

North Tyneside Council

Report to Cabinet

Date: 31 January 2022

Title: 2022-2026 Financial Planning and Budget Process: Cabinet's Draft Budget proposals

Portfolio(s):	Elected Mayor	Cabinet Member(s):	Mrs Norma Redfearn
	Deputy Mayor		Councillor C Johnson
	Finance and Resources		Councillor M Rankin
	Housing		Councillor S Cox

Report from Service Area:

Senior Leadership Team

Responsible Officer:

Janice Gillespie, Director of Resources (Chief Finance Officer)

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Wards affected:

All

PART 1

1.1 Executive Summary:

1.1.1 On 20 September 2021, the Elected Mayor and Cabinet agreed the 2022-2026 Financial Planning and Budget Process incorporating the associated Engagement Strategy. The Mayor and Cabinet then set out the initial budget proposals for consultation on 29 November. This report represents a key milestone in the development of the 2022/23 Budget and 2022-2026 Medium-Term Financial Plan (MTFP), as it sets out Cabinet's draft Budget proposals for the next financial year and beyond.

The Budget is driven by the Authority's key priorities that make up the Our North Tyneside Plan – A thriving, secure, family friendly, caring and green North Tyneside. North Tyneside Council has a very clear and ambitious plan to maximise support to those who need it most in the community whilst investing in all areas of the Borough and building a strong foundation to recover from the pandemic.

1.1.2 Financial Planning continues to be challenging. There are tough times ahead, years of reductions in Government funding and uncertainty caused by the pandemic have left the Authority in a challenging position. The full financial impact of the pandemic is not yet known and whilst there have been some calls for optimism, like elsewhere in the country, many of the Authority's services, such as adults and children's social care, remain critically under resourced. While finance is directed towards the priorities of the Elected Mayor and Cabinet, there are significant risks and a great deal of uncertainty at the current time.

The pandemic has affected everyone but for some residents the impact has been more significant. The refreshed Council Plan, and the Cabinet's approach to tackling the inequalities gap will bring challenges in terms of the resources available to support the most vulnerable residents alongside the uncertainty of the longer-term impact on the Authority's income and expenditure.

Cabinet's report on 29 November 2021 included details of the Comprehensive Spending Review 2021 (SR21) which the Chancellor announced on 27 October 2021. Since then, the Provisional Local Government Finance Settlement (the Settlement) for 2022/23 was announced on 16 December 2021. Full details of the Settlement are included in Annex A, Section 3. The allocation from the Settlement has been included in table 4 of this report and notes the movement to income and expenditure since the last report to Cabinet in November.

The Settlement confirms that Core Spending Power (CSP) for local authorities will increase by 6.9% in cash terms for 2022/23. Cabinet should be aware that the Government's assumption is that to achieve this increase all authorities will implement the maximum allowed Council Tax increase of 3%: a 2% increase for general Council Tax and a 1% increase for the Adult Social Care Precept. In calculating the CSP, the Government has assumed that each authority's Council Tax Base, used to calculate the total level of Council Tax resources, has increased in line with their average Council Tax Base growth since 2017/18.

The Elected Mayor and Cabinet's draft Budget proposals therefore include for consideration, an increase of 1.99% for general Council Tax and 1% for the Adult Social Care Precept.

- 1.1.3 The Comprehensive Spending Review 2021 (SR21) announced on 27 October 2021 and the Settlement has confirmed some of the assumptions made in the preparation of these draft Budget proposals, but there remains a need for ongoing flexibility to respond to changing circumstances, particularly in light of the forecast economic impacts. The MTFP will continue to be updated in light of future Government announcements and ongoing impact of COVID-19 becomes clear.

There are a number of assumptions and judgements (section 1.5.7) built into the figures presented that lie mainly outside the control of the Authority and need to be finalised. The estimates of amounts will therefore need to be subject to further review before they can be confirmed.

- 1.1.4 Cabinet, in its report of 29 November 2021, set out the estimates for all aspects of the Elected Mayor and Cabinet's proposed spending and resource plans for the Housing Revenue Account (HRA) Budget for 2022-2026 and associated Investment Plan 2022-2027 (within Annex 1). In addition, the report outlined the proposed changes to housing rent, garage rent and service charges for 2022/23.
- 1.1.5 Cabinet is now formally asked to approve the proposed spending and resource plans for the HRA Revenue Budget for 2022/23 in accordance with the responsibilities of Cabinet pursuant to the Local Government Act 2000. In addition, Cabinet is also asked to approve the housing element of the 2022-2027 Investment Plan, the proposed 4.1% rent increase from April 2022 (in line with Government policy), and the proposals in relation to housing service charges and garage rents for 2022/23. The proposed spending plans have been updated to reflect the 2021/22 in-year monitoring position for the HRA as reported to Cabinet on 24 January 2022 and the updated balances position now anticipated for the

beginning of the 2022/23 financial year. Full details of the HRA proposals are included in Annex 1, sections 4 and 6.

1.2 Recommendation(s):

1.2.1 In relation to the Elected Mayor and Cabinet's proposals for the General Fund Revenue Budget, Dedicated Schools Grant, Investment Plan and Housing Revenue Account, Cabinet is recommended to:

General Fund Revenue Budget, Dedicated Schools Grant and Investment Plan

- a) agree the key principles being adopted in preparing the Medium-Term Financial Strategy for the Authority, subject to an annual review;
- b) Note that Cabinet's estimates of amounts in the setting of the Council Tax requirement will be submitted to full Council for its meeting on 17 February 2022, in accordance with the Authority's Constitution and Budget and Policy Framework Procedure Rules;
- c) Note that Cabinet's proposals for the 2022-2027 Investment Plan (Appendix D (i)), including the draft Capital Investment Strategy (Appendix D (iv)) and Prudential Indicators for 2022-2026 (Appendix D (iii)), in accordance with the Chartered Institute of Public Finance and Accountancy's (CIPFA's) Prudential Framework and the proposed Minimum Revenue Provision (MRP) Policy in line with capital finance regulations, will be submitted to full Council for its meeting on 17 February 2022;
- d) Consider and agree the estimates of amounts in relation to the 2022-2027 Investment Plan, including prudential indicators for 2022-2026 in accordance with the Chartered Institute of Public Finance and Accountancy's (CIPFA's) Prudential Framework and a proposed Minimum Revenue Provision (MRP) Policy in line with capital finance regulations (Appendices D (i) and D (iii));
- e) Note that all approved schemes within the 2022-2027 Investment Plan will be kept under review by the Investment Programme Board;
- f) Note that Cabinet's proposals for the Treasury Management Statement and Annual Investment Strategy for 2022/23 will be submitted to full Council for its meeting on 17 February 2022 Appendix E (i);
- g) Approve the Treasury Management Statement and Annual Investment Strategy for 2022/23 Appendix E (i);
- h) Consider and agree the draft proposals in relation to the Treasury Management Statement, Annual Investment Strategy for 2022/23 and Treasury Management Practices (TMPs) Appendix E (ii);
- i) Note that any implications that affect the information in this report arising from decisions of Cabinet on 31 January and 7 February will be provided as a supplementary report to full Council on 17 February 2022;
- j) Note the outcomes from the engagement process on both the Council Plan and Budget proposals (Appendix F);

- k) Agree the formal Reserves and Balances Policy for the Authority, subject to review at least annually (Appendix G);
- l) Note the key aspects of the 2022/23 Provisional Local Government Finance Settlement announced on 16 December 2021 and how these have been incorporated into the Medium-Term Financial Plan of the Authority. In addition, Cabinet should note the outstanding information required to allow the Elected Mayor and Cabinet to finalise the proposals;
- m) Note the medium-term financial challenges and financial risks facing the Authority and agree to address these issues as part of the Efficiency Programme for the Authority, to deliver continued financial stability and prudent management of its financial resources;
- n) Consider and agree the estimates of amounts for the 2022/23 setting of the Council Tax requirement including the General Fund Revenue Budget, thereby calculating the proposed level of Council Tax to be recommended to full Council for approval, including an assessment in relation to the current year's budget monitoring information (2021/22) and indications for the Financial Plan for 2022/23;
- o) Request the Chief Finance Officer to prepare the appropriate Council Tax requirement and Budget Resolution document for full Council's consideration at its meeting on 17 February 2022;
- p) Note the conclusions of the Overview, Scrutiny and Policy Development Committee's review of the 2022/23 initial Budget proposals (Appendix I) and note any impact the recommendations may have on the General Fund Budget proposals and note that any recommendations of the Overview, Scrutiny and Policy Development Committee in relation to Cabinet's final Budget proposals will be considered by Cabinet on 7 February 2022;
- q) Note the Provisional Statement by the Chief Finance Officer (Annex 1, Section 9);
- r) Authorise the Elected Mayor to make any final amendments to Cabinet's proposals in relation to any outstanding information to enable due consideration to be given to the final level of Council Tax that Cabinet proposes to full Council for approval for 2022/23;
- s) Authorise the Chief Executive, in consultation with the Elected Mayor, Deputy Mayor, Cabinet Member for Finance and Resources and the Senior Leadership Team, to manage the overall Efficiency Programme and note that decisions made under this delegated authority will be reported to Cabinet as part of the regular budget monitoring information provided; and
- t) Grant delegated authority to the Chief Executive, in consultation with the Elected Mayor and Director of Resources, to authorise the purchase of homes, on the open market, providing value for money is demonstrated and the cost can be contained within existing financial resources of the Authority. This is to ensure the programme of delivery of affordable homes and homes at market rent is progressed in line with Cabinet's priorities.

Housing Revenue Account

- (a) Consider any recommendations arising from the Overview, Scrutiny and Policy Development Committee's consideration of Cabinet's initial Budget proposals for the 2022/23 Housing Revenue Account (HRA) Business Plan and Budget proposed by Cabinet on 29 November 2021 and note any impacts that the recommendations may have on these proposals and note that any recommendations of the Overview, Scrutiny and Policy Development Committee in relation to Cabinet's final Budget proposals will be considered by Cabinet on 31 January 2022.
- (b) Consider and agree the final proposals in relation to the 2022/23 Housing Revenue Account Budget and associated Business Plan.
- (c) Increase individual housing rents by 4.1% as outlined in Annex 1 HRA to this report and in the HRA section of 29 November 2021 Cabinet report in line with the Government's policy for social rent, based on rent increases of Consumer Price Index (CPI) + 1% which was the policy prior to the introduction of 4 years of rent reductions implemented under the Welfare Reform and Work Act 2016.
- (d) Increase service charges for 2022/23 in line with CPI except where reviews of services have taken place to reflect changes in actual costs; for the majority of service charges for 2022/23 the increase will be 3.1%.
- (e) A review of the garage-letting process was concluded and implemented in 2019/20 which resulted in a phased approach over two years to harmonise garage rents. For 2022/23 it is recommended that garage rents will increase by 3.1%.
- (f) Note the assessment in relation to the current year's budget monitoring information (2021/22), and indications of financial plans for 2022-2026 for the Housing Revenue Account.
- (g) Note the Capital Investment Strategy (Appendix D (iv)) which sets out the general principles followed by both the General Fund and HRA in relation to the Authority's approach to capital investment. This draft will be due for approval by full Council at its meeting on 17 February 2022 as part of the overall Financial Planning and Budget process. In relation to the HRA, Cabinet is asked to specifically note that the principles of the Investment Strategy will apply to the updated 2022-2027 Asset Management Strategy for the HRA.
- (h) Note the draft Treasury Management Statement and Annual Investment Strategy for 2022/23 Appendix E (i) which sets out the general principles followed by both the General Fund and HRA in relation to the Authority's management of investments, cash flows, banking, money market and capital transactions. Cabinet is asked to specifically note the continued policy of paying off existing debt where affordable and appropriate within the HRA Business Plan, which will see an estimated further £102.447m reduction in loans attributed to the HRA over the life of this 30-year Plan.
- (i) Agree the HRA Investment Plan 2022-2027 (Annex 1 HRA and Appendix D (ii)).
- (j) To note that 2017/18 saw the end of the 5-year transitional arrangements for the use of a "proxy" for calculating a depreciation charge, and that 2022/23 will see the continuation of the current method to calculate a "true" depreciation charge; and

- (k) Approve the Prudential Indicators which are specific to the Housing Revenue Account as set out in Appendix D (iii) to this report.

1.3 Forward Plan:

Twenty-eight days' notice of this report has been given and it first appeared on the Forward Plan that was published on 26 November 2021.

1.4 Council Plan and Policy Framework

The Budget and Policy Framework Procedure Rules are set out in Part 4.7 of the Authority's Constitution. The Budget is guided by paragraph 4.7.3, covering the process for the preparation, consideration and final approval of the Authority's Council Tax requirement and Council Tax level. The statutory and constitutional requirements for preparing, considering, and approving these issues drive the timetable for the financial planning and Council Tax-setting process of the Authority.

The Financial Planning and Budget process is a fundamental part of the overall governance and assurance framework of the Authority. This in turn provides assurance that is considered as part of preparing the Annual Governance Statement each year.

The Budget proposals will also be presented to the Overview, Scrutiny and Policy Development Committee during the Budget-setting process. The priorities in the 2021-2025 Our North Tyneside Plan provide the strategic framework within which Budget resources are allocated.

1.5 Information:

1.5.1 Background

On 18 February 2021, full Council approved a Medium-Term Financial Plan for the period 2021/22 to 2024/25, providing a financial framework to support the delivery of the Authority's priorities as set out in the refreshed 2021-2024 Our North Tyneside Plan. The Budget set in February for 2021/22 was balanced, based on a robust set of assumptions in relation to the resources available, and prudent estimates of the expenditure that was necessary to deliver the Authority's Services.

The Our North Tyneside Plan 2021-2025 (the Council Plan) sets out the overall vision and policy context within which the Financial Plan and Budget proposals will operate. The Authority has worked to a clear set of priorities through the Council Plan and these priorities formed the basis of the framework for COVID-19 recovery in North Tyneside during 2020/21 and the early part of 2021/22.

On 23 September 2021, full Council approved the updated Our North Tyneside Plan, which was refreshed following the Mayoral Election on 6 May 2021 to reflect the policy priorities of the new administration and to consider feedback during the internal and external engagement carried out between 2 July 2021 and 15 August 2021.

The Our North Tyneside Plan 2021-2025 is structured in five key themes and each theme has a clear set of policy priorities:

- A thriving North Tyneside;
- A family-friendly North Tyneside;
- A caring North Tyneside;
- A secure North Tyneside; and

- A green North Tyneside.

1.5.2 The impact of the COVID-19 pandemic has continued throughout the financial year 2021/22 and it is anticipated there will continue to be implications into future years, evidence has shown that the inequality gap has grown over the period of the pandemic.

As Budget-planning activity progresses, Cabinet will be aware that there is a significant amount of uncertainty remaining. The recent announcement of the Government's Social Care Reform will have a significant impact for the provision of social care and how it is funded but the scale of new burdens for social care remains uncertain for local government.

Throughout the current financial year, the Authority has continued to act and respond to the COVID-19 pandemic; this has adversely impacted the financial position. As Cabinet will be aware, in a normal year, it is challenging to deliver a balanced in-year position against the Budget. The financial impact of COVID-19 has compounded this challenge and as described in the November Financial Management report, the total current forecast pressure on the Authority's net revenue budget to the end of March 2022 is £5.247m, £1.306m relating to business as usual and £3.941m due to COVID-19,

In addition to delivering business as usual, the Authority has continued to mobilise its workforce to undertake new responsibilities and lead the local response to the pandemic. The COVID-19 Support Hub was specifically set up to support and protect the clinically extremely vulnerable residents in the Borough during the first national lockdown when they were required to shield in their homes to protect themselves from the virus, this continued during 2021/22. Proactive work has continued to support the care sector to meet the additional operation costs due to COVID-19. The Authority has also continued to administer grants to eligible businesses to help support the local economy, whilst also ensuring that the public and staff are protected by continuing with effective control measures to public buildings and open spaces. In 2021/22, a further £40.417m of grants has been awarded to the Authority to continue to support the Borough's recovery from COVID-19.

Cabinet will be aware that some services had to be suspended during the initial escalation of the pandemic due to national lockdown measures. Further national COVID-19 restriction measures in 2021/22 have led to a sustained loss of sales, fees and charges income, with school improvement, leisure, cultural and catering services seeing the biggest income losses. On 2 July 2020, the Government announced that financial support would be provided to local authorities for income lost on sales, fees and charges. This income compensation scheme provided support for some of the income lost; however, the Authority was required to cover the first 5% of any budgeted losses. This scheme has been extended into 2021/22 but only to cover losses incurred during April 2021 – June 2021. This is estimated to equate to additional grant support of £1.335m. This area poses a specific risk for 2022/23 and the medium-term as it remains uncertain. Some services are recovering well but it is likely that the Authority will continue to see reduced income levels in relation to sales, fees and charges in future years.

1.5.3 The impact of COVID-19 poses a significant risk to the local economy, which will influence the Authority's ability to raise resources. Initial concerns with regards to increased levels of unemployment, were realised in the early part of the pandemic where there was a surge in out of work benefit claimants, the pattern in North Tyneside being in line with the regional and national picture. Since that early peak there have been a steady decline in the level of claimants, but this has not returned to pre-pandemic levels yet. To date there have been fewer redundancies than expected and what is being seen locally, regionally and nationally are significant skills shortages, with employers reporting difficulty recruiting at the moment.

The risk remains that business rates could be impacted in the event of business closures, increases in the number of properties claiming empty property relief where businesses either cease trading or seek to take advantage of changed working patterns to reduce property costs. However, at this stage the Authority has not seen a material reduction in the rateable value, nor a surge in appeals against rateable values to date.

Over the course of the pandemic a vast range of measures were put in place to support the residents of North Tyneside and in particular the most vulnerable residents. Where residents were being supported due to increasing financial difficulty the Authority saw the numbers of residents and families requiring support increase and a real increase in those residents and families who have never previously come forward for help where the impact of the pandemic had tipped the balance for those residents. The Mayor and Cabinet's draft budget proposals look to continue with support for residents, some more directly through hardship support for those working age residents on the Local Council Tax Support Scheme (LCTS), and the extension of back dating of new claims to 26 weeks.

Demand for adult social care has surged at times as a direct result of the pandemic and it is possible that some of the increases in demand will continue into 2022/23. The care market has also experienced increases in operational costs and lost income due to under occupancy in some care homes which the Authority has supported with grants that have been received by the Government. There is a risk that a rise in the underlying costs will impact market prices which will not be covered by additional funding from the Government; this would leave the Authority with increased financial pressures in 2022/23.

In terms of children's social care services there continues to be significant financial pressure. Whilst the numbers of Looked After Children has remained fairly static the costs associated with looking after those children continues to increase due to complexity of the cases and lack of supply in the market pushing up supplier prices. The Authority has seen significant increases in the numbers of child protection and children in need cases because of the impact of COVID-19 on families. This has led to increased demand on the workforce, and the Authority continues to see the impact of competition across the region for children's social workers impacting on the ability to retain and indeed recruit staff. All this leading to additional financial risk and pressure.

In July 2019 full Council declared a Climate Emergency, setting a target to reduce the carbon footprint of the Authority and the Borough by 50% by 2023 and to become carbon neutral by 2030. The Cabinet agenda today includes a report of the ongoing work programme and sets out the Authority's approach to meeting this policy ambition, with the expectation that an updated workplan will be brought back to Cabinet in 2022. The draft budget proposals include investment in the capacity needed to respond to the global climate emergency, and it is expected the level of investment required locally and supported nationally will become clearer over the course of 2022.

Despite all this, Cabinet will be aware that in challenging circumstances the priorities, as set out in the Our North Tyneside Plan, continue to be met and that the Authority has a good track record of delivering those priorities within the funding resources that are available. This is evidenced by the fact that Cabinet have delivered balanced outturns, without the need to use reserves, in each of the last three financial years.

Whilst the approach to Budget-setting this year continues to feel different due to the pandemic and there is a significant amount of risk and uncertainty, Cabinet will continue to plan for the future listening and focusing on the priorities of residents and businesses. This includes producing a balanced Budget for 2022/23 and a Medium-Term Financial Plan which is based on a reasonable and prudent set of assumptions. Despite the unknowns, the

residents and businesses that live and work within the Borough need certainty that the Authority is continuing to deliver services that meet their needs and that their money is being spent well.

1.5.4 Approach to Managing Uncertainty

Financial Planning has been carried out at a time of continued uncertainty as a result of increasing demand for some services due to Covid-19, the changing needs of the ageing population in North Tyneside and waiting for further details of a Fairer Funding formula. This section of the report sets out the key areas of risk and uncertainty and how the Mayor and Cabinet can approach the associated financial risks.

The Authority has continued to engage effectively with its NHS partners and has worked collaboratively with partners across the care sector. Adult Services continues to be heavily impacted by the Pandemic and other external factors. More recently the lack of capacity in the homecare market has seen care providers struggle to recruit and retain staff in a buoyant jobs market. The lack of homecare capacity has contributed to higher levels of short-term placements into residential care. As the NHS deals with addressing its backlog, Hospital discharges are higher than pre-pandemic leading to service capacity issue and the risk of more short-term placements in care homes which are difficult to change once in place. This has been addressed in the short term through additional provision of Home Care support by the Authority, and through a pilot Home Care project being delivered with NHS colleagues.

The Authority has been working to strengthen its approach to commissioning and demand management across the care sector, ensuring that services will meet individuals' needs, maintaining a sustainable care market and ensuring that all services offer value for money. This will take account of the changing nature of demand for adult social care services and the challenges facing adult social care nationally, as stated previously, will be significantly impacted by the Social Care Reform proposals.

The latest estimates of the continued financial impact of the COVID-19 pandemic are set out in the November Budget Monitoring report. Many of the additional costs, lost income and savings not achieved in the current year may continue to have an extended impact on the 2022/23 Budget. As of November 2021, the total estimated financial impact of COVID-19 was £19.318m. This has been funded by £7.261m of the Local Authority Support Grant, £1.335m of Income Compensation for Sales, Fees and Charges losses and £6.781m of COVID-19 service specific grants, leaving a gap of £3.941m for the Authority to fund. Further details of this are included in table 1 below.

Table 1: Estimated Financial Impact of COVID-19

Service	COVID-19 Impact	Costs Allocated to other Specific Grants	Net Impact of COVID-19
	£m	£m	£m
Commissioning & Asset Management	1.805	0.723	2.528
Environment Housing & Leisure	3.676	0.174	3.850
Adult Social Care	2.689	4.413	7.102
Children's Social Care and Public Health	4.153	0.782	4.935
Law and Governance	0.149	0.000	0.149
Central	0.167	0.000	0.167
Regeneration and Economic Development	0.000	0.051	0.051
Corporate Strategy	0.120	0.000	0.120
Resources	0.416	0.000	0.416
Total	13.175	6.143	19.318
Government Grants	(8.596)	(6.781)	(15.377)
2021/22 Net Impact			3.941

The approach to financial planning includes a risk assessment as to where some of the COVID-19 service impacts may continue into 2022/23. It is prudent to expect that there will be an ongoing financial impact and table 2 below sets out areas assessed as medium / high risk which will be closely monitored as Budget-setting activity progresses.

Table 2: Income and Expenditure Risk Assessment of the Potential Financial Impact of COVID-19 in Future Years

Income		Expenditure	
Area of Risk	Risk Assessment	Area of Risk	Risk Assessment
School Improvement	Amber	COVID-19 secure buildings	Green
Sport and Leisure	Amber	Demand in Children's Services	Red
Cultural Facilities	Amber	Adult Social Care	Red
Catering Services	Amber	Home to school transport	Red
Property Lettings	Amber	Increased bad debts	Amber

One of the key approaches to managing the range of financial risks is the ongoing review of the Authority's reserves and balances and any specific application/use to be considered. To that end, the Chief Finance Officer in consultation with the Cabinet Member for Resources and the Senior Leadership Team, is proposing to earmark £2.000m from the Strategic Reserve to manage the risk of the financial impact of the pandemic into 2022/23. In addition, a range of projects identified to mitigate current cost pressures across Adults and Children's Social Care services will result in the use of over £2.000m of the Change Reserve during 2022/23. It is also proposed, at this stage, to increase the Contingency Budget to £7.849m to as a reflection of ongoing risks associated with the delivery of Children's Services, delivery of Efficiency Savings and Inflation risks.

The overall level of general fund reserves increased to £85.187m at the end of 2020/21. The increase was principally as a result of a significant number of one-off grants the Authority received during 2020/21. The grants were received to address pressures and specific actions to be delivered in response to supporting residents, businesses and Authority service delivery through the impacts of COVID-19. It is expected most of those grant reserves will be used during 2021/22, leading to a significant fall in the overall level of reserves at the end of 2021/22. This is illustrated in Section 9 of Annex 1 to this report. The Reserves and Balances policy continues to be under review with the overall aim to maintain the Strategic Reserve at a level of £10.000m over the period of the Medium-Term Financial Plan.

Whilst there is still a significant level of uncertainty, the Authority will continue to deliver best practice as would be expected. That means there is a refreshed four-year Medium-Term Financial Plan for both the General Fund (GF) and Housing Revenue Account (HRA) alongside a five-year Capital Investment Programme. Those financial plans have been based on a benchmarked set of assumptions which have included information from HM Treasury, the Office of National Statistics, and the Office for Budget Responsibility, CIPFA, dialogue with the Society of Municipal Treasurers, as well as the local Treasurers across the LA7 and ANEC areas.

2022-2026 Medium-Term Financial Plan

1.5.5 General Fund

The Elected Mayor and Cabinet have worked with the Senior Leadership Team (SLT) since the summer to prepare the draft Budget proposals. The Budget planning assumptions used for the 2022-2026 Medium-Term Financial Plan have been revised based on national, local, and internal information.

Resources available to the Authority have been revised to take account of the potential impact of COVID-19 on Council Tax and Business Rates. The SLT have reviewed the anticipated growth and efficiency assumptions and where necessary these have been revised. Table 3 below shows the high level Medium-Term Financial Plan for 2022-2026; the estimated resources available do not include any assumptions for an increase in Council Tax. Taking all the factors into consideration, the initial Medium-Term Financial Plan for the General Fund indicated a “gap” of £10.852m to be addressed for 2022/23. Without actions over the four-year MTFP period, the cumulative impact was expected to be £27.163m.

Table 3: 2022-2026 Draft Medium-Term Financial Plan

	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m
Initial estimate of resources available	(164.542)	(170.417)	(170.950)	(172.949)
Spend assumptions	175.394	176.281	176.949	177.397
Gap/(surplus)	10.852	5.864	5.999	4.448
Cumulative Gap/(surplus)	10.852	16.716	22.715	27.163

The proposals above included the assumption that there will be no change to the Local Council Tax Support Scheme in terms of the level of contribution working age claimants are expected to make. Cabinet’s intention is to change the backdating rule for new claims from

4 weeks to 26 weeks (where appropriate), recognising the need to support those new to the system and where possible provide more support.

Provisional Local Government Finance Settlement 2022/23

Table 4 below shows the movement in income and expenditure as a result of the Provisional Settlement and other Government announcements made since the 29 November Cabinet meeting. The Authority's income has increased by £9.017m and expenditure has increased by £6.070m, giving a net increase in income of £2.947m.

Table 4: Provisional Settlement and other Government announcements

Movement since November Cabinet	£m
Resources	1.358
New grant funding 2022/23 Only - New Services Grant	(3.330)
New Grant Funding - Market Sustainability & Fair Cost of Care	(0.696)
Increase to Social Care Grant for 2022/23	(2.799)
NNDR Under indexing Compensation S31 Grant	(2.420)
Inflation uplifts Existing Grant - Lower Tier Services Grant	(0.016)
Inflation uplifts Existing Grant - Improved Better Care Fund	(0.281)
New Homes Bonus	0.062
Holiday Activities and Food Programme Grant	(0.810)
New Burden Funding - Local Audit Grant	(0.069)
New Burden Funding - Domestic Abuse	(0.016)
Total Income Movement	(9.017)
Improved Better Care Fund - Growth	0.281
Transport Levy - 6.75%	0.398
Impact of 1.25% increase in National Insurance	1.250
Social Care Pressures	2.407
Market Sustainability and Fair Cost of Care	0.696
Reduction to the Education Services Grant (CSSB)	0.143
Domestic Abuse New Burdens	0.016
Local Audit Grant	0.069
Holiday Activities and Food Programme Grant	0.810
Total Expenditure Movement	6.070
Total Net Increase in Income	(2.947)

The financial impact of the movement in income and expenditure as a result of the Provisional Settlement and other Government announcements on the net revenue Budget is show in table 5 below. The residual gap remaining for 2022/23 prior to any proposed increase in Council Tax is £7.905m.

Table 5: Financial impact of the movement in expenditure and income

	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m
Initial Gap	10.852	5.864	5.999	4.448
Movement in Income & Expenditure	(2.947)	4.651	(0.428)	(0.857)
Gap	7.905	10.515	5.571	3.591

1.5.6 Proposals to reduce the gap**General Fund**

The Medium-Term Financial Plan approved by full Council in February 2021 included a 1.99% general increase in Council Tax and a 3% adult social care precept for 2021/22. Government expectations included in the SR21 is that Local Government increases Council Tax by up to 1.99% and applies a 1% adult social care precept.

Should Cabinet consider the increases in Council Tax, based on current tax base estimates, this would raise approximately £3.185m of additional funding for next year (made up of £2.120m general Council Tax, 1.99%, and £1.065m from the adult social care precept, 1%). The precise final level of any change in Council Tax will be confirmed in February 2022 following a decision by full Council.

The Mayor and Cabinet have already made decisions which result in options in 2022/23 and 2023/24 as shown in table 6 below. The 2022/23 Efficiency Programme relating to prior years covers the following:

- (1) Contractual changes
- (2) Expenditure reduction
- (3) Income growth
- (4) Service provision – commissioning
- (5) Corporate

Table 6: 2022-2024 Efficiency Programme as at February 2021

Efficiency Programme	2022/23 £m	2023/24 £m
2018/19 Full Year Effect of Budget Proposals	(0.482)	0.000
2019/20 Full Year Effect of Budget Proposals	(0.500)	0.000
2020/21 Full Year Effect Budget Proposals	(0.625)	(1.035)
Total Prior Year Budget Proposals	(1.607)	(1.035)

In addition to the planned savings, the Elected Mayor and Cabinet are developing options for consideration to balance the General Fund over the next four years of the Medium-Term Financial Plan. The aim is to do this via a range of strategic activity which includes:

- (a) Workforce Planning: changing the workforce over the next four years where the need to change aligns to people’s plans and recruitment and skills needs;
- (b) Commissioning Planning: looking specifically at procurement, demand management testing joint provision with the NHS, direct service delivery and meeting need differently;

- (c) Digital Strategy: cash and efficiency benefits from investing in the Authority's priority projects and delivering the Digital Strategy; and
- (d) Asset Management Planning: investing capital to reduce revenue costs and improve the Minimum Revenue Provision position.

Draft proposals developed for the 2022-2026 MTFP are summarised in table 7 below

Table 7 Draft Efficiency Programme 2022-2026

Efficiency Programme 2022/23	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m
Workforce Planning	(0.600)	(0.500)	0.000	0.000
Commissioning Planning	(1.675)	(0.100)	(0.100)	(0.100)
Digital Strategy	(0.588)	(0.039)	(0.108)	(0.085)
Asset Management Planning	(0.250)	0.000	0.000	0.000
Total	(3.113)	(0.639)	(0.208)	(0.185)

1.5.7 General Fund Draft Budget Proposals

Cabinet's draft Budget proposals are based upon available information and judgements at the time of the writing of this report. There are several assumptions and judgements built into the figures presented that are outside the control of the Authority and need to be finalised. The impact of the Council Tax increases as set out in SR21 are as set out in table 8 below.

Table 8: Draft Medium-Term Financial Plan incorporating savings proposals and implications of 1.99% General Council Tax Increase and a 1% Adult Social Care Precept.

	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m
Draft estimate of resources available	(163.184)	(168.888)	(169.849)	(172.704)
Spend assumptions	171.089	179.403	175.420	176.295
Gap	7.905	10.515	5.571	3.591
2022-2024 Efficiency Programme	(1.607)	(1.035)	0.000	0.000
2022-2026 Efficiency programme	(3.113)	(0.639)	(0.208)	(0.185)
Revised Gap	3.185	8.841	5.363	3.406
Replenishment of the Strategic Reserve	0.000	1.500	1.500	1.000
Revised Gap	3.185	10.341	6.863	4.407
1.99 % Council Tax	(2.120)	(0.014)	(0.025)	(0.038)
1% ASC precept	(1.065)	0.000	0.000	0.000
Revised Gap	0.000	10.327	6.834	4.369
Cumulative Gap		10.327	17.165	21.534

These draft Budget proposals are subject to further review before they can be confirmed. The information to be assessed and finalised includes:

- The overall impact of the Spending Review 2021;
- The Final Local Government Finance Settlement announcements for 2022/23, including capital announcements and specific grants, including the Dedicated Schools Grant (DSG);
- Police and Crime Commissioner for Northumbria and the Tyne and Wear Fire and Rescue Authority Precepts (due February 2022);
- Levies, including the North of Tyne element of the Newcastle upon Tyne, North Tyneside, and Northumberland Combined Authority Transport Levy (due February 2022);
- Tyne and Wear Joint Service Budgets (due January/February 2022); and
- Consideration of the impact of the economic climate on the residents of the Borough and Council Taxpayers.

Therefore, as some external announcements are still to be received, it is recommended that Cabinet authorises the Elected Mayor, in conjunction with the Cabinet Member for Finance and Resources, Deputy Mayor and other Cabinet Members, to work with the Senior Leadership Team to continue their joint review of these proposals.

1.5.8 Housing Revenue Account

Financial Planning for the Housing Revenue Account (HRA) like the General Fund is driven by the Council Plan vision and priorities. The HRA will set a budget and updated four-year Medium-Term Financial Plan, supported by the updated 30-year Business Plan.

Rent increases for next year are based on the Consumer Price Index (CPI) rate, as at September, plus 1%. The CPI rate announced for September 2021 was 3.1% which leads to a proposed rent increase for 2022/23 of 4.1%. This increase will be used to ensure that the 30-year HRA Business Plan can be balanced, whilst meeting all the Mayor and Cabinet's key objectives, which includes maintaining the existing stock, meeting increased Affordable Homes ambitions, and taking steps to respond to the Authority's Climate Change Emergency, by funding increased sustainability measures and starting to address the decarbonisation agenda.

Like the General Fund, the HRA continues to face financial pressures, some of which have been increased by the COVID-19 pandemic. The continued roll out of Universal Credit and other welfare reforms brings greater pressure on tenants in terms of managing their finances in a time of rising inflation. The Authority continues to focus on supporting residents to sustain tenancies, and help tenants manage their money so that they do not end up in financial hardship or significant arrears.

During the current financial year there is clear evidence of shortages of certain key materials such as steel and wood, accompanied by increasing prices as a result along with the current upwards pressure on inflation, affecting both the capital programme and the day-to-day repairs.

The 2022/23 Budget and 4-year Financial Plan for the HRA are balanced with a small, planned contribution from reserves over the next 4 years as set out in table 9 below.

Table 9: Housing Revenue Account 2022-2026 Draft Medium-Term Financial Plan – Available Resources and Estimated Spend

	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m
Draft Estimate of Resources Available	(70.989)	(72.596)	(74.296)	(76.087)
Spend Assumptions	71.360	72.828	74.566	76.028
Net Gap/(surplus)	0.371	0.232	0.270	(0.059)

Housing Revenue Account- efficiency proposals

There are a number of areas where options have been developed for consideration to help balance the HRA and provide resources to move towards meeting Cabinet and tenants' ambitions. These have centred around:

- a) An ongoing review of bad debt provisions and the associated assumptions.
- b) A review of levels of in-year contingency provided within both the Management and Repairs budgets.
- c) Review of the approach to debt management within the Treasury Management Strategy for the HRA.
- d) Analysing Government rent policy to see if there is any likelihood of action to curb rent increases.
- e) Ensuring that the Authority continues to provide the funding necessary to meet the HRA elements of Cabinet's Affordable Housing ambitions.
- f) Ensure that the Authority has the resources available to continue supporting a programme of training and development through apprenticeships and the Working Roots scheme; and
- g) Identifying resources specifically to respond to the Council's declaration of a Climate Change Emergency, by undertaking sustainability measures within the housing stock that will reduce the Authority's carbon footprint and help move towards net carbon zero status.

1.5.9 2022-2027 Draft Investment Plan

The 2021-2026 Investment Plan totalling £244.333m was approved by full Council on 18 February 2021. Delivery of projects within the plan and progress to date has been reported to Cabinet as part of the bi-monthly Financial Management reports. Reprogramming of £19.603m has been identified as part of the process and this spend is now included in the 2022-2027 planned spend shown below.

Table 10: Summary of the Draft Investment Plan 2022-2027

Spend	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	Total £m
General Fund	36.617	3.494	19.178	15.435	17.312	112.036
Housing	27.814	28.100	30.651	32.126	34.046	152.737
Total	64.431	51.594	49.829	47.561	51.358	264.773

A schedule of the individual projects included in the draft Plan is attached as Appendix D (i). All projects are subject to the Authority’s Gateway process.

1.5.10 Dedicated Schools Grant (DSG)

Cabinet will be aware that school funding is a matter for the Department for Education; either by direct funding agreements with academy trusts or delegated by local authorities to schools where budget management is the delegated responsibility of each governing body. As in previous years, Cabinet will need to determine the local formula to distribute funding to mainstream schools and academies for the financial year 2022/23. The formula will apply directly to maintained schools for the financial year, and for academies it will form the basis for their funding, distributed by the Education, Skills and Funding Agency (ESFA), for the year starting 1 September 2022. The local formula must comply with statutory guidance, but within these confines the final decision on the formula rests with the Authority after consultation with schools and the Schools Forum.

As the Authority has already transitioned its Local Funding Formula to the National Funding Formula factor values no further changes are recommended. On 12 January 2022 Schools Forum received an update report outlining the DSG funding for 2022/23. Schools Forum continue to support and approved a deduction from the Schools block funding for Falling Rolls of £0.250m and Growth Funding £0.250m. The residual balance remaining has been distributed through the Local Funding Formula. To ensure affordability and providing for a Minimum Funding Guarantee of 2% capping has been applied at 4.99%.

At its meeting on 29 November 2021 Cabinet agreed (section 1.2) to authorise the Director of Resources, in consultation with the Director of Commissioning and Asset Management, the Cabinet Member for Children, Young People and Learning and the Cabinet Member for Finance and Resources, to undertake resource allocations to schools for 2022/23 in line with the school funding arrangements set out in that report. Resource allocations to schools have been submitted to the ESFA on 21 January 2022 as required by the deadline.

Table 11: Indicative Dedicated Schools Grant funding allocation 2022/23

	Schools Block £m	CSS Block £m	Early Years Block £m	High Needs Block £m	Total DSG 2022/23 £m
DSG Settlement	139.273	1.724	13.971	29.820	184.788

Dedicated Schools Budget - High Needs Block Dedicated Schools Grant

North Tyneside, like many local authorities both regionally and nationally, is experiencing an increase in the numbers of children with Special Education Needs and Disabilities (SEND). The number of children with an Education Health and Care Plan (EHCP) continues to increase and the complexity of the needs of those children and young people continues to grow. Responding to this increase in needs is creating pressure on the High Needs block of the Dedicated Schools Grant (DSG).

Following SR21, £325m additional High Needs funding has been allocated, of which North Tyneside will receive £1.073m, this is included in the High Needs block 2022/23 shown in table 11 above). This is on top of the DSG High Needs block calculated under the National Funding Formula and is subject to the same DSG grant conditions. This extra funding recognises the additional costs that local authorities and schools will face in the coming year, which were not foreseen when the original High Needs block allocations were made, including the Health and

Social Care Levy. The additional funding also takes into account that colleges and other providers offering extra hours of study to students with high needs may require extra high needs top-up funding to support those students.

The pressure within High Needs has continued to increase in 2021/22 with a forecast in-year outturn variance of £4.091m, bringing the estimated cumulative pressure to £12.965m. As at November 2021 the forecast High Needs expenditure was £30.509m, therefore despite the increase in funding the allocation for 2022/23 would not be sufficient to fund current expenditure levels. The Authority will continue to closely monitor the financial position for High Needs in 2022/23.

Where a local authority has an overall deficit on the DSG of 1% or more, it is required to submit a recovery plan to the Department for Education (DfE) setting out how it plans to bring the overall DSG account into balance. The Authority has a draft plan that is in place and is working with the DfE to ensure delivery and to bring the DSG back into financial balance over a five-year period.

1.6 Decision options:

Option 1

Cabinet can agree the draft proposals set out in this report.

Option 2

Cabinet can suggest that further / different options are considered by the Senior Leadership Team and be reported back to Cabinet for further consideration.

Option 1 is the recommended option.

1.7 Reasons for recommended option:

Due to external information still to be received, Cabinet is not able to finalise setting its proposed Council Tax level for 2022/23 in relation to the General Fund. This report will form the basis of Budget engagement and scrutiny over the next two months, but further work will inevitably be required before final decisions are made on the budgets for next year, hence the authorisation recommendation referred to in paragraph 1.6 above.

1.8 Appendices:

Annex 1 2022-2026 Financial Planning and Budget Process – Cabinet’s Initial Budget Proposals

Appendix A 2021-2025 Our North Tyneside Plan

Appendix B (i) 2022-2026 General Fund Medium-Term Financial Plan

Appendix B (ii) 2022-2026 General Fund Budget Assumptions

Appendix C (i) 2022-2026 HRA Financial Plan, Reserves and Contingency Movement

Appendix C (ii) 2022-2026 HRA Business Plan

Appendix D (i) 2022-2027 Investment Plan

Appendix D (ii)	2022-2027 HRA Summary Investment Plan
Appendix D (iii)	2022-2026 Prudential Indicators
Appendix D (iv)	2022-2027 Capital Investment Strategy
Appendix E (i)	2022/23 Treasury Management Statement, Annual Investment Strategy and Credit Criteria
Appendix E(ii)	2022/23 Treasury Management Practices
Appendix F	2022/23 Budget Engagement Summary
Appendix G	2022/23 Reserves and Balances Policy
Appendix H	2022/23 Timetable
Appendix I	2022/23 Report of the Overview, Scrutiny and Policy Development Committee – January 2022
Appendix J	Glossary

1.9 Contact officers:

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1.10 Background information:

The following background papers/information have been used in the compilation of this report and are available at the office of the author:

- 2022-2026 Financial Planning and Budget Process, incorporating the Council Plan and associated Budget Engagement Strategy, Cabinet 29 November 2021. The report items are as follows:

<https://democracy.northtyneside.gov.uk/documents/g640/Public%20reports%20pack%2029th-Nov-2021%2018.00%20Cabinet.pdf?T=10>

- 2022-2026 Financial Planning and Budget Process, incorporating the Council Plan and associated Budget Engagement Strategy, Cabinet 20 September 2021. The report items are as follows:

<https://democracy.northtyneside.gov.uk/ieListDocuments.aspx?CId=174&MId=426&Ver=4>

- CIPFA local authority reserves and balances;

<http://www.cipfa.org/policy-and-guidance/technical-panels-and-boards/local-authority-accounting-panel/laap-bulletins/laap-99>

- 2021/22 Financial Management Report to 30 September 2021 – Cabinet 29 November 2021;

<https://democracy.northtyneside.gov.uk/ieListDocuments.aspx?CId=174&MId=429&Ver=4>

- Autumn Budget and Spending Review 2021;

<https://www.gov.uk/government/publications/autumn-budget-and-spending-review-2021-documents>

- Budget Engagement Equality Impact Assessment
- Council Tax Equality Impact Assessment

The report also refers to other documents which are available at the office of the author:

- 2022/23 Efficiency Business Cases;
- Constitution; and
- Annual Governance Statement.

PART 2 – COMPLIANCE WITH PRINCIPLES OF DECISION MAKING

2.1 Finance and other resources

The financial implications arising from this report are appraised as part of the decisions made about what will be included in the Authority's Financial Plan, incorporating the 2022/23 Budget-setting process. Decisions on the Budget in relation to the General Fund, Housing Revenue Account, Dedicated Schools Grant, Investment Plan, Treasury Management Statement and Annual Investment Strategy need to be made within the overall context of the resources available to this Authority and within the legal framework for setting budgets. The Authority will need to closely examine the links with its key funding partners and their proposed financial plans, including an assessment of the impact of any grant fall-out over the proposed four-year resource planning period.

The report highlights that at this stage a further £3.185m of savings are required to balance the 2022/23 Budget, and over MTFP period savings of £21.534m are required. The Provisional Local Government Finance Settlement was announced on 16 December 2021 full details of the Settlement are included in Annex 1. The Settlement announced confirms

allocations for 2022/23 only, the Authority will have to wait until the Settlement announcement in December 2022 for confirmation of funding arrangements for 2023/24 and 2024/25. There continues to be a high level of uncertainty when considering financial planning over the medium to longer term.

Cabinet and Council need to have due regard to the Chief Finance Officer's advice in relation to the levels of reserves and balances proposed as part of the four-year Medium-Term Financial Plan for 2022-2026, as issued in guidance from the Chartered Institute of Public Finance & Accountancy (CIPFA) in July 2014. A provisional statement to Council by the Chief Finance Officer is included in the Annex to this report.

2.2 Legal

This report, setting out the 2022-2026 Financial Planning and Budget; draft Cabinet Proposals, has been prepared in compliance with the Authority's Budget & Policy Framework Procedure Rules contained in the Authority's Constitution. As stated in the body of the report, once approved by Cabinet the draft proposals will be submitted to the Overview, Scrutiny and Policy Development Committee as part of the Budget-setting process. The outcome of that Committee's review will be reported to Cabinet on 7 February 2022 so that the review can be considered by Cabinet prior to the final proposals for 2022-2026 Financial Planning and the 2022/23 Budget being submitted to full Council for Approval.

In accordance with legislative requirements and the Authority's Budget and Policy Framework decisions as to the Authority's Budget is a matter for full Council.

2.3 Consultation/community engagement

2.3.1 Internal Consultation

Each Cabinet Member has been consulted on the individual proposals put forward in this report, with regular discussions held between the Senior Leadership Team, the Elected Mayor and Cabinet.

2.3.2 External Consultation/Engagement

The Authority is committed to being an organisation that works better for residents and to ensure that it listens and cares. This commitment includes giving residents and other key stakeholders an opportunity to be involved in the Financial Planning and Budget process.

The Authority's overall approach to engagement ensures that the public have opportunities to have their say throughout the year, through a series of different methods, including engaging with the Elected Mayor, Cabinet and ward members and through activities such as the Big Community Conversation. Due to the restrictions of the Covid Pandemic face-to-face engagement has been limited but the Authority has increased the amount of online engagement which included the first ever virtual State of The Area event and interactive engagement regarding the North Shields Master Plan.

In all its engagement activity, the Authority is committed to ensuring that residents with protected characteristics, as set out in the 2010 Equality Act, can participate. In line with this an Equality Impact Assessment has been undertaken on the 2022/2023 Budget Engagement Strategy.

2.4 Human rights

All actions and spending plans contained within the Budget are fully compliant with national and international human rights law. For example, Article 10 of the European Convention on Human Rights provides for a qualified right to freedom of expression, including the freedom to 'hold opinions and to receive and impart information and ideas without interference by public authority'. Article 8 of the Convention states that everyone has the qualified right to respect for private and family life and their home.

2.5 Equalities and diversity

In undertaking the Budget-setting process the Authority's aim will always be to secure compliance with its responsibilities under the Equality Act 2010 and the Public Sector Equality Duty under that Act.

To achieve this, Equality Impact Assessments (EIA) have been carried out on the Budget Engagement process (as reported at Cabinet on 29 November 2021) and the proposed Council Tax increases (available in the background documents to this report), Initial assessments have been made on initiatives being developed under the Authority's Efficiency Programme.

A cumulative impact assessment has been undertaken. Based on the information provided, this assessment concludes that any potential negative impacts identified have been mitigated. However as specific initiatives within the Efficiency Programme develop, due consideration must be given to potential impacts on those with protected characteristics

2.6 Risk management

Individual projects within the Financial Plan and Budget are subject to full risk reviews. For larger projects, individual project risk registers are / will be established as part of the Authority's agreed approach to project management. Risks will be entered into the appropriate operational, strategic, corporate or project risk register(s) and will be subject to ongoing management to reduce the likelihood and impact of each risk.

2.7 Crime and disorder

The Authority has in place a range of services that promote the reduction of crime and disorder within the Borough and are funded through the annual Budget and are included in the Medium-Term Financial Plan. Under the 1998 Crime and Disorder Act, local authorities have a statutory duty to work with partners on the reduction of crime and disorder.

2.8 Environment and sustainability

The Our North Tyneside Plan states that "We will reduce the carbon footprint of our operations and will work with partners to reduce the Borough's carbon footprint." A number of the proposals will contribute to this including those to reduce the Authority's energy consumption. The environmental and sustainability aspects of individual proposals will be assessed in detail as and when agreed and implemented.

PART 3 - SIGN OFF

• Chief Executive X

• Directors(s) of Service X

• Mayor/Cabinet Member(s) X

• Chief Finance Officer X

• Monitoring Officer X

• Assistant Chief Executive X