38,000 2010/11 Capital Plan Review. | Current |
| 14 | Service: SSL&T - Technical Scheme Category: Car Parking Scheme Title: Parking Action Plan Phase 7 Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: F&PAB / 7 Jan 2009 / Selected for List B 2007/08 / £25,000 | | Current |
| 15 | Service: SSL&T - Technical Scheme Category: Car Parking Scheme Title: Parking Action Plan Phase 8 Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: F&PAB / 4 Jan 2006 / Selected for List B 2006/07 / £20,000 | | Current |
| 16 | Service: SSL&T - Technical Scheme Category: Car Parking Scheme Title: Parking Action Plan Phase 9 Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: F&PAB / 7 Jan 2015 / Selected for List B 2015/16 / £20,000 | | Current |
| 17 | Service: SSL&T - Technical Scheme Category: Transportation Initiatives Scheme Title: Local Transport Plan Partnership Programme Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: Various 2001/02 to 2008/09 / £318,000. | Gross budget amended to £224,000 offset by £9,000 in external funding 2015/16 Capital Plan Review. | Current |

GREEN = Complete 1 year ago (2015/16)

ORANGE = Completed 2 years ago (2014/15)

RED = Completed 3 or more years ago (2013/14 or before)

Forthcoming and Outstanding Capital Plan Post Implementation Reviews

| Post Implementation Review Monitoring: Forthcoming and Outstanding Reviews | | Notes | Current if listed in the 2017/18 Capital Plan or when last payment |
|--|--|---|--|
| 18 | Service: SSL&T - Technical Scheme Category: Transportation Initiatives Scheme Title: Community Partnership Initiatives Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: Commencing Cabinet / 08 Feb 2005 / Recommended for List A 2005/06 / £100,000, 2006/07 £100,000, 2007/08 £100,000 | Budget total reduced to £174,000 2014/15 Capital Plan Review. | Current |
| 19 | Service: SSL&T - Technical Scheme Category: Environmental Improvements Scheme Title: Tonbridge Town Lock Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: F&PAB / 7 Jan 2009 / Selected for List B 2012/13 / Net budget £300,000 (Gross £792,000 less £492,000) | Gross budget increased to £1,954,000 part funded by developer and other contributions of £1,554,000. Net cost to the Council £400,000 2015/16 Capital Plan Review . Gross budget increased to £1,975,000 offset by Grants and contributions of £1,834,000 reducing net cost to the Council to £141,000, 2016/17 Capital Plan Review | Current |
| 20 | Service: SSL&T - Technical Scheme Category: Land Drainage / Flood Defence Scheme Title: Drainage Improvement Programme Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: F&PAB / 2 Jan 2008 / Selected for List B 2007/08 / £15,000 and £20,000 per annum from 2008/09 | Post implementation review to be undertaken after 4 years. Budget provision limited to a total of £72,000 in the 2008/09 Capital Plan Review. Gross budget increased to £100,000 offset by £28,000 funding from DEFRA in the 2010/11 Capital Plan Review | Current |
| 21 | Service: SSL&T - Technical Scheme Category: Land Drainage / Flood Defence Scheme Title: East Peckham Flood Alleviation Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: Cabinet / 8 Jan 2003 / Recommended for List A 2003/04 / £250,000 | Net cost to Council increased to £271,000 2013/14 Capital Plan Review. | Last payment 2013/14 Total spend £268,000 (Red) |
| 22 | Service: SSL&T - Technical Scheme Category: Land Drainage / Flood Defence Scheme Title: Wouldham River Wall Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: FIPAB / 8 Jan 2014 / Selected for List B 2015/16 / £700,000 | Budget increased to £1,000,000 2015/16 Capital Plan Review. | Current |
| 23 | Service: SSL&T - Technical Scheme Category: Land Drainage / Flood Defence Scheme Title: Leigh Flood Storage Area Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: Cabinet / 6 September 2016 / Recommended for List A 2020/21 / £500,000 | | Current |
| 24 | Service: SSL&T - Technical Scheme Category: Other Schemes Scheme Title: Tonbridge Castle East Curtain Wall Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: F&PAB / 5 Jan 2010 / Selected for List B 2010/11 / £50,000 | | Last payment 2012/13 Total spend £72,000 (Red) |
| 25 | Service: Corporate Scheme Category: Information Technology Initiatives Scheme Title: Revenues and Benefits Document Management Evaluation Meeting: Body / Date / Action Capital Plan Year / Provision: FIPAB / 7 January 2015 / Selected for List B 2015/16 / £60,000 | Scheme funded in full by Government Grant. Gross scheme cost reduced to £52,000 2016/17 Capital Plan Review. | Current |

Forthcoming and Outstanding Capital Plan Post Implementation Reviews

| Post Implementation Review Monitoring: Forthcoming and Outstanding Reviews | | Notes | Current if listed in the 2017/18 Capital Plan or when last payment |
|--|---|---|--|
| 26 | Service: Corporate Scheme Category: Information Technology Initiatives Scheme Title: Housing Document Management Evaluation Meeting: Body / Date / Action: C&HAB / 14 November 2016 / Recommended for List A Capital Plan Year / Provision: 2016/17 / £40,000 | Part funded by Government Grant of £8,000 | Current |
| 27 | Service: Corporate Scheme Category: Information Technology Initiatives Scheme Title: TMLT IT Equipment Capital Grant Evaluation Meeting: Body / Date / Action: FIPAB / 21 September 2016 / Selected for List B Capital Plan Year / Provision: 2016/17 / £200,000 | | Current |
| 28 | Service: Corporate Scheme Category: Information Technology Initiatives Scheme Title: Council Chamber Conference System Evaluation Meeting: Body / Date / Action: FIPAB / 4 January 2017 / Selected for List B Capital Plan Year / Provision: 2017/18 / £95,000 | | Current |
| 29 | Service: Corporate Scheme Category: Information Technology Initiatives Scheme Title: Virtual Desktop Infrastructure Evaluation Meeting: Body / Date / Action: FIPAB / 4 January 2017 / Selected for List B Capital Plan Year / Provision: 2017/18 / £200,000 | | Current |
| 30 | Service: Corporate Scheme Category: Information Technology Initiatives Scheme Title: Revenues & Benefits Shared Service - IT & Digital Transformation Evaluation Meeting: Body / Date / Action: FIPAB / 21 June 2017 / Recommended for List A Capital Plan Year / Provision: 2017/18 / £65,000 | | New Scheme |

GREEN = Complete 1 year ago (2015/16)

ORANGE = Completed 2 years ago (2014/15)

RED = Completed 3 or more years ago (2013/14 or before)

Agenda Item 9

Any other items which the Chairman decides are urgent due to special circumstances and of which notice has been given to the Chief Executive.

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Agenda Item 10

The Chairman to move that the press and public be excluded from the remainder of the meeting during consideration of any items the publication of which would disclose exempt information.

**ANY REPORTS APPEARING AFTER THIS PAGE CONTAIN EXEMPT
INFORMATION**

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Agenda Item 12

Any other items which the Chairman decides are urgent due to special circumstances and of which notice has been given to the Chief Executive.

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