



Contact: Jane Creer
Direct : 020 8132 1211
e-mail: jane.creer@enfield.gov.uk
Democracy@enfield.gov.uk

THE CABINET

AGENDA

Wednesday, 21st February, 2024 at 7.00 pm in the Conference Room, Civic Centre, Silver Street, Enfield, EN1 3XA

Membership:

Councillors : Nesil Caliskan (Leader of the Council), Ergin Erbil (Deputy Leader of the Council), Abdul Abdullahi (Cabinet Member for Children's Services), Chinelo Anyanwu (Cabinet Member for Public Spaces, Culture and Local Economy), Alev Cazimoglu (Cabinet Member for Health and Social Care), Susan Erbil (Cabinet Member for Licensing, Planning and Regulatory Services), Rick Jewell (Cabinet Member for Environment), Tim Leaver (Cabinet Member for Finance and Procurement), Gina Needs (Cabinet Member for Community Safety and Cohesion), George Savva MBE (Cabinet Member for Social Housing), Mustafa Cetinkaya (Associate Cabinet Member (Enfield South East)), Ayten Guzel (Associate Cabinet Member (Non-geographical)), Ahmet Hasan (Associate Cabinet Member (Enfield North)) and Chris James (Associate Cabinet Member (Enfield West))

Associate Cabinet Members (Invitees)

Councillors : Mustafa Cetinkaya (Enfield South East), Ayten Guzel (Non-geographical), Ahmet Hasan (Enfield North) and Chris James (Enfield West)

Note: Conduct at Meetings of the Cabinet

Members of the public and representatives of the press are entitled to attend meetings of the Cabinet and to remain and hear discussions on matters within Part 1 of the agenda which is the public part of the meeting. They are not however, entitled to participate in any discussions.

PART 1

1. APOLOGIES FOR ABSENCE

2. DECLARATIONS OF INTEREST

Members of the Cabinet are invited to identify any disclosable pecuniary, other pecuniary or non pecuniary interests relevant to items on the agenda.

3. DEPUTATIONS

To note, that no requests for deputations have been received for presentation to this Cabinet meeting.

4. MINUTES (Pages 1 - 8)

To confirm the minutes of the previous Cabinet meeting held on 17 January 2024.

5. BUDGET REPORT 2024/25 AND MEDIUM TERM FINANCIAL PLAN (Pages 9 - 196)

A report from the Executive Director – Resources is attached. **(Key decision – reference number 5683)**

6. COUNCIL TAX SUPPORT SCHEME 2024/25

A report from the Executive Director – Resources is attached. **(Key decision – reference number 5715)**

TO FOLLOW

7. CAPITAL STRATEGY & CAPITAL PROGRAMME 2024/25 (Pages 197 - 228)

A report from the Executive Director – Resources is attached. **(Key decision – reference number 5669)**

8. HOUSING REVENUE ACCOUNT (HRA) BUDGET AND RENT SETTING 2024-25 (Pages 229 - 262)

A report from the Executive Director – Resources and Strategic Director of Housing and Regeneration is attached. **(Key decision – reference number 5670)**

9. HOUSING REVENUE ACCOUNT (HRA) BUSINESS PLAN - ANNUAL REVIEW (Pages 263 - 286)

A report from the Executive Director – Resources and Strategic Director of Housing and Regeneration is attached. **(Key decision – reference number**

5667)

10. 2024/25 TREASURY MANAGEMENT STRATEGY (Pages 287 - 344)

A report from the Executive Director – Resources is attached. **(Key decision – reference number 5668)**

11. QUARTER 3 2023/24 REVENUE FORECAST UPDATE (Pages 345 - 390)

A report from the Executive Director – Resources is attached. **(Non Key)**

12. SCHOOLS CAPITAL PROGRAMME STRATEGIC DELIVERY PLAN 2023/24 - 2024/25 - UPDATE ON PROGRESS (Pages 391 - 412)

A report from the Executive Director – People is attached. **(Key decision – reference number 5677)**

(This item contains exempt information as defined in Paragraph 3 (information relating to the financial or business affairs of any particular person – including the authority holding that information) of Schedule 12A to the Local Government Act 1972, as amended).

13. DATE OF NEXT MEETING

To note that the next meeting of the Cabinet is scheduled to take place on Wednesday 13 March 2024 at 7.00pm.

14. EXCLUSION OF THE PRESS AND PUBLIC

To consider passing a resolution under Section 100(A) of the Local Government Act 1972 excluding the press and public from the meeting for the items of business listed on part 2 of the agenda on the grounds that they involve the likely disclosure of exempt information as defined in those paragraphs of Part 1 of Schedule 12A to the Act (as amended by the Local Government (Access to Information) (Variation) Order 2006). (Members are asked to refer to the part 2 agenda.)

AGENDA – PART 2

15. SCHOOLS CAPITAL PROGRAMME STRATEGIC DELIVERY PLAN 2023/24 - 2024/25 - UPDATE ON PROGRESS

Item 12 above refers.

16. MERIDIAN WATER OPTIMISATION BUSINESS CASE (Pages 413 - 426)

A report from the Development Director (Meridian Water) is attached. **(Key decision – reference number 5615)**

(This item contains exempt information as defined in Paragraph 3 (information relating to the financial or business affairs of any particular person – including the authority holding that information) of Schedule 12A to the Local Government Act 1972, as amended).

CABINET - 17.1.2024

**MINUTES OF THE MEETING OF THE CABINET
HELD ON WEDNESDAY, 17 JANUARY 2024****COUNCILLORS**

- PRESENT** Ergin Erbil (Deputy Leader of the Council), Abdul Abdullahi (Cabinet Member for Children's Services), Chinelo Anyanwu (Cabinet Member for Public Spaces, Culture and Local Economy), Susan Erbil (Cabinet Member for Licensing, Planning and Regulatory Services), Rick Jewell (Cabinet Member for Environment), Tim Leaver (Cabinet Member for Finance and Procurement), George Savva MBE (Cabinet Member for Social Housing)
- ABSENT** Nesil Caliskan (Leader of the Council), Alev Cazimoglu (Cabinet Member for Health and Social Care) and Gina Needs (Cabinet Member for Community Safety and Cohesion)
- OFFICERS:** Ian Davis (Chief Executive), Tony Theodoulou (Executive Director – People), Kevin Bartle (Interim Director of Finance), Joanne Drew (Strategic Director of Housing and Regeneration), Perry Scott (Executive Director - Environment and Communities), Olga Bennet (Director of Finance: Capital & Commercial), Annette Trigg (Strategic Head of Corporate Finance), Terry Osborne (Director of Law and Governance), and Jane Creer (Secretary)
- Also Attending:** Associate Cabinet Members (Invitees): Councillor Mustafa Cetinkaya (Enfield South East), Councillor Ayten Guzel (Non-geographical), Councillor Ahmet Hasan (Enfield North) and Councillor Chris James (Enfield West)
Local press representative
Members and officers observing

1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Nesil Caliskan, Alev Cazimoglu, and Gina Needs. In the absence of the Leader of the Council, Councillor Ergin Erbil chaired the meeting as Deputy Leader of the Council.

2 DECLARATIONS OF INTEREST

There were no declarations of interest.

3 DEPUTATIONS

CABINET - 17.1.2024

NOTED that no requests for deputations had been received for presentation to this Cabinet meeting.

4 MINUTES

AGREED that the minutes of the previous meeting of the Cabinet held on 15 November 2023 be confirmed as a correct record.

5 QUARTERLY CORPORATE PERFORMANCE REPORT (Q2)

Cllr Ergin Erbil (Deputy Leader of the Council) introduced the report of the Chief Executive, setting out the performance in delivering on the Council priorities and the progress being made against the key priority indicators for Enfield. Progress on Council Plan 2023-26 priorities was highlighted, including improved performance in recycling, and removal of fly tipping, and a decrease in percentage of adults who smoke. There had been substantial improvement in performance on planning applications, and Cllr Susan Erbil was thanked for her work on this. The rate of care leavers who were in education, employment or training was also noted as being the highest since data recording began in January 2019.

In response to members' queries, further details were provided on actions to address rates of obesity in school children.

DECISION: The Cabinet agreed to note the progress being made against the key priority indicators for Enfield.

The report sets out the options considered, if any, and the reasons for the recommendations and the decision.

(Non Key)

6 HOUSING SERVICES DOMESTIC ABUSE POLICY 2023 - 2026

Cllr George Savva (Cabinet Member for Social Housing) introduced the report of the Strategic Director of Housing and Regeneration, seeking approval of the new Housing Services Domestic Abuse Policy for publication and implementation. The number of domestic abuse incidents in Enfield was sadly noted to be increasing, including incidents involving council housing tenants. The Council was committed to working with Police and other agencies to end domestic abuse, and was a White Ribbon Accredited local authority. Domestic abuse was noted as a contributory factor in homelessness, and often affected children too. The policy would meet the legal duties of the local authority, and set out clear standards and principles to prioritise safety, support victims and provide responsive and co-ordinated services.

In response to members' queries, the Council's zero tolerance to perpetrators of domestic abuse was reiterated, and that it would continue to meet requirements for White Ribbon accreditation. Further details were provided on support to children living in a property where abuse was taking place.

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DECISION: The Cabinet agreed to approve the Housing Services Domestic Abuse Policy 2023-2026.

The report sets out the options considered, if any, and the reasons for the recommendations and the decision.

(Key decision – reference number 5674)

7 HOUSING REVENUE ACCOUNT (HRA) PERIOD 8 FORECAST OUTTURN REPORT 2023-24

Cllr George Savva (Cabinet Member for Social Housing) introduced the report of the Executive Director – Resources, providing an update of the HRA Period 8 forecast outturn position for 2023-24. Investment in building safety and decency, and the new homes programme was highlighted. There was a continued impact from cost pressures and inflation on construction in particular.

Steps to prevent further overspend on the HRA budget were advised, including in respect of responsive repairs management. Members also noted progress on decanting Walbrook, Shropshire and Cheshire Houses.

DECISION: The Cabinet agreed to note the Period 8 forecast outturn position for 2023/24 for both revenue and capital.

The report sets out the options considered, if any, and the reasons for the recommendations and the decision.

(Non Key)

8 2023/24 CAPITAL PROGRAMME FINANCIAL MONITORING REPORT AS AT 31 OCTOBER 2023

Cllr Tim Leaver (Cabinet Member for Finance and Procurement) introduced the report of the Executive Director – Resources, providing an update on the 2023/24 capital programme. The entire budget for capital was reviewed at November 2023 Council and this update was broadly in line with those intentions.

In response to members' queries in respect of the implications of Reinforced Autoclaved Aerated Concrete (RAAC) in school buildings, officers confirmed from the Department for Education that all Enfield schools had now been checked and RAAC was found in only one of them, and appropriate funding was being negotiated. In respect of the Mental Health Hub provision, this was a manifesto commitment and Cabinet approval was anticipated in the next few months.

DECISION: The Cabinet agreed to note:

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I. Full year forecast capital expenditure for 2023/24 is £242.5m, including £115.5m for the Housing Revenue Account (HRA), £69.3m for Meridian Water and £17.6m for Companies.

II. Actual capital expenditure from the beginning of the year to 31 October is £77.4m, which is 32% of full year forecast. The largest General Fund variances to forecast are within Meridian Water and Companies.

III. Budget reductions of £5.5m and grant / s106 funded growth of £1.4m in Period 8.

IV. The forecast of £139.0m borrowing in 2023/24 to deliver the capital programme (£16.5m core services, £50.m Meridian Water, £15.5m Companies loan drawdowns and £57.0m HRA).

V. HRA and Companies forecasts are reported in separate papers on the meeting agenda.

The report sets out the options considered, if any, and the reasons for the recommendations and the decision.

(Non Key)

9 2023/24 TREASURY MONITORING REPORT AS AT 23 NOVEMBER 2023

Cllr Tim Leaver (Cabinet Member for Finance and Procurement) introduced the report of the Executive Director – Resources, providing information on the activities of the Council's Treasury Management function over the eight months to 30th November 2023. The economic context in respect of inflation and rise in interest rates was highlighted. Attention was drawn to the maturity structure of the Council's debt portfolio and that it had borrowed prudently and long term.

In response to members' queries, it was confirmed that the Council was meeting its capital financing targets.

Officers confirmed that it was not required for this paper to be submitted to Council.

DECISION: The Cabinet agreed to note the Treasury Management monitoring report.

The report sets out the options considered, if any, and the reasons for the recommendations and the decision.

(Non Key)

10 MEDIUM TERM FINANCIAL PLAN (2024/25 TO 2028/29)

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Cllr Tim Leaver (Cabinet Member for Finance and Procurement) introduced the report of the Executive Director – Resources, setting out information in relation to the Council’s budget, how the estimated budget gap is expected to be met through a variety of measures, and seeking approval of a suite of savings. The economic context and government funding decisions were highlighted. It was confirmed that the budget has been balanced for 2024/25, dependent on proposed savings, Council Tax increase, review of the Council Tax Support Scheme, and grant to Adult Social Care.

In response to members’ queries, further details were confirmed regarding the provisional Local Government Finance Settlement, and that Enfield was not fairly funded. On behalf of the Cabinet, Cllr Leaver and all the officers involved were thanked for their hard work towards bridging the budget gap.

DECISION: The Cabinet agreed to:

- I. Note that the budget has been balanced for 2024/25 subject to:
 - (a) The recommended level of Council tax increase;
 - (b) The implementation of the recommended Council Tax Support scheme changes;
 - (c) Approval and achievement of the further recommended set of savings and income proposals.
- II. Note the intention to increase Council Tax by 4.99% (2.99% core and 2.00% Adult Social Care Precept) for 2024/25, the maximum allowable without breaching referendum limits.
- III. Note the forecast budget gap of £85.763m across the entire period covered by the medium term financial plan, of which £25.375m is in 2025/26.
- IV. Note that whilst the 2024/25 budget is balanced subject to the points set out in paragraph (I) above, there is now an increased forecast overspend of circa £29m for 2023/24 (note this is indicative at the time of writing this report).
- V. Note the details announced in the Chancellor’s Autumn Statement, which was delivered on 22nd November 2023 and the Local Government Policy statement on 5th December 2023.
- VI. Note the outcome of the provisional Local Government Finance Settlement as described in paragraph 7 of the report.
- VII. Note that the smaller Business Rate Pool of eight London boroughs including Enfield will extend for a further year in 2024/25.
- VIII. Note the update on funding in paragraphs 32 to 49 and spending pressures set out in paragraphs 50 to 64 of the report.
- IX. Approve the proposed further income and savings proposals brought forward in January of £7.026m for 2024/25 set out in Appendix D(iii) of the report comprising:

CABINET - 17.1.2024

- (a) £4.210m from efficiencies and,
- (b) £2.816m from receipts and income generation.

X. Note that the income and savings proposals set out in the report are being recommended for approval subject to consultation and assessment of the equality implications where relevant.

XI. Note the intended use of £1.021m Council Tax surplus within the 2024/25 General Fund revenue budget.

XII. Note the use of reserves in 2024/25 to meet welfare costs set out in paragraphs 75 to 79 of the report.

XIII. Note the overall forecast level of reserves over the medium term, ensuring the Council's financial sustainability set out in paragraphs 80 to 87 of the report.

XIV. Note the proposed fees and charges (subject to Council approval) set out in Appendices G to K of the report and the continuation of the flexibility introduced in 2021/22 for these to be varied in year where appropriate.

The report sets out the options considered, if any, and the reasons for the recommendations and the decision.

(Key decision – reference number 5682)

11 DATE OF NEXT MEETING

NOTED the next meeting of the Cabinet was scheduled to take place on Wednesday 21 February 2024 at 7:00pm.

12 EXCLUSION OF THE PRESS AND PUBLIC

A resolution was passed under Section 100(A) of the Local Government Act 1972 excluding the press and public from the meeting for the items of business listed on Part 2 of the agenda on the grounds that they involve the likely disclosure of exempt information as defined in those paragraphs of Part 1 of Schedule 12A to the Act (as amended by the Local Government (Access to Information) (Variation) Order 2006).

13 2023/24 COMPANIES FINANCIAL MONITORING REPORT AS AT 31 OCTOBER 2023

Cllr Tim Leaver (Cabinet Member for Finance and Procurement) introduced the report of the Executive Director – Resources, setting out confidential financial performance information in respect of Council companies.

DECISION: The Cabinet agreed to note the confidential financial performance information provided by the individual Council companies.

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The report sets out the options considered, if any, and the reasons for the recommendations and the decision.

(Non Key)

The meeting ended at 7.59 pm.

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London Borough of Enfield

| | |
|--------------------------------------|---|
| Report Title | Budget Report 2024/25 and Medium Term Financial Plan 2024/25 to 2028/29 |
| Report to | Cabinet |
| Date of Meeting | 21 February 2024 |
| Cabinet Member | Cllr Tim Leaver, Cabinet Member for Finance & Procurement |
| Executive Director / Director | Fay Hammond, Executive Director Resources |
| Report Author | Neil Goddard (neil.goddard@enfield.gov.uk) |
| Ward(s) affected | All |
| Key Decision Number | KD5683 |
| Classification | Part 1 Public |
| Reason for exemption | N/A |

Purpose of Report

1. The purpose of this report is to set the Revenue Budget for 2024/25 and the Council's Medium Term Financial Plan (MTFP) 2024/25 to 2028/29. It also sets the Council Tax levels for the 2024/25 financial year including the Greater London Authority (GLA) precept.
2. The budget has been set in a challenging economic environment with high inflation, increases in interest rates, cost pressures Temporary Accommodation and constrained levels of govt funding. The report sets out how the budget has been balanced through income and savings proposals, increases in Council Tax and Business Rates, changes to the Council Tax support scheme and government funding.
3. A net revenue budget of £318.530m for 2024/25, an 11.01% increase when compared with 2023/24.
4. These proposals are the culmination of the 2024/25 budget planning process and provide information on:
 - i. the financial outlook for the Council and its services
 - ii. the details of the Local Government Finance Settlement
 - iii. the outcome of the recent budget consultation exercise
 - iv. the details of the Council Tax

- v. the Council's Medium Term Financial Plan over the next five years including savings proposals and pressures included in the Medium Term Financial Plan
 - vi. the appropriate level for the Council's contingencies, balances and earmarked reserves alongside the budget risks and uncertainties.
5. The report also makes recommendations regarding the Schools' Budget.
 6. The Budget has been developed alongside the Ten Year Capital Strategy and Capital programme 2024/25 to 2033/34 and the Ten Year Treasury Management Strategy 2024/25 to 2033/34; these are both separate reports on this agenda.

Recommendations

7. Cabinet recommends to Council:
 - i. To agree to the budget set for 2024/25 and to agree the Medium Term Financial Plan, including:
 - a. A net revenue budget of £318.530m for 2024/25, an 11.01% increase when compared with 2023/24.
 - b. The pressures set out in Appendix 6 totalling £48.6m in 2024/25, which include:
 - £11.4m for Demographic pressures within Adults and Children's Social Care and SEN Transport to reflect growing demand in these areas.
 - £17.2m of Inflation and pay award funding
 - £7.7m for Homelessness pressures
 - £2.4m increase in Capital Financing included within the pressures figure, with £11.9m is set aside for Capital Financing over the lifetime of the current MTFP.
 - c. full year effects of prior year savings and income totalling a positive value of £1.322m (due to reversal of one-off savings and reassessment of deliverability of savings previously agreed) set out in Appendix 7.
 - d. the new savings of £10.690m and income proposals of £5.878m in 2024/25 set out in Appendix 8.
 - e. increased Government funding of a net increase of £6.6m (£8.4m for social care in 2024/25, a £1.4m increase in Revenue Support Grant; less £3.2m reduction in other core Government grant funding (excluding business rates)).
 - f. total business rates income for 2024/25 at £98.5m, an increase of £9.2m on 2023/24 and £164.1m for Council Tax, an increase of £17.2m.
 - g. the use of one-off funding sources, comprising of:
 - £3.0m benefit from continuing to be a member of the 8 authority Business Rate pool, and
 - £1.0m Collection Fund surplus.

- h. to note the gap remaining in the MTFP for 2025/26 of £30.267m; and of £85.995m for the period 2025/26 to 2028/29 and the actions being taken to address this challenging position.
8. Cabinet is recommended to:
 - ii. With regard to the Revenue Budget for 2024/25 to recommend to Council to set the Council Tax Requirement for Enfield at £164.118m in 2024/25; and
 - iii. Recommend to Council to set the Council Tax at Band D for Enfield's services for 2024/25 at £1,594.08, being a 2.99% general Council Tax increase (£1,360.37) and a 2.00% Adult Social Care Precept (£233.71). The total Enfield element represents an increase of £1.45 per week for a Band D property.
 - iv. Note, the Council will levy a Council Tax of £471.40 at Band D on behalf of the Greater London Authority which is an 8.58% increase; equivalent to an increase of £0.72 per week for a Band D property.
 - v. Note, in total the impact of these proposals will be total Council Tax of £2,065.48 at Band D, a 5.79% increase on the 2023/24 level, equivalent to an increase of £2.17 per week for a Band D property.
 - vi. Approve, in accordance with the Levelling Up and Regeneration Act 2023, the revised discretionary power to levy a Council Tax premium of 100% in respect of second homes from the 1st April 2025. (paragraphs 62 to 63).
9. Cabinet recommends to Council that it agrees the planned flexible use of capital receipts in 2023/24 being £2.184m and approves the planned flexible use of capital receipts in 2024/25, being £1.0m (paragraphs 139 to 145 and Appendix 18).
10. Cabinet is also recommended to approve that any in year changes required to the Flexible Use of Capital Receipts strategy is delegated to the Executive Director of Resources in consultation with the Cabinet Member for Finance and Procurement and reported to Cabinet in the quarterly Revenue Monitoring reports.
11. Cabinet recommends to Council that it agrees the changes in Fees and Charges for 2024/25 as set out in paragraph 137 and 138 and Appendices 12 to 17 and to note the MTFP Update report to Cabinet in January recommended to Council to delegate authority to Executive Directors and Directors to negotiate discounts and make in year amendments where appropriate.
12. Cabinet is recommended to note the feedback from the Budget Consultation at Appendix 19a.
13. Cabinet is recommended to note the minutes of the Overview and Scrutiny Committee Meeting on 15 January 2024 which are set out in Appendix 19b of this report.
14. Cabinet is recommended with regard to the robustness of the 2024/25 budget and the adequacy of the Council's earmarked reserves and balances to:

- i. note the risks and uncertainties inherent in the 2024/25 budget and the MTFP (paragraphs 157 to 161) and agree the actions in hand to mitigate them;
 - ii. note the advice of the Executive Director of Resources regarding the recommended levels of contingencies, balances and earmarked reserves (paragraphs 36 to 39 and Appendix 1a) when making final decisions on the 2024/25 budget;
 - iii. agree the recommended levels of central contingency and general balances (paragraphs 128 to 136);
 - iv. Note the use of reserves in 2024/25 to meet welfare costs set out in paragraphs 110 to 116, to support households in financial crisis; and
 - v. Note the overall forecast level of reserves over the medium term, ensuring the Council's financial sustainability set out in paragraphs 128 to 136.
15. Cabinet recommends to Council that it agrees the Schools Budget for 2024/25 (paragraphs 169 to 179 and Appendix 22).

Background and Options

16. The financial position for Local Government as a whole is challenging. A recent briefing by London Councils suggested that councils across London expect to overspend on budgets in 2023/24 by over £600m in total and the Autumn Statement and subsequent final settlement has done little to alleviate the problems across the sector and especially in Enfield.
17. Cost pressures in Children's Services, Adults Services, inflation increases, and Temporary Accommodation have all contributed to the budget gap.
18. As set out in this and previous reports the increase in government grant funding is insufficient to meet all of our cost pressures. The Council has taken action to control costs through our revised capital strategy, cost control panels in Children's Services, demand management in Adult Social Care (ASC), in addition to identifying savings and the potential changes in the Council Tax Support Scheme and implementing the expected 4.99% increase in Council Tax. These actions have positively contributed to balancing the budget, whilst still recognising that this is dependent on delivering £16.6m of savings and significant level of risks particularly in the areas mentioned above. This is significant, given that since 2010/11 over £228m of savings have already been implemented.
19. The cost pressures in Temporary Accommodation remain acute, despite action being taken to address this challenge. The number of people approaching the Council as homeless has increased significantly since 2019/20. A focus on prevention and move on has ensured that despite the increase in demand on the Council's services, the number of households in Temporary Accommodation has reduced over the same period to circa 3,100 households. Alongside these additional demands, the cost of providing accommodation has risen dramatically. Government grants, mainly in the form of the Homelessness Prevention grant have increased since 2019/20 from circa £7.2m to £9.2m in 2024/25 but have not kept pace with the increase in cost. However, the government has confirmed that Local Housing Allowance (LHA) rates will be raised to the 30% percentile of

local market rents from April 2024. The impact for the Council is not yet known but this should indirectly reduce pressure on temporary accommodation.

20. The Council has lobbied for additional funding, given the exceptional impact on our financial position, the distribution of the additional £120m the government announced for Homelessness prevention is much needed, albeit the allocation is unlikely to meet our demand.
21. Therefore, in the coming months, the Council will need to implement further cost control measures to protect the reserve position to smooth the impact of the demands for and cost of Temporary Accommodation.
22. This budget setting process has been the most challenging ever but despite being in a position of having a budget gap of £39.4m as of September 2023, the Council has set a balanced budget for 2024/25, dependent on the delivery of £16.6m of savings.
23. There are a number of components in the Budget 2024/25 and MTFP 2024/25 to 2028/29 report. In order to aid reading, a broad list of the sections, tables and charts within the report is set out below.

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National Context and Local Government Finance Settlement

25. Over the autumn and winter a number of funding announcements were made; the autumn statement, the funding policy, the provisional and Final Local Government Finance settlement, the latter announced on 5th February 2024. The outcome of these is summarised below, including the national position and impact for Enfield.
26. The government has announced a 4% minimum increase in funding (before Council Tax). This is against a backdrop of seven months of double-digit inflation which peaked at 11.1% in October 2022, the latest figures being 4.0% inflation rises (figures released January 2024). Core Spending Power (CSP) was expected to be around £64 billion, an increase of £4 billion (over 6%). Enfield received a core spending increase of only 5.6%, the third lowest in London. Note the core spending power assumes that councils will increase council tax by the maximum of 4.99%. Enfield core spending (excluding ASC) allocations increased by circa £6m, this compares to an increase in pay award and inflation alone of £12m.
27. Included with the CSP are the Baseline Funding Levels (BFL), Revenue Support Grant (RSG) and business rate multiplier compensation which have been increased by 6.7% (based on the September CPI figure).
28. The Council Tax referendum principles for 2024/25 will allow for a 2.99% increase for Core Council Tax, along with a further 2.00% on the Adult Social Care Precept. This equates to £7.3m.
29. Social Care grants (these are included in the core spending) that had previously been announced last year remain as expected. However, additional Social Care funding was announced on 24th January 2024 and this has been confirmed in the Final Local Government Finance Settlement, with Enfield's allocation of a further £2.7m coming via the Social Care grant. The net impact of this for Enfield is an increase of £8.4m in grant compared to last year. This is set against the backdrop of the increase in the National Minimum wage increase of 9.8% and London Living wage increase of 9.6%. These measures will place additional pressure on social care services and pose a significant risk to the budget for 2024/25.
30. Temporary Accommodation - The most significant announcement in the Autumn Statement for London local government related to housing, where Local Housing Allowance (LHA) rates will be raised to the 30% percentile of local market rents from April 2024. This will not have a direct impact on local authorities, but this should indirectly reduce pressure on temporary accommodation. Government has stated that it will be providing £120m for Homelessness prevention, however, there has not been an update since on the allocation for Enfield. Enfield has undertaken extensive lobbying for additional financial support to meet the unprecedented increase in Temporary Accommodation costs, as well as taking stringent action to address this cost pressure.
31. Business rates retail discount and freezing of the multiplier has continued and Councils will be fully compensated for this (6.7% increase).
32. It was announced that the Household Support Fund will not be extended into 2024/25 but it should be noted that lobbying is continuing for this to be extended, however there was no update in the Final Local Government Finance settlement. This is a grant loss of circa £5m that had been used to

provide direct financial support to residents and support council teams who provided targeted support to these residents.

33. New Homes Bonus payments will continue in 2024/25 as a single year grant with the same parameters, no additional NHB funding is expected. The services Grant has reduced by 80%; although a reduction was expected, this reduction was greater than forecast. The net impact of these two grants is a reduction from £3.723m to £0.573m in grant compared to last year. Increases in the Public Health Grant represent a 2.06% increase on 2023/24 levels, which includes new funding of £70m for smoking prevention.
34. Nationally, there is no change to the 1% overall increase in Public Sector expenditure but there will be more pressure on the public sector to make 0.5% annual efficiencies. The emphasis of the Government is on reforming public services rather than increasing public spending.
35. DLUHC have released a consultation on extending and widening the flexible use of capital receipts and also a consultation on the level of Minimum Funding Revenue Provision on 21st December. The consultation stated that this was to *“recognise where local authorities face cost pressures that are not a consequence of local failure, then further freedoms to use capital resources could allow local management of budget pressures.”* If new flexibilities are introduced this will need to be considered alongside the Council’s financial resilience with any impact of this reflected in the medium-term financial plan and reserves.

Setting a Balanced Budget for 2024/25

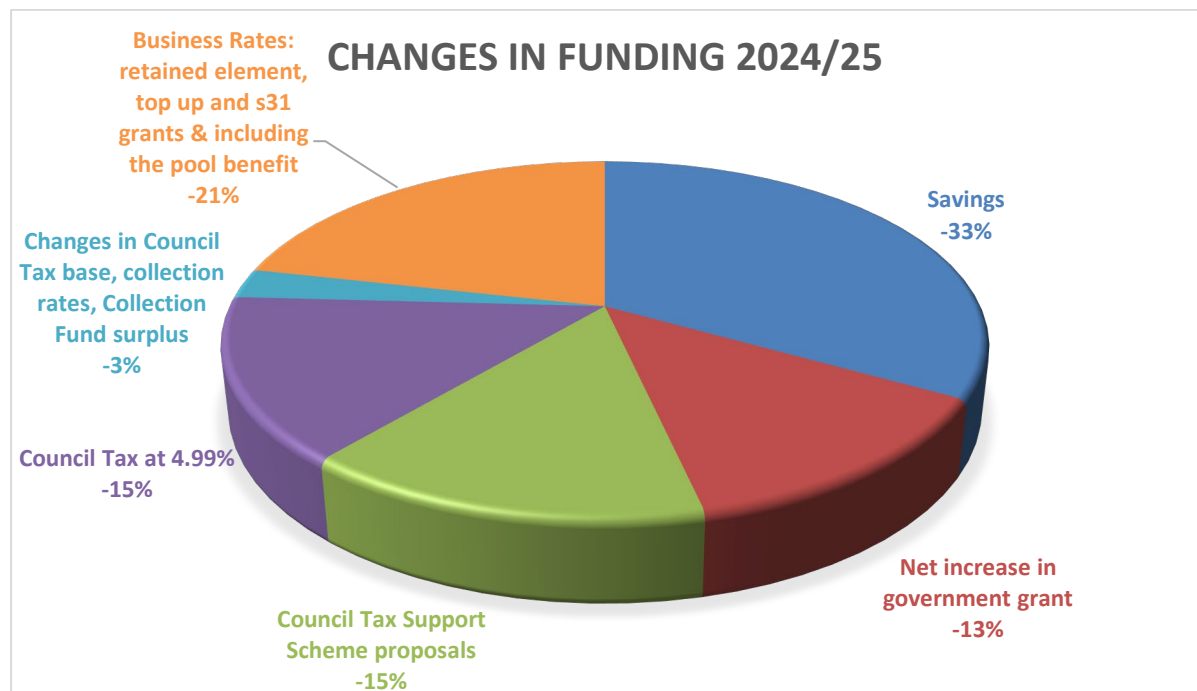
36. The Local Government Act 2003 places a duty on the Chief Finance Officer (the Council’s Section 151 Officer) to report to Council as part of the budget process on the robustness of the estimates and the adequacy of the proposed financial reserves. Appendix 1a provides the full assessment (Section 25 Statement) by the Section 151 officer.
37. In summary, the robustness of the savings and estimates have been tested as part of the budget cycle including via Executive Management Board, Scrutiny and Cabinet and Cabinet Member briefings, however there are a number of key risks covered throughout this report and detailed in Appendices 1a (Section 25 Statement) and 20 (Budget Risks).
38. The Section 151 officer has also assessed that though the level of reserves are adequate, due to the level of risk held, the overall financial position is significantly weakened, in particular the reduced reserve levels.
39. There are a number of critical actions the Council needs to take to remain to financially resilient as set out Appendix 1a.
40. The key objective of the Council’s Medium Term Financial Strategy is Financial Resilience and protecting the services which are providing support to the most vulnerable in the Borough.
41. There has been considerable positive work over recent years to create a more robust and resilient budget. Under-resourced pressures have been addressed and unrealistic savings and income targets taken out of the Council’s base budget. However, as has been reported throughout 2023/24, there has been an accumulation of adverse factors impacting on the budget position, notably the challenging national homelessness

situation, high inflation and nationally agreed pay awards which were significantly above the budget provision. The government does not fund local government pay award and it is therefore a direct cost to the Council. These factors have resulted in a continually challenging financial environment.

42. However, despite these challenges, the overall position for the Council is a balanced budget, albeit with a number of known risks and dependent on delivering £16.6m of savings, for 2024/25. The future years budget gaps totalling £85.995m which will need addressing through a combination of increases in government funding, potential council tax increases and further savings and efficiencies over the medium term.
43. Estimated funding changes through Government Grants (including Revenue Support Grant) is an increase of £6.6m, compared to our cost pressures of circa £49m. As such the Council is increasingly reliant on increased funding from Council Tax and Business rates, which are estimated to be a further £26.7m in 2024/25 to help bridge the gap.
44. Financial pressures across the Council are routinely monitored and where they cannot be mitigated are included in the MTFP. A total of £48.6m has been built in to the 2024/25 budget and is detailed in Appendix 6. Further details of the pressures can be found in paragraphs 85 to 116.
45. £16.6m of new savings and income proposals have been agreed in principle at the November and January Cabinets.
46. Although the budget is balanced, there are a number of key risks – Temporary Accommodation being just one of them, where the budget is currently £19m overspent, however, the 2024/25 budget increase in this report totals £7.7m. A number of workstreams are underway to address this cost pressure within Homelessness and in addition, across the Council the spending controls will be enhanced to protect reserves. Any additional funding notified by the government to support Homelessness Prevention will be allocated to mitigate this cost pressure. The Council continues to lobby for funding to recognise the exceptional cost pressures in Temporary Accommodation.
47. In addition, this budget is reliant on successful mitigations for Adult Social Care costs and demographic pressures and that Children's Social Care demographic and inflation growth costs also remain a financial risk.
48. A summary of the key issues set out above is provided in the Table 1 below, with further detail on all elements provided in the relevant sections of the report. Whilst Chart 1 below reflects how the £49.9m of expenditure pressures and full year effect of savings and income proposals that have had to be added back into the budget have been funded.

Table 1: Summary Position for 2024/25 to 2028/29

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | Total |
|--|-----------------|---------------|----------------|---------------|---------------|-----------------|
| | £m | £m | £m | £m | £m | £m |
| Funding: | | | | | | |
| Government Grants | (6.643) | 2.231 | (0.265) | 0.100 | 0.100 | (4.477) |
| Tax ¹ | (27.879) | 3.000 | 0.000 | 0.000 | 0.000 | (24.879) |
| Reverse Collection Fund Surplus from 2023/24 | 2.181 | 0.000 | 0.000 | 0.000 | 0.000 | 2.181 |
| Collection Fund Net Surplus for 2024/25 | (1.013) | 1.013 | 0.000 | 0.000 | 0.000 | 0.000 |
| Funding | (33.354) | 6.244 | (0.265) | 0.100 | 0.100 | (27.175) |
| Spending | 48.600 | 22.908 | 21.748 | 20.304 | 12.565 | 126.125 |
| Gap | 15.246 | 29.152 | 21.483 | 20.404 | 12.665 | 98.950 |
| FYE Savings and Income proposals | 1.322 | (0.222) | 0.000 | 0.940 | 0.000 | 2.040 |
| New Savings and Income proposals | (16.568) | 1.337 | 0.236 | 0.000 | 0.000 | (14.995) |
| Total Savings | (15.246) | 1.115 | 0.236 | 0.940 | 0.000 | (12.955) |
| Remaining Gap | 0.000 | 30.267 | 21.719 | 21.344 | 12.665 | 85.995 |

Chart 1: How Budget Pressures have been Funded.

¹ Includes growth in Business Rates income, s31 grants, Council Tax increases, including £7.3m in relation to the Council Tax Scheme changes)

49. This demonstrates the reliance on savings and increases in Council Tax and Business rates and the need to change the Council Tax Support Scheme because the total of these funded 87% of the pressure, with 13% coming in the form of specific government grant support.
50. The Council has continued to direct its resources to its corporate priorities and the most vulnerable in the Borough. Table 2 sets out investments, pressures and savings by service area.

Table 2: Investment, Pressures and Savings by Service 2024/25

| | Corporate | Chief Exec/ Resources | Adult Social Care / Public Health | Children's & Education | Environment & Communities | Housing & Regeneration | Total |
|------------------------------------|-----------------|--------------------------|---|---------------------------|------------------------------|---------------------------|-----------------|
| | £m | £m | £m | £m | £m | £m | £m |
| Demography ² | 2.706 | 0.200 | 4.800 | 3.701 | 0.000 | 0.000 | 11.407 |
| Inflation | 11.772 | 0.050 | 4.905 | 0.247 | 0.250 | 0.000 | 17.224 |
| Investment | 0.142 | 1.849 | 0.000 | 0.000 | 0.000 | 0.000 | 1.991 |
| Capital Financing | 2.476 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 2.476 |
| Pressures | 2.860 | 0.602 | 0.000 | 0.050 | 0.450 | 7.700 | 11.662 |
| Concessionary Fares & NLWA | 3.840 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 3.840 |
| Sub-total Pressures | 23.796 | 2.701 | 9.705 | 3.998³ | 0.700 | 7.700 | 48.600 |
| Full Year savings | 0.200 | 1.028 | (0.132) | 0.390 | (0.264) | 0.100 | 1.322 |
| New Savings | (0.076) | (3.096) | (6.376) | (1.252) | (5.496) | (0.272) | (16.568) |
| Sub-total Savings | 0.124 | (2.068) | (6.508) | (0.862) | (5.760) | (0.172) | (15.246) |
| Net Change in Resources | 23.920 | 0.633 | 3.197 | 3.136 | (5.060) | 7.528 | 33.354 |
| Funding - Grants | (4.877) | 0.000 | (1.766) | 0.000 | 0.000 | 0.000 | (6.643) |
| Funding - Collection Fund | 1.168 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.168 |
| Funding - Business Rates | (10.724) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | (10.724) |
| Funding - Council Tax | (9.828) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | (9.828) |
| Funding - CTS Scheme | (7.327) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | (7.327) |
| Sub-total Funding | (31.588) | 0.000 | (1.766) | 0.000 | 0.000 | 0.000 | (33.354) |
| Gap | (7.668) | 0.633 | 1.431 | 3.136 | (5.060) | 7.528 | 0.000 |

² The £2.7m in corporate is the additional Social Care funding announced in Final Local Government Settlement, to be allocated across Adult & Children's Social Care in 2024/25. The £0.2m in CEX relates to increase in the volume of safeguarding legal casework

³ Includes £0.630m of growth for SEN Transport. This area sits within the Environment & Communities Department in the Council's structure, but the driver for this growth is increased passenger numbers within Education

Review of Overall Funding, Spending Assumptions and Savings Proposals

51. The following sections look at the overall position and how the budget been put together through funding, spending assumptions and savings and income proposals as set out in Table 1 above, with further details of key areas provided in the following paragraphs.
- Funding – paragraphs 52 to 84, with Table 3 shows how the net funding has changed.
 - Inflation, Pay Award, Demography and Other Spending Assumptions – paragraphs 85 to 116, with Table 5 summarising the assumptions .
 - Savings and Income Proposals – paragraphs 117 to 121, with Table 8 summarising the proposals

Funding Assumptions

52. The changes to funding assumptions in the MTFP are summarised in the table below with some further detail provided in the following paragraphs.

Table 3: Funding Assumptions in the MTFP

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | Total |
|------------------------------------|----------------------|--------------|----------------|--------------|--------------|-----------------|
| | £m | £m | £m | £m | £m | £m |
| Specific Government Grants | (5.268) | 2.895 | 0.100 | 0.100 | 0.100 | (2.073) |
| Revenue Support Grant | (1.375) | (0.664) | (0.365) | 0.000 | 0.000 | (2.404) |
| Gov Grant Sub-Total | (6.643) | 2.231 | (0.265) | 0.100 | 0.100 | (4.477) |
| NNDR Pooling Upside 23/24 reversal | 1.481 | 0.000 | 0.000 | 0.000 | 0.000 | 1.481 |
| NNDR Pooling Upside 24/25 | (3.000) | 3.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Business Rates | (9.205) | 0.000 | 0.000 | 0.000 | 0.00 | (9.205) |
| Council Tax | (9.828) | 0.000 | 0.000 | 0.000 | 0.000 | (9.828) |
| Council Tax Support | ⁴ (7.327) | 0.000 | 0.000 | 0.000 | 0.000 | (7.327) |
| Collection Fund 23/24 reversal | 2.181 | 0.000 | 0.000 | 0.000 | 0.000 | 2.181 |
| Collection Fund 24/25 Surplus | (1.013) | 1.013 | 0.000 | 0.000 | 0.000 | 0.000 |
| Collection Fund | (26.711) | 4.013 | 0.000 | 0.000 | 0.000 | (22.698) |
| Grand Total | (33.354) | 6.244 | (0.265) | 0.100 | 0.100 | (27.175) |

⁴ The Council will invest £1m for exceptional hardship and £0.5m for administration from the £7.3m additional income, leaving a net £5.8m income.

Collection Fund

53. The Business Rates and Council Tax assumptions in 2023/24 were prudent, given the uncertainty around Council Tax collection rates with the cost of living crisis and high inflation that was being experienced.
54. Performance of the Collection Fund is routinely monitored throughout the year and latest forecasts indicate that £1.013m of the forecast surplus can be applied as a one-off benefit in 2024/25 to support the budget.
55. The Council Tax and Business Rate tax base report provides full details on how the tax base has been estimated and set for 2024/25. The following are key points from the tax base report.

Council Tax including ASC Precept

56. The autumn statement confirmed that the core council tax referendum principles will continue the same as 2023/24. The core Band D threshold will be 2.99%, and the adult social care precept a further 2.00%. It is proposed to increase the council tax by the maximum level without requiring a referendum which is estimated to generate £9.828m. The balance of the amount shown under Council Tax in the table above relates to tax base and collection rate changes.
57. The statutory calculations of the proposed Council Tax for each property band and the formal Council resolutions required under the 1992 Local Government Finance Act will be reported to Council on 22 February 2024 for approval.
58. On 24 January 2024, the Council agreed a Council Tax Base of 97,786 Band D Equivalent properties for 2024/25 (96,794 in 2023/24) based on a collection rate of 96.75%. If the Council Tax Support proposal also on the February Council agenda is agreed this evening, the tax base would increase to an estimated 102,954 Band D Equivalent properties based on the latest composite collection rate of 94.60% (95.75% in 2023/24). The collection rate falls due to lower assumed collection of council tax from residents on the CTS scheme. Total estimated income remains the same as reported in January at £164.1m.
59. The impact of the CTS changes on collection rates will be routinely monitored throughout 2024/25.
60. The capacity for councils to charge an Adult Social Care (ASC) Precept was introduced back 2015. This was designed to help local authorities with responsibility for Adult Social Care to meet the increasing care needs of their population. The additional Council Tax raised from this precept must be used for Adult Social Care. Enfield has made use of this facility since 2016/17. Enfield are applying the 2.00% ASC Precept permitted for 2024/25. The funding from the ASC precept and the additional grant funding announced by the Government will be used by the Council directly on maintaining and improving provision of Adult Social Care.
61. The 2.00% ASC precept proposed for 2024/25 will generate £2.940m in additional Council Tax, however, the inflationary and demographic pressures in Adult Social Care for 2024/25 total £9.705m.

2025/26 Council Tax Charge for Second Homes

62. The Government have provided councils with the power to charge a premium of up to 100% on second homes where the property has no resident and is substantially furnished with effect from 1 April 2025. A billing authority's first determination under the Act must be made at least one year before the beginning of the financial year to which it relates.
63. It is recommended that Enfield Council determines that this will take effect from 1 April 2025.

Local Referendums on Council Tax Increases

64. The Localism Act requires councils to hold a referendum for proposed Council Tax increases in excess of the threshold set annually by the Secretary of State for Communities and Local Government. The thresholds for 2024/25 should not exceed an increase of greater or equal to 3.00% for basic amount of Council Tax for 2023/24 and 2.00% for the Adult Social Care Precept.
65. For 2024/25 Enfield Council has chosen to increase the general Council Tax by 2.99% and raise a 2.00% ASC precept to support the costs of ASC demand pressures and therefore, in accordance with the regulation, is not excessive as it is within the thresholds set by the Secretary of State.

Greater London Authority (GLA) Precept

66. The GLA Assembly reviewed the Mayor's draft consolidated GLA budget on 25 January 2024 with the final draft budget due to be agreed by the London Assembly on 22 February 2024. This is after the publication of the budget report to Council and so any changes to the GLA precept will be reported as revised statutory calculations and resolutions for approval by Council. The budget was recommended with an increase in the Band D precept from £434.14 to £471.40. The Band D Council Tax payable by Enfield residents for 2024/25 based on the budget proposals (including GLA precept) is £2,065.48. This is made up as set out in Table 4:

Table 4: Council Tax Band D Charge 2024/25

| | 2023/24 | 2024/25 | Change | Change ⁵ |
|--|-----------------|-----------------|---------------|---------------------|
| | £ | £ | £ | % |
| Core Council Tax | 1,314.96 | 1,360.37 | 45.41 | 2.99% |
| Adult Social Care Precept | 203.34 | 233.71 | 30.37 | 2.00% |
| London Borough of Enfield Total | 1,518.30 | 1,594.08 | 75.78 | 4.99% |
| Greater London Authority | 434.14 | 471.40 | 37.26 | 8.58% |
| Total | 1,952.44 | 2,065.48 | 113.04 | 5.79% |

Business Rates

67. The 2024/25 forecast for business rates has been reviewed throughout the year and in line with advice from our collection fund advisors. The latest forecast as reported in the Council's NNDR 1 return for 2024/25 is a total of £98.5m, made up of the retained element, top up and s31 grants.

⁵ The percentage change shown is calculated in reference to the 2023/24 LBE Total Band D charge of £1,518.30 not the individual elements shown.

68. In the autumn statement the Chancellor decoupled the small and standard business rates multipliers. The small business rate multiplier was frozen and the standard multiplier was fully indexed. However, this has no financial impact because cap compensation payments will cover any lost income, and this is the expectation that is included in the Council's funding assumptions.
69. The growth in NNDR funding that has been estimated is due to the application of September CPI which stood at 6.7%. In total it is estimated that the Council will generate an additional £9.2m in business rates.
70. The total £98.5m is £0.7m more Business rates funding than reported in the January report. This had been anticipated as a result of various projects the Income & Debt team are undertaking to increase Collection fund income. This was then reflected in a £0.5m savings/income proposal put forward in January. The residual balance of £0.2m will fund the ongoing support from external business rates advisors who also helps generate additional business rate income. This initiative had previously been funded through the Flexible use of capital receipts. This extra income enables the creation of a base budget for this support and implement the policy of only using capital receipts to support the disposal programme.

Eight Authority Business Rates Pool

71. The Council has already indicated its intention to remain within the pooling arrangements that have been in place for the last two financial years. Latest forecasts indicate that there will be sufficient balances to apply £3m as a one-off to support the budget. It should be noted that these balances currently form part of the Council's earmarked reserves.

Government Grants

72. The Revenue Support Grant, that along with the NNDR makes up the Settlement Funding Assessment, will increase by £1.4m to £22.1m, in line with the September CPI.
73. The Government announced in the 2023/24 Local Government finance settlement that the ringfenced ASC Grant and Discharge Fund would continue into 2024/25. Figures were estimated at that point and were confirmed in the autumn statement. During 2023/24, it has been established that the new grant allocation received in 2023/24 called the Market Sustainability & Improvement Fund – Workforce grant, will reduce by £0.9m in 2024/25 and will be combined with the existing ASC Market Sustainability & Improvement Fund.
74. Whilst the Discharge Grant allocation has been confirmed for 2024/25, it is expected that this will be the final year and the MTFP reflects the loss of this grant from 2025/26 onwards.
75. The Final Local Government Finance Settlement has confirmed that the Council will receive a further £2.7m in the Social Care grant, from the recently announced additional £600m being made available nationally, of which £500m is for Social Care. Given that this has come late in the budget setting process and the need for careful consideration about how to best allocate the additional funding, it is planned that the £2.7m will be held in the risk reserve. This position will then be reviewed through the Council's Revenue Budget monitoring process and the outcome of this will support

decisions on where to specifically allocate the additional funding in 2024/25. This will mean that the Social Care Grant which is held corporately will have increased by £6.7m to £27.8m for 2024/25.

76. Part of this increase, however, is an expected government transfer of resources from the Services Grant.
77. Enfield's allocation of the New Homes Bonus has reduced significantly from £0.723m in 2023/24 to £0.055m in 2024/25. Whilst the national allocation remains relatively stable, the Council's share decreases because of lower growth in the tax base for 2023/24 and a reduction in the number of affordable home completions. 2024/25 is expected to be the final year of the New Homes Bonus grant.
78. The provisional settlement confirmed a reduction of nearly 85% to the Services Grant. Enfield's Services Grant allocation has been a loss of grant totalling £2.528m, from £3.000m to £0.472m. This is partly due to resources being transferred to the Social Care grant but also due to this grant being used as a balancing figure in government grant allocations to ensure that each local authority receives at least a 3% increase in core spending power as per the funding guarantee. The transfer to Social Care grant was circa £0.5m meaning that the balance of circa £2m was a direct loss of funding. The final settlement slightly increased Enfield's Services Grant allocation to £0.518m.
79. The 2023/24 Public Health Grant allocation is £18.611m. The allocation for 2024/25 was published on the 5th February, with Enfield to receive £19.029m. Whilst this is an increase of £0.418m the impact to the overall budget is net nil since Public Health is a ring-fenced grant.

Homelessness Prevention Grant

80. Homelessness Prevention Grant allocations were announced on 23 December 2022. Allocations were announced for the next two years to assist local authorities in planning services. Enfield's allocation is £9.072m for 2023/24 and £9.136m for 2024/25. The level of funding Enfield will receive is unlikely to be sufficient to match the growing pressures in the system since Enfield has amongst the highest numbers of homelessness in the country.
81. The government is also providing £120m funding "to invest in homelessness prevention, including to support Ukrainian households who can no longer remain in sponsorship". Formal notification of the Council's allocation has not yet been received but whatever is received will be applied to addressing TA pressures with any shortfall met from reserves on a temporary basis.

Rough Sleeping Initiative Fund

82. A three year award for this grant was announced in 2022/23 to provide more certainty to local authorities and aid service planning. Enfield's grant funding for Rough Sleeping Initiatives totals £2.896m over 3 years (£1.003m in 2022/23, £0.969m in 2023/24 & £0.924m in 2024/25).

Housing Benefit Administration Grant

83. Details on this grant are still awaited, the current assumption in the MTFP is that the grant will remain at £1.4m. Future years are estimated to reduce by approximately £0.1m per year from 2025/26.

Supporting Families Grant

84. This was previously known as Troubled Families Grant. Enfield's allocation for 2023/24 was £1.941m. The indicative allocation for 2024/25 is £2.112m, so a potential increase of £0.171m.

Inflation, Pay Award, Demography and Other Spending Assumptions

85. The demographic and other pressures the Borough faces are regularly reviewed and updated throughout the lifetime of the Medium Term Financial Plan (MTFP). The Council faces additional service pressures in 2024/25, especially from demographic growth, increased demand on services, changing needs and cost inflation. Services are expected to manage pressures within existing budgets where possible, but for those pressures that are ongoing and considered to be unmanageable, additional funding has been included in the MTFP in order to set a realistic and sustainable budget. The pressures are summarised by category and department in the following two tables with narrative in the following paragraphs.
86. Table 5 sets out pressures over the next five years by category and Table 6 by department. For full details of the pressures please refer to Appendix 6.

Table 5: Spending Assumptions in the MTFP by Category

| Category | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | Total |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | £m | £m | £m | £m | £m | £m |
| Inflation/pay award | 17.224 | 7.670 | 7.917 | 9.233 | 8.445 | 50.489 |
| Investment | 1.991 | 0.150 | 0.150 | 0.150 | 0.150 | 2.591 |
| Demography: ⁶ | | | | | | |
| Adult Social Care | 6.153 | 4.900 | 4.900 | 2.400 | 2.400 | 20.753 |
| Children's | 4.624 | 2.000 | 2.000 | 2.000 | 2.000 | 12.624 |
| SEN Transport | 0.630 | 0.630 | 0.630 | 0.630 | 0.630 | 3.150 |
| Temporary Accommodation | 7.700 | 0.000 | 0.000 | 0.000 | 0.000 | 7.700 |
| Underlying Pressures | 3.962 | (0.150) | 0.958 | 0.000 | 0.000 | 4.770 |
| Capital Financing | 2.476 | 4.000 | 4.000 | 3.760 | (2.390) | 11.846 |
| Levies | 3.840 | 3.708 | 1.193 | 2.131 | 1.330 | 12.202 |
| Grand Total | 48.600 | 22.908 | 21.748 | 20.304 | 12.565 | 126.125 |

⁶ £2.7m of additional Social Care funding announced in Final Local Government Finance Settlement is notionally allocated equally across Adult's & Children's Social Care and £0.2m for safeguarding legal casework is included within Children's demography.

Table 6: Spending Assumptions in the MTFP by Department

| Department | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | Total |
|---------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| | £m | £m | £m | £m | £m | £m |
| Corporate | 23.796 | 15.306 | 13.033 | 13.985 | 7.300 | 73.420 |
| Environment & Communities | 1.330 | 0.697 | 0.701 | 0.704 | 0.708 | 4.140 |
| Housing & Regeneration | 7.700 | 0.000 | 0.000 | 0.000 | 0.000 | 7.700 |
| Chief Executive | 0.363 | 0.000 | 0.000 | 0.000 | 0.000 | 0.363 |
| Resources | 2.338 | 0.005 | 1.114 | 0.156 | 0.157 | 3.770 |
| Adult Social Care | 9.705 | 4.900 | 4.900 | 3.459 | 2.400 | 25.364 |
| Children's | 3.368 | 2.000 | 2.000 | 2.000 | 2.000 | 11.368 |
| Education | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Public Health | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Total | 48.600 | 22.908 | 21.748 | 20.304 | 12.565 | 126.125 |

Inflation

87. Inflation remains an area of risk for 2024/25 though the latest figures reflect a reduction to 4.0% (CPI – January 2024) and in keeping with the trajectory of future changes towards the Bank of England's target. The additional budget built into the MTFP for inflation for 2024/25 is £17.2m, which includes pay award. In contrast, government grant funding has only increased by £5.3m since 2023/24.
88. Energy costs relate to our corporate buildings and street lighting within the borough. Energy costs remain a risk despite recent improvement in market prices. Enfield forward purchases its energy via LASER, the well-known local government energy procurement organisation, and uses its updates to refresh assumptions. Increases are now estimated to be lower than previous estimated and account for £0.7m of the inflation pressure.
89. Adult Social Care inflation accounts for a further £4.9m and reflects specific factors such as both national and market developments and predicted wage inflation including National Living Wage. A further £0.5m has been built in for Children's Social Care inflation.
90. Business rates payable for Council properties is estimated to require a further £0.5m for 2024/25.
91. A general inflation budget of £1.3m and a further £0.3m for Digital contracts have also been built in for 2024/25.
92. The Council has allowed for a 3.5% pay award increase in 2024/25 within the budget, totalling £6.7m. If the actual pay award is in excess of this budget provision, then departments will need to manage the pressure from within their existing resources. This is an area of risk for the Council's budget and dependent on the final resolution of the pay award negotiations.
93. The provision for pay increases is held corporately and will be allocated to service budgets when the full details are known following negotiations. The pay award for 2023/24 was higher than budgeted for so £2.500m of catch up inflation has been added to the budget to ensure sufficient budget is available for 2024/25 and beyond. The government does not explicitly fund the Local Government pay award and therefore it is a direct cost to the Council.

Demography

94. There was a thorough review of the demographic pressures in setting the 2024/25 budget with a detailed assessment of the cost pressures arising over the medium term as well. Children's Social Care, Special Educational Needs Transport and Adult Social Care have received combined demographic growth of £11.407m for 2024/25 and £36.527m across the five year MTFP period. Due to these services being demand led and given the financial pressures being reported in the current year, these remain area of ongoing risk and as such will be closely monitored throughout 2024/25

Homelessness

95. This is the single most significant pressure and risk faced by the Council. The forecast overspend for 2023/24 is £18.5m which has been predominantly caused by a lack of available temporary accommodation at affordable rates, and hence a sustained use of expensive hotel accommodation. Mitigations are in place to reduce the reliance on hotel usage, and this will reduce costs. As a result, the Council has reduced the growth to £7.7m for 2024/25. However, significant risks remain here and notification of Enfield's allocation from the government's increase in homelessness prevention grant of £120m nationally, is awaited. Our share of the grant will be used to help off-set these costs.
96. Given the uncertainty on government funding and the risk, that whilst the service continues to take action to minimise the impact, this may still not fully mitigate the pressure, it has been considered necessary to create a specific earmarked reserve of £10m for 2024/25. Please note this has been created from transfers from within existing reserves.

Other Pressures

97. The cost of coroners and mortuary services are increasing and as such an increase of £0.1m is required in 2024/25 to keep pace with demand.
98. The continued demand for services provided by the financial assessment and Income & Debt teams means that the planned reduction in external support has been reduced and reprofiled into 2025/26.
99. Additional resources are required in both the elections and legal services teams totalling £0.3m due to inflationary and population growth and volume of safeguarding cases and associated court costs.
100. The vacant floors in the Civic Centre mean a loss of rental income of £0.4m and whilst office moves are planned these are not expected to mitigate the lost income.
101. In addition, the impact of an ongoing £2.3m technical adjustment to reflect a stricter approach with costs attributed to capital is built into the MTFP for 2024/25.

Investment

102. Given the proposed changes to the Council Tax Support Scheme in 2024/25, £1.500m has been allocated within the budget to provide further resources to the council tax hardship fund and to provide further officer support to residents affected by the proposals.

103. Investment of £0.341m is being made in council services to provide additional resources within Property Services and within the Complaints & Access to Information Team to resource the statutory work in meeting Subject Access Requests which is a requirement of the Data Protection Act.
104. The MTFP also contains modest investment for repairs and maintenance of £0.150m in each year of the MTFP period.

Capital Financing

105. The significant change in the economy over the last eighteen months - including increasing interest rates, inflation, labour market shortages and increasing raw materials and construction costs have meant that the financial conditions have changed, and the Council has had to adapt its capital strategy in response.
106. Proactive action has already been taken which has included pausing, reviewing and value engineering specific capital projects. The Council's capital strategy builds on this by setting out the approach to new capital investment and debt reduction over the next ten years and in turn mitigating the revenue cost of capital financing, i.e. Minimum Revenue Provision and interest payments.
107. The estimated charge for capital financing to the General Fund is £31.4m in 2024/25.
108. The resulting budget growth requirement is £2.4m, which is a reduction to the original forecast growth of £6.2m, reported in September. The reduction has been possible due to the decisions taken as part of the 2024/25 Capital strategy as described above. Budget growth required in financial years 2025/26 and 2026/27 are £4m each driven by the costs of debt replacement and supporting capital expenditure for which borrowing is required. The costs of General Fund capital financing are expected to stabilise then fall due mainly to expected capital receipts and the transfer of assets and associated debt to the HRA.
109. Further details are available on the Treasury Management Strategy Statement and Ten year Capital Programme reports appearing elsewhere on the agenda.

Other Pressures to be met from Reserves

110. There are a number of welfare support activities that are not yet fully incorporated into the Council's overall budget but instead funded directly through reserves and the Household Support Fund (HSF). The plan is that the general fund budget will be built up over time in the MTFP to reduce the draw on reserves. It should be noted that there is uncertainty around the future of the HSF so this plan may need to change. The table below reflects the draw on reserves over the MTFP period.
111. The Council receives an annual government grant to support Discretionary Housing Payments (DHP). The welfare reserve has historically been the source of funding when DHP expenditure is greater than the grant funding. The grant for 2024/25 will be £1.671m. It has remained at this level since 2022/23. Prior to that, the Council had seen reductions in the grant allocation from a high of £2.973m in 2020/21 which has increased the burden on the use of reserves to fund DHP expenditure.

112. The Emergency Support Scheme, Council Tax Hardship payments and Discretionary Housing Payments had previously been met through use of reserves. For 2023/24 these are being funded by the HSF and this had been anticipated to continue for 2024/25.
113. Emergency Support Scheme, Council Tax Hardship payments and Discretionary Housing Payments provides valuable support for households in financial crisis.
114. The additional resources required for welfare advice and debt support is partly funded from reserves and HSF. The increase to £0.6m in 2025/26 reflects the ending of the HSF as well as the need to draw on reserves for DHP, with Emergency Support and Council Tax hardship to be funded from the base budget. By 2026/27 the base budget should be sufficient and therefore require no draw on reserves.
115. The MTFP reflects the changes in the North London Waste Authority (NLWA) levy to cover the estimated cost of the North London Heat and Power Project (NLHPP). This project is building a new Energy Recovery Facility in Edmonton, replacing the existing Energy from Waste plant at the EcoPark that has served north London for over 50 years but is coming to the end of its operational life. The estimated cost of building this new facility will significantly increase the Council's NLWA levy requirement and, as with all major construction projects, comes with significant risks. A specific reserve held is utilised to smooth the fluctuations in levy and provide a buffer from large annual increases in preparation for the completion of the new facility.
116. The Council has a specific reserve to help manage the overall cost of the development of the Local Plan, with planned use of reserves totalling circa £0.8m over the next two years.

Table 7: Other Pressures to be met from Reserves

| Category | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | Total |
|---|----------------|----------------|----------------|----------------|----------------|--------------|
| | £m | £m | £m | £m | £m | £m |
| Discretionary Housing Payments | 0.000 | 0.350 | 0.000 | 0.000 | 0.000 | 0.350 |
| Welfare Advice and debt support resources | 0.445 | 0.608 | 0.000 | 0.000 | 0.000 | 1.053 |
| Local Plan | 0.357 | 0.487 | 0.000 | 0.000 | 0.000 | 0.844 |
| NLWA levy | 0.472 | (1.111) | (0.199) | 2.400 | 0.000 | 1.562 |
| Total | 1.274 | 0.334 | (0.199) | 2.400 | 0.000 | 3.809 |

Savings and Income Proposals

117. Departments have been working on developing proposals to help in bridging the budget gap and the full year effect of savings proposals already in the budget were thoroughly reviewed and updated. An initial round of savings and income proposals were reported to Cabinet for approval in November 2023 with a further round of proposals taken to Cabinet in January 2024. The final schedule containing all new savings and income proposals is detailed in Appendix 8.

Table 8: Savings and Income Proposals (including Full Year Effects)

| Department | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | Total |
|---------------------------|-----------------|--------------|--------------|--------------|--------------|-----------------|
| | £m | £m | £m | £m | £m | £m |
| Chief Executive | (1.742) | 0.261 | 0.236 | 0.000 | 0.000 | (1.245) |
| Adult Social Care | (5.904) | (0.245) | 0.000 | 0.000 | 0.000 | (6.149) |
| Children's Social Care | (0.310) | 0.290 | 0.000 | 0.000 | 0.000 | (0.026) |
| Education | (0.552) | 0.000 | 0.000 | 0.000 | 0.000 | (0.552) |
| Public Health | (0.604) | 0.300 | 0.000 | 0.000 | 0.000 | (0.304) |
| Environment & Communities | (5.760) | 0.889 | 0.000 | 0.940 | 0.000 | (3.931) |
| Housing & Regeneration | (0.172) | 0.000 | 0.000 | 0.000 | 0.000 | (0.172) |
| Resources | (0.326) | (0.380) | 0.000 | 0.000 | 0.000 | (0.706) |
| Corporate | 0.124 | 0.000 | 0.000 | 0.000 | 0.000 | 0.124 |
| Total | (15.246) | 1.115 | 0.236 | 0.940 | 0.000 | (12.955) |

Full Year Effect Savings

118. The savings proposals in the MTFP includes the Full Year Effects (FYE) of savings agreed in previous years which total a debit figure of £2.040m over the MTFP period with a £1.322m debit figure in 2024/25. The reasons for the debit values are either reversals of one off savings, or savings which were previously agreed now being deemed not achievable. Table 9 summarises FYE savings by department:

Table 9: Full Year Effects of Savings/Income Proposals agreed in Prior years

| Department | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | Total |
|---------------------------|--------------|----------------|--------------|--------------|--------------|--------------|
| | £m | £m | £m | £m | £m | £m |
| Chief Executive | (0.058) | (0.097) | 0.000 | 0.000 | 0.000 | (0.155) |
| Adult Social Care | (0.132) | (0.245) | 0.000 | 0.000 | 0.000 | (0.377) |
| Children's Social Care | 0.380 | 0.000 | 0.000 | 0.000 | 0.000 | 0.380 |
| Education | 0.010 | 0.000 | 0.000 | 0.000 | 0.000 | 0.010 |
| Public Health | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Environment & Communities | (0.264) | 0.500 | 0.000 | 0.940 | 0.000 | 1.176 |
| Housing & Regeneration | 0.100 | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 |
| Resources | 1.086 | (0.380) | 0.000 | 0.000 | 0.000 | 0.706 |
| Corporate | 0.200 | 0.000 | 0.000 | 0.000 | 0.000 | 0.200 |
| Total | 1.322 | (0.222) | 0.000 | 0.940 | 0.000 | 2.040 |

119. Tables 10 and 11 summarise the new savings and income proposals over the 5 year MTFP period:

Table 10: New Savings over MTFP period

| Department | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | Total |
|---------------------------|-----------------|--------------|--------------|--------------|--------------|----------------|
| | £m | £m | £m | £m | £m | £m |
| Chief Executive | (1.644) | 0.358 | 0.236 | 0.000 | 0.000 | (1.050) |
| Adult Social Care | (2.972) | 0.000 | 0.000 | 0.000 | 0.000 | (2.972) |
| Children's Social Care | (0.690) | 0.290 | 0.000 | 0.000 | 0.000 | (0.400) |
| Education | (0.562) | 0.000 | 0.000 | 0.000 | 0.000 | (0.562) |
| Public Health | (0.604) | 0.300 | 0.000 | 0.000 | 0.000 | (0.304) |
| Environment & Communities | (3.108) | 0.329 | 0.000 | 0.000 | 0.000 | (2.779) |
| Housing & Regeneration | (0.272) | 0.000 | 0.000 | 0.000 | 0.000 | (0.272) |
| Resources | (0.762) | 0.000 | 0.000 | 0.000 | 0.000 | (0.762) |
| Corporate | (0.076) | 0.000 | 0.000 | 0.000 | 0.000 | (0.076) |
| Total | (10.690) | 1.277 | 0.236 | 0.000 | 0.000 | (9.177) |

Table 11: New Income Proposals over MTFP period

| Department | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | Total |
|---------------------------|----------------|--------------|--------------|--------------|--------------|----------------|
| | £m | £m | £m | £m | £m | £m |
| Chief Executive | (0.040) | 0.000 | 0.000 | 0.000 | 0.000 | (0.040) |
| Adult Social Care | (2.800) | 0.000 | 0.000 | 0.000 | 0.000 | (2.800) |
| Children's Social Care | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Education | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Public Health | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Environment & Communities | (2.388) | 0.060 | 0.000 | 0.000 | 0.000 | (2.328) |
| Housing & Regeneration | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Resources | (0.650) | 0.000 | 0.000 | 0.000 | 0.000 | (0.650) |
| Corporate | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Total | (5.878) | 0.060 | 0.000 | 0.000 | 0.000 | (5.818) |

120. The early savings and income proposals were taken to Cabinet in November 2023, with some further proposals being put forward in the Cabinet Report in January 2024.
121. Since the January Cabinet report, the Council's NNDR 1 return has been completed. The outcome of which demonstrates that the Council can expect additional Business rate in addition to that already estimated. This had been anticipated in the Resources savings/income proposals. £0.5m of additional income had been put forward on the basis that the Income &

Debt collection teams had been undertaking on number of projects to increase income and alongside external support this is now reflected in the estimated Business Rates income. This has meant that the £0.5m is no longer categorised as a saving/income proposal and is now reflected in our funding estimates. In addition, the increase in income enables the Council to create a base budget for external Business rate income support to help increase the generation of future years income.

Equalities Impact Assessments

122. The Council is committed to its responsibilities under the Public Sector Duty of the Equality Act 2010. These duties are set out in the Equalities Impact Implications section later in this report (paragraphs 198 to 203 below).
123. For 2024/25 there are 76 individual savings and income proposals, and these have all been evaluated to determine whether an Equality Impact Assessment (EQIA) is required and there is paperwork in place to support this evaluation.
124. Of the 76 proposals 27 have required a full EQIA.
125. Of the 27 proposals:
 - 2 are likely to have an impact on staffing and in these cases Human Resources guidance and principles on managing reorganisations will be used to minimise the impact for staff;
 - 9 proposals are considered to have an impact on customers, changes in service delivery and accessibility requirements. These will be considered and built into the specifications of any new systems and the business case for change;
 - 2 proposal is considered to have an impact on internal systems. This will be considered and built into the specifications of any new systems and the business case for change
 - 14 proposals are considered to have a combination of impacts on staffing, customers, service delivery and internal systems. In such cases, Human Resources guidance and principles on managing reorganisations will be used to minimise the impact for staff accessibility requirements. These will be considered and built into the specifications of any new systems and the business case for change.

Summary of Budget Proposals and Impact on Council Tax

126. The Localism Act requires Council approval of the Council Tax Requirement.
127. Table 12 sets out the Council's budget position and Council Tax Requirement after considering the proposed changes detailed above. For completeness, Schools and Housing Revenue Account budgets for 2024/25 are also provided.

Table 12: Budget Position & Council Tax 2024/25

| | 2023/24 | 2024/25 |
|---|------------------|------------------|
| | £000 | £000 |
| Net revenue budget | | |
| Other Services (base budget) | 259,825 | 286,942 |
| | 259,825 | 286,942 |
| Budget Movements: | | |
| Demographic and Cost Pressures | 39,830 | 44,133 |
| Investment in Services | 1,800 | 1,991 |
| Covid-19 Reversals | (674) | 0 |
| Capital Financing | 5,000 | 2,476 |
| Changes to Service Specific Grants | (3,083) | (1,766) |
| Full Year Effect of previous budget decisions | (1,538) | 1,322 |
| Proposals for New Savings | (14,218) | (16,568) |
| Net Budget | 286,942 | 318,530 |
| Less Corporate Funding: | | |
| Settlement Funding Assessment ⁷ | (110,086) | (120,666) |
| Corporate Specific Grants | (26,231) | (29,733) |
| Collection Fund Net (Surplus)/Deficit | (2,181) | (1,013) |
| Estimated Business Rates Pool Benefit | (1,481) | (3,000) |
| Corporate Funding | (139,979) | (154,212) |
| Council Tax Requirement | 146,963 | 164,118 |
| Tax Base (Band D equivalents) | 96,794 | 102,954 |
| Council Tax (Band D) | £1,518.30 | £1,594.08 |

| Schools Budget | 2023/24 | 2024/25 |
|--|----------------|----------------|
| | £000 | £000 |
| Schools Budget | 414,273 | 431,801 |
| Dedicated Schools Grant | (414,273) | (431,801) |
| London Borough of Enfield Total | 0 | 0 |

| Housing Revenue Account Budget | 2023/24 | 2024/25 |
|--|-----------------|-----------------|
| | £000 | £000 |
| Supervision & Management General & Special | 23,189 | 26,722 |
| Repairs and Maintenance | 15,101 | 17,554 |
| Corporate & Democratic Core | 138 | 93 |
| Cost of Capital & Depreciation | 27,030 | 21,045 |
| Bad Debt Provision | 650 | 724 |
| Self-financing contribution | 6,843 | 14,999 |
| Expenditure Total | 72,951 | 81,137 |
| Rents, Service Charges and Other Income | (72,951) | (81,137) |
| Income Total | (72,951) | (81,137) |
| Net Total | 0 | 0 |

⁷ Includes Revenue Support Grant, Business Rates Income and section 31 grants

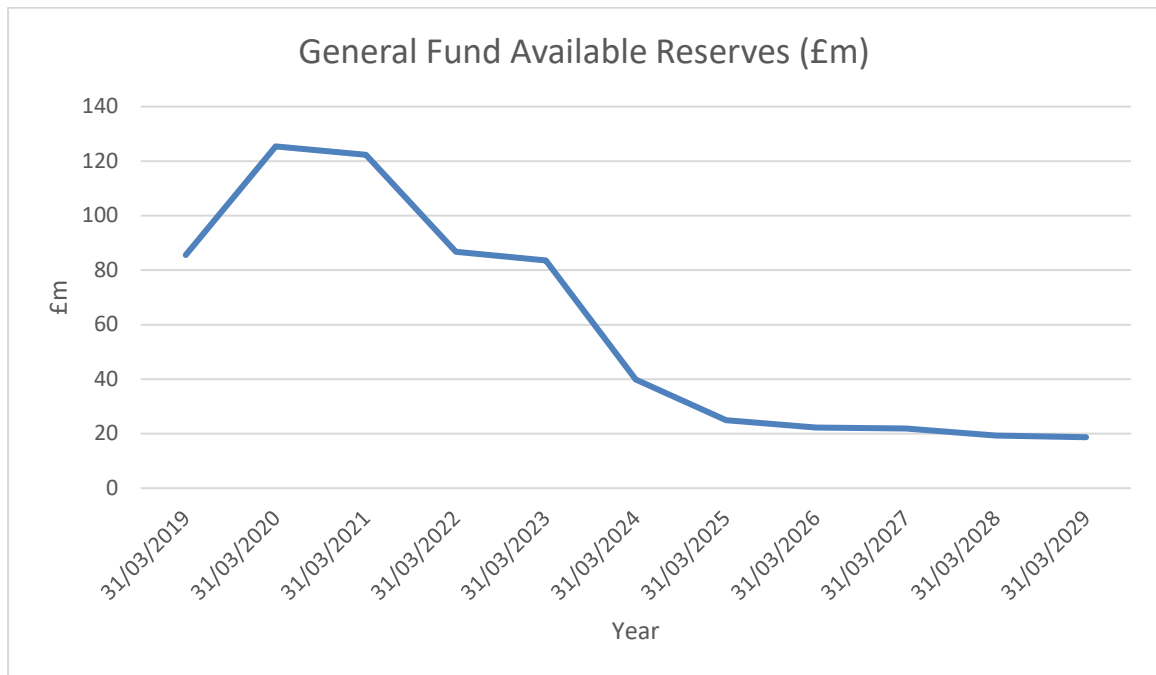
Contingencies, Balances and Reserves

128. The Council's policy will continue to be one of containing spending within the budgets set for each department, without recourse to the central contingency other than in exceptional circumstances. The Budget includes a central contingency for unforeseen circumstances and in view of the level of risks it is recommended that the central contingency be retained at £3m for 2024/25. The Council also holds centrally a number of contingent items relating to spending requirements that are expected to arise at some point in the budget year but about which there is some uncertainty regarding the timing or magnitude of the financial impact. These will be allocated to services during the year.
129. The Council's General Fund Balances (excluding schools) stood at just under £14m as at the 31 March 2023. The level of balances is examined each year, along with the level of reserves and contingencies, in light of the risks facing the Authority in the medium term. This has been increased to £14.4m for 2023/24 to reflect 5% of the net revenue budget.
130. Core to the Council's Financial Strategy has been establishing financial resilience. As well as ensuring there are robust budgets and realistic savings there has been a need to strengthen reserves.
131. However, the overspend for 2022/23 and forecast overspend for 2023/24 will significantly erode the reserve balances. The Council will address the forecast depletion in reserves with action to balance the budget, protect reserves and maintain financial resilience.
132. The future years gaps currently projected in the MTFP are expected to be met through savings, income and funding changes and will therefore not require a draw upon reserves.
133. Earmarked reserves are held to meet the cost of specific one-off projects or specific risks. Any balance on reserves once the projects are completed or the risk has ceased is returned to General Fund balances. A list of the Council's Earmarked Reserves and the purposes for which they are held is set out in Appendix 10. Planned movements in the reserves' balances over the period of the MTFP are shown in Appendix 11. These are split between revenue and capital projects which are included in the MTFP and Capital Programme respectively.
134. The Council's single most significant risk is the cost of providing Temporary Accommodation and growth has been provided in setting the 2024/25 budget. However, it is considered prudent to create from within the existing reserves a balance of £10m specifically to cover the risk that the continuing pressure can't be reduced in 2024/25 despite the measures being implemented. The summary below reflects that the Council will need to apply the £10m for TA from reserves in 2024/25 taking the usable reserves to £25.0m by the end of March 2025.

Table 13: Summary of Forecast Reserves across the Medium Term

| Reserve balances at: | 31/03/23 | 31/03/24 Forecast | 31/03/25 | 31/03/26 | 31/03/27 | 31/03/28 | 31/03/29 |
|--|------------------|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | £m | £m | £m | £m | £m | £m | £m |
| Risk Reserve | (3.440) | (1.310) | (1.310) | (1.310) | (1.310) | (1.310) | (1.310) |
| Balance Sheet Management | (2.295) | (0.500) | (0.500) | (0.500) | (0.500) | (0.500) | (0.500) |
| Collection Fund Pooling Reserve | (2.059) | (2.005) | (0.621) | (0.621) | (0.621) | (0.621) | (0.621) |
| Collection Fund Equalisation Reserve | (13.628) | (2.100) | (2.100) | (2.100) | (2.100) | (2.100) | (2.100) |
| Housing Benefit Smoothing Reserve | 0.726 | (2.062) | (2.062) | (2.062) | (2.062) | (2.062) | (2.062) |
| Adult Social Care Smoothing Reserve | (3.697) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| NLWA Reserve | (0.514) | (1.566) | (1.324) | (2.435) | (2.634) | (0.234) | (0.004) |
| Meridian Water Reserve | (1.297) | (1.217) | (0.717) | (0.575) | (0.575) | (0.575) | (0.575) |
| Homelessness | 0.000 | (10.000) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Sub-total MTFP Smoothing Reserves | (22.764) | (19.950) | (7.324) | (8.292) | (8.491) | (6.092) | (5.862) |
| Capital Financing | (23.428) | (2.813) | (4.063) | (4.463) | (5.233) | (5.393) | (5.483) |
| Service Specific | (13.757) | (7.331) | (5.282) | (2.058) | (1.208) | (1.429) | (1.418) |
| Property | (0.925) | (0.436) | (0.346) | (0.256) | (0.256) | (0.256) | (0.256) |
| Grants & Other Contributions | (19.274) | (8.560) | (7.077) | (6.282) | (5.809) | (5.183) | (4.771) |
| Sub-total GF Usable Reserves | (83.588) | (39.900) | (25.002) | (22.262) | (21.908) | (19.263) | (18.700) |
| Insurance | (7.513) | (7.382) | (7.022) | (7.022) | (7.022) | (7.022) | (7.022) |
| General Fund Balance | (13.949) | (14.350) | (14.350) | (14.350) | (14.350) | (14.350) | (14.350) |
| GF Earmarked Reserves | (105.050) | (61.631) | (46.373) | (43.663) | (43.279) | (40.635) | (40.071) |

135. Available General Fund reserves are the total reserves less those for the Insurance balances. The chart below shows how the available reserve balances will diminish over the life of the MTFP.

Chart 2: Reserves 2019/20 to 2028/29

136. It is also recommended that any uncommitted departmental resources at year end are added to central reserves, so they can be managed more flexibly to support the achievement of corporate priorities.

Review of Fees and Charges

137. Fees and Charges were reviewed as part of the January Medium Term Financial Plan update to Cabinet and have been recommended for approval to Council. They are included in the appendices to this report.

138. There are a couple of updates to the fees and charges from those presented in January and these are set out in Appendix 12. These relates to Cycle parking membership fees and Forty Hall venue hire. Further new charges are to be noted in the Environment & Street Scene services covering traffic orders and parking charges including new options for car parking season tickets. The new statutory planning fees for planning applications have now also been received and reflected in the updated schedules as well as the latest Local Housing Allowances rates.

Flexible Use of Capital Receipts

139. With effect from 2016/17 the Government provided a general capitalisation directive to all councils, enabling them to utilise new capital receipts to finance projects that are designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners. This arrangement was most recently extended in the 2022/23 Local Government Finance settlement, with the flexibility under which local authorities can fund transformative revenue costs from capital receipts extended until 2024/25.

140. To take advantage of the flexibility local authorities must produce a strategy which discloses the individual projects that will be funded, or part funded, through capital receipts flexibility and this must be approved by full Council or the equivalent. As a minimum, the strategy should list each project that plans to make use of the capital receipts flexibility and provide details, on a project-by-project basis, of the expected savings or service transformation that will result. The strategy should report the impact on the local authority's Prudential Indicators for the forthcoming year and subsequent years.
141. The Council, within the Capital Strategy has set out its approach for 2024/25 and beyond. Capital receipts will no longer be used for transformational purposes. The only revenue expenditure to be funded under these flexibilities will be in support of managing the asset disposal programme, which will then generate further capital receipts. The Council is planning to use £1.0m of capital receipts to fund the revenue expenditure required to support the asset disposal programme as set out in Appendix 18 for consideration and for recommendation to Council. The strategy includes details of the proposed schemes for 2024/25 and a backward look at 2020/21, 2021/22, 2022/23 and 2023/24.
142. At the time of writing this report the government is consulting on the widening of these flexibilities in light of Local Government financial pressures (consultation ends January 2024). The Government is recognising where local authorities face cost pressures that are not a consequence of local failure, then further freedoms to use capital resources could allow local management of budget pressures, and facilitate investment that reduces future costs and supports continued sustainability over the long-term.
143. The Council remains mindful of over reliance on and sustainability of this one-off funding and is focused on longer term solutions to fund any ongoing pressures and make the budget more robust but these wider flexibilities if implemented would be a useful tool to utilise that will enable the Council to protect the level of reserves.
144. Therefore, dependent on the outcome of the government's consultation, it is proposed to utilise £5m to support the pressure in Homelessness. This would mean that the Council could protect other revenue earmarked reserves. The current approach reflected in Table 13 above, is that £10m has been created from existing revenue reserves and therefore £5m could be added back into these reserves.
145. In order to facilitate decision making it is recommended to delegate authority for amending the Flexible Use of Capital receipts strategy to the Executive Director of Resources, in consultation with the Cabinet Member for Finance and Procurement and changes will be reported through the quarterly Revenue Monitoring at Cabinet during the year.

Budget Consultation

146. The Council's 2024/25 Budget Consultation was open from 11 December 2023 to 12 January 2024 (5 weeks). The questionnaire:
- i. Sought views on how respondents prioritise the wide range of services provided by the Council.

- ii. Sought views on respondents' appetite for Council Tax increases to help protect and invest in services.
 - iii. In the context of having delivered over £225m of savings since 2010, the questionnaire sought suggestions on ideas for making further savings and generating income.
 - iv. Provided the opportunity for free text comments throughout.
 - v. Asked for information on age, gender, ethnicity and religious beliefs of respondents to help segment the results. The sharing of this information was entirely optional for respondents.
147. A link to the budget consultation was advertised prominently on the Council's website and information was also included in the Council's e-newsletter sent out to around 40,000 residents.
148. A total of 132 responses were received. 129 of these were from the online 2024/25 Budget Consultation questionnaire, with a further 3 responses received from the easy read version of the questionnaire.

Results of the Budget Consultation

149. Refuse and recycling (96%), Street cleansing (95%) and Highway's maintenance (92%) were the top 3 priorities where respondents thought it was important (either fairly or very) to continue prioritising spend. Just below these came Adult social care (89%) and Children's social care (87%).
150. The average score across all categories was 78% of respondents supporting continued prioritisation.
151. The 3 least favoured areas for prioritising spend were Leisure centres, sports courses and sports activities (68% either strongly agree or tend to agree, Regeneration (57%), and Museums & Theatres (45%).
152. Regarding the question on raising council tax, there was a slight tendency for respondents to disagree with this approach (52%). 46% agreed with raising council tax whilst the remaining 2% were not sure.
153. On the open text question regarding ideas for making savings or generating income, key themes coming out were:
- **Financial prudence:** Pausing large projects (LTNs and Meridian Water) / eliminating unnecessary expenses / cutting contractors / reducing levels of management / reducing salaries
 - **Operational efficiency:** Training staff for versatility / automating processes / cutting administrative costs / scrutinising ceremonial events for cost-sharing
 - **Community involvement:** Promoting community involvement / encouraging volunteering / collaborating with community organisations
 - **Service focus:** Ceasing spending on non-service-related items / concentrating on core services / change criteria for housing allocation / addressing parking enforcement issues
 - **Revenue generation and innovation:** Selling unused buildings / generating income from various services / increasing fees, fines, and charges / exploring sponsorships for street name plates

154. Some other issues raised in the consultation responses included concerns around the impact of benefit cuts on vulnerable groups, objections to building on the Green Belt, support for businesses, road layout changes, and calls to improve income generation through facilities such as Forty Hall café.
155. Some more detailed analysis from the budget consultation is included in Appendix 19a of this report.
156. The draft budget was presented to the Overview and Scrutiny Committee Budget Meeting on 15 January 2024. A lengthy and constructive session took place with OSC. The minutes and recommendations of the OSC Budget Meeting are set out in Appendix 19b of this report.

Budget Risks and Uncertainties

157. Local Government as a sector and the Council especially faces significant financial uncertainty, especially in respect of:
- i. Temporary Accommodation
 - ii. Uncertainty in levels of Local Government funding
 - iii. Challenging economic environment e.g. inflation, interest rates
 - iv. Pressures on Children's and Adults' Social Care Services
 - v. Scope to make savings while maintaining services
158. The 2024/25 budget includes the best estimate of financial achievement of savings and likely pressures. Where there are potential risks of higher cost pressures as in the areas listed above or slippage in realisation of savings these have been factored into the assessment of budget robustness, balances and reserves to ensure the Council can meet any short-term pressures without an impact on service delivery. Corporate and Service budget risks are detailed in Appendix 20. Many factors affect the Council's future financial position which can be estimated with some degree of confidence for the first year of the plan but become increasingly uncertain for later years. It is therefore essential to test the sensitivity of the plan to changes in the main assumptions. The figures in the following table illustrate the extent to which the plan would be affected by such changes:

Table 14: Sensitivity Indicators

| Item | Budget Impact |
|---|----------------------|
| | £m |
| 1% Change in Pay | 1.9 |
| 1% Increase in Departmental price Inflation across Income and Expenditure | 0.6 |
| 1% Increase in Adult Social Care - Care purchasing costs | 0.9 |
| 1% increase in Children's Social Care External Care Placements & In-house Fostering | 0.2 |
| 1% increase in numbers requiring temporary accommodation | 0.1 |
| 1% Change in Settlement Funding Assessment based on provisional Local Government finance settlement | 1.2 |
| 1% increase in Council Tax Support claimants | 0.2 |
| 1% reduction in businesses chargeable for business rates | 0.4 |
| 1% increase in interest rates impact on Capital financing loans on renewal | 0.8 |

159. The Government changes to Local Government Finance arrangements have been delayed, such as the reset of Business Rates baselines and the review of formula funding. At this stage the MTFP assumes that funding is constant from 2024/25 to 2028/29 and this will be updated as further information becomes available.
160. Throughout the budget process, officers have kept under review the key risks, uncertainties and opportunities that could have implications for the Council's financial position in 2024/25 and in the medium term. The systematic review, particularly of risks and mitigating actions is a key part of any effective planning system and therefore crucial in the budget setting process.
161. To mitigate these risks a number of spending controls are to be introduced across the Council so that reserves can be preserved and rebuilt, whilst also managing the anticipated pressure in Temporary Accommodation.

Medium Term Financial Plan: Outlook and Budget Process 2025/26

162. The approach to the 2024/25 budget has built on the work in recent years with continued transparency, enabling enhanced levels of scrutiny and appropriate challenge of budget decisions, and this will continue throughout future budget processes.
163. The levels of government funding, changes to business rates, the funding formula, the future of social care funding cannot yet be determined, leaving great uncertainty over the future of local government finance. In addition the challenging economic environment, cost of living, homelessness issues and demographic pressure all add to an uncertain future.
164. The Council's medium term financial planning process recognises this uncertainty, but it is clear that future savings and income generation proposals in addition to those in this report will be needed between 2025/26 and 2028/29 to balance the budget. This is a challenging position for Enfield in the context of £228.7m of savings already delivered since 2010 and a further £16.568m of new savings and income proposals to be delivered in 2024/25.
165. Alongside side this, the strategy for future years will continue to focus, reducing expenditure and mitigating cost pressures in order to preserve the Council's level of reserves. The following table summarises the MTFP position over the coming five years and the current forecast of the budget gaps for the period of the MTFP (2024/25 to 2028/29):

Table 15: Medium Term Financial Plan 2024/25 to 2028/29

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | Total |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | £m | £m | £m | £m | £m | £m |
| Council Tax Base Provision | 146.963 | 164.118 | 164.118 | 164.118 | 164.118 | |
| Movements: | | | | | | |
| Inflation/Pay Awards | 17.224 | 7.670 | 7.917 | 9.233 | 8.445 | 50.489 |
| Demography | 11.407 | 7.530 | 7.530 | 5.030 | 5.030 | 36.527 |
| Investment | 1.991 | 0.150 | 0.150 | 0.150 | 0.150 | 2.591 |
| Capital Financing | 2.476 | 4.000 | 4.000 | 3.760 | (2.390) | 11.846 |
| Concessionary Fares | 1.779 | 1.681 | 1.905 | 0.000 | 0.000 | 5.365 |
| Other Pressures | 13.723 | 1.877 | 0.246 | 2.131 | 1.330 | 19.307 |
| Total Pressures | 48.600 | 22.908 | 21.748 | 20.304 | 12.565 | 126.125 |
| Full Year Effect of Previous years' savings decisions | 1.322 | (0.222) | 0.000 | 0.940 | 0.000 | 2.040 |
| New Savings and Income Proposals | (16.568) | 1.337 | 0.236 | 0.000 | 0.000 | (14.995) |
| Changes to Specific Grants | (5.268) | 2.895 | 0.100 | 0.100 | 0.100 | (2.073) |
| SFA: CPI increase to RSG | (1.375) | (0.664) | (0.365) | 0.000 | 0.000 | (2.404) |
| Business Rates | (10.724) | 3.000 | 0.000 | 0.000 | 0.000 | (7.724) |
| Collection Fund | 1.168 | 1.013 | 0.000 | 0.000 | 0.000 | 2.181 |
| Budget (Gap)/ Surplus in future years of MTFP | 0 | (30.267) | (21.719) | (21.344) | (12.665) | (85.995) |
| Council Tax Requirement | 164.118 | 164.118 | 164.118 | 164.118 | 164.118 | |
| Council Tax Base⁸ | 102,954 | 102,954 | 102,954 | 102,954 | 102,954 | |
| Band D Charge (£) | 1,594.08 | 1,594.08 | 1,594.08 | 1,594.08 | 1,594.08 | |
| % tax change | 4.99% | 0.00% | 0.00% | 0.00% | 0.00% | |

166. There are risks inherent in the MTFP exemplified in paragraphs 157 to 161 of this report and Appendix 20. A number of key items in the plan cannot be estimated with 100% accuracy. The figures in the plan assume that significant savings will be made. In this situation, it is essential to maintain sufficient balances, not only to deal with unforeseen events but also to cover the potential risk of not achieving the savings required. In addition, the Council will need to maintain adequate reserves for future commitments.

167. Work on future years' savings will commence with immediate effect and there will be work corporately to develop and implement new savings

⁸ Assumes Council Tax Support decision is approved at February Council

proposals as soon as possible. There will need to be a focus on demand management of social care services as well as driving further commercial savings including generating greater levels of income and being more efficient in procurement and contract management.

168. No final decision has been taken on taxation levels for 2025/26 and later years, and there is currently no core Council Tax increase, or any further Adult Social Care Precept included in 2025/26 to 2028/29 for planning purposes.

Dedicated Schools Grant and the Schools Budget

169. The final allocations for the Dedicated Schools Grant (DSG), along with indicative additional funding announced at the 2023 Autumn Statement, have been published for financial year 2024/25. The DSG continues to be funded via four blocks as previously: the schools block, the central schools block (CSSB), the high needs block and the early years block. Supplementary funding made available through the Mainstream Schools Additional Grant (MSAG) for 2023/24 has been rolled into National Funding Formula allocations for 2024/25. The total DSG for Enfield is £431.801m for 2024/25 as shown in Appendix 22.
170. In 2024/25, a total of £62.2bn will be made available through the DSG of which £10.6bn (17%) will be allocated to London boroughs.
171. England will receive a 7% increase in total funding from 2023/24 to 2024/25, while London will see a 7.2% increase.
172. Members of Schools Forum were informed at the January 2024 meeting of the DSG settlement for 2024/25. Schools Block funding was presented to Schools Forum on 16 January 2024.
173. In 2024/25 Schools Block budgets continue to be set on the basis of a single National Funding Formula. Under this system, the DfE used October 2023 census data and 2023/24 baselines to generate per pupil Units of Funding.
174. The resulting Unit values are then multiplied by October 2023 census data. Added to this are historic allocations for explicit growth, mobility, and premises costs (rates, split sites and PFI) to give a total Schools Block of £312.28m an increase of £2.8m and 0.92% compared to 2023/24.
175. The Central School Services Block (CSSB) was introduced in 2018/19 and includes funding for specific central schools' services operated by the Council. The total allocation for 2024/25 is £2.4m, comprising £2.1m for ongoing duties (a 1.71% reduction compared to 2023/24) and £0.3m for historical commitments (a 20% reduction compared to 2023/24). The overall allocation represents a reduction of 1.63% compared to 2023/24.
176. Further reductions in the Central Schools Services Block are expected in future years, with an ongoing 20% reduction in funding for historical commitments. The Council will need to assess the remaining historical central block funded services to establish to what extent further mitigations against loss of grant can be found. This review should seek to identify areas where alternative funding sources or service reductions are possible to minimise recourse to further general fund monies, while recognising that many of the services currently supported through the grant are statutory services with limited options for reduction.

177. For 2024/25, under the High Needs National Funding Formula (NFF) a basic entitlement of £6.8m (£5,075 x 1,335 places) has been given. The remainder of the allocation is based partly on a historical spend factor as well as other proxy factors the Import/Export adjustment and an adjustment for new and growing free schools. This together with the Basic Entitlement totals £78m which represents an increase of £2.4m and 3.19% compared to 2023/24.
178. For Enfield, the local authority funding rate under the Early Years National Funding Formula (EYNFF) has been set for 3-4 year old funding, 2 year old funding and under 2 year old funding. Local authorities are required to pass 95% of their 3 and 4 year-old funding rate from Government to Early Years Providers.
179. The Early Years allocation for 2024/25 for 3 and 4 year-olds is £24m, with a further £10.7m for 2 year-olds. From 2024/25, a new allocation of £3.6m has been made for children under 2 year-olds. £0.6m has been allocated for Early Years Pupil Premium and the Disability Access fund. This gives a total Early Years Block settlement of £39m, an increase of 49.6% compared to 2023/24. This funding is then distributed to providers using the locally agreed Early Years formula rates and criteria.

Preferred Option and Reasons for Preferred Option

180. To set the Council's Budget Requirement and level of Council Tax for 2024/25 within the timescales set out in legislation. The Council has a statutory duty to approve a balanced budget for 2024/25 along with consideration of the finances over the medium term and the Council's reserves and balances. It is essential that there is a clear understanding of the anticipated income and expenditure flows for the Council, despite the uncertainties, and for savings proposals to ensure full delivery from 1 April 2024 wherever possible to maximise their contribution to addressing the financial pressures in 2024/25 and beyond.

Alternative Options Considered

181. The Council operates a budget planning and consultation process during which a wide range of options are considered in detail before recommendations are made. Issues raised and discussed have greatly contributed to this report including information from the Budget Consultation exercise set out elsewhere in this report. As part of its planning for both 2024/25 and future years the Council has considered future levels of Council Tax.

Relevance to the Council Plans and Strategies

182. The primary purpose of the development of the Budget and Medium Term Financial Plan is to direct resources to deliver the priorities set out in the Council's Plan 2023-26:
- Clean and green places
 - Strong, healthy and safe communities
 - Thriving children and young people
 - More and better homes

- An economy that works for everyone
183. It is not possible for the Council to deliver on its ambitions for local people if these are not in place and the financial strategy is a key pillar on which success is built. As part of this, one of the principles of the Council Plan 2023-26 is financial resilience.
184. The Plan emphasises the need for financial resilience and moving to a position where we are less reliant on central government funding and instead resourced more by funding generated in-borough (e.g., our Council Tax base and National Non Domestic Rates), and through inward investment using levers such as our Local Plan.
185. The Council's Commercial Strategy contributes to deliver a sustainable budget going forward through development of business cases to bring in additional income as well as service redesign. In the 2024/25 budget additional income of circa £6m has been included as part of the contribution towards closing the budget gap. The approach to fees and charges was set out in the Cabinet report in January which included a review of service costs, benchmarking and market review.

Financial Implications

186. The Local Government Act 2003 places a duty on the Chief Finance Officer to report to Council as part of the budget process on the robustness of the estimates and the adequacy of the proposed financial reserves. Statutory guidance in this area is provided by Local Authority Accounting Panel (LAAP) Bulletin 77 (Nov 2008) and is the basis on which the Chief Finance Officer's annual financial risk assessment has been updated in the Council Budget report. A full statement of robustness is provided at Appendix 1a.
187. The 2024/25 budget has been prepared considering the following:
- (i) Specific cost pressures set out in paragraphs 85 to 116
 - (ii) The uncertainty around changes in central government funding over the period of the Medium Term Financial Plan – the recent settlement only covered 2024/25
 - (iii) Provision for legislative change and changes to the Council's statutory responsibilities; and
 - (iv) The estimated impact of underlying cost pressures, as evidenced by financial monitoring reports in the current year.

Legal Implications

188. This report sets out the basis upon which recommendations will be made for the adoption of a lawful budget and setting of the Council Tax. The report also outlines the financial outlook for the Council and its services.
189. The setting of the budget is a matter for the Council, having considered recommendations by the Cabinet. The Council's budget-setting process is set out in the Constitution. Before the final recommendations are made to the Council, an Overview and Scrutiny Committee must have been given an opportunity to scrutinise the proposals and the Cabinet must have taken any comments of the OSC into account when making these proposals.
190. The amount of Council Tax must be sufficient to meet the Council's legal and financial commitments, ensure the proper discharge of its statutory

duties and lead to a balanced budget. Members should be mindful of their fiduciary duty to ratepayers when adopting a budget and setting a Council Tax.

191. The Council is required by section 33 of the Local Government Finance Act 1992 ("the Act") to calculate for each financial year the basic amount of its Council Tax. The basic amount of Council Tax must be calculated from the Council Tax base. This base is created by applying a prescribed formula under the Local Authorities (Calculation of Council Tax Base) Regulations 2012
192. The Council is required to submit its Council Tax base to the GLA between 1 December and 31 January in the financial year preceding the financial year for which the calculation of Council Tax base is made. If the Council does not submit its Council Tax base to the Greater Local Authority ('GLA'), then the GLA is required to determine the calculation for itself, in the manner prescribed in the above Regulations.
193. Members are obliged to consider all relevant considerations and disregard all irrelevant considerations in seeking to ensure that the Council acts lawfully in adopting a budget and setting Council Tax. Members should note that where a service is provided pursuant to a statutory duty, the Council cannot fail to discharge it properly. Where there is discretion as to how to discharge duties, that discretion should be exercised reasonably.
194. The Council is obliged by section 151 of the Local Government Act 1972 to make proper arrangements for the management of its financial affairs. It is consistent with sound financial management and the Council's obligation under section 151 for the Council to adopt and monitor a Medium Term Financial Strategy as this informs the budget process and is viewed as a related function.
195. The Council has carried out appropriate budget consultation. Those representations have been taken into account as part of this process and are reflected in this report.
196. In considering the budget for 2024/25, the Council must have due regard to its ongoing duties under the Equality Act 2010. The Equality Act 2010 requires the council in the exercise of its functions to have due regard to the need to avoid discrimination and other unlawful conduct under the Act, the need to promote equality of opportunity and the need to foster good relations between people who share a protected characteristic and those who do not (the public sector equality duty). The Council should consider how its decisions will contribute towards meeting these duties, against other relevant circumstances such as economic and practical considerations. The relevant departments should undertake detailed impact assessments of major proposals to ensure that any proposals for savings are reasonable and meet Equality Act duties.
197. Finally, Members should have regard to s106 of the Local Government Finance Act 1992 which provides that members who are in arrears on their Council Tax for two or more months may not vote on matters concerning the level of Council Tax or the administration of it.

Equalities Impact Implications

198. Local authorities have a responsibility to meet the Public Sector Duty of the Equality Act 2010. The Act gives people the right not to be treated less favourably because of any of the protected characteristics. It is important to consider the needs of the diverse groups with protected characteristics and other specialist characteristics already agreed by the Council to be considered alongside the protected characteristics when designing and delivering services or budgets so people can get fairer opportunities and equal access to services.
199. The Council aims to serve the whole borough fairly, tackle inequality and protect vulnerable people. The Council will promote equality of access and opportunity for those in our communities from the protected characteristic groups or those disadvantaged through socio-economic conditions.
200. The Council undertakes Equality Impact Assessment (EqIAs) to help make sure we do not discriminate against service users, residents and staff, and that we promote equality where possible.
201. An Equality Impact Assessment will be completed for individual budget/savings proposals. These assessments will evaluate how the proposal will impact on people of all protected characteristics and will identify alternative action or mitigating action where any adverse impact is identified. This will include consultation and engagement with affected people and organisations as appropriate.
202. The 2024/25 Budget consultation identified the potential impacts on the wider community of the Council's proposals to address the budget shortfall. To achieve this, all voluntary and community sector organisations were asked to share their views and the consultation activities were accessible. To ensure communities from across the borough were able to participate, the Council produced an easy read version of a questionnaire for those with learning difficulties, details of the consultation activities were hosted online enabling the text to be translated, listened to and enlarged, and assistance was offered to those who felt they may otherwise have had issues participating.
203. Participants were able to submit their views on the overall approach taken by the Council. Equalities monitoring questions were asked to enable the data to be cross-referenced with the opinions expressed by participants.

Workforce Implications

204. Any proposal that is likely to impact on posts or changes and potential closure of services, will require the Council to conduct a meaningful and timely consultation with trade unions and staff. This will include consideration of alternative proposals put forward as part of the consultation process. The Council's HR policies and procedures for restructures should be followed. Any consideration for staff structural changes should ensure there is a resilient workforce to deliver on-going service requirements. Therefore, consideration of workforce planning should be included in the process.
205. Where redundancies are necessary the appropriate HR policies and procedures should be followed. Redeployment options must be considered.
206. It is important that services engage with HR at the earliest opportunity.

Environmental and Climate Change Considerations

207. There are no specific environment or climate change implications arising from this report at this time, these will be considered alongside savings and income proposals in future.

Public Health Implications

208. The Council's core business is to maintain and enhance the wellbeing of the community. The financial climate is severely challenging its ability to do this. The MTFP outlines how the Council aims to meet its financial demands whilst minimising the effect of these pressures on the community. However, it is difficult to envisage how continuous cuts to the Council's budget will not impact upon its ability to support and maintain community wellbeing.

Property Implications

209. Given the high-level perspective of this report, there are no specific property implications from within its contents. However, as the budget and MTFP is implemented over time, there is the possibility of property implications arising on specific projects and other activities. These will be addressed as necessary as they come forward in future reports.

Safeguarding Implications

210. The report includes service reductions across all services including Adult Social Care and Children's Social Care. Officers have worked through these to ensure there is no impact on the Council's safeguarding duties for vulnerable adults and children in the Borough. There are inherent risks in demand in these services which may be compounded by the pandemic for which the Council holds a revenue contingency and reserves.

| | |
|----------------|-----------------------------|
| Report Author: | Neil Goddard |
| | Head of Financial Strategy |
| | Neil.goddard@enfield.gov.uk |
| | 020 8132 1312 |
| Date of report | 13th February 2024 |

Appendices

| No. | Appendix |
|------------|--|
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| 1b | Adequacy of Reserves – Risk Evaluation |
| 2 | Medium Term Financial Plan Summary 2023/24 – 2026/27 |
| 3 | Departmental Budget Build Up 2023/24 to 2024/25 |
| 4 | Funding Assumptions included in the MTFP 2024/25 – 2028/29 |
| 5 | Specific Grants 2024/25 to 2028/29 |
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| 18 | Capital Receipts Flexibility Efficiency Statement |
| 19a | Budget Consultation - Summary of Results |
| 19b | Budget Consultation – Minutes of OSC Budget Meeting |
| 20 | Budget Risks |
| 21 | Revenue Budget – Departmental Control Totals 2024/25 |
| 22 | Schools Budget 2024/25 – Summary |

Background Papers

The following documents have been relied on in the preparation of this report:

KD5484: Budget Report 2023/24 and Medium Term Financial Plan 2023/24 to 2027/28
Council – February 2023

KD5641: Medium Term Financial Plan (2024/25 to 2028/29) **Cabinet - September 2023**

KD5681: Medium Term Financial Plan (2024/25 to 2028/29) **Cabinet - November 2023**

KD5682: Medium Term Financial Plan (2024/25 to 2028/29) **Cabinet – January 2024**

KD5712: Council Tax and Business Rate Base Setting **Council – January 2024**

Section 25 Statement

The Local Government Act 2003 places a duty on the Chief Finance Officer (the Council's Section 151 Officer) to report to Council as part of the budget process on the robustness of the estimates and the adequacy of the proposed financial reserves. This appendix focuses on the robustness of estimates and the adequacy of reserves which are central to the Council's risks and uncertainties and need to be considered together.

Introduction

This budget is set in an uncertain macroeconomic context. The OBR (November 23) expectation is that the economy will grow more slowly over the next five years, inflation is expected to be more persistent, not returning to its 2 per cent target until the first half of 2025 and markets now expect interest rates will need to remain higher for longer.

A commitment to a financially resilient budget has been a Council priority for a number of years. For 2024/25, it has been a significant challenge for the Council to find savings and income to meet the wide gap between borough need and government funding. There is insufficient recognition of council demographic and inflation pressures in the funding allocated to local government both nationally and locally. The LGA has estimated that councils in England face a £4 billion funding gap over the next two years. The outdated funding formula which fails to reflect current needs and continues to be unaddressed with no resolution in the near future.

Enfield council's budget pressures total £48.6m; in addition to this, a further £10m is held as a specific homelessness risk reserve. The government funding received to recognise these pressures totalled £6.6m. The Council has made savings of £228m since 2010/11 with a further £16.6m in 2024/25. In addition to increasing the Council Tax by the maximum and proposing far reaching changes to our largest discretionary spend area of Council Tax Support.

Our financial resilience has been eroded by the impact of the housing crisis resulting in increasing homelessness levels. In line with the London and national picture there is a reduction in private rented accommodation which is both a driver of homelessness and an increased financial pressure due to higher costs of Temporary Accommodation to meet our statutory duties. Between 2022/23 and 2024/25 the cost cumulatively is £50m more than the original budget. The rapid pace of the change has meant that costs have increased by £10m from last year to this. Apart from the systemic underfunding, Local Government budgets do not have the flexibility to respond to this scale of deviation in such a short period. The pressures have resulted in the erosion of reserves by c£26m with a further £10m earmarked in 2024/25. The purpose of our reserves is to smooth the impact of cost pressures and manage risk, however, the magnitude (for 2023/24 the cost pressures equate to 20% of the Council's total net budget excluding social care), complexity and persistence of this cost pressure has meant that our reserves are now low relative to our size and risks.

The Council has revised its capital strategy, large regeneration scheme (Meridian Water) and Montagu Joint Venture in response to the changed economic climate to minimise the need for new borrowing at higher interest rates. In addition to pausing all but contracted expenditure for Energetik pending a revised business case.

The Council is awaiting the conclusion of BDO external audit for 2019/20, 2020/21, 2021/22 and 2022/23. This progress is being closely monitored by the General Purposes Committee and remains a risk. In response to the national audit backlog crisis the government is expected to propose a compulsory deadline of 30 September for all outstanding local authority audited accounts to be audited.

Robustness of estimates

The legislation specifically requires an assessment of the robustness of the estimates and risks included within this budget. These estimates include: the 2024/25 cost pressures of £48.6m, the most significant being inflation; and proposed savings and income totalling £16.6m as well as proposed changes to discretionary elements of the Council Tax Support scheme of £7.3m.

The robustness of the savings and estimates have been tested as part of the budget cycle including via Executive Management Board, Scrutiny and Cabinet and Cabinet Member briefings. However, the key areas of risk are set out below:

- Demographic pressures assessment has been undertaken resulting in total of £11.4m for children's and adults. However, there are ongoing cost pressures across all Council directorates – the estimated cost pressures included in this budget are dependent on costs being able to be contained in adults, children's and property. It is estimated that sufficient contingency and reserves is available to support this risk.
- Temporary Accommodation budget pressure are persisting, decisions having been made to address these. It is recognised that the £7.7m growth in the budget is not likely to be sufficient to fully manage this risk, taking account of the 2023/24 forecast and therefore, a £10m risk reserve has been set aside for this purpose.
- Inflationary pressures – service by service estimates have been undertaken, however, the implementation of the national living wage for ASC as part of supplier negotiations within budget is a particular area of risk.
- The Council Tax collection rates have been reduced to reflect the potential impact on collection rates resulting from proposed changes to the Council Tax Support scheme. However, there is a risk that Council Tax collection rates estimate could be optimistic; and therefore, a risk reserve of £2.1m has been set aside to mitigate this risk.
- Pay award risk – a pay award of 3.5% overall is included in the budget, each 1% is £1.9m (0.6% of net budget). Pay award above this level will need to be met through in year cost savings.
- Capital receipts to support the capital programme and reduce borrowing need will be monitored closely, including the potential to utilise these to support wider council financial resilience.

- Proposals to increase income to support the budget gap, inherently hold more risk than cost savings; the income generation proposals of £5.9m will need close monitoring to drive deliverability throughout 2024/25 – the largest area is Adult Social Care.
- There is a national backlog in outstanding external audits. Enfield's Statement of Accounts external audits for the previous three years have not been completed and remain a risk. Significant improvements to the Council team resources and processes have been undertaken to minimise risks of identification of issues that may result in cost pressures.

During 2024/25 robust financial management action will be a clear focus of all departments to reduce these risks. A work programme is in development to be implemented early March to increase monitoring of key areas of risk and actions needed to address these.

Adequacy of reserves

The level of reserves are low for an authority of Enfield's size and the inherent risk that is currently held. Table 13 of the main report provides a five year forecast of reserve levels. This shows that the opening balance is forecast at £19.95m of risk reserves for 2024/25, with a closing balance (after utilising the Temporary Accommodation risk reserve) of £7.34m. This excludes the £14.35m, Section 151 general balances.

I have undertaken an assessment of the 2024/25 financial risks by reviewing our 2023/24 forecast to the 2024/25 budget and I have concluded that there is sufficient risk reserves and contingency (budgeted at £3m) to manage these particular risks and retain the Section 151 general fund balance of £14.350m (5% of the 2023/24 net budget). Subject to availability of funds as the year progresses, I will seek to maintain the general fund balances at 5% of our net 2024/25 budget, which will require this to increase to £15.8m.

The table below brings together the risk quantification, the current level of General Fund balances and the value of specific reserves as yet not committed, and which could be available to temporarily meet unplanned costs. The summary indicates that the Council has sufficient funds available to meet one-off expenditure in the short term based on the likely cost if the risks materialised. In the longer term the availability of reserves depends on these risks materialising. The Council will need to monitor this position and look to increase reserves or reduce risks if possible.

| MTFP Risk summary (Excluding Schools & HRA) | Likely £m |
|--|----------------------|
| Risk Evaluation 2024/25 (Appendix 1(b), column 5) | 33.178 |
| Estimated General Fund Balance at 31 March 2024 | (14.350) |
| Forecast Reserves uncommitted (Appendix 11) | (51.653) |
| 2023/24 latest forecast outturn | 29.993 |
| MTFP Resources to risks at 31 March 2024 | (2.832) |
| Future risks if not addressed in 2024/25 MTFP (Appendix 1(b), columns 6-9) | 64.089 |
| MTFP Resources Shortfall/ (Surplus) to risks in longer term | 61.257 |

Should further financial risks arise that are unable to be contained by management action, there would be insufficient risk reserves to cover this. It is my view, as Chief Finance Officer that the Section 151 balance must be preserved; this is a safety limit that should not be breached. Further, the budget gap for 2025/26 is significant at £30m and there will be no reserves to cover any shortfall or further risks in future years.

Therefore, in order to protect these reserves, there are a number of actions required to keep in budget, reduce costs and deliver our saving programmes.

The Government has recognised that “local authorities face cost pressures that are not a consequence of local failure”, and recently issued a consultation to provide freedoms to use capital resources to allow local management of budget pressures and facilitate investment that reduces future costs and supports continued sustainability over the long-term. Enfield will need to take advantage of this flexibility in order to preserve reserves over the coming year. The Section 25 statement is prepared with a requirement that this will be necessary to specifically manage Temporary Accommodation pressures, invest to save opportunities to drive savings and preserve reserves. Proposals to generate capital receipts will be considered at March Cabinet as part of the Council's Strategic Asset Management Plan.

The updated 30 year HRA Business Plan shows a stable position however the Council needs to keep a close eye on pressures in regard to repairs and maintenance and to meet increasing standards and costs of two regulators and the Ombudsman. The development of new housing units within the HRA including the purchase of any units will need to be cost neutral in terms of revenue income covering the costs of managing and maintaining the new units and servicing debt.

The Government's statutory override means that any DSG deficits are not included in the Council's main revenue budgets. However, if this override position is revised,

our financial position would be at risk (the DSG deficit is £18m), many other councils nationally are in a similar position.

Conclusion

In conclusion, I have assessed that the reserves are adequate but due to the level of risk held, the overall financial position is significantly weakened, in particular the reduced reserve levels. Therefore, the following areas are critical for the ongoing financial resilience:

- Containing the costs associated with meeting our statutory homelessness duty and in particular the costs of Temporary Accommodation
- To ensure a robust budget accountability regime in 2024/25 by keeping on budget and ensuring the delivery of savings and income proposals and instigating a tighter cost control regime
- To initiate the 2025/26 budget process early and identify need for capacity and resources to deliver this
- Ensure that capital receipts required to support the budget are maximised in value and delivered on time
- The impact of the Council Tax Support Scheme proposals are monitored closely
- Dedicated Schools Grant recovery plan for high needs to be monitored and delivered
- Monitoring of key risk areas is even more critical given there are limited reserves to meet any additional financial risks and management action to address these will need to be at pace
- Evaluation of the proposed Government flexibilities to utilise capital receipts to support Councils and how this may support Enfield's financial resilience

Fay Hammond
Executive Director of Resources (Section 151 Officer)
February 2024

ADEQUACY OF RESERVES: RISK EVALUATION 2024/25

| Probability | Grade | Range | % Used |
|-------------|-------|---------|--------|
| High | A | >80% | 100.0% |
| Probable | B | 60%-80% | 75.0% |
| Possible | C | 30%-60% | 40.0% |
| Low | D | <30% | 15.0% |

| Event 1 | Risk Period 2 | Risk Cost 3 £'000 | Risk Level 4 | Risk Assessed Impact Profiled | | | | | Total Assessed Risk 10 £'000 |
|---|-------------------------|-------------------------|-----------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|
| | | | | 2024/25 5 £'000 | 2025/26 6 £'000 | 2026/27 7 £'000 | 2027/28 8 £'000 | 2028/29 9 £'000 | |
| General Fund: Revenue | | | | | | | | | |
| Non collection of Council Tax; prudent assumptions reduce this risk; 1% non- collection is £1.2m | pa | 6,000 | C | 480 | 480 | 480 | 480 | 480 | 2,400 |
| Non collection of Council Tax due to changes in Council Tax Support Scheme; prudent assumptions reduce this risk; 50% collection rate equates to £2.1m | pa | 10,500 | C | 840 | 840 | 840 | 840 | 840 | 4,200 |
| Business rates underestimate of appeals; prudent assumptions reduce this risk | One-off | 4,000 | C | 400 | 300 | 300 | 300 | 300 | 1,600 |
| Loss of Household Support Funding | One-off | 1,400 | A | 1,400 | 0 | 0 | 0 | 0 | 1,400 |
| Inflation. Provision in MTFP already for service inflation, however, uncertain environment increases this risk. 1% general inflation across MTFP (£600k p.a.) | Two year period assumed | 3,000 | C | 240 | 240 | 240 | 240 | 240 | 1,200 |
| Pay Award - 3.5% provided in the 2024/25 budget and 2% thereafter. 1% above is £1.9m. | pa | 9,700 | C | 776 | 776 | 776 | 776 | 776 | 3,880 |
| Temporary Accommodation Costs exceed budget provision | pa | 19,600 | B | 7,200 | 3,000 | 1,500 | 1,500 | 1,500 | 14,700 |
| Demographics | Total | 15,200 | B | 3,900 | 1,875 | 1,875 | 1,875 | 1,875 | 11,400 |
| Contain/mitigate ongoing service pressures | One-off | 3,000 | B | 2,250 | 0 | 0 | 0 | 0 | 2,250 |
| Reduction in Income / Non-Payment | One-off | 4,000 | C | 1,600 | 0 | 0 | 0 | 0 | 1,600 |
| Interest Rates increases | Total | 6,910 | C | 312 | 544 | 636 | 668 | 604 | 2,764 |
| Non-Achievement of Service Savings & Income proposals | Total | 63,432 | C | 6,080 | 8,385 | 5,154 | 4,479 | 1,275 | 25,373 |
| Any potential issues identify resulting from backlog in external audit of Statement of Accounts | One-off | 5,000 | C | 2,000 | 0 | 0 | 0 | 0 | 2,000 |
| VAT Exemption Limit | One-off | 4,000 | D | 600 | 0 | 0 | 0 | 0 | 600 |
| Litigation costs | One-off | 2,000 | D | 300 | 0 | 0 | 0 | 0 | 300 |
| Major Regeneration and Development Schemes | Total | 54,000 | C | 4,800 | 4,800 | 4,000 | 4,000 | 4,000 | 21,600 |
| General Fund Total | | 211,742 | | 33,178 | 21,240 | 15,801 | 15,158 | 11,890 | 97,267 |

Appendix 2 - Medium Term Financial Plan Summary 2023/24 – 2026/27

| | 2023/24 £'000 | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|
| Net Service Costs | 302,619 | 335,205 | 369,738 | 393,761 |
| Growth - Previously approved by Full Council | 9,465 | 13,550 | 12,449 | 11,980 |
| Growth - New | 28,702 | 18,244 | 2,789 | 1,851 |
| Inflation - Previously approved by Full Council | 6,807 | 9,674 | 8,513 | 8,590 |
| Inflation - New | 3,368 | 7,550 | (843) | (673) |
| Funding Changes | 0 | 761 | 0 | 0 |
| Savings - Previously approved by Full Council | (2,683) | (1,544) | 420 | 0 |
| Savings - Unachievable and Reprofiled | 1,145 | 2,866 | (642) | 0 |
| Savings - New | (14,218) | (16,568) | 1,337 | 236 |
| Total Funding Requirement | 335,205 | 369,738 | 393,761 | 415,745 |
| Core Grants: | | | | |
| - Revenue Support Grant | (20,758) | (22,133) | (22,797) | (23,162) |
| - New Homes Bonus | (723) | (55) | 0 | 0 |
| - Services Grant | (3,000) | (518) | (518) | (518) |
| - Improved Better Care Fund | (11,726) | (11,726) | (11,726) | (11,726) |
| - Social Care Grant | (21,106) | (27,758) | (27,758) | (27,758) |
| - Housing Benefit Admin Grant | (1,402) | (1,402) | (1,302) | (1,202) |
| - ASC Discharge Fund | (1,644) | (2,740) | 0 | 0 |
| - ASC Market Sustainability & Improvement Fund | (3,041) | (4,572) | (4,572) | (4,572) |
| - ASC MSIF Workforce Grant | 0 | (1,109) | (1,109) | (1,109) |
| - Public Health Grant | (18,611) | (19,029) | (19,029) | (19,029) |
| - Homelessness Prevention Grant | (9,071) | (9,136) | (9,136) | (9,136) |
| - Homelessness Prevention Grant top-up | (2,198) | 0 | 0 | 0 |
| - Rough Sleeping Initiative | (1,972) | (2,896) | (2,896) | (2,896) |
| Core Grants | (95,252) | (103,074) | (100,843) | (101,108) |
| Business Rates | (90,809) | (101,533) | (98,533) | (98,533) |
| Council Tax: | | | | |
| - Council Tax - in year income | (146,963) | (164,118) | (164,118) | (164,118) |
| - Council Tax - Collection Fund deficit/(surplus) | (2,181) | (1,013) | 0 | 0 |
| Council Tax | (149,144) | (165,131) | (164,118) | (164,118) |
| Total Funding | (335,205) | (369,738) | (363,494) | (363,759) |
| | | | | |
| Budget Gap (Incremental) | 0 | 0 | 30,267 | 21,719 |
| Budget Gap (Cumulative) | 0 | 0 | 30,267 | 51,986 |

Appendix 3 – Departmental Budget Build from 2023/24 to 2024/25

| Service Department | 2023/24 Budget £'000 | Hierarchy Changes £'000 | Permanent Virements £'000 | Approved Savings £'000 | New Savings £'000 | Approved Growth £'000 | New Growth £'000 | Funding Changes £'000 | 2024/25 Budget £'000 |
|---|-------------------------|----------------------------|------------------------------|---------------------------|----------------------|--------------------------|---------------------|--------------------------|-------------------------|
| Chief Executive | 11,790 | (3,172) | 1,633 | (58) | (1,684) | 63 | 300 | 0 | 8,873 |
| People - Adult Social Care | 113,468 | 0 | 4,195 | (132) | (5,772) | 5,947 | 3,758 | 0 | 121,464 |
| People – Children & Families | 52,316 | (598) | 1,064 | 380 | (690) | 750 | 2,618 | 0 | 55,840 |
| People - Education | 4,542 | (36) | (339) | 10 | (562) | 0 | 0 | 0 | 3,615 |
| People - Public Health | 13,640 | 0 | 22 | 0 | (604) | 0 | 0 | 418 | 13,476 |
| Place (deleted and services transferred to other departments) | 51,289 | (51,289) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Environment & Communities | 0 | 36,111 | 2,159 | (264) | (5,496) | 1,798 | (468) | 0 | 33,841 |
| Housing & Regeneration | 0 | 19,939 | 403 | 100 | (272) | 0 | 7,700 | (1,209) | 26,661 |
| Resources | 29,872 | (956) | 2,097 | 1,086 | (1,412) | (761) | 3,099 | 0 | 33,025 |
| Corporate | 58,287 | 0 | (9,265) | 200 | (76) | 15,427 | 8,369 | 0 | 72,943 |
| Total Budget | 335,205 | 0 | 1,970 | 1,322 | (16,568) | 23,224 | 25,376 | (791) | 369,738 |
| Core Grants | | | | | | | | | |
| Revenue Support Grant | (20,758) | 0 | 0 | 0 | 0 | 0 | 0 | (1,375) | (22,133) |
| New Homes Bonus | (723) | 0 | 0 | 0 | 0 | 0 | 0 | 668 | (55) |
| Services Grant | (3,000) | 0 | 0 | 0 | 0 | 0 | 0 | 2,482 | (518) |
| Social Care Grant | (21,106) | 0 | 0 | 0 | 0 | 0 | 0 | (6,652) | (27,758) |
| Housing Benefit Admin Grant | (1,402) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,402) |
| Improved Better Care Fund | (11,726) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (11,726) |
| ASC Discharge Fund | (1,644) | 0 | 0 | 0 | 0 | 0 | 0 | (1,096) | (2,740) |
| ASC Market Sustainability & Improvement Fund | (3,041) | 0 | 0 | 0 | 0 | 0 | 0 | (1,531) | (4,572) |
| ASC MSIF Workforce Grant | 0 | 0 | (1,970) | 0 | 0 | 0 | 0 | 861 | (1,109) |
| Public Health Grant | (18,611) | 0 | 0 | 0 | 0 | 0 | 0 | (418) | (19,029) |
| Homelessness Prevention Grant | (9,071) | 0 | 0 | 0 | 0 | 0 | 0 | (65) | (9,136) |
| Homelessness Prevention Grant top up | (2,198) | 0 | 0 | 0 | 0 | 0 | 0 | 2,198 | 0 |
| Rough Sleeping Initiative | (1,972) | 0 | 0 | 0 | 0 | 0 | 0 | (924) | (2,896) |
| Business Rates | | | | | | | | | |
| Retained Rates | (33,112) | 0 | 0 | 0 | 0 | 0 | 0 | (5,217) | (38,329) |
| (Top up) / Tariff | (36,724) | 0 | 0 | 0 | 0 | 0 | 0 | (1,577) | (38,301) |
| s31 Grants (Government compensation for national decisions) | (19,492) | 0 | 0 | 0 | 0 | 0 | 0 | (2,411) | (21,903) |
| Business Rates anticipated benefit from 8 Authority Pool | (1,481) | 0 | 0 | 0 | 0 | 0 | 0 | (1,519) | (3,000) |
| Council Tax | | | | | | | | | |
| Council Tax - in year income | (146,963) | 0 | 0 | 0 | 0 | 0 | 0 | (17,155) | (164,118) |
| Council Tax - Collection Fund deficit / (surplus) | (2,181) | 0 | 0 | 0 | 0 | 0 | 0 | 1,168 | (1,013) |
| Total Funding | (335,205) | 0 | (1,970) | 0 | 0 | 0 | 0 | (32,563) | (369,738) |
| Budget Gap | 0 | | | | | | | | 0 |

Appendix 4 – Funding Assumptions included in the MTFP 2024/25 to 2028/29

| Department | Category | Description | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | 2027/28 £'000 | 2028/29 £'000 | Total £'000 |
|--------------|-------------------------|--|------------------|------------------|------------------|------------------|------------------|-----------------|
| Corporate | Government Grant | New Homes Bonus Grant | 668 | 55 | | | | 723 |
| Corporate | Government Grant | Housing Benefit Admin Grant | 0 | 100 | 100 | 100 | 100 | 400 |
| Corporate | Government Grant | Services Grant | 2,482 | | | | | 2,482 |
| Corporate | Government Grant | Social Care Grant | (6,652) | | | | | (6,652) |
| People - ASC | Government Grant | ASC Market Sustainability & Improvement Fund | (1,531) | | | | | (1,531) |
| People - ASC | Government Grant | ASC Discharge Fund | (1,096) | 2,740 | | | | 1,644 |
| People - ASC | Government Grant | ASC MSIF - Workforce Fund | 861 | | | | | 861 |
| | Government Grant | Sub-total | (5,268) | 2,895 | 100 | 100 | 100 | (2,073) |
| Corporate | Collection Fund | CF Surplus on Council Tax 23/24 -reversed out | 2,181 | | | | | 2,181 |
| Corporate | Collection Fund | CF Surplus to be taken in 24/25 budget (one-off) | (1,013) | 1,013 | | | | 0 |
| | Collection Fund | Sub-total | 1,168 | 1,013 | 0 | 0 | 0 | 2,181 |
| Corporate | Business Rates | Revenue Support Grant element of SFA | (1,375) | (664) | (365) | | | (2,404) |
| Corporate | Business Rates | NNDR Pooling Upside 23/24 reversed out | 1,481 | | | | | 1,481 |
| Corporate | Business Rates | NNDR Pooling Upside 24/25 (estimated) | (3,000) | 3,000 | | | | 0 |
| Corporate | Business Rates | Increase in Retained Business Rates element of SFA (based on LG Futures analysis) | (5,217) | | | | | (5,217) |
| Corporate | Business Rates | Top Up element of SFA reduced in PLGFS numbers | (1,577) | | | | | (1,577) |
| Corporate | Business Rates | Increase in s31 Grant element of SFA | (2,411) | | | | | (2,411) |
| | Business Rates | Sub-total | (12,099) | 2,336 | (365) | 0 | 0 | (10,128) |
| Corporate | Council Tax | Council Tax Base changes | (1,283) | | | | | (1,283) |
| Corporate | Council Tax | Changes in Council Tax Collection Rate - increase by 1% from 95.75% to 96.75% over MTFP period | (1,210) | | | | | (1,210) |
| Corporate | Council Tax | Council Tax Increases (4.99% increase in 2024/25) | (7,335) | | | | | (7,335) |
| Corporate | Council Tax | Net income proposed CT Support scheme changes | (7,327) | | | | | (7,327) |
| | Council Tax | Sub-total | (17,155) | 0 | 0 | 0 | 0 | (17,155) |
| | Grand Total | | (33,354) | 6,244 | (265) | 100 | 100 | (27,175) |

Specific Grants

Appendix 5

| Description and Comment | 2024/25 £000 | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Non Ring-Fenced Specific Grants | | | | | |
| New Homes Bonus Grant (NHB) The New Homes Bonus (NHB) will continue in 2024/25 with a new round which will attract no legacy payments. Enfield's allocation of NHB has reduced from £0.723m in 2023/24 to £0.055m a reduction of £0.668m. As has been the case for a number of years now, the future of NHB is uncertain so no NHB allocations are forecast in the MTFP beyond 2024/25. | 55 | - | - | - | - |
| Housing Benefit Administration Grant Notice of the 2024/25 grant allocation is still awaited so 2024/25 projections are currently as per 2023/24. A gradual reduction of £0.100m each year is then built in over the MTFP period. | 1,402 | 1,302 | 1,202 | 1,102 | 1,002 |
| Social Care Grant This grant is to support provision of social care services. Enfield have allocated this funding to support Adults and Children's Social Care. The Provisional Settlement largely confirmed the adult social care funding package previously announced at the Autumn Statement which provided growth of around £3.9m for 2024/25. A further increase to the Social Care Grant was announced on 24th January and confirmed in the final settlement, with Enfield receiving a further £2.7m bringing the total increase for 2024/25 to £6.7m. Some of the growth in Social Care Grant has come at the expense of the reduction to the Services Grant. No further changes are currently factored into the MTFP period although wider reform to Social Care funding is expected in the coming years which may have an impact on these assumptions. | 27,758 | 27,758 | 27,758 | 27,758 | 27,758 |
| Services Grant The provisional settlement had a reduction of nearly 85% to the Services Grant with Enfield's allocation falling by £2.528m, from £3.000m to £0.472m. The final local government finance settlement was slightly better with a confirmed final figure of £0.518m. The reduction to the Services Grant in 2024/25 is partly due to resources being transferred to the Social Care grant but also due to this grant being used as a balancing figure in government grant allocations to ensure that each local authority receives at least a 3% increase in core spending power as per the funding guarantee. The transfer to Social Care grant was circa £0.5m meaning that the balance of circa £2m was a direct loss of funding. The grant in its current format is not expected to continue long term but it is reasonable to assume that some alternative funding of a similar level will be provided in future years, though this is yet to be confirmed. | 518 | 518 | 518 | 518 | 518 |
| Total Non Ring-Fenced Specific Grants | 29,733 | 29,578 | 29,478 | 29,378 | 29,278 |
| Ring-Fenced Specific Grants | | | | | |
| Public Health Grant The grant is ring-fenced for promoting public health within the borough and cannot be used to support general Council expenditure. The associated grant conditions are specific to public health outcomes, with the requirement to submit both quarterly & annual expenditure returns, to DLUHC & Public Health England. The ring-fenced Public Health grant is designed to cover all expenditure incurred in delivering the Public Health function. The 2023/24 Public Health Grant allocation is £18.611m. Final allocations for 2024/25 were published on 5th February, with Enfield to receive £19.029m. Whilst this is an increase of £0.418m the impact to the overall budget is net nil since Public Health is a ring-fenced grant. | 19,029 | 19,029 | 19,029 | 19,029 | 19,029 |

Specific Grants

Appendix 5

| Description and Comment | 2024/25 £000 | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| <p>Homelessness Prevention Grant The Homelessness Prevention Grant (HPG) was created in 2021/22, combining the previous Flexible Homelessness Support Grant (FHSG) and Homelessness Reduction Grant (HRG). This funding is aimed at giving local authorities more control and flexibility in managing homelessness pressures and supporting those who are at risk of homelessness. HPG allocations were announced on 23 December 2022. Allocations were announced for the next two years to assist local authorities in planning services. Enfield's allocation was £9.072m for 2023/24 and will be £9.136m for 2024/25.</p> | 9,136 | - | - | - | - |
| <p>Rough Sleeping Initiative Funding A three year award for this grant was announced in 2022/23 to provide more certainty to local authorities and aid service planning. Enfield's grant funding for Rough Sleeping Initiatives totals £2.896m over 3 years (£1.003m in 2022/23, £0.969m in 2023/24 & £0.924m in 2024/25).</p> | 924 | - | - | - | - |
| <p>Supporting Families Grant This was previously known as Troubled Families Grant. Enfield's allocation for 2023/24 was £1.941m, indicative allocation for 2024/25 is £2.112m so a potential increase of £0.171m</p> | 2,112 | - | - | - | - |
| <p>The (Improved) Better Care Fund This grant represents the original improved Better Care Fund and the additional funding announced in the Spring 2017 Budget. The conditions of the additional improved BCF include meeting social care needs, reducing pressures on the NHS, including supporting more people to be discharged from hospital when they are ready; and ensuring that the local social care provider market is supported. The budgets of the improved BCF must be agreed with the CCG and signed off by the Health and Wellbeing board. Adult Social Care is to be the subject of a green paper, but this has been delayed several times. The Provisional Local Government Finance Settlement in December 2023 confirmed Enfield's allocation for 2024/25 at £11.726m, this figure is currently assumed flat throughout the MTFP period.</p> | 11,726 | 11,726 | 11,726 | 11,726 | 11,726 |
| <p>Total Ring-Fenced Specific Grants</p> | 42,927 | 30,755 | 30,755 | 30,755 | 30,755 |
| <p>Total Specific Grants</p> | 72,660 | 60,333 | 60,233 | 60,133 | 60,033 |

| Department | Category | Description | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | 2027/28 £'000 | 2028/29 £'000 | Total £'000 |
|------------|--------------------------|---|------------------|------------------|------------------|------------------|------------------|----------------|
| CEX | Demography | To address overspends due to safeguarding caseload volumes and associated court costs | 200 | | | | | 200 |
| Corporate | Demography | Additional £2.7m of Social Care Grant announced in the final local government finance settlement for 2024/25 (hold in Risk Reserve) | 2,706 | | | | | 2,706 |
| | Demography | Sub-total | 11,407 | 7,530 | 7,530 | 5,030 | 5,030 | 36,527 |
| Corporate | Capital Financing | MRP, Interest and Treasury Management charges | 2,476 | 4,000 | 4,000 | 3,760 | (2,390) | 11,846 |
| | Capital Financing | Sub-total | 2,476 | 4,000 | 4,000 | 3,760 | (2,390) | 11,846 |
| Resources | Investment | Repairs and Maintenance budget shortfall (non-capital planned works) | 150 | 150 | 150 | 150 | 150 | 750 |
| Corporate | Investment | Investment in Complaints and Access to Information Team to manage Subject Access Requests | 142 | | | | | 142 |
| Resources | Investment | Director of Property and PA | 199 | | | | | 199 |
| Resources | Investment | Council Tax Discretionary hardship scheme | 1,000 | | | | | 1,000 |
| Resources | Investment | Costs associated with implementing Council Tax Support Scheme proposals: Staffing, Administration, Provision for non-payment | 500 | | | | | 500 |
| | Investment | Sub-total | 1,991 | 150 | 150 | 150 | 150 | 2,591 |
| Corporate | Levies | North London Waste Authority (NLWA) increase to establish base budget to forecast levels | 2,303 | 674 | 200 | 4,730 | (840) | 7,067 |
| Corporate | Levies | Use of Reserves to meet required NLWA budget | (242) | 1,353 | (912) | (2,599) | 2,170 | (230) |
| Corporate | Levies | Concessionary Fares – increased cost as journey volumes return towards pre-pandemic levels | 1,779 | 1,681 | 1,905 | | | 5,365 |
| | Levies | Sub-total | 3,840 | 3,708 | 1,193 | 2,131 | 1,330 | 12,202 |
| Resources | Pressures | Morson Road Depot Rent Review | 89 | | | | | 89 |
| CEX | Pressures | Elections Funding to address true cost of conducting the Borough elections every 4 years | 63 | | | | | 63 |
| Resources | Pressures | 10 posts created due to capacity challenges and rising Civica on Demand costs. | | (1,000) | | | | (1,000) |
| Corporate | Pressures | Technical adjustment to reflect a stricter approach with costs attributed to capital | 2,420 | | | | | 2,420 |

| Department | Category | Description | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | 2027/28 £'000 | 2028/29 £'000 | Total £'000 |
|---------------------------|------------------------|--|------------------|------------------|------------------|------------------|------------------|----------------|
| Resources | Pressures | Welfare Benefit Support | | 850 | 958 | | | 1,808 |
| Environment & Communities | Pressures | Leisure Provider | 350 | | | | | 350 |
| Housing & Regeneration | Pressures | Growth built into Temporary Accommodation Budget to address pressures | 7,700 | | | | | 7,700 |
| Environment & Communities | Pressures | Mortuary and funeral costs have increased since pandemic | 100 | | | | | 100 |
| Corporate | Pressures | Joint North London service hosted by London Borough of Haringey costs are increasing | 34 | | | | | 34 |
| People C&F | Pressures | Increased cost of Regional Adoption Agency | 50 | | | | | 50 |
| Resources | Pressures | Civic Centre vacant floor | 350 | | | | | 350 |
| CEX | Pressures | Inflationary/borough population impact | 100 | | | | | 100 |
| Corporate | Pressures | Expected increase in Audit Fees for 2024/25 | 200 | | | | | 200 |
| | Other Pressures | Sub-total | 11,662 | (150) | 958 | 0 | 0 | 12,470 |
| | Grand Total | | 48,600 | 22,908 | 21,748 | 20,304 | 12,565 | 126,125 |

Appendix 7 – Departmental Savings and Income proposals 2024/25 to 2028/29 Full Year Effects of Savings agreed previously

Positive numbers are increases to the budget reflecting savings made in previous years which were one-offs

| Department | Saving Category | Saving Description | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | 2027/28 £'000 | 2028/29 £'000 | Total £'000 |
|---------------------------|----------------------------------|--|------------------|------------------|------------------|------------------|------------------|----------------|
| CEX | Income | Meridian Water Meanwhile use income | (81) | | | | | (81) |
| CEX | Income | Meridian Water Non-Residential Rental Income | (97) | (97) | | | | (194) |
| CEX | Efficiencies / Service Reduction | Workforce & Performance Analyst & Pay Reward & Benefits Advisor posts | 102 | | | | | 102 |
| CEX | Efficiencies / Service Reduction | Employee relations post (0.8 FTE) | 30 | | | | | 30 |
| CEX | Efficiencies / Service Reduction | Organisational Development restructure | (12) | | | | | (12) |
| Corporate | Income | Court cost income. Look at increasing the court charges from £102.50 to the London average | (100) | | | | | (100) |
| Corporate | Efficiencies / Service Reduction | Voluntary & Community Sector one off saving in 2023/24 | 300 | | | | | 300 |
| People - ASC | Efficiencies / Service Reduction | Reardon Court – Extra Care | (132) | (245) | | | | (377) |
| People - ASC | Income | Increased income through fees and charges for chargeable Adult Social Care Services | (100) | | | | | (100) |
| People - ASC | Efficiencies / Service Reduction | Pause Social Worker apprenticeship recruitment in ASC and C&F | 300 | | | | | 100 |
| People - C&F | Efficiencies / Service Reduction | Use of NCIL to substitute Youth Services funding for 1 year | 180 | | | | | 180 |
| People - Education | Efficiencies / Service Reduction | Part funding of an existing post from the Holiday & Food Grant | 10 | | | | | 10 |
| Environment & Communities | Income | Inflation uplift on external clients and receipts income | (180) | | | | | (180) |
| Environment & Communities | Income | Southgate Cemetery - Mausoleum and Vaulted graves sales | 10 | | | | | 10 |
| Environment & Communities | Income | New Burial Ground | (940) | | | 940 | | 0 |
| Environment & Communities | Income | Traffic Control Measures | 500 | 500 | | | | 1,000 |

| Department | Saving Category | Saving Description | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | 2027/28 £'000 | 2028/29 £'000 | Total £'000 |
|---------------------------|----------------------------------|---|------------------|------------------|------------------|------------------|------------------|----------------|
| Environment & Communities | Efficiencies / Service Reduction | Place Service Reviews | 250 | | | | | 250 |
| Environment & Communities | Efficiencies / Service Reduction | Waste Enforcement Contract Optimisation | 135 | | | | | 135 |
| Environment & Communities | Efficiencies / Service Reduction | Consolidation of Anti-Social Behaviour unit | (39) | | | | | (39) |
| Housing & Regeneration | Efficiencies / Service Reduction | Housing Enabling Posts - Utilise Grant Funding | 100 | | | | | 100 |
| Resources | Efficiencies / Service Reduction | Business Rate Charges, Reduce costs on empty properties | 100 | | | | | 100 |
| Resources | Efficiencies / Service Reduction | Single view of the customer debt | (50) | | | | | (50) |
| Resources | Efficiencies / Service Reduction | Customer Operations | (50) | (50) | | | | (100) |
| Resources | Efficiencies / Service Reduction | Morson Road Service Charge | 25 | | | | | 25 |
| Resources | Efficiencies / Service Reduction | Staffing Review (Property) | 36 | | | | | 36 |
| Resources | Efficiencies / Service Reduction | Internal enforcement (Business Case March 2021, go live April 22) | 200 | (200) | | | | 0 |
| Resources | Efficiencies / Service Reduction | Civica contract saving | 150 | (150) | | | | 0 |
| Resources | Efficiencies / Service Reduction | Procurement saving resulting from replacing our digital customer platform | 675 | | | | | 675 |
| Resources | Income | Relet Marsh House meanwhile use (temp saving 2-3 years) | | 20 | | | | 20 |
| | | Total FYE Savings & Income Proposals | 1,322 | (222) | 0 | 940 | 0 | 2,040 |

Appendix 8 – Departmental Savings and Income proposals 2024/25 to 2028/29

| Department | Saving Category | Saving Description | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | Total £'000 |
|--------------|----------------------------|--|------------------|------------------|------------------|----------------|
| CEX | Service Redesign | Chief Executive department Service Redesign | (819) | | | (819) |
| CEX | Contract Management | Reduce Number of non-critical audits from PWC contract | (96) | | | (96) |
| CEX | Efficiency | Reduced operational costs of Audit Team | (14) | | | (14) |
| CEX | Efficiency | Other operational HR & OD Savings | (46) | | | (46) |
| CEX | Income | Schools' HR Income Generation | (40) | | | (40) |
| CEX | Efficiency | Potential substitution of Meridian Water Community Infrastructure Levy community chest | (500) | 358 | 142 | 0 |
| CEX | Service Redesign | Audit Service redesign | (70) | | | (70) |
| CEX | Service Redesign | Pause the National Graduate Apprenticeship scheme | (94) | | 94 | 0 |
| People | Service Redesign | People Department Service Redesign | (465) | (18) | | (483) |
| People - ASC | Contract Management | Management of care purchasing costs | (900) | | | (900) |
| People - ASC | Change in Service Delivery | Adult Social Care Demand Management | (662) | | | (662) |
| People - ASC | Efficiency | Review of Council run services | (500) | | | (500) |
| People - ASC | Income | Maximisation of income generation - Fees & Charges & NHS | (1,100) | | | (1,100) |
| People - ASC | Contract Management | Review of Transition arrangements | (250) | | | (250) |
| People – ASC | Contract Management | Reduced contract spend with the Voluntary & Community Sector | (250) | | | (250) |
| People – ASC | Demand Management | Further Demand Management of Adult Social Care - care purchasing | (300) | | | (300) |
| People – ASC | Income | Additional income from fees and charges | (1,700) | | | (1,700) |
| People - PH | Efficiency | Public Health grant substitution | (300) | 300 | | 0 |
| People - PH | Efficiency | Sexual Health Service | (200) | | | (200) |
| People – C&F | Service Redesign | Deferral of Social Work Apprenticeship Scheme | (128) | 128 | | 0 |
| People – C&F | Change in Service Delivery | Review of Youth Service provision | (29) | | | (29) |
| People – C&F | Change in Service Delivery | Short Breaks (to be funded from the Holiday Activities and Food Programme funding) | (15) | | | (15) |
| People – C&F | Service Redesign | Reprofiling the delivery of support to the Youth Parliament | (50) | | | (50) |

| Department | Saving Category | Saving Description | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | Total £'000 |
|---------------------------|----------------------------|--|------------------|------------------|------------------|----------------|
| People – Education/C&F | Change in Service Delivery | Further review of Youth Service Provision | (115) | | | (115) |
| People – C&F | Efficiency | NCIL funding of Youth Service | (180) | 180 | | 0 |
| People - Education | Efficiency | Transport Cost - Substitution to Dedicated Schools Grant (DSG) High Needs Block | (81) | | | (81) |
| People - Education | Efficiency | Early Years - Substitution to DSG Early Years block | (63) | | | (63) |
| People - Education | Efficiency | Reduced Running Costs - Admissions, Education Welfare Service and Education Psychology Service | (54) | | | (54) |
| People - Education | Contract Management | Review of youth mentoring services (Nexus) | (180) | | | (180) |
| People - NCIL | Efficiency | External funding for the Summer University | (100) | | | (100) |
| Resources | Service Redesign | Resources Department Service Redesign | (442) | | | (442) |
| Resources | Income | Payroll income generation | (50) | | | (50) |
| Resources | Income | Pensions recharge | (100) | | | (100) |
| Resources | Efficiency | Further review of cleaning at the Civic Centre | (20) | | | (20) |
| Resources | Income | Income & Debt/Financial Assessments GLA/HSG funding of teams/manage CTS in existing resources | (500) | | | (500) |
| Resources | Contract Management | Digital Services reduction in annual contractual commitments | (300) | | | (300) |
| Environment & Communities | Service Redesign | Environment & Communities Department Service Redesign | (1,962) | 289 | | (1,673) |
| Environment & Communities | Efficiency | Library – Operational Efficiencies | (58) | | | (58) |
| Environment & Communities | Efficiency | Reduction in resources within Complaints Team | (20) | | | (20) |
| Environment & Communities | Efficiency | Recentralising Member Enquiries (MEQ) resources into Complaints service | (17) | | | (17) |
| Environment & Communities | Efficiency | Ceasing printed newsletter bi-annual communications | (25) | | | (25) |
| Environment & Communities | Efficiency | Review approach to grass cutting – Cemeteries | (35) | | | (35) |

| Department | Saving Category | Saving Description | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | Total £'000 |
|---------------------------|----------------------------|--|------------------|------------------|------------------|----------------|
| Environment & Communities | Change in Service Delivery | Removal of seasonal bedding and replacement with sustainable planting | (20) | | | (20) |
| Environment & Communities | Change in Service Delivery | Memorial Testing – review of service offer | (50) | | | (50) |
| Environment & Communities | Income | Introduce further memorial options via cemeteries teams | (10) | | | (10) |
| Environment & Communities | Change in Service Delivery | Seek alternative external funding for the friends grant support | (16) | | | (16) |
| Environment & Communities | Change in Service Delivery | Streamlining of Parks resources | (97) | | | (97) |
| Environment & Communities | Efficiency | Reduction in Artists hospitality budget | (26) | | | (26) |
| Environment & Communities | Efficiency | Implementation of new purchasing arrangements for the Museum Shop stock | (26) | | | (26) |
| Environment & Communities | Income | Increased commercial events & hires | (27) | | | (27) |
| Environment & Communities | Income | Expanding the number of opportunities delivered through the commercial programme | (32) | | | (32) |
| Environment & Communities | Income | Additional income school swimming programme | (14) | | | (14) |
| Environment & Communities | Efficiency | Music Service savings from move to LBE building, cutting non-essential delivery/back-office costs and divesting in stock to reduce storage costs | (75) | | | (75) |
| Environment & Communities | Income | Further income from Soil Project | (60) | 60 | | 0 |
| Environment & Communities | Income | Electric Vehicles Charging Pilot Highway License income | (30) | | | (30) |
| Environment & Communities | Income | Traffic control measures & Parking contract efficiencies | (1,000) | | | (1,000) |
| Environment & Communities | Income | Commercial Waste - Increase Customer Base Income | (50) | | | (50) |
| Environment & Communities | Efficiency | Operational cost reductions and efficiency improvements with two new specialist collection vehicles | (120) | | | (120) |
| Environment & Communities | Income | Introduction of a Fleet workshop nightshift to increase customer base income | (75) | | | (75) |

| Department | Saving Category | Saving Description | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | Total £'000 |
|---------------------------|----------------------------|--|------------------|------------------|------------------|----------------|
| Environment & Communities | Income | Replacement Bins - Revert back to charging for replacement bins | (264) | | | (264) |
| Environment & Communities | Income | Green Waste – increase subscription charge for 2024/25 | (200) | | | (200) |
| Environment & Communities | Efficiency | Seek alternative funding for the provision of Christmas Lights or reduce/cease | (140) | | | (140) |
| Environment & Communities | Change in Service Delivery | Review of Bulky waste service delivery | (172) | | | (172) |
| Environment & Communities | Change in Service Delivery | Review of opening hours at Barrowell Green | (200) | | | (200) |
| Environment & Communities | Income | Garden Waste Income (in addition to proposal already put forward) | (150) | | | (150) |
| Environment & Communities | Income | Commercial Waste - Duty of Care Annual Charge | (50) | | | (50) |
| Environment & Communities | Income | Commercial Waste – 1100L Bin Refurbishment Service | (30) | | | (30) |
| Environment & Communities | Income | Increase income from growing Pest Control customer base | (30) | | | (30) |
| Environment & Communities | Income | Increase charges for cycle hangers | (22) | | | (22) |
| Environment & Communities | Efficiency | Saving of TfL traffic signal maintenance (one off) | (40) | 40 | | 0 |
| Environment & Communities | Income | Temporary Traffic Orders: Income for Statutory works over-run | (50) | | | (50) |
| Environment & Communities | Income | Parking Control receipts to fund increasing Concessionary Travel costs | (234) | | | (234) |
| Environment & Communities | Income | Increase in Cemeteries income | (50) | | | (50) |
| Housing & Regeneration | Service Redesign | Housing & Regeneration Service Redesign | (272) | | | (272) |
| Corporate | Change in Service Delivery | Youth centre capital receipts impact on Capital Financing | (76) | | | (76) |

| Department | Saving Category | Saving Description | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | Total £'000 |
|-------------------|--|---|--------------------------|--------------------------|--------------------------|------------------------|
| Council wide | Change in service delivery, efficiency, and Income | Other minor operational efficiencies | (30) | | | (30) |
| | | Total New Savings & Income Proposals | (16,568) | 1,337 | 236 | (14,995) |

| Department | Saving Category | Saving Description | 2024/25 | 2025/26 | 2026/27 | Total | Staffing Impact | Customer Impact | Internal Systems | Planned reduction in service | Full EqIA required | EQIA Part 2 & Action Plan Completed |
|---------------------------|----------------------------|--|---------|---------|---------|---------|-----------------|-----------------|------------------|------------------------------|--------------------|---|
| | | | £'000 | £'000 | £'000 | £'000 | | | | | | |
| CEX | Service Redesign | Chief Executive department Service Redesign | (819) | 0 | | (819) | Yes | Yes | No | Yes | Yes | HR guidance, "Principles of Managing Reorganisations" will be used to minimise impact for staff |
| CEX | Contract Management | Reduce Number of non-critical audits from PWC contract | (96) | 0 | | (66) | No | No | No | No | No | |
| CEX | Efficiency | Reduced operational costs of Audit Team | (14) | 0 | | (14) | No | No | No | No | No | |
| CEX | Efficiency | Other operational HR & OD Savings | (46) | 0 | | (46) | No | Yes | No | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| CEX | Income | Schools' HR Income Generation | (40) | 0 | | (40) | No | No | No | No | No | |
| CEX | Efficiency | Potential substitution of Meridian Water Community Infrastructure Levy community chest | (500) | 358 | 142 | 0 | No | Yes | No | Yes | Yes | Accessibility requirements will be built into specification/ business case for change. |
| CEX | Service Redesign | Audit Service redesign | (70) | | | (70) | No | No | No | No | No | |
| CEX | Service Redesign | Pause the National Graduate Apprenticeship scheme | (94) | | 94 | 0 | No | No | No | No | No | |
| People | Service Redesign | People Department Service Redesign | (465) | (18) | | (483) | Yes | Yes | No | Yes | Yes | HR guidance, "Principles of Managing Reorganisations" will be used to minimise impact for staff |
| People - ASC | Contract Management | Management of care purchasing costs | (900) | 0 | | (900) | No | No | No | No | No | |
| People - ASC | Change in Service Delivery | Adult Social Care Demand Management | (662) | 0 | | (662) | No | No | No | No | No | |
| People - ASC | Efficiency | Review of Council run services | (500) | 0 | | (500) | No | Yes | No | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| People - ASC | Income | Maximisation of income generation - Fees & Charges & NHS | (1,100) | 0 | | (1,100) | No | No | No | No | No | |
| People - ASC | Contract Management | Review of Transition arrangements | (250) | 0 | | (250) | No | No | No | No | No | |
| People - ASC | Contract Management | Reduced contract spend with the Voluntary & Community Sector | (250) | | | (250) | No | No | No | No | No | |
| People - ASC | Demand Management | Further Demand Management of Adult Social Care - care purchasing | (300) | | | (300) | No | No | No | No | No | |
| People - ASC | Income | Additional income from fees and charges | (1,700) | | | (1,700) | No | No | No | No | No | |
| People - PH | Efficiency | Public Health grant substitution | (300) | 300 | | 0 | No | Yes | No | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| People - PH | Efficiency | Sexual Health Service | (200) | | | (200) | No | Yes | No | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| People - C&F | Service Redesign | Deferral of Social Work Apprenticeship Scheme | (128) | 128 | | 0 | No | No | No | No | No | HR guidance, "Principles of Managing Reorganisations" will be used to minimise impact for staff |
| People - C&F | Change in Service Delivery | Review of Youth Service provision | (29) | | | (29) | No | Yes | No | Yes | Yes | Accessibility requirements will be built into specification/ business case for change. |
| People - C&F | Change in Service Delivery | Short Breaks (to be funded from the Holiday Activities and Food Programme funding) | (15) | | | (15) | No | Yes | No | Yes | Yes | Accessibility requirements will be built into specification/ business case for change. |
| People - C&F | Service Redesign | Reprofiling the delivery of support to the Youth Parliament | (50) | | | (50) | No | No | No | No | No | HR guidance, "Principles of Managing Reorganisations" will be used to minimise impact for staff |
| People - Education/C&F | Change in Service Delivery | Further review of Youth Service Provision | (115) | | | (115) | No | Yes | No | Yes | Yes | Accessibility requirements will be built into specification/ business case for change. |
| People - C&F | Efficiency | NCIL funding of Youth Service | (180) | 180 | | 0 | No | No | No | No | No | |
| People - Education | Efficiency | Transport Cost - Substitution to Dedicated Schools Grant (DSG) High Needs Block | (81) | 0 | | (81) | No | No | No | No | No | |
| People - Education | Efficiency | Early Years - Substitution to DSG Early Years block | (63) | 0 | | (63) | No | No | No | No | No | |
| People - Education | Efficiency | Reduced Running Costs - Admissions, Education Welfare Service and Education Psychology Service | (54) | 0 | | (54) | No | No | No | No | No | |
| People - Education | Contract Management | Review of youth mentoring services (Nexus) | (180) | | | (180) | No | Yes | No | Yes | Yes | Accessibility requirements will be built into specification/ business case for change. |
| People - NCIL | Efficiency | External funding for the Summer University | (100) | 0 | | (100) | No | No | No | No | No | |
| Resources | Service Redesign | Resources Department Service Redesign | (442) | 0 | | (442) | Yes | No | No | No | Yes | HR guidance, "Principles of Managing Reorganisations" will be used to minimise impact for staff |
| Resources | Income | Payroll income generation | (50) | 0 | | (50) | No | No | No | No | No | |
| Resources | Income | Pensions recharge | (100) | 0 | | (100) | No | No | No | No | No | |
| Resources | Efficiency | Further review of cleaning at the Civic Centre | (20) | 0 | | (20) | No | No | No | No | No | |
| Resources | Income | Income & Debt/Financial Assessments GLA/HSG funding of teams/manage CTS in existing resources | (500) | 0 | | (500) | No | No | No | No | No | |
| Resources | Contract Management | Digital Services reduction in annual contractual commitments | (300) | | | (300) | No | No | No | No | No | |
| Environment & Communities | Service Redesign | Environment & Communities Department Service Redesign | (1,962) | 289 | | (1,673) | Yes | Yes | No | No | Yes | HR guidance, "Principles of Managing Reorganisations" will be used to minimise impact for staff |
| Environment & Communities | Efficiency | Library - Operational Efficiencies | (58) | 0 | | (58) | No | No | No | No | No | |
| Environment & Communities | Efficiency | Reduction in resources within Complaints Team | (20) | 0 | | (20) | No | No | No | No | No | |
| Environment & Communities | Efficiency | Recentralising Member Enquiries (MEQ) resources into Complaints service | (17) | 0 | | (17) | No | No | No | No | No | |
| Environment & Communities | Efficiency | Ceasing printed newsletter bi-annual communications | (25) | 0 | | (25) | No | No | No | No | No | |
| Environment & Communities | Efficiency | Review approach to grass cutting - Cemeteries | (35) | 0 | | (35) | No | Yes | No | Yes | Yes | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Change in Service Delivery | Removal of seasonal bedding and replacement with sustainable planting | (20) | 0 | | (20) | No | No | No | No | No | |
| Environment & Communities | Change in Service Delivery | Memorial Testing - review of service offer | (50) | 0 | | (50) | No | Yes | No | Yes | Yes | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Income | Introduce further memorial options via cemeteries teams | (10) | 0 | | (10) | No | No | No | No | No | |
| Environment & Communities | Change in Service Delivery | Seek alternative external funding for the friends grant support | (16) | 0 | | (16) | No | No | No | No | No | |
| Environment & Communities | Change in Service Delivery | Streamlining of parks resources | (97) | 0 | | (97) | No | Yes | No | Yes | Yes | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Efficiency | Reduction in Artists hospitality budget | (26) | 0 | | (26) | No | No | No | No | No | |
| Environment & Communities | Efficiency | Implementation of new purchasing arrangements for the Museum Shop stock | (26) | 0 | | (26) | No | No | No | No | No | |
| Environment & Communities | Income | Increased commercial events & hires | (27) | 0 | | (27) | No | No | No | No | No | |
| Environment & Communities | Income | Expanding the number of opportunities delivered through the commercial programme | (32) | 0 | | (32) | No | No | No | No | No | |

| | | | | | | | | | | | |
|---------------------------|---|--|-----------------|--------------|------------|-----------------|-----|-----|-----|-----|---|
| Environment & Communities | Income | Additional income school swimming programme | (14) | 0 | (14) | No | No | No | No | No | |
| Environment & Communities | Efficiency | Music Service savings from move to LBE building, cutting non-essential delivery/back-office costs and divesting in stock to reduce storage costs | (75) | 0 | (75) | No | Yes | No | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Income | Further income from Soil Project | (60) | 60 | 0 | No | No | No | No | No | |
| Environment & Communities | Income | Electric Vehicles Charging Pilot Highway License income | (30) | 0 | (30) | No | No | No | No | No | |
| Environment & Communities | Income | Traffic control measures & Parking contract efficiencies | (1,000) | 0 | (1,000) | No | Yes | Yes | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Income | Commercial Waste - Increase Customer Base Income | (50) | 0 | (50) | No | No | No | No | No | |
| Environment & Communities | Efficiency | Operational cost reductions and efficiency improvements with 2 new specialist collection vehicles | (120) | 0 | (120) | No | Yes | Yes | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Income | Introduction of a Fleet workshop nightshift to increase customer base income | (75) | 0 | (75) | No | No | Yes | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Income | Replacement Bins - Revert back to charging for replacement bins | (264) | | (264) | No | No | No | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Income | Green Waste – increase subscription charge for 2024/25 | (200) | | (200) | No | Yes | No | No | No | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Efficiency | Seek alternative funding for the provision of Christmas Lights or reduce/cease | (140) | | (140) | No | No | No | No | No | |
| Environment & Communities | Change in Service Delivery | Review of Bulky waste service delivery | (172) | | (123) | No | No | No | No | No | |
| Environment & Communities | Change in Service Delivery | Review of opening hours at Barrowell Green | (200) | | (200) | No | Yes | No | Yes | Yes | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Income | Garden Waste Income (in addition to proposal already put forward) | (150) | | (150) | No | No | No | No | No | |
| Environment & Communities | Income | Commercial Waste - Duty of Care Annual Charge | (50) | | (50) | No | No | No | No | No | |
| Environment & Communities | Income | Commercial Waste – 1100L Bin Refurbishment Service | (30) | | (30) | No | No | No | No | No | |
| Environment & Communities | Income | Increase income from growing Pest Control customer base | (30) | | (30) | No | No | No | No | No | |
| Environment & Communities | Income | Increase charges for cycle hangers | (22) | | (22) | No | Yes | No | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Efficiency | Saving of TfL traffic signal maintenance (one off) | (40) | 40 | 0 | No | No | No | No | No | |
| Environment & Communities | Income | Temporary Traffic Orders: Income for Statutory works over-run | (50) | | (50) | No | No | No | No | No | |
| Environment & Communities | Income | Parking Control receipts to fund increasing Concessionary Travel costs | (234) | | (234) | No | Yes | No | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| Environment & Communities | Income | Increase in Cemeteries income | (50) | | (50) | No | No | No | No | No | |
| Housing & Regeneration | Service Redesign | Housing & Regeneration Service Redesign | (272) | | (272) | Yes | No | No | No | Yes | HR guidance, "Principles of Managing Reorganisations" will be used to minimise impact for staff |
| Corporate | Change in Service Delivery | Youth centre capital receipts impact on Capital Financing | (76) | | (76) | No | No | No | No | No | |
| Council wide | Change in service delivery, efficiency and Income | Other minor operational efficiencies | (30) | | (30) | No | Yes | No | No | Yes | Accessibility requirements will be built into specification/ business case for change. |
| | | Total New Savings & Income Proposals | (16,568) | 1,337 | 236 | (14,995) | | | | | |

Earmarked Reserves Summary

This Appendix explains the purpose of the Council's main earmarked reserves. The reserves table also shows planned movements in the balances over the period of the Medium Term Financial Plan. Comments regarding the adequacy of the reserves held are set out below while Appendix 11 summarises forecast use and commitment of the reserves.

| Risk, MTFP Smoothing and Capital Financing Reserves | |
|--|---|
| Risk Reserve | Set aside as a contingency sum in order to provide financial funding over the period of the Medium Term Financial Plan for potential pressures. |
| Balance Sheet Management | A contingency amount set aside to cover any issues arising within the Council's balance sheet. |
| Housing Benefits Smoothing Reserve | This reserve is to mitigate against any adjustments required which might arise from the audit of the Housing Benefit Subsidy claim. The agreed policy is to retain the balance on this reserve at 1% of the HB claim. |
| North London Waste Authority Reserve | Funding set aside to cover potential future costs of the NLWA contract arising from the building of the new waste treatment facility. |
| Collection Fund Pooling receipts | This has been separated from the Collection Fund equalisation reserve in 2023/24. This reserve will hold the receipts the Council receives from being a member of the 8 local authority Business rate pool. These are then allocated to the general fund in the following year in accordance with budget decisions. |
| Collection Fund Equalisation Reserve | This reserve was created in 2017/18 primarily in order to smooth business rates receipts during the transition to the new funding regime. |
| Minimum Revenue Provision Equalisation Reserve | Following a change in MRP policy in 2017/18 this reserve was created to smooth annual MRP requirements. |
| Interest Equalisation Reserve | This reserve is intended to address increases in interest rates. The global economic turbulence has had significant effects on the UK economy, of which the reduction in interest rates is one of the most significant. This reserve is designed to provide some cushioning against further fluctuations. |
| Service Specific Reserves | |
| Salix Fund Reserve | This reserve was set up to enable the savings arising from the implementation of Salix projects to be recycled on further energy saving projects in the future. The balance held to repay to Salix is planned to be made in 2023/24 and residual balance to support the 2023/24 forecast overspend, so this reserve is likely to be closed by 2023/24 year end. |
| Firs Farm and Broomfield tennis and netball courts | These are funds built up through annual contributions to enable sufficient balances to invest in replacement of courts in the future. |
| Welfare Reforms & Hardship Fund | The changes in the benefit regimes and cost of living increases the risk of residents being unable to pay council tax bills and additional costs relating to the new benefit administration and regulations. This reserve will be available to meet pressures in Emergency Support, Council Tax Hardship and Discretionary Housing payments. The ongoing nature of demand for these payments has led to a change in approach. The Council through the MTFP will create base |

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| | budget funding for these payments over the next 3 years and therefore remove the reliance on the reserve. |
| Invest to Save Reserve | Set aside to fund projects and initiatives which will deliver long term cost reduction or income generation for the Council to help balance the budget. |
| Sustainable Service Development Programme | Funding set aside for Sustainability projects. |
| Pooled Budgets Earmarked Reserve | The purpose of this reserve is to document the opening and closing stock in the community equipment service and is planned to be drawn down in 2023/24. |
| Redundancy and Early Retirement Reserve | This reserve refers to funding set aside to meet the one-off costs associated with service restructuring to achieve efficiency savings. |
| Parking Development Fund (PPRA) | This reserve was created when surpluses were made from the Parking Places Reserve Account (PPRA). The balance represents sums set aside for expenditure on future parking projects as permitted by legislation. |
| Crime & Disorder Fund | The reserve was originally set up with contributions from various groups within the Council to support crime and disorder activities not funded by core budget and is planned to be drawn down in 2023/24. |
| Local Election Reserve | Council elections are held every four years. To smooth out the cost, a contribution is made into the reserve each year so that sufficient funding is available every fourth year to fund the local elections. |
| Property Projects | This reserve fund was generated from unspent dowry relating to the perpetual upkeep of Mossops Park, including the Mossop Creek and Delta respectively. |
| Planning & Regeneration Reserve | This reserve is used for contributions towards and funding for the Council's regeneration agenda. |
| Building Control Appropriation Account | The balance represents net surpluses or deficits on Building Control non statutory services, where these are treated in accordance with the Building (Local Authority Charges) Regulations 2010. Income generated from fee earning works should cover the costs of delivering the service. Where surpluses or deficits occur, the council needs to consider the use of earmarked reserves to demonstrate 'taking one financial year with another' that the charges levied for carrying out building regulations chargeable service is equal, as far as practicable, to the actual costs. |
| Local Plan Reserve | This balance has been created to supplement the revenue base budget cost of developing the Council's Local Plan. |
| NEXUS | The NEXUS Project aims to tackle Youth Violence. £500k was provided in the MTFP in both 2019/20 & 2020/21. This balance represents unspent funding from those original allocations which is being used to continue this important work. Delays in delivering the project's aims were experienced due to the pandemic. |

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| Private Rented Sector Licencing | Income through licences is generated which is then required in future years to cover the cost of running the scheme. |
| Property Reserves | |
| Repair & Maintenance of Council buildings | The fund supports day-to-day repairs, responsive maintenance, and service contracts in respect of Council buildings. With an ageing portfolio of buildings, the risk of expensive repairs and maintenance is increasing. |
| Repairs Fund for private sector housing leased to Council | This funding is set aside to cover the cost of repairs to PSL properties when the leases come to an end and the properties are handed back to their owners. It is "routine" business, with a low risk, and this reserve acts as a buffer to support the repairs work. |
| Montagu Dry Lake Maintenance Fund | This funding is set aside to cover future maintenance costs of a flood storage facility (dry lake). |
| Other Grant Reserves | |
| Grant Reserve | These are a collection of smaller earmarked reserves with very specific grant restrictions which limit their use. |
| Section 106 Receipts | S106 agreements are issued on development proposals and require developers to make contributions to support infrastructure. These are similar to CIL arrangements which are an update on S106. |
| Community Infrastructure Levy Reserve | The Community Infrastructure Levy (CIL) is a charge which can be levied by local authorities on new development in their area. It is an important tool for local authorities to use to help them deliver the infrastructure needed to support the new development. In accounting terms, it is a contribution, earmarked similar to grants. CIL is used to help fund the Capital Programme. |
| Neighbourhood Community Infrastructure Levy Reserve | This is a smaller specified element of the CIL set aside to support the demands being placed on their communities because of development. |
| Public Health | From April 2013, local authorities took on responsibility from the NHS, for improving the health and well-being of their local population and reducing health inequalities. The Authority was awarded ring-fenced grant in 2013/14 with specific grant conditions including the carry forward of underspends to future years. |
| Troubled Families Grant | The Council managed to achieve the maximum Payment by Results grant available and the reserve has helped to fund the extension of the programme as the funding from MHCLG in 2020/21 was not enough to cover the cost of the team. The remaining balance on the reserve is planned to be used when the grant funding ends to pay for resources within Early Help to continue for another year or until the pressure is potentially managed through the MTFP process. |
| Rough Sleepers Accommodation Programme 2 Revenue Grant | This is the revenue element of the RSAP 2 programme and will need to cover future revenue costs. The balance is meant to cover 30 years' worth of revenue expenditure, circa 50k per year forecast usage. |
| TfL Risk Pot (Mini Holland legacy) | TfL Mini Holland legacy funding to complete the implementation of the cycle Enfield schemes. |
| Southbury Synthetic Pitches Maintenance Fund | Balance held for maintenance of the sports pitches at Southbury leisure Centre – grant conditions apply. |

| | |
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| 3G Football Pitch Replacement Fund | This is a Football Association Grant and is subject to grant conditions in how it is used. |
| Insurance Reserves | |
| Insurance Fund | The internal Insurance Fund provides cover in full for tree root damage claims, burglary and "all risks" on specified equipment. The Fund also meets the cost of all claims within the external policy excesses for general building fire damage (including housing properties), motor, cash and public and employer liability claims. In addition, there is a potential liability with a former insurer of the council which would be a call on this fund. |
| Property Insurance Settlements | Insurance Settlement receipts relating to Sloemans Farm to be reinvested into Rural portfolio as per pay out conditions. |
| General Fund Balances | |
| General Fund Balances | This is a contingency fund set aside for emergencies or to cover any unexpected costs that may arise. |
| Schools and DSG Reserves | |
| Schools Balances | The balance represents the accumulated revenue balances held by schools. |
| Dedicated Schools Grant Reserve | The DSG is a ring-fenced specific grant, provided outside the local government finance settlement. It should be used in support of the schools' budget for the purposes defined in the School and Early Years Finance (England) Regulations |

MOVEMENT IN EARMARKED RESERVES 2024/25 & FUTURE USE FORECAST

APPENDIX 11

| RESERVE | Forecast Balance at 31 March 2024 | Estimated Net Transfers 2024/25 | Forecast Balance at 31 March 2025 | 2025/26 to 2028/29 Programmes | | Forecast Reserves as at 31 March 2029 |
|---|--------------------------------------|---------------------------------------|--------------------------------------|-------------------------------|----------|---|
| | | | | Revenue | Capital | |
| | £'000s | £'000s | £'000s | £'000s | £'000s | £'000s |
| <u>MTFP Smoothing and Capital Financing Reserves</u> | | | | | | |
| Risk Reserve | (1,310) | 0 | (1,310) | 0 | | (1,310) |
| Risk Reserve Total | (1,310) | 0 | (1,310) | 0 | 0 | (1,310) |
| Balance Sheet Management | (500) | 0 | (500) | 0 | | (500) |
| Balance Sheet Management Total | (500) | 0 | (500) | 0 | 0 | (500) |
| Collection Fund Pooling Reserve | (2,005) | 1,384 | (621) | 0 | | (621) |
| Collection Fund Equalisation Reserve | (2,100) | 0 | (2,100) | 0 | | (2,100) |
| Housing Benefits Smoothing Reserve | (2,062) | 0 | (2,062) | 0 | | (2,062) |
| Temporary Accommodation Reserve | (10,000) | 10,000 | 0 | 0 | | 0 |
| Meridian Water Reserve | (1,217) | 500 | (717) | 142 | | (575) |
| NLWA Reserve | (1,566) | 242 | (1,324) | 1,320 | | (4) |
| Medium Term Financial Planning Smoothing Reserves | (18,950) | 12,126 | (6,824) | 1,462 | 0 | (5,362) |
| Capital Financing Reserves (Minimum Revenue Provision) | (1,613) | 0 | (1,613) | 0 | | (1,613) |
| Capital Financing Reserves (Interest Rate Equalisation Reserve) | (1,600) | (850) | (2,450) | (1,420) | | (3,870) |
| Capital Financing Reserves | (3,213) | (850) | (4,063) | (1,420) | 0 | (5,483) |
| <u>Service Specific Reserves</u> | | | | | | |
| Local Election Reserve | (76) | (188) | (264) | (96) | | (360) |
| Local Plan Reserve | (846) | 357 | (489) | 487 | | (2) |
| Invest to Save | (723) | 151 | (572) | 0 | | (572) |
| Redundancy & Early Retirement Reserve | 0 | 0 | 0 | 0 | | 0 |
| Parking Development Fund (PPRA) | (103) | 103 | 0 | 0 | | 0 |
| Building Control Appropriation Account | 0 | 0 | 0 | 0 | | 0 |
| Property Projects | (134) | 0 | (134) | 0 | | (134) |
| Planning & Regeneration Reserve | (73) | 73 | 0 | 0 | | 0 |
| Firs Farm Tennis Courts - Sinking Fund | (12) | (5) | (17) | 17 | | 0 |
| Broomfield netball and tennis courts | (66) | (28) | (94) | 84 | | (10) |
| Additional & Selective Licensing | (3,555) | 1,141 | (2,414) | 2,414 | | 0 |
| Welfare Benefit Reforms | (1,707) | 445 | (1,262) | 958 | | (304) |
| Planning Appeals Earmarked Reserve | 0 | 0 | 0 | 0 | | 0 |
| NEXUS | (36) | 0 | (36) | 0 | | (36) |
| Service Specific Reserves Total | (7,331) | 2,049 | (5,282) | 3,864 | 0 | (1,418) |

MOVEMENT IN EARMARKED RESERVES 2024/25 & FUTURE USE FORECAST

APPENDIX 11

| RESERVE | Forecast Balance at 31 March 2024 | Estimated Net Transfers 2024/25 | Forecast Balance at 31 March 2025 | 2025/26 to 2028/29 Programmes | | Forecast Reserves as at 31 March 2029 |
|---|-----------------------------------|---------------------------------|-----------------------------------|-------------------------------|----------|---------------------------------------|
| | | | | Revenue | Capital | |
| Property Reserves | | | | | | |
| Repair & Maintenance of Council buildings | 0 | 0 | 0 | 0 | | 0 |
| Repairs Fund for private sector housing leased to the Council | (366) | 90 | (276) | 90 | | (186) |
| Montagu Dry lake Maintenance Fund | (70) | 0 | (70) | 0 | | (70) |
| Property Reserves Total | (436) | 90 | (346) | 90 | 0 | (256) |
| Other Grant Reserves | | | | | | |
| S106 Receipts | (70) | 0 | (70) | 0 | | (70) |
| Grant Reserve | (919) | 0 | (919) | 0 | | (919) |
| CIL Reserve | (1,783) | 0 | (1,783) | 0 | | (1,783) |
| Neighbourhood CIL | (780) | 428 | (352) | 0 | | (352) |
| Public Health Fund Reserve | (1,348) | 730 | (618) | 918 | | 300 |
| EU Exit Grant | 0 | 0 | 0 | 0 | | 0 |
| Performance Reward Grant Schemes | 0 | 0 | 0 | 0 | | 0 |
| Troubled Families | (583) | 0 | (583) | 0 | | (583) |
| Rough Sleepers Accommodation Prog 2 REVENUE Grant | (1,401) | 50 | (1,351) | 200 | | (1,151) |
| TFL Risk Pot (Mini-Holland Legacy) | (1,313) | 300 | (1,013) | 1,013 | | 0 |
| Homelessness Initiatives | (40) | 0 | (40) | 0 | | (40) |
| Troubled Families SFAYV EM Reserve | 0 | 0 | 0 | 0 | | 0 |
| Southbury Synthetic Pitches Maintenance Fund | (173) | 0 | (173) | 0 | | (173) |
| 3G Football Pitch Replacement Fund | (150) | (25) | (175) | 175 | | 0 |
| Other Grant Reserves Total | (8,560) | 1,483 | (7,077) | 2,306 | 0 | (4,771) |
| General Fund Usable Reserves Sub Total | (40,300) | 14,898 | (25,402) | 6,302 | 0 | (19,100) |
| Insurance Reserves | | | | | | |
| Insurance Fund | (7,022) | 0 | (7,022) | 0 | | (7,022) |
| Property Insurance Settlements | (360) | 360 | 0 | 0 | | 0 |
| Insurance Reserves Total | (7,382) | 360 | (7,022) | 0 | 0 | (7,022) |
| General Fund Balances | | | | | | |
| General Fund Balances | (13,949) | 0 | (13,949) | 0 | | (13,949) |

MOVEMENT IN EARMARKED RESERVES 2024/25 & FUTURE USE FORECAST

APPENDIX 11

| RESERVE | Forecast Balance at 31 March 2024 | Estimated Net Transfers 2024/25 | Forecast Balance at 31 March 2025 | 2025/26 to 2028/29 Programmes | | Forecast Reserves as at 31 March 2029 |
|---|-----------------------------------|---------------------------------|-----------------------------------|-------------------------------|----------|---------------------------------------|
| | | | | Revenue | Capital | |
| General Fund Balances Total | (13,949) | 0 | (13,949) | 0 | 0 | (13,949) |
| Total General Fund Reserves and Balances | (61,631) | 15,258 | (46,373) | 6,302 | 0 | (40,071) |

MOVEMENT IN EARMARKED RESERVES 2024/25 & FUTURE USE FORECAST

APPENDIX 11

| RESERVE | Forecast Balance at 31 March 2024 | Estimated Net Transfers 2024/25 | Forecast Balance at 31 March 2025 | 2025/26 to 2028/29 Programmes | | Forecast Reserves as at 31 March 2029 |
|---|--------------------------------------|---------------------------------------|--------------------------------------|-------------------------------|-----------------|---|
| | | | | Revenue | Capital | |
| HRA Repairs Fund | | | | | | |
| HRA - Repairs Fund | (433) | (1,151) | (1,584) | 0 | 0 | (1,584) |
| HRA - Major Repairs Fund | (82) | (300) | (382) | 0 | (1,200) | (1,582) |
| HRA - Capital Reserve | 0 | (1,000) | (1,000) | 0 | (2,000) | (3,000) |
| HRA Repairs Fund Total | (515) | (2,451) | (2,966) | 0 | (3,200) | (6,166) |
| HRA Insurance Fund | | | | | | |
| HRA - Insurance Fund | (523) | 0 | (523) | 0 | | (523) |
| HRA Insurance Fund Total | (523) | 0 | (523) | 0 | 0 | (523) |
| HRA Balance | | | | | | |
| HRA Balance | (5,323) | 1,223 | (4,100) | (18,900) | | (23,000) |
| HRA Balance Total | (5,323) | 1,223 | (4,100) | (18,900) | 0 | (23,000) |
| Receipts | | | | | | |
| HRA Capital receipts | 0 | (500) | (500) | 0 | (2,000) | (2,500) |
| HRA RTB one for one receipts | (20,367) | (2,800) | (23,167) | 0 | (18,200) | (41,367) |
| HRA Receipts Total | (20,367) | (3,300) | (23,667) | 0 | (20,200) | (43,867) |
| Total HRA Reserves and Balances | (26,728) | (4,528) | (31,256) | (18,900) | (23,400) | (73,556) |
| Schools Balances | | | | | | |
| Schools Balances | 1,336 | 0 | 1,336 | 0 | | 1,336 |
| Schools Balances Total | 1,336 | 0 | 1,336 | 0 | 0 | 1,336 |
| Total Schools' Reserves and Balances | 1,336 | 0 | 1,336 | 0 | 0 | 1,336 |
| Grand Total Reserves and Balances | (87,023) | 10,730 | (76,293) | (12,598) | (23,400) | (112,291) |

| Additions and amendments to January schedules | Statutory or Non Statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD | | | LONDON BOROUGH OF ENFIELD | | |
|--|----------------------------|--------------------|---------------------------|----------|---------------|---------------------------------|----------|---------------|
| | | | FEES & CHARGES 2023/24 | | | PROPOSED FEES & CHARGES 2024/25 | | |
| | | | Basic | VAT@ 20% | Total | Basic | VAT@ 20% | Total |
| | | | | | | Price on Application | | |
| CYCLE PARKING CHARGES | | | | | | | | |
| Station hub cycle parking membership | | | 11.25 | 2.25 | 13.50 | 60.00 | 12.00 | 72.00 |
| Residential secure cycle parking membership | | | 11.25 | 2.25 | 13.50 | 60.00 | 12.00 | 72.00 |
| TRAFFIC ORDER | | | | | | | | |
| Permanent TMO (Single Restriction) | | | 0.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 |
| Permanent TMO (Multiple restrictions)major | | | | | | | | |
| PLANNING APPLICATION FEES | | | | | | | | |
| Prior Approval under the General Permitted Development Order (Amendment) 2013 | Y | | | | | | | |
| An application which involves the making of any material change in the use of any buildings, or other land under Classes J, K and M of the General Permitted Development Order | Y | | 80.00 | 0.00 | 80.00 | 120.00 | 0.00 | 120.00 |
| Application Type | Y | | | | | | | |
| Householder | Y | | | | | | | |
| Relating to one dwelling | Y | | 206.00 | 0.00 | 206.00 | 258.00 | 0.00 | 258.00 |
| Relating to 2 or more dwellings | Y | | 407.00 | 0.00 | 407.00 | 509.00 | 0.00 | 509.00 |
| Certificate of Lawfulness | Y | | | | | | | |
| Section 191 (1) (c) - Establish Use | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Section 191 (1) (a) or (b) - Existing per unit | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Section 191 (1) (a) or (b) - Existing 50 units | Y | | 22,859.00 | 0.00 | 22,859.00 | 30,860.00 | 0.00 | 30,860.00 |
| Section 191 (1) (a) or (b) - Existing 51 and over units - per unit | Y | | Max 300,000 | 0.00 | Max 300,000 | Max 405,000 | 0.00 | Max 405,000 |
| Section 192 - Proposed | Y | | Half full fee | 0.00 | Half full fee | Half full fee | 0.00 | Half full fee |
| Outline | Y | | | | | | | |
| Site area not exceeding 0.5 ha-per 0.1ha | Y | | 0.00 | 0.00 | 0.00 | 578.00 | 0.00 | 578.00 |
| Site area between 0.5 ha and 2.5 ha - per 0.1ha | Y | | 462.00 | 0.00 | 462.00 | 624.00 | 0.00 | 624.00 |
| Site area of 2.5 ha | Y | | 11,432.00 | 0.00 | 11,432.00 | 15,433.00 | 0.00 | 15,433.00 |
| Site in excess of 2.5ha - per 0.1ha | Y | | Max 150,000 | 0.00 | Max 150,000 | Max 202,500 | 0.00 | Max 202,500 |
| Dwellings | Y | | | | | | | |
| Per dwelling created - below 50 | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| 50 dwellings | Y | | 22,859.00 | 0.00 | 22,859.00 | 31,200.00 | 0.00 | 31,200.00 |
| Per dwelling - above 50 | Y | | Max 300,000 | 0.00 | Max 300,000 | Max 405,000 | 0.00 | Max 405,000 |
| Change of use | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Other buildings | Y | | | | | | | |
| No additional floor space and Floor space up to 40 sq.m | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Floor space between 40 sq.m. and 75 sq.m. | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Floor space between 75 sq.m. and 3750 sq.m. - for each additional 75 sq.m. | Y | | 462.00 | 0.00 | 462.00 | 624.00 | 0.00 | 624.00 |
| 3750 sq.m. created | Y | | 22,859.00 | 0.00 | 22,859.00 | 31,200.00 | 0.00 | 31,200.00 |
| Each additional 75 sq.m. (or part thereof) above 3750 sq.m. | Y | | Max 300,000 | 0.00 | Max 300,000 | Max 405,000 | 0.00 | Max 405,000 |
| Erection, on land used for the purpose of agriculture | Y | | | | | | | |
| Works up to 465 sq.m. | Y | | 96.00 | 0.00 | 96.00 | 120.00 | 0.00 | 120.00 |
| Floor space between 465 sq.m. and 540 sq.m. | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Floor space between 540 sq.m. and 4215 sq.m. - for each additional 75 sq.m | Y | | 462.00 | 0.00 | 462.00 | 0.00 | 0.00 | 0.00 |
| 4215 sq.m. created | Y | | 22,859.00 | 0.00 | 22,859.00 | 30,860.00 | 0.00 | 30,860.00 |
| Each additional 75 sq.m. (or part thereof) above 3750 sq.m. | Y | | Max 300,000 | 0.00 | Max 300,000 | Max 405,000 | 0.00 | Max 405,000 |
| Floor space between 540 sq.m. and 1000 sq.m. - for each additional 75 sq.m | Y | | | | | 578.00 | 0.00 | 578.00 |
| Floor space between 1000 sq.m. and 4215 sq.m.- for each additional 75 sq.m | Y | | | | | 624.00 | 0.00 | 624.00 |
| Erection of glasshouses on land used for the purposes of agriculture | Y | | | | | | | |
| Works up to 465 sq.m. | Y | | 96.00 | 0.00 | 96.00 | 120.00 | 0.00 | 120.00 |
| Works creating more than 465 sq.m. but no exceeding 1,000sq.m. | Y | | 2,580.00 | 0.00 | 2,580.00 | 0.00 | 0.00 | 0.00 |
| Works creating more than 465 sq.m. but no exceeding 1,000sq.m. | Y | | 0.00 | 0.00 | 0.00 | 3,225.00 | 0.00 | 3,225.00 |
| Works creating more than 1,000sq.m | Y | | 0.00 | 0.00 | 0.00 | 3,483.00 | 0.00 | 3,483.00 |
| The erection, alteration or replacement of plant or machinery | Y | | | | | | | |
| Site area not exceeding 5ha- each 0.1ha or part thereof | Y | | 462.00 | 0.00 | 462.00 | 624.00 | 0.00 | 624.00 |
| Site area of 5ha | Y | | 22,859.00 | 0.00 | 22,859.00 | 30,860.00 | 0.00 | 30,860.00 |
| Site area in excess of 5ha - each additional 0.1ha or part thereof | Y | | Max 300,000 | 0.00 | Max 300,000 | Max 405,000 | 0.00 | Max 405,000 |

| Additions and amendments to January schedules Description of Fees & Charges <i>Italics denotes statutory fees</i> | Statutory or Non Statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD | | | LONDON BOROUGH OF ENFIELD | | |
|---|----------------------------|--------------------|---|----------|-----------------------------|---------------------------------|----------|------------------------------|
| | | | FEES & CHARGES 2023/24 | | | PROPOSED FEES & CHARGES 2024/25 | | |
| | | | Basic | VAT@ 20% | Total | Basic | VAT@ 20% | Total |
| | | | The carrying out of any operations not coming within any of the above categories - for each 0.1 ha of site area | Y | | £234 up to a max of £2028 | 0.00 | £234 up to a max of £2028 |
| Operations connected with exploratory drilling for oil or natural gas | Y | | | | | | | |
| Site area not exceeding 7.5 ha - for each 0.1 ha of site area | Y | | 508.00 | 0.00 | 508.00 | 686.00 | 0.00 | 686.00 |
| Site area of 7.5 ha | Y | | 38,070.00 | 0.00 | 38,070.00 | 51,395.00 | 0.00 | 51,395.00 |
| Per 0.1ha in excess of 7.5ha | | | Max 300,000 | 0.00 | Max 300,000 | Max 405,000 | 0.00 | Max 405,000 |
| Winning and working of materials | | | | | | | | |
| Per 0.1 ha site area to maximum 15 ha | Y | | 234.00 | 0.00 | 234.00 | 316.00 | 0.00 | 316.00 |
| Site area of 15 ha | Y | | 34,934.00 | 0.00 | 34,934.00 | 47,161.00 | 0.00 | 47,161.00 |
| Per 0.1 ha site area in excess of 15 ha | Y | | £138 up to a max of £78,000 | 0.00 | £138 up to a max of £78,000 | £186 up to a max of £105,300 | 0.00 | £186 up to a max of £105,300 |
| Disposal of refuse or waste materials or for the deposit of material remaining after minerals have been extracted from the land or for the storage of minerals in the open. | Y | | | | | | | |
| Per 0.1 ha site area to maximum 15 ha | Y | | 234.00 | 0.00 | 234.00 | 316.00 | 0.00 | 316.00 |
| Site area of 15 ha | Y | | 34,934.00 | 0.00 | 34,934.00 | 47,161.00 | 0.00 | 47,161.00 |
| Per 0.1 ha site area in excess of 15 ha | Y | | £138 up to a max of £78,000 | 0.00 | £138 up to a max of £78,000 | £186 up to a max of £105,300 | 0.00 | £186 up to a max of £105,300 |
| Construction of car parks, service roads and access for the purpose of a single undertaking | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Extant Planning Permission | Y | | | | | | | |
| Householder | Y | | 68.40 | 0.00 | 68.40 | 0.00 | 0.00 | 0.00 |
| Major development | Y | | 690.00 | 0.00 | 690.00 | 0.00 | 0.00 | 0.00 |
| All other applications | Y | | 234.00 | 0.00 | 234.00 | 0.00 | 0.00 | 0.00 |
| Non-Material Amendment | Y | | | | | | | |
| Householder | Y | | 34.00 | 0.00 | 34.00 | 43.00 | 0.00 | 43.00 |
| All other applications | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Minor Material Amendment | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Reserved matters | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| For non-compliance with conditions, variation or renewal of a temporary permission | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Householder | Y | | 34.00 | 0.00 | 34.00 | 43.00 | 0.00 | 43.00 |
| All other applications | Y | | 116.00 | 0.00 | 116.00 | 145.00 | 0.00 | 145.00 |
| Playing Fields | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Telecoms prior approval | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Buildings and roads constructed under PD for agriculture/forestry | Y | | 96.00 | 0.00 | 96.00 | 120.00 | 0.00 | 120.00 |
| Demolition prior approval | Y | | 96.00 | 0.00 | 96.00 | 120.00 | 0.00 | 120.00 |
| Advert to premises | | | 132.00 | 0.00 | 132.00 | 165.00 | 0.00 | 165.00 |
| Directional advert | | | 132.00 | 0.00 | 132.00 | 165.00 | 0.00 | 165.00 |
| All other adverts | | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Parking | | | | | | | | |
| Tariff- On Street | | | | | | | | |
| 15 minutes | | | 0.70 | | 0.70 | 0.80 | 0.00 | 0.80 |
| 30 minutes | | | 1.40 | | 1.40 | 1.60 | 0.00 | 1.60 |
| 1 hour | | | 2.80 | | 2.80 | 3.20 | 0.00 | 3.20 |
| 2 hours | | | 5.60 | | 5.60 | 6.40 | 0.00 | 6.40 |
| 3 hours (North Middlesex Hospital area only) | | | 7.00 | | 7.00 | 7.80 | 0.00 | 7.80 |
| 4 hours (North Middlesex Hospital area only) | | | 8.00 | | 8.00 | 8.80 | 0.00 | 8.80 |
| Tariff- Off-street | | | | | | | | |
| Mon-Sat | | | | | | | | |
| Up to 1 hour: | | | 1.40 | | 1.40 | 1.50 | 0.00 | 1.50 |
| 1-3 hours: | | | 2.80 | | 2.80 | 3.00 | 0.00 | 3.00 |
| 3-5 hours: | | | 6.40 | | 6.40 | 7.00 | 0.00 | 7.00 |
| Over 5 hours: | | | 10.00 | | 10.00 | 11.00 | 0.00 | 11.00 |
| Sunday | | | | | | | | |
| Up to 3 hours | | | Free | | | Free | | |
| 3-5 hours | | | 6.40 | | 6.40 | 7.00 | 0.00 | 7.00 |
| Over 5 hours | | | 10.00 | | 10.00 | 11.00 | 0.00 | 11.00 |

| Additions and amendments to January schedules | Statutory or Non Statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD | | | LONDON BOROUGH OF ENFIELD | | |
|--|----------------------------|--------------------|---------------------------|----------|----------|---------------------------------|----------|----------|
| | | | FEES & CHARGES 2023/24 | | | PROPOSED FEES & CHARGES 2024/25 | | |
| | | | Basic | VAT@ 20% | Total | Basic | VAT@ 20% | Total |
| | | | | | | | | |
| Car Park Season Ticket Inner Zone Annual | | | | | 880.00 | 220.00 | 1,100.00 | |
| Car Park Season Ticket Inner Zone Monthly | | | | | 88.00 | 22.00 | 110.00 | |
| Car Park Season Ticket Outer Zone Annual | | | | | 440.00 | 110.00 | 550.00 | |
| Car Park Season Ticket Outer Zone Monthly | | | | | 44.00 | 11.00 | 55.00 | |
| Forty Hall -VENUE | | | | | | | | |
| Conference/Meeting/Training | | | | | | | | |
| Ground - per hour | | | | | | | | |
| Long Gallery & Inner Courtyard | N | | 54.00 | 0.00 | 54.00 | 58.00 | 0.00 | 58.00 |
| Garden Room-for storage only | N | | 17.00 | 0.00 | 17.00 | 19.00 | 0.00 | 19.00 |
| Great Hall | N | | 48.00 | 0.00 | 48.00 | 52.00 | 0.00 | 52.00 |
| Second Floor - per hour | | | | | | | | |
| Vicary Room | N | | 36.00 | 0.00 | 36.00 | 39.00 | 0.00 | 39.00 |
| Walters Room | N | | 36.00 | 0.00 | 36.00 | 39.00 | 0.00 | 39.00 |
| Private Hire (Baby Showers, Christening, Parties etc.) | | | | | | | | |
| Long Gallery & Inner Courtyard Monday- Thursday (Hire upto 8 hours) | N | | 3,110.00 | 0.00 | 3,110.00 | 3,300.00 | 0.00 | 3,300.00 |
| Long Gallery & Inner Courtyard Friday - Sunday (Hire upto 8 hours) | N | | 3,465.00 | 0.00 | 3,465.00 | 3,700.00 | 0.00 | 3,700.00 |
| Long Gallery & Inner Courtyard Monday- Thursday (Hire upto 4 hours) | N | | 2,375.00 | 0.00 | 2,375.00 | 2,550.00 | 0.00 | 2,550.00 |
| Long Gallery & Inner Courtyard Friday - Sunday (Hire upto 4 hours) | N | | 2,555.00 | 0.00 | 2,555.00 | 2,750.00 | 0.00 | 2,750.00 |
| Great Hall Monday- Thursday (Hire upto 8 hours) | N | | 1,550.00 | 0.00 | 1,550.00 | 1,650.00 | 0.00 | 1,650.00 |
| Great Hall Monday- Thursday (Hire upto 4 hours) | N | | 1,400.00 | 0.00 | 1,400.00 | 1,500.00 | 0.00 | 1,500.00 |
| Great Hall Friday - Sunday (Hire upto 8 hours) | N | | 1,880.00 | 0.00 | 1,880.00 | 2,000.00 | 0.00 | 2,000.00 |
| Great Hall Friday - Sunday (Hire upto 4 hours) | N | | 1,550.00 | 0.00 | 1,550.00 | 1,650.00 | 0.00 | 1,650.00 |
| Celebration of Life/Wakes | | | | | | | | |
| Long Gallery & Inner Courtyard Monday- Wednesday (Hire upto 3 hours) | N | | 560.00 | 0.00 | 560.00 | 611.00 | 0.00 | 611.00 |
| Long Gallery & Inner Courtyard Thursday - Sunday (Hire upto 3 hours) | N | | 610.00 | 0.00 | 610.00 | 665.00 | 0.00 | 665.00 |
| Great Hall Monday- Wednesday (Hire upto 3 hours) | N | | 270.00 | 0.00 | 270.00 | 295.00 | 0.00 | 295.00 |
| Great Hall Thursday - Sunday (Hire upto 3 hours) | N | | 270.00 | 0.00 | 270.00 | 295.00 | 0.00 | 295.00 |
| Weddings | | | | | | | | |
| Ceremony & Reception Long Gallery, Inner Courtyard, Great Hall Mon - Thurs (12 hours) | N | | 4,400.00 | 0.00 | 4,400.00 | 4,700.00 | 0.00 | 4,700.00 |
| Ceremony & Reception Long Gallery, Inner Courtyard, Great Hall Fri - Sun (12 hours) | N | | 4,900.00 | 0.00 | 4,900.00 | 5,200.00 | 0.00 | 5,200.00 |
| Reception Only Long Gallery & Inner Courtyard Mon - Thurs (12 hours) | N | | 3,850.00 | 0.00 | 3,850.00 | 4,100.00 | 0.00 | 4,100.00 |
| Reception Only Long Gallery & Inner Courtyard Fri - Sun (12 hours) | N | | 4,500.00 | 0.00 | 4,500.00 | 4,800.00 | 0.00 | 4,800.00 |
| Ceremony Only Long Gallery & Inner Courtyard Mon - Thurs (4 hours) | N | | 2,400.00 | 0.00 | 2,400.00 | 2,550.00 | 0.00 | 2,550.00 |
| Ceremony Only Long Gallery & Inner Courtyard Fri - Sun (4 hours) | N | | 2,600.00 | 0.00 | 2,600.00 | 2,780.00 | 0.00 | 2,780.00 |
| Ceremony Only Great Hall Thurs-Sunday (4 hours) | N | | 1,200.00 | 0.00 | 1,200.00 | 1,280.00 | 0.00 | 1,280.00 |
| Photo Shoot Great Hall & Grand Staircase (2 hours) | N | | 270.00 | 0.00 | 270.00 | 290.00 | 0.00 | 290.00 |
| Extra hour before or after booked time | N | | 165.00 | 0.00 | 165.00 | 180.00 | 0.00 | 180.00 |
| Wedding Ceremony & Reception in the Grounds of Forty Hall | | | | | | | | |
| Front Lawn, Walled Garden or Pleasure Grounds or Historic Courtyard Mon - Thurs (12 hours) | N | | 2,000.00 | 0.00 | 2,000.00 | 2,100.00 | 0.00 | 2,100.00 |
| Front Lawn, Walled Garden or Pleasure Grounds or Historic Courtyard Fri - Sun (12 hours) | N | | 2,600.00 | 0.00 | 2,600.00 | 2,750.00 | 0.00 | 2,750.00 |
| Wedding Proposals | N | | | | | | | |
| Front Lawn or Walled Garden Mon - Thurs (2 hours) | N | | 280.00 | 0.00 | 280.00 | 300.00 | 0.00 | 300.00 |
| Front Lawn or Walled Garden Fri - Sun (2 hours) | N | | 320.00 | 0.00 | 320.00 | 340.00 | 0.00 | 340.00 |
| Great Hall Mon - Thurs (2 hours) | N | | 160.00 | 0.00 | 160.00 | 170.00 | 0.00 | 170.00 |
| Great Hall Fri - Sun (2 hours) | | | 210.00 | 0.00 | 210.00 | 225.00 | 0.00 | 225.00 |
| Emergency Accommodation | | | | | | | | |

| Additions and amendments to January schedules Description of Fees & Charges <i>Italics denotes statutory fees</i> | Statutory or Non Statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD | | | LONDON BOROUGH OF ENFIELD | | |
|---|----------------------------|--------------------|---|----------|---------|---------------------------------|----------|---------|
| | | | FEES & CHARGES 2023/24 | | | PROPOSED FEES & CHARGES 2024/25 | | |
| | | | Basic | VAT@ 20% | Total | Basic | VAT@ 20% | Total |
| | | | New entrants into Emergency Accommodation within Enfield | | | | | |
| Shared accommodation | | | 178.85 | 0.00 | 178.85 | £178.85 | £0.00 | £178.85 |
| 1 Bedroom accommodation | | | 246.24 | 0.00 | 246.24 | £264.66 | £0.00 | £264.66 |
| 2 Bedroom accommodation | | | 299.18 | 0.00 | 299.18 | £322.19 | £0.00 | £322.19 |
| 3 Bedroom accommodation | | | 368.22 | 0.00 | 368.22 | £390.08 | £0.00 | £390.08 |
| 4+ Bedroom accommodation | | | 437.26 | 0.00 | 437.26 | £506.30 | £0.00 | £506.30 |
| Existing tenants in Emergency Accommodation within Enfield | | | | | | | | |
| Shared accommodation | | | 178.85 | 0.00 | 178.85 | £178.85 | £0.00 | £178.85 |
| 1 Bedroom accommodation | | | 246.24 | 0.00 | 246.24 | £264.66 | £0.00 | £264.66 |
| 2 Bedroom accommodation | | | 299.18 | 0.00 | 299.18 | £322.19 | £0.00 | £322.19 |
| 3 Bedroom accommodation | | | 368.22 | 0.00 | 368.22 | £390.08 | £0.00 | £390.08 |
| 4+ Bedroom accommodation | | | 437.26 | 0.00 | 437.26 | £506.30 | £0.00 | £506.30 |
| New Entrants placed Out of Borough | | | | | | | | |
| If new entrants have to be placed outside of Enfield the prevailing Local Housing Allowance (LHA) rate for that area will be applied. | | | Price on application | | | Price on application | | |
| Existing Tenants placed Out of Borough | | | | | | | | |
| The prevailing Local Housing Allowance (LHA) rate for that area will be applied. | | | Price on application | | | Price on application | | |
| | | | | | | | | |
| | | | | | | | | |
| Rough Sleeper Accommodation Property - 1 bed £193.99 per week | | | £180.12 | £0.00 | £180.12 | £193.99 | £0.00 | £193.99 |
| Rough Sleeper Accommodation Property - Shared Facilities - £136.93 per week | | | £113.11 | £0.00 | £113.11 | £136.93 | £0.00 | £136.93 |
| Homelessness Hub bed Space - £264.66 per week | | | £246.24 | £0.00 | £246.24 | £264.66 | £0.00 | £264.66 |

| Description of Fees & Charges | Service is Vatable | LONDON BOROUGH OF ENFIELD PEOPLE DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD PEOPLE DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|--|--------------------|--|---------------|------------|---|---------------|------------|
| | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | ADULT SOCIAL CARE | | | | | |
| Residential/Nursing/Continuing Care – rates include | | | | | | | |
| Bridgewood House: | | | | | | | |
| Residential EMI | | 974.00 | 0.00 | 974.00 | 1,061.66 | 0.00 | 1,061.66 |
| Nursing EMI (excluding FNC) | | 1,013.50 | 0.00 | 1,013.50 | 1,104.72 | 0.00 | 1,104.72 |
| Block CHC beds | | 1,394.70 | 0.00 | 1,394.70 | 1,520.22 | 0.00 | 1,520.22 |
| Private or Voluntary sector home | | Maximum is full cost as determined by the home | | | Maximum is full cost as determined by the home | | |
| Charges for residents placed by other Local Authorities in Enfield Homes are made at the full cost of the service. | | | | | | | |
| Community Based Services – rates include | | | | | | | |
| Day Services will be charged at the of provision | | | | | | | |
| Physically disabled | | At full cost of provision | | | At full cost of provision | | |
| Mental Health | | At full cost of provision | | | At full cost of provision | | |
| Learning Disabilities | | At full cost of provision | | | At full cost of provision | | |
| Older People | | At full cost of provision | | | At full cost of provision | | |
| Formont | | 142.06 | 0.00 | 142.06 | 154.85 | 0.00 | 154.85 |
| Community Link | | 107.23 | 0.00 | 107.23 | 116.88 | 0.00 | 116.88 |
| New Options | | 123.13 | 0.00 | 123.13 | 134.21 | 0.00 | 134.21 |
| Meal contribution | | 4.65 | 0.00 | 4.65 | 5.07 | 0.00 | 5.07 |
| - Snacks at Centre | | At full cost of provision | | | At full cost of provision | | |

| Description of Fees & Charges | Service is Vatable | LONDON BOROUGH OF ENFIELD PEOPLE DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD PEOPLE DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|---|--------------------|--|---------------|------------|---|---------------|------------|
| | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| Day care attendance for less than 4 hours will be charged at half the full day rate. Where clients attend a “drop in” service there is no charge as this service is usually for a brief period, e.g. 30 mins to 1 hour. | | | | | | | |
| Transport | | | | | | | |
| Per journey | | 6.40 | 0.00 | 6.40 | 6.98 | 0.00 | 6.98 |
| Homecare | | | | | | | |
| Maximum (including Additional Support) | | At full cost of provision | | | At full cost of provision | | |
| Brokerage of support plans | | | | | | | |
| For self financing clients | | 326.70 | 0.00 | 326.70 | 356.10 | 0.00 | 356.10 |
| Supported Housing | | | | | | | |
| | | At full cost of provision | | | At full cost of provision | | |

| Description of Fees & Charges | Service is Vatable | LONDON BOROUGH OF ENFIELD PEOPLE DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD PEOPLE DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|---|--------------------|---|---------------|------------|---|---------------|------------|
| | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| Respite contribution is assessed in line with the Care Act 2014 and the Care and Support Regulations 2014- non residential charging rules | | | | | | | |
| Daily Rates (Age & Relationship Status) | | | | | | | |
| 18-24 TBA dependent on benefit uplift - Single | | Rates published on gov.uk website | | | Rates published on gov.uk website | | |
| From 25 and under pension age TBA dependent on benefit uplift - Single | | | | | | | |
| Pension age TBA dependent on benefit uplift - Single | | | | | | | |
| From 18 and under pension age TBA dependent on benefit uplift - In a couple | | | | | | | |
| Pension age TBA dependent on benefit uplift - In a couple | | | | | | | |
| Weekly Rates (Age & Relationship Status) | | | | | | | |
| 18-24 TBA dependent on benefit uplift - Single | | Rates as published on gov.uk website | | | Rates as published on gov.uk website | | |
| From 25 and under pension age TBA dependent on benefit uplift - Single | | | | | | | |
| Pension age TBA dependent on benefit uplift - Single | | | | | | | |
| From 18 and under pension age TBA dependent on benefit uplift - In a couple | | | | | | | |
| Pension age TBA dependent on benefit uplift - In a couple | | | | | | | |
| Direct Payments | | Assessed as a weekly contribution in accordance with Care Act 2014 guidelines as part of a Personal Budget. | | | Assessed as a weekly contribution in accordance with Care Act 2014 guidelines as part of a Personal Budget. | | |
| | | | | | | | |

| Description of Fees & Charges | Service is Vatable | LONDON BOROUGH OF ENFIELD PEOPLE DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD PEOPLE DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|---|--------------------|--|---------------|------------|--|---------------|------------|
| | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| Adult Placements | | Assessed as a weekly contribution in accordance with Care Act 2014 guidelines. The maximum charge for placements in the private or voluntary sector is the full cost as determined by the placement. | | | Assessed as a weekly contribution in accordance with Care Act 2014 guidelines. The maximum charge for placements in the private or voluntary sector is the full cost as determined by the placement. | | |
| | | | | | | | |
| Enablement | | Enablement may be provided for up to 6 weeks. There is no charge for this service. | | | Enablement may be provided for up to 6 weeks. There is no charge for this service. | | |
| | | | | | | | |
| Safe & Connected | | | | | | | |
| Weekly charge per client | | | | | | | |
| Monitoring Service only | | 5.35 | 0.00 | 5.35 | 5.83 | 0.00 | 5.83 |
| Monitoring & Response service | | 7.55 | 0.00 | 7.55 | 8.23 | 0.00 | 8.23 |
| Monitoring & Response & Keep in Touch and extra peripherals service | | 10.00 | 0.00 | 10.00 | 10.90 | 0.00 | 10.90 |
| Equipment & Adaptations | | | | | | | |
| Under £1,000 | | no fee | | | no fee | | |
| For equipment/adaptations in excess of £1,000, there may be a charge subject to financial assessment. For works carried out through the Disabled Facilities Grant process there may also be a charge subject to financial assessment, unless the disabled person for whom work is being completed is a child for whom child benefit is being claimed. | | <i>subject to financial assesment</i> | | | <i>subject to financial assesment</i> | | |
| | | | | | | | |
| Emergency Card Scheme | | | | | | | |
| Weekly charge | | 1.65 | 0.00 | 1.65 | 1.80 | 0.00 | 1.80 |
| Set up costs | | 11.20 | 0.00 | 11.20 | 12.21 | 0.00 | 12.21 |
| Note: Safe & Connected fees also apply | | | | | | | |

| Description of Fees & Charges | Service is Vatable | LONDON BOROUGH OF ENFIELD PEOPLE DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD PEOPLE DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|---|--------------------|--|---------------|------------|--|---------------|------------|
| | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| Blue Badge | | | | | | | |
| Administration charge (valid for up to 3 years) | | 10.00 | 0.00 | 10.00 | 10.00 | 0.00 | 10.00 |
| | | Note : Statutorily set, no change advised. | | | Note : Statutorily set, no change advised. | | |
| Treatment of an Individuals Capital Resources (determined by Department of Health and Social Care) | | | | | | | |
| (i) Capital Resources Retained | | As published on Gov.uk. Social care charging for local authorities: 2023 to 2024 | | | As published on Gov.uk. Social care charging for local authorities: 2023 to 2024 | | |
| (ii) Income Assumed for every £250 in excess of (I) above | | as in (i) above | | | as in (i) above | | |
| (iii) Maximum charge applies where Capital Resources exceed | | as in (i) above | | | as in (i) above | | |
| Interest Charge for late payment | | Bank of England base rate plus 1% | | | Bank of England base rate plus 1% | | |
| Legal charge for setting up agreement | | 220.00 | | 220.00 | 239.80 | | 239.80 |
| Property Valuation Fee | | 326.00 | | 326.00 | 355.34 | | 355.34 |
| Land Registry Fee | | Cost as detailed on gov.uk | | | Cost as detailed on gov.uk | | |
| Set up Administration costs | | 357.00 | | 357.00 | 389.13 | | 389.13 |
| Annual Administration fee | | 109.00 | | 109.00 | 118.81 | | 118.81 |
| Termination fee | | 54.00 | | 54.00 | 58.86 | | 58.86 |
| Interest charges on Deferred Payment Loans | | In line with the current gilt rate, published by the Office for Budget Responsibility (OBR). | | | In line with the current gilt rate, published by the Office for Budget Responsibility (OBR). | | |
| Minimun Cost | | | | | | | |
| Minimum cost of the service for charging is set at £2.94 per week from 2023/24. | | 2.70 | | 2.70 | 2.94 | | 2.94 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|---------|---|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | ENFIELD PUBLIC SAFETY CENTRE | | | | | |
| Non-police CCTV footage requests and evidence packs to support civil claims: | | | | | | | | |
| Initial request to check if footage exists | N | ✓ | 100.00 | 20.00 | 120.00 | 109.00 | 22.00 | 131.00 |
| Evidence pack | N | ✓ | 200.00 | 40.00 | 240.00 | 218.00 | 44.00 | 262.00 |
| STREET NAMING & NUMBERING | | | | | | | | |
| List of streets, places & footpaths in LBE (- Alphabetical Street Index) on hard copy or CD | N | | 66.80 | 0.00 | 66.80 | 73.00 | 0.00 | 73.00 |
| Amendments to the LSPF (annual charge) | N | | 74.10 | 0.00 | 74.10 | 81.00 | 0.00 | 81.00 |
| Postage & Packing | N | | Standard Council charges apply | | | Standard Council charges apply | | |
| Numbering New Residential & Commercial Units – per unit | N | | | | | | | |
| For a single unit | N | | 155.80 | 0.00 | 155.80 | 170.00 | 0.00 | 170.00 |
| 5-19 units | N | | £693.50 plus £45.16 per unit over 5 | | | £755.90 plus £49.22 per unit over 5 | | |
| 20-49 units | N | | £1,600.00 plus £39.66 per unit over 20 | | | £1,744.00 plus £43.22 per unit over 20 | | |
| 50-99 units | N | | £5,400.00 plus £55.00 per unit over 50 | | | £5,886.00 plus £59.95 per unit over 50 | | |
| More than 100 units | N | | £8,100.00 plus £55.00 per unit over 50 | | | £8,829.00 plus £59.95 per unit over 50 | | |
| Naming a Street – per street | N | | 389.30 | 0.00 | 389.30 | 425.00 | 0.00 | 425.00 |
| Naming a Block – per block | N | | 259.60 | 0.00 | 259.60 | 283.00 | 0.00 | 283.00 |
| Penalty for retrospective engagement with Street Naming & Numbering Process | N | | 194.80 | 0.00 | 194.80 | 213.00 | 0.00 | 213.00 |
| Provision of historical information for Street Naming & Numbering | N | | 34.90 | 0.00 | 34.90 | 39.00 | 0.00 | 39.00 |
| PROVISION OF PLANNING / BUILDING CONTROL INFORMATION | | | | | | | | |
| COPYING / SCANNING | N | | | | | | | |
| Scan on Demand Service per planning case file for up to 1 hr work | N | ✓ | 24.70 | 4.94 | 29.70 | 27.50 | 5.50 | 33.00 |
| Top up charge of £10.00 basic per 30 minutes beyond the initial hour if needed | N | ✓ | Price on Application | | | Price on Application | | |
| A4 Sheet (includes VAT at standard rate) | N | ✓ | 7.30 | 1.46 | 8.80 | 8.33 | 1.67 | 10.00 |
| Extra Copy (includes VAT at standard rate) | N | ✓ | 0.90 | 0.18 | 1.10 | 1.67 | 0.33 | 2.00 |
| A3 Sheet | N | ✓ | 7.30 | 1.46 | 8.80 | 8.33 | 1.67 | 10.00 |
| Extra Copy | N | ✓ | 1.40 | 0.28 | 1.70 | 2.50 | 0.50 | 3.00 |
| A3 Plan | N | ✓ | 7.30 | 1.46 | 8.80 | 8.33 | 1.67 | 10.00 |
| Extra Copy | N | ✓ | 1.40 | 0.28 | 1.70 | 2.50 | 0.50 | 3.00 |
| A2 Plan | N | ✓ | 10.90 | 2.18 | 13.10 | 12.50 | 2.50 | 15.00 |
| Extra Copy | N | ✓ | 2.10 | 0.42 | 2.60 | 3.33 | 0.67 | 4.00 |
| A1 Plan | N | ✓ | 12.10 | 2.42 | 14.60 | 14.17 | 2.83 | 17.00 |
| Extra Copy | N | ✓ | 3.30 | 0.66 | 4.00 | 4.17 | 0.83 | 5.00 |
| A0 Plan | N | ✓ | 14.30 | 2.86 | 17.20 | 16.67 | 3.33 | 20.00 |
| Extra Copy | N | ✓ | 3.70 | 0.74 | 4.50 | 5.00 | 1.00 | 6.00 |
| Postage for letters, large letters and packets. | N | ✓ | Standard Council charges apply | | | Standard Council charges apply | | |
| BUILDING CONTROL SERVICES | | | | | | | | |
| Viewing Building Control Plans | N | ✓ | 37.40 | 7.48 | 44.90 | 41.67 | 8.33 | 50.00 |
| Building control information including Solicitor's enquiries | N | ✓ | 82.00 | 16.40 | 98.40 | 90.00 | 18.00 | 108.00 |
| Copy of Decision Notice | N | ✓ | 16.50 | 3.30 | 19.80 | 18.33 | 3.67 | 22.00 |
| Copy of Completion Certificate | N | ✓ | 82.00 | 16.40 | 98.40 | 90.00 | 18.00 | 108.00 |
| Demolition Notice | N | | 343.10 | 0.00 | 343.10 | 374.00 | 0.00 | 374.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| BUILDING CONTROL FEES | N | | | | | | | |
| Standard Domestic Charges for Estimate of costs less than £200,000 | N | | | | | | | |
| <u>Loft conversions < 40m²</u> | N | | | | | | | |
| Full plan | N | √ | 292.75 | 58.55 | 351.30 | 320.00 | 64.00 | 384.00 |
| Inspection charge | N | √ | 438.38 | 87.68 | 526.10 | 478.33 | 95.67 | 574.00 |
| Full Plan & Inspection Charge | N | √ | 731.58 | 146.32 | 877.90 | 798.33 | 159.67 | 958.00 |
| <u>Loft conversions 40m² - 60m²</u> | N | | | | | | | |
| Full plan | N | √ | 350.50 | 70.10 | 420.60 | 383.00 | 77.00 | 460.00 |
| Inspection charge | N | √ | 526.00 | 105.20 | 631.20 | 574.00 | 115.00 | 689.00 |
| Full Plan & Inspection Charge | N | √ | 876.50 | 175.30 | 1,051.80 | 957.00 | 192.00 | 1,149.00 |
| <u>Each additional 20m² over 60m²</u> | N | | | | | | | |
| Full plan | N | √ | 32.92 | 6.58 | 39.50 | 36.67 | 7.33 | 44.00 |
| Inspection charge | N | √ | 49.33 | 9.87 | 59.20 | 54.17 | 10.83 | 65.00 |
| Full Plan & Inspection Charge | N | √ | 82.25 | 16.45 | 98.70 | 90.84 | 18.16 | 109.00 |
| <u>Extension <6m²</u> | N | | | | | | | |
| Full plan | N | √ | 256.50 | 51.30 | 307.80 | 280.00 | 56.00 | 336.00 |
| Inspection charge | N | √ | 384.00 | 76.80 | 460.80 | 419.17 | 83.83 | 503.00 |
| Full Plan & Inspection Charge | N | √ | 640.50 | 128.10 | 768.60 | 699.17 | 139.83 | 839.00 |
| <u>Extension 6m² - 40m²</u> | N | | | | | | | |
| Full plan | N | √ | 297.33 | 59.47 | 356.80 | 325.00 | 65.00 | 390.00 |
| Inspection charge | N | √ | 445.33 | 89.07 | 534.40 | 486.67 | 97.33 | 584.00 |
| Full Plan & Inspection Charge | N | √ | 742.66 | 148.54 | 891.20 | 811.67 | 162.33 | 974.00 |
| <u>Extension 40m² - 60m²</u> | N | | | | | | | |
| Full plan | N | √ | 364.75 | 72.95 | 437.70 | 398.33 | 79.67 | 478.00 |
| Inspection charge | N | √ | 546.50 | 109.30 | 655.80 | 596.67 | 119.33 | 716.00 |
| Full Plan & Inspection Charge | N | √ | 911.25 | 182.25 | 1,093.50 | 995.00 | 199.00 | 1,194.00 |
| <u>Extension 60m² - 100m²</u> | N | | | | | | | |
| Full plan | N | √ | 471.92 | 94.38 | 566.30 | 515.00 | 103.00 | 618.00 |
| Inspection charge | N | √ | 707.75 | 141.55 | 849.30 | 772.50 | 154.50 | 927.00 |
| Full Plan & Inspection Charge | N | √ | 1,179.67 | 235.93 | 1,415.60 | 1,287.50 | 257.50 | 1,545.00 |
| <u>Each additional 20m² over 100m²</u> | N | | | | | | | |
| Full plan | N | √ | 32.92 | 6.58 | 39.50 | 36.67 | 7.33 | 44.00 |
| Inspection charge | N | √ | 49.17 | 9.83 | 59.00 | 54.17 | 10.83 | 65.00 |
| Full Plan & Inspection Charge | N | √ | 82.09 | 16.41 | 98.50 | 90.84 | 18.16 | 109.00 |
| <u>Basements as extension above plus</u> | N | | | | | | | |
| Full plan | N | √ | 175.75 | 35.15 | 210.90 | 192.50 | 38.50 | 231.00 |
| Inspection charge | N | √ | 263.67 | 52.73 | 316.40 | 288.33 | 57.67 | 346.00 |
| Full Plan & Inspection Charge | N | √ | 439.42 | 87.88 | 527.30 | 480.83 | 96.17 | 577.00 |
| <u>Attached garage <30m²</u> | N | | | | | | | |
| Full plan | N | √ | 215.67 | 43.13 | 258.80 | 236.67 | 47.33 | 284.00 |
| Inspection charge | N | √ | 323.83 | 64.77 | 388.60 | 353.33 | 70.67 | 424.00 |
| Full Plan & Inspection Charge | N | √ | 539.50 | 107.90 | 647.40 | 590.00 | 118.00 | 708.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|---------|---|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| BUILDING CONTROL FEES CONTINUED | N | | | | | | | |
| Standard Domestic Charges for Estimate of costs less than £200,000 | N | | | | | | | |
| <u>Detached garage 30m² - 60m²</u> | N | | | | | | | |
| Full plan | N | √ | 215.67 | 43.13 | 258.80 | 236.67 | 47.33 | 284.00 |
| Inspection charge | N | √ | 323.83 | 64.77 | 388.60 | 353.33 | 70.67 | 424.00 |
| Full Plan & Inspection Charge | N | √ | 539.50 | 107.90 | 647.40 | 590.00 | 118.00 | 708.00 |
| <u>Through lounge</u> | N | | | | | | | |
| Full plan | N | √ | 121.83 | 24.37 | 146.20 | 133.33 | 26.67 | 160.00 |
| Inspection charge | N | √ | 181.92 | 36.38 | 218.30 | 199.17 | 39.83 | 239.00 |
| Full Plan & Inspection Charge | N | √ | 303.75 | 60.75 | 364.50 | 332.50 | 66.50 | 399.00 |
| <u>Removal of chimney breasts</u> | N | | | | | | | |
| Full plan | N | √ | 121.83 | 24.37 | 146.20 | 133.33 | 26.67 | 160.00 |
| Inspection charge | N | √ | 181.92 | 36.38 | 218.30 | 199.17 | 39.83 | 239.00 |
| Full Plan & Inspection Charge | N | √ | 303.75 | 60.75 | 364.50 | 332.50 | 66.50 | 399.00 |
| <u>Installation of new wc/shower/utility</u> | N | | | | | | | |
| Full plan | N | √ | 121.83 | 24.37 | 146.20 | 133.33 | 26.67 | 160.00 |
| Inspection charge | N | √ | 181.92 | 36.38 | 218.30 | 199.17 | 39.83 | 239.00 |
| Full Plan & Inspection Charge | N | √ | 303.75 | 60.75 | 364.50 | 332.50 | 66.50 | 399.00 |
| <u>Garage conversion</u> | N | | | | | | | |
| Full plan | N | √ | 215.67 | 43.13 | 258.80 | 236.67 | 47.33 | 284.00 |
| Inspection charge | N | √ | 323.83 | 64.77 | 388.60 | 353.33 | 70.67 | 424.00 |
| Full Plan & Inspection Charge | N | √ | 539.50 | 107.90 | 647.40 | 590.00 | 118.00 | 708.00 |
| <u>Replacement windows up to 5 windows</u> | N | | | | | | | |
| Full plan | N | √ | 108.42 | 21.68 | 130.10 | 119.17 | 23.83 | 143.00 |
| Inspection charge | N | √ | 162.66 | 32.54 | 195.20 | 178.33 | 35.67 | 214.00 |
| Full Plan & Inspection Charge | N | √ | 271.08 | 54.22 | 325.30 | 297.50 | 59.50 | 357.00 |
| <u>per extra 10 windows</u> | N | | | | | | | |
| Full plan | N | √ | 48.25 | 9.65 | 57.90 | 53.33 | 10.67 | 64.00 |
| Inspection charge | N | √ | 68.75 | 13.75 | 82.50 | 75.00 | 15.00 | 90.00 |
| Full Plan & Inspection Charge | N | √ | 117.00 | 23.40 | 140.40 | 128.33 | 25.67 | 154.00 |
| <u>Re-roofing</u> | N | | | | | | | |
| Full plan | N | √ | 149.33 | 29.87 | 179.20 | 163.33 | 32.67 | 196.00 |
| Inspection charge | N | √ | 222.75 | 44.55 | 267.30 | 243.33 | 48.67 | 292.00 |
| Full Plan & Inspection Charge | N | √ | 372.08 | 74.42 | 446.50 | 406.66 | 81.34 | 488.00 |
| <u>New wiring (non competent person)</u> | N | | | | | | | |
| Full plan | N | √ | 149.33 | 29.87 | 179.20 | 163.33 | 32.67 | 196.00 |
| Inspection charge | N | √ | 222.75 | 44.55 | 267.30 | 243.33 | 48.67 | 292.00 |
| Full Plan & Inspection Charge | N | √ | 372.08 | 74.42 | 446.50 | 406.66 | 81.34 | 488.00 |
| <u>Discount for each multiple works above</u> | N | | | | | | | |
| Full plan | N | √ | 44.25 | 8.85 | 53.10 | 49.17 | 9.83 | 59.00 |
| Inspection charge | N | √ | 65.42 | 13.08 | 78.50 | 72.50 | 14.50 | 87.00 |
| Full Plan & Inspection Charge | N | √ | 109.67 | 21.93 | 131.60 | 121.67 | 24.33 | 146.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| BUILDING CONTROL FEES CONTINUED | N | | | | | | | |
| NEW BUILD DWELLINGS | N | | | | | | | |
| (<300m ² per dwelling) | N | | | | | | | |
| 1 new dwelling | N | | | | | | | |
| Full plan | N | √ | 445.25 | 89.05 | 534.30 | 486.67 | 97.33 | 584.00 |
| Inspection charge | N | √ | 667.92 | 133.58 | 801.50 | 729.17 | 145.83 | 875.00 |
| Full Plan & Inspection Charge | N | √ | 1,113.17 | 222.63 | 1,335.80 | 1,215.84 | 243.16 | 1,459.00 |
| 2-5 dwellings per extra dwelling | N | | | | | | | |
| Full plan | N | √ | 149.33 | 29.87 | 179.20 | 163.33 | 32.67 | 196.00 |
| Inspection charge | N | √ | 203.50 | 40.70 | 244.20 | 222.50 | 44.50 | 267.00 |
| Full Plan & Inspection Charge | N | √ | 352.83 | 70.57 | 423.40 | 385.83 | 77.17 | 463.00 |
| 6 -20 new dwellings per extra dwelling | N | | | | | | | |
| Full plan | N | √ | 1,038.50 | 207.70 | 1,246.20 | 1,132.50 | 226.50 | 1,359.00 |
| Inspection charge | N | √ | 1,476.50 | 295.30 | 1,771.80 | 1,610.00 | 322.00 | 1,932.00 |
| Full Plan & Inspection Charge | N | √ | 2,515.00 | 503.00 | 3,018.00 | 2,742.50 | 548.50 | 3,291.00 |
| Extra dwelling over 5 | N | | | | | | | |
| Full plan | N | √ | 108.42 | 21.68 | 130.10 | 119.17 | 23.83 | 143.00 |
| Inspection charge | N | √ | 162.67 | 32.53 | 195.20 | 178.33 | 35.67 | 214.00 |
| Full Plan & Inspection Charge | N | √ | 271.09 | 54.21 | 325.30 | 297.50 | 59.50 | 357.00 |
| Flat conversion to form 2 flats | N | | | | | | | |
| Full plan | N | √ | 363.92 | 72.78 | 436.70 | 397.50 | 79.50 | 477.00 |
| Inspection charge | N | √ | 546.50 | 109.30 | 655.80 | 596.67 | 119.33 | 716.00 |
| Full Plan & Inspection Charge | N | √ | 910.42 | 182.08 | 1,092.50 | 994.17 | 198.83 | 1,193.00 |
| Plus for each additional flat | N | | | | | | | |
| Full plan | N | √ | 108.42 | 21.68 | 130.10 | 119.17 | 23.83 | 143.00 |
| Inspection charge | N | √ | 162.67 | 32.53 | 195.20 | 178.33 | 35.67 | 214.00 |
| Full Plan & Inspection Charge | N | √ | 271.09 | 54.21 | 325.30 | 297.50 | 59.50 | 357.00 |
| Other works -Estimate of cost: | N | | | | | | | |
| <£5000 | N | | | | | | | |
| Full plan | N | √ | 125.83 | 25.17 | 151.00 | 138.33 | 27.67 | 166.00 |
| Inspection charge | N | √ | 191.25 | 38.25 | 229.50 | 209.17 | 41.83 | 251.00 |
| £5001 - £10,000 | N | | | | | | | |
| Full plan | N | √ | 151.25 | 30.25 | 181.50 | 165.00 | 33.00 | 198.00 |
| Inspection charge | N | √ | 227.92 | 45.58 | 273.50 | 249.17 | 49.83 | 299.00 |
| £10,001 - £20,000 | N | | | | | | | |
| Full plan | N | √ | 215.67 | 43.13 | 258.80 | 236.67 | 47.33 | 284.00 |
| Inspection charge | N | √ | 323.83 | 64.77 | 388.60 | 353.33 | 70.67 | 424.00 |
| £20,001 - £30,000 | N | | | | | | | |
| Full plan | N | √ | 278.92 | 55.78 | 334.70 | 305.00 | 61.00 | 366.00 |
| Inspection charge | N | √ | 418.83 | 83.77 | 502.60 | 458.33 | 91.67 | 550.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| BUILDING CONTROL FEES CONTINUED | N | | | | | | | |
| Other works -Estimate of cost: | | | | | | | | |
| £30,001 - £40,000 | N | | | | | | | |
| Full plan | N | ✓ | 342.25 | 68.45 | 410.70 | 374.17 | 74.83 | 449.00 |
| Inspection charge | N | ✓ | 513.83 | 102.77 | 616.60 | 561.67 | 112.33 | 674.00 |
| £40,001 - £50,000 | N | | | | | | | |
| Full plan | N | ✓ | 404.50 | 80.90 | 485.40 | 441.67 | 88.33 | 530.00 |
| Inspection charge | N | ✓ | 607.75 | 121.55 | 729.30 | 663.33 | 132.67 | 796.00 |
| £50,001 - £60,000 | N | | | | | | | |
| Full plan | N | ✓ | 456.75 | 91.35 | 548.10 | 498.33 | 99.67 | 598.00 |
| Inspection charge | N | ✓ | 684.25 | 136.85 | 821.10 | 746.67 | 149.33 | 896.00 |
| £60,001 - £70,000 | N | | | | | | | |
| Full plan | N | ✓ | 507.50 | 101.50 | 609.00 | 554.17 | 110.83 | 665.00 |
| Inspection charge | N | ✓ | 760.75 | 152.15 | 912.90 | 830.00 | 166.00 | 996.00 |
| £70,001 - £80,000 | N | | | | | | | |
| Full plan | N | ✓ | 557.67 | 111.53 | 669.20 | 608.33 | 121.67 | 730.00 |
| Inspection charge | N | ✓ | 837.25 | 167.45 | 1,004.70 | 913.33 | 182.67 | 1,096.00 |
| £80,001 - £90,000 | N | | | | | | | |
| Full plan | N | ✓ | 607.75 | 121.55 | 729.30 | 663.33 | 132.67 | 796.00 |
| Inspection charge | N | ✓ | 912.92 | 182.58 | 1,095.50 | 996.67 | 199.33 | 1,196.00 |
| £90,001 - £100,000 | N | | | | | | | |
| Full plan | N | ✓ | 658.67 | 131.73 | 790.40 | 718.33 | 143.67 | 862.00 |
| Inspection charge | N | ✓ | 1,018.00 | 203.60 | 1,221.60 | 1,110.00 | 222.00 | 1,332.00 |
| £100,001 - £120,000 | N | | | | | | | |
| Full plan | N | ✓ | 709.75 | 141.95 | 851.70 | 774.17 | 154.83 | 929.00 |
| Inspection charge | N | ✓ | 1,062.92 | 212.58 | 1,275.50 | 1,159.17 | 231.83 | 1,391.00 |
| £120,001 - £140,000 | N | | | | | | | |
| Full plan | N | ✓ | 760.75 | 152.15 | 912.90 | 830.00 | 166.00 | 996.00 |
| Inspection charge | N | ✓ | 1,139.50 | 227.90 | 1,367.40 | 1,243.33 | 248.67 | 1,492.00 |
| £140,001 - £160,000 | N | | | | | | | |
| Full plan | N | ✓ | 811.83 | 162.37 | 974.20 | 885.00 | 177.00 | 1,062.00 |
| Inspection charge | N | ✓ | 1,215.17 | 243.03 | 1,458.20 | 1,324.58 | 264.92 | 1,589.50 |
| £160,001 - £180,000 | N | | | | | | | |
| Full plan | N | ✓ | 861.00 | 172.20 | 1,033.20 | 939.17 | 187.83 | 1,127.00 |
| Inspection charge | N | ✓ | 1,290.67 | 258.13 | 1,548.80 | 1,407.50 | 281.50 | 1,689.00 |
| £180,001 - £200,000 | N | | | | | | | |
| Full plan | N | ✓ | 912.92 | 182.58 | 1,095.50 | 996.67 | 199.33 | 1,196.00 |
| Inspection charge | N | ✓ | 1,368.42 | 273.68 | 1,642.10 | 1,492.50 | 298.50 | 1,791.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| BUILDING CONTROL FEES CONTINUED | N | | | | | | | |
| Standard Non Domestic Charges for work less than £200,000 | N | | | | | | | |
| Non Domestic New Builds & extensions up to 100m² | N | | | | | | | |
| <u>Other Residential/Institutional/Assembly/Recreational (<6m²)</u> | N | | | | | | | |
| Full plan | N | V | 256.50 | 51.30 | 307.80 | 280.00 | 56.00 | 336.00 |
| Inspection charge | N | V | 384.00 | 76.80 | 460.80 | 419.17 | 83.83 | 503.00 |
| Full Plan & Inspection Charge | N | V | 640.50 | 128.10 | 768.60 | 699.17 | 139.83 | 839.00 |
| <u>Industrial and Storage(<6m²)</u> | N | | | | | | | |
| Full plan | N | V | 175.75 | 35.15 | 210.90 | 192.50 | 38.50 | 231.00 |
| Inspection charge | N | V | 263.67 | 52.73 | 316.40 | 288.33 | 57.67 | 346.00 |
| Full Plan & Inspection Charge | N | V | 439.42 | 87.88 | 527.30 | 480.83 | 96.17 | 577.00 |
| <u>Office and Shops(<6m²)</u> | N | | | | | | | |
| Full plan | N | V | 256.50 | 51.30 | 307.80 | 280.00 | 56.00 | 336.00 |
| Inspection charge | N | V | 384.00 | 76.80 | 460.80 | 419.17 | 83.83 | 503.00 |
| Full Plan & Inspection Charge | N | V | 640.50 | 128.10 | 768.60 | 699.17 | 139.83 | 839.00 |
| <u>Other Residential/Institutional/Assembly/Recreational (<6-40m²)</u> | N | | | | | | | |
| Full plan | N | V | 350.42 | 70.08 | 420.50 | 382.50 | 76.50 | 459.00 |
| Inspection charge | N | V | 526.00 | 105.20 | 631.20 | 574.17 | 114.83 | 689.00 |
| Full Plan & Inspection Charge | N | V | 876.42 | 175.28 | 1,051.70 | 956.67 | 191.33 | 1,148.00 |
| <u>Industrial and Storage(<6-40m²)</u> | N | | | | | | | |
| Full plan | N | V | 256.50 | 51.30 | 307.80 | 280.00 | 56.00 | 336.00 |
| Inspection charge | N | V | 384.00 | 76.80 | 460.80 | 419.17 | 83.83 | 503.00 |
| Full Plan & Inspection Charge | N | V | 640.50 | 128.10 | 768.60 | 699.17 | 139.83 | 839.00 |
| <u>Office and Shops(<6-40m²)</u> | N | | | | | | | |
| Full plan | N | V | 297.33 | 59.47 | 356.80 | 325.00 | 65.00 | 390.00 |
| Inspection charge | N | V | 471.92 | 94.38 | 566.30 | 515.00 | 103.00 | 618.00 |
| Full Plan & Inspection Charge | N | V | 769.25 | 153.85 | 923.10 | 840.00 | 168.00 | 1,008.00 |
| <u>Other Residential/Institutional/Assembly/Recreational (<40-100m²)</u> | N | | | | | | | |
| Full plan | N | V | 593.33 | 118.67 | 712.00 | 647.50 | 129.50 | 777.00 |
| Inspection charge | N | V | 889.42 | 177.88 | 1,067.30 | 970.00 | 194.00 | 1,164.00 |
| Full Plan & Inspection Charge | N | V | 1,482.75 | 296.55 | 1,779.30 | 1,617.50 | 323.50 | 1,941.00 |
| <u>Industrial and Storage(<40-100m²)</u> | N | | | | | | | |
| Full plan | N | V | 404.50 | 80.90 | 485.40 | 441.67 | 88.33 | 530.00 |
| Inspection charge | N | V | 606.75 | 121.35 | 728.10 | 662.50 | 132.50 | 795.00 |
| Full Plan & Inspection Charge | N | V | 1,011.25 | 202.25 | 1,213.50 | 1,104.17 | 220.83 | 1,325.00 |
| <u>Office and Shops(<40-100m²)</u> | N | | | | | | | |
| Full plan | N | V | 471.83 | 94.37 | 566.20 | 515.00 | 103.00 | 618.00 |
| Inspection charge | N | V | 707.75 | 141.55 | 849.30 | 772.50 | 154.50 | 927.00 |
| Full Plan & Inspection Charge | N | V | 1,179.58 | 235.92 | 1,415.50 | 1,287.50 | 257.50 | 1,545.00 |
| <u>Shop Fit out each 100m2 or part</u> | N | | | | | | | |
| Full plan | N | V | 175.75 | 35.15 | 210.90 | 192.50 | 38.50 | 231.00 |
| Inspection charge | N | V | 263.67 | 52.73 | 316.40 | 288.33 | 57.67 | 346.00 |
| Full Plan & Inspection Charge | N | V | 439.42 | 87.88 | 527.30 | 480.83 | 96.17 | 577.00 |
| <u>Shop Front</u> | N | | | | | | | |
| Full plan | N | V | 135.00 | 27.00 | 162.00 | 148.33 | 29.67 | 178.00 |
| Inspection charge | N | V | 202.33 | 40.47 | 242.80 | 221.67 | 44.33 | 266.00 |
| Full Plan & Inspection Charge | N | V | 337.33 | 67.47 | 404.80 | 370.00 | 74.00 | 444.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|---------|---|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| BUILDING CONTROL FEES CONTINUED | N | | | | | | | |
| Standard Non Domestic Charges for work less than £200,000 | N | | | | | | | |
| <u>Office Partitioning per 50m run</u> | N | | | | | | | |
| Full plan | N | ✓ | 135.00 | 27.00 | 162.00 | 148.33 | 29.67 | 178.00 |
| Inspection charge | N | ✓ | 202.33 | 40.47 | 242.80 | 221.67 | 44.33 | 266.00 |
| Full Plan & Inspection Charge | N | ✓ | 337.33 | 67.47 | 404.80 | 370.00 | 74.00 | 444.00 |
| <u>New Windows up to 10</u> | N | | | | | | | |
| Full plan | N | ✓ | 135.00 | 27.00 | 162.00 | 148.33 | 29.67 | 178.00 |
| Inspection charge | N | ✓ | 202.33 | 40.47 | 242.80 | 221.67 | 44.33 | 266.00 |
| Full Plan & Inspection Charge | N | ✓ | 337.33 | 67.47 | 404.80 | 370.00 | 74.00 | 444.00 |
| <u>Per Extra 10</u> | N | | | | | | | |
| Full plan | N | ✓ | 47.17 | 9.43 | 56.60 | 52.50 | 10.50 | 63.00 |
| Inspection charge | N | ✓ | 67.67 | 13.53 | 81.20 | 74.17 | 14.83 | 89.00 |
| Full Plan & Inspection Charge | N | ✓ | 114.84 | 22.96 | 137.80 | 126.67 | 25.33 | 152.00 |
| <u>Mezzanine Floor per 500m2 or part</u> | N | | | | | | | |
| Full plan | N | ✓ | 270.67 | 54.13 | 324.80 | 296.67 | 59.33 | 356.00 |
| Inspection charge | N | ✓ | 404.50 | 80.90 | 485.40 | 441.67 | 88.33 | 530.00 |
| Full Plan & Inspection Charge | N | ✓ | 675.17 | 135.03 | 810.20 | 738.34 | 147.66 | 886.00 |
| Other Works-Estimate of cost: | N | | | | | | | |
| <£5,000 | N | | | | | | | |
| Full plan | N | ✓ | 125.83 | 25.17 | 151.00 | 138.33 | 27.67 | 166.00 |
| Inspection charge | N | ✓ | 191.25 | 38.25 | 229.50 | 209.17 | 41.83 | 251.00 |
| £5001-10,000 | N | | | | | | | |
| Full plan | N | ✓ | 151.25 | 30.25 | 181.50 | 165.00 | 33.00 | 198.00 |
| Inspection charge | N | ✓ | 227.92 | 45.58 | 273.50 | 249.17 | 49.83 | 299.00 |
| £10,001-£20,000 | N | | | | | | | |
| Full plan | N | ✓ | 215.67 | 43.13 | 258.80 | 236.67 | 47.33 | 284.00 |
| Inspection charge | N | ✓ | 323.83 | 64.77 | 388.60 | 353.33 | 70.67 | 424.00 |
| £20,001-£30,000 | N | | | | | | | |
| Full plan | N | ✓ | 278.92 | 55.78 | 334.70 | 305.00 | 61.00 | 366.00 |
| Inspection charge | N | ✓ | 418.83 | 83.77 | 502.60 | 457.50 | 91.50 | 549.00 |
| £30,001-£40,000 | N | | | | | | | |
| Full plan | N | ✓ | 342.25 | 68.45 | 410.70 | 374.17 | 74.83 | 449.00 |
| Inspection charge | N | ✓ | 513.83 | 102.77 | 616.60 | 561.67 | 112.33 | 674.00 |
| £40,001-£50,000 | N | | | | | | | |
| Full plan | N | ✓ | 404.50 | 80.90 | 485.40 | 441.67 | 88.33 | 530.00 |
| Inspection charge | N | ✓ | 607.75 | 121.55 | 729.30 | 663.33 | 132.67 | 796.00 |
| £50,001-£60,000 | N | | | | | | | |
| Full plan | N | ✓ | 456.75 | 91.35 | 548.10 | 498.33 | 99.67 | 598.00 |
| Inspection charge | N | ✓ | 684.25 | 136.85 | 821.10 | 746.67 | 149.33 | 896.00 |
| £60,001-£70,000 | N | | | | | | | |
| Full plan | N | ✓ | 507.50 | 101.50 | 609.00 | 554.17 | 110.83 | 665.00 |
| Inspection charge | N | ✓ | 760.75 | 152.15 | 912.90 | 830.00 | 166.00 | 996.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| BUILDING CONTROL FEES CONTINUED | N | | | | | | | |
| Standard Non Domestic Charges for work less than £200,000 | N | | | | | | | |
| Other Works-Estimate of cost: | | | | | | | | |
| £70,001-£80,000 | N | | | | | | | |
| Full plan | N | √ | 555.50 | 111.10 | 666.60 | 606.67 | 121.33 | 728.00 |
| Inspection charge | N | √ | 834.33 | 166.87 | 1,001.20 | 910.00 | 182.00 | 1,092.00 |
| £80,001-£90,000 | N | | | | | | | |
| Full plan | N | √ | 607.75 | 121.55 | 729.30 | 663.33 | 132.67 | 796.00 |
| Inspection charge | N | √ | 912.92 | 182.58 | 1,095.50 | 996.67 | 199.33 | 1,196.00 |
| £90,001-£100,000 | N | | | | | | | |
| Full plan | N | √ | 658.67 | 131.73 | 790.40 | 718.33 | 143.67 | 862.00 |
| Inspection charge | N | √ | 987.50 | 197.50 | 1,185.00 | 1,077.50 | 215.50 | 1,293.00 |
| £100,001-£120,000 | N | | | | | | | |
| Full plan | N | √ | 709.75 | 141.95 | 851.70 | 774.17 | 154.83 | 929.00 |
| Inspection charge | N | √ | 1,062.92 | 212.58 | 1,275.50 | 1,159.17 | 231.83 | 1,391.00 |
| £120,001-£140,000 | N | | | | | | | |
| Full plan | N | √ | 760.75 | 152.15 | 912.90 | 830.00 | 166.00 | 996.00 |
| Inspection charge | N | √ | 1,139.50 | 227.90 | 1,367.40 | 1,243.33 | 248.67 | 1,492.00 |
| £140,001-£160,000 | N | | | | | | | |
| Full plan | N | √ | 811.83 | 162.37 | 974.20 | 885.00 | 177.00 | 1,062.00 |
| Inspection charge | N | √ | 1,216.17 | 243.23 | 1,459.40 | 1,326.67 | 265.33 | 1,592.00 |
| £160,001-£180,000 | N | | | | | | | |
| Full plan | N | √ | 861.00 | 172.20 | 1,033.20 | 939.17 | 187.83 | 1,127.00 |
| Inspection charge | N | √ | 1,290.67 | 258.13 | 1,548.80 | 1,407.50 | 281.50 | 1,689.00 |
| £180,001-£200,000 | N | | | | | | | |
| Full plan | N | √ | 912.92 | 182.58 | 1,095.50 | 996.67 | 199.33 | 1,196.00 |
| Inspection charge | N | √ | 1,368.42 | 273.68 | 1,642.10 | 1,492.50 | 298.50 | 1,791.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|---------------|---|------------|---------------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| PLANNING APPLICATION FEES | | | | | | | | |
| Prior Approval under the General Permitted Development Order (Amendment) 2013 | Y | | | | | | | |
| An application which involves the making of any material change in the use of any buildings, or other land under Classes J, K and M of the General Permitted Development Order | Y | | 80.00 | 0.00 | 80.00 | 120.00 | 0.00 | 120.00 |
| Application Type | Y | | | | | | | |
| Householder | Y | | | | | | | |
| Relating to one dwelling | Y | | 206.00 | 0.00 | 206.00 | 258.00 | 0.00 | 258.00 |
| Relating to 2 or more dwellings | Y | | 407.00 | 0.00 | 407.00 | 509.00 | 0.00 | 509.00 |
| Certificate of Lawfulness | Y | | | | | | | |
| Section 191 (1) (c) - Establish Use | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Section 191 (1) (a) or (b) - Existing per unit | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Section 191 (1) (a) or (b) - Existing 50 units | Y | | 22,859.00 | 0.00 | 22,859.00 | 30,860.00 | 0.00 | 30,860.00 |
| Section 191 (1) (a) or (b) - Existing 51 and over units - per unit | Y | | Max 300,000 | 0.00 | Max 300,000 | Max 405,000 | 0.00 | Max 405,000 |
| Section 192 - Proposed | Y | | Half full fee | 0.00 | Half full fee | Half full fee | 0.00 | Half full fee |
| Outline | Y | | | | | | | |
| Site area not exceeding 0.5 ha-per 0.1ha | Y | | 0.00 | 0.00 | 0.00 | 578.00 | 0.00 | 578.00 |
| Site area between 0.5 ha and 2.5 ha - per 0.1ha | Y | | 462.00 | 0.00 | 462.00 | 624.00 | 0.00 | 624.00 |
| Site area of 2.5 ha | Y | | 11,432.00 | 0.00 | 11,432.00 | 15,433.00 | 0.00 | 15,433.00 |
| Site in excess of 2.5ha - per 0.1ha | Y | | Max 150,000 | 0.00 | Max 150,000 | Max 202,500 | 0.00 | Max 202,500 |
| Dwellings | Y | | | | | | | |
| Per dwelling created - below 50 | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| 50 dwellings | Y | | 22,859.00 | 0.00 | 22,859.00 | 31,200.00 | 0.00 | 31,200.00 |
| Per dwelling - above 50 | Y | | Max 300,000 | 0.00 | Max 300,000 | Max 405,000 | 0.00 | Max 405,000 |
| Change of use | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Other buildings | Y | | | | | | | |
| No additional floor space and Floor space up to 40 sq.m | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Floor space between 40 sq.m. and 75 sq.m. | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Floor space between 75 sq.m. and 3750 sq.m. - for each additional 75 sq.m. | Y | | 462.00 | 0.00 | 462.00 | 624.00 | 0.00 | 624.00 |
| 3750 sq.m. created | Y | | 22,859.00 | 0.00 | 22,859.00 | 31,200.00 | 0.00 | 31,200.00 |
| Each additional 75 sq.m. (or part thereof) above 3750 sq.m. | Y | | Max 300,000 | 0.00 | Max 300,000 | Max 405,000 | 0.00 | Max 405,000 |
| Erection, on land used for the purpose of agriculture | Y | | | | | | | |
| Works up to 465 sq.m. | Y | | 96.00 | 0.00 | 96.00 | 120.00 | 0.00 | 120.00 |
| Floor space between 465 sq.m. and 540 sq.m. | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| 4215 sq.m. created | Y | | 22,859.00 | 0.00 | 22,859.00 | 30,860.00 | 0.00 | 30,860.00 |
| Each additional 75 sq.m. (or part thereof) above 3750 sq.m. | Y | | Max 300,000 | 0.00 | Max 300,000 | Max 405,000 | 0.00 | Max 405,000 |
| Floor space between 540 sq.m. and 1000 sq.m. - for each additional 75 sq.m | Y | | | | | 578.00 | 0.00 | 578.00 |
| Floor space between 1000 sq.m. and 4215 sq.m.- for each additional 75 sq.m | Y | | | | | 624.00 | 0.00 | 624.00 |
| Erection of glasshouses on land used for the purposes of agriculture | Y | | | | | | | |
| Works up to 465 sq.m. | Y | | 96.00 | 0.00 | 96.00 | 120.00 | 0.00 | 120.00 |
| Works creating more than 465 sq.m. but no exceeding 1,000sq.m. | Y | | 0.00 | 0.00 | 0.00 | 3,225.00 | 0.00 | 3,225.00 |
| Works creating more than 1,000sq.m | Y | | 0.00 | 0.00 | 0.00 | 3,483.00 | 0.00 | 3,483.00 |
| The erection, alteration or replacement of plant or machinery | Y | | | | | | | |
| Site area not exceeding 5ha- each 0.1ha or part thereof | Y | | 462.00 | 0.00 | 462.00 | 624.00 | 0.00 | 624.00 |
| Site area of 5ha | Y | | 22,859.00 | 0.00 | 22,859.00 | 30,860.00 | 0.00 | 30,860.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|-----------------------------|---|------------|------------------------------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Site area in excess of 5ha - each additional 0.1ha or part thereof | Y | | Max 300,000 | 0.00 | Max 300,000 |
| The carrying out of any operations not coming within any of the above categories - for each 0.1 ha of site area | Y | | £234 up to a max of £2028 | 0.00 | £234 up to a max of £2028 | £293 up to a max of £2535 | 0.00 | £293 up to a max of £2535 |
| Operations connected with exploratory drilling for oil or natural gas | Y | | | | | | | |
| Site area not exceeding 7.5 ha - for each 0.1 ha of site area | Y | | 508.00 | 0.00 | 508.00 | 686.00 | 0.00 | 686.00 |
| Site area of 7.5 ha | Y | | 38,070.00 | 0.00 | 38,070.00 | 51,395.00 | 0.00 | 51,395.00 |
| Per 0.1ha in excess of 7.5ha | Y | | Max 300,000 | 0.00 | Max 300,000 | Max 405,000 | 0.00 | Max 405,000 |
| Winning and working of materials | Y | | | | | | | |
| Per 0.1 ha site area to maximum 15 ha | Y | | 234.00 | 0.00 | 234.00 | 316.00 | 0.00 | 316.00 |
| Site area of 15 ha | Y | | 34,934.00 | 0.00 | 34,934.00 | 47,161.00 | 0.00 | 47,161.00 |
| Per 0.1 ha site area in excess of 15 ha | Y | | £138 up to a max of £78,000 | 0.00 | £138 up to a max of £78,000 | £186 up to a max of £105,300 | 0.00 | £186 up to a max of £105,300 |
| Disposal of refuse or waste materials or for the deposit of material remaining after minerals have been extracted from the land or for the storage of minerals in the open. | Y | | | | | | | |
| Per 0.1 ha site area to maximum 15 ha | Y | | 234.00 | 0.00 | 234.00 | 316.00 | 0.00 | 316.00 |
| Site area of 15 ha | Y | | 34,934.00 | 0.00 | 34,934.00 | 47,161.00 | 0.00 | 47,161.00 |
| Per 0.1 ha site area in excess of 15 ha | Y | | £138 up to a max of £78,000 | 0.00 | £138 up to a max of £78,000 | £186 up to a max of £105,300 | 0.00 | £186 up to a max of £105,300 |
| Construction of car parks, service roads and access for the purpose of a single undertaking | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Extant Planning Permission | Y | | | | | | | |
| Non-Material Amendment | Y | | | | | | | |
| Householder | Y | | 34.00 | 0.00 | 34.00 | 43.00 | 0.00 | 43.00 |
| All other applications | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Minor Material Amendment | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Reserved matters | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| For non-compliance with conditions, variation or renewal of a temporary permission | Y | | 234.00 | 0.00 | 234.00 | 293.00 | 0.00 | 293.00 |
| Householder | Y | | 34.00 | 0.00 | 34.00 | 43.00 | 0.00 | 43.00 |
| All other applications | Y | | 116.00 | 0.00 | 116.00 | 145.00 | 0.00 | 145.00 |
| Playing Fields | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Telecoms prior approval | Y | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Buildings and roads constructed under PD for agriculture/forestry | | | 96.00 | 0.00 | 96.00 | 120.00 | 0.00 | 120.00 |
| Demolition prior approval | | | 96.00 | 0.00 | 96.00 | 120.00 | 0.00 | 120.00 |
| Advert to premises | | | 132.00 | 0.00 | 132.00 | 165.00 | 0.00 | 165.00 |
| Directional advert | | | 132.00 | 0.00 | 132.00 | 165.00 | 0.00 | 165.00 |
| All other adverts | | | 462.00 | 0.00 | 462.00 | 578.00 | 0.00 | 578.00 |
| Providing written confirmation of compliance with planning permission, including a site visit | N | Y | 428.90 | 0.00 | 428.90 | 390.00 | 78.00 | 468.00 |
| Local Land Charges plan checking service (To confirm correct addresses, parcels of land and search fee in advance of search submission) £7.55 per 15 minutes | N | | 7.55 | 0.00 | 7.55 | 9.00 | 0.00 | 9.00 |
| Administration Fee where a planning application fails to meet the Local/National Validation Requirements and is returned | N | | | | | | | |

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|---|-------------------------|--------------------|--|------------|-------------------|---|------------|-------------------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Householder/ Certificate of Lawful Use or Development | N | | 50.00 | 0.00 | 50.00 |
| Minor works and other | N | | 100.00 | 0.00 | 100.00 | 109.00 | 0.00 | 109.00 |
| Major works | N | | 200.00 | 0.00 | 200.00 | 218.00 | 0.00 | 218.00 |
| | N | | | | | | | |
| Administration charge for uploading a planning application received by post or email in place of a Planning Portal submission (Minimum charge £30.00) | N | √ | Price on Application | | | 54.17 | 10.83 | 65.00 |
| Charge where planning application found to be invalid | N | | 20% of application fee | | | 20% of application fee | | |
| | | | | | | | | |
| Coordinated Development Process & Sustainability Assessment Services-Development Control | | | | | | | | |
| Permission in Principal | Y | | £439.50 per 0.1 ha | | £439.50 per 0.1ha | £439.50 per 0.1 ha | | £439.50 per 0.1ha |
| Coordinated Plan Drawing and Approval Service | | | | | | | | |
| | N | | | | | | | |
| N.B. 20% discount on Building Control Application fees included in the fees shown below. | | | | | | | | |
| Single Storey Extension | N | √ | 2,093.17 | 418.63 | 2,511.80 | 2,282.50 | 456.50 | 2,739.00 |
| Two Storey Extension | N | √ | 2,552.50 | 510.50 | 3,063.00 | 2,783.33 | 556.67 | 3,340.00 |
| Loft Conversion | N | √ | 2,449.50 | 489.90 | 2,939.40 | 2,670.00 | 534.00 | 3,204.00 |
| Combination Loft & Extension | N | √ | 3,879.92 | 775.98 | 4,655.90 | 4,230.00 | 846.00 | 5,076.00 |
| Lawful Development Certificate | N | √ | 117.67 | 23.53 | 141.20 | 129.17 | 25.83 | 155.00 |
| | | | | | | | | |
| CONTAMINATED LAND INFORMATION | | | | | | | | |
| Contaminated Land Enquiry - Site History - where records are held | N | | 183.90 | 0.00 | 183.90 | 201.00 | 0.00 | 201.00 |
| | | | | | | | | |
| DEVELOPMENT CONTROL SERVICES | | | | | | | | |
| Provision of Information including Solicitors & Developers Inquires - per hour (1 hour minimum charge) | N | | 76.10 | 0.00 | 76.10 | 83.00 | 0.00 | 83.00 |
| Providing written confirmation of compliance with planning permission, including a site visit. | N | √ | 357.50 | 71.50 | 429.00 | 390.00 | 78.00 | 468.00 |
| London Local Authorities (Charges for Stopping Up Orders) Regulations 2000 | N | | 3,620.50 | 0.00 | 3,620.50 | 3,947.00 | 0.00 | 3,947.00 |
| Dangerous Structures Call Out (minimal charge £125 per hour - Mon-Fri 9am - 5pm, £187.50 per hour OOH) | | | | | | Hourly rates applied | | |
| Re-activation Fee (projects laid dormant for more than 3 years) Minimum fee £250 or 2 hours of surveyors time. (18 month time limit) | | | | | | Price on Application | | |
| | | | | | | | | |
| PUBLIC REGISTER COPIES | | | | | | | | |
| IPC Authorised Premises Provision of copies – per premise – per officer half hour or part | N | | 32.20 | 0.00 | 32.20 | 36.00 | 0.00 | 36.00 |
| Environmental Regulation of Industrial Plant | N | | Price on Application | | | Price on Application | | |
| Fee for a formal complaint made in respect of high hedges and trees, under part 8 of the Anti-Social Behaviour Act 2003 | N | | 1,306.10 | 0.00 | 1,306.10 | 1,424.00 | 0.00 | 1,424.00 |

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|---|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Design Panel Fees | | | | | |
| First Meeting: | N | | | | | | | |
| Design Workshop | N | ✓ | 5,000.00 | 1,000.00 | 6,000.00 | 5,650.00 | 1,130.00 | 6,780.00 |
| Design Review | N | ✓ | 5,000.00 | 1,000.00 | 6,000.00 | 5,650.00 | 1,130.00 | 6,780.00 |
| Small Major | N | ✓ | 1,650.00 | 330.00 | 1,980.00 | 1,800.00 | 360.00 | 2,160.00 |
| Desktop Meeting | N | ✓ | 2,500.00 | 500.00 | 3,000.00 | 2,750.00 | 550.00 | 3,300.00 |
| Focus Review | N | ✓ | 2,500.00 | 500.00 | 3,000.00 | 2,750.00 | 550.00 | 3,300.00 |
| Follow Up Meeting/s | N | | | | | | | |
| Design Workshop | N | ✓ | 4,000.00 | 700.08 | 4,700.10 | 4,650.00 | 930.00 | 5,580.00 |
| Design Review | N | ✓ | 4,000.00 | 700.08 | 4,700.10 | 4,650.00 | 930.00 | 5,580.00 |
| Provision of Strategic Planning and Design Information | | | | | | | | |
| Photocopying and Printing | N | | | | | | | |
| A4 Sheet | N | ✓ | 7.33 | 1.47 | 8.80 | 8.33 | 1.67 | 10.00 |
| Extra Copy | N | ✓ | 1.00 | 0.20 | 1.20 | 2.50 | 0.50 | 3.00 |
| Map on A3 sheet | N | ✓ | 14.58 | 2.92 | 17.50 | 16.67 | 3.33 | 20.00 |
| Map on A2 sheet | N | ✓ | 17.00 | 3.40 | 20.40 | 19.17 | 3.83 | 23.00 |
| Map on A1 sheet | N | ✓ | 23.42 | 4.68 | 28.10 | 26.67 | 5.33 | 32.00 |
| Document >50 pages | N | ✓ | 11.83 | 2.37 | 14.20 | 13.33 | 2.67 | 16.00 |
| Document >100pages | N | ✓ | 19.90 | 3.98 | 23.90 | 22.50 | 4.50 | 27.00 |
| Document >200 pages | N | ✓ | 35.08 | 7.02 | 42.10 | 39.17 | 7.83 | 47.00 |
| Document >300 pages | N | ✓ | 52.58 | 10.52 | 63.10 | 58.33 | 11.67 | 70.00 |
| Document >400 pages | N | ✓ | 70.08 | 14.02 | 84.10 | 77.50 | 15.50 | 93.00 |
| Postage for letters, large letters and packets | N | ✓ | Standard Council charges apply | | | Standard Council charges apply | | |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | ENVIRONMENTAL PERMITTING (PPC) | | | | | |
| Statutory fee (set by DEFRA) | Y | | | | | | | |
| LAPPC Application Fees: | Y | | | | | | | |
| Application for an environmental permit part B - Standard Activities | Y | | 1,650.00 | 0.00 | 1,650.00 | 1,650.00 | 0.00 | 1,650.00 |
| Additional Fee for operating without a permit | Y | | 1,137.00 | 0.00 | 1,188.00 | 1,188.00 | 0.00 | 1,188.00 |
| PVRI, SWOB and Dry Cleaners Reduced Fee Activities | Y | | 155.00 | 0.00 | 155.00 | 155.00 | 0.00 | 155.00 |
| PVRI & II Combined | Y | | 257.00 | 0.00 | 257.00 | 257.00 | 0.00 | 257.00 |
| VRs and Other Reduced Fee Activities | Y | | 362.00 | 0.00 | 362.00 | 362.00 | 0.00 | 362.00 |
| Reduced fee activities: Additional fee for operating without a permit | Y | | 71.00 | 0.00 | 71.00 | 71.00 | 0.00 | 71.00 |
| Mobile screening and crushing plant | Y | | 362.00 | 0.00 | 362.00 | 362.00 | 0.00 | 362.00 |
| Application fee for mobile crusher3rd - 7th Permit | Y | | 362.00 | 0.00 | 362.00 | 362.00 | 0.00 | 362.00 |
| Application fee for mobile crusher 8th Permit and higher | Y | | 362.00 | 0.00 | 362.00 | 362.00 | 0.00 | 362.00 |
| Where an application for any of the above is for a combined Part B and waste application, add an extra £297 to the above amounts | Y | | 279.00 | 0.00 | 279.00 | 279.00 | 0.00 | 279.00 |
| LAPPC Annual Subsistence Charge | Y | | | | | | | |
| Standard Processes- Low Risk | Y | | 772.00 | 0.00 | 772.00 | 772.00 | 0.00 | 772.00 |
| Standard Processes- Low Risk - Additional charge where a permit is for a combined Part B & Waste installation | Y | | 99.00 | 0.00 | 99.00 | 99.00 | 0.00 | 99.00 |
| Standard Processes- Medium Risk | Y | | 1,161.00 | 0.00 | 1,161.00 | 1,161.00 | 0.00 | 1,161.00 |
| Standard Processes- Medium Risk - Additional charge where a permit is for a combined Part B & Waste installation | Y | | 149.00 | 0.00 | 149.00 | 149.00 | 0.00 | 149.00 |
| Standard Processes- High Risk | Y | | 1,747.00 | 0.00 | 1,747.00 | 1,747.00 | 0.00 | 1,747.00 |
| Standard Processes- High Risk - Additional charge where a permit is for a combined Part B & Waste installation | Y | | 198.00 | 0.00 | 198.00 | 198.00 | 0.00 | 198.00 |
| Annual Subsistence Fee - Reduced Fee Activity - Low Risk | Y | | 79.00 | 0.00 | 79.00 | 79.00 | 0.00 | 79.00 |
| Annual Subsistence Fee - Reduced Fee Activity - Medium Risk | Y | | 158.00 | 0.00 | 158.00 | 158.00 | 0.00 | 158.00 |
| Annual Subsistence Fee - Reduced Fee Activity - High Risk | Y | | 237.00 | 0.00 | 237.00 | 237.00 | 0.00 | 237.00 |
| Annual Subsistence Fee - Reduced Fee Activity PVR I+II -Low Risk | Y | | 113.00 | 0.00 | 113.00 | 113.00 | 0.00 | 113.00 |
| Annual Subsistence Fee - Reduced Fee Activity PVR I+II -Medium Risk | Y | | 228.00 | 0.00 | 228.00 | 228.00 | 0.00 | 228.00 |
| Annual Subsistence Fee - Reduced Fee Activity PVR I+II -High Risk | Y | | 341.00 | 0.00 | 341.00 | 341.00 | 0.00 | 341.00 |
| Annual Subsistence Fee - Vehicle Respraying + other processes in this category - Low Risk | Y | | 228.00 | 0.00 | 228.00 | 228.00 | 0.00 | 228.00 |
| Annual Subsistence Fee - Vehicle Respraying + other processes in this category - Medium Risk | Y | | 365.00 | 0.00 | 365.00 | 365.00 | 0.00 | 365.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | ENVIRONMENTAL PERMITTING (PPC) CONTINUED | | | | | |
| Annual Subsistence Fee - Vehicle Respraying + other processes in this category - High Risk | Y | | 548.00 | 0.00 | 548.00 | 548.00 | 0.00 | 548.00 |
| Annual Subsistence Fee - Mobile Crushing - Low Risk | Y | | 228.00 | 0.00 | 228.00 | 228.00 | 0.00 | 228.00 |
| Annual Subsistence Fee - Mobile Crushing - Medium Risk | Y | | 365.00 | 0.00 | 365.00 | 365.00 | 0.00 | 365.00 |
| Annual Subsistence Fee - Mobile Crushing - High Risk | Y | | 548.00 | 0.00 | 548.00 | 548.00 | 0.00 | 548.00 |
| Annual Subsistence Fee - Mobile Crushing 3rd - 7th Permits - Low Risk | Y | | 228.00 | 0.00 | 228.00 | 228.00 | 0.00 | 228.00 |
| Annual Subsistence Fee - Mobile Crushing 3rd - 7th Permits - Medium Risk | Y | | 365.00 | 0.00 | 365.00 | 365.00 | 0.00 | 365.00 |
| Annual Subsistence Fee - Mobile Crushing 3rd - 7th Permits - High Risk | Y | | 548.00 | 0.00 | 548.00 | 548.00 | 0.00 | 548.00 |
| Annual Subsistence Fee - Mobile Crushing 8th & subsequent permits - Low Risk | Y | | 228.00 | 0.00 | 228.00 | 228.00 | 0.00 | 228.00 |
| Annual Subsistence Fee - Mobile Crushing 8th & subsequent permits - Medium Risk | Y | | 365.00 | 0.00 | 365.00 | 365.00 | 0.00 | 365.00 |
| Annual Subsistence Fee - Mobile Crushing 8th & subsequent permits - High Risk | Y | | 548.00 | 0.00 | 548.00 | 548.00 | 0.00 | 548.00 |
| Late payment fee | Y | | 52.00 | 0.00 | 52.00 | 52.00 | 0.00 | 52.00 |
| Where a Part B installation is subject to reporting under E-PRTR Regulation add an extra £99 to the above amounts | Y | | 99.00 | 0.00 | 99.00 | 99.00 | 0.00 | 99.00 |
| Where subsistence charges are paid in four equal instalments the total amount payable is increased by £36 | Y | | | | | | | |
| Transfer & Surrender | Y | | | | | | | |
| Standard process transfer | Y | | 169.00 | 0.00 | 169.00 | 169.00 | 0.00 | 169.00 |
| Standard process partial transfer | Y | | 497.00 | 0.00 | 497.00 | 497.00 | 0.00 | 497.00 |
| Surrender: all Part B activities | Y | | | | | | | |
| Reduced fee activities: transfer | Y | | | | | | | |
| Reduced fee activities: partial transfer | Y | | 47.00 | 0.00 | 47.00 | 47.00 | 0.00 | 47.00 |
| Temporary transfer for mobiles: first transfer | Y | | 53.00 | 0.00 | 53.00 | 53.00 | 0.00 | 53.00 |
| Temporary transfer for mobiles: repeat following enforcement or warning | Y | | 53.00 | 0.00 | 53.00 | 53.00 | 0.00 | 53.00 |
| Substantial Change | Y | | | | | | | |
| Standard process | Y | | 1,005.00 | 0.00 | 1,005.00 | 1,005.00 | 0.00 | 1,005.00 |
| Standard process where the substantial change results in a new PPC activity | Y | | 1,579.00 | 0.00 | 1,579.00 | 1,579.00 | 0.00 | 1,579.00 |
| Reduced fee activities | Y | | 98.00 | 0.00 | 98.00 | 98.00 | 0.00 | 98.00 |
| LA-IPPC Charges: | Y | | | | | | | |
| Application | Y | | 3,363.00 | 0.00 | 3,363.00 | 3,363.00 | 0.00 | 3,363.00 |
| Additional fee for operating without a permit | Y | | 1,188.00 | 0.00 | 1,188.00 | 1,188.00 | 0.00 | 1,188.00 |
| Annual subsistence fee: Low risk | Y | | 1,343.00 | 0.00 | 1,343.00 | 1,343.00 | 0.00 | 1,343.00 |
| Annual subsistence fee: Medium risk | Y | | 1,507.00 | 0.00 | 1,507.00 | 1,507.00 | 0.00 | 1,507.00 |
| Annual subsistence fee: High risk | Y | | 2,230.00 | 0.00 | 2,230.00 | 2,230.00 | 0.00 | 2,230.00 |
| Late payment fee | Y | | 52.00 | 0.00 | 52.00 | 52.00 | 0.00 | 52.00 |
| Substantial variation | Y | | 1,368.00 | 0.00 | 1,368.00 | 1,368.00 | 0.00 | 1,368.00 |
| Transfer | Y | | 235.00 | 0.00 | 235.00 | 235.00 | 0.00 | 235.00 |
| Partial transfer | Y | | 698.00 | 0.00 | 698.00 | 698.00 | 0.00 | 698.00 |
| Surrender | Y | | 698.00 | 0.00 | 698.00 | 698.00 | 0.00 | 698.00 |
| Where subsistence charges are paid in four equal instalments the total amount payable is increased by £36 | Y | | | | | | | |
| CYCLE PARKING CHARGES | | | | | | | | |
| Station hub cycle parking membership | N | V | 11.25 | 2.25 | 13.50 | 60.00 | 12.00 | 72.00 |
| Residential secure cycle parking membership | N | V | 11.25 | 2.25 | 13.50 | 60.00 | 12.00 | 72.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | ADOPTED ROAD ENQUIRIES | | | | | |
| Highway Search Enquiry - Single Property | N | | 56.60 | 0.00 | 56.60 | 62.00 | 0.00 | 62.00 |
| Highway Search Enquiry - Site comprising multiple properties | N | | 113.20 | 0.00 | 113.20 | 124.00 | 0.00 | 124.00 |
| | | | | | | | | |
| TRAFFIC ORDER | | | | | | | | |
| Permanent TMO (Single Restriction) | | | 0.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 |
| Permanent TMO (Multiple restrictions)ajor) | | | | | | Price on Application | | |
| S14.1 TTO or S14.2 Notice five days duration or less | N | | 3,054.60 | 0.00 | 3,054.60 | 3,330.00 | 0.00 | 3,330.00 |
| Road Closure for Filming (Notice & Order) | N | | 1,050.10 | 0.00 | 1,050.10 | 1,145.00 | 0.00 | 1,145.00 |
| A Special Event Orders - (excluding community street parties) | N | | 1,050.10 | 0.00 | 1,050.10 | 1,145.00 | 0.00 | 1,145.00 |
| Temporary Traffic Orders to support Major Events (over 10,000 people) | N | | 5,537.60 | 0.00 | 5,537.60 | 6,036.00 | 0.00 | 6,036.00 |
| Temporary Traffic Order to support Major Events (up to 5,000) | N | | | | | 3,330.00 | 0.00 | 3,330.00 |
| Temporary Traffic Orders to support Major Events (5,000 - 10,000 people) | N | | 4,295.50 | 0.00 | 4,295.50 | 4,683.00 | 0.00 | 4,683.00 |
| Approval by the Highway authority to close a road for a community street party | N | | 56.20 | 0.00 | 56.20 | 0.00 | 0.00 | 0.00 |
| Approval by the Highway authority to close a road for other community event on the highway (including provision of road closure barriers by the authority) | N | | Price on Application | | | Price on Application | | |
| | | | | | | | | |
| TRANSPORTATION PLANNING | | | | | | | | |
| S115E Licence - single site | N | | 1,019.30 | 0.00 | 1,019.30 | 1,112.00 | 0.00 | 1,112.00 |
| S115E Licence - for each additional site on same licence | N | | 119.00 | 0.00 | 119.00 | 130.00 | 0.00 | 130.00 |
| | | | | | | | | |
| TRANSPORTATION SERVICES | | | | | | | | |
| Monitoring outputs of travel plans secured by S106 Obligations - Framework Travel Plan | N | | Flat contribution of £3,065 + annual contribution of £612 for the life of the travel plan | | | Flat contribution of £3,500 + annual contribution of £700 for the life of the travel plan | | |
| Monitoring outputs of travel plans secured by S106 Obligations - Single Phase of Development | N | | 6,125.80 | 0.00 | 6,125.80 | 7,000.00 | 0.00 | 7,000.00 |
| S247 Stopping-Up Order - Relating to Minor Planning Application | N | | 4,568.10 | 0.00 | 4,568.10 | 4,980.00 | 0.00 | 4,980.00 |
| S247 Stopping-Up Order - Relating to Major Planning Application | N | | 7,613.40 | 0.00 | 7,613.40 | 8,299.00 | 0.00 | 8,299.00 |
| Public Path Diversion Order - (The Local Authorities (Recovery of Costs for Public Path Orders) Regulations 1993) | N | | Price on Application | | | Price on Application | | |
| Mobility assessment to support application for disabled parking bay | N | | 294.80 | 0.00 | 294.80 | 322.00 | 0.00 | 322.00 |
| Application for temporary directional signage | N | | 147.10 | 0.00 | 147.10 | 161.00 | 0.00 | 161.00 |
| Temporary directional signs returnable deposit to cover costs in removing the signs in default | N | | 122.40 | 0.00 | 122.40 | 134.00 | 0.00 | 134.00 |
| Requests for Advice and Policy Guidance on Directional Signs | N | | 73.60 | 0.00 | 73.60 | 81.00 | 0.00 | 81.00 |
| Checking fee for S38 Agreements (value of works based on current LBE term contract rates) (not subject to VAT) | N | | Flat rate of £4,290 for works up to £10,000 in value + 12% of the value of works over £10,000 + actual cost to accrue street lighting etc. into PFI contract | | | Flat rate of £4,676 for works up to £10,000 in value + 12% of the value of works over £10,000 + actual cost to accrue street lighting etc. into PFI contract | | |
| Checking & supervision fee for S278 Agreements (value of works based on current LBE term contract rates) (not subject to VAT) | N | | Flat rate of £4,290 for works up to £10,000 in value + 12% of the value of works over £10,000 + actual cost to accrue street lighting etc. into PFI contract | | | Flat rate of £4,676 for works up to £10,000 in value + 12% of the value of works over £10,000 + actual cost to accrue street lighting etc. into PFI contract | | |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|---------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| Enforcement of Temporary Traffic Orders - Resident & Business bays, waiting and loading: | | | | | | | | |
| Admin fee | N | | 128.30 | 0.00 | 128.30 | 140.00 | 0.00 | 140.00 |
| Cancellation charge | N | | 63.70 | 0.00 | 63.70 | 70.00 | 0.00 | 70.00 |
| Enforcement by Civil Enforcement Officer per day | N | | 91.80 | 0.00 | 91.80 | 101.00 | 0.00 | 101.00 |
| Cost of an Enforcement notice | N | Y | 39.25 | 7.85 | 47.10 | 43.33 | 8.67 | 52.00 |
| Use of removal vehicle (per removal) | Y | | 200.00 | 0.00 | 200.00 | 200.00 | 0.00 | 200.00 |
| Please note the charges for Enforcement detailed above are separate and in addition to any charges which the applicant may incur in obtaining a Temporary Traffic Order or Street Works permits | Y | | | | | | | |
| Parking | | | | | | | | |
| Tariff- On Street | | | | | | | | |
| 15 minutes | | | 0.70 | | 0.70 | 0.80 | 0.00 | 0.80 |
| 30 minutes | | | 1.40 | | 1.40 | 1.60 | 0.00 | 1.60 |
| 1 hour | | | 2.80 | | 2.80 | 3.20 | 0.00 | 3.20 |
| 2 hours | | | 5.60 | | 5.60 | 6.40 | 0.00 | 6.40 |
| 3 hours (North Middlesex Hospital area only) | | | 7.00 | | 7.00 | 7.80 | 0.00 | 7.80 |
| 4 hours (North Middlesex Hospital area only) | | | 8.00 | | 8.00 | 8.80 | 0.00 | 8.80 |
| Tariff- Off-street | | | | | | | | |
| Mon-Sat | | | | | | | | |
| Up to 1 hour: | | | 1.40 | | 1.40 | 1.50 | 0.00 | 1.50 |
| 1-3 hours: | | | 2.80 | | 2.80 | 3.00 | 0.00 | 3.00 |
| 3-5 hours: | | | 6.40 | | 6.40 | 7.00 | 0.00 | 7.00 |
| Over 5 hours: | | | 10.00 | | 10.00 | 11.00 | 0.00 | 11.00 |
| Sunday | | | | | | | | |
| Up to 3 hours | | | Free | | | Free | | |
| 3-5 hours | | | 6.40 | | 6.40 | 7.00 | 0.00 | 7.00 |
| Over 5 hours | | | 10.00 | | 10.00 | 11.00 | 0.00 | 11.00 |
| Car Park Season Ticket Inner Zone Annual | | | | | | 880.00 | 220.00 | 1,100.00 |
| Car Park Season Ticket Inner Zone Monthly | | | | | | 88.00 | 22.00 | 110.00 |
| Car Park Season Ticket Outer Zone Annual | | | | | | 440.00 | 110.00 | 550.00 |
| Car Park Season Ticket Outer Zone Monthly | | | | | | 44.00 | 11.00 | 55.00 |
| FOOTPATH CROSSINGS & PATHS ACROSS VERGES | | | | | | | | |
| Costs associated with amending Traffic Management Orders to facilitate footway crossovers in Controlled Parking Zones | N | | 178.00 | 0.00 | 178.00 | 195.00 | 0.00 | 195.00 |
| Application for Footway Crossovers - The Local Authorities (Transport Charges) Regulation 1998. The application process includes a maximum of three site visits. | N | | 239.20 | 0.00 | 239.20 | 264.00 | 0.00 | 264.00 |
| Additional Site visits for approval and estimation of vehicle crossover applications. Up to half hour of officer's time per visit. | N | | 46.80 | 0.00 | 46.80 | 56.00 | 0.00 | 56.00 |

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|--|-------------------------|--------------------|---|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Construction of a crossover per square metre in paving slabs/blocks or asphalt. Excluding existing obstructions e.g. street lighting columns, street furniture, trees or utility apparatus. Note: Where a footway is currently constructed in asphalt / tarmacadam a new footway crossing will only be permitted to be constructed in asphalt / tarmacadam | N | | 267.90 | 0.00 | 267.90 |
| Uplift on the cost per square metre for constructing a crossover where restricted working hours apply | N | | 30.40 | 0.00 | 30.40 | 45.00 | 0.00 | 45.00 |
| Provision of a footway crossover when constructed as part of a planned footway reconstruction scheme - (20%discount on full price shown above) (per square metre). Note: crossover specification to comply with scheme construction. | N | | 214.30 | 0.00 | 214.30 | 238.00 | 0.00 | 238.00 |
| There will be no discount where it is identified that a resident is crossing the footway illegally and contributing to damage of the footway. | N | | | | | | | |
| Renewal of existing White line Entrance Marking on Highway | N | | 190.30 | 0.00 | 190.30 | 210.00 | 0.00 | 210.00 |
| New White line Entrance Marking on Highway | N | | 190.30 | 0.00 | 190.30 | 210.00 | 0.00 | 210.00 |
| White line Entrance marking application charge (if work not progressed admin fee to be charged) | N | | 79.80 | 0.00 | 79.80 | 89.00 | 0.00 | 89.00 |
| Application for Heavy Duty Footway crossover - The Local Authorities (Transport Charges) Regulation 1998 | N | | 1,143.60 | 0.00 | 1,143.60 | 1,249.00 | 0.00 | 1,249.00 |
| Construction and site supervision of Heavy Duty crossover excluding statutory utility diversions. | N | | Price on Application | | | | | |

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|--|-------------------------|--------------------|--|----------------------|----------|---|----------------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | PROVISION OF STREET SEATS | | | | | |
| Per seat (Estimate will be provided on request at actual contractors cost, officer time and actual cost of plaque) | N | | | Price on Application | | | Price on Application | |
| PROVISION OF STREET NAME PLATES | | | | | | | | |
| Per Street Name Plate | N | | | Price on Application | | | Price on Application | |
| Relocation only of existing Street Name Plate for footway crossing application | N | | | Price on Application | | | Price on Application | |
| LICENCE FOR SKIPS | | | | | | | | |
| Inspection fee for skip placed off highway | N | | 87.60 | 0.00 | 87.60 | 97.00 | 0.00 | 97.00 |
| Skip Licence - 14 days | N | | 87.60 | 0.00 | 87.60 | 97.00 | 0.00 | 97.00 |
| Continuation Licence - 14 days | N | | 87.60 | 0.00 | 87.60 | 97.00 | 0.00 | 97.00 |
| Attend to unlit skip on the highway and make safe | N | | 208.90 | 0.00 | 208.90 | 230.00 | 0.00 | 230.00 |
| LICENCE FOR HOARDING/SCAFFOLDING | | | | | | | | |
| Deposit before commencement of works (refundable against damage) Per square metre of highway occupied by scaffold/hoarding (minimum deposit of £500) | N | | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 | 50.00 |
| Licence: | N | | | | | | | |
| Application Fee all scaffolds/hoardings (Non Refundable) | N | | 159.40 | 0.00 | 159.40 | 175.00 | 0.00 | 175.00 |
| Licence Fee for 30 days per square metre of highway occupied by scaffold/hoarding (minimum cost to be £292, max to be £2,920) | N | | 29.20 | 0.00 | 29.20 | 32.00 | 0.00 | 32.00 |
| Licence Extension Fee for each 30 day period per square metre of highway occupied by scaffold/hoarding UP TO 180 DAYS (minimum cost to be £292, max to be £2,920) | N | | 29.20 | 0.00 | 29.20 | 32.00 | 0.00 | 32.00 |
| Charge for additional inspections £80.00 per hour (min 1hr) | N | | 84.70 | 0.00 | 84.70 | 93.00 | 0.00 | 93.00 |
| LICENCE FOR THE ISSUE OF A STREET WORKS LICENCE UNDER S50 OF THE NEW ROADS & STREET WORKS ACT 1991 | | | | | | | | |
| Administration fee | N | | 327.90 | 0.00 | 327.90 | 358.00 | 0.00 | 358.00 |
| Capitalisation fee in lieu of annual charge | N | | 1,508.20 | 0.00 | 1,508.20 | 1,644.00 | 0.00 | 1,644.00 |
| Capitalisation fee in lieu of annual charge for Major Service Licence | N | | 2,246.00 | 0.00 | 2,246.00 | 2,449.00 | 0.00 | 2,449.00 |
| Inspection Fee | N | | 379.60 | 0.00 | 379.60 | 414.00 | 0.00 | 414.00 |
| Weekly Inspection Fee for Major Service Licence | N | | 56.20 | 0.00 | 56.20 | 62.00 | 0.00 | 62.00 |
| Refundable Deposit (subject to satisfactory inspection of works at end of guarantee period) - per square metre for reinstatements up to 5 M ² | N | | 247.10 | 0.00 | 247.10 | 270.00 | 0.00 | 270.00 |
| over 5M ² - per square metre for reinstatements | N | | 202.10 | 0.00 | 202.10 | 221.00 | 0.00 | 221.00 |

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|--|-------------------------|--------------------|---|---------------|------------|---|---------------|------------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Collaborative planning & installation of services assistance (multi-services applications only) | N | | 1,280.20 | 0.00 | 1,280.20 |
| Bond payable to cover any penalty payments associated with the works | N | | Price on Application | | | Price on Application | | |
| APPLICATION FOR AUTHORITY TO EXECUTE WORKS ON THE HIGHWAY | | | | | | | | |
| Administration fee | N | | 327.90 | 0.00 | 327.90 | 358.00 | 0.00 | 358.00 |
| Inspection Fee 1-7 Excavations | N | | 393.10 | 0.00 | 393.10 | 429.00 | 0.00 | 429.00 |
| Inspection Fee 8-14 Excavations | N | | 589.60 | 0.00 | 589.60 | 643.00 | 0.00 | 643.00 |
| Refundable Deposit (subject to satisfactory inspection of works at end of guarantee period) - per square metre for reinstatements up to 5 M ² | N | | 500.00 | 0.00 | 500.00 | 545.00 | 0.00 | 545.00 |
| over 5M ² - per square metre for reinstatements | N | | 300.00 | 0.00 | 300.00 | 327.00 | 0.00 | 327.00 |
| LICENCE FOR CRANES/OVERSAILING | | | | | | | | |
| Application Fee for Cranes/Oversailing (Non refundable) | N | | 233.40 | 0.00 | 233.40 | 260.00 | 0.00 | 260.00 |
| Licence for Cranes on the highway - per day | N | | 233.40 | 0.00 | 233.40 | 260.00 | 0.00 | 260.00 |
| Licence for Oversail over the highway - per day (minimum 1 day) | N | | 13.60 | 0.00 | 13.60 | Price on Application | | |
| Charge for additional inspections - complaints/enquiries. £84.70 per hour (min. 1 hr) | N | | 84.70 | 0.00 | 84.70 | 93.00 | 0.00 | 93.00 |
| Deposit before commencement of works (refundable against damage) | N | | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 |
| HIGHWAY RELATED CHARGES | | | | | | | | |
| Any works / repairs to public assets on the highway | N | | Price on Application | | | Price on Application | | |
| Sponsored Tree Planting (including 3 year after care). | N | | Price on Application | | | Price on Application | | |
| Sponsored Tree Plaque - price on application | N | | Price on Application | | | Price on Application | | |
| Bollard removal - charge per bollard (any type) | N | | 168.50 | 0.00 | 168.50 | 184.00 | 0.00 | 184.00 |
| Works under Sec 178 Highways Act 1980 for the installation of footway channel | | | | | | | | |
| Application Fee | N | | | | | 108.00 | 0.00 | 108.00 |
| Year 1 License Fee and construction costs | N | | | | | 1,251.00 | 0.00 | 1,251.00 |
| Year 2 License Fee | N | | | | | 93.00 | 0.00 | 93.00 |
| Provision of Arborist Services (private works) | N | | Price on Application | | | Price on Application | | |
| Removal and replanting of shrub bed elsewhere in the Borough - per square metre | N | | 148.30 | 0.00 | 148.30 | 162.00 | 0.00 | 162.00 |
| Removal and replanting of grass verge elsewhere in the Borough - per square metre | N | | 121.40 | 0.00 | 121.40 | 133.00 | 0.00 | 133.00 |
| Application to request a tree removal in accordance with the tree strategy. | N | | 414.30 | 0.00 | 414.30 | 452.00 | 0.00 | 452.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|---------|---|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | DOMESTIC COLLECTIONS | | | | | |
| N.B. Domestic Bin Hire/Collection is Non Business - i.e. no VAT to be charged | N | | | | | | | |
| Special Bulky Waste Collections | N | | | | | | | |
| Bulky waste collection in 12 months: | N | | | | | | | |
| 1 item | N | | FREE | | FREE | | | |
| 2 Items | N | | FREE | | FREE | | | |
| 3 Items | N | | FREE | | FREE | | | |
| 4 Items | N | | FREE | | FREE | | | |
| 5 Items | N | | FREE | | FREE | | | |
| 6 Items | N | | FREE | | FREE | | | |
| Premium Service (Fastrack service) bookable £10.50 fee | N | | 16.80 | 0.00 | 16.80 | 19.00 | 0.00 | 19.00 |
| Bulky waste collection cancellation charge for between 1-3 days notice | N | | | FREE | | | FREE | |
| Additional charge for non standard sized items | N | | | FREE | | | FREE | |
| Electrical bulky item collections: | N | | | | | | | |
| 1 item | N | | 49.30 | 0.00 | 49.30 | 54.00 | 0.00 | 54.00 |
| 2 Items | N | | 54.70 | 0.00 | 54.70 | 60.00 | 0.00 | 60.00 |
| 3 Items | N | | 60.10 | 0.00 | 60.10 | 66.00 | 0.00 | 66.00 |
| 4 Items | N | | 65.50 | 0.00 | 65.50 | 72.00 | 0.00 | 72.00 |
| 5 Items | N | | 70.90 | 0.00 | 70.90 | 78.00 | 0.00 | 78.00 |
| 6 Items | N | | 76.30 | 0.00 | 76.30 | 84.00 | 0.00 | 84.00 |
| Premium Service (Fastrack service) bookable £10.50 fee | N | | Service not offered for Electrical Bulky Waste | | | Service not offered for Electrical Bulky Waste | | |
| Bulky electrical item collection cancellation charge for between 1-3 days notice | N | | 21.40 | 0.00 | 21.40 | 24.00 | 0.00 | 24.00 |
| New bin and bin replacements: | N | | | | | | | |
| Delivery and provision of 1 domestic 140 or 240 litre wheeled bin | N | | | FREE | | | FREE | |
| Delivery of each additional 140 or 240 litre wheeled bin (limited to a maximum of two additions per property) | N | | | FREE | | | FREE | |
| Hire of additional 240 litre Green Bin (fortnightly service) | N | | | FREE | | | FREE | |
| Hire of additional 140 litre Green Bin (fortnightly service) | N | | | FREE | | | FREE | |
| New/replacement bin request | N | | | 0.00 | | 67.00 | 0.00 | 67.00 |
| Subsequent additional bin request | N | | | 0.00 | | 21.50 | 0.00 | 21.50 |
| Additional bin and bin replacement cancellation charge for between 1-3 days notice | N | | | FREE | | 25.00 | 0.00 | 25.00 |
| Garden Waste - annual subscription | N | | 80.00 | 0.00 | 80.00 | 100.00 | 0.00 | 100.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | PARKS AND OUTDOOR FACILITIES | | | | | |
| Charges marked ** do not include VAT, which will be added in certain circumstances in accordance with VAT Regulations | N | | | | | | | |
| Public Liability Insurance is not included in these charges. | N | | | | | | | |
| IN COMMEMORATION | N | | | | | | | |
| To supply and plant tree with 3 year after care. Tree species from contractors planting list. Plaque size 6"x 4" limited to 60 characters (additional charge over 60 characters) | N | √ | 811.92 | 162.38 | 974.30 | 885.00 | 177.00 | 1,062.00 |
| Memorial Bench | N | √ | 1,765.42 | 353.08 | 2,118.50 | 1,725.00 | 345.00 | 2,070.00 |
| Plaque for Bench | N | | 339.50 | 0.00 | 339.50 | 371.00 | 0.00 | 371.00 |
| Tennis Courts | N | | | | | | | |
| Per hour peak mid-week | N | √ | 4.58 | 0.92 | 5.50 | 5.00 | 1.00 | 6.00 |
| No charge off-peak | N | | No Charge | | | No Charge | | |
| To add floodlights to booking per hour (as required) | N | √ | 2.92 | 0.58 | 3.50 | 3.33 | 0.67 | 4.00 |
| CRICKET ** | N | | | | | | | |
| Season bookings can be made for 10 or 20 matches | N | | | | | | | |
| Grade 1 - Saturdays (10 Matches) | N | | 853.00 | 0.00 | 853.00 | 930.00 | 0.00 | 930.00 |
| Grade 1 - Sundays (10 Matches) | N | | 928.00 | 0.00 | 928.00 | 1,012.00 | 0.00 | 1,012.00 |
| Grade 2 - Saturdays or Sundays (10 Matches) | N | | 729.00 | 0.00 | 729.00 | 795.00 | 0.00 | 795.00 |
| Casual matches, per day | N | | | | | | | |
| Grade 1 | N | √ | 110.83 | 22.17 | 133.00 | 121.67 | 24.33 | 146.00 |
| Grade 2 | N | √ | 92.50 | 18.50 | 111.00 | 101.67 | 20.33 | 122.00 |
| BASEBALL – Enfield Playing Fields | N | | | | | | | |
| Grade 1 (Inc. changing rooms & showers) Sat or Sun per session | N | √ | 87.00 | 17.40 | 104.40 | 95.00 | 19.00 | 114.00 |
| FISHING (15 June - 15 March) | N | | | | | | | |
| Grovelands Park & Trent Country Park | N | | | | | | | |
| Licensed adult, per day | N | √ | 9.42 | 1.88 | 11.30 | 11.67 | 2.33 | 14.00 |
| Licensed junior, per day | N | √ | | FREE | | | FREE | |
| Season Ticket - adult | N | √ | 68.42 | 13.68 | 82.10 | 75.00 | 15.00 | 90.00 |
| Season Ticket - junior | N | √ | | FREE | | | FREE | |
| FOOTBALL / GAELIC FOOTBALL / RUGBY ** | N | | | | | | | |
| Season bookings can be made for 16 or 32 games | N | | | | | | | |
| SENIOR | N | | | | | | | |
| Manned site - Saturday (16 Games) | N | | 969.00 | 0.00 | 969.00 | 1,057.00 | 0.00 | 1,057.00 |
| Manned site - Sunday (16 Games) | N | | 1,142.00 | 0.00 | 1,142.00 | 1,245.00 | 0.00 | 1,245.00 |
| Grade 1 - Saturdays (16 games) | N | | 907.00 | 0.00 | 907.00 | 989.00 | 0.00 | 989.00 |
| Grade 1 - Sundays (16 games) | N | | 1,076.00 | 0.00 | 1,076.00 | 1,173.00 | 0.00 | 1,173.00 |
| Grade 2 - Saturdays (16 games) | N | | 623.00 | 0.00 | 623.00 | 680.00 | 0.00 | 680.00 |
| Grade 2 - Sundays (16 games) | N | | 675.00 | 0.00 | 675.00 | 736.00 | 0.00 | 736.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|---------|---|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Casual matches, per match | N | | | | |
| Grade 1 Saturday | N | ✓ | 111.67 | 22.33 | 134.00 | 122.50 | 24.50 | 147.00 |
| Grade 1 Sunday | N | ✓ | 119.17 | 23.83 | 143.00 | 130.00 | 26.00 | 156.00 |
| Grade 2 Saturday | N | ✓ | 77.50 | 15.50 | 93.00 | 85.00 | 17.00 | 102.00 |
| Grade 2 Sunday | N | ✓ | 85.83 | 17.17 | 103.00 | 94.17 | 18.83 | 113.00 |
| PARKS AND OUTDOOR FACILITIES CONTINUED | | | | | | | | |
| FOOTBALL / GAELIC FOOTBALL / RUGBY ** | | | | | | | | |
| JUNIOR | N | | | | | | | |
| Grade 2 - Saturdays or Sundays (16 games) | N | | 368.00 | 0.00 | 368.00 | 402.00 | 0.00 | 402.00 |
| Casual matches, per match | N | | | | | | | |
| Grade 2 | N | ✓ | 43.33 | 8.67 | 52.00 | 48.33 | 9.67 | 58.00 |
| Mini-Soccer (7v7) | N | | | | | | | |
| Every Saturday or Sunday (32 Matches) | N | | 455.00 | 0.00 | 455.00 | 496.00 | 0.00 | 496.00 |
| Casual, per match | N | ✓ | 20.83 | 4.17 | 25.00 | 23.33 | 4.67 | 28.00 |
| 5-a-side Football, per pitch, casual | N | | | | | | | |
| Casual, per match | N | ✓ | 20.83 | 4.17 | 25.00 | 23.33 | 4.67 | 28.00 |
| Every Saturday or Sunday (32 Matches) | N | | 455.00 | 0.00 | 455.00 | 496.00 | 0.00 | 496.00 |
| 9-a-side Football, per pitch | N | | | | | | | |
| Grade 2 - Saturdays / Sundays (16 games) | N | | 507.00 | 0.00 | 507.00 | 553.00 | 0.00 | 553.00 |
| Grade 2 Saturday /Sunday, casual | N | ✓ | 60.00 | 12.00 | 72.00 | 66.67 | 13.33 | 80.00 |
| Post Football litter clearance | N | ✓ | 73.33 | 14.67 | 88.00 | 80.00 | 16.00 | 96.00 |
| NETBALL** | N | | | | | | | |
| Adult Teams per court, per hour (incl changing rooms & showers) | N | ✓ | 18.58 | 3.72 | 22.30 | 21.67 | 4.33 | 26.00 |
| Junior Teams per court, per hour (incl changing rooms & showers) | N | ✓ | 12.08 | 2.42 | 14.50 | 14.17 | 2.83 | 17.00 |
| ATHLETIC TRACK-QEII | N | | | | | | | |
| Per hour (Mon- Friday) | N | ✓ | 38.33 | 7.67 | 46.00 | 42.50 | 8.50 | 51.00 |
| HIRE OF PITCHES FOR SCHOOLS | N | | | | | | | |
| (the charges are normally VATable but the supply to LBE maintained schools is outside the scope of VAT) | N | | | | | | | |
| FOOTBALL | N | | | | | | | |
| Junior Pitch | N | ✓ | 29.17 | 5.83 | 35.00 | 32.50 | 6.50 | 39.00 |
| Senior Pitch | N | ✓ | 55.00 | 11.00 | 66.00 | 60.00 | 12.00 | 72.00 |
| NETBALL | N | ✓ | 13.33 | 2.67 | 16.00 | 15.00 | 3.00 | 18.00 |
| RUGBY | N | | | | | | | |
| Senior Pitch | N | ✓ | 55.00 | 11.00 | 66.00 | 60.00 | 12.00 | 72.00 |
| Athletics | N | | | | | | | |
| Per hour (Mon- Friday) | N | ✓ | 34.17 | 6.83 | 41.00 | 38.33 | 7.67 | 46.00 |

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|---|-------------------------|--------------------|--|------------|----------|---|------------|-----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | CEMETERY CHARGES | | | | | |
| The service is non-business for VAT where marked * i.e. no VAT to be charged. | N | | | | | | | |
| DIGGING FEES (including interment fee and soil box on request) | N | | | | | | | |
| Depth: | N | | | | | | | |
| 5'0" (Aged 2 years and under - fee waived for residents only) | N | | 2,064.60 | 0.00 | 2,064.60 | 2,251.00 | 0.00 | 2,251.00 |
| 7'0" (Minimum depth applies to all new graves) | N | | 2,205.40 | 0.00 | 2,205.40 | 2,404.00 | 0.00 | 2,404.00 |
| 9'0" | N | | 2,364.60 | 0.00 | 2,364.60 | 2,578.00 | 0.00 | 2,578.00 |
| 10'6" | N | | 2,505.60 | 0.00 | 2,505.60 | 2,732.00 | 0.00 | 2,732.00 |
| 12'0" | N | | 2,695.40 | 0.00 | 2,695.40 | 2,938.00 | 0.00 | 2,938.00 |
| 14'0" | N | | 2,836.40 | 0.00 | 2,836.40 | 3,092.00 | 0.00 | 3,092.00 |
| Caskets or coffins in excess of 6'10" x 2'6" x 1'10" | N | | 379.80 | 0.00 | 379.80 | 414.00 | 0.00 | 414.00 |
| SCATTERING OF CREMATED REMAINS ON GRAVES | N | | 147.20 | 0.00 | 147.20 | 161.00 | 0.00 | 161.00 |
| BURIAL OF CREMATED REMAINS IN GRAVES | N | | 367.60 | 0.00 | 367.60 | 401.00 | 0.00 | 401.00 |
| BURIAL OF CREMATED REMAINS IN COFFIN | N | | 196.10 | 0.00 | 196.10 | 214.00 | 0.00 | 214.00 |
| CHAPEL (per half hour) | N | | 165.60 | 0.00 | 165.60 | 181.00 | 0.00 | 181.00 |
| Additional fee in excess of 1½ timeslot per half hour | N | | 245.10 | 0.00 | 245.10 | 268.00 | 0.00 | 268.00 |
| Rose Petal service | N | | 35.60 | 0.00 | 35.60 | 39.00 | 0.00 | 39.00 |
| GREEN BURIALS | N | | As for Grave digging | | | As for Grave digging | | |
| | N | | At cost | | | At cost | | |
| PRIVATE GRAVES | | | | | | | | |
| (Exclusive Right of Burial 100 years) | N | | | | | | | |
| (Charge includes £55.70 for Grave Deed) | N | | | | | | | |
| Reservation fee for Traditional graves [subject to location and availability]. | N | | 1,000.00 | 0.00 | 1,000.00 | 1,090.00 | 0.00 | 1,090.00 |
| Buyback of Unused Traditional Graves | N | | 50% of current market value | | | 50% of current market value | | |
| Baby Graves (inc wooden surround 3' x 1'8") | N | | 457.00 | 0.00 | 457.00 | 499.00 | 0.00 | 499.00 |
| Traditional Grave (inc wooden surround except for pre-purchases) 6' 6" x 2' 6" | N | | 4,405.60 | 0.00 | 4,405.60 | 4,803.00 | 0.00 | 4,803.00 |
| Traditional Grave (inc wooden surround except for pre-purchases) 6' 6" x 2' 6" Premium or Front Row | N | | 6,354.80 | 0.00 | 6,354.80 | 6,927.00 | 0.00 | 6,927.00 |
| Lawn Grave (inc wooden surround except for pre-purchases) | N | | 3,083.80 | 0.00 | 3,083.80 | 3,362.00 | 0.00 | 3,362.00 |
| Traditional Grave Outer Circle (inc wooden surround except for pre-purchases) 9' x 4' | N | | 9,912.10 | 0.00 | 9,912.10 | 10,805.00 | 0.00 | 10,805.00 |
| Traditional Grave Inner Circle (inc wooden surround except for [pre-purchases) 9' x 4' | N | | 8,370.20 | 0.00 | 8,370.20 | 9,124.00 | 0.00 | 9,124.00 |
| Traditional Grave (inc wooden surround except for pre-purchases) 7'x 3' Premium or Front Row | N | | 8,370.20 | 0.00 | 8,370.20 | 8,370.20 | 0.00 | 8,370.20 |
| Non-Residents (Traditional Premium or Front Row Graves 7' x 3' and 6'6") | N | | 3,744.50 | 0.00 | 3,744.50 | 4,082.00 | 0.00 | 4,082.00 |
| Non Residents may purchase graves where the Exclusive Right of Burial will be DOUBLED unless specified otherwise. To qualify for the residency rate, proof of residency of the proposed registered owner must be provided at time of booking otherwise non resident fees will be charged Current Council tax bill or electoral roll. The Exclusive Right of Burial is non transferable except upon death or from one resident to another resident. | N | | | | | | | |

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|---|-------------------------|--------------------|--|----------------------|----------|---|----------------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | CEMETERY CHARGES CONTINUED | | | | | |
| PRIVATE GRAVES | | | | | | | | |
| (Exclusive Right of Burial 100 years) | | | | | | | | |
| Extension of Exclusive Right of Burial Graves 10 years | N | | 655.70 | 0.00 | 655.70 | 715.00 | 0.00 | 715.00 |
| Extension of Exclusive Right of Burial Graves 25 years | N | | 1,298.80 | 0.00 | 1,298.80 | 1,416.00 | 0.00 | 1,416.00 |
| MAINTENANCE on traditional graves | N | | | | | | | |
| Tidying p.a. 6'6" x 2'6" | N | √ | 265.83 | 53.17 | 319.00 | 290.00 | 58.00 | 348.00 |
| Tidying p.a. 9'0" x 4'0" | N | √ | 372.83 | 74.57 | 447.40 | 407.50 | 81.50 | 489.00 |
| Planting twice 6'6" x 2'6" | N | √ | 377.92 | 75.58 | 453.50 | 412.50 | 82.50 | 495.00 |
| Planting twice 9'0" x 4'0" | N | √ | 500.50 | 100.10 | 600.60 | 546.67 | 109.33 | 656.00 |
| Purchase of full wooden surround -Traditional | N | √ | 158.67 | 31.73 | 190.40 | 173.33 | 34.67 | 208.00 |
| Purchase of mini kerb wooden surround - Lawn | N | √ | 84.33 | 16.87 | 101.20 | 92.50 | 18.50 | 111.00 |
| Supply and install foot kerb (Strayfield Rd-Lawn grave) | N | √ | 71.75 | 14.35 | 86.10 | 79.17 | 15.83 | 95.00 |
| MEMORIAL RIGHTS (10 years) | N | | | | | | | |
| Lawn Grave | N | | 165.60 | 0.00 | 165.60 | 181.00 | 0.00 | 181.00 |
| Traditional | N | | 245.10 | 0.00 | 245.10 | 268.00 | 0.00 | 268.00 |
| Garden of Rest, Kerbed Memorial Plot, Garden of Remembrance plot or other plot for cremated remains | N | | 61.40 | 0.00 | 61.40 | 67.00 | 0.00 | 67.00 |
| MEMORIAL permit fees [Includes Replacement Memorials] | N | | | | | | | |
| Up to 3'0" with headstone only | N | | 281.90 | 0.00 | 281.90 | 308.00 | 0.00 | 308.00 |
| Mini kerbs 1'6" x 2' 6" | N | | 116.50 | 0.00 | 116.50 | 127.00 | 0.00 | 127.00 |
| Kerbs only(Traditional) | N | | 281.90 | 0.00 | 281.90 | 308.00 | 0.00 | 308.00 |
| Up to 3'0" with headstone and kerb | N | | 410.60 | 0.00 | 410.60 | 448.00 | 0.00 | 448.00 |
| Up to maximum of 4' with headstone and kerb for 6'6" x 2'6" grave | N | | 563.70 | 0.00 | 563.70 | 615.00 | 0.00 | 615.00 |
| Up to maximum of 5' with headstone and kerb up to 9' x 4' grave | N | | 612.60 | 0.00 | 612.60 | 668.00 | 0.00 | 668.00 |
| Up to 9'0" | N | | 1,084.40 | 0.00 | 1,084.40 | 1,182.00 | 0.00 | 1,182.00 |
| Inscription fee | N | | 122.60 | 0.00 | 122.60 | 134.00 | 0.00 | 134.00 |
| Vase/Lawn plaque | N | | 122.60 | 0.00 | 122.60 | 134.00 | 0.00 | 134.00 |
| Headstone and kerb for baby grave | N | | | 1/2 above rates | | | 1/2 above rates | |
| Clean/renovation | N | | 56.40 | 0.00 | 56.40 | 62.00 | 0.00 | 62.00 |
| MEMORIAL REPAIRS | N | | | | | | | |
| Re-Fix | N | √ | 87.92 | 17.58 | 105.50 | 96.67 | 19.33 | 116.00 |
| Lawn headstone full repair including new base | N | √ | 254.42 | 50.88 | 305.30 | 278.33 | 55.67 | 334.00 |
| EXHUMATION | N | | | Price on application | | | Price on application | |
| Pricing is specific to individual grave. | N | | | Special charge | | | Special charge | |

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|--|-------------------------|--------------------|--|---------------|------------|---|---------------|------------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | CEMETERY CHARGES CONTINUED | | | | | |
| COPY OF GRAVE DEED | N | | 62.60 | 0.00 | 62.60 | 69.00 | 0.00 | 69.00 |
| REGISTRATION OF TRANSFER OF RIGHTS: | N | | | | | | | |
| Assignment or Probate | N | | 104.30 | 0.00 | 104.30 | 114.00 | 0.00 | 114.00 |
| Statutory Declaration | N | | 128.90 | 0.00 | 128.90 | 141.00 | 0.00 | 141.00 |
| SEARCH FEE PER ENTRY | N | V | 23.83 | 4.77 | 28.60 | 26.67 | 5.33 | 32.00 |
| Grave inspection including photo or map | N | V | 26.17 | 5.23 | 31.40 | 29.17 | 5.83 | 35.00 |
| GARDEN OF REMEMBRANCE | N | | | | | | | |
| Exclusive Right of Burial site fee [50 years] (DOUBLE for non residents) | N | | 365.20 | 0.00 | 365.20 | 399.00 | 0.00 | 399.00 |
| Scattering of cremated remains: | N | | 144.70 | 0.00 | 144.70 | 158.00 | 0.00 | 158.00 |
| Burial of cremated remains: | N | | 350.10 | 0.00 | 350.10 | 382.00 | 0.00 | 382.00 |
| Plaque with plinth | N | V | 377.92 | 75.58 | 453.50 | 412.50 | 82.50 | 495.00 |
| Memorial bench with plaque including maintenance (10 years lease) | N | V | 1,581.92 | 316.38 | 1,898.30 | 1,725.00 | 345.00 | 2,070.00 |
| Extension of lease 10 years | N | | 277.00 | 0.00 | 277.00 | 302.00 | 0.00 | 302.00 |
| Plaque Only | N | | 339.50 | 0.00 | 339.50 | 371.00 | 0.00 | 371.00 |
| Refurbished bench | N | | 1,072.20 | 0.00 | 1,072.20 | 1,169.00 | 0.00 | 1,169.00 |
| MEMORIAL TREE | N | | | | | | | |
| 10 year lease (Double for non residents) | N | | 277.00 | 0.00 | 277.00 | 302.00 | 0.00 | 302.00 |
| Tree planting with 3 year care | N | | 722.90 | 0.00 | 722.90 | 788.00 | 0.00 | 788.00 |
| Scattering of cremated remains | N | | 144.70 | 0.00 | 144.70 | 158.00 | 0.00 | 158.00 |
| Plaque with concrete plinth | N | V | 363.75 | 72.75 | 436.50 | 397.50 | 79.50 | 477.00 |
| Kerbside memorial plot | N | | | | | | | |
| Exclusive Right of Burial site fee [50 years] (DOUBLE for non residents) | N | | 365.20 | 0.00 | 365.20 | 399.00 | 0.00 | 399.00 |
| Kerbside Memorial including plaque, inscription & vase | N | V | 466.83 | 93.37 | 560.20 | 509.17 | 101.83 | 611.00 |
| GARDENS OF REST: | N | | | | | | | |
| Exclusive Right of Burial site fee [50 years] (DOUBLE for non residents) | N | | 875.20 | 0.00 | 875.20 | 954.00 | 0.00 | 954.00 |
| Memorials | N | | 175.10 | 0.00 | 175.10 | 191.00 | 0.00 | 191.00 |
| Inscription fee | N | | 116.70 | 0.00 | 116.70 | 128.00 | 0.00 | 128.00 |
| Interment fees | N | | 350.10 | 0.00 | 350.10 | 382.00 | 0.00 | 382.00 |
| Reservation Fee | N | | 268.40 | 0.00 | 268.40 | 293.00 | 0.00 | 293.00 |
| Extension of Lease - 5 years | N | | 216.00 | 0.00 | 216.00 | 236.00 | 0.00 | 236.00 |
| SHARED/Common Graves | N | | | | | | | |
| Adult | N | | | | | | | |
| Contribution towards headstone | N | V | 95.17 | 19.03 | 114.20 | 104.17 | 20.83 | 125.00 |
| Interment fee | N | | 729.10 | 0.00 | 729.10 | 795.00 | 0.00 | 795.00 |
| Baby | N | | | | | | | |
| Maximum coffin size 18" x 9" | N | | | No charge | | | No charge | |
| Remove / replace headstone | N | | 135.90 | 0.00 | 135.90 | 149.00 | 0.00 | 149.00 |
| Remove / replace monument | N | | 377.30 | 0.00 | 377.30 | 412.00 | 0.00 | 412.00 |
| Boards | N | V | 97.67 | 19.53 | 117.20 | 107.50 | 21.50 | 129.00 |
| Concrete chamber for shallow graves | N | V | 419.25 | 83.85 | 503.10 | 457.50 | 91.50 | 549.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|----------------------|-----------|---|----------------------|-----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | CEMETERY CHARGES CONTINUED | | | | | |
| MAUSOLEUM | N | | | | | | | |
| Mausoleum Chamber (one burial) | N | | 9,315.30 | 0.00 | 9,315.30 | 7,800.00 | 0.00 | 7,800.00 |
| 25% discount on 2nd Mausoleum Chamber when purchasing two plots | N | | 6,986.60 | 0.00 | 6,986.60 | 5,850.00 | 0.00 | 5,850.00 |
| Ashes Niche | N | | 1,095.00 | 0.00 | 1,095.00 | 1,194.00 | 0.00 | 1,194.00 |
| Ashes Niche Interment Fee | N | | 241.50 | 0.00 | 241.50 | 264.00 | 0.00 | 264.00 |
| Burial Vaults | | | | | | | | |
| Edmonton | | | | | | | | |
| Granite Vaulted Burial Chamber | | | 8,872.50 | 0.00 | 8,872.50 | 9,672.00 | 0.00 | 9,672.00 |
| Southgate | | | | | | | | |
| Royal (arch) | | | 8,295.00 | 0.00 | 8,295.00 | 9,042.00 | 0.00 | 9,042.00 |
| Granite Vaulted Burial Chamber | | | 8,750.00 | 0.00 | 8,750.00 | 9,538.00 | 0.00 | 9,538.00 |
| The 900 | | | 8,872.50 | 0.00 | 8,872.50 | 9,672.00 | 0.00 | 9,672.00 |
| Royal 900 | | | 9,130.00 | 0.00 | 9,130.00 | 9,952.00 | 0.00 | 9,952.00 |
| Royal 900 (double) | | | 16,616.60 | 0.00 | 16,616.60 | 18,113.00 | 0.00 | 18,113.00 |
| Heritage Cross | | | 9,250.00 | 0.00 | 9,250.00 | 10,083.00 | 0.00 | 10,083.00 |
| Heritage Cross (double) | | | 16,835.00 | 0.00 | 16,835.00 | 18,351.00 | 0.00 | 18,351.00 |
| Book Memorial | | | 8,580.00 | 0.00 | 8,580.00 | 9,353.00 | 0.00 | 9,353.00 |
| Book Memorial (double) | | | 15,615.60 | 0.00 | 15,615.60 | 17,022.00 | 0.00 | 17,022.00 |
| MISCELLANEOUS | | | | | | | | |
| Non residents additional purchase fee | N | | 1,995.00 | 0.00 | 1,995.00 | 2,175.00 | 0.00 | 2,175.00 |
| Keepsake Niche | N | | 1,213.00 | 0.00 | 1,213.00 | 1,323.00 | 0.00 | 1,323.00 |
| Interment fee - Burial | N | | 955.70 | 0.00 | 955.70 | 1,042.00 | 0.00 | 1,042.00 |
| Interment fee - Cremated Remains | N | | 367.60 | 0.00 | 367.60 | 401.00 | 0.00 | 401.00 |
| Inscription fee per line | N | √ | 62.67 | 12.53 | 75.20 | 68.33 | 13.67 | 82.00 |
| Posy holder (Bronze) 12.5cm high | N | √ | 188.00 | 37.60 | 225.60 | 205.00 | 41.00 | 246.00 |
| Vase (Bronze) 16cm x 8cm x 9cm with plastic insert | N | √ | 216.83 | 43.37 | 260.20 | 237.50 | 47.50 | 285.00 |
| Motifs up to 200mm high | N | √ | 61.42 | 12.28 | 73.70 | 67.50 | 13.50 | 81.00 |
| Custom motif | N | √ | | Price on application | | | Price on application | |
| Remove and refit charge | N | √ | 85.80 | 17.16 | 103.00 | 94.17 | 18.83 | 113.00 |
| Remove and refit charge (Large tablet) | N | √ | 169.60 | 33.92 | 203.60 | 185.00 | 37.00 | 222.00 |
| Oval ceramic plaque 5cm x 7cm (colour) | N | √ | 101.33 | 20.27 | 121.60 | 110.83 | 22.17 | 133.00 |
| Oval ceramic plaque 5cm x 7cm (black and white) | N | √ | 73.67 | 14.73 | 88.40 | 80.83 | 16.17 | 97.00 |
| Oval ceramic plaque 7cm x 9cm (colour) | N | √ | 131.00 | 26.20 | 157.20 | 143.33 | 28.67 | 172.00 |
| Oval ceramic plaque 7cm x 9cm (black and white) | N | √ | 95.17 | 19.03 | 114.20 | 104.17 | 20.83 | 125.00 |
| Decorative Memorial Cross | N | √ | 227.92 | 45.58 | 273.50 | 249.17 | 49.83 | 299.00 |
| Decorative Candle Box | N | √ | 141.17 | 28.23 | 169.40 | 154.17 | 30.83 | 185.00 |
| Funeral and burial services outside of standard specified times | N | | | Price on application | | | Price on application | |
| Assisted grave visits (for relatives who are unable to attend)-Photo provided | N | | | Price on application | | | Price on application | |
| Assited grave visits (for relatives who are unable to attend)-Photo (emailed) provided and Flower laid on grave for 2 important dates (premium) | N | | | Price on application | | | Price on application | |
| Assited grave visits (for relatives who are unable to attend)-Photo (emailed) provided (premium plus) A arrangement of flowers laid on grave for 2 important dates per year plus clearing of grave side. | N | | | Price on application | | | Price on application | |
| Referral and multiple discount Commission | N | | | Price on application | | | Price on application | |
| Burial Chamber/Mausoleum clean | N | √ | 132.92 | 26.58 | 159.50 | 145.00 | 29.00 | 174.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|----------------------|----------|---|----------------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | EVENTS | | | | | |
| Commercial Events/National Charities (Inc. Funfair and Circus's) | N | | | | | | | |
| Administration Fee (Non refundable) Per application per venue | N | | 171.00 | 0.00 | 171.00 | 187.00 | 0.00 | 187.00 |
| Booking Fee (non refundable) Per application per venue | N | | | | | | | |
| Small | N | | 69.00 | 0.00 | 69.00 | 76.00 | 0.00 | 76.00 |
| Medium | N | | 271.00 | 0.00 | 271.00 | 296.00 | 0.00 | 296.00 |
| Large | N | | 675.00 | 0.00 | 675.00 | 736.00 | 0.00 | 736.00 |
| Funfairs & Circus's | N | | | | | | | |
| Per Operating Day | N | | 755.80 | 0.00 | 756.00 | 824.00 | 0.00 | 824.00 |
| Non Operating Day | N | | 198.80 | 0.00 | 199.00 | 217.00 | 0.00 | 217.00 |
| Children's juvenile funfair max 16 rides/stalls | N | | 340.30 | 0.00 | 340.00 | 371.00 | 0.00 | 371.00 |
| Children's juvenile funfair max 16 rides/stalls | N | | 170.70 | 0.00 | 171.00 | 187.00 | 0.00 | 187.00 |
| Commercial Events/National charities | N | | | | | | | |
| Small 50- 200 attendance | N | | | | | | | |
| Per Operating Day | N | | 352.00 | 0.00 | 352.00 | 384.00 | 0.00 | 384.00 |
| Per Non Operating Day | N | | 176.00 | 0.00 | 176.00 | 192.00 | 0.00 | 192.00 |
| Medium Between 201-999 attendance | N | | | | | | | |
| Per Operating Day | N | | 877.00 | 0.00 | 877.00 | 956.00 | 0.00 | 956.00 |
| Per Non Operating Day | N | | 438.00 | 0.00 | 438.00 | 478.00 | 0.00 | 478.00 |
| Large 1000-4999 attendance | N | | | | | | | |
| Per Operating Day | N | | | Price on application | | | Price on application | |
| Per Non Operating Day | N | | | Price on application | | | Price on application | |
| Major Events - Over 5000 people | N | | | | | | | |
| Per Operating Day | N | | | Price on application | | | Price on application | |
| Per Non Operating Day | N | | | Price on application | | | Price on application | |
| Community/Charities/Schools/Sporting/Internal departments | N | | | | | | | |
| Administration Fee for events over 201 attendance (Non refundable) | N | | 163.00 | 0.00 | 163.00 | 178.00 | 0.00 | 178.00 |
| 75% Discount on Operating and Non Operating day (only applies for small and medium events) | N | | | | | | | |
| Ticketed Events - 10% of Gate Receipts for Community and Local Charities and internal departments or £1000 minimum fee (whichever is greater) | N | | | | | | | |
| Ticketed Events - minimum of 12% of Gate Receipts for National Charities or £1200 minimum fee (whichever is greater) | N | | | | | | | |
| Environmental Impact Fee (Commercial Events/National Charity only) | N | | | | | | | |
| Large Events (Over 1000 people-£1,385 or £0.25 per person whichever is greater) | N | | 1,385.00 | 0.00 | 1,385.00 | 1,551.00 | 0.00 | 1,551.00 |
| Medium Event (between 200-999) | N | | 281.00 | 0.00 | 281.00 | 307.00 | 0.00 | 307.00 |
| Small (between 50-200) | N | | 72.00 | 0.00 | 72.00 | 79.00 | 0.00 | 79.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|----------------------|-----------|---|----------------------|-----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | EVENTS CONTINUED | | | | | |
| Bonds | N | | | | | | | |
| Funfair and Circus's | N | | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 |
| Medium Events Over 501 -1000 attending | N | | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 | 500.00 |
| Large Events 1001 – 5000 attending | N | | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 |
| Major Events 5001-10,000+attending | N | | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 |
| Major Events 10,000-14999 | N | | 7,500.00 | 0.00 | 7,500.00 | 7,500.00 | 0.00 | 7,500.00 |
| Major Events 15,000+ attending | N | | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 |
| Activities - Private commercial Enfield based organisation (exercise/running classes) per day per park (annual fee) | N | | 216.00 | 0.00 | 216.00 | 236.00 | 0.00 | 236.00 |
| Activities - Charitable/Community (exercise/running classes) per day per park (annual fee) | N | | 138.00 | 0.00 | 138.00 | 151.00 | 0.00 | 151.00 |
| Activities - Private commercial National Organisation (exercise/running classes) per day per park (annual fee) | N | | 705.00 | 0.00 | 705.00 | 769.00 | 0.00 | 769.00 |
| Exemptions - Memorial /remembrance services | N | | | FREE | | | FREE | |
| Post event parks staff clear up (per hour) | N | V | 52.83 | 10.57 | 63.40 | 58.33 | 11.67 | 70.00 |
| Administration Fee - Street Events | N | | 171.00 | 0.00 | 171.00 | 187.00 | 0.00 | 187.00 |
| Consultations for Street Events | N | | 368.00 | 0.00 | 368.00 | 402.00 | 0.00 | 402.00 |
| Street Markets | N | | | Price on application | | | Price on application | |
| Commercial Marketing | N | | | Price on application | | | Price on application | |
| Street Funfair rides | N | | | Price on application | | | Price on application | |
| Bond (Streets) | N | | | Price on application | | | Price on application | |
| ALLOTMENTS | | | | | | | | |
| These charges require 1 year notice to allotment plot holders, therefore the proposed charges in this schedule relate to 2025/26. | N | | | | | | | |
| Residents: | N | | | | | | | |
| Grade A, 25 sq. metres (per pole) | N | | 18.40 | 0.00 | 18.40 | 21.00 | 0.00 | 21.00 |
| Grade B, 25 sq. metres (per pole) | N | | 13.60 | 0.00 | 13.60 | 15.00 | 0.00 | 15.00 |
| Concessionary rate - age concession/low Inc./unemployed (Enfield Residents only from 1 April 2021) | N | | | | | | | |
| Water charge per pole | N | | 3.60 | 0.00 | 3.60 | 4.00 | 0.00 | 4.00 |
| Key deposits | N | | 18.80 | 0.00 | 18.80 | 21.00 | 0.00 | 21.00 |
| Plot deposit | N | | 43.30 | 0.00 | 43.30 | 48.00 | 0.00 | 48.00 |
| Non-Enfield Residents | N | | | | | | | |
| Grade A, 25 sq. metres (per pole) | N | | 26.00 | 0.00 | 26.00 | 29.00 | 0.00 | 29.00 |
| Grade B, 25 sq. metres (per pole) | N | | 19.60 | 0.00 | 19.60 | 22.00 | 0.00 | 22.00 |
| Water charge per pole | N | | 3.90 | 0.00 | 3.90 | 5.00 | 0.00 | 5.00 |
| Key deposits | N | | 18.80 | 0.00 | 18.80 | 21.00 | 0.00 | 21.00 |
| Plot deposit | N | | 43.30 | 0.00 | 43.30 | 48.00 | 0.00 | 48.00 |
| Beehive Licence | N | | 12.40 | 0.00 | 12.40 | 14.00 | 0.00 | 14.00 |

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|---|-------------------------|--------------------|--|------------|--------------------------|---|------------|--------------------------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | COMMUNITY HALLS | | | | | |
| Community Halls Hire: | N | | | | | | | |
| Commercial rates per hour | N | | 35.20 | 0.00 | 35.20 | 39.00 | 0.00 | 39.00 |
| Concessionary rate per hour (for voluntary organisations or those deemed to be providing services of organisational benefit) | N | | 20.40 | 0.00 | 20.40 | 23.00 | 0.00 | 23.00 |
| (A further concessionary rate will be offered to recognised Tenants and Residents Associations who will be offered space once a month at no charge for meetings) maximum period of 4 hrs | N | | | | | | | |
| Daily rate 11am-11pm (for those paying full rate) | N | | 352.90 | 0.00 | 352.90 | 385.00 | 0.00 | 385.00 |
| Daily rate 11am-11pm (for those paying concessionary rate) | N | | 215.80 | 0.00 | 215.80 | 236.00 | 0.00 | 236.00 |
| FOOD CERTIFICATES | | | | | | | | |
| Health Certificate - Food Stuffs for Export | N | | 117.40 | 0.00 | 117.40 | 128.00 | 0.00 | 128.00 |
| Additional Charge per certificate if physical examination is required | N | | 269.70 | 0.00 | 269.70 | 294.00 | 0.00 | 294.00 |
| Export Health Certificate or Attestation | | | 269.60 | 0.00 | 269.60 | 294.00 | 0.00 | 294.00 |
| Export Health Certificate or Attestation - if additional work is needed it is charged at £80 per hour | N | | £240.00 + £80.00 an hour | | £240.00 + £80.00 an hour | £261.60 + £87.20 an hour | | £261.60 + £87.20 an hour |
| REQUEST FOR FOOD HYGIENE REVISIT | | | | | | | | |
| Request for a revisit under the National Food Hygiene Rating System | N | | 375.70 | 0.00 | 375.70 | 410.00 | 0.00 | 410.00 |
| FOOD HYGIENE COURSES – HELD AT CIVIC CENTRE | | | | | | | | |
| (i) BASIC HEALTH & SAFETY COURSES | N | | | | | | | |
| (include. materials & exam registration) | N | | | | | | | |
| (ii) FOOD HYGIENE COURSES | N | | | | | | | |
| (include materials & exam registration) | N | | | | | | | |
| Total Fee per person | N | | 94.50 | 0.00 | 94.50 | 104.00 | 0.00 | 104.00 |
| (i) Replacement Certificates | N | | 45.90 | 0.00 | 45.90 | 51.00 | 0.00 | 51.00 |
| (ii) Examination Certificates | N | | 35.20 | 0.00 | 35.20 | 39.00 | 0.00 | 39.00 |
| FOOD HYGIENE COURSES - OFF SITE | | | | | | | | |
| (i) BASIC HEALTH & SAFETY COURSES | N | | | | | | | |
| (include. materials & exam registration) | N | | | | | | | |
| Exam Registration charged by CIEH | N | | | | | | | |
| (ii) FOOD HYGIENE COURSES | N | | | | | | | |
| (include materials & exam registration) | N | | | | | | | |
| Per Course (No VAT applicable) up to 10 persons and £20 per person thereafter | N | | 1,011.00 | 0.00 | 1,011.00 | 1,102.00 | 0.00 | 1,102.00 |
| Exam Registration charged by CIEH | N | | | | | | | |
| Food Hygiene Training Level 3 (3 days course) | N | | 428.90 | 0.00 | 428.90 | 468.00 | 0.00 | 468.00 |
| Safer Food Better Business Training (half day) | N | | 61.40 | 0.00 | 61.40 | 67.00 | 0.00 | 67.00 |
| Safer Food Better Business Pack | N | | 16.90 | 0.00 | 16.90 | 19.00 | 0.00 | 19.00 |
| Pre-inspection business visit and report | N | | 382.30 | 0.00 | 382.30 | 417.00 | 0.00 | 417.00 |

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|--|-------------------------|--------------------|--|------------|---------|---|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | ENVIRONMENTAL CRIME UNIT | | | | | |
| Daily storage fee in pound for vehicles and goods and includes trailers and caravans or parts thereof (other than an abandoned vehicle or untaxed vehicle) | N | | 20.00 | 0.00 | 20.00 | 40.00 | 0.00 | 40.00 |
| Removal and release fee to pound for vehicles and includes trailers and caravans or parts thereof (other than an abandoned vehicle or untaxed vehicle) | N | | 275.20 | 0.00 | 275.20 | 280.00 | 0.00 | 280.00 |
| Abandoned vehicle disposal fee | Y | | 70.00 | 0.00 | 70.00 | 70.00 | 0.00 | 70.00 |
| Abandoned vehicle removal fee | Y | | 200.00 | 0.00 | 200.00 | 200.00 | 0.00 | 200.00 |
| Abandoned vehicle daily storage fee | Y | | 40.00 | 0.00 | 40.00 | 40.00 | 0.00 | 40.00 |
| DVLA untaxed vehicle release fee within 24 hours | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| DVLA untaxed vehicle release fee over 24 hours | Y | | 200.00 | 0.00 | 200.00 | 200.00 | 0.00 | 200.00 |
| Storage of DVLA untaxed vehicle—for each period of 24 hours or part thereof | Y | | 21.00 | 0.00 | 21.00 | 21.00 | 0.00 | 21.00 |
| Disposal of vehicle | Y | | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 | 50.00 |
| Surety fee Payable if unable to provide current tax disc at time of vehicle collection. This fee is refundable if the tax disc is produced within 14 days. | Y | | 160.00 | 0.00 | 160.00 | 160.00 | 0.00 | 160.00 |
| Bond payable if unable to prove vehicle has current road tax and or produce MOT certificate at time of collection of an abandoned vehicle. This fee is refundable if the tax and or Mot is produced before or at time collection | Y | | 120.00 | 0.00 | 120.00 | 120.00 | 0.00 | 120.00 |
| Fee for investigation of suspected abandoned vehicle on private land | N | Y | 194.50 | 38.90 | 233.40 | 213.33 | 42.67 | 256.00 |
| LICENCES | | | | | | | | |
| A. ANIMAL BOARDING ESTABLISHMENT | N | | | | | | | |
| Animal Commercial Boarding - New/Variation/Renewal Application (Part A £523, Part B £363) Total A&B £886 | N | | 817.40 | 0.00 | 817.40 | 886.00 | 0.00 | 886.00 |
| Animal Commercial Boarding - Re-Inspection | N | | 471.80 | 0.00 | 471.80 | 515.00 | 0.00 | 515.00 |
| Animal Day Care Boarding New/Variation/Renewal Application | N | | | | | | | |
| 1- 6 animals (Part A £411, Part B £363) Total A&B £774 | N | | 709.60 | 0.00 | 709.60 | 774.00 | 0.00 | 774.00 |
| 7 - 10 animals Part A £466, Part B £363) Total A&B £829 | N | | 759.60 | 0.00 | 759.60 | 829.00 | 0.00 | 829.00 |
| 11 + animals (Part A £529, Part B £363) Total A&B £892 | N | | 817.30 | 0.00 | 817.30 | 892.00 | 0.00 | 892.00 |
| Animal Day Care Boarding Re-Inspection | N | | | | | | | |
| 1- 6 animals | N | | 364.00 | 0.00 | 364.00 | 397.00 | 0.00 | 397.00 |
| 7 - 10 animals | N | | 414.20 | 0.00 | 414.20 | 453.00 | 0.00 | 453.00 |
| 11 + animals | N | | 471.80 | 0.00 | 471.80 | 515.00 | 0.00 | 515.00 |
| Animal Home Boarding New/Variation/Renewal Application | N | | | | | | | |
| 1- 6 animals (Part A £411, Part B £363) Total A&B £774 | N | | 709.60 | 0.00 | 709.60 | 774.00 | 0.00 | 774.00 |
| 7 - 10 animals (Part A £466, Part B £363) Total A&B £829 | N | | 759.60 | 0.00 | 759.60 | 829.00 | 0.00 | 829.00 |
| 11 + animals (Part A £529, Part B £363) Total A&B £892 | N | | 817.30 | 0.00 | 817.30 | 892.00 | 0.00 | 892.00 |
| Animal Home Boarding Re-Inspection | N | | | | | | | |
| 1- 6 animals | N | | 364.00 | 0.00 | 364.00 | 397.00 | 0.00 | 397.00 |
| 7 - 10 animals | N | | 414.20 | 0.00 | 414.20 | 453.00 | 0.00 | 453.00 |
| 11 + animals | N | | 471.80 | 0.00 | 471.80 | 515.00 | 0.00 | 515.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | B. BREEDING OF DOGS | N | | | | |
| Dog Breeding - New Application (Part A £831, Part B £382) Total A&B £1,213 | N | | 1,111.40 | 0.00 | 1,111.40 | 1,213.00 | 0.00 | 1,213.00 |
| Dog Breeding - Variation/Renewal Application (Part A £531, Part B £381) Total A&B £912 | N | | 835.70 | 0.00 | 835.70 | 912.00 | 0.00 | 912.00 |
| Dog Breeding - Re-Inspection (new licence) | N | | 748.80 | 0.00 | 748.80 | 817.00 | 0.00 | 817.00 |
| Dog Breeding - Re-Inspection (existing licence) | N | | 471.80 | 0.00 | 471.80 | 515.00 | 0.00 | 515.00 |
| C. DANGEROUS WILD ANIMALS | N | | | | | | | |
| New Application for Dangerous Wild Animals (Part A £517, Part B £262) Total A&B £779 | N | | 713.20 | 0.00 | 713.20 | 779.00 | 0.00 | 779.00 |
| Renewal Application for Dangerous Wild Animals | N | | 676.40 | 0.00 | 676.40 | 738.00 | 0.00 | 738.00 |
| D. PERFORMING ANIMALS | N | | | | | | | |
| Performing Animals - New/Variation/Renewal (Part A £701, Part B £363) Total A&B £1,064 | N | | 975.30 | 0.00 | 975.30 | 1,064.00 | 0.00 | 1,064.00 |
| Performing Animals - Re-Inspection | N | | 628.70 | 0.00 | 628.70 | 686.00 | 0.00 | 686.00 |
| Pet Shop - New/Variation/Renewal (Part A £531, Part B £469) Total A&B £1,000 | N | | 916.50 | 0.00 | 916.50 | 1,000.00 | 0.00 | 1,000.00 |
| Pet Shop - Re-Inspection | N | | 471.80 | 0.00 | 471.80 | 515.00 | 0.00 | 515.00 |
| F. STREET TRADING | N | | | | | | | |
| Vans/Stalls (Part A £90, Part B £183) Total A&B £273 | N | | 248.90 | 0.00 | 248.90 | 273.00 | 0.00 | 273.00 |
| Forecourt of shops and cafes/restaurants in designated areas (Part A £369, Part B £940) Total A&B £1,309 | N | | 1,199.50 | 0.00 | 1,199.50 | 1,309.00 | 0.00 | 1,309.00 |
| G. OCCASIONAL SALES | N | | | | | | | |
| Initial Application (Part A £520, Part B £92) Total A&B £612 | N | | 560.10 | 0.00 | 560.10 | 612.00 | 0.00 | 612.00 |
| Subsequent Applications | N | | 242.70 | 0.00 | 242.70 | 263.00 | 0.00 | 263.00 |
| H. RIDING ESTABLISHMENTS | N | | | | | | | |
| Riding Establishments - New/Variation/Renewal | N | | | | | | | |
| Under 15 horses (Part A £718, Part B £793) Total A&B £1,511 | N | | 1,384.50 | 0.00 | 1,384.50 | 1,511.00 | 0.00 | 1,511.00 |
| 15 - 29 horses (Part A £956, Part B £1,032) Total £1,988 | N | | 1,824.40 | 0.00 | 1,824.40 | 1,988.00 | 0.00 | 1,988.00 |
| 30 + horses (Part A £1,149, Part B £1,223) Total A&B £2,372 | N | | 2,176.00 | 0.00 | 2,176.00 | 2,372.00 | 0.00 | 2,372.00 |
| Riding Establishments - Re-Inspection | N | | | | | | | |
| Under 15 horses | N | | 643.00 | 0.00 | 643.00 | 701.00 | 0.00 | 701.00 |
| 15 - 29 horses | N | | 863.50 | 0.00 | 863.50 | 1,051.00 | 0.00 | 1,051.00 |
| 30 + horses | N | | 1,039.70 | 0.00 | 1,039.70 | 1,134.00 | 0.00 | 1,134.00 |
| I. SEX SHOPS | N | | | | | | | |
| New application for sex establishment venue (Part A £872, Part B £2,271) Total A&B £3,143 | N | | 2,882.90 | 0.00 | 2,882.90 | 3,143.00 | 0.00 | 3,143.00 |
| Renewal application for sex establishment venue | N | | 1,863.60 | 0.00 | 1,863.60 | 2,032.00 | 0.00 | 2,032.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|----------|---|------------|-----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | LICENCES CONTINUED | | | | | |
| J. TABLES & CHAIRS | N | | | | | | | |
| Up to 3 sq. m (Part A £376, Part B £105) Total £481 | N | | 428.90 | 0.00 | 428.90 | 481.00 | 0.00 | 481.00 |
| Between 3.01 and 10 sq. m (Part A £376, Part B £346) Total A&B £722 | N | | 649.50 | 0.00 | 649.50 | 722.00 | 0.00 | 722.00 |
| Between 10.01 and 15 sq. m (Part A £376, Part B £1,017) Total A&B £1,393 | N | | 1,265.80 | 0.00 | 1,265.80 | 1,393.00 | 0.00 | 1,393.00 |
| Between 15.01 and (maximum) 25 sq. m (Part A £376, Part B £2,361) Total A&B £2,737 | N | | 2,498.20 | 0.00 | 2,498.20 | 2,737.00 | 0.00 | 2,737.00 |
| K. Zoos - FULL | N | | | | | | | |
| Notification of intention to apply for a zoo licence | N | | 89.90 | 0.00 | 89.90 | 99.00 | 0.00 | 99.00 |
| New application for a zoo licence (4 year licence) (Part A £2,939 Part B £5,213) Total A&B £8,152 | N | | 6,514.00 | 0.00 | 6,514.00 | 8,152.00 | 0.00 | 8,152.00 |
| Renewal of licence (6 year licence) (Part A £2,679 Part B £7,779) Total A&B £10,458 | N | | 8,532.00 | 0.00 | 8,532.00 | 10,458.00 | 0.00 | 10,458.00 |
| Transfer of licence | N | | 640.20 | 0.00 | 640.20 | 699.00 | 0.00 | 699.00 |
| Variation of a zoo licence | N | | Price on Application | | | Price on Application | | |
| Zoos - Specialised exemptions e.g. Smallholdings | N | | | | | | | |
| Notification of intention to apply for a zoo licence | N | | 89.80 | 0.00 | 89.80 | 98.00 | 0.00 | 98.00 |
| New application for a zoo licence (4 year licence) (Part A £742 Part B £3,516) Total A&B £4,258 | N | | 3,450.00 | 0.00 | 3,450.00 | 4,258.00 | 0.00 | 4,258.00 |
| Renewal of licence (6 year licence) (Part A £742, Part B £5,541) Total A&B £6,283 | N | | 5,080.00 | 0.00 | 5,080.00 | 6,283.00 | 0.00 | 6,283.00 |
| Transfer of licence | N | | 576.00 | 0.00 | 576.00 | 628.00 | 0.00 | 628.00 |
| Variation of a zoo licence | N | | Price on Application | | | Price on Application | | |
| L. Pleasure Boats | N | | | | | | | |
| Application for a boat hire licence | N | | 307.60 | 0.00 | 307.60 | 336.00 | 0.00 | 336.00 |
| Variation of a boat hire licence | N | | 154.50 | 0.00 | 154.50 | 169.00 | 0.00 | 169.00 |
| M. Hypnotism | N | | | | | | | |
| Application for consent to conduct an exhibition, demonstration or performance of hypnotism | N | | 154.50 | 0.00 | 154.50 | 169.00 | 0.00 | 169.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|----------------------|-------------------------------|---|----------------------|-------------------------------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | TEMPORARY STREET TRADING LICENSE | N | | | | |
| Single event for a 'Seasonal' or 'Farmers' Market of up to 20 stalls for a maximum of 4 days' duration within a designated street trading area (3 Types) | N | | | | | | | |
| 1. Market which requires the closure of a non-classified road (Part A £478, Part B 153) Total A&B £631 | N | | 577.20 | 0.00 | 577.20 | 631.00 | 0.00 | 631.00 |
| 2. Market on the footway only (Part A £351, Part B £123) Total A&B £474 | N | | 433.80 | 0.00 | 433.80 | 474.00 | 0.00 | 474.00 |
| 3. Any other market / event, a licence fee will be set to recover the Council's costs | N | | | Price on application | | | Price on application | |
| 4. Temporary licence for goods on highway (6 months Maximum) | N | | | Price on application | | | Price on application | |
| Note: a licence will only be granted for an area where the Council is satisfied that highway safety and free pedestrian passage requirements are not compromised. Where the Council concludes that a Market cannot be held without compromising these requirements, a refusal fee will be applied as indicated for the relevant category of temporary licence | N | | | | | | | |
| PAVEMENT LICENCE (Levelling-up and Regeneration Act 2023) | N | | | | | | | |
| NEW | | | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 | 500.00 |
| RENEWAL | | | 350.00 | 0.00 | 350.00 | 350.00 | 0.00 | 350.00 |
| | N | | | | | | | |
| Licence application fee for 5 lettable rooms | N | | 1,347.80 | 0.00 | 1,347.80 | 1,469.00 | 0.00 | 1,469.00 |
| Licence application fee for more than 5 lettable rooms if £1,469 plus £165 per room thereafter | N | | £1,347.80+£152.00 per room | 0.00 | £1,347.80+£152.00 per room | £1,469+£165 per room | 0.00 | £1,469+£165 per room |
| Copy of HMO Register | N | | 151.10 | 0.00 | 151.10 | 165.00 | 0.00 | 165.00 |
| ADDITIONAL (HMO) LICENCES | N | | 1,170.00 | 0.00 | 1,170.00 | 1,276.00 | 0.00 | 1,276.00 |
| SELECTIVE LICENCES | N | | 673.80 | 0.00 | 673.80 | 735.00 | 0.00 | 735.00 |
| | | | | | | | | |
| APPROVALS | | | | | | | | |
| CIVIL MARRIAGE VENUES - Inspection Fee: | N | | | | | | | |
| New application for civil marriage venue (Part A £805, Part B £548) Total A&B £1,353 | N | | 1,239.10 | 0.00 | 1,239.10 | 1,353.00 | 0.00 | 1,353.00 |
| Renewal application for civil marriage venue | N | | 1,206.70 | 0.00 | 1,206.70 | 1,316.00 | 0.00 | 1,316.00 |
| Notification of Changes (e.g. naming new person as licence holder) & issue of amended certificate | N | | 47.90 | 0.00 | 47.90 | 53.00 | 0.00 | 53.00 |
| | | | | | | | | |
| LICENSING ACT 2003 - FEES AND EXEMPTIONS (statutory fee VAT Exempt) | | | | | | | | |
| FEES PAYABLE: | Y | | | | | | | |
| 1.1 The fee for an application for the grant or variation of a premises licence is based on the rateable value of the property and the band specified for that rateable value, is as follows: | Y | | GRANT & VARIATION FEE PAYABLE | VAT | GRANT & VARIATION FEE PAYABLE | GRANT & VARIATION FEE PAYABLE | VAT | GRANT & VARIATION FEE PAYABLE |
| RATEABLE VALUES | Y | | | | | | | |
| No rateable value to £4,300 | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| £4,300 to £33,000 | Y | | 190.00 | 0.00 | 190.00 | 190.00 | 0.00 | 190.00 |
| £33,001 to £87,000 | Y | | 315.00 | 0.00 | 315.00 | 315.00 | 0.00 | 315.00 |
| £87,001 to £125,000 | Y | | 450.00 | 0.00 | 450.00 | 450.00 | 0.00 | 450.00 |
| £125,001 and above | Y | | 635.00 | 0.00 | 635.00 | 635.00 | 0.00 | 635.00 |
| 1.2 In addition, premises in Bands D and E, where an application relates exclusively or primarily for the supply of alcohol for consumption on a premises located in a city or town centre, must pay a further fee, as follows: | Y | | GRANT & VARIATION FEE PAYABLE | VAT | GRANT & VARIATION FEE PAYABLE | GRANT & VARIATION FEE PAYABLE | VAT | GRANT & VARIATION FEE PAYABLE |
| RATEABLE VALUES | Y | | | | | | | |
| £87,001 to £125,000 | Y | | 450.00 | 0.00 | 450.00 | 450.00 | 0.00 | 450.00 |
| £125,001 and above | Y | | 1,270.00 | 0.00 | 1,270.00 | 1,270.00 | 0.00 | 1,270.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|----------------------------------|---|------------|----------------------------------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| 1.3 In addition, where 5,000 or more persons are admitted at the same time to a premises when the existing licence authorises licensable activities to take place, the application must be accompanied by a fee corresponding to the range of number of persons within which falls the maximum number of persons allowed as follows: | Y | | GRANT & VARIATION ADDITIONAL FEE | VAT | GRANT & VARIATION ADDITIONAL FEE | GRANT & VARIATION ADDITIONAL FEE | VAT | GRANT & VARIATION ADDITIONAL FEE |
| MAXIMUM NUMBER OF PERSONS | Y | | | | | | | |
| 5,000 to 9,999 | Y | | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| 10,000 to 14,999 | Y | | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 |
| 15,000 to 19,999 | Y | | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 |
| 20,000 to 29,999 | Y | | 8,000.00 | 0.00 | 8,000.00 | 8,000.00 | 0.00 | 8,000.00 |
| 30,000 to 39,999 | Y | | 16,000.00 | 0.00 | 16,000.00 | 16,000.00 | 0.00 | 16,000.00 |
| 40,000 to 49,999 | Y | | 24,000.00 | 0.00 | 24,000.00 | 24,000.00 | 0.00 | 24,000.00 |
| 50,000 to 59,999 | Y | | 32,000.00 | 0.00 | 32,000.00 | 32,000.00 | 0.00 | 32,000.00 |
| 60,000 to 69,999 | Y | | 40,000.00 | 0.00 | 40,000.00 | 40,000.00 | 0.00 | 40,000.00 |
| 70,000 to 79,999 | Y | | 48,000.00 | 0.00 | 48,000.00 | 48,000.00 | 0.00 | 48,000.00 |
| 80,000 to 89,999 | Y | | 56,000.00 | 0.00 | 56,000.00 | 56,000.00 | 0.00 | 56,000.00 |
| 90,000 and over | Y | | 64,000.00 | 0.00 | 64,000.00 | 64,000.00 | 0.00 | 64,000.00 |
| 1.4 The annual fee payable for a premises licence, is based on the rateable value of the property and the band specified for that rateable value, as follows: | Y | | ANNUAL FEE PAYABLE | VAT | ANNUAL FEE PAYABLE | ANNUAL FEE PAYABLE | VAT | ANNUAL FEE PAYABLE |
| RATEABLE VALUES | Y | | | | | | | |
| No rateable value to £4,300 | Y | | 70.00 | 0.00 | 70.00 | 70.00 | 0.00 | 70.00 |
| £4,300 to £33,000 | Y | | 180.00 | 0.00 | 180.00 | 180.00 | 0.00 | 180.00 |
| £33,001 to £87,000 | Y | | 295.00 | 0.00 | 295.00 | 295.00 | 0.00 | 295.00 |
| £87,001 to £125,000 | Y | | 320.00 | 0.00 | 320.00 | 320.00 | 0.00 | 320.00 |
| £125,001 and above | Y | | 350.00 | 0.00 | 350.00 | 350.00 | 0.00 | 350.00 |
| 1.5 In addition, premises in Bands D and E, where an application relates exclusively or primarily for the supply of alcohol for consumption on a premises located in a city or town centre, must pay a further fee, as follows: | Y | | ANNUAL ADDITIONAL FEE | VAT | ANNUAL ADDITIONAL FEE | ANNUAL ADDITIONAL FEE | VAT | ANNUAL ADDITIONAL FEE |
| RATEABLE VALUES | Y | | | | | | | |
| £87,001 to £125,000 | Y | | 640.00 | 0.00 | 640.00 | 640.00 | 0.00 | 640.00 |
| £125,001 and above | Y | | 1,050.00 | 0.00 | 1,050.00 | 1,050.00 | 0.00 | 1,050.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|-------------------------------|---|------------|-------------------------------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| LICENSING ACT 2003 - FEES AND EXEMPTIONS (statutory fee VAT Exempt) | | | | | | | | |
| 1.6 In addition, where 5,000 or more persons are admitted at the same time to a premises when the existing licence authorises licensable activities to take place, the application must be accompanied by a fee corresponding to the range of number of persons within which falls the maximum number of persons allowed as follows: | Y | | ANNUAL ADDITIONAL FEE | VAT | ANNUAL ADDITIONAL FEE | ANNUAL ADDITIONAL FEE | VAT | ANNUAL ADDITIONAL FEE |
| MAXIMUM NUMBER OF PERSONS | Y | | | | | | | |
| 5,000 to 9,999 | Y | | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 | 500.00 |
| 10,000 to 14,999 | Y | | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| 15,000 to 19,999 | Y | | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 |
| 20,000 to 29,999 | Y | | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 |
| 30,000 to 39,999 | Y | | 8,000.00 | 0.00 | 8,000.00 | 8,000.00 | 0.00 | 8,000.00 |
| 40,000 to 49,999 | Y | | 12,000.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 | 12,000.00 |
| 50,000 to 59,999 | Y | | 16,000.00 | 0.00 | 16,000.00 | 16,000.00 | 0.00 | 16,000.00 |
| 60,000 to 69,999 | Y | | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 |
| 70,000 to 79,999 | Y | | 24,000.00 | 0.00 | 24,000.00 | 24,000.00 | 0.00 | 24,000.00 |
| 80,000 to 89,999 | Y | | 28,000.00 | 0.00 | 28,000.00 | 28,000.00 | 0.00 | 28,000.00 |
| 90,000 and over | Y | | 32,000.00 | 0.00 | 32,000.00 | 32,000.00 | 0.00 | 32,000.00 |
| FEES PAYABLE: | Y | | | | | | | |
| 2.1 The fee for an application for the grant or variation of a club premises certificate is based on the rateable value of the property and the band specified for that rateable value, is as follows: | Y | | GRANT & VARIATION FEE PAYABLE | VAT | GRANT & VARIATION FEE PAYABLE | GRANT & VARIATION FEE PAYABLE | VAT | GRANT & VARIATION FEE PAYABLE |
| RATEABLE VALUES | Y | | | | | | | |
| No rateable value to £4,300 | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| £4,300 to £33,000 | Y | | 190.00 | 0.00 | 190.00 | 190.00 | 0.00 | 190.00 |
| £33,001 to £87,000 | Y | | 315.00 | 0.00 | 315.00 | 315.00 | 0.00 | 315.00 |
| £87,001 to £125,000 | Y | | 450.00 | 0.00 | 450.00 | 450.00 | 0.00 | 450.00 |
| £125,001 and above | Y | | 635.00 | 0.00 | 635.00 | 635.00 | 0.00 | 635.00 |
| 2.2 The annual fee payable for club premises certificate is based on the rateable value of the property and the band specified for that rateable value, is as follows: | Y | | ANNUAL FEE PAYABLE | VAT | ANNUAL FEE PAYABLE | ANNUAL FEE PAYABLE | VAT | ANNUAL FEE PAYABLE |
| RATEABLE VALUES | Y | | | | | | | |
| No rateable value to £4,300 | Y | | 70.00 | 0.00 | 70.00 | 70.00 | 0.00 | 70.00 |
| £4,300 to £33,000 | Y | | 180.00 | 0.00 | 180.00 | 180.00 | 0.00 | 180.00 |
| £33,001 to £87,000 | Y | | 295.00 | 0.00 | 295.00 | 295.00 | 0.00 | 295.00 |
| £87,001 to £125,000 | Y | | 320.00 | 0.00 | 320.00 | 320.00 | 0.00 | 320.00 |
| £125,001 and above | Y | | 350.00 | 0.00 | 350.00 | 350.00 | 0.00 | 350.00 |
| OTHER FEES PAYABLE IN RESPECT OF APPLICATIONS MADE OR NOTICES GIVEN, ARE AS FOLLOWS | Y | | FEE PAYABLE | VAT | FEE PAYABLE | FEE PAYABLE | VAT | FEE PAYABLE |
| APPLICATION OR NOTICE | Y | | | | | | | |
| Notification of theft, loss, etc. of premises licence or summary | Y | | 10.50 | 0.00 | 10.50 | 10.50 | 0.00 | 10.50 |
| Application for provisional statement where premises being built, etc. | Y | | 315.00 | 0.00 | 315.00 | 315.00 | 0.00 | 315.00 |
| Notification of change of name or address of premises licence holder or designated premises supervisor | Y | | 10.50 | 0.00 | 10.50 | 10.50 | 0.00 | 10.50 |
| Application to vary premises licence to specify individual as designated premises supervisor | Y | | 23.00 | 0.00 | 23.00 | 23.00 | 0.00 | 23.00 |
| Application for transfer of premises licence | Y | | 23.00 | 0.00 | 23.00 | 23.00 | 0.00 | 23.00 |
| Application for a minor variation to a premises licence | Y | | 89.00 | 0.00 | 89.00 | 89.00 | 0.00 | 89.00 |
| Notice of interim authority following death etc. of the premises licence holder | Y | | 23.00 | 0.00 | 23.00 | 23.00 | 0.00 | 23.00 |
| Notification of theft, loss, etc. of club premises certificate or summary | Y | | 10.50 | 0.00 | 10.50 | 10.50 | 0.00 | 10.50 |
| Notification of change of name or alteration of rules of club | Y | | 10.50 | 0.00 | 10.50 | 10.50 | 0.00 | 10.50 |
| Notification of change of relevant registered address of the club | Y | | 10.50 | 0.00 | 10.50 | 10.50 | 0.00 | 10.50 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|---------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Application for temporary event notice | Y | | 21.00 | 0.00 | 21.00 |
| Notification of theft, loss, etc. of temporary event notice | Y | | 10.50 | 0.00 | 10.50 | 10.50 | 0.00 | 10.50 |
| Application for grant of a personal licence | Y | | 37.00 | 0.00 | 37.00 | 37.00 | 0.00 | 37.00 |
| Notification of theft, loss, etc. of personal licence | Y | | 10.50 | 0.00 | 10.50 | 10.50 | 0.00 | 10.50 |
| Notification of change of name or address of personal licence holder | Y | | 10.50 | 0.00 | 10.50 | 10.50 | 0.00 | 10.50 |
| Notification of right of freeholder to be notified of licensing matters | Y | | 21.00 | 0.00 | 21.00 | 21.00 | 0.00 | 21.00 |
| SPECIAL TREATMENT LICENCE FEES & EXEMPTIONS ANNUAL LICENCES | | | | | | | | |
| GROUP A | N | | | | | | | |
| Establishments that offer invasive and high risk procedures. | N | | | | | | | |
| NEW LICENCES (Part A £560, Part B £482) Total A&B £1,042 | N | | 954.60 | 0.00 | 954.60 | 1,042.00 | 0.00 | 1,042.00 |
| RENEWALS | N | | 763.50 | 0.00 | 763.50 | 764.00 | 0.00 | 764.00 |
| VARIATIONS | N | | 473.10 | 0.00 | 473.10 | 517.00 | 0.00 | 517.00 |
| TRANSFER | N | | 356.70 | 0.00 | 356.70 | 833.00 | 0.00 | 833.00 |
| GROUP B | N | | | | | | | |
| Establishments that offer medium risk and non invasive treatments. | N | | | | | | | |
| NEW LICENCES (Part A £498, Part B £268) Total A&B £766 | N | | 700.90 | 0.00 | 700.90 | 766.00 | 0.00 | 766.00 |
| RENEWALS | N | | 555.10 | 0.00 | 555.10 | 607.00 | 0.00 | 607.00 |
| VARIATIONS | N | | 317.50 | 0.00 | 317.50 | 347.00 | 0.00 | 347.00 |
| TRANSFER | N | | 199.80 | 0.00 | 199.80 | 218.00 | 0.00 | 218.00 |
| GROUP C | N | | | | | | | |
| Establishments that offer low risk treatments. | N | | | | | | | |
| NEW LICENCES (Part A £363, Part B £197) Total A&B £560 | N | | 512.10 | 0.00 | 512.10 | 560.00 | 0.00 | 560.00 |
| RENEWALS | N | | 406.50 | 0.00 | 406.50 | 444.00 | 0.00 | 444.00 |
| VARIATIONS | N | | 283.10 | 0.00 | 283.10 | 310.00 | 0.00 | 310.00 |
| TRANSFER | N | | 199.80 | 0.00 | 199.80 | 218.00 | 0.00 | 218.00 |
| OCCASIONAL LICENCE | N | | 296.60 | 0.00 | 296.60 | 324.00 | 0.00 | 324.00 |
| GUEST TATTOOIST | N | | | N/A | | 324.00 | 0.00 | 324.00 |
| AMENDMENT | N | | 43.00 | 0.00 | 43.00 | 47.00 | 0.00 | 47.00 |
| REPLACEMENT COPY OF LICENCE | N | | 43.00 | 0.00 | 43.00 | 47.00 | 0.00 | 47.00 |
| SCRAP METAL DEALERS | | | | | | | | |
| Now covered by Scrap Metal Dealers Act 2013 | N | | | | | | | |
| Site Licence: | N | | | | | | | |
| New (Part A £144, Part B £454) Total A&B £598 | N | | 548.00 | 0.00 | 548.00 | 604.00 | 0.00 | 604.00 |
| Variation (Part A £144, Part B £454) Total A&B £598 | N | | 548.00 | 0.00 | 548.00 | 598.00 | 0.00 | 598.00 |
| Renewal (Part A £144, Part B £454) Total A&B £598 | N | | 548.00 | 0.00 | 548.00 | 604.00 | 0.00 | 604.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|---------|---|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Collector's Licence: | N | | | | |
| New (Part A £144, Part B £144) Total A&B £288 | N | | 263.90 | 0.00 | 263.90 | 294.00 | 0.00 | 294.00 |
| Variation (Part A £144, Part B £144) Total A&B £288 | N | | 263.90 | 0.00 | 263.90 | 288.00 | 0.00 | 288.00 |
| Renewal (Part A £144, Part B £144) Total A&B £288 | N | | 263.90 | 0.00 | 263.90 | 294.00 | 0.00 | 294.00 |
| WEIGHTS AND MEASURES FEES | | | | | | | | |
| Fees for the purpose of Section II(5) of the Weights and Measures Act 1985 & EEC Measuring Instrument (Fees) (as amended) | | | | | | | | |
| All weights and measuring equipment (£60.00 per hour or part thereof) | N | | 81.00 | 0.00 | 81.00 | 89.00 | 0.00 | 89.00 |
| second officer if required (£36 per hour or part thereof) | N | | 48.70 | 0.00 | 48.70 | 54.00 | 0.00 | 54.00 |
| specialist equipment required | N | | Price on application | | | Price on application | | |
| Calibration and certification fees for the purpose of section 74 of the Weights and Measures Act 1985 | | | | | | | | |
| All weights and measuring equipment (£60.00 per hour or part thereof) | N | | 81.00 | 0.00 | 81.00 | 89.00 | 0.00 | 89.00 |
| second officer if required (£36 per hour or part thereof) | N | | 48.70 | 0.00 | 48.70 | 54.00 | 0.00 | 54.00 |
| specialist equipment required | N | | Price on application | | | Price on application | | |
| GREATER LONDON (GENERAL POWERS ACT) 1984 | | | | | | | | |
| Registration to hold sales by competitive bidding | N | | 411.50 | 0.00 | 411.50 | 463.00 | 0.00 | 463.00 |
| Exemption from registration | N | | 138.00 | 0.00 | 138.00 | 156.00 | 0.00 | 156.00 |
| LICENSING OF STORES AND REGISTRATION OF PREMISES FOR THE KEEPING OF EXPLOSIVES | | | | | | | | |
| STATUTORY FEES | | | | | | | | |
| New licence to store explosives UNDER 250kg, where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, no minimum separation distance or a 0 metres separation is prescribed | Y | | | | | | | |
| 1 YEAR | Y | | 109.00 | 0.00 | 109.00 | 111.00 | 0.00 | 111.00 |
| 2 YEARS | Y | | 141.00 | 0.00 | 141.00 | 144.00 | 0.00 | 144.00 |
| 3 YEARS | Y | | 173.00 | 0.00 | 173.00 | 177.00 | 0.00 | 177.00 |
| 4 YEARS | Y | | 206.00 | 0.00 | 206.00 | 211.00 | 0.00 | 211.00 |
| 5 YEARS | Y | | 238.00 | 0.00 | 238.00 | 243.00 | 0.00 | 243.00 |
| Renewal of licence to store explosives UNDER 250kg, where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, no minimum separation distance or a 0 metres separation is prescribed | Y | | | | | | | |
| 1 YEAR | Y | | 54.00 | 0.00 | 54.00 | 55.00 | 0.00 | 55.00 |
| 2 YEARS | Y | | 86.00 | 0.00 | 86.00 | 88.00 | 0.00 | 88.00 |
| 3 YEARS | Y | | 120.00 | 0.00 | 120.00 | 123.00 | 0.00 | 123.00 |
| 4 YEARS | Y | | 152.00 | 0.00 | 152.00 | 155.00 | 0.00 | 155.00 |
| 5 YEARS | Y | | 185.00 | 0.00 | 185.00 | 189.00 | 0.00 | 189.00 |
| New licence to store explosives OVER 250kg BUT LESS than 2,000kg, where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, a minimum separation distance of greater than 0 metres is prescribed | Y | | | | | | | |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | 1 YEAR | Y | | 185.00 | 0.00 | 185.00 |
| 2 YEARS | Y | | 243.00 | 0.00 | 243.00 | 248.00 | 0.00 | 248.00 |
| 3 YEARS | Y | | 304.00 | 0.00 | 304.00 | 311.00 | 0.00 | 311.00 |
| 4 YEARS | Y | | 374.00 | 0.00 | 374.00 | 382.00 | 0.00 | 382.00 |
| 5 YEARS | Y | | 423.00 | 0.00 | 423.00 | 432.00 | 0.00 | 432.00 |
| Renewal of licence to store explosives OVER 250kg BUT LESS than 2,000kg, where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, a minimum separation distance of greater than 0 metres is prescribed | Y | | | | | | | |
| 1 YEAR | Y | | 86.00 | 0.00 | 86.00 | 88.00 | 0.00 | 88.00 |
| 2 YEARS | Y | | 147.00 | 0.00 | 147.00 | 150.00 | 0.00 | 150.00 |
| 3 YEARS | Y | | 206.00 | 0.00 | 206.00 | 211.00 | 0.00 | 211.00 |
| 4 YEARS | Y | | 266.00 | 0.00 | 266.00 | 272.00 | 0.00 | 272.00 |
| 5 YEARS | Y | | 326.00 | 0.00 | 326.00 | 333.00 | 0.00 | 333.00 |
| Any kind of variation | Y | | Reasonable cost of the work done by the licensing authority | | | Reasonable cost of the work done by the licensing authority | | |
| Transfer of licence or registration | Y | | 36.00 | 0.00 | 36.00 | 37.00 | 0.00 | 37.00 |
| Replacement licence document | Y | | 36.00 | 0.00 | 36.00 | 37.00 | 0.00 | 37.00 |
| All year Fireworks supply licence | Y | | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 | 500.00 |
| GAMBLING ACT 2005 | | | | | | | | |
| FEES AND EXEMPTIONS (VAT exempt) | | | | | | | | |
| NB Fee capped by Government | Y | | | | | | | |
| New Applications | Y | | | | | | | |
| Bingo | Y | | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | 0.00 | 3,500.00 |
| Betting Shop | Y | | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 |
| Adult Gaming Centre | Y | | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 |
| Track | Y | | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 |
| Family Entertainment Centre | Y | | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 |
| New Applications - where provisional statement already issued | Y | | | | | | | |
| Bingo | Y | | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 |
| Betting Shop | Y | | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 |
| Adult Gaming Centre | Y | | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 |
| Track | Y | | 950.00 | 0.00 | 950.00 | 950.00 | 0.00 | 950.00 |
| Family Entertainment Centre | Y | | 950.00 | 0.00 | 950.00 | 950.00 | 0.00 | 950.00 |
| Provisional Statement Applications | Y | | | | | | | |
| Bingo | Y | | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | 0.00 | 3,500.00 |
| Betting Shop | Y | | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 |
| Adult Gaming Centre | Y | | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 |
| Track | Y | | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 |
| Family Entertainment Centre | Y | | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 |
| Transfer Applications | Y | | | | | | | |
| Bingo | Y | | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 |
| Betting Shop | Y | | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 |
| Adult Gaming Centre | Y | | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 |
| Track | Y | | 950.00 | 0.00 | 950.00 | 950.00 | 0.00 | 950.00 |
| Family Entertainment Centre | Y | | 950.00 | 0.00 | 950.00 | 950.00 | 0.00 | 950.00 |
| Reinstatement Applications | Y | | | | | | | |
| Bingo | Y | | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 |
| Betting Shop | Y | | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 |
| Adult Gaming Centre | Y | | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Track | Y | | 950.00 | 0.00 | 950.00 |
| Family Entertainment Centre | Y | | 950.00 | 0.00 | 950.00 | 950.00 | 0.00 | 950.00 |
| Variation Applications | Y | | | | | | | |
| Bingo | Y | | 1,750.00 | 0.00 | 1,750.00 | 1,750.00 | 0.00 | 1,750.00 |
| Betting Shop | Y | | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 |
| Adult Gaming Centre | Y | | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| Track | Y | | 1,250.00 | 0.00 | 1,250.00 | 1,250.00 | 0.00 | 1,250.00 |
| Family Entertainment Centre | Y | | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| Annual Fees | Y | | | | | | | |
| Bingo | Y | | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| Betting Shop | Y | | 600.00 | 0.00 | 600.00 | 600.00 | 0.00 | 600.00 |
| Adult Gaming Centre | Y | | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| Track | Y | | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| Family Entertainment Centre | Y | | 750.00 | 0.00 | 750.00 | 750.00 | 0.00 | 750.00 |
| Notification of Change of Circumstances | Y | | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 | 50.00 |
| Request for copy of Premises Licence | Y | | 25.00 | 0.00 | 25.00 | 25.00 | 0.00 | 25.00 |
| GAMBLING ACT 2005 - FEES AND EXEMPTIONS (STATUTORY FEE VAT exempt) | Y | | | | | | | |
| Alcohol Licensed Premises Gaming Machine Permit Fees | Y | | | | | | | |
| New | Y | | 150.00 | 0.00 | 150.00 | 150.00 | 0.00 | 150.00 |
| New Existing S34 Permit holder (more than 2 machines) | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| Variation of information on permit e.g. number of machines | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| Notification of 2 machines or less (new & existing) | Y | | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 | 50.00 |
| Transfer - If transfer of Premises Licence to sell alcohol granted | Y | | 25.00 | 0.00 | 25.00 | 25.00 | 0.00 | 25.00 |
| Name change i.e. new married name etc. | Y | | 25.00 | 0.00 | 25.00 | 25.00 | 0.00 | 25.00 |
| Replacement permit | Y | | 15.00 | 0.00 | 15.00 | 15.00 | 0.00 | 15.00 |
| Annual fee (payable by premises with three or more machines) | Y | | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 | 50.00 |
| Club Gaming & Club Gaming Machine Permit Fees | Y | | | | | | | |
| New | Y | | 200.00 | 0.00 | 200.00 | 200.00 | 0.00 | 200.00 |
| New Existing Part II or Part III Gaming Act 1968 registrations | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| GAMBLING ACT 2005 CONTINUED | | | | | | | | |
| New (fast track) holder of Club Premises Certificate under Licensing Act 2003 | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| Renewal | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| Variation | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| Replacement permit | Y | | 15.00 | 0.00 | 15.00 | 15.00 | 0.00 | 15.00 |
| Annual fee | Y | | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 | 50.00 |
| Unlicensed Family Entertainment Centre Gaming Machine Permit Fees | Y | | | | | | | |
| New | Y | | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 | 300.00 |
| New Existing Part II and Part III Gaming Act 1968 registrations | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| Renewal | Y | | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 | 300.00 |
| Change of Name | Y | | 25.00 | 0.00 | 25.00 | 25.00 | 0.00 | 25.00 |
| Replacement permit | Y | | 15.00 | 0.00 | 15.00 | 15.00 | 0.00 | 15.00 |
| Prize Gaming Permit Fees | Y | | | | | | | |
| New | Y | | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 | 300.00 |
| New Existing Section 16 Lotteries & Amusement Act 1976 Permit holder | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| Renewal (every 10 years) | Y | | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 | 300.00 |
| Change of name | Y | | 25.00 | 0.00 | 25.00 | 25.00 | 0.00 | 25.00 |
| Replacement permit | Y | | 15.00 | 0.00 | 15.00 | 15.00 | 0.00 | 15.00 |
| Temporary Use Notice | Y | | 250.00 | 0.00 | 250.00 | 250.00 | 0.00 | 250.00 |
| Small Society Lotteries | Y | | | | | | | |
| New | Y | | 40.00 | 0.00 | 40.00 | 40.00 | 0.00 | 40.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|---|----------------------|------------|---|----------------------|------------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Annual fee | Y | | 20.00 | 0.00 | 20.00 |
| CASINO | | | Refer to the Casino fees (maximum) in The Gambling (Premises Licence Fees) (England and Wales) Regulations 2007 | | | Refer to the Casino fees (maximum) in The Gambling (Premises Licence Fees) (England and Wales) Regulations 2007 | | |
| General Licensing Admin Fees (non Licensing Act or Gambling Act) | N | | | | | | | |
| Replacement licence | N | | 42.50 | 0.00 | 42.50 | 48.00 | 0.00 | 48.00 |
| Change of name and address of licence holder | N | | 42.50 | 0.00 | 42.50 | 48.00 | 0.00 | 48.00 |
| Replacement permit | Y | | 15.00 | 0.00 | 15.00 | 15.00 | 0.00 | 15.00 |
| Temporary Use Notice | Y | | 250.00 | 0.00 | 250.00 | 250.00 | 0.00 | 250.00 |
| Small Society Lotteries | Y | | | | | | | |
| New | Y | | 40.00 | 0.00 | 40.00 | 40.00 | 0.00 | 40.00 |
| Annual fee | Y | | 20.00 | 0.00 | 20.00 | 20.00 | 0.00 | 20.00 |
| SAFETY CERTIFICATES FOR SPORTS GROUNDS | | | | | | | | |
| Sports Grounds: | N | | | | | | | |
| Application for a sport ground safety certificate | N | | 2,845.50 | 0.00 | 2,845.50 | 3,102.00 | 0.00 | 3,102.00 |
| Application to change a safety certificate for a sports ground | N | | 2,131.20 | 0.00 | 2,131.20 | 2,324.00 | 0.00 | 2,324.00 |
| Regulated Stands at sports grounds: | N | | | | | | | |
| Application to certify a regulated stand at a sports ground | N | | 2,131.20 | 0.00 | 2,131.20 | 2,324.00 | 0.00 | 2,324.00 |
| Application to change a safety certificate for a regulated stand at a sports ground | N | | 1,416.70 | 0.00 | 1,416.70 | 1,545.00 | 0.00 | 1,545.00 |
| STRAY DOGS SERVICE | | | | | | | | |
| Reclaim of a stray dog: | Y | | | | | | | |
| Kennelling fee (per day) | N | | 12.00 | 0.00 | 12.00 | 14.00 | 0.00 | 14.00 |
| Seizure fee | N | | 130.00 | 0.00 | 130.00 | 142.00 | 0.00 | 142.00 |
| Veterinary fees(Depends on any treatment that is needed) | N | | | Price on application | | | Price on application | |
| Microchipping | N | | | | | | | |
| Charges for Notices served under the Housing Act 2004 | | | | | | | | |
| Hazard Awareness Notice (if a subsequent notice is not required) | N | | | | | | | |
| Hazard Awareness Notice (if a subsequent notice is required) | N | | 240.10 | 0.00 | 240.10 | 262.00 | 0.00 | 262.00 |
| Improvement Notice | N | | 480.00 | 0.00 | 480.00 | 524.00 | 0.00 | 524.00 |
| Prohibition Order | N | | 480.00 | 0.00 | 480.00 | 524.00 | 0.00 | 524.00 |
| Emergency Prohibition Order | N | | 480.00 | 0.00 | 480.00 | 524.00 | 0.00 | 524.00 |
| Emergency Remedial Action | N | | 480.00 | 0.00 | 480.00 | 524.00 | 0.00 | 524.00 |
| Demolition Order | N | | 480.00 | 0.00 | 480.00 | 524.00 | 0.00 | 524.00 |
| Review of a suspended Improvement Notice | N | | 275.20 | 0.00 | 275.20 | 300.00 | 0.00 | 300.00 |
| Review of a suspended Prohibition Order | N | | 275.20 | 0.00 | 275.20 | 300.00 | 0.00 | 300.00 |
| Charge for any subsequent notice served at the same time for the same property | N | | 206.50 | 0.00 | 206.50 | 226.00 | 0.00 | 226.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|----------------------|---------|---|----------------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Community Spaces | | | | | |
| Angel Community Centre | | | | | | | | |
| Conference Room (meeting space for up to 16 people) | N | | | | | | | |
| Monday - Friday - hourly rate | N | | 14.50 | 0.00 | 14.50 | 15.10 | 0.00 | 15.10 |
| Saturday - Sunday - hourly rate | N | | 21.50 | 0.00 | 21.50 | 22.40 | 0.00 | 22.40 |
| Small Hall (meeting space for up to 40 people) | N | | | | | | | |
| Monday - Friday - hourly rate | N | | 21.50 | 0.00 | 21.50 | 22.40 | 0.00 | 22.40 |
| Saturday - Sunday - hourly rate | N | | 32.30 | 0.00 | 32.30 | 33.60 | 0.00 | 33.60 |
| Large Hall (meeting space for up to 150 people) | N | | | | | | | |
| Monday - Friday - hourly rate | N | | 40.40 | 0.00 | 40.40 | 42.00 | 0.00 | 42.00 |
| Saturday - Sunday - hourly rate | N | | 43.50 | 0.00 | 43.50 | 45.30 | 0.00 | 45.30 |
| Large Hall (social functions for up to 140 people) | N | | | 0.00 | | | | |
| Monday - Friday - hourly rate | N | | 47.90 | 0.00 | 47.90 | 49.80 | 0.00 | 49.80 |
| Saturday - Sunday - hourly rate | N | | 84.40 | 0.00 | 84.40 | 87.80 | 0.00 | 87.80 |
| Kitchen Hire (hourly rate) | N | | | | | | | |
| Kitchen Hire (all facilities such as fridge, cookers, ovens, hot cabinet) | N | | 12.90 | 0.00 | 12.90 | 13.50 | 0.00 | 13.50 |
| Part Kitchen Hire (for serving of pre-prepared food/drink only) | N | | 26.40 | 0.00 | 26.40 | 27.50 | 0.00 | 27.50 |
| Corkage Fee (one off charge) | N | | 61.40 | 0.00 | 61.40 | 63.90 | 0.00 | 63.90 |
| Discount Weekend Packages | N | | | | | | | |
| Social Full Day 12 hours (Large Hall + Kitchen) | N | | 993.10 | 0.00 | 993.10 | 1,032.90 | 0.00 | 1,032.90 |
| Social Half Day 7 hours (Large Hall + Kitchen) | N | | 584.70 | 0.00 | 584.70 | 608.10 | 0.00 | 608.10 |
| Youth Centres | | | | | | | | |
| Alan Pullinger Youth Centre | N | | | | | | | |
| Room/Facility hire | N | | | Price On Application | | | Price On Application | |
| Whole Centre hire | N | | | Price On Application | | | Price On Application | |
| Bell Lane Youth Centre | N | | | | | | | |
| Room/Facility hire | N | | | Price On Application | | | Price On Application | |
| Whole Centre hire | N | | | Price On Application | | | Price On Application | |
| Craig Park Youth Centre | N | | | | | | | |
| Room/Facility hire | N | | | Price On Application | | | Price On Application | |
| Whole Centre hire | N | | | Price On Application | | | Price On Application | |
| Croyland Youth Centre | N | | | | | | | |
| Room/Facility hire | N | | | Price On Application | | | Price On Application | |
| Whole Centre hire | N | | | Price On Application | | | Price On Application | |
| Ponders End Youth Centre | N | | | | | | | |
| Room/Facility hire | N | | | Price On Application | | | Price On Application | |
| Whole Centre hire | N | | | Price On Application | | | Price On Application | |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Community Spaces Continued | | | | | |
| Green Towers -VENUE | N | | | | | | | |
| Conference Room 1 - Monday & Friday | N | | 39.80 | 0.00 | 39.80 | 41.40 | 0.00 | 41.40 |
| Conference Room 1 - Saturday & Sunday | N | | 52.60 | 0.00 | 52.60 | 54.70 | 0.00 | 54.70 |
| Breakout Room 1 - Monday & Friday | N | | 32.70 | 0.00 | 32.70 | 34.00 | 0.00 | 34.00 |
| Breakout Room 1 - Saturday & Sunday | N | | 39.80 | 0.00 | 39.80 | 41.40 | 0.00 | 41.40 |
| Small Meeting Room 2 - Monday & Friday | N | | 19.90 | 0.00 | 19.90 | 20.70 | 0.00 | 20.70 |
| Small Meeting Room 2 - Saturday & Sunday | N | | 28.10 | 0.00 | 28.10 | 29.20 | 0.00 | 29.20 |
| Large Hall - Conference/Meeting | N | | 64.30 | 0.00 | 64.30 | 66.90 | 0.00 | 66.90 |
| Large Hall - Private Event | N | | 101.60 | 0.00 | 101.60 | 105.70 | 0.00 | 105.70 |
| Salisbury House -VENUE | N | | | | | | | |
| Ground Floor Salisbury Room | N | | 37.40 | 0.00 | 37.40 | 38.90 | 0.00 | 38.90 |
| Edinburgh Room | N | | 28.10 | 0.00 | 28.10 | 29.20 | 0.00 | 29.20 |
| The Tudor Room | N | | 39.80 | 0.00 | 39.80 | 41.40 | 0.00 | 41.40 |
| Salisbury Room & Tea Room - £57 per hour (Minimum Hire 4 Hours) | N | | 70.10 | 0.00 | 70.10 | 72.90 | 0.00 | 72.90 |
| Salisbury Room, Tea Room & The Garden - £100 per hour (Minimum Hire 4 Hours) | N | | 122.60 | 0.00 | 122.60 | 127.50 | 0.00 | 127.50 |
| LEISURE -CULTURE | | | | | | | | |
| DUGDALE-VENUE | | | | | | | | |
| Dugdale Venue Hire Rates & Charges | N | | | | | | | |
| (These prices are relevant to the dates of hire, not the date of the booking.) | N | | | | | | | |
| DAC Studio Theatre | N | | | | | | | |
| Studio Theatre - shows and live performance rate (Weekdays) per hour | N | | 131.25 | 0.00 | 131.25 | 143.00 | 0.00 | 143.00 |
| Studio Theatre - shows and live performance rate (Weekends) per hour | N | | 165.00 | 0.00 | 165.00 | 180.00 | 0.00 | 180.00 |
| Rehearsal rate (Weekdays) per hour | | | 103.74 | 0.00 | 103.74 | 113.00 | 0.00 | 113.00 |
| Rehearsal rate (Weekends) per hour | | | 132.10 | 0.00 | 132.10 | 144.00 | 0.00 | 144.00 |
| Conference rate (Weekdays) per hour | | | 155.00 | 31.00 | 186.00 | 169.17 | 33.83 | 203.00 |
| Conference rate (Weekends) per hour | | | 180.00 | 36.00 | 216.00 | 196.67 | 39.33 | 236.00 |
| Tiered Seating Area per hour | | | 50.00 | 0.00 | 50.00 | 55.00 | 0.00 | 55.00 |
| Soft Seating Area per hour | N | | 20.00 | 0.00 | 20.00 | 22.00 | 0.00 | 22.00 |
| Mezzanine per hour | N | | 20.00 | 0.00 | 20.00 | 22.00 | 0.00 | 22.00 |
| Gallery Wall per week | N | | 100.00 | 0.00 | 100.00 | 110.00 | 0.00 | 110.00 |
| The DAC Space per hour | N | | 195.00 | 0.00 | 195.00 | 213.00 | 0.00 | 213.00 |
| MILLFIELD THEATRE | | | | | | | | |
| Theatre Hire Rates: | N | | | | | | | |
| Mon/Tues/Wed/Thur/Friday(Performance of up to 3 hours including a 20 minute interval) | N | | 1,489.22 | 0.00 | 1,489.22 | 1,624.00 | 0.00 | 1,624.00 |
| Mon/Tues/Wed/Thur/Friday-Hourly rate after the 3 hours | N | | 327.29 | 0.00 | 327.29 | 357.00 | 0.00 | 357.00 |
| Sat/ Sun/Bank Holiday (Performance of up to 3 hours including a 20 minute interval) | N | | 1,718.33 | 0.00 | 1,718.33 | 1,873.00 | 0.00 | 1,873.00 |
| Sat/ Sun/Bank Holiday-Hourly rate after the 3 hours | N | | 384.09 | 0.00 | 384.09 | 419.00 | 0.00 | 419.00 |
| Use of theatre prior to the performance per hour | N | | 126.63 | 0.00 | 126.63 | 139.00 | 0.00 | 139.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|------------|----------|---|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Forty Hall -VENUE | | | | | |
| Conference/Meeting/Training | | | | | | | | |
| Ground - per hour | | | | | | | | |
| Long Gallery & Inner Courtyard | N | | 54.00 | 0.00 | 54.00 | 58.00 | 0.00 | 58.00 |
| Garden Room-for storage only | N | | 17.00 | 0.00 | 17.00 | 19.00 | 0.00 | 19.00 |
| Great Hall | N | | 48.00 | 0.00 | 48.00 | 52.00 | 0.00 | 52.00 |
| Second Floor - per hour | | | | | | | | |
| Vicary Room | N | | 36.00 | 0.00 | 36.00 | 39.00 | 0.00 | 39.00 |
| Walters Room | N | | 36.00 | 0.00 | 36.00 | 39.00 | 0.00 | 39.00 |
| Private Hire (Baby Showers, Christening, Parties etc.) | | | | | | | | |
| Long Gallery & Inner Courtyard Monday- Thursday (Hire upto 8 hours) | N | | 3,110.00 | 0.00 | 3,110.00 | 3,300.00 | 0.00 | 3,300.00 |
| Long Gallery & Inner Courtyard Friday - Sunday (Hire upto 8 hours) | N | | 3,465.00 | 0.00 | 3,465.00 | 3,700.00 | 0.00 | 3,700.00 |
| Long Gallery & Inner Courtyard Monday- Thursday (Hire upto 4 hours) | N | | 2,375.00 | 0.00 | 2,375.00 | 2,550.00 | 0.00 | 2,550.00 |
| Long Gallery & Inner Courtyard Friday - Sunday (Hire upto 4 hours) | N | | 2,555.00 | 0.00 | 2,555.00 | 2,750.00 | 0.00 | 2,750.00 |
| Great Hall Monday- Thursday (Hire upto 8 hours) | N | | 1,550.00 | 0.00 | 1,550.00 | 1,650.00 | 0.00 | 1,650.00 |
| Great Hall Monday- Thursday (Hire upto 4 hours) | N | | 1,400.00 | 0.00 | 1,400.00 | 1,500.00 | 0.00 | 1,500.00 |
| Great Hall Friday - Sunday (Hire upto 8 hours) | N | | 1,880.00 | 0.00 | 1,880.00 | 2,000.00 | 0.00 | 2,000.00 |
| Great Hall Friday - Sunday (Hire upto 4 hours) | N | | 1,550.00 | 0.00 | 1,550.00 | 1,650.00 | 0.00 | 1,650.00 |
| Celebration of Life/Wakes | | | | | | | | |
| Long Gallery & Inner Courtyard Monday- Wednesday (Hire upto 3 hours) | N | | 560.00 | 0.00 | 560.00 | 611.00 | 0.00 | 611.00 |
| Long Gallery & Inner Courtyard Thursday - Sunday (Hire upto 3 hours) | N | | 610.00 | 0.00 | 610.00 | 665.00 | 0.00 | 665.00 |
| Great Hall Monday- Wednesday (Hire upto 3 hours) | N | | 270.00 | 0.00 | 270.00 | 295.00 | 0.00 | 295.00 |
| Great Hall Thursday - Sunday (Hire upto 3 hours) | N | | 270.00 | 0.00 | 270.00 | 295.00 | 0.00 | 295.00 |
| Weddings | | | | | | | | |
| Ceremony & Reception Long Gallery, Inner Courtyard,Great Hall Mon - Thurs (12 hours) | N | | 4,400.00 | 0.00 | 4,400.00 | 4,700.00 | 0.00 | 4,700.00 |
| Ceremony & Reception Long Gallery, Inner Courtyard,Great Hall Fri - Sun (12 hours) | N | | 4,900.00 | 0.00 | 4,900.00 | 5,200.00 | 0.00 | 5,200.00 |
| Reception Only Long Gallery & Inner Courtyard Mon - Thurs (12 hours) | N | | 3,850.00 | 0.00 | 3,850.00 | 4,100.00 | 0.00 | 4,100.00 |
| Reception Only Long Gallery & Inner Courtyard Fri - Sun (12 hours) | N | | 4,500.00 | 0.00 | 4,500.00 | 4,800.00 | 0.00 | 4,800.00 |
| Ceremony Only Long Gallery & Inner Courtyard Mon - Thurs (4 hours) | N | | 2,400.00 | 0.00 | 2,400.00 | 2,550.00 | 0.00 | 2,550.00 |
| Ceremony Only Long Gallery & Inner Courtyard Fri - Sun (4 hours) | N | | 2,600.00 | 0.00 | 2,600.00 | 2,780.00 | 0.00 | 2,780.00 |
| Ceremony Only Great Hall Thurs-Sunday (4 hours) | N | | 1,200.00 | 0.00 | 1,200.00 | 1,280.00 | 0.00 | 1,280.00 |
| Photo Shoot Great Hall & Grand Staircase (2 hours) | N | | 270.00 | 0.00 | 270.00 | 290.00 | 0.00 | 290.00 |
| Extra hour before or after booked time | N | | 165.00 | 0.00 | 165.00 | 180.00 | 0.00 | 180.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|--|-------------------------|--------------------|--|----------------|----------|---|----------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Wedding Ceremony & Reception in the Grounds of Forty Hall | | | | | |
| Front Lawn, Walled Garden or Pleasure Grounds or Historic Courtyard Mon - Thurs (12 hours) | N | | 2,000.00 | 0.00 | 2,000.00 | 2,100.00 | 0.00 | 2,100.00 |
| Front Lawn, Walled Garden or Pleasure Grounds or Historic Courtyard Fri - Sun (12 hours) | N | | 2,600.00 | 0.00 | 2,600.00 | 2,750.00 | 0.00 | 2,750.00 |
| Wedding Proposals | | | | | | | | |
| Front Lawn or Walled Garden Mon - Thurs (2 hours) | N | | 280.00 | 0.00 | 280.00 | 300.00 | 0.00 | 300.00 |
| Front Lawn or Walled Garden Fri - Sun (2 hours) | N | | 320.00 | 0.00 | 320.00 | 340.00 | 0.00 | 340.00 |
| Great Hall Mon - Thurs (2 hours) | N | | 160.00 | 0.00 | 160.00 | 170.00 | 0.00 | 170.00 |
| Great Hall Fri - Sun (2 hours) | N | | 210.00 | 0.00 | 210.00 | 225.00 | 0.00 | 225.00 |
| Museums | | | | | | | | |
| Schools Sessions | N | | 4.10 | 0.00 | 4.10 | 5.00 | 0.00 | 5.00 |
| LIBRARIES | | | | | | | | |
| Overdue Charges | | | | | | | | |
| <u>Books, CDs, Talking Books:</u> | | | | | | | | |
| Full charges (per day) | N | | 0.35 | 0.00 | 0.35 | 0.40 | 0.00 | 0.40 |
| DVDs (Price Code B/D) : | | | | | | | | |
| Price Code B (per day) | N | | 0.70 | 0.00 | 0.70 | 0.80 | 0.00 | 0.80 |
| Price Code D (per day) | N | | 0.35 | 0.00 | 0.35 | 0.40 | 0.00 | 0.40 |
| Concessionary Charge: | | | | | | | | |
| 60+/Disabled/Unemployed | N | | 0.15 | 0.00 | 0.15 | 0.20 | 0.00 | 0.20 |
| Age 0-17/Housebound | | | | Free of charge | | | Free of charge | |
| A £10 administration fee is added to all account Adult and Concessionary where accounts are referred to a third party to recover unreturned items or money owed. | | | | | | | | |
| The amount customers can owe before their accounts are blocked is reducing from £20 to £10. This is an LLC wide decision. | | | | | | | | |
| DVDs and music recordings: loan charges | | | | | | | | |
| <u>DVD Price code B-1 week loan</u> | | | | | | | | |
| Full Charge | N | | 2.90 | 0.00 | 2.90 | 3.00 | 0.00 | 3.00 |
| Concessionary charge: Age 0-17/60+/Disabled | N | | 2.30 | 0.00 | 2.30 | 2.50 | 0.00 | 2.50 |
| <u>DVD Price code D-1 week loan</u> | | | | | | | | |
| Full Charge | N | | 1.75 | 0.00 | 1.75 | 2.00 | 0.00 | 2.00 |
| Concessionary charge: Age 0-17/60+/Disabled | N | | 1.25 | 0.00 | 1.25 | 1.50 | 0.00 | 1.50 |
| <u>Compact Discs-2 weeks loan</u> | | | | | | | | |
| Full Charge | N | | 0.70 | 0.00 | 0.70 | 0.80 | 0.00 | 0.80 |
| Concessionary charge: Age 0-17/60+/Disabled | N | | 0.50 | 0.00 | 0.50 | 0.60 | 0.00 | 0.60 |
| Housebound and Registered Blind | | | | Free of charge | | | Free of charge | |
| <u>Spoken word: loan charges</u> | | | | | | | | |
| <u>Full Charges</u> | | | | | | | | |
| CD /Cassette sets - 3 weeks loan | | | | Free of charge | | | Free of charge | |
| <u>Concessionary charge</u> | | | | | | | | |
| CD /Cassette sets: Age 0-17 / 60+ / Unemployed /Disabled/Low Income/Housebound | | | | Free of charge | | | Free of charge | |

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|---|-------------------------|--------------------|--|----------------|---------|---|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | <u>Cassette sets-3 weeks loan</u> | | | | | |
| Full Charge | | | | Free of charge | | Free of charge | | |
| <u>Concessionary charge</u> | | | | | | | | |
| Age 0-17 / 60+ / Unemployed /Disabled/Low Income/Housebound | | | | Free of charge | | Free of charge | | |
| Disabled/Low income/Housebound | | | | | | | | |
| <u>Languages Courses: Loan charges</u> | | | | | | | | |
| <u>Full Charges</u> | | | | | | | | |
| 9 weeks loan | N | | 2.30 | 0.00 | 2.30 | 2.50 | 0.00 | 2.50 |
| 3 weeks loan | N | | 1.30 | 0.00 | 1.30 | 1.50 | 0.00 | 1.50 |
| <u>Concessionary Charge (Age 0-17 / 60+ / Unemployed /Low Income)</u> | | | | | | | | |
| 9 weeks loan | N | | 1.20 | 0.00 | 1.20 | 1.30 | 0.00 | 1.30 |
| 3 weeks loan | N | | 0.65 | 0.00 | 0.65 | 0.70 | 0.00 | 0.70 |
| <u>English Language Courses:</u> | | | | | | | | |
| IT Facilities | | | | Free of charge | | Free of charge | | |
| <u>PC use</u> | | | | | | | | |
| First Hour | | | | Free of charge | | | | |
| Then for 15 mins | N | ✓ | 0.30 | 0.10 | 0.40 | 0.42 | 0.08 | 0.50 |
| <u>Introductory Sessions:</u> | | | | | | | | |
| Full Charges | N | ✓ | 4.83 | 0.97 | 5.80 | 5.00 | 1.00 | 6.00 |
| Concessionary Charge | | | | | | | | |
| Age 0-17 / 60+ / Unemployed /Low Income/Housebound/Students/Disabled | N | ✓ | 2.42 | 0.48 | 2.90 | 2.50 | 0.50 | 3.00 |
| LIBRARIES CONTINUED | | | | | | | | |
| <u>Supported Sessions for Enfield Residents</u> | | | | | | | | |
| | | | | Free of charge | | Free of charge | | |
| <u>Printouts:</u> | | | | | | | | |
| A4 Black and white | N | ✓ | 0.25 | 0.05 | 0.30 | 0.33 | 0.70 | 0.40 |
| A4 Colour | N | ✓ | 0.50 | 0.10 | 0.60 | 0.58 | 0.12 | 0.70 |
| <u>Reservations:</u> | | | | | | | | |
| Full charge: Books(if copy available in Enfield) | N | | 1.10 | 0.00 | 1.10 | 1.20 | 0.00 | 1.20 |
| <u>Concessionary Charge: books</u> | | | | | | | | |
| Unemployed/Low income/Disabled/60+ | N | | 0.55 | 0.00 | 0.55 | 0.60 | 0.00 | 0.60 |
| Age 0-17 | | | | Free of charge | | Free of charge | | |
| Full charge: Books(if copy needs to be purchased) | N | | 1.80 | 0.00 | 1.80 | 2.00 | 0.00 | 2.00 |
| Concessionary Charge: Age 0-17/Low income/Disabled/60+ | N | | 1.20 | 0.00 | 1.20 | 1.50 | 0.00 | 1.50 |
| <u>On-line Reservations:</u> | | | | | | | | |
| Full charge | N | | 0.70 | 0.00 | 0.70 | 0.80 | 0.00 | 1.00 |
| Concessionary Charge: Age 0-17/Low income/Disabled/60+ | | | | Free of charge | | Free of charge | | |
| <u>Audio Visual /Spoken word reservations:</u> | | | | | | | | |
| Full charge: | N | | 1.10 | 0.00 | 1.10 | 1.20 | 0.00 | 1.20 |
| Concessionary Charge: Unemployed/Low Income/Disabled/60+ | N | | 0.55 | 0.00 | 0.55 | 0.60 | 0.00 | 0.60 |

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|--|-------------------------|--------------------|--|------------|---------|---|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Concessionary Charge: Age 0-17 | | | Free of charge | | |
| Replacement Charges: | | | | | | | | |
| Membership cards | N | | 3.00 | 0.00 | 3.00 | 3.00 | 0.00 | 3.00 |
| Lost items | | | Full replacement cost | | | Full replacement cost | | |
| Library Market place notice boards: | | | | | | | | |
| Per week | N | | 2.20 | 0.00 | 2.20 | 3.00 | 0.00 | 3.00 |
| Photocopies | | | | | | | | |
| Black & White A4 | N | ✓ | 0.25 | 0.05 | 0.30 | 0.33 | 0.07 | 0.40 |
| Black & White A3 | N | ✓ | 0.50 | 0.10 | 0.60 | 0.58 | 0.12 | 0.70 |
| Colour A4 | N | ✓ | 0.50 | 0.10 | 0.60 | 0.58 | 0.12 | 0.70 |
| Colour A3 | N | ✓ | 1.00 | 0.20 | 1.20 | 1.17 | 0.23 | 1.40 |
| Laminating: | | | | | | | | |
| A4 | N | ✓ | 0.90 | 0.20 | 1.10 | 1.00 | 0.20 | 1.20 |
| A3 | N | ✓ | 1.37 | 0.28 | 1.65 | 1.42 | 0.28 | 1.70 |
| Faxes | | | | | | | | |
| Outgoing faxes-UK - 1st page | N | ✓ | 1.20 | 0.20 | 1.40 | 1.25 | 0.25 | 1.50 |
| Outgoing faxes-UK per page- subsequent page | N | ✓ | 0.60 | 0.10 | 0.70 | 0.67 | 0.13 | 0.80 |
| Outgoing faxes-Overseas -1st page | N | ✓ | 1.70 | 0.30 | 2.00 | 1.75 | 0.35 | 2.10 |
| Outgoing faxes-Overseas per page-subsequent page | N | ✓ | 1.20 | 0.20 | 1.40 | 1.25 | 0.25 | 1.50 |
| Incoming faxes-UK-1st page | N | ✓ | 0.60 | 0.10 | 0.70 | 0.67 | 0.13 | 0.80 |
| Incoming faxes-UK per page-subsequent page | N | ✓ | 0.29 | 0.06 | 0.35 | 0.33 | 0.07 | 0.40 |
| Community Room hire charges: | | | | | | | | |
| Edmonton Green: | | | | | | | | |
| Room 1 | N | | 16.00 | 0.00 | 16.00 | 18.00 | 0.00 | 18.00 |
| Room1 concessionary | N | | 4.50 | 0.00 | 4.50 | 5.00 | 0.00 | 5.00 |
| Room 2 | N | | 25.00 | 0.00 | 25.00 | 28.00 | 0.00 | 28.00 |
| Room 2 Concessionary | N | | 6.00 | 0.00 | 6.00 | 7.00 | 0.00 | 7.00 |
| Office 1 | N | | 18.00 | 0.00 | 18.00 | 20.00 | 0.00 | 20.00 |
| Office 1 concessionary | N | | 18.00 | 0.00 | 18.00 | 20.00 | 0.00 | 20.00 |
| Office /month introductory price | N | | 850.00 | 0.00 | 850.00 | 927.00 | 0.00 | 927.00 |
| Office /month introductory price concessionary | N | | 850.00 | 0.00 | 850.00 | 927.00 | 0.00 | 927.00 |

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|---|-------------------------|--------------------|--|------------|---------|---|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | LIBRARIES CONTINUED | | | | | |
| <u>Enfield Town:</u> | | | | | | | | |
| Room | N | | 16.00 | 0.00 | 16.00 | 18.00 | 0.00 | 18.00 |
| Room concessionary | N | | 4.50 | 0.00 | 4.50 | 5.00 | 0.00 | 5.00 |
| <u>Palmers Green:</u> | | | | | | | | |
| Room | N | | 16.00 | 0.00 | 16.00 | 18.00 | 0.00 | 18.00 |
| Room concessionary | N | | 4.50 | 0.00 | 4.50 | 5.00 | 0.00 | 5.00 |
| <u>Ordnance Unity Centre</u> | | | | | | | | |
| Room | N | | 16.00 | 0.00 | 16.00 | 18.00 | 0.00 | 18.00 |
| Room concessionary | N | | 4.50 | 0.00 | 4.50 | 5.00 | 0.00 | 5.00 |
| <u>Oakwood</u> | | | | | | | | |
| Room+ kitchenette | N | | 16.00 | 0.00 | 16.00 | 18.00 | 0.00 | 18.00 |
| Room+ kitchenette concessionary | N | | 4.50 | 0.00 | 4.50 | 5.00 | 0.00 | 5.00 |
| <u>Enfield Highway</u> | | | | | | | | |
| Room | N | | 16.00 | 0.00 | 16.00 | 18.00 | 0.00 | 18.00 |
| Room concessionary | N | | 4.50 | 0.00 | 4.50 | 5.00 | 0.00 | 5.00 |
| <u>Southgate</u> | | | | | | | | |
| Room | N | | 16.00 | 0.00 | 16.00 | 18.00 | 0.00 | 18.00 |
| Room concessionary | N | | 4.50 | 0.00 | 4.50 | 5.00 | 0.00 | 5.00 |
| <u>Local Studies</u> | | | | | | | | |
| <u>Photocopies & Printouts</u> | | | | | | | | |
| Black & White A4 | N | ✓ | 0.25 | 0.05 | 0.30 | 0.33 | 0.07 | 0.40 |
| Black & White A3 | N | ✓ | 0.50 | 0.10 | 0.60 | 0.58 | 0.12 | 0.70 |
| Colour A3 | N | ✓ | 1.00 | 0.20 | 1.20 | 1.17 | 0.23 | 1.40 |
| Colour A4 | N | ✓ | 0.50 | 0.10 | 0.60 | 0.58 | 0.12 | 0.70 |
| Premium Photographic paper A4 | N | ✓ | 1.30 | 0.30 | 1.60 | 1.67 | 0.33 | 2.00 |
| By post (admin fee) | N | ✓ | 1.20 | 0.20 | 1.40 | 1.25 | 0.25 | 1.50 |
| <u>Scanning</u> | | | | | | | | |
| By Email (per image) | N | ✓ | 1.20 | 0.20 | 1.40 | 1.25 | 0.25 | 1.50 |
| CD/Memory Disk (per image) | N | ✓ | 1.20 | 0.20 | 1.40 | 1.25 | 0.25 | 1.50 |
| <u>Photography</u> | | | | | | | | |
| Own equipment (per day) | N | | 2.60 | 0.00 | 2.60 | 3.00 | 0.00 | 3.00 |
| By staff (per image) | N | | 1.50 | 0.00 | 1.50 | 2.00 | 0.00 | 2.00 |
| <u>Research Service</u> | | | | | | | | |
| First Hour | | | Free of charge | | | Free of charge | | |
| 2nd-3rd hour (per hour to a maximum of 2 hours) | N | | 19.50 | 0.00 | 19.50 | 22.00 | 0.00 | 22.00 |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|------------|---------|---|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Reproduction Charges | | | | | |
| Community website/exhibition (per image) | N | Y | 5.40 | 1.10 | 6.50 | 5.42 | 1.08 | 6.50 |
| Commercial website /exhibition (per image) | N | Y | 43.20 | 8.60 | 51.80 | 43.33 | 8.67 | 52.00 |
| Commercial publication (per image) | N | Y | 43.20 | 8.60 | 51.80 | 43.33 | 8.67 | 52.00 |
| MUSIC SERVICES | | | | | | | | |
| CHARGES TO PARENTS | | | | | | | | |
| Tuition fees for 10 lessons | | | 72.00 | 0.00 | 72.00 | 76.00 | 0.00 | 76.00 |
| 10 x small group lessons | N | | 125.00 | 0.00 | 125.00 | 132.00 | 0.00 | 132.00 |
| 10 x 20 minutes individual lessons | N | | 186.00 | 0.00 | 186.00 | 196.00 | 0.00 | 196.00 |
| 10 x 30 minutes individual lessons | N | | 15.00 | 0.00 | 15.00 | 15.00 | 0.00 | 15.00 |
| Additional termly fee for lessons taking place out of school hours | N | | | | | | | |
| Out of school music groups, charged to parents per term | | | 59.00 | 0.00 | 59.00 | 60.00 | 0.00 | 60.00 |
| All junior groups (1 hr) | N | | 78.00 | 0.00 | 78.00 | 79.00 | 0.00 | 79.00 |
| Concert Band/Orchestra (1.5 hrs) | N | | 99.00 | 0.00 | 99.00 | 99.00 | 0.00 | 99.00 |
| Enfield Youth Symphony Orchestra (2.5 hrs) | N | | | | | | | |
| Instrument Hire (Parents) | | | 40.00 | 0.00 | 40.00 | 40.00 | 0.00 | 40.00 |
| Instrument Hire per term | N | | | | | | | |
| LEISURE-SPORTS | | | | | | | | |
| Sports & Development | | | | | | | | |
| Term time activities | | | | | | | | |
| Badminton - Beginners (block of 14 weeks , £8.00 per session) | N | | 105.00 | 0.00 | 105.00 | 112.00 | 0.00 | 112.00 |
| Badminton - Improvers (block of 14 weeks, £8.00 per session) | N | | 105.00 | 0.00 | 105.00 | 112.00 | 0.00 | 112.00 |
| Gymnastics - Beginners (block of 14 weeks, £10.50 per session) | N | | 138.00 | 0.00 | 138.00 | 147.00 | 0.00 | 147.00 |
| Gymnastics - Improvers (block of 14 weeks, £10.50 per session) | N | | 138.00 | 0.00 | 138.00 | 147.00 | 0.00 | 147.00 |
| Gymnastics & Trampolining (block of 14 weeks, £10.50 per session) | N | | 138.00 | 0.00 | 138.00 | 147.00 | 0.00 | 147.00 |
| Pilates - Adults (block of 15 weeks, £8.90 per session) | N | | 123.00 | 0.00 | 123.00 | 135.00 | 0.00 | 135.00 |
| Tai Chi - Adults (block of 13 weeks, £8.20 per session) | N | | 98.00 | 0.00 | 98.00 | 107.00 | 0.00 | 107.00 |
| Yoga - Adults (Women only) (block of 15 sessions, £8.90 per session) Grange Park | N | | 123.00 | 0.00 | 123.00 | 135.00 | 0.00 | 135.00 |
| Yoga - Adults (block of 15 weeks, £8.90 per session) David Lloyd | N | | 123.00 | 0.00 | 123.00 | 135.00 | 0.00 | 135.00 |
| Nordic Walking - adults (block of 15 weeks session, £6.40 per session) | N | | 88.00 | 0.00 | 88.00 | 96.00 | 0.00 | 96.00 |
| Keep Fit Mature Moves - 50+ (block of 15 weeks, £7.00 per session) | N | | 96.00 | 0.00 | 96.00 | 105.00 | 0.00 | 105.00 |
| Swimming - 50+ (block of 15 weeks, £7.60 per session) | N | | 104.00 | 0.00 | 104.00 | 114.00 | 0.00 | 114.00 |
| Tennis - Adults (block of 15 weeks, £7.00 per session) | N | | 98.00 | 0.00 | 98.00 | 105.00 | 0.00 | 105.00 |
| Bowls - Adults (block of 11 weeks, £7.50 per session) | N | | 77.00 | 0.00 | 77.00 | 82.50 | 0.00 | 82.50 |
| Tai Chi in the Park | N | | 6.00 | 0.00 | 6.00 | 7.00 | 0.00 | 7.00 |
| Normally block bookings of 10 or more are VAT exempt (subject to HMRC conditions being met) | | | | | | | | |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|----------------------|---------|---|----------------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Holiday Activities | | | | | |
| Junior horse riding (per 3/4 hr) | N | | | | | | | |
| Tots horse riding (per 1/4 hr) | N | | 28.00 | 0.00 | 28.00 | 31.00 | 0.00 | 31.00 |
| Multisport | N | | 16.00 | 0.00 | 16.00 | 18.00 | 0.00 | 18.00 |
| Kung Fu | N | | 11.00 | 0.00 | 11.00 | 12.00 | 0.00 | 12.00 |
| Athletics - Junior (per 3 x 45 minute sessions course) | N | | 10.00 | 0.00 | 10.00 | 11.00 | 0.00 | 11.00 |
| Tots Trampoline (3 day course, 2 hours each day) | N | | 11.00 | 0.00 | 11.00 | 12.00 | 0.00 | 12.00 |
| Junior Trampoline (3 day course, 2 hours each day) | N | | 59.00 | 0.00 | 59.00 | 65.00 | 0.00 | 65.00 |
| Preschool Gym (per 2 days course 1 hour each session) | N | | 59.00 | 0.00 | 59.00 | 65.00 | 0.00 | 65.00 |
| Gymnastics (per 2 days course 1hr 30 minutes each session) | N | | 18.00 | 0.00 | 18.00 | 20.00 | 0.00 | 20.00 |
| Gymnastics and Trampoline (single 1 hour session) | N | | 22.00 | 0.00 | 22.00 | 24.00 | 0.00 | 24.00 |
| Normally admission to sports and leisure activities/centres are standard VAT rated. Holiday activities for childcare purposes can be exempt from VAT | | | 11.00 | 0.00 | 11.00 | 12.00 | 0.00 | 12.00 |
| PRE-APPLICATION CHARGING SCHEME-PLANNING | | | | | | | | |
| Category A:Large Major Applications 25-150 units,+2000 sq.m of floor space (includes change of use)EIA Development Significant Infrastructure Proposal (Proposals raising significant heritage issues which will be assessed/ charged on an individual basis) | N | | | | | | | |
| Category A:Large Major Applications (Assessment, site visit, meeting and written advice, includes SuDs consultation) | N | √ | | Price on application | | | Price on application | |
| Category A; Follow up meeting | N | √ | | Price on application | | | Price on application | |
| Category B :Major developments 10-24 residential units 1000-2000 sq.metres of floor space(includes change of use) Development involving 0.5 hectares | N | | | | | | | |
| Category B :Major developments (Assessment, site visit, meeting and written advice, includes SuDs consultation) | N | √ | | Price on application | | | Price on application | |
| Category B: Follow up meeting | N | √ | | Price on application | | | Price on application | |
| Category C: Minor Development 4-9 residential units Flat Conversions/HMO's (4-9 units) 400-999 sq.metres of non-residential floor space(includes change of use) | N | | | | | | | |
| Category C:Minor Development Assessment, site visit, meeting and written advice) | N | √ | | Price on application | | | Price on application | |
| Category C:Minor Development Assessment, site visit, meeting and written advice) Development within a Conservation Area | N | √ | | Price on application | | | Price on application | |
| Category C:Minor Development Assessment, site visit, meeting and written advice) Development involving a listed building or affecting the setting of a listed building | N | √ | | Price on application | | | Price on application | |
| Category C:Follow up meeting | N | √ | | Price on application | | | Price on application | |
| Category D:Minor Development 1-3 Residential units Flat Conversions/HMO's (1-3 units)Up to 399 sq.metres of non-residential floor space(includes change of use) Telecommunications(Code system operators) | N | | | | | | | |
| Category D:(Site specific assessment, meeting and written advice) | N | √ | | Price on application | | | Price on application | |
| Category D:(Site specific assessment, meeting and written advice)Development within a Conservation Area | N | √ | | Price on application | | | Price on application | |
| Category D:(Site specific assessment, meeting and written advice)Development involving a listed building or affecting the setting of a listed building | N | √ | | Price on application | | | Price on application | |
| Category D:(Site specific assessment, meeting . No written advice) | N | √ | | Price on application | | | Price on application | |
| Category D:(Site specific assessment, meeting . No written advice) Development within a Conservation Area | N | √ | | Price on application | | | Price on application | |

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|--|-------------------------|--------------------|--|----------------------|---------|---|----------------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Category D: (Site specific assessment, meeting and No written advice)Development involving a listed building or affecting the setting of a listed building | N | ✓ | | Price on application | |
| Category D: Follow up meeting | N | ✓ | | Price on application | | | Price on application | |
| Category E: Householder Development Residential Extensions Outbuildings P.D Enquiries | N | | | | | | | |
| Category E: Site specific assessment, site visit, meeting and No written advice | N | ✓ | | Price on application | | | Price on application | |
| Category E: Site specific assessment, site visit, meeting and No written advice If within Conservation Area | N | ✓ | | Price on application | | | Price on application | |
| Category E: Site specific assessment, site visit, meeting and written advice | N | ✓ | | Price on application | | | Price on application | |
| Category E: Site specific assessment, site visit, meeting and written advice If within Conservation Area | N | ✓ | | Price on application | | | Price on application | |
| Category E: Follow up meeting | N | ✓ | | Price on application | | | Price on application | |
| Category F: Enforcement Discussions on cases involving enforcement actions Assessment, meeting and written advice | N | ✓ | | Price on application | | | Price on application | |
| Category F: Follow up meeting | N | ✓ | | Price on application | | | Price on application | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| PRE-APPLICATION CHARGING SCHEME-PLANNING (CONTINUED) | | | | | | | | |
| Category G: Listed Buildings (Assessment, site visit, meeting and written advice) | N | ✓ | | Price on application | | | Price on application | |
| Category G: Follow up meeting | N | ✓ | | Price on application | | | Price on application | |
| Category H: Conservation Area (Assessment, site visit, meeting and written advice on schemes located in Conservation area) | N | ✓ | | Price on application | | | Price on application | |
| Category H: Follow up meeting | N | ✓ | | Price on application | | | Price on application | |
| Category I: Alterations to Shop Fronts/Advertisements (Assessment, site visit, meeting and written advice) | N | ✓ | | Price on application | | | Price on application | |
| Category I: Follow up meeting | N | ✓ | | Price on application | | | Price on application | |
| Category J: Concept Discussions Strategic /Major Development (Meeting/Basic guidance against policy) | N | ✓ | | Price on application | | | Price on application | |
| Category J: Concept Discussions Land with potential for 1-5 units (Meeting/Basic guidance against policy) | N | ✓ | | Price on application | | | Price on application | |
| Additional Specialist Advice (per hour) | N | ✓ | | Price on application | | | Price on application | |
| Schemes of significant magnitude that require a series of development team meetings or a Planning Performance Agreement | N | | | | | | | |
| | | | | | | | | |
| Local Land Charges | | | | | | | | |
| Residential Standard Enquiries (CON29R) | Y | ✓ | | Price on application | | | Price on application | |
| Residential/Commercial/ offices/ land/industrial - Each additional parcel | Y | ✓ | | Price on application | | | Price on application | |
| Commercial/offices/land/industrial Standard Enquiries (CON29R) | Y | ✓ | | Price on application | | | Price on application | |
| Commercial/ offices/land/industrial - Additional enquiry | Y | ✓ | | Price on application | | | Price on application | |
| Part II Optional Enquiries (CON29O), questions 4-22 (each) | Y | ✓ | | Price on application | | | Price on application | |
| Applications for the Common Land and Village Green register (As detailed in the Commons Registration (England Regulations 2014) | Y | | | Price on application | | | Price on application | |
| Copy documents from CON29 relating information (Each - including copy of search) | Y | ✓ | | Price on application | | | Price on application | |
| Copy documents relating to register only | Y | ✓ | | Price on application | | | Price on application | |
| Registration of a charge in Part 11 of the Register | Y | | | Price on application | | | Price on application | |
| | | | | | | | | |
| PEST CONTROL (Public Realm) | | | | | | | | |
| PEST CONTROL (DOMESTIC) | N | | | | | | | |

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|--|-------------------------|--------------------|--|----------------------|---------|---|----------------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Survey charge (non refundable) | N | ✓ | | Price on application | |
| Rats (For 3 visits) | N | ✓ | | Price on application | | Price on application | | |
| Mice (For 3 visits) | N | ✓ | | Price on application | | Price on application | | |
| Mice (Per Additional Visit) | N | ✓ | | Price on application | | Price on application | | |
| Rats (Per Additional Visit) | N | ✓ | | Price on application | | Price on application | | |
| Cockroaches (For 3 visits) | N | ✓ | | Price on application | | Price on application | | |
| Cockroaches (Per Additional Visit) | N | ✓ | | Price on application | | Price on application | | |
| Fleas | N | ✓ | | Price on application | | Price on application | | |
| Squirrels (per 3 visits) - internal only where appropriate | N | ✓ | | Price on Application | | Price on Application | | |
| Pharaohs Ant Treatment (Per complete treatment) | N | ✓ | | Price on Application | | Price on Application | | |
| PEST CONTROL (Public Realm) | | | | | | | | |
| PEST CONTROL (DOMESTIC) CONTINUED | | | | | | | | |
| Cancelled/missed appointment visit (where customer/occupant/owner fails to keep specifically arranged appointment or cancelled with less than one working days notice) | N | ✓ | | Price on application | | Price on application | | |
| Bed Bug (ID & pre-visit only) | N | ✓ | | Price on application | | Price on application | | |
| Bed Bug (per treatment for bedsit or single room, comprises the previsit and a single treatment) | N | ✓ | | Price on application | | Price on application | | |
| Bed bug (per treatment for 2 rooms, comprises the previsit and a single treatment) | N | ✓ | | Price on application | | Price on application | | |
| Bed bug (per treatment for 3 rooms, comprises the previsit and a single treatment) | N | ✓ | | Price on application | | Price on application | | |
| Bed bug (per treatment for 4 rooms, comprises the previsit and a single treatment) | N | ✓ | | Price on application | | Price on application | | |
| Bed bug (per treatment for 5 rooms, comprises the previsit and a single treatment) | N | ✓ | | Price on application | | Price on application | | |
| Moths (Maximum of 3 visits) | N | ✓ | | Price on Application | | Price on Application | | |
| Household Beetles (Maximum 2 visits inclusive of survey 1 spray and ULV treatment) | N | ✓ | | Price on Application | | Price on Application | | |
| Proofing Treatments etc. | N | ✓ | | Price on Application | | Price on Application | | |
| Wasps (per treatment) | N | ✓ | | Price on application | | Price on application | | |
| Wasps (per extra nest) | N | ✓ | | Price on application | | Price on application | | |
| Garden Ants | N | ✓ | | Price on application | | Price on application | | |
| Cancelled/missed appointment visit (where customer/occupant/owner fails to keep specifically arranged appointment or cancelled with less than one working days notice) | N | ✓ | | Price on application | | Price on application | | |
| PEST CONTROL (COMMERCIAL) | | | | | | | | |
| Rats (Per treatment maximum 3 visits) | N | ✓ | | Price on application | | Price on application | | |
| Mice (Per treatment maximum 3 visits) | N | ✓ | | Price on application | | Price on application | | |
| Cockroach (Per treatment maximum 3 visits) | N | ✓ | | Price on application | | Price on application | | |
| Fleas (Per treatment maximum 1 visit) | N | ✓ | | Price on application | | Price on application | | |
| Wasps (Per treatment maximum 1 visit) | N | ✓ | | Price on application | | Price on application | | |
| Bed bugs (Per treatment maximum 2 visits including pre-visit) | N | ✓ | | Price on Application | | Price on Application | | |
| Bed bug (ID and pre-visit only) | N | ✓ | | Price on Application | | Price on Application | | |
| Bed bug (Per treatment maximum 1 visit. Only if Bed bug ID and pre-visit previously done) | N | ✓ | | Price on Application | | Price on Application | | |
| On-site ID/other/advice/extra visits (Per visit) | N | ✓ | | Price on Application | | Price on Application | | |
| Cancelled/missed appointment visit (where customer/occupant/owner fails to keep specifically arranged appointment or cancelled with less than one working days notice) | N | ✓ | | Price on application | | Price on application | | |
| PEST CONTROL (LARGE OR COMPLEX COMMERCIAL AND CONTRACT WORK) | | | | | | | | |
| Additional charges will be added for actual costs of materials, equipment etc. | N | ✓ | | Price on Application | | Price on Application | | |
| Rats | N | ✓ | | Price on Application | | Price on Application | | |
| Basic charge per hour (minimum 1 hour) | N | ✓ | | Price on Application | | Price on Application | | |

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|---|-------------------------|--------------------|--|----------------------|---------|---|----------------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Mice | N | ✓ | | Price on Application | |
| Basic charge per hour (minimum 1 hour) | N | ✓ | | Price on Application | | | Price on Application | |
| Insects | N | ✓ | | Price on Application | | | Price on Application | |
| Basic charge per hour (minimum 1 hour) | N | ✓ | | Price on Application | | | Price on Application | |
| Pigeons, Feral Cats and Squirrels and other treatments and pests | N | ✓ | | Price on Application | | | Price on Application | |
| Basic charge per hour (minimum 1 hour) | N | ✓ | | Price on Application | | | Price on Application | |
| Pharaohs Ant Treatment | N | ✓ | | Price on Application | | | Price on Application | |
| Basic charge per hour (minimum 1 hour) | N | ✓ | | Price on Application | | | Price on Application | |
| FLEET SERVICES (Public Realm) | | | | | | | | |
| Car Service Maintenance Repair & grounds equipment self propelled | N | | | | | | | |
| This includes Car derived vans. I.E Vauxhall Corsa Van | N | | | | | | | |
| All Services are undertaken based on Autodata times | N | | | | | | | |
| The labour rate per vehicle category will be able to be adjusted in the event of the Councils Fleet department tendering for a contract containing more than a single vehicle. Or a prospective customer wishes to offer a number of vehicles to the Fleet department to undertake Service Maintenance Repair work on. | N | | | Price on Application | | | Price on Application | |
| Underutilised services within Public Realm - ability to offer discounts if required | N | | | Price on Application | | | Price on Application | |
| Labour Rate per Hour | N | ✓ | | Price on Application | | | Price on Application | |
| Preimum guaranteed workshop slot AM or PM. Wwork under 3 hours will be started and finished if presented before 09:00hrs AM and 15:00hrs PM. (NOTE any additional work discovered during this period may not be completed in the agreed time slot) | N | ✓ | | Price on Application | | | Price on Application | |
| Parts | N | ✓ | | Price on Application | | | Price on Application | |
| Consumable items | N | ✓ | | Price on Application | | | Price on Application | |
| Enviromental charge (disposal of oils when changed) | N | ✓ | | Price on Application | | | Price on Application | |
| Any work of specialist nature outsourced to 3rd party | N | ✓ | | Price on Application | | | Price on Application | |
| Collection and delivery within London Borough of Enfield 08:00 - 16:00hrs | N | ✓ | | Price on Application | | | Price on Application | |
| Collection and delivery within London Borough of Enfield outside of 08:00 - 16:00hrs | N | ✓ | | Price on Application | | | Price on Application | |
| MOT test class 4 | N | | | Price on Application | | | Price on Application | |
| MOT retest | N | | | Price on Application | | | Price on Application | |
| Air Conditioning - Service and Re-Gas | N | | | Price on Application | | | Price on Application | |
| LCV up to 3.5t Service Maintenance Repair | N | | | | | | | |
| All Services are undertaken based on Autodata times | N | | | | | | | |
| Labour Rate per hour | N | ✓ | | Price on Application | | | Price on Application | |
| Preimum guaranteed workshop slot AM or PM. Wwork under 3 hours will be started and finished if presented before 09:00hrs AM and 15:00hrs PM. (NOTE any additional work discovered during this period may not be completed in the agreed time slot) | N | ✓ | | Price on Application | | | Price on Application | |
| Parts | N | ✓ | | Price on Application | | | Price on Application | |
| Consumable items | N | ✓ | | Price on Application | | | Price on Application | |
| Enviromental charge (disposal of oils when changed) | N | ✓ | | Price on Application | | | Price on Application | |
| Any work of specialist nature outsourced to 3rd party | N | ✓ | | Price on Application | | | Price on Application | |
| Collection and delivery within London Borough of Enfield 08:00 - 16:00hrs | N | ✓ | | Price on Application | | | Price on Application | |
| Collection and delivery within London Borough of Enfield outside of 08:00 - 16:00hrs | N | ✓ | | Price on Application | | | Price on Application | |
| MOT test class 7 | N | | | Price on Application | | | Price on Application | |
| MOT retest | N | | | Price on Application | | | Price on Application | |
| LOLER testing tail lifts | N | ✓ | | Price on Application | | | Price on Application | |
| Air Conditioning - Service and Re-Gas | N | | | Price on Application | | | Price on Application | |

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|--|-------------------------|--------------------|--|----------------------|---------|---|----------------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | | | | | | |
| FLEET SERVICES (Public Realm) CONTINUED | | | | | | | | |
| Section 19 & 22 mini bus Service Maintenance Repair and vehicles up to 7.5t | N | | | | | | | |
| All Services where possible are undertaken based on autodata times | N | | | | | | | |
| Labour Rate | N | √ | | Price on Application | | | Price on Application | |
| Preimum guaranteed workshop slot AM or PM. Wwork under 3 hours will be started and finished if presented before 09:00hrs AM and 15:00hrs PM. (NOTE any additional work discovered during this period may not be completed in the agreed time slot) | N | √ | | Price on Application | | | Price on Application | |
| Parts | N | √ | | Price on Application | | | Price on Application | |
| Consumable items | N | √ | | Price on Application | | | Price on Application | |
| Enviromental charge (disposal of oils when changed) | N | √ | | Price on Application | | | Price on Application | |
| Any work of specialist nature outsourced to 3rd party | N | √ | | Price on Application | | | Price on Application | |
| Collection and delivery within London Borough of Enfield 08:00 - 16:00hrs | N | √ | | Price on Application | | | Price on Application | |
| Collection and delivery within London Borough of Enfield outside of 08:00 - 16:00hrs | N | √ | | Price on Application | | | Price on Application | |
| DVSA safety inspection including interior fitting up to 22 seats | N | √ | | Price on Application | | | Price on Application | |
| DVSA standard brake test with print out | N | √ | | Price on Application | | | Price on Application | |
| DVSA standard Headlamp test | N | √ | | Price on Application | | | Price on Application | |
| MOT test class 5 - 5a | N | | | Price on Application | | | Price on Application | |
| MOT retest | N | | | Price on Application | | | Price on Application | |
| LOLER testing tail lifts | N | √ | | Price on Application | | | Price on Application | |
| Air Conditioning - Service and Re-Gas | N | | | Price on Application | | | Price on Application | |
| LGV / RCV and vehicles above 7.5t | N | | | | | | | |
| All Services where possible based on industry standard times | N | | | | | | | |
| Labour Rate | N | | | Price on Application | | | Price on Application | |
| Preimum guaranteed workshop slot AM or PM. Wwork under 3 hours will be started and finished if presented before 09:00hrs AM and 15:00hrs PM. (NOTE any additional work discovered during this period may not be completed in the agreed time slot) | N | √ | | Price on Application | | | Price on Application | |
| Parts | N | √ | | Price on Application | | | Price on Application | |
| Consumable items | N | | | Price on Application | | | Price on Application | |
| Enviromental charge (disposal of oils when changed) | N | | | Price on Application | | | Price on Application | |
| Any work of specialist nature outsourced to 3rd party | N | √ | | Price on Application | | | Price on Application | |
| Collection and delivery within London Borough of Enfield 08:00 - 16:00hrs | N | √ | | Price on Application | | | Price on Application | |
| Collection and delivery within London Borough of Enfield outside of 08:00 - 16:00hrs | N | √ | | Price on Application | | | Price on Application | |
| HGV DVSA safety inspection | N | √ | | Price on Application | | | Price on Application | |
| RCV DVSA Safety inspection | N | √ | | Price on Application | | | Price on Application | |
| DVSA standard brake test with print out + DVSA h/lamp test | N | √ | | Price on Application | | | Price on Application | |
| DVSA standard Hedlamp test only | N | √ | | Price on Application | | | Price on Application | |
| HGV rigid MOT test (in house) | N | √ | | Price on Application | | | Price on Application | |
| MOT retest (In house) | N | √ | | Price on Application | | | Price on Application | |
| LOLER testing tail lifts | N | √ | | Price on Application | | | Price on Application | |
| Air Conditioning - Service and Re-Gas | N | | | Price on Application | | | Price on Application | |
| COMMERCIAL WASTE SERVICES | | | | | | | | |
| (Outside the scope of VAT wef 9.2.2011) | N | | | | | | | |
| Fees include disposal costs: | N | | | | | | | |
| 240 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 360 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 660 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 940 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 1100 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| Overweight bins | N | | | Price on application | | | Price on application | |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|----------------------------------|---------|---|----------------------------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | Minimum contract 12 months (Supply & Collection) | N | | | Price on application | |
| 4 rolls of trade sacks - including initial contract set up | N | | | Price on application | | | Price on application | |
| 8 rolls of trade sacks - including initial contract set up | N | | | Price on application | | | Price on application | |
| Each additional roll of 13 Trade Sacks | N | | | Price on application | | | Price on application | |
| Annual Duty of Care admiration charge (payable in lieu of the sack purchase fee when customers are renewing their annual contract but do not require any additional sacks as they already have a sufficient supply) | N | | | Price on application | | | Price on application | |
| Abortive fee | N | | | Price on application | | | Price on application | |
| Special collection - 60 minutes | N | | | Price on application | | | Price on application | |
| Special bulk collection | N | | | Price on application | | | Price on application | |
| OFFER for new customers for first 12 months only: | N | | | | | | | |
| Between 2 and 3 bins on site | N | | | 15% discount on the above charge | | | 15% discount on the above charge | |
| 4 bins and above | N | | | 25% discount on the above charge | | | 25% discount on the above charge | |
| Combined service offer - waste and recycling collection | N | | | | | | | |
| 660L refuse and 360L paper and cardboard | N | | | Price on application | | | Price on application | |
| 360L refuse and 660L paper and cardboard | N | | | Price on application | | | Price on application | |
| 660L refuse and 660L paper and cardboard | N | | | Price on application | | | Price on application | |
| 940L refuse and 660L paper and cardboard | N | | | Price on application | | | Price on application | |
| 1100L refuse and 660L paper and cardboard | N | | | Price on application | | | Price on application | |
| 1100L refuse and 1100L paper and cardboard | N | | | Price on application | | | Price on application | |
| Schools, Charities & Domestic extra collection (Fees exclude disposal costs) | N | | | | | | | |
| Roll of 13 Sacks | N | | | Price on application | | | Price on application | |
| 240Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 360 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 660 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 940 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 1100 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 1280 Litre Bin Hire/Collection (for contaminated recycling collected as residual) | N | | | Price on application | | | Price on application | |
| Places of Worship - Hire Charge Only | N | | | | | | | |
| 240Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 360 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 660 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 940 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| 1100 Litre Bin Hire/Collection | N | | | Price on application | | | Price on application | |
| HOUSING - Hire Charge Only - Plastic bins (up to and including 360 litre bins) | N | | | Price on application | | | Price on application | |
| HOUSING - Hire Charge Only - Metal bins | N | | | Price on application | | | Price on application | |
| COMMERCIAL WASTE SERVICES CONTINUED | | | | | | | | |
| Enfield Council Housing - Additional Collection Charge | N | | | Price on application | | | Price on application | |
| Schools Recycling Bin hire (per bin per week) | N | | | Price on application | | | Price on application | |
| Schools Recycling Bin Hire Only (per bin per week) | N | | | Price on application | | | Price on application | |
| Sales Commission | N | | | Price on application | | | Price on application | |
| Discount for multiple business contracts | N | | | Price on application | | | Price on application | |
| Sales incentives to assist and retain business discounts between 0-20% (Where Appropriate) | N | | | Price on application | | | Price on application | |
| COMMERCIAL RECYCLING SERVICES | N | | | | | | | |
| Option 1. Paper & Cardboard Only | N | | | | | | | |
| i. Paper Cardboard Mix - Use 240 litre Wheeled Bins | N | | | Price on application | | | Price on application | |
| ii. Paper Cardboard Mix - Use 360 litre Bins | N | | | Price on application | | | Price on application | |
| iii. Paper Cardboard Mix - Use 660 litre Bins | N | | | Price on application | | | Price on application | |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|----------------------|---------|---|----------------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | iv. Paper Cardboard Mix - Use 1100 litre Bins | N | | | Price on application | |
| Mixed Recycling - 360 internal customer only | N | | | Price on application | | Price on application | | |
| Mixed Recycling - 1280 internal customer only | N | | | Price on application | | Price on application | | |
| SCHEDULE 2 CLINICAL WASTE COLLECTION (Public Realm) | | | | | | | | |
| Roll of 13 Clinical Waste Sacks | N | ✓ | | Price on application | | Price on application | | |
| Sharps bins - 2.5 litres | N | ✓ | | Price on application | | Price on application | | |
| Sharps bin 22 litres | N | ✓ | | Price on application | | Price on application | | |
| PARKS AND OUTDOOR FACILITIES (Public Realm) | | | | | | | | |
| Tennis Courts | N | | | | | | | |
| No charge off-peak | N | | | | | | | |
| CRICKET ** | N | | | | | | | |
| Season bookings can be made for 10 or 20 matches | N | | | | | | | |
| Discretionary discount of up to 10% for 1st season for new leagues. 5% discretionary discount for future league seasons. | N | | | | | | | |
| FOOTBALL / GAELIC FOOTBALL / RUGBY ** | N | | | | | | | |
| Season bookings can be made for 16 or 32 games | N | | | | | | | |
| 9-a-side Football, per pitch | N | | | | | | | |
| Discretionary discount of up to 10% for 1st season for new leagues. 5% discretionary discount for future league seasons. | N | | | | | | | |
| NETBALL** | N | | | | | | | |
| Discretionary discount of up to 10% for 1st season for new leagues. 5% discretionary discount for future league seasons. | N | | | | | | | |
| PARKS AND OUTDOOR FACILITIES (Public Realm) CONTINUED | | | | | | | | |
| Third Generation facility | N | | | | | | | |
| Quarter Pitch (per hour) - Charter Standard Club | N | | | Price on application | | Price on application | | |
| Half Pitch (per hour) - Charter Standard Club | N | | | Price on application | | Price on application | | |
| Whole Pitch (per hour) - Charter Standard Club | N | | | Price on application | | Price on application | | |
| Quarter Pitch (per hour) - Non-Charter Standard Club | N | | | Price on application | | Price on application | | |
| Half Pitch (per hour) - Non-Charter Standard Club | N | | | Price on application | | Price on application | | |
| Whole Pitch (per hour) - Non-Charter Standard Club | N | | | Price on application | | Price on application | | |
| Commercial Hire (per hour) | N | | | Price on application | | Price on application | | |
| Weekday - off peak (per hour) | N | | | Price on application | | Price on application | | |
| Weekend Match - Quarter Pitch (per hour) | N | | | Price on application | | Price on application | | |
| Weekend Match - Half Pitch (per <u>two</u> hours) - Charter Standard Club | N | | | Price on application | | Price on application | | |
| Weekend Match - Whole Pitch (per <u>two</u> hours) - Charter Standard Club | N | | | Price on application | | Price on application | | |
| Weekend Match - Half Pitch (per <u>two</u> hours) - Non Charter Standard Club | N | | | Price on application | | Price on application | | |
| Weekend Match - Whole Pitch (per <u>two</u> hours) - Non Charter Standard Club | N | | | Price on application | | Price on application | | |
| Negotiable first year reduction up to 15% on block bookings (part 2) | N | | | | | | | |
| Discretionary discount 50% of weekend bookings for Junior games only after 5pm | N | | | | | | | |
| Discretionary discount with Football Development Partner (FDP) increased in line with Price change on fees and charges annually | | | | | | | | |
| CEMETERY CHARGES (Public Realm) | | | | | | | | |
| The service is non-business for VAT where marked * i.e. no VAT to be charged. | N | | | | | | | |
| Funeral and burial services outside of standard specified times | N | | | Price On Application | | Price On Application | | |
| Referral and multiple discount Commission | N | | | Price On Application | | Price On Application | | |

| Description of Fees & Charges | Statutory Service (Y/N) | Service is VATABLE | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES (PREV. PLACE) FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD ENVIRONMENT & COMMUNITIES PROPOSED FEES & CHARGES 2024/25 | | |
|---|-------------------------|--------------------|--|----------------------|---------|---|----------------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | | EVENTS (Public Realm) | | | | | |
| Funfairs | N | | | | | | | |
| More than 2 operating days | N | | | Price On Application | | | Price On Application | |
| Circus's | N | | | | | | | |
| More than 2 operating days | N | | | Price On Application | | | Price On Application | |
| Commercial Events/National charities(Non Ticketed Public Events) | N | | | | | | | |
| Please note: The Council retains the ability to waive event fees for not for profit and charity organisations. | N | | | | | | | |
| More than 1 operating day | N | | | Price On Application | | | Price On Application | |
| Medium Between 201-999 attendance | N | | | | | | | |
| More than 1 operating day | N | | | Price On Application | | | Price On Application | |
| Large Over 1000 attendance | N | | | | | | | |
| More than 1 operating day | N | | | Price On Application | | | Price On Application | |
| Ticketed Events 15% of Gate Receipts | N | | | | | | | |
| Ticketed Commercial Events | N | | | Price On Application | | | Price On Application | |
| Waste removal and clearance | N | | | Price On Application | | | Price On Application | |
| Traffic Management services | N | | | Price On Application | | | Price On Application | |
| New Business referral commission | N | | | Price On Application | | | Price On Application | |
| Bonds | N | | | | | | | |
| Weddings up to 100 people | N | | | Price on application | | | Price on application | |
| Weddings 100 - 200 people | N | | | Price on application | | | Price on application | |
| Weddings 200 - 500 people | N | | | Price on application | | | Price on application | |
| Group Barbeque | N | | | Price on application | | | Price on application | |
| Weddings | N | | | | | | | |
| Wedding Blessings | N | | | Price on application | | | Price on application | |
| Wedding Receptions | N | | | Price on application | | | Price on application | |
| Wedding Blessing & Reception | N | | | Price on application | | | Price on application | |
| PEOPLE TRANSPORT: ANCILLIARY SERVICES | | | | | | | | |
| Hire of Bus and Driver (per hour) | N | v | | Price on application | | | Price on application | |
| Hire of Bus, Driver and Passenger Assistant (per hour) | N | v | | Price on application | | | Price on application | |
| Additional Coach hire | N | | | Price On Application | | | Price on Application | |
| Discount options | | | | | | | | |
| Provision to offer discount to adapt to the market (Where required and appropriate) | N | | | | | | | |
| New Service Provision charging (upto 12 month trial)- Framework for fees and charges required | N | | | | | | | |
| Premium or Fast-Track Services | N | | | | | | | |
| Online Discount (Provision to provide online discount where appropriate) | N | | | | | | | |
| Negotiable first year reduction up to 15% on block bookings (part 2) | N | | | | | | | |

| Description of Fees & Charges | Statutory or Non statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|--|----------------------------|--------------------|---|------------|---------|--|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| CONCESSIONARY TRAVEL | | | | | | | | |
| Blue Badge | N | | 10.00 | 0.00 | 10.00 | 10.00 | 0.00 | 10.00 |
| Disabled Persons' Freedom Pass scheme or the Taxi Card Scheme. | N | | Free of charge | | | Free of charge | | |
| DEPUTYSHIP FEES | | | | | | | | |
| <u>Remuneration of public authority deputies</u> | | | | | | | | |
| The following fixed rates of remuneration will apply where the court appoints a holder of an office in a public authority to act as deputy. These rates should be applied regardless of who carries out the function within the public authority | | | | | | | | |
| <u>Category 1</u> | | | | | | | | |
| Work up to and including the date upon which the court makes an order appointing a deputy for property and affairs. <u>An amount not exceeding £745</u> | N | | An amount not exceeding £745 | | | An amount not exceeding £745 | | |
| <u>Category II</u> | | | | | | | | |
| Annual management fee where the court appoints a local authority deputy for property and affairs, payable on the anniversary of the court order. Management costs are assumed to cover any incidental costs incurred in management of P's affairs with the exception of those mentioned under paragraph 20 below | | | | | | | | |
| 20. <i>Public Authorities are allowed to use P's funds to pay for specialist services that P would have normally be expected to pay if he had retained capacity such as conveyancing, obtaining expert valuations and obtaining investment advice</i> | | | | | | | | |
| a) For the first year: <u>An amount not exceeding £775</u> | N | | An amount not exceeding £775 | | | An amount not exceeding £775 | | |
| b) For the second and subsequent years: <u>An amount not exceeding £650</u> | N | | An amount not exceeding £650 | | | An amount not exceeding £650 | | |
| c) <u>Where the net assets of P are below £16,000</u> , the local authority deputy for property and affairs may take an annual management fee not exceeding 3.5% of P's net assets on the anniversary of the court order appointing the local authority as deputy | N | | An Annual management fee not exceeding 3.5% of net assets | | | An Annual management fee not exceeding 3.5% of net assets | | |

| Description of Fees & Charges | Statutory or Non statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|--|----------------------------|--------------------|---|------------|---------|--|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| d) Where the court appoints a local authority deputy for health and welfare, the local authority may take an annual management fee not exceeding 2.5% of P's net assets on the anniversary of the court order appointing the local authority as deputy for health and <u>welfare up to a maximum of £555</u> | N | | An Annual management fee not exceeding 2.5% of net assets up to maximum of £555 | | | An Annual management fee not exceeding 2.5% of net assets up to maximum of £555 | | |
| DEPUTYSHIP FEES CONTINUED | | | | | | | | |
| <u>Category III</u> | | | | | | | | |
| Annual property management fee to include work involved in preparing property for sale, instructing agents, conveyancers, etc or the ongoing maintenance of property including management and letting of a rental property or properties where 'P' is a tenant <u>An amount not exceeding £300</u> | N | | An amount not exceeding £300 | | | An amount not exceeding £300 | | |
| <u>Category IV</u> | | | | | | | | |
| Preparation and lodgement of a report or account to the Public Guardian <u>An amount not exceeding £216</u> | N | | An amount not exceeding £216 | | | An amount not exceeding £216 | | |
| <u>Category V</u> | | | | | | | | |
| Preparation of a Basic HMRC income tax return (bank or NS&I interest and taxable benefits) on behalf of P <u>An amount not exceeding £70</u> | N | | An amount not exceeding £70 | | | An amount not exceeding £70 | | |
| Preparation of a Complex HMRC income tax return (bank or NS&I interest, taxable benefits, small investment portfolio) on behalf of P <u>An amount not exceeding £140</u> | N | | An amount not exceeding £140 | | | An amount not exceeding £140 | | |
| <u>Travel Rates</u> | | | | | | | | |
| Public authority and other third sector deputies are allowed the fixed rate of £40 per hour for travel costs | N | | £40 per hour | | | £40 per hour | | |

| Description of Fees & Charges | Statutory or Non statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|---|----------------------------|--------------------|---|------------|---------|--|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| APPOINTEESHIP FEES: Charge per annum | N | | An amount not exceeding £650 | | | An amount not exceeding £650 | | |
| <u>Winding down fee</u> | N | | An amount not exceeding £250 | | | An amount not exceeding £250 | | |
| COUNCIL TAX & NNDR COURT COSTS: | | | | | | | | |
| <u>Council Tax:</u> | | | | | | | | |
| Summons | N | | 75.00 | 0.00 | 75.00 | 90.00 | 0.00 | 90.00 |
| Liability Order | N | | 27.00 | 0.00 | 27.00 | 32.40 | 0.00 | 32.40 |
| Magistrates Court costs | N | | 0.50 | 0.00 | 0.50 | 0.50 | 0.00 | 0.50 |
| <u>Business Rates:</u> | | | | | | | | |
| Summons | N | | 150.00 | 0.00 | 150.00 | 180.00 | 0.00 | 180.00 |
| Liability Order | N | | 50.00 | 0.00 | 50.00 | 60.00 | 0.00 | 60.00 |
| Magistrates Court costs | N | | 0.50 | 0.00 | 0.50 | 0.50 | 0.00 | 0.50 |
| <u>Discount options:</u> | | | | | | | | |
| Provision to offer discount to adapt to the market (Where required and appropriate) | N | | | | | | | |
| Online Discount (Provision to provide online discount where appropriate) | N | | | | | | | |

| Description of Fees & Charges | Statutory or Non statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|--|----------------------------|--------------------|---|------------|---------|--|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| STRATEGIC PROPERTY SERVICES | | | | | | | | |
| Provision of Spatial Information e.g mapping work, spatial query etc. (External Only) | N | v | 41.80 | 8.36 | 50.20 | 45.60 | 9.10 | 54.70 |
| GIS Technical Advice (External Only) | N | v | 103.20 | 20.64 | 123.80 | 112.50 | 22.50 | 135.00 |
| DESIGN & PRINT SERVICE | | | | | | | | |
| <u>Highly Creative Design (per hour)</u> | | | | | | | | |
| A minimum charge of £24 is charged (based on 30 mins of work) | N | v | 58.92 | 11.78 | 70.70 | 64.20 | 12.80 | 77.00 |
| <u>Print, Photocopying & Finishing (per hour)</u> | | | | | | | | |
| A minimum charge of £13.00 is charged (based on 15 mins of work) | N | v | 63.75 | 12.75 | 76.50 | 69.50 | 13.90 | 83.40 |
| PRINT SERVICES PRICE LIST OF | | | | | | | | |
| HIGH VOLUME PHOTOCOPING | | | | | | | | |
| VAT charged is dependant on the nature of print requests e.g. books, leaflets, magazines, newsletters are zero rated | | | | | | | | |
| 100 to 200 images | | | | | | | | |
| Single sided on 80gsm white paper | | | 16.00 | 0.00 | 16.00 | 17.50 | 0.00 | 17.50 |
| Double sided on 80gsm white paper | | | 16.00 | 0.00 | 16.00 | 17.50 | 0.00 | 17.50 |
| Single sided on 80gsm tinted paper | | | 16.00 | 0.00 | 16.00 | 17.50 | 0.00 | 17.50 |
| Double sided on 80gsm tinted paper | | | 16.00 | 0.00 | 16.00 | 17.50 | 0.00 | 17.50 |
| 300 to 400 images | | | | | | | | |
| Single sided on 80gsm white paper | N | | 16.10 | 0.00 | 16.10 | 17.60 | 0.00 | 17.60 |
| Double sided on 80gsm white paper | | | 16.10 | 0.00 | 16.10 | 17.60 | 0.00 | 17.60 |
| Single sided on 80gsm tinted paper | | | 18.10 | 0.00 | 18.10 | 19.80 | 0.00 | 19.80 |
| Double sided on 80gsm tinted paper | | | 16.10 | 0.00 | 16.10 | 17.60 | 0.00 | 17.60 |

| Description of Fees & Charges | Statutory or Non statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|---|----------------------------|--------------------|---|------------|---------|--|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| PRINT SERVICES PRICE LIST OF HIGH VOLUME PHOTOCOPING | N | | | | | | | |
| 500 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 23.30 | 0.00 | 23.30 | 25.40 | 0.00 | 25.40 |
| Double sided on 80gsm white paper | | | 25.90 | 0.00 | 25.90 | 28.30 | 0.00 | 28.30 |
| Single sided on 80gsm tinted paper | | | 28.30 | 0.00 | 28.30 | 30.90 | 0.00 | 30.90 |
| Double sided on 80gsm tinted paper | | | 30.90 | 0.00 | 30.90 | 33.70 | 0.00 | 33.70 |
| 600 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 40.00 | 0.00 | 40.00 | 43.60 | 0.00 | 43.60 |
| Double sided on 80gsm white paper | | | 38.70 | 0.00 | 38.70 | 42.20 | 0.00 | 42.20 |
| Single sided on 80gsm tinted paper | | | 42.60 | 0.00 | 42.60 | 46.50 | 0.00 | 46.50 |
| Double sided on 80gsm tinted paper | | | 40.00 | 0.00 | 40.00 | 43.60 | 0.00 | 43.60 |
| 700 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 41.30 | 0.00 | 41.30 | 45.00 | 0.00 | 45.00 |
| Double sided on 80gsm white paper | | | 40.00 | 0.00 | 40.00 | 43.60 | 0.00 | 43.60 |
| Single sided on 80gsm tinted paper | | | 43.80 | 0.00 | 43.80 | 47.80 | 0.00 | 47.80 |
| Double sided on 80gsm tinted paper | | | 41.30 | 0.00 | 41.30 | 45.00 | 0.00 | 45.00 |
| 800 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 42.60 | 0.00 | 42.60 | 46.50 | 0.00 | 46.50 |
| Double sided on 80gsm white paper | | | 41.30 | 0.00 | 41.30 | 45.00 | 0.00 | 45.00 |
| Single sided on 80gsm tinted paper | | | 4.80 | 0.00 | 4.80 | 5.30 | 0.00 | 5.30 |
| Double sided on 80gsm tinted paper | | | 42.60 | 0.00 | 42.60 | 46.50 | 0.00 | 46.50 |
| 900 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 43.80 | 0.00 | 43.80 | 47.80 | 0.00 | 47.80 |
| Double sided on 80gsm white paper | | | 42.60 | 0.00 | 42.60 | 46.50 | 0.00 | 46.50 |
| Single sided on 80gsm tinted paper | | | 473.10 | 0.00 | 473.10 | 515.70 | 0.00 | 515.70 |
| Double sided on 80gsm tinted paper | | | 43.80 | 0.00 | 43.80 | 47.80 | 0.00 | 47.80 |

| Description of Fees & Charges | Statutory or Non statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|---|----------------------------|--------------------|---|------------|---------|--|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| 1000 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 45.20 | 0.00 | 45.20 | 49.30 | 0.00 | 49.30 |
| Double sided on 80gsm white paper | | | 43.80 | 0.00 | 43.80 | 47.80 | 0.00 | 47.80 |
| Single sided on 80gsm tinted paper | | | 47.80 | 0.00 | 47.80 | 52.10 | 0.00 | 52.10 |
| Double sided on 80gsm tinted paper | | | 45.20 | 0.00 | 45.20 | 49.30 | 0.00 | 49.30 |
| 1100 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 50.40 | 0.00 | 50.40 | 55.00 | 0.00 | 55.00 |
| Double sided on 80gsm white paper | | | 47.80 | 0.00 | 47.80 | 52.10 | 0.00 | 52.10 |
| Single sided on 80gsm tinted paper | | | 55.50 | 0.00 | 55.50 | 60.50 | 0.00 | 60.50 |
| Double sided on 80gsm tinted paper | | | 50.40 | 0.00 | 50.40 | 55.00 | 0.00 | 55.00 |
| 1200 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 51.50 | 0.00 | 51.50 | 56.20 | 0.00 | 56.20 |
| Double sided on 80gsm white paper | | | 48.90 | 0.00 | 48.90 | 53.30 | 0.00 | 53.30 |
| Single sided on 80gsm tinted paper | | | 56.80 | 0.00 | 56.80 | 61.90 | 0.00 | 61.90 |
| Double sided on 80gsm tinted paper | | | 51.50 | 0.00 | 51.50 | 56.20 | 0.00 | 56.20 |
| PRINT SERVICES PRICE LIST OF HIGH VOLUME PHOTOCOPING | N | | | | | | | |
| 1300 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 65.70 | 0.00 | 65.70 | 71.60 | 0.00 | 71.60 |
| Double sided on 80gsm white paper | | | 63.20 | 0.00 | 63.20 | 68.90 | 0.00 | 68.90 |
| Single sided on 80gsm tinted paper | | | 70.90 | 0.00 | 70.90 | 77.30 | 0.00 | 77.30 |
| Double sided on 80gsm tinted paper | | | 65.70 | 0.00 | 65.70 | 71.60 | 0.00 | 71.60 |
| 1400 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 67.00 | 0.00 | 67.00 | 73.00 | 0.00 | 73.00 |
| Double sided on 80gsm white paper | | | 64.50 | 0.00 | 64.50 | 70.30 | 0.00 | 70.30 |
| Single sided on 80gsm tinted paper | | | 72.10 | 0.00 | 72.10 | 78.60 | 0.00 | 78.60 |
| Double sided on 80gsm tinted paper | | | 67.00 | 0.00 | 67.00 | 73.00 | 0.00 | 73.00 |
| 1500 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 68.30 | 0.00 | 68.30 | 74.50 | 0.00 | 74.50 |
| Double sided on 80gsm white paper | | | 65.70 | 0.00 | 65.70 | 71.60 | 0.00 | 71.60 |
| Single sided on 80gsm tinted paper | | | 73.50 | 0.00 | 73.50 | 80.10 | 0.00 | 80.10 |
| Double sided on 80gsm tinted paper | | | 68.30 | 0.00 | 68.30 | 74.50 | 0.00 | 74.50 |

| Description of Fees & Charges | Statutory or Non statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|---|----------------------------|--------------------|---|------------|---------|--|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| 1600 images | | | | | | | | |
| Single sided on 80gsm white paper | N | | 74.70 | 0.00 | 74.70 | 81.40 | 0.00 | 81.40 |
| Double sided on 80gsm white paper | | | 70.90 | 0.00 | 70.90 | 77.30 | 0.00 | 77.30 |
| Single sided on 80gsm tinted paper | | | 81.20 | 0.00 | 81.20 | 88.50 | 0.00 | 88.50 |
| Double sided on 80gsm tinted paper | | | 74.70 | 0.00 | 74.70 | 81.40 | 0.00 | 81.40 |
| 1700 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 76.00 | 0.00 | 76.00 | 82.90 | 0.00 | 82.90 |
| Double sided on 80gsm white paper | | | 72.10 | 0.00 | 72.10 | 78.60 | 0.00 | 78.60 |
| Single sided on 80gsm tinted paper | | | 82.50 | 0.00 | 82.50 | 89.90 | 0.00 | 89.90 |
| Double sided on 80gsm tinted paper | | | 76.00 | 0.00 | 76.00 | 82.90 | 0.00 | 82.90 |
| 1800 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 77.30 | 0.00 | 77.30 | 84.30 | 0.00 | 84.30 |
| Double sided on 80gsm white paper | | | 73.50 | 0.00 | 73.50 | 80.10 | 0.00 | 80.10 |
| Single sided on 80gsm tinted paper | | | 83.80 | 0.00 | 83.80 | 91.40 | 0.00 | 91.40 |
| Double sided on 80gsm tinted paper | | | 77.30 | 0.00 | 77.30 | 84.30 | 0.00 | 84.30 |
| 1900 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 78.70 | 0.00 | 78.70 | 85.80 | 0.00 | 85.80 |
| Double sided on 80gsm white paper | | | 77.30 | 0.00 | 77.30 | 84.30 | 0.00 | 84.30 |
| Single sided on 80gsm tinted paper | | | 84.90 | 0.00 | 84.90 | 92.50 | 0.00 | 92.50 |
| Double sided on 80gsm tinted paper | | | 78.70 | 0.00 | 78.70 | 85.80 | 0.00 | 85.80 |
| PRINT SERVICES PRICE LIST OF HIGH VOLUME PHOTOCOPING | N | | | | | | | |
| 2000 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 79.90 | 0.00 | 79.90 | 87.10 | 0.00 | 87.10 |
| Double sided on 80gsm white paper | | | 81.20 | 0.00 | 81.20 | 88.50 | 0.00 | 88.50 |
| Single sided on 80gsm tinted paper | | | 91.60 | 0.00 | 91.60 | 99.80 | 0.00 | 99.80 |
| Double sided on 80gsm tinted paper | | | 84.90 | 0.00 | 84.90 | 92.50 | 0.00 | 92.50 |
| 2500 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 101.80 | 0.00 | 101.80 | 111.00 | 0.00 | 111.00 |
| Double sided on 80gsm white paper | | | 94.00 | 0.00 | 94.00 | 102.50 | 0.00 | 102.50 |
| Single sided on 80gsm tinted paper | | | 113.40 | 0.00 | 113.40 | 123.60 | 0.00 | 123.60 |
| Double sided on 80gsm tinted paper | | | 114.60 | 0.00 | 114.60 | 124.90 | 0.00 | 124.90 |

| Description of Fees & Charges | Statutory or Non statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|------------------------------------|----------------------------|--------------------|---|------------|---------|--|------------|---------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| 3000 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 108.20 | 0.00 | 108.20 | 117.90 | 0.00 | 117.90 |
| Double sided on 80gsm white paper | | | 100.40 | 0.00 | 100.40 | 109.40 | 0.00 | 109.40 |
| Single sided on 80gsm tinted paper | | | 133.90 | 0.00 | 133.90 | 146.00 | 0.00 | 146.00 |
| Double sided on 80gsm tinted paper | | | 121.00 | 0.00 | 121.00 | 131.90 | 0.00 | 131.90 |
| 3500 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 114.60 | 0.00 | 114.60 | 124.90 | 0.00 | 124.90 |
| Double sided on 80gsm white paper | | | 105.60 | 0.00 | 105.60 | 115.10 | 0.00 | 115.10 |
| Single sided on 80gsm tinted paper | | | 139.20 | 0.00 | 139.20 | 151.70 | 0.00 | 151.70 |
| Double sided on 80gsm tinted paper | | | 127.50 | 0.00 | 127.50 | 139.00 | 0.00 | 139.00 |
| 4000 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 126.20 | 0.00 | 126.20 | 137.60 | 0.00 | 137.60 |
| Double sided on 80gsm white paper | | | 112.00 | 0.00 | 112.00 | 122.10 | 0.00 | 122.10 |
| Single sided on 80gsm tinted paper | | | 144.10 | 0.00 | 144.10 | 157.10 | 0.00 | 157.10 |
| Double sided on 80gsm tinted paper | | | 133.90 | 0.00 | 133.90 | 146.00 | 0.00 | 146.00 |
| 4500 images | N | | | | | | | |
| Single sided on 80gsm white paper | | | 141.50 | 0.00 | 141.50 | 154.20 | 0.00 | 154.20 |
| Double sided on 80gsm white paper | | | 141.50 | 0.00 | 141.50 | 154.20 | 0.00 | 154.20 |
| Single sided on 80gsm tinted paper | | | 177.60 | 0.00 | 177.60 | 193.60 | 0.00 | 193.60 |
| Double sided on 80gsm tinted paper | | | 141.50 | 0.00 | 141.50 | 154.20 | 0.00 | 154.20 |
| | | | | | | | 0.00 | |
| Over 5000 images | | | Price on application | | | Price on application | | |
| | | | | | | | | |

| Description of Fees & Charges | Statutory or Non statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD RESOURCES DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|--|----------------------------|--------------------|---|------------|----------|--|------------|----------|
| | | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| <u>HEALTH & SAFETY & ASBESTOS</u> | N | | | | | | | |
| <u>BASIC HEALTH AND SAFETY COURSES – HELD AT CIVIC CENTRE</u> | N | | | | | | | |
| (i) BASIC HEALTH & SAFETY COURSES (include. materials & exam registration) | | | | | | | | |
| Total Fee per person | | | 94.50 | 0.00 | 94.50 | 103.00 | 0.00 | 103.00 |
| <u>BASIC HEALTH AND SAFETY TRAINING - OFF SITE</u> | N | | | | | | | |
| (i) BASIC HEALTH & SAFETY COURSES (include. materials & exam registration) | | | | | | | | |
| Per Course (No VAT applicable) | | | 1,011.00 | 0.00 | 1,011.00 | 1,102.00 | 0.00 | 1,102.00 |

| Description of Fees & Charges | Statutory or Non Statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD CHIEF EXECUTIVE DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD CHIEF EXECUTIVE DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|--|----------------------------|--------------------|---|----------|--------|--|----------|--------|
| | | | Basic | VAT@ 20% | Total | Basic | VAT@ 20% | Total |
| | | | £ | £ | £ | £ | £ | £ |
| REGISTRARS | | | | | | | | |
| Certificates: | | | | | | | | |
| Birth and Death Registrations-Certificates issued on the day | Y | | 11.00 | 0.00 | 11.00 | 11.00 | 0.00 | 11.00 |
| Certificate issued after Registration | Y | | 11.00 | 0.00 | 11.00 | 11.00 | 0.00 | 11.00 |
| Short Certificate requested after registration (Birth only) | Y | | 11.00 | 0.00 | 11.00 | 11.00 | 0.00 | 11.00 |
| Priority Service Fee (Same day service) | Y | | 35.00 | 0.00 | 35.00 | 35.00 | 0.00 | 35.00 |
| Recorded Delivery Service (Up to two certificates) | N | v | 3.80 | 0.80 | 4.60 | 4.10 | 0.90 | 5.00 |
| Add £1 for each additional certificate | N | v | 1.00 | 0.20 | 1.20 | 1.10 | 0.22 | 1.30 |
| Marriages & Civil Partnerships | | | | | | | | |
| Notice fee per person | Y | | 35.00 | 0.00 | 35.00 | 35.00 | 0.00 | 35.00 |
| Notice fee with referral to the Home Office per person | Y | | 47.00 | 0.00 | 47.00 | 47.00 | 0.00 | 47.00 |
| Conversion of a civil partnership into marriage at the Register Office | Y | | 45.00 | 0.00 | 45.00 | 45.00 | 0.00 | 45.00 |
| Completing the declaration | Y | | 27.00 | 0.00 | 27.00 | 27.00 | 0.00 | 27.00 |
| Signing the declaration in a religious building | Y | | 91.00 | 0.00 | 91.00 | 91.00 | 0.00 | 91.00 |
| Amending Notice of marriage | N | v | 29.20 | 5.80 | 35.00 | 29.20 | 5.80 | 35.00 |
| Ceremony late fee Friday Saturday in Admiral Suite and outside venues | N | v | 83.30 | 16.70 | 100.00 | 83.33 | 16.67 | 100.00 |
| Ceremony late fee Mon - Thurs Admiral suite | N | v | 41.70 | 8.30 | 50.00 | 41.67 | 8.33 | 50.00 |
| Simple Ceremony (statutory fee plus room and certificate, Marriages & Civil Partnership) | Y | | 107.00 | 0.00 | 107.00 | 189.00 | 0.00 | 189.00 |
| Statutory wedding fee | Y | | 46.00 | 0.00 | 46.00 | 46.00 | 0.00 | 46.00 |
| Statutory fee for attendance at a place of worship | Y | | 86.00 | 0.00 | 86.00 | 86.00 | 0.00 | 86.00 |
| Consideration fee to accept or reject divorce or civil partnership dissolution documents obtained outside the UK, Channel Islands or Isle of Man. | | | | | | | | |
| If considered by the Registrar | Y | | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 | 50.00 |
| If request has to be referred to GRO | Y | | 75.00 | 0.00 | 75.00 | 75.00 | 0.00 | 75.00 |

| Description of Fees & Charges | Statutory or Non Statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD CHIEF EXECUTIVE DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD CHIEF EXECUTIVE DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|---|----------------------------|--------------------|---|----------|--------|--|----------|--------|
| | | | Basic | VAT@ 20% | Total | Basic | VAT@ 20% | Total |
| | | | £ | £ | £ | £ | £ | £ |
| <u>Correction to a Certificate</u> | | | | | | | | |
| Fee for name changes to a birth certificate (Applies for changes to child's forenames within 12 months of first registration) | Y | | 40.00 | 0.00 | 40.00 | 40.00 | 0.00 | 40.00 |
| <u>Fee for consideration of a correction to a birth , death, marriage or civil partnership certificate.</u> | | | | | | | | |
| If considered by the Registrar | Y | | 75.00 | 0.00 | 75.00 | 75.00 | 0.00 | 75.00 |
| If request has to be referred to GRO | Y | | 90.00 | 0.00 | 90.00 | 90.00 | 0.00 | 90.00 |
| PD1 form signatures | N | | 51.30 | 0.00 | 51.30 | 60.00 | 0.00 | 60.00 |
| <u>Historical Searches</u> | | | | | | | | |
| Per Visit | Y | | 18.00 | 0.00 | 18.00 | 18.00 | 0.00 | 18.00 |
| <u>Booking Fees</u> | | | | | | | | |
| Deposit Fee for provisional ceremony bookings-deposit(statutory) | Y | | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 |
| Deposit for notice of marriage/Civil Partnership bookings weekday and Saturdays(statutory) | Y | | 35.00 | 0.00 | 35.00 | 35.00 | 0.00 | 35.00 |
| Administrative fee for attendance at places of worship | N | v | | | | 93.33 | 18.67 | 112.00 |
| Wedding co-ordination appointments fee | N | v | 60.00 | 12.00 | 72.00 | 66.67 | 13.33 | 80.00 |
| <u>Consideration fee to accept or reject divorce or civil partnership dissolution documents obtained outside the UK, Channel Islands or Isle of Man.</u> | | | | | | | | |
| If considered by the Registrar | Y | | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 | 50.00 |
| If request has to be referred to GRO | Y | | 75.00 | 0.00 | 75.00 | 75.00 | 0.00 | 75.00 |
| <u>Ceremony fees at Admiral Suite(Marriages and Civil Partnerships):</u> | | | | | | | | |
| Ceremony in the Admiral's Suite on a Monday to Thursday before 5pm | N | | 280.00 | 0.00 | 280.00 | 300.00 | 0.00 | 300.00 |
| Ceremony in the Admiral's Suite on a Friday before 5pm | N | | 380.00 | 0.00 | 380.00 | 400.00 | 0.00 | 400.00 |
| Ceremony in the Admiral's Suite on a Saturday before 5pm | N | | 400.00 | 0.00 | 400.00 | 440.00 | 0.00 | 440.00 |
| Ceremony in the Admiral's Suite on a Sunday before 5pm | N | | 590.00 | 0.00 | 590.00 | 600.00 | 0.00 | 600.00 |

| Description of Fees & Charges | Statutory or Non Statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD CHIEF EXECUTIVE DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD CHIEF EXECUTIVE DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|---|----------------------------|--------------------|---|----------|----------|--|----------|----------|
| | | | Basic | VAT@ 20% | Total | Basic | VAT@ 20% | Total |
| | | | £ | £ | £ | £ | £ | £ |
| Ceremony fee at the Admiral Suite Bank holiday /Christmas Eve/New Years Eve before 5pm | N | | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| Ceremony in the Admiral's Suite on Monday to Friday 5pm - 8pm | N | | 600.00 | 0.00 | 600.00 | 600.00 | 0.00 | 600.00 |
| Ceremony in the Admiral's Suite on a Saturday and Sunday 5pm - 8pm | N | | 800.00 | 0.00 | 800.00 | 800.00 | 0.00 | 800.00 |
| Ceremony fee at the Admiral Suite Bank holiday /Christmas Eve/New Years Eve 5pm - 8pm | N | | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 |
| Ceremony in the Council Chamber on a Saturday * | N | | 700.00 | 0.00 | 700.00 | 700.00 | 0.00 | 700.00 |
| <u>Ceremony fees at an Approved Venue (Marriages and Civil Partnerships and Other ceremonies):</u> | | | | | | | | |
| Ceremony fee at an approved venue Monday to Friday before 5pm | N | | 590.00 | 0.00 | 590.00 | 600.00 | 0.00 | 600.00 |
| Ceremony fee at an approved venue Saturday & Sunday before 5pm | N | | 600.00 | 0.00 | 600.00 | 650.00 | 0.00 | 650.00 |
| Ceremony fee at an approved venue Bank holiday /Christmas Eve/New Years Eve before 5pm | N | | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| Ceremony fee at an approved venue Monday to Friday 5pm-8 pm | N | | 800.00 | 0.00 | 800.00 | 800.00 | 0.00 | 800.00 |
| Ceremony fee at an approved venue Saturday & Sunday 5pm - 8pm | N | | 900.00 | 0.00 | 900.00 | 900.00 | 0.00 | 900.00 |
| Ceremony fee at an approved venue Bank holiday /Christmas Eve/New Years Eve 5pm - 8pm | N | | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 |
| <u>Ceremony fees Admiral Suite (Renewal of vows etc):</u> | | | | | | | | |
| Ceremony in the Admiral's Suite on a Monday to Thursday before 5pm | N | v | 233.33 | 46.67 | 280.00 | 250.00 | 50.00 | 300.00 |
| Ceremony in the Admiral's Suite on a Friday before 5pm | N | v | 316.67 | 63.33 | 380.00 | 333.33 | 66.67 | 400.00 |
| Ceremony in the Admiral's Suite on a Saturday before 5pm | N | v | 333.33 | 66.67 | 400.00 | 366.67 | 73.33 | 440.00 |
| Ceremony in the Admiral's Suite on a Sunday before 5pm | N | v | 491.67 | 98.33 | 590.00 | 500.00 | 100.00 | 600.00 |
| Private Citizenship Ceremony Monday to Friday | N | v | 133.33 | 26.67 | 160.00 | 133.33 | 26.67 | 160.00 |
| Private Citizenship Ceremony Saturday | N | v | 150.00 | 30.00 | 180.00 | 150.00 | 30.00 | 180.00 |

| Description of Fees & Charges | Statutory or Non Statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD CHIEF EXECUTIVE DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD CHIEF EXECUTIVE DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|--|----------------------------|--------------------|---|----------|----------|--|----------|----------|
| | | | Basic | VAT@ 20% | Total | Basic | VAT@ 20% | Total |
| | | | £ | £ | £ | £ | £ | £ |
| | | | | | | | | |
| LEGAL SERVICES | | | | | | | | |
| The Council will charge fixed fees for the majority of cases, save where protracted or complex, in which case the following current hourly rates will apply : | | | | | | | | |
| Solicitors and legal executives with over 8 years' experience | N | | 250.00 | 0.00 | 250.00 | 301.00 | 0.00 | 282.00 |
| Solicitors and legal executives with over 4 years' experience | N | | 200.00 | 0.00 | 200.00 | 247.00 | 0.00 | 232.00 |
| Other solicitors or legal executives and equivalent fee earners | N | | 160.00 | 0.00 | 160.00 | 197.00 | 0.00 | 185.00 |
| Trainee solicitors, paralegals and other fee earners | N | | 110.00 | 0.00 | 110.00 | 138.00 | 0.00 | 129.00 |
| | | | | | | | | |
| The Council will charge fixed fees for the majority of cases, | | | | | | | | |
| Property Work | N | | | | | | | |
| Sale residential | N | | 950.00 | 0.00 | 950.00 | 1,200.00 | 0.00 | 1,200.00 |
| Sale commercial | N | | 1,200.00 | 0.00 | 1,200.00 | 1,400.00 | 0.00 | 1,400.00 |
| Sale greensward | N | | 950.00 | 0.00 | 950.00 | 1,200.00 | 0.00 | 1,200.00 |
| Agreement for lease (agreement and new lease) | N | | 1,500.00 | 0.00 | 1,500.00 | 1,650.00 | 0.00 | 1,650.00 |
| New Lease Commercial (standard) | N | | 1,200.00 | 0.00 | 1,200.00 | 1,500.00 | 0.00 | 1,500.00 |
| New Lease Commercial (nonstandard) | N | | Charged at Hourly rates | | | Charged at Hourly rates | | |
| New Lease Residential | N | | 950.00 | 0.00 | 950.00 | 1,200.00 | 0.00 | 1,200.00 |
| Licence to Assign / Change User & Alter - commercial | N | | 850.00 | 0.00 | 850.00 | 1,000.00 | 0.00 | 1,000.00 |
| Licence to Underlet | N | | 1,200.00 | 0.00 | 1,200.00 | 1,400.00 | 0.00 | 1,400.00 |
| Licence to Occupy | N | | 850.00 | 0.00 | 850.00 | 1,000.00 | 0.00 | 1,000.00 |
| Deed of Variation of Residential & Commercial Leases (minor variations) | N | | 850.00 | 0.00 | 850.00 | 1,000.00 | 0.00 | 1,000.00 |
| Deed of Surrender of Lease | N | | 850.00 | 0.00 | 850.00 | 1,000.00 | 0.00 | 1,000.00 |
| Lease extension (residential) Informal | N | | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| Lease extension (residential) Formal | N | | | | | 1,200.00 | 0.00 | 1,200.00 |
| Easement / wayleave | N | | 850.00 | 0.00 | 850.00 | 1,000.00 | 0.00 | 1,000.00 |
| Crane oversail | N | | 1,200.00 | 0.00 | 1,200.00 | 1,400.00 | 0.00 | 1,400.00 |
| Deed of release of easement or covenant | N | | 850.00 | 0.00 | 850.00 | 1,000.00 | 0.00 | 1,000.00 |
| Letter of Consent for Postponement of the Council's RTB discount charge for RTB property | N | | 150.00 | 0.00 | 150.00 | 180.00 | 0.00 | 180.00 |
| Discharge of charges | N | | 150.00 | 0.00 | 150.00 | 180.00 | 0.00 | 180.00 |

| Description of Fees & Charges | Statutory or Non Statutory | Service is Vatable | LONDON BOROUGH OF ENFIELD CHIEF EXECUTIVE DEPARTMENT FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD CHIEF EXECUTIVE DEPARTMENT PROPOSED FEES & CHARGES 2024/25 | | |
|--|----------------------------|--------------------|---|----------|--------|--|----------|--------|
| | | | Basic | VAT@ 20% | Total | Basic | VAT@ 20% | Total |
| | | | £ | £ | £ | £ | £ | £ |
| Notice of Assignment or Charge of a Lease or other Notice | N | | 95.00 | 0.00 | 95.00 | 95.00 | 0.00 | 95.00 |
| Lettings and disposals concerning agricultural / farm business occupiers | N | | Charged at Hourly rates | | | Charged at Hourly rates | | |
| PLANNING WORK | | | | | | | | |
| Unilateral Undertaking (car free development) | N | | 750.00 | 0.00 | 750.00 | 900.00 | 0.00 | 900.00 |
| Other Unilateral Undertakings | N | | Charged at Hourly rates | | | Charged at Hourly rates | | |
| Section 106 | N | | Charged at Hourly rates | | | Charged at Hourly rates | | |
| Deed of Variation | N | | Charged at Hourly rates | | | Charged at Hourly rates | | |
| Section 38 Agreement | N | | Charged at Hourly rates | | | Charged at Hourly rates | | |
| Section 278 Agreement | N | | Charged at Hourly rates | | | Charged at Hourly rates | | |
| PROPERTY AND CONTRACTS | | | | | | | | |
| Work on Development Agreements | N | | Charged at Hourly rates | | | Charged at Hourly rates | | |
| Legal Miscellaneous queries and advice | N | | Charged at Hourly rates | | | Charged at Hourly rates | | |
| ADMINISTRATION | | | | | | | | |
| Request for copies of legal documents (per document) | | | | | | | | |
| Copy of lease | N | | 80.00 | 0.00 | 80.00 | 87.20 | 0.00 | 87.20 |
| Photocopying charges per sheet | | | | | | | | |
| A4 | N | | 0.25 | 0.00 | 0.25 | 0.30 | 0.00 | 0.30 |
| A3 | N | | 0.50 | 0.00 | 0.50 | 0.60 | 0.00 | 0.60 |

| Description of Fees & Charges | Service is VARIABLE | LONDON BOROUGH OF ENFIELD HOUSING - TEMPORARY ACCOMMODATION FEES & CHARGES 2023/24 | | | LONDON BOROUGH OF ENFIELD HOUSING - TEMPORARY ACCOMMODATION PROPOSED FEES & CHARGES 2024/25 | | |
|---|------------------------|--|---------------|------------|---|---------------|------------|
| | | Basic £ | VAT@ 20% £ | Total £ | Basic £ | VAT@ 20% £ | Total £ |
| | | Emergency Accommodation | | | | | |
| New entrants into Emergency Accommodation within Enfield | | | | | | | |
| Shared accommodation | | 178.85 | 0.00 | 178.85 | £178.85 | £0.00 | £178.85 |
| 1 Bedroom accommodation | | 246.24 | 0.00 | 246.24 | £264.66 | £0.00 | £264.66 |
| 2 Bedroom accommodation | | 299.18 | 0.00 | 299.18 | £322.19 | £0.00 | £322.19 |
| 3 Bedroom accommodation | | 368.22 | 0.00 | 368.22 | £390.08 | £0.00 | £390.08 |
| 4+ Bedroom accommodation | | 437.26 | 0.00 | 437.26 | £506.30 | £0.00 | £506.30 |
| Existing tenants in Emergency Accommodation within Enfield | | | | | | | |
| Shared accommodation | | 178.85 | 0.00 | 178.85 | £178.85 | £0.00 | £178.85 |
| 1 Bedroom accommodation | | 246.24 | 0.00 | 246.24 | £264.66 | £0.00 | £264.66 |
| 2 Bedroom accommodation | | 299.18 | 0.00 | 299.18 | £322.19 | £0.00 | £322.19 |
| 3 Bedroom accommodation | | 368.22 | 0.00 | 368.22 | £390.08 | £0.00 | £390.08 |
| 4+ Bedroom accommodation | | 437.26 | 0.00 | 437.26 | £506.30 | £0.00 | £506.30 |
| New Entrants placed Out of Borough | | | | | | | |
| If new entrants have to be placed outside of Enfield the prevailing Local Housing Allowance (LHA) rate for that area will be applied. | | Price on application | | | Price on application | | |
| Existing Tenants placed Out of Borough | | | | | | | |
| The prevailing Local Housing Allowance (LHA) rate for that area will be applied. | | Price on application | | | Price on application | | |
| | | | | | | | |
| Rough Sleeper Accommodation Property - 1 bed £193.99 per week | | £180.12 | £0.00 | £180.12 | £193.99 | £0.00 | £193.99 |
| Rough Sleeper Accommodation Property - Shared Facilities - £136.93 per week | | £113.11 | £0.00 | £113.11 | £136.93 | £0.00 | £136.93 |
| Homelessness Hub bed Space - £264.66 per week | | £246.24 | £0.00 | £246.24 | £264.66 | £0.00 | £264.66 |
| | | | | | | | |
| | | | | | | | |

London Borough of Enfield: Flexible Use of Capital Receipts Strategy

Our approach to Efficiency and the Use of Capital Receipts

With effect from 2016/17 the Government has provided a general capitalisation directive to all councils. This enables the utilisation of new capital receipts to finance projects that are designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery in a way that reduces costs or demand for services in future years for the Council and any of the public sector delivery partners.

Enfield Council has a proven track record in successfully responding to the financial pressures in local government, demonstrated by managing with significantly reduced resources and delivering savings of £228.7m since 2010, with a further £15.2m of savings proposed for 2024/25.

The Government extended the capital receipts flexibility up until the end of 2024/25 and is currently consulting on the widening these flexibilities considering Local Government financial pressures (consultation ends January 2024). However, the Council is mindful of over reliance on and sustainability of this one-off funding and is focused on longer term solutions to fund any ongoing pressures and make the budget more robust.

This Strategy reports on how capital receipts were used to fund investment in 2020/21, 2021/22, 2022/23 as well as how they are planned to be used to fund investment in 2023/24 and 2024/25.

The Council, within the Capital Strategy has set out its approach for 2024/25 and beyond. Capital receipts will no longer be used for transformational purposes. The only revenue expenditure to be funded under these flexibilities will be in support of managing the asset disposal programme, which will then generate further capital receipts. In using this flexibility, £1.0m of capital receipts have been earmarked as one-off funding in 2024/25.

Impact on the Prudential Indicators

The Prudential Indicators are set out in the Treasury Management Strategy Report, also on this agenda. These demonstrate that Enfield's capital investment plans are affordable, prudent and sustainable, and that treasury management decisions are taken in accordance with good professional practice. The indicators take account of the proposals for the use of capital receipts set out in this strategy. On the basis of the current capital programme, if the capital receipts were to be applied to fund capital expenditure, this would have the estimated impact of reducing the **annual** minimum revenue provision in future years by £0.025m on average for each £1m of applied capital receipts. This is based on an asset with a forty year asset life discounted on a 3.50% interest rate on an annuity basis in accordance with the Council's MRP Policy.

Planned Use of Capital Receipts in 2020/21

The table below shows how we used capital receipts in 2020/21.

| Service Area | Plan £000s | Outturn £000s | Planned Savings and Demand Reductions |
|--|---------------|------------------|---|
| Children's & Families | 45 | 45 | Pilot scheme for 1 year to evaluate the use of Virtual Reality to improve Social Worker practice and increase recruitment and retention of Foster Carers. |
| Procurement and Commissioning co-managed service contract | 765 | 765 | Procurement services/roles across the Council were brought together to form the Procurement & Commissioning Hub as part of the Enfield 2017 transformation programme. The Procurement & Commissioning Hub is made up of Enfield employees and the Council's co-manage partner EY. A focus of the work carried out by the hub is on contract and commissioning reviews, innovative procurement and programme management of MTFP savings. |
| Digital Services (formerly IT) | 512 | 368 | The service is continuing to implement changes to the infrastructure contracts aimed at achieving significant cost reductions and transforming how services are delivered. To develop business cases for new projects as part of the Portfolio's pipeline. This is the estimated value for 2020/21 and these costs will continue into 2021/22. |
| Transformation | 324 | 252 | The Transformation Service manages a diverse Portfolio of Programmes, designing, planning and managing activity on behalf of Directors across the council, hiring and managing specialist IT and other resources, as required for each individual project. This includes delivery of new operating models, structures, processes and culture driven by user needs and enabled by technology. Capital receipts are used to support the funding of the following programmes: Payments, Children's Transformation, Build the Change, Customer Experience. |
| Finance & Commercial | 50 | 0 | Implementation of the Social Value Portal and associated training programme. |
| Mobilisation costs associated with the implementation of waste service changes | 103 | 96 | <p>The changes being implemented will revise the waste and recycling collection system for kerbside properties with a wheeled bin. The changes are:</p> <ul style="list-style-type: none"> To collect refuse every fortnight rather than weekly (collections from the property will be made on the alternative week to collections for dry recycling) To collect dry recycling every fortnight rather than weekly (collections from the property will be made on the alternative week to collections for refuse) To provide a new service of a weekly separate food waste collection To introduce a £65 per year charge to collect garden waste from households that opt into the scheme (additional bins per property will be charged at £65 per year) recruitment of 2 additional Recycling Officers and 2 additional Enforcement Officers To invest £500k in Street Cleaning Services. <p>The total net savings over the 5-year business plan will be £7.5m from Waste Services, where the financial savings from the agreed option was significantly higher when compared to any other proposal or the current collection system, it conforms with the Mayor's Environment Strategy by providing separate food waste collections and has a projected step change in recycling to 49%.</p> |
| Homelessness | 125 | 61 | These costs included the implementation costs of new allocations system, project management of the establishment of Enfield Lets, implementation of the LIFT dashboard and review of Brickfield House. |
| Total | 1,864 | 1,587 | |

Planned Use of Capital Receipts in 2021/22

The table below shows how we used capital receipts in 2021/22.

| Service Area | Plan £000s | Outturn £000s | Planned Savings and Demand Reductions |
|---|---------------|------------------|--|
| Communications | 41 | 41 | 50% of an Internal Comms/Transformation Manager post (£41k) to be funded from capital receipts. |
| Corporate Strategy | 25 | 20 | Digital Development Programme (Digital Infrastructure & Inclusion) |
| NEXUS Project aimed at tackling Youth Violence | 133 | 133 | The funding for the Nexus project to address youth violence was £500K over two years (2019/20 and 2020/21) but due to delays in recruitment and Covid restrictions etc, the funding for 2020/21 was not fully spent. £367k was carried forward from earlier years underspends leaving £133k required from Capital Receipts. The reserve will be used by the Secondary Behavioural Support Service and also the Youth Operations service throughout 2021/22 to complete works on the Nexus project as set out in the DAR. |
| Education | 0 | 49 | Invest to Save increasing in borough SEN provision |
| Outreach worker Operation Alliance | 15 | 0 | Early Help Offer |
| SEND and Disability Outreach Worker | 40 | 20 | Early Help Offer |
| New Beginnings Project (previously Break the Cycle) | 37 | 37 | Invest to Save bid to support women and families to prevent the cycle of abuse and reoccurrence of children being removed, this will result in improved outcomes for children and families as well as financial benefit to the social care system. |
| Commercial Team | 453 | 0 | Environmental Landscaping (Holly Hill Extension) |
| Complaints/ MEQ Team | 133 | 0 | MEQ project |
| Digital Services | 700 | 0 | To develop business cases for new projects as part of the Portfolio's pipeline. This will start in 2020/21 with £60k forecast, however, if there are any delays to recruitment then this will carry forward to 2021/22. The total identified is £0.700m |
| Transformation | 710 | 825 | The Transformation Service manages a diverse Portfolio of Programmes, designing, planning and managing activity on behalf of Directors across the council, hiring and managing specialist IT and other resources, as required for each individual project. This includes delivery of new operating models, structures, processes and culture driven by user needs and enabled by technology. Capital receipts are used to support the funding of the following programmes: Payments, Children's Transformation, Build the Change, Customer Experience. |
| Total | 2,287 | 1,133 | |

Planned Use of Capital Receipts in 2022/23

The table below shows how we used capital receipts in 2022/23.

| Service Area | Plan £000s | Outturn £000s | Planned savings and demand reductions |
|-------------------------|---------------|------------------|---|
| Human Resources | 50 | 0 | Review and align workforce structures and budgets on SAP HR and SAP Finance |
| Corporate Strategy | 87 | 0 | Digital Development Programme (Digital Infrastructure & Inclusion) |
| Communications | 41 | 0 | 50% of an Internal Comms/Transformation Manager post (£41k) to be funded from capital receipts |
| Human Resources | 93 | 0 | HR Transformation Manager |
| Digital Services | 820 | 373 | To develop business cases for new projects as part of the Portfolio's pipeline. Continuation from 2021/22 item with a further £0.820m Use of Capital Receipts anticipated. |
| Transformation | 710 | 837 | The Transformation Service manages a diverse Portfolio of Programmes, designing, planning and managing activity on behalf of Directors across the council, hiring and managing specialist IT and other resources, as required for each individual project. |
| Income & Debt | 389 | 203 | Analyse Local contract to bring in upwards of £1.0m a year in growth in Business Rates income |
| Web Development | 114 | 0 | 2 additional Form Developer posts & 1 Apprentice post as Content Editor role |
| NEXUS Community Project | 475 | 408 | Funding for the continuation of the Nexus project to address youth violence. |
| Adult Social Care | 200 | 0 | Smooth and cost-effective transition back into Enfield adult service from Residential schools. |
| Children & Families | 17 | 0 | Outreach worker Operation Alliance |
| Children & Families | 40 | 0 | SEND and Disability Outreach Worker |
| Children & Families | 88 | 0 | Parent Support Advisor |
| Children & Families | 81 | 0 | Specialist Outreach Project |
| Children & Families | 163 | 132 | New Beginnings: Court applications have significantly dropped from 11 per 10,000 population (June 2022) to 8.5 per 10,000 (June 2023). Prevented further fiscal pressures of £3,080,000 on the placement budget. The cost of removal of one baby is approximately £140k per child per year (excluding staffing and legal costs). Project to become base budget funded from 2023/24. |
| Planning | 70 | 0 | Planning Commercial & Customer Manager |
| TOTAL | 3,438 | 1,953 | |

Planned Use of Capital Receipts in 2023/24

The table below shows how we plan to use capital receipts in 2023/24.

| Area | Plan £000s | Planned savings and demand reductions |
|------------------|---------------|--|
| Transformation | 900 | Portfolio of programmes delivering corporate and customer facing change across the organisation to reduce demand failure, improve customer experience, cost prevention and create efficiencies through improved processes and enhanced technology. Individual programmes may have specific MTFP savings targets. Cost prevention projects & programmes are designed to reduce demand prior to incurring costs. |
| Digital Services | 600 | To develop business cases for new projects as part of the Portfolio's pipeline. This will include reducing the cost of laptops and devices; procurement savings; application rationalisation; reduction in mobile phone usage and costs. |
| Property | 495 | Various external fees directly attributable to, and essential for, the disposal of property assets to deliver capital receipts. Gross capital receipts forecast to total £65m over the five-year period 2023-29. There will no ongoing costs associated with each property asset disposal upon completion of each sale. There will also be reduced MRP and interest charges if the receipts are used to repay borrowing. |
| Income & Debt | 189 | Analyse Local Business Rate growth project. Aim of the project is to increase Business Rate Income through identifying missing hereditaments within the borough and establishing new working partnerships across the Council to ensure maximisation of the tax base in future years. |
| TOTAL | 2,184 | |

Planned Use of Capital Receipts in 2024/25

The table below shows how we plan to use capital receipts in 2024/25.

| Service Area | Plan £000s | Planned savings and demand reductions |
|--------------|---------------|---|
| Property | 1,000 | This continues the plan put in place starting in 2023/24. Various external fees directly attributable to, and essential for, the disposal of property assets to deliver capital receipts. Gross capital receipts forecast to total £65m over the five-year period 2023-29. There will be no ongoing costs associated with each property asset disposal upon completion of each sale. There will also be reduced MRP and interest charges if the receipts are used to repay borrowing. |
| TOTAL | 1,000 | |

Setting a Balanced Budget in 2024/25

Questionnaire responses

Produced by the Corporate Strategy Service



Introduction

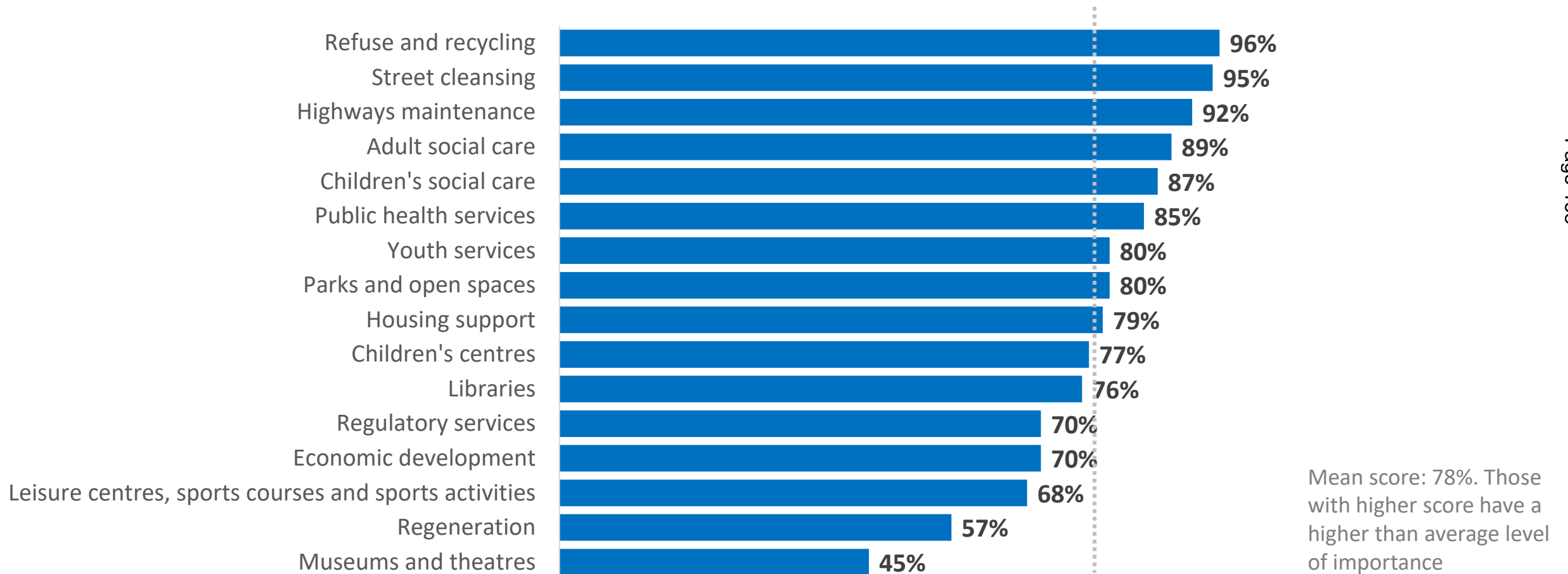
- **Data collection** – online questionnaires (standard and easy read)
- **Objectives** – To better understand perceptions of the importance of council services, if there is agreement to increasing council tax and suggestions for making savings and generating additional income
- **Promotional activities** – Regular social media comms on Enfield Council corporate Facebook and X platforms, local press advertisement, electronic advertisement boards (Housing) and e-newsletter (Have Your Say)
- **Availability of questionnaires** – 11 December 2023 to 12 January 2024 (11:59pm)
- **Number of responses** – 132 in total: 129x standard version and 3x easy read

Please note data is 'rounded' so some aggregated figures may not equal 100%.

Importance of services

The most important services among respondents are **street cleansing** and **waste and recycling**

How important do you think it is that we prioritise our increasingly limited resources on each of the following areas? *Very important and fairly important*

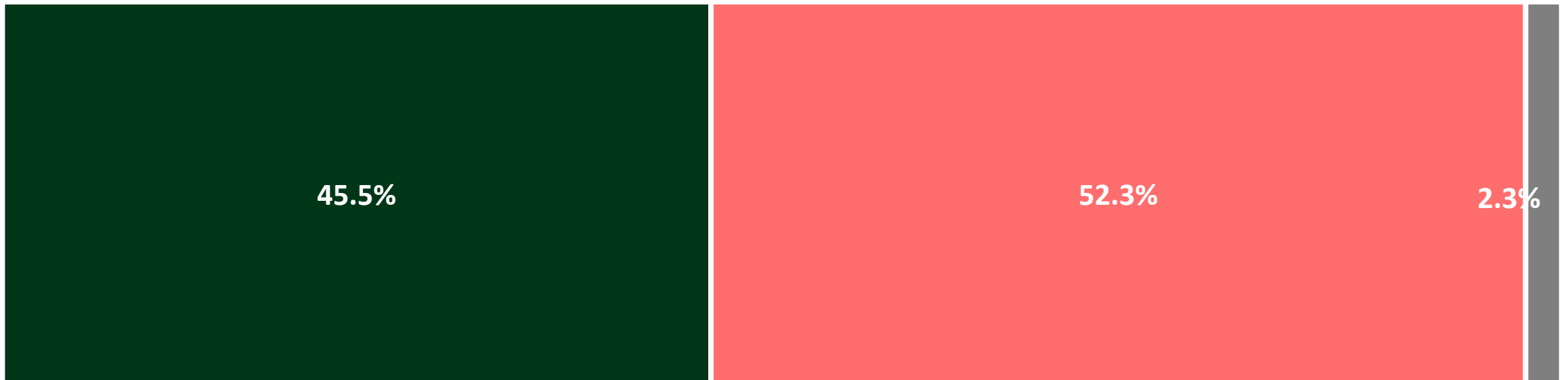


Council tax

Just less than half agree council tax should be increased while a majority disagree

To what extent do you agree or disagree that we should increase Council Tax?

■ Agree ■ Disagree ■ Not sure



Suggestions for making savings and generating income

Suggestions relate to issues such as financial management and efficiency

Key themes:

Financial prudence: Pausing large projects (LTNs and Meridian Water) / eliminating unnecessary expenses / cutting contractors / reducing levels of management / reducing salaries

Operational efficiency: Training staff for versatility / automating processes / cutting administrative costs / scrutinising ceremonial events for cost-sharing

Community involvement: Promoting community involvement / encouraging volunteering / collaborating with community organisations

Service focus: Ceasing spending on non-service-related items / concentrating on core services / change criteria for housing allocation / addressing parking enforcement issues

Revenue generation and innovation: Selling unused buildings / generating income from various services / increasing fees, fines, and charges / exploring sponsorships for street name plates

Issues raised

Additional issues raised, include:

- Concerns about benefit cuts affecting vulnerable groups
- Calls for improved revenue through facilities like Forty Hall's café
- Demands for more budget review meetings
- Objections to building on Green Belt
- Road layout changes
- Support for businesses
- Funding cuts
- Opposition to perceived unfair taxation
- Critiques of council efficiency

**MINUTES OF THE MEETING OF THE OVERVIEW & SCRUTINY COMMITTEE
HELD ON MONDAY, 15 JANUARY 2024**

COUNCILLORS

PRESENT Margaret Greer (Chair), Mahmut Aksanoglu (Vice-Chair), Maria Alexandrou, Nawshad Ali, Kate Anolue, Hivran Dalkaya, James Hockney and Michael Rye OBE.

STATUTORY CO-OPTES: *1 vacancy (Church of England diocese representative), vacancy (other faiths/denominations representative), vacancy (Catholic diocese representative), Alicia Meniru & 1 vacancy (Parent Governor representative) - Italics Denotes absence*

OFFICERS: Ian Davis (Chief Executive), Fay Hammond (Executive Director of Resources), Tony Theodoulou (Executive Director of People), Joanne Drew (Director of Housing and Regeneration), Perry Scott (Executive Director of Environment & Communities), Terry Osborne (Director of Law & Governance), Doug Wilson (Director of Health & Adult Social Care), Dudu Sheri-Arami (Director of Public Health), Kevin Bartle (Interim Director of Finance), Annette Trigg (Strategic Head of Corporate Finance), Stacey Gilmour (Governance & Scrutiny Officer)

Also Attending: Cllr Ergin Erbil (Deputy Leader of the Council) and Cllr Tim Leaver (Cabinet Member for Finance & Procurement Local Press Officer
1 Member of the Public

1**WELCOME & APOLOGIES**

The Chair welcomed everyone to the meeting and introductions were made.

In view of the in-depth discussions anticipated at item 4 of the agenda: Medium Term Financial Plan 2024/25 to 2028/29 the Chair proposed to defer agenda item 5: ICB Clinical Commissioning update to the meeting of the Overview & Scrutiny Committee scheduled to take place on 4 March 2024. Members of the Committee **AGREED** to this proposal.

2**DECLARATIONS OF INTEREST**

In respect of item 5, Cllr Nawshad Ali advised that he worked for Barnet, Enfield & Haringey NHS Trust.

It was noted however that this item had now been deferred to the March meeting of the Overview & Scrutiny Committee.

3

MINUTES OF THE PREVIOUS MEETINGS

The minutes of the previous meetings held on 6 November 2023, 14 November 2023 and 11 December 2023 were **AGREED**.

4

MEDIUM TERM FINANCIAL PLAN 2024/25 TO 2028/29

Councillor Ergin Erbil, Deputy Leader introduced the item highlighting the pressures currently faced by the Council which were as a result of continued reduction to Local Authority Funding from Central Government, inflationary pressures, and the continuing cost of living crisis. Government settlement for Local Authorities is bleak and all councils across the country were facing the same financial situation as Enfield Council. It was confirmed that despite this, the budget has been balanced for 2024/25, dependent on proposed savings, Council Tax increase, review of the Council Tax Support Scheme and grant to Adult Social Care.

Cllr Tim Leaver (Cabinet Member for Finance and Procurement) provided further information in relation to the Council's budget and the economic context and government funding decisions were further highlighted. He advised that the January Medium Term Financial Plan (MTFP) Update Report demonstrates how the Council has set a provisionally balanced budget. It contains details of funding changes announced at the Chancellor's Autumn Statement and subsequently content of the 2024/25 Provisional Local Government Finance Settlement on 18 December. The report also provides an update on the funding and spending assumptions set out in the 2024/25 to 2028/29 MTFP Update Report which was considered by Cabinet in November (KD5681), and it brings forward a further tranche of savings and income proposals. The report also provides further detail around the budget position in terms of Funding, Pressures, Savings and the proposed fees and charges across service departments for 2024/25.

The Council is committed to delivering a resilient and sustainable budget and has made significant progress over the past four years. A key element of the approach to deliver this commitment is the effective scrutiny of the savings and income generation proposals and also the underlying assumptions on funding and spending. The Council is operating in an increasingly challenging and uncertain financial environment and this scrutiny is more important than ever.

The Committee received further information from Fay Hammond, Executive Director of Resources which provided context and background to the financial strategy, savings, investment, budgets by departments and budget risks.

At the invitation of the Chair, Members put a series of detailed questions to the Cabinet Member for Finance and Procurement, the Deputy Leader, and Officers, who provided the following responses.

The Deputy Leader Cllr Erbil said he believed insourcing was 'good practice' and where local authorities had adequate funding more services should be insourced as it was felt that when you insource you prioritise staff and health and safety over profit. Cllr Leaver, the Cabinet Member for Finance & Procurement said that where certain services have been insourced this had saved money and he clarified that it wasn't the Council's intention to stop insourcing but added there may be an opportunity to review it in terms of 'best practice'.

With regards to debt levels, Cllr Erbil advised that important steps have always been taken to ensure that the Council's Capital Financing is affordable and the Capital Strategy, which was signed off in November, is a good strategy. He added that it was important to note that Enfield Council are in debt to invest in the Borough and this debt goes towards key services such as road maintenance, delivering decent homes, decarbonising council buildings, and investing in parks and green spaces. Cllr Leaver advised that the majority of this debt is locked in at low interest rates and therefore the issue is not about the council's financing or investment in the borough but is about the lack of fair funding.

In response to Members' queries, further details were confirmed regarding the provisional Local Government Finance Settlement and that Enfield was not fairly funded, and it was advised that the Government had only provided 8% of the overall budget, with Enfield being the second worst funded local authority across London and seventh worst in the country according to recent studies, and this demonstrates the unfair funding formula.

In response to a question regarding the impact of cutting the Council Tax Support Scheme (CTS), which helps over 30,000 low income households in the borough, the Deputy Leader said it is fully recognised how hard residents have been hit by the cost of living crisis, especially in the most deprived wards, which is why £1.4m has been set aside in hardship funds to help struggling families as well as £1m in council tax hardship funds as part of the new Council Tax Support Scheme. Enfield Council had maintained for a very long time one of the most generous CTSS in London giving the discount to more households than any other London Borough. However, due to the budget pressures caused by inflation and the other financial challenges faced, such a generous scheme can no longer be sustained, and has therefore been brought in line with the London average. The new scheme will still give a discount on the council tax bill for around one-third of the borough's households and is therefore still a very strong scheme.

The Executive Director of Resources provided information on the process for the changes to Council Tax charges and advised that whilst developing these options, an Equalities Impact Assessment (EQIA) was undertaken to understand what the impact to residents would be, along with significant, extensive consultation on the proposals which is ongoing until the end of this month and to date 282 residents have completed this. Letters have been sent to all 29,000 residents directly affected by the changes to the Council Tax Support Scheme and offered them a one-to-one meeting, of which sixty-three

residents made contact and have had this meeting. Engagement has taken place with specific client groups to offer guidance and advice on what the changes might mean for them and following feedback from this an easy-read version of the consultation has been added to the Council's website and residents have been made aware that this is now available. Adverts have been placed on social media, in Greek and Turkish newspapers as well as in other communities in the borough. A proactive approach has been taken by undertaking a mailshot to all residents who might be eligible for disregard but haven't yet applied for it. The £1.5m exceptional hardship scheme is being set up to ensure this is available and also a single specialised team, separate from the usual collection point team, is being set up to provide additional support and one route into the council. So as much as possible has been done to publicise the event and offer support where possible in preparation for this proposal, should it be agreed.

As part of the budget setting process for 2024/25, the Council's traded services fees and charges have been reviewed. The review assesses the Council's current fees and charges to establish whether the service delivery costs are being covered by the charges set, considers whether income generation opportunities are being maximised and benchmarks the proposals with other councils. There is a continued focus on strengthening income streams in order to support the MTFP and the strategy has been to increase charges by 9% based on the July 2023 RPI, subject to case by case conditions. The majority of services are adopting this increase where the charges are locally controlled, with some exceptions where services look to build market share or hold position within the market.

With regards to HR and Workforce Implications, any proposal that is likely to impact on posts or changes and potential closure of services, will require the Council to conduct meaningful and timely consultation with trade unions and staff. This will include consideration of alternative proposals put forward as part of the consultation process.

The Director of Housing & Regeneration explained that homelessness is the single most significant pressure and risk faced by the Council which has been predominantly caused by a lack of available temporary accommodation at affordable rates, and hence a sustained use of expensive hotel accommodation. Mitigations are in place to reduce the reliance on hotel usage, and this will reduce costs. Part of Enfield's strategy is to bring accommodation under its own ownership and direct control which will mean that we aren't so exposed to this volatility and increased market costs, and in that time the strategy is to reduce the numbers of people in temporary accommodation significantly. However, significant risk remains here and notification of Enfield's allocation from the Government's increase in homelessness prevention grant of £120m nationally, is awaited. Enfield's share of the grant will be used to help offset these costs.

The Director of Health & Adult Social Care explained that this service had been hit particularly hard by the Pandemic as what impacts on the NHS impacts on Social Care. During Covid there were a number of challenges and

for a short period of time the numbers of people accessing services decreased, but it was recognised that this was only a temporary situation and the demand on health and adult social care services is now rapidly increasing. Unlike the NHS, adult social care is not free at the point of contact, it is means tested and there are certain things that can be done to try and manage the demand and part of these discussions is about how to meet peoples' needs in the most cost-effective way. So, it is about working with partners across the NHS to manage things differently. However, this is likely to mean that decisions will be made based on more cost effectiveness than what would normally be expected. Other significant challenges are deprivation levels, NHS pressures and age profiles within the borough as these all have a huge impact on the service.

The Executive Director of People responded to a question regarding Social Worker Apprenticeship recruitment and explained that the Adult Social Worker Apprenticeship scheme has been paused on the basis that vacant posts can be filled without the need for apprenticeships. However, the Children's Social Worker Apprenticeship scheme has been deferred so there are currently greater pressures on children's social workers. Whilst the Council's contribution to the apprenticeship scheme has been deferred it has been replaced by a government grant as the tremendous pressures on recruiting children's social workers has been recognised by the government and therefore grants in the region of £180k have been made available to Local Authorities to fund apprenticeships.

The Executive Director of Environment & Communities explained that there are a lot of high demand services that are important to residents, so work is ongoing with the teams to understand these and there is a large list of projects and initiatives within the budget paper, so it is about monitoring these and ensuring officers have the right resources to deliver on these.

The Executive Director of Resources advised that there is no generic freeze in recruitment, however, for any vacant post that comes up for recruitment, the Executive Director of that service area has to demonstrate that any recruitment to the role is necessary and essential.

In regards to the Green Waste subscription the Deputy Leader explained that in line with other fees and charges going up, this is increasing to cover the inflationary increase and cost pressures in maintaining the service. Residents can also use Barrowell Green Recycling Centre and the North London Waste Authority Eco Park. Flytipping and Littering remains a Council priority, but adequate funding is essential for improving street scenes and recycling rates.

The Executive Director of Resources concluded by saying that the next step of the process is to wait for the final Local Government Finance Settlement figure for 2024/25 which should be known by 31st January 2024, but in the meantime ongoing due diligence of the cost pressures, savings and income proposals will continue.

The Chair thanked the Cabinet Member, Finance & Procurement and Officers for their hard work in producing this budget and for providing detailed responses and explanations to the questions posed.

AGREED that having considered the savings and income proposals and funding and spending assumptions contained in the January Medium Term Financial Plan 2024/25 to 2028/29 to update Cabinet and report the outcome of their deliberations to Council on 22 February 2024.

5

ICB CLINICAL COMMISSIONING - UPDATE

AGREED that the ICB Clinical Commissioning Update report be deferred to the business meeting of the Overview & Scrutiny Committee, scheduled to take place on Monday 4 March 2024.

6

WORK PROGRAMME 2023/24

NOTED the Overview & Scrutiny Committee Work Programme for 2023/24.

7

DATES OF FUTURE MEETINGS

NOTED that the next business meeting of the Overview & Scrutiny Committee would be on Tuesday 6 February 2024 at 7:00pm in the Conference Room, Civic Centre.

Summary of Budget Risks

This Appendix sets out the main financial risks the Council faces over the period of the Medium Term Financial Plan. Risk assessment and planning will minimise risk. Risks have been categorised as:

- Corporate
- Service Specific

CORPORATE RISKS

These are risks that may affect all or a number of Council services:

- **Current Economic Climate**

The Council continues to face financial risks resulting from the economic climate due to the cost of living crisis, increased interest rates, high inflation and legacy of Brexit and the pandemic. The risks are covered in more detail below but one significant outcome is the ongoing increase in the number of residents reliant on support from Council services.

- **Interest Rates**

Interest rates are outside the Council's control and therefore represent a continuing area of significant risk. Interest rates had been rising steadily throughout the last 2 years starting at 0.25% in January 2022, and rising to a figure of 5.25% in November 2023, with three further reviews expected before the end of March 2023, as the Bank of England attempts to bring inflation under control.

An Interest Rate Equalisation Reserve has been in place for several years to reduce the effect of fluctuations in interest rates and this reserve will be used in a planned way to support the MTFP. Interest rates will continue to be closely monitored and planning assumptions will be updated as required.

- **Inflation and other Cost Increases**

Staff pay represents a significant proportion of the Council's expenditure. Consequently, variations in pay levels represent a significant risk. The pay award for 2023/24 (a flat cash sum of £2,226 for NJC spinal points and 3.5% for JNC spinal points) was considerably higher than the 4% budgeted for, which is a factor in the overspend projected in the latest Revenue Budget Monitoring reported to Cabinet.

For 2024/25 an estimate of 3.5% has been made for the pay award. This is considered to be optimistic given inflation is now running at around 4% but is heading down from the peak in October 2022. Pay award assumptions reduce back to 2% for the later years of the MTFP. It should also be noted that the Council works in a range of labour markets, and supply and demand in London is pushing up costs in certain sectors. The National Minimum wage has increased by 9.8% and London Living wage by 9.6%, these mandatory increases put pressure on costs to the Council from external suppliers, particularly by our Social Care providers. Specific provision for social care inflation has been built into the budget but will need to be closely monitored through next year.

In addition, in order to make savings, departments have been required to contain inflationary pressures in most areas of the Council's spending. Once again in 2024/25 departments have largely been largely asked to contain price inflation with a few exceptions for contract inflation. This could be a financial risk, and the revenue monitoring process for 2024/25 will be important in the early identification of any potential cost pressures.

- **Autumn Statement 2023 and Changes to Local Government Funding**

As was the case in 2023/24, the settlement for 2024/25 is just a one year settlement so there is considerable uncertainty about funding levels in 2025/26 and beyond. There are major changes pending within local government finance; the Fair Funding Review is aiming to establish new funding baselines for local authorities, whilst the Business Rates retention scheme is also undergoing significant changes, and this is a substantial income stream for the Council. Proposed changes to the distribution formula for government funding will inevitably lead to winners and losers unless the overall funding pot is increased. The longer term future of Social Care funding is also still unknown, the government have put in place short term grants and given councils the ability to raise ASC Precept on council tax for 2023/24 & 2024/25, but uncertainty remains over the longer term financing of this area.

- **Business Rates**

The Business Rate revaluation update was implemented in April 2023. As businesses adjust to the new rates there remains a risk that there could be an increase in the number of appeals in the future.

Enfield were part of the pilot London pool for business rates in 2018/19 (100% retention) and again in 2019/20 (75% retention). Pooling continued between London Boroughs in 2020/21 although not in a pilot scheme, but since 2021/22 the pooling arrangement was suspended due to economic conditions making it unviable. As was the case in 2023/24, Enfield will again be joining a smaller pool of 8 authorities to pool business rates for 2024/25. Members of the pool are: City of London, Barnet, Brent, Enfield, Hackney, Haringey, Tower Hamlets and Waltham Forest. As a result of being a member of the pool the Council has been able to support the budget with £1.5m in 2023/24 and an estimated £3m in 2024/25.

The Council faces a risk in the number of businesses failing in the borough, which has been heightened by the current economic conditions. This would result in a loss of rental income, which would also be incurred by businesses moving out of Council owned commercial premises, and a loss of business rates.

- **Council Tax**

The ongoing cost-of-living crisis means we are seeing some residents struggling to pay their Council Tax, with a considerable proportion of these people falling into arrears for the first time. Support and sign posting are crucial during this time, with considerable numbers reaching out currently. Council Tax Support Claimants based on 31 December represented 28.6% of the tax base, having a lower rate of collection than non-CTS households, however we are finding that it is not only these residents that are asking for support but also residents that are working and require debt advice.

Despite taking a prudent approach to estimating levels of income and likelihood of collection, there remains a risk that this may be insufficient and will be routinely monitored throughout next year.

- **Litigation and Legal Actions**

All Councils face potential litigation cases and the size and range of services provided by Enfield make this a risk that should not be ignored. There are no single specific legal items to be reported but it is recommended that the Council includes some assessment for any uninsured litigation when assessing the adequacy of balances.

- **Demographic and Other Changes in the Borough**

One of the main risks to the Council's budget relates to the uncertainties surrounding demographic change. The birth rate has increased and residents are living longer, with greater levels of disability, and have greater expectations of independence, care and achievement. Assumptions have been made in the budget about the likely increases in demand for services, particularly in respect of social services clients (both adults and children).

- **New Savings included in the 2024/25 Budget**

New savings and additional income totalling £16.5m have been identified for 2024/25. Although the savings have been scrutinised and the proposals have been assessed as viable and realistic, there is still an element of risk involved in their achievement.

The risks in relation to the achievement of the savings have been considered in setting the level of contingencies and general balances. Monitoring the achievement of these savings will, as in previous years, form an integral part of the 2024/25 revenue monitoring process. If required, appropriate action will be taken to ensure that they are delivered, if not then alternative savings will need to be identified, to avoid the need to draw on reserves and balances.

- **Increased Costs of Waste Disposal**

The MTFP reflects the changes in the North London Waste Authority (NLWA) levy to cover the estimated cost of the North London Heat and Power Project (NLHPP). This project is building a new Energy Recovery Facility in Edmonton, replacing the existing Energy from Waste plant at the EcoPark that has served North London for around 50 years but is coming to the end of its operational life. The estimated cost of building this new facility will significantly increase the Council's NLWA levy requirement and, as with all major construction projects, comes with significant risks. Whilst the provision over the 5 years of the MTFP aims to meet these increased costs, as with all major projects there is a risk that estimated costs could rise further in the future.

- **Income, including Fees and Charges**

The budget includes a number of assumptions about income levels. Although all income assumptions have been validated using the most up to date information available, there is inevitably an element of risk in the current economic climate that they might not all be achieved.

- **Future Revaluations of the Pension Fund**

The Actuarial Review in 2022 resulted in a funding level 103.6% for the Enfield Pension Fund. As a result the contribution rate set for Enfield Council was 19.1% for the 3 year period beginning 2023/24. Since that time a combination of investment performance and reduced liabilities has resulted in an improved funding position for the Fund. The Pension, Policy & Investment Committee will continue to monitor the funding position as this presents opportunities and risks at the next triennial valuation in 2025 and the future combinations required from the Council.

- **VAT Exemption Limit**

As a Section 33 Body, the Council is allowed to recover VAT on expenditure related to its exempt supplies & services, provided this VAT amount does not exceed 5% of total annual VAT expenditure. This is known as the 'Partial Exemption Threshold'. Theoretically if the Council breached this threshold it would be unable to recover VAT on any of its expenditure, which is why the Council's partial exemption position is regularly reviewed.

- **Bellwin Scheme**

The Government's Bellwin Scheme provides emergency financial assistance to local authorities.

A Bellwin scheme may be activated where an emergency or disaster involving destruction of or danger to life or property occurs and, as a result, one or more local authorities incur expenditure on, or in connection with, the taking of immediate action to safeguard life or property, or to prevent suffering or severe inconvenience, in their area or among its inhabitants.

There is no automatic entitlement to financial assistance. Ministers are empowered by Section 155 of the Local Government and Housing Act 1989 to decide whether or not to activate a scheme after considering the circumstances of each individual case.

- **Welfare Benefits and a Challenging Housing Market**

Managed migration to Universal Credit UC started 2023/24 and will continue into 2024/25. This will leave Housing costs for those in Temporary Accommodation and Supported Accommodation still being paid by Housing Benefit until the Government has a plan to transfer these over to UC and pensioners and those on Employment Support Allowance (ESA). With Housing Benefit continuing to reduce and be replaced by UC this causes challenges with rent collection and reductions in extra burdens funding.

The government will increase the Local Housing Allowance from April 2024. LHAs had been frozen for a number of years, and this decision will increase the housing benefit that tenants can claim. There will be no direct impact on local government but in doing so this should increase the number of affordable properties in the Private Rented Sector. This should mean a reduction in demand i.e. people presenting to the Council and make it easier for us to discharge our duty. However, there is one cohort where the increase in LHA could make it unaffordable to find accommodation in London and that is a single applicant aged over 25, where the benefit cap will apply.

Discretionary Housing Payments, administered by the Local Authority help those on Housing Benefit and Universal Credit Housing costs where there is a

shortfall in support, and they are struggling to pay the extra rent. LHA rates, the benefit cap and under occupation are all welfare reforms that affect the demand on DHP but Government funding for this scheme continues to reduce, increasing the level of Local Authority funding needed to reduce the impact of homelessness.

SERVICE SPECIFIC RISKS

Finance staff, working with staff in Departments, have assessed the risks associated with individual budgets. The most significant risks within departmental budgets are set out below:

Schools and Children & Families Services

Most areas within the Department's services are statutory, and demand led, this means the service must be provided if the client meets the relevant criteria. Examples include directly supporting children with special education needs and disabilities, purchasing care packages for looked after children and paying Special Guardianship Order allowances. These budgets are at risk from changes as the numbers of children requiring services grow with the increase in complexities among our children and young people and rising costs due to market factors.

The number of safeguarding referrals to children's social care has been rising which has led to more children on child protection plans and increasing numbers of children coming into care. Children's Social Care budgets have been prepared based on known levels of activity, demographic forecasts and historical trends. However, these factors, plus changes in welfare benefits, migration and population changes will continue to pose a risk because they cannot be fully quantified at this stage.

National reviews of children's social care services and special educational needs as well as regulatory and/or legislative changes are likely to result in additional duties and responsibilities that may also impact adversely on the budget if not fully funded.

Whilst additional resources have been included in the budget reflecting forecast demand, the following areas have experienced pressures this year, that may continue in 2024/25.

- **Looked After Children**

There has been increased level of parents suffering from mental health with increased domestic abuse, alcohol/substance misuse and family breakdowns. It is anticipated that this situation will not settle for some time and will likely lead to an increased number of children becoming looked after.

Indeed, there has been an increase in the number of children being received into care over the last few years. Whilst all measures have been taken to control the costs of placements, this is not always possible due to the challenging nature and needs of some individuals which require very high-cost specialist placements. This has been made worse due to the continued increase in demand for children's placements outstripping supply

Increased complexity of children coming into care, including high levels of self-harming, substance abuse and challenging behaviours could all result in further

cost pressures, coming from the need for specialist residential placements or high-cost support packages to keep children safe at home.

Courts have not been able to conclude proceedings within the required timescales. The impact of this has been that children have continued to be looked after by the local authority longer than needed. There has been a need for expert assessments to be updated, additional pressures placed on the contact centre for supervised contacts to continue between children, their birth parents and siblings. This has increased caseloads, requiring additional social workers and in turn, interim agency social workers have had to be recruited to support continued service delivery.

- **External Care Purchasing**

There has been an increase in looked after children with complex needs and challenging behaviours. This has led to a considerably higher cost of residential placements, with increased support often requiring 2:1 or 3:1 'round the clock' staffing.

The residential care market is facing an extraordinary set of cost pressures and staffing sufficiency issues. Ever since the pandemic, it has been increasingly difficult to recruit new staff in the residential homes and even harder to retain experienced staff. As such, the providers have had to invest heavily in recruitment and staff wages to meet the needs of the children in the residential homes and maintain high standards of care. This, combined with above high inflation rate and increase in National Living Wage, might result in steep cost increase for local authorities.

The introduction of mandatory national standards, and an Ofsted-led registration and inspection regime for providers of supported accommodation for looked after children and care leavers aged 16 & 17 from Autumn 2023 has begun to impact on the price of placements in 2023-24 and will continue in 2024/25. More young people are needing to be placed out of borough due to risk of gang affiliations or child sexual exploitation which adds further fiscal pressures to the budget.

There are already some Providers who have exited the supported accommodation market as they have not wanted to go through the Ofsted process and this may lead to major problems in the market where demand starts to exceed supply which could increase the cost of each placement.

In October 2024, LB Enfield's current semi-independent contract comes to an end and, although Enfield will be retendering the weekly cost will have to be increased due to the increases in the cost of living and energy prices. This might increase the cost of placements substantially.

As of 31st March 2023, the London Care Services (LCS) a regional collaborative arrangement ceased operating. LBE has been a subscribing member of LCS for over 8 years and this has been Enfield's main route to sourcing suitable private providers at pre-agreed prices. LCS ceased due to a substantial decline in utilisation of the LCS in terms of the number of subscribing boroughs and the number of services on the register of providers which has led to LCS running at a loss which is not financially sustainable.

All new placements made post 1st April 2023 have been without any collaborative arrangement and although Enfield is looking at various options

nothing has so far been finalised due to the arrangements not being cost effective and hence care packages have continued to increase for all new care arrangements for the Council.

- **In-house Fostering**

As there has been an increase in the number of children being received into care over the last few years, the demand for foster placements has increased. This has resulted in more fostering allowances and other costs relating to maintaining a foster placement. The rise in Family and Friends placements causes an extra pressure as each placement is supported with an allowance and other costs relating to setting up such a placement. In addition, Enfield has had to consider enhanced payments for foster carers who are caring for children and young people with significantly high needs. These include complex medical needs, disabled children and children with severe behavioural challenges.

Enfield aims to support in-house foster carers as much as possible as the alternatives are far costlier, i.e. independent fostering agency carers or residential placements. Furthermore, there is an increase in older children needing placements and they usually have more challenging behaviours than younger children do and thus require additional support being provided to the carers such as respite care.

The delay in Special Guardianship cases being concluded in the courts has had an impact on the fostering allowances converting to more cost-effective Special Guardianship allowances. Because of this, allowances within the service remain high and with the continuing demand for fostering placements, there is no prospect of this changing in the next financial year.

- **Unaccompanied Asylum-Seeking Children**

Many children present as unaccompanied asylum-seeking children (UASCs) and the local authority supports them as looked after children using funds from the Home Office to cover the costs. When these young people turn 18, they remain eligible for support as care leavers until their immigration status is finalised and their rights to appeal exhausted. If the Home Office decision on their initial asylum claim is negative (they are not granted asylum and therefore leave to remain), the Home Office funding to the local authority ceases at the point the initial decision is made. This adds significant financial pressures as appeal processes can be lengthy and go beyond the young person's 21st birthday.

- **Leaving Care**

Changes in Legislation (Children's & Social Work Act 2017) relating to the duties of support that Local Authorities have towards their Care Leaver have resulted in additional budget pressures arising as local authorities are required to support children who were looked after up to their 25th birthday if needs are presented. In consequence, we have seen an increase in the number of Care Leavers over the age of 21 approaching the Leaving Care Service for support during the last year. We believe this is a trend that will continue in place.

Another aspect of this change in legislation has been the right of individual young people to choose 'staying put' with their existing carers after turning 18 years old instead moving into their own independent accommodation. The

uptake of “staying put placements” has also been on the rise. While this translates into better support for Care Leavers this is also more expensive to the Local Authority as well as it reduces the number of carers available to support Look After Children.

In general terms, the provision of accommodation support remains the main pressing point for the Leaving Care budget.

- **Special Guardianship Orders**

The number of Special Guardianship Orders (SGO's) have been growing at a rapid pace over the last 5 years and this trend is expected to continue. SGO's offer children and young people permanency without them becoming looked after. They are cared for by friends or family. This is often within the community that they know which is far preferable to them being looked after by the local authority. The significant increase in SGO's has directly contributed to maintaining the relatively low number of looked after children in Enfield in comparison to statistical neighbours and national numbers.

- **Parenting Capacity Assessments**

Due to the delay in the court arena, it has been necessary to undertake addendums to many PCAs due to the time lapse from undertaking the initial assessment to when the case is finally heard in court. This placed additional pressure on the team and has necessitated some PCAs to be outsourced externally due to capacity issues within the PCA team.

- **Contact Centre**

The additional pressure on the Edmonton Contact Centre due to delays in the court concluding proceedings has meant contacts have been extended beyond the final agreed contact arrangements. It has been necessary to outsource some of the contacts pending conclusion of court cases.

- **Joint Service for Disabled Children**

The demographic projections predict a significant increase in children with Special Educational Needs and Disabilities (SEND) in the borough. There is an increasing demand for short breaks and family support, both in terms of the number of families, the level of support required, and the expertise of support staff needed to meet the complex needs of children and young people with disabilities.

The service has been required to respond with additional support to families, given the considerable pressures they have faced. This includes:

- Increase in complexity and presentations of young people particularly around their teenage years.
- Parental fatigue due to housing, social and economic environment and poverty, making parents less available to their children.
- Significant increase in demand for service, particularly from families with children between the age of 5-8.
- where the lack of routine and structure, being educated at home or on a reduced timetable has resulted in the child/young person displaying increased behaviours of concern.

There has been an increase throughout 2023-24 and a similar increase is expected through 2024-25. In addition, the service will need to meet the additional costs of incremental direct payment rate increases. This investment would be required to ensure there is a robust early help offer to disabled children and their families, to prevent family breakdown and the need for costly placements.

- **Staffing**

The Department's salary budgets include a vacancy factor, which recognises the potential cost savings because of staff turnover, this can be difficult to achieve in certain areas where it is necessary to maintain staffing levels to deliver safe essential services. In addition, the area faces significant challenges in recruitment and retention of permanent social workers. The use of agency staff puts further pressure on the budgets.

Schools Budget - Dedicated Schools Grant (DSG)

- **School places**

The provision of school places is continually under review. The October 2023 census has indicated a reduction in pupil numbers of 527, all in the primary sector. We expect to have sufficient school capacity to place all pupils for 2024/25 and future years based on current projections. The risk resulting from this reduction in numbers is that our Dedicated Schools Grant Allocation, based on pupil numbers, is reduced however, the costs pressures are increasing which puts pressure on formula allocations. There is also an additional risk for schools which are no longer full to capacity, as their costs may not reduce in line with their reduction in funding which could result in an increase in schools in deficit.

- **Special Educational Needs and Disabilities (SEND)**

Even though we have seen a reduction in the overall school population, the number of high needs learners continues to increase and short and long-term provision for places is being assessed on an ongoing basis. There is a risk that this may lead to unfunded increased costs to the school's budget, as under current funding arrangements capital and revenue grant funding does not fully cover the costs of the additional places needed for children with Education, Health and Care Plans. There has been a significant increase in the number of pupils with SEN, particularly those on the autistic spectrum, with complex behavioural issues and an increased number of pupils with speech and language needs. These pupils are often placed in expensive, specialist independent provision whilst the authority continues to work towards the development of more in house provision. The High Needs DSG funding is allocated on a formulaic basis for 2024/25 the authority has received an increase in high needs funding of £2.41m, 3.19% compared to 2023/24. This area has come under increasing pressure in recent years in English Authorities and this is the case in Enfield. The increase in the Dedicated School Grant deficit is largely due to pressures with high needs budgets.

- **National Fair Funding Formula (NFF)**

The Government has confirmed the intention to move to a direct funding formula for mainstream schools, completing the reforms to schools funding. This will mean the Department of Education will determine funding

allocations for individual schools without substantial local adjustment. In view of this Local Authorities were required to move their local formula values at least a further 10% closer to the NFF in 2024/25, building on the progress made in 2023/24. Enfield now mirrors the NFF values except for the basic entitlement factor. For 2024/25 the DfE have rolled the 2023/24 Mainstream Schools Additional Grant of £10.1m into the NFF. There has been a 0.92% overall increase in Enfield's Schools block DSG allocation after the impact of pupil number changes. The impact on individual schools varies significantly depending on their pupil number changes. Cost pressures, particularly in terms of pay award/overheads and energy bills, continue to increase which is an issue for all schools but particularly those who will receive less funding in 2024/25 which could result in an increased number of schools being unable to set a balanced budget.

Schools in Deficit

We are seeing an increase in the number of schools in deficit and requiring support via financial arrangements.

Dedicated Schools Grant Deficit balance

Enfield are part of the Delivering Better Value DFE programme. This new programme aims to support local authorities to improve delivery of SEND services for children and young people while ensuring services are sustainable. The programme will provide dedicated support and funding to local authorities with less severe deficits than those in the Safety Valve programme. The DSG deficit balance was £12.6m as of 31 March 2023 and is forecast to increase further in 2023/24. This area continues to be a risk as the deficit is increasing because of higher costs and pupil needs.

Adult Social Care

- **Social Care Demand**

Adult social care funding has been under pressure for a number of years and continues to be identified as the top long-term pressure for councils. There are a number of factors driving these financial pressures, including, increasing demand for care, uncertainty in levels of funding for local government, increases in care costs and the legacy impact of pandemic.

The latest Census in 2021 shows that the number of people aged over 64 years in Enfield grew by 16.1% since 2011. The number aged 85 or over rose by over 19% in the same period by over 25% for people aged 90 and over. This is reflected in significant increase in demand for adult social care services both in 2021/22 and 2022/23. The over 85s have some of the most complex and expensive social care packages. National data analysed by The Kings Fund (2023) points to key national trends in adult social care in England. This includes an increase in new requests for adult social (particularly of working aged adults) and an increase in expenditure in adult social care, an increase in costs that local authorities are paying for care home places and an increase in staff vacancies within the social care sector. Locally, we know that the number of people requesting support is on the rise. The number of referrals to adult social care increased by 68% between 2020/21 and 2022/23, and the number of people receiving ongoing packages of care increased by 10.4% between March 2020 and March 2023.

Care purchasing budgets have been prepared based on known levels of activity plus those that might reasonably be foreseen as unavoidable, based on demographic forecasts and historical trends. There remains, however, the possibility that demand will exceed these assumptions. Improved healthcare means that more adults with disabilities are surviving into adulthood and into old age. As older people are living longer this has associated with it longer term health issues. This is driving an increased demand for services and the ability to offer appropriate and sustainable levels of support to an increasing number of people and deliver savings in 2024/25 is not without risk. Another factor is an increase in client acuity within the client based i.e. greater the complexity of need, the greater the cost and this is seen in services across ASC. There has been for some years a sustained growth in the number of adults living with a learning disability. This is forecast to continue, in particular with larger numbers of younger adults with multiple and complex needs and we see this in the number and complexity of need in clients transitioning from children's services.

- **Contractual Price**

The Government increased the rate and lowered the age entitlement for the National Living Wage. From the 1st April 2024, those over 21 will be entitled to £11.44 per hour compared to the previous rates of £10.42 for those age 23 and over. As the majority of care costs are for workforce, this will have a significant impact on providers of social care. Inflation continues to be a significant factor in cost pressure this year. Whilst inflation is now starting to reduce (4% as of December 2023) the high rates over the last year has increased the cost of providing social care. These services are provided to local people with eligible needs and are delivered by the independent and voluntary sectors. In negotiating contracts with these providers, the Council seeks to strike a fair balance between a meaningful recognition of providers' costs, affordability to local taxpayers and quality of services. The Council also needs to be mindful of those areas of service provision where there is a shortage or risk of insufficient capacity to meet demand. These are factors which can push prices up, so working with the market and with other authorities to increase capacity which achieves value for money remains a priority.

The procurement and commissioning service is also working with providers of services to understand price structures and how the cost of services provided is broken down. Retaining skilled staff, payment for travel time, pension scheme requirements, paying a living wage and investing in new technologies as well as cost of living pressures are all factors which can push prices up. An analysis will be completed for other types of provision in order to achieve best value and deliver our duty around market sustainability as defined within the Care Act 2014. Social Care is a labour intensive service, with direct employee costs often equating to 70-80% of overall service costs.

- **Provider Failure**

There is a risk that provider failures may occur. The Council has a duty under the Care Act to be a provider of last resort, however there is a possibility of interruptions to care and support services with additional cost implications should a business fail. The Council's priority is to work with all registered and non-registered care providers in the borough, to avoid the risk of business

failure and to minimise the disruption and impact for service users of any such failure. The Council will focus its activity on those providers where there is assessed to be greater risk of business failure to ensure a targeted approach and efficient use of resources.

The Adult Social Care service will continue to be a provider of last resort for failed providers and there will be cost implications if this becomes necessary.

- **Pressures on the Local NHS**

Sustained increases in demand upon local NHS services have led to both additional demand for social care and actions to contain NHS overspends that pose a risk of costs being transferred, directly or indirectly to social care. This will continue to be kept under close review.

- **Fees & Charges paid by service users**

Given the significant income assumptions in the budget, there is a risk that they might not be achieved in full. This is especially the case in the current economic climate with high levels of inflation, where vulnerable residents may be making difficult choices between funding their basic living requirements and paying charges.

Public Health

The Public Health Grant in 2023/24 is £18.611m. The exact amount of grant for 2024/25 is still to be confirmed by the Government (last year, it was announced in February) though current estimated figure is £18.853 (1.3% increase). The grant has been annually reviewed each year with an element of inflation given. Obviously there is some risk until the grant for 2024/25 is announced. A ring fenced Public Health grant Reserve is maintained and is used to manage any changes to the annual grant to ensure a balanced annual position over time.

The Agenda for Change impact will begin to be felt in 2023/24 as the cost impact from pay settlements in the NHS start to feed through into contracts and shared arrangements. Any adverse impacts from this will initially need to be managed through the use of the PH reserve. From 2024/25 the public health grant will have to absorb the full impact of inflation from this, despite it being expected to only go up by an indicative 1.3% next year. It is difficult to anticipate what the impact will be but with inflation currently at 4% and some NHS pay increases still to be agreed this poses a significant future risk. The estimated impact based on current rates (pending settlement and a new grade for nursing and possibly doctors) could be £0.5m - £0.6m per annum, from 2024/25. This could rapidly use up current reserves within the first 2 years of the next 5-year planning cycle despite reserves being key to absorb variations and any unforeseen issues.

There continues to be several historic lease related issues in this area identified as a potential risk, it is not considered that LBE is liable for this demand and so has been excluded from budget setting but this is highlighted as a risk.

The longer impact of Covid-19 on Public Health services is unknown; the increase in need for mental wellbeing support and increase in incidences of domestic abuse suggest an increased demand for substance misuse services.

Providers are seeing patients with increasing complexities across all services which is impacting on provider capacity and specialisms.

Increasing energy costs & utilities are an additional budget risk at both the sexual health clinics located at Burleigh Way and also at Claverings and Vincent House premises where substance misuse services are located.

Housing & Regeneration Department

- **Temporary Accommodation (TA)**

During financial year 2022/23 entire temporary accommodation and homelessness sector in England effectively collapsed due to the changes in Buy-to-Let legislation and the ongoing financial crisis particularly the increase in interest rates. This continues to bring a range of problems to Enfield which exclusively uses privately owned accommodation to house the circa 3,200 families currently homeless in the borough.

The predominate issue remains one of supply. There simply is not enough affordable accommodation available to house all the people presenting as homeless in the borough. The cost of living crisis has seen many landlords exit the TA market, either moving their accommodation into the more lucrative end of the private rented market or selling their investment properties altogether.

There is continuing upward pressure on rates for TA reflecting the shortage of supply and the competition between London boroughs for placements. The service is currently experiencing requests of between 10% and 20% increases from landlords. To mitigate, any rate increase is being made dependent on a successful transfer to Housing Gateway Limited. This limits the TA subsidy and % increase in line with LHA. Anything in addition is then depending on additional properties being provided.

The lower end of the private rented sector has also been impacted by the financial crisis; this means there are far less available properties which are affordable to current TA tenants effectively “trapping” them in TA. In response, the Council has moved to a national placement policy to enable us to secure props in those parts of the country which remain affordable for low income households.

Enfield has had to resort to housing homeless families in commercial hotels at circa 2.5 times the cost of standard TA units. The service is aiming to go into the new 2024/25 financial year with no hotel accommodation, which will partly alleviate the financial pressure currently being experienced. However should this have to continue into the new financial year it will put further strain on the Council's finances.

- **Empty Property Compulsory Purchase Order (CPO) programme**

The Council is liable to make Basic Loss payments. Basic Loss Payments are statutory entitlements payable to former owners for interest in land, subject to certain criteria being met and up to a maximum amount. There are also other Heads of Claim under the Statutory Compensation Code in addition to Home loss payments which also need to be considered/factored in, on a case by case basis.

Environment & Communities Department

- **Special Educational Needs (SEN) Transport)**

SEN Transport costs continue to rise driven by a large increase in passenger numbers (1,337 as at the end of Nov 2023) compared to 653 in Dec 2015 – an increase of 105%. It is anticipated that these numbers will continue to rise year on year, with the distinct possibility that next Nov (2024) numbers will exceed 1,474 per day, additionally, more provision is being requested for children with complex needs and out of Borough provisions. Whilst the service is mitigating the costs as best as possible with new initiatives between transport, SEN and the brokerage team, many new provisions are for the more costly options of out of borough transport requirements due to in borough education places being at capacity.

- **Building Control**

Economic uncertainty and inflation continue to impact the number of applications for building control approval, and consequentially income from building control fees. The decline in building control applications is expected to continue over the next financial year. Difficulties recruiting permanent staff will require continued reliance on agency staff and/or increased salaries and Market Factor Supplements for permanent staff.

- **Planning Appeals**

In the absence of an up-to-date Local Plan and a 5 Year Housing Land Supply, the service is more vulnerable to appeals in response to applications that are refused planning permission. Appeals, especially those that are considered through a Public Inquiry, require significant financial resources to defend, they can also result in successful claims for costs against the Council. It is difficult to forecast the budget required to cover these costs as the number of significant appeals that require defending varies considerably year on year and can be a consequence of decisions taken that are outside of officer's control.

- **Section 106/CIL receipts**

Economic downturn or uncertainty could impact on income from CIL/S106, especially in relation to the collection of administration fees. Changes proposed to the CIL/S106 collection system by the Government through the Planning White Paper could result in financial risks associated with provision of infrastructure being transferred to the Council.

- **Income**

There are significant income expectations across traded services. There will be a risk that these are not achieved as planned due to events outside the services control. The most significant trading services with income expectations are the Music and Swimming Service. The cost of living crisis continues to have an adverse impact on these services. Additional risks to income could also arise from the impact of the current economic climate on the council's ability to enforce against its debts and generate income from libraries.

Resources Department

- **Digital Services**

There is a risk that the annual maintenance/licence costs associated with the digital capital investment programme (DCIP) and other programmes continue to be a financial pressure should the efficiencies anticipated to be delivered not be realisable. This will be magnified where there is dual running of applications

and annual licence costs not included in the budget. There is also a risk of increased annual costs of new and existing contracts through market factors such as inflation, supply chain delays and competing demand from other organisations.

- **Repairs and Maintenance**

This relates to expenditure required for necessary reactive maintenance in order to maintain compliance, safety and operational continuity. Mitigations are in place to monitor spend and defer where considered feasible. Health & Safety matters and statutory compliance will continue to be undertaken as will matters pertaining to staff welfare and wellbeing.

- **Commercial Property Portfolio**

The Council's commercial property portfolio is expected to generate rental income of circa £10m in 2024/25. The economic uncertainty, inflation, together with current regeneration initiatives and level of disposals continues to impact adversely on income streams and therefore the £10m is likely to decrease. Rent reviews and lease renewals will partially mitigate the downturn.

- **Security of Council Premises**

Due to the heightened risk of the Council's vacant and open spaces being illegally occupied, there are potential additional costs on security to prevent illegal occupation of Council land.

- **Household Support Fund**

At time of writing the future of the Household Support Fund is uncertain. This creates a financial risk because the 2024/25 budget assumes circa £1.4m to fund Emergency support, Council Tax hardship and Discretionary Housing payments (in addition to government DHP grant).

Chief Executive Department

- **Legal Services**

The continuous high volume of children safeguarding matters in court proceedings presents pressure against the legal services budget. New cases issued are consistent with cases concluded, meaning that the volume remains at a static level since the significant rise in case numbers and complexity seen in 2020/21 following the global pandemic. Additional funding has been received which allows all casework to be conducted in-house, however external spend on court representation remains a recognised pressure to be able to adhere to the revised approach by the courts to the Public Law Outline (PLO) which seeks to shorten case conclusion timescales.

- **Meridian Water**

Since July 2018, the Council has been acting as master developer to deliver Meridian Water. As master developer, the Council is committed to delivering key infrastructure, meanwhile uses and facilitating development on a phase-by-phase basis to deliver 10,000 homes.

Meridian Water is a significant financial undertaking where the Council is exposed to several financial risks. The capital cost of enabling housing delivery at Meridian Water has been secured by means of PWLB loans; the Council is

projected to spend £496m by the end of 2023-24 of which £441m is funded from borrowing and is to be paid back through land receipts.

The Meridian Water financial model manages this risk by providing the Council with residual land value estimates to ensure the best value is achieved. Meridian Water is highly sensitive to market forces afflicting property development. Since our last report, the property market is now seeing green shoots of growth with economic factors such as inflation slowing hence stabilising build costs. These changes augur well for the council as it has reduced its financial risks with the latest iteration of the business case presenting a much-improved return of investment.

The Meridian Water team is further mitigating the capital expenditure risk through a review of the delivery strategy for the project, coupled with accelerating delivery where possible to generate land receipts. Tighter controls on project spending have also been implemented to manage the Council's exposure.

The project carries ongoing revenue risks for the wider Council partly due to large commercial premises located within the regeneration area (IKEA, Tesco), this has knock-on effects on business rate income and commercial rental income when these sites come forward for mixed use development. The Council is additionally under pressure to maximise revenue income due to government MRP (Minimum Revenue Position) rules, where public sector loans cannot be entirely reliant on capital receipts to repay them.

The revenue risks are managed through ongoing monitoring from the finance team and the appointment of a property company responsible for collecting rents from the meanwhile and existing businesses on Council owned land. A meanwhile board meets every six weeks to discuss the capital and revenue position as well as risks and opportunities.”

REVENUE BUDGET- DEPARTMENTAL CONTROL TOTALS 2024/25
Appendix 21

| | 2023/24 Original Controllable Budget | 2023/24 Hierarchy Changes | 2023/24 Permanent Virements | 2023/24 Revised Base | Full Year Effects | New Service Pressures | New Savings | Reserves & Collection Fund | Core Grants & Business Rates | 2024/25 Original Controllable Budget |
|---------------------------------------|---|---------------------------------|-----------------------------------|----------------------------|----------------------|-----------------------------|-----------------|----------------------------------|------------------------------------|---|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Chief Executive | 11,790 | (3,172) | 1,633 | 10,252 | (58) | 363 | (1,684) | | | 8,873 |
| People - Adult Social Care | 97,057 | | 2,225 | 99,282 | (132) | 9,705 | (5,772) | | (1,766) | 101,317 |
| People - Children & Families | 52,316 | (598) | 1,064 | 52,782 | 380 | 3,368 | (690) | | | 55,840 |
| People - Education | 4,542 | (36) | (339) | 4,167 | 10 | | (562) | | | 3,615 |
| People - Public Health | (4,971) | | 22 | (4,949) | | | (604) | | | (5,553) |
| Place (moved to H&R & E&C Depts) | 38,048 | (38,048) | | 0 | | | | | | 0 |
| Housing & Regeneration | 0 | 6,698 | 403 | 7,101 | 100 | 7,700 | (272) | | | 14,629 |
| Environment & Communities | 0 | 36,111 | 2,159 | 38,271 | (264) | 1,330 | (5,496) | | | 33,841 |
| Resources | 29,872 | (956) | 2,097 | 31,013 | 1,086 | 2,338 | (1,412) | | | 33,025 |
| Total Departmental: | 228,654 | 0 | 9,265 | 237,919 | 1,122 | 24,804 | (16,492) | 0 | (1,766) | 245,587 |
| Corporate Items: | | | | | | | | | | |
| Levies | 17,795 | | 1,633 | 19,428 | | 3,840 | | | | 23,268 |
| General Contingency | 3,000 | | | 3,000 | | | | | | 3,000 |
| Contingent Items/inflation | 5,988 | | (8,030) | (2,042) | | 14,620 | | | | 12,578 |
| Corporate Items | 791 | | (2,403) | (1,612) | 300 | 2,626 | | | | 1,314 |
| Historic Pension | 2,109 | | (472) | 1,637 | | | | | | 1,637 |
| Other Corporate costs | (355) | | 7 | (348) | (100) | 234 | | | | (214) |
| Treasury Management | 6,453 | | | 6,453 | | 200 | | | | 6,653 |
| Minimum Revenue Provision | 22,508 | | | 22,508 | | 2,276 | (76) | | | 24,708 |
| Corporate Items: | 58,288 | 0 | (9,265) | 49,023 | 200 | 23,796 | (76) | 0 | 0 | 72,943 |
| Budget Requirement | 286,942 | 0 | 0 | 286,942 | 1,322 | 48,600 | (16,568) | 0 | (1,766) | 318,530 |
| Collection Fund (Surplus)/Deficit | (2,181) | | | (2,181) | | | | 1,168 | | (1,013) |
| Estimated Business Rates Pool Benefit | (1,481) | | | (1,481) | | | | | (1,519) | (3,000) |
| SFA (Business Rates & RSG) | (110,086) | | | (110,086) | | | | | (10,580) | (120,666) |
| Use of Reserves | 0 | | | 0 | | | | | | 0 |
| Other Core Grants | (26,231) | | | (26,231) | | | | | (3,502) | (29,733) |
| Totals | 146,963 | 0 | 0 | 146,963 | 1,322 | 48,600 | (16,568) | 1,168 | (17,367) | 164,118 |

Appendix 22

2024/25 Dedicated Schools Grant Budget

| SCHOOLS BUDGET 2024/25 | £ |
|---|----------------|
| INCOME | £m |
| Schools Block - 5-16 year olds | 312.283 |
| Central Services Schools Block | 2.391 |
| Early Years Block | 39.095 |
| High Needs Block | 78.032 |
| TOTAL DSG | 431.801 |
| TOTAL RESOURCES | 431.801 |
| EXPENDITURE | |
| SCHOOLS BLOCK | |
| Total Funding | 312.283 |
| 0.5% Trf to High Needs Block | (1.561) |
| Net Funding | 310.722 |
| Schools Delegated Formula Funding | 310.722 |
| Growth/Falling Rolls Fund | - |
| TOTAL SCHOOLS BLOCK EXPENDITURE - DSG | 310.722 |
| CENTRAL SERVICES SCHOOLS BLOCK (CSSB) | |
| Total Funding | 2.391 |
| Statutory Functions | 2.092 |
| Historic Commitments | 0.299 |
| TOTAL CSSB | 2.391 |
| EARLY YEARS BLOCK | |
| Total Funding | 39.095 |
| Early Years Block expenditure (breakdown subject to consultation) | 39.095 |
| TOTAL EARLY YEARS BLOCK | 39.095 |
| HIGH NEEDS BLOCK | |
| Gross High Needs Block (before deductions) | 78.032 |
| Total High Needs Funding | 78.032 |
| 0.5% transfer from Schools Block | 1.561 |
| TOTAL HIGH NEEDS BLOCK EXPENDITURE | 79.594 |
| TOTAL DSG BUDGET BEFORE RECOUPMENT AND ADJUSTMENTS* | 431.801 |

*Before recoupment and deductions for NNDR, and for direct funding of high needs places by ESFA

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London Borough of Enfield

| | |
|------------------------------------|--|
| Report Title | 10-year capital programme 2024/25 to 2033/34 |
| Report to: | Cabinet |
| Date of Meeting: | 21 February 2024 |
| Cabinet Member: | Cllr Tim Leaver |
| Executive Director/Director | Fay Hammond - Executive Director of Resources Olga Bennet - Director of Finance - Capital and Procurement |
| Report Authors: | Olga Bennet - Director of Finance (Capital) Olu Ayodele – Head of Capital & Treasury Shirley Haider – Senior Finance Manager (Capital) |
| Ward(s) affected: | ALL |
| Key Decision Number | KD5502 |
| Classification: | Part I Public |

Purpose of Report

1. The purpose of the report is to update Council on the development of the ten-year capital programme, in line with the Council's capital strategy approved 15 November 2023. It also seeks Council approval of the 2024/25 capital budget (the first year of the proposed ten-year capital programme).

Recommendations

- I. Cabinet to recommend that Council approves the:
 - a. General Fund 2024/25 capital programme budget of £213.1m and notes the 2024/25-2033/34 ten year capital programme (as detailed in Appendix A)
 - b. 2023/24 £36.5m budget carry forwards requested at Period 8 (November) (as detailed in Appendix B)
 - c. Delegation of authority, to the Executive Director of Resources, to transfer unspent borrowing of up to £500k between projects in the capital programme, in consultation with the Cabinet member for Finance and Procurement.
 - d. Delegate authority to the Cabinet Member for Social Housing in consultation with the Cabinet Member for Finance and Procurement to agree capital investment into temporary accommodation solutions up to £30m (moving budget from Pipeline to the main capital programme). This is to enable the council to move quickly in bringing solutions to fruition. Any investment approved under this delegation must be self-financing i.e. capable of servicing interest and repaying debt over the useful economic life of the asset.
 - e. The delegation to Cabinet approval of projects up to £10m from the Pipeline Programme, provided the programme continues to fit within the affordability metrics
- II. Cabinet to note:
 - a. The Pipeline projects (as detailed in Appendix E). These are indicative project budget estimates that are subject to a full business case review (where relevant) and separate approval, prior to being added to the approved programme

Executive summary

2. This report seeks Council approval of the 2024/25 capital programme of £315.5m (year one of the 2024/25 to 2033/34 ten-year capital strategy).
3. The 10 year Capital Programme seeks approval for a delegation to the Cabinet Member for Social Housing in consultation with the Cabinet Member for Finance and Procurement of the approval of up to £30m capital expenditure for temporary accommodation solutions as part of the pipeline where there is insufficient time for the full Cabinet process. As with other pipeline projects, the impact of this is not included in the figures in the remainder of this paper. Each proposal will only be approved if it is affordable and has a positive net impact on Council budgets taking into account repayment of debt and interest costs. Capital may be either General Fund or HRA, depending on the particulars of the project

4. The 2024/25 capital programme budget consists of £213.7m in the General Fund and £101.7m in the HRA. It also includes £36.5m unspent budget carried forward from 2023/24 (including £14.4m in the HRA).
5. Delivery of the 2024/25 capital programme will require £110.4m of new borrowing – including £41.1m on Companies loan drawdowns, £40.1m for Meridian Water, £16.0m HRA and £13.3m on General Fund Core services. The Council has a strategy in place to reduce the financial impact of this borrowing on revenue budgets through the planned use of capital receipts.
6. As well as fully costed capital budgets in the 2024/25 capital programme, the Council has a separate programme of Pipeline schemes. These projects are at the early stages of development and will be moved into the approved capital programme as and when business cases are approved. The current value of Pipeline schemes in 2024/25 is £57.1m – including £5.0m for homelessness prevention initiatives, £2.0m in children's & families 'invest to save' schemes, £3.2m digital services, £2.9m corporate property programme, £3.4m in environment & communities and £2.2m for Tranche 3 of Energetik loans. A further £9.8m of predominantly grant funded Pipeline schemes have also been included for schools and journeys & places.
7. This report also contains the proposed ten-year capital programme that has been developed in line with principles approved by Council as part of the 2024/25 Capital Strategy (approved by Council on 22 November 2023 (KD5666)).
8. The £1,567m ten-year capital programme is an ambitious and far-reaching programme of planned investment in the Council's strategic priorities and frontline services. Specifically, regarding delivery of the Council's corporate objectives, the ten-year programme plans to invest £1,322m in delivering More and Better Homes, £70m in Thriving Children & Young People, £62m in Strong & Healthy Communities, £60m in Clean & Green Places and £54m in An Economy that Works for Everyone.
9. The 2024/25 Capital strategy also established the concept of a separate register of pipeline capital projects and delegated authority to Cabinet to move projects up to £10m from the Pipeline programme into the capital programme, provided affordability metrics are maintained.
10. The development of an affordable capital programme remains challenging, due to the wider challenges on the Council's revenue budgets, compounded by high levels of inflation and interest rates. In order to continue to invest in the borough within affordable parameters, the entire capital programme has been reviewed and rationalised with a number of project budgets reduced or moved to the Pipeline programme. The Pipeline programme approach ensures that indicative budget estimates for potential new schemes are only included within the capital programme if a robust business case is approved.
11. From 2024/25 onwards the Prudential indicator 'ratio of financing costs to net revenue budget', will be used as the primary indicator to measure the ongoing affordability of the capital programme annually. Whilst this indicator limits the ratio of financing costs to net revenue budget to 12% the annual target is 10%.

Background

12. The ten-year capital programme is a strategic programme of planned investment for the next ten years. It seeks to help deliver the Council's core priorities whilst remaining

affordable. In the Capital Strategy, Full Council approved a new affordability metric to guide the development of the capital programme to ensure that long-term debt financing costs remain affordable for the Council. Net debt financing costs (minimum revenue provision and non-capitalised interest on borrowing) are to be between 10% and 12% of the annual net revenue budget.

13. The ten-year programme has been developed by budget holders in conjunction with Finance. In a change to previous years, indicative budget estimates are only included where there is reasonable certainty over spend and funding. Examples are annual rolling programmes for Environment & Street Scene and Disabled Facilities Adaptations. That said, all annual rolling budgets have been challenged as part of development of the programme to ensure that numbers are as accurate as possible.
14. A further change this year is the introduction of a 'Pipeline programme.' This is a separate programme of potential new capital projects that are still in the early stages of development. These projects require full business cases to be approved that demonstrate clearly that their approval will neither result in new unfunded revenue budget pressure nor negatively impact the Council's 12% cap on affordability metric. Council has delegated to Cabinet the authority to move projects up to £10m in value from Pipeline into the approved capital programme, after review by Executive Management Team (EMT) and Capital Review Panel (CRP). A list of projects in the Pipeline programme is included in Appendix E.
15. The ten-year programme will evolve significantly each year as budgets are revised and new priorities arise. Council is therefore asked to formally approve the first year of the programme only. This represents approval of the 2024/25 capital 'budget envelope' only. The Council's financial regulations require further 'approval to spend' to be secured by budget holders, in advance, of incurring spend.

2024/25 capital programme budget

16. Council is asked to approve the proposed 2024/25 capital budget of £315.5m (£213.7m general fund (this report) and £101.7m HRA (separate report KD5670)). This budget is funded from £110.4m borrowing (35% of total budget), £153.9m capital grants and contributions, £33.5m HRA right to buy and other receipts, £15.9m HRA reserves and £1.7m s106 contributions and Community Infrastructure Levy (CIL) (table 1 and table 2).

Table 1: proposed 2024/25 capital programme by Department

| | 24/25 |
|-------------------------------------|-------------|
| | £m |
| Resources | 7.7 |
| People | 21.1 |
| Environment & communities | 20.6 |
| Housing (General Fund) | 2.8 |
| General Fund - core services | 52.2 |
| | 41.1 |

| | |
|--------------------------------|--------------|
| Companies | |
| Meridian Water | 120.4 |
| General Fund | 213.7 |
| <hr/> | |
| Housing Revenue Account | 101.7 |

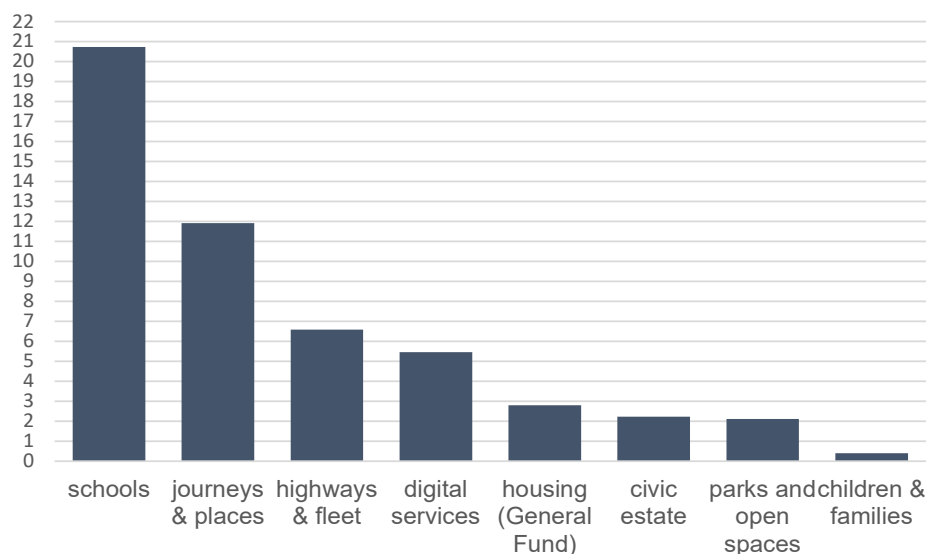
***2024/25 capital programme 315.5**

- Excludes £30m Temporary accommodation investment budget

Table 2: proposed 2024/25 capital programme funding by Department

| | Grants £m | S106 & CIL £m | Capital receipt £m | Capital reserve £m | Borrow ing £m | total £m |
|-------------------------------------|--------------|---------------------|--------------------------|--------------------------|---------------------|--------------|
| Resources | | | | | 7.7 | 7.7 |
| People | 20.7 | | | | 0.4 | 21.1 |
| Environment & communities | 13.6 | 1.8 | 0.1 | | 5.2 | 20.6 |
| Housing (General Fund) | 2.8 | | | | | 2.8 |
| General Fund - core services | 37.1 | 1.8 | 0.1 | 0.0 | 13.2 | 52.2 |
| Companies | | | | | 41.1 | 41.1 |
| Meridian Water | 80.3 | | | | 40.1 | 120.4 |
| General Fund | 117.4 | 1.8 | 0.1 | 0.0 | 94.4 | 213.7 |
| <hr/> | | | | | | |
| Housing Revenue Account | 36.4 | 0.0 | 33.4 | 15.9 | 16.0 | 101.7 |
| <hr/> | | | | | | |
| 2024/25 capital programme | 153.9 | 1.8 | 33.5 | 15.9 | 110.4 | 315.5 |

- At £213.7m the proposed general fund 2024/25 capital budget is high in comparison with spend in previous years. The programme is broken down into £52.2m for core services, £41.1m for expected loan drawdowns by Energetik and Housing Gateway Ltd and £120.4m for Meridian Water.
- A breakdown of the proposed 2024/25 capital budget is provided in Appendix A.
- Core services budget of £52.2m has been extensively challenged as part of developing the ten-year programme. Where appropriate budgets have been reduced or moved to Pipeline (particularly where funded from borrowing). The schools capital programme budget has grown in comparison with previous years, but this reflects an increased pace of programme delivery after Covid and large projects that are already underway. Figure 1 summarises £52.2m planned spend for 2024/25 on core services by area.

Figure 1: 2024/25 core services £52.2m capital programme

20. Meridian Water budget of £120.4m includes £80.3m of Housing Infrastructure Fund (HIF) budget. HIF funding is time limited and must be utilised by March 2026.
21. Appendix B details the Capital budgets by programme.
22. Key outcomes expected from planned general fund investment in 2024/25 are detailed below:

2024/25 capital programme – key outcomes

23. The proposed capital programme is aligned with the approved 2024/25 Capital Strategy and supports the delivery of the Council's Strategic objectives as detailed in the 2023-26 Enfield Council plan (and Appendix D). Further detail on expected outcomes by Department is provided below.
24. **People (£21.1m proposed 24/25 capital budget)**
25. The Education capital programme is forecasting spend of £20.7m in 2024/25 to deliver a programme of schools' condition related projects, increased Special Educational Needs (SEN) school places, energy efficiency and decarbonisation projects and site works to enable the disposal of selected caretaker houses. In addition, £12.9m of capital grant has been earmarked for two projects held in Pipeline to deliver additional SEN provision. This includes the Council's funding contribution towards the development of a Free Special School in the Borough that will provide 96 places for pupils with autism and complex needs and the development of new SEN provision on an education site that would provide 30+ new places. The schools' capital programme is primarily funded from central government grants, supplemented by s106 contributions and capital receipts from the sale of vacant caretaker homes.
26. Children & Families proposed budget of £0.4m includes £0.2m for extensions to foster carers' homes (the last project as the scheme has now been closed) and £0.2m budget for the remodelling and refurbishment of former caretakers houses for use as children's homes (in addition to £0.3m spend forecast in 2023/24).

27. **Environment & Communities (£20.6m proposed 24/25 capital budget)**
28. Highways and Street Scene capital programme budget of £4m will enable the investment and delivery of approximately 4km (2.5 miles) of carriageway improvements through resurfacing or surface treatments; approximately 1km (0.6 mile) of footway renewals and improvements
29. Investment will also be made into approximately 15,000 high volume, smaller localised defective areas, to improve the highway network, this compliments and enhances the overall highway maintenance programme.
30. There will also be investment into essential structural work to bridges, highway structures and culverts to extend the life of these assets ensuring that their structural integrity is maintained; and further investment in improvements to street furniture assets, signs guard railing and provision of pedestrian mobility access ramps on the highway network.
31. The Council will also continue to invest Transport for London (TfL) grant funding in improving traffic & transportation measures across the borough including traffic calming, road safety and bus priority improvements.
32. Journey and Places programme deliverables include the continuation of the Enfield Town to Broxbourne New River (Tenniswood Road), Brick Lane and Enfield Town to Ponders End Walking and cycling routes. Other journey-related initiatives involve the ongoing Quieter Neighbourhood projects, the implementation of more School Streets, and an expansion of cycle hangars. Place based projects including Enfield Town, Angel Edmonton (supported by Levelling up funding), Palmers green Devonshire Square and Edmonton green community pavilion will continue to progress
33. The Vehicle replacement programme will prioritise replacing the oldest fleet vehicles and/or those with the highest maintenance costs. A detailed programme is being developed to identify specific vehicles for replacement.
34. The Council plans to invest in the memorialisation of Broomfield House. In partnership with the Heritage Lottery Fund (HLF) the Council will invest £0.6m in the development phase of this project in 2024/25. Depending on the outcome of the development phase, the Council will progress to construction in later years of the ten-year programme.
35. Flood alleviation - The watercourses programme covers a range of projects that will reduce flood risk across the borough and achieve several other outcomes related to manifesto pledges and key objectives in Council Plans and Strategies including the Local Flood Risk Management Strategy, Blue and Green Strategy and Climate Action Plan. These include continuation of the Enfield Chase Landscape Restoration project and Salmons Brook Natural Flood Management programme which are seeking to create a further 50 hectares of publicly accessible woodland (with an estimated 100,000 trees contributing to the manifesto pledge to plant 1 million trees), restore rivers and create wetlands that will reduce flooding to over 1,000 properties in Edmonton, as well as capturing carbon and creating opportunities for Biodiversity Net Gain. The completion of urban wetlands at Albany Park and Oakwood Park, and a new wetland area at Monken Hadley Common, alongside Sustainable Drainage Systems (SuDS) in schools and on highways at strategic locations, are all designed to further reduce flood risk across the borough, making Enfield more resilient to the impact of climate change and create new habitats to promote biodiversity. Funding is also required to conduct essential repairs to the reservoir at Grovelands Park which is

a statutory requirement. £240k of planned capital investment is required to support £2.6m that has been requested from a number of external partners including the GLA, Environment Agency, Forestry Commission and Department for Education

36. **Resources (£7.7m proposed 24/25 capital budget)**
37. Digital Services has a proposed budget of £5.5m. Key priorities in 2024/25 include be Civica Housing implementation, Lagan replacement , Genesis proof of concept, as well as reviewing the End User Computing programme, which is currently paused for review, to ensure it covers all risks and provides value for money. The focus in 2024/25 will be to ensure IT systems remain up to date and stable .
38. Corporate condition programme £2.2m budget, the purpose is to fund the replacement or substantial repair of major building components including (but not limited to) heating boilers, lifts, glazing, building structures and roofing necessary to ensure the health & safety of staff and the operational continuity of Council services operated from within them. Key projects that will be progressed in 2024/25 include Ordnance Road Library boiler, Broomfield Park Conservatory & gazebo, Civic Centre works, Palace Gardens car park deck replacement, Craig Park unity hub roof replacement, Ordnance Road car park part replacement and Edmonton Library air conditioning. The Council is also in the process of obtaining robust condition surveys across the civic estate. This work will be completed over the next 12 months and will inform future years' budget allocations.
39. **Housing adaptations & assistance (£2.8m proposed 24/25 capital budget)**
40. Disabled facilities grant funding supports owner occupiers and tenants of private landlords and Housing Associations meet disability related needs. The funding facilitates needs based property adaptations to encourage and enable independent living within the client's familiar home environment. This reduces and or delays the need for care at home and care home placements. On average the Council completes between 150 and 170 property adaptations a year. The number of referrals is increasing, with 365 clients awaiting intervention across the Borough.
41. **Energetik £11.7m proposed 24/25 capital budget)**
42. The Company will continue the development of the Heat Network funded by Tranche 1 and 2 Funding, specifically completing the following;
 - a. Phase 1 build of the Meridian Water Heat Network, specifically the energy centre and pipe network from the energy centre to Meridian One
 - b. The extension of the Meridian Water Heat Network to Fore Street/Grove Street
 - c. The extension of the Meridian Water Heat Network to Edmonton Green
 - d. Complete extension of the Meridian Water Heat Network from Edmonton Green to Ponders End to interconnect to the Ponders End Heat Network.
43. **Housing Gateway Limited (HGL) £29.4m proposed 24/25 capital budget)**
44. HGL plans to acquire 100 new properties and continue major works and energy efficiency works in 2024/25. HGL has submitted a number of bids for external grant funding, which if successful would help deliver this ambition. The capital programme budget of £29.4m will be amended when the outcome of grant bids pending, and other non-borrowing funding sources is known.

45. **Meridian Water £120.4m (proposed 24/25 capital budget)**

46. The programme has entered delivery stage, with development agreements signed, construction work underway at one site and marketing taking place across multiple parcels from 2024/25. Key outputs expected include:
- Meridian One: M1- 280 further homes completed 99 of which are council homes. Completion of public realm including a skate park.
 - Meridian Three: Parcel launched to the market via a property disposal route for circa 500 bed purpose-built student accommodation scheme.
 - Meridian Four: M4 - development of an optimised Delivery Strategy including an optimised capacity study and viability appraisals. Marketing of site, procurement and selection of Development partner.
 - Meridian Thirteen: development strategy submitted for approval, following approval the parcel will be launched to the market through a competitive dialogue public procurement process, to identify a development partner. Alongside this, there will be a Meridian Water programme of community engagement which M13 will form a part of, whilst also formally engaging with the LPA through a pre-app process to gain support for the site's potential"
 - HIF – work building new roads, bridges and parks underway, including remediation of parcels and flood mitigation works

Proposed ten-year capital programme

47. The ten-year programme has evolved significantly over the last year. The 2023/24 ten-year programme proposed £1.8bn spend over ten years. As part of 2024/25 capital strategy development this was reduced substantially to a still significant but more affordable level of £1.5bn. Since then, Officers have further challenged estimates and assumptions included in the ten-year programme , with particular focus on projects funded from borrowing. This, coupled with programme growth (including new grant funded works and additional capital budget carry forward requests identified through Period 8 (November) capital budget monitoring) has resulted in a new proposed ten-year programme of £1,567.1m. A summary of changes is provided in table 3 below and produced in more detail in Appendix B.

| Table 3: summary of changes to capital strategy | £m |
|---|----------------|
| Capital strategy ten-year budget | 1,532.7 |
| Proposed additional budget carry forward from 23/24 | 36.5 |
| General Fund programme growth | 24.6 |
| General Fund programme reduction | (10.3) |
| General Fund net budget moved to pipeline | (3.1) |
| HRA programme reduction | (13.2) |
| Proposed ten-year capital programme(Excl £30m Temporary Accommodation Investment budget) | 1,567.1 |

48. Table 4 provides a high-level summary of the new proposed ten-year programme. Appendix C provides a more detailed breakdown of capital projects included in the programme.

49. Table 4: proposed ten-year capital programme by Department

| | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 2029/30 - 2033/34 | 10 year |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|-------------------------|---------------|
| | £m | £m | £m | £m | £m | £m | £m |
| Resources | 7.7 | 5.6 | 3.9 | 3.9 | 3.9 | 17.5 | 42.5 |
| People | 21.1 | 6.0 | 5.4 | 5.4 | 5.4 | 26.8 | 70.0 |
| Environment & communities | 20.6 | 25.4 | 10.0 | 9.3 | 10.5 | 45.3 | 121.0 |
| Housing (General Fund) | 2.8 | 2.3 | 2.3 | 2.3 | 2.3 | 11.5 | 23.5 |
| General Fund - core services | 52.2 | 39.4 | 21.5 | 20.8 | 22.0 | 101.1 | 257.0 |
| Companies | 41.1 | 35.9 | 17.0 | 0.0 | 0.0 | 0.0 | 94.0 |
| Meridian Water | 120.4 | 94.1 | 19.0 | 13.7 | 23.9 | 45.0 | 316.1 |
| General Fund | 213.7 | 169.3 | 57.5 | 34.5 | 46.0 | 146.1 | 667.1 |
| Housing Revenue Account | 101.7 | 108.2 | 119.8 | 122.6 | 118.1 | 329.5 | 900.0 |
| Ten year capital programme | 315.5 | 277.5 | 177.3 | 157.2 | 164.1 | 475.6 | 1567.1 |

Pipeline projects

50. In a change to previous years, and as approved in the 2024/25 Capital Strategy, the Council has introduced the concept of 'Pipeline schemes. These represent budget reductions to annual rolling programmes and indicative estimates for schemes that are at an early stage of development. These budget estimates are not included as fully funded projects in the main capital programme but are instead held in Pipeline. A full listing of pipeline projects is provided in Appendix E.
51. The value of Pipeline budget estimates in the ten-year programme is £104.5m, which includes £30m for the Temporary accommodation Investment fund. Of this approximately £17.3m would be funded from external grants and contributions. The remaining £87.2m would be funded from new borrowing (if no alternative funding sources are secured).
52. As part of the 2024/25 Capital Strategy, Council delegated to Cabinet authority to approve the transfer of Pipeline projects up to £10m into the approved capital programme. As part of this process robust business cases for pipeline projects must be prepared which are:
- Reviewed by Capital Finance Review Panel (CFRP) – if supported CFRP will make a recommendation to EMT Budget
 - Reviewed by EMT Budget and approved by the Executive Director of Resources (S151 Officer)

- c. Cabinet report drafted seeking Cabinet approval
 - d. Once approved Finance will add the project to the capital programme
53. Members are asked to note that, in determining whether to recommend a Pipeline business case for approval, the CFRP and EMT Budget will consider the impact of the proposal on the Council's ability to meet its key ratio of financing costs to NRB affordability metric. As a rough guide, the annual increase in revenue debt financing costs (MRP and interest) from approving borrowing funded pipeline projects of £57.2m is approximately £0.6m in 2025/26, increasing to around £0.7m between 2026/27 and 2029/30.

Proposed ten-year capital funding

54. The proposed ten-year capital programme is funded from several sources, each identified in table 5 below. Reductions in Government funding and increase in interest rates have meant greater focus on how individual programmes are funded. The Council has agreed to undertake commercial projects, using wholly owned Council companies or through Joint Venture arrangements, to acquire assets for housing and regeneration that can fund the necessary borrowing, either by selling acquired assets or using annual income flows to meet capital financing such as interest and provision for borrowing repayment.
55. Further information on key funding sources is in paragraphs below.

Table 5: proposed ten-year capital funding

| | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 2029/30 - 2033/34 | 10 year |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|-------------------------|---------------|
| | £m | £m | £m | £m | £m | £m | £m |
| grants & third party contributions | 117.5 | 89.3 | 11.5 | 11.5 | 11.5 | 58.1 | 299.4 |
| s106 contributions | 0.3 | 0.5 | 0.5 | 0.5 | 0.5 | 2.3 | 4.3 |
| community infrastructure levy (CIL) | 1.5 | 1.5 | 0.2 | 0.2 | 0.2 | 0.4 | 3.9 |
| capital receipts | 0.1 | 1.2 | | | | | 1.3 |
| Borrowing | 94.4 | 77.0 | 45.3 | 22.4 | 33.8 | 85.3 | 358.2 |
| General Fund | 213.7 | 169.3 | 57.5 | 34.5 | 46.0 | 146.1 | 667.1 |
| grants & third party contributions | 36.4 | 43.9 | 45.4 | 18.5 | | 46.4 | 190.6 |
| right to buy receipts | 13.8 | 3.3 | 3.6 | 12.1 | 9.4 | 10.9 | 52.9 |
| capital receipts | 19.6 | 12.0 | 16.7 | 22.3 | 12.7 | 82.8 | 166.1 |
| major repairs reserve | 5.6 | 6.0 | 6.2 | 6.5 | 6.9 | 37.6 | 68.7 |
| earmarked capital reserves | 10.3 | 25.5 | 18.9 | 19.9 | 19.0 | 95.4 | 189.2 |
| Borrowing | 16.0 | 17.5 | 29.0 | 43.3 | 70.2 | 56.5 | 232.5 |
| Housing Revenue Account | 101.7 | 108.2 | 119.8 | 122.6 | 118.1 | 329.5 | 900.0 |
| Ten -year capital financing | 315.4 | 277.5 | 177.3 | 157.2 | 164.1 | 475.6 | 1567.1 |

Borrowing £648.2m (£358.2m general fund and £232.5m HRA)

56. Where the Council finances capital expenditure by debt, it must set aside appropriate resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as the Minimum Revenue Provision (MRP). The Local Government Act 2003 requires the Authority to have regard to the former Ministry of Housing, Communities and Local Government's Guidance on Minimum Revenue Provision (the MHCLG Guidance) most recently issued in 2018 when determining an appropriate level of MRP.
57. The ten-year programme proposes new borrowing of £590.7m (£358.2m general fund and £232.5m HRA borrowing). Whilst this is a £11.5m increase in ten-year borrowing in comparison with that approved in the capital strategy (see table 6 below), Members are asked to note that this increase is within Meridian Water and Companies - areas where the Council is not required to make annual MRP. Companies are expected to repay loans fully and only partial, voluntary MRP is made for Meridian Water borrowing (at the Council's discretion and based on a prudent assessment).
58. Proposed ten-year borrowing on core services (for which the Council is required to make appropriate MRP) is reduced by £1.7m in comparison with the Capital Strategy approved in November.

Table 6: summary of borrowing changes to capital strategy

| | Capital strategy £m | 10-year programme £m | Growth / (reduction) £m |
|---|---------------------------|----------------------------|-------------------------------|
| Core services | 98.3 | 96.6 | (1.7) |
| Meridian Water | 156.2 | 167.8 | 11.6 |
| Companies | 90.6 | 94.0 | 3.4 |
| General fund | 345.0 | 358.2 | 13.2 |
| Housing Revenue Account | 234.3 | 232.5 | (1.8) |
| Ten-year borrowing requirement | 579.3 | 590.7 | 11.5 |

59. Core Services £1.7m borrowing reduction has been made possible by the movement of budgets out of the capital programme into 'Pipeline'. This borrowing will be reinstated into the capital programme if and when a robust business case is approved. Each business case will need to demonstrate that its approval will not result in new unfunded revenue budget pressures (i.e. there is robust assurance that annual borrowing costs will be funded from new annual revenue income streams) and / or that its approval will not mean the Council breaches its '10% of net revenue budget' borrowing costs metric.

Table 7: summary of core services borrowing

| | Capital strategy £m | 10-year programme £m | Growth / (reduction) £m | |
|--------------------------------|------------------------|-------------------------|----------------------------|----------------------------|
| digital services | 24.1 | 22.3 | (1.8) | budget moved to pipeline |
| property & economy | 20.0 | 20.2 | 0.2 | budget moved from pipeline |
| children & families | 0.2 | 0.4 | 0.2 | proposed c/fwd. from 23/24 |
| environment & street scene | 54.0 | 53.7 | (0.3) | Net £0.3m reduction |
| core services borrowing | 98.3 | 96.6 | (1.7) | |

Borrowing – capital receipts to reduce borrowing in ten-year programme

60. Council approved the use of capital receipts anticipated (from asset disposals) to reduce the borrowing requirement in the ten-year programme. As part of approving the Capital Strategy 2024/25, it approved a formal target of £90m new capital receipts from 2024/25 to 2033/34. The £90m target relates to new asset disposals and is additional to capital receipts assumed from disposals already under way.
61. Table 8 summarises planned use of the £90m target capital receipts. Council approved the use of £10m for an ERP replacement reserve (£5m in 24/25 and £5m in 25/26 with an additional £5m set aside in current year 23/24). The remaining £80m would be applied to reduce the Council's borrowing requirement - firstly to reduce in-year borrowing (in the year of capital receipt), with any surplus applied to reduce historic borrowing from earlier years. It is proposed that capital receipts are targeted towards borrowing for which MRP would otherwise be required – general fund core services borrowing. As approved in the Capital Strategy 2024/25, capital receipts will no longer be used to fund transformational revenue spend under the 'flexible use of capital receipts'.

Table 8: £90m target future capital receipts

| | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 2029/30 - 2033/34 | 10 year |
|-------------------------------------|------------|------------|------------|------------|-------------|-------------------------|-------------|
| | £m | £m | £m | £m | £m | £m | £m |
| ERP reserve | 5.0 | 5.0 | | | | | 10.0 |
| Reduce in-year borrowing | 2.5 | 2.5 | 7.5 | 7.5 | 9.9 | 40.3 | 70.2 |
| Reduce historic borrowing | | | | | 0.1 | 9.7 | 9.8 |
| £90m target capital receipts | 7.5 | 7.5 | 7.5 | 7.5 | 10.0 | 50.0 | 90.0 |

62. Table 9 below outlines the impact of this strategy on the Council's in-year borrowing requirement. If capital receipts are generated in line with target, core services in-year borrowing in the ten-year programme would reduce from £96.6m to £26.4m. This approach replaces £70.2m of in-year borrowing with capital receipts (table 9 below) and a further £9.8m of capital receipts to reduce historic borrowing.

Table 9: impact of future capital receipts on ten-year borrowing

| | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 2029/30 - 2033/34 | 10 year |
|--|-------------|-------------|------------|------------|------------|-------------------------|-------------|
| | £m | £m | £m | £m | £m | £m | £m |
| General fund core services - gross borrowing requirement | 13.2 | 15.2 | 9.3 | 8.7 | 9.9 | 40.3 | 96.6 |
| Capital receipts – in year borrowing | (2.5) | (2.5) | (7.5) | (7.5) | (9.9) | (40.3) | (70.2) |
| General fund core services - net <u>potential</u> borrowing | 10.7 | 12.7 | 1.8 | 1.2 | 0.0 | 0.0 | 26.4 |

Borrowing affordability – 10% of NRB metric

63. Given increases in interest rates, the Council approved a new key metric to measure and manage the affordability of the capital programme. The Council is working towards a target of debt financing costs (MRP and Interest) of 10% of annual net revenue budget during the next 5 years of the ten-year programme.
64. Achievement of this target has been a key focus when developing the proposed ten-year capital programme, which included a detailed review of planned spend to ensure borrowing is minimised and non-borrowing funding sources (including future capital receipts, CIL and s106 contributions) are maximised.
65. The Council's capital financing requirement (CFR) reduces by £80m as a result of the strategy to utilise capital receipts outlined above. This in turn reduces the Council's annual revenue budget requirement for minimum revenue provision and interest.
66. Further capital receipts (in addition to the £80m + £10m capital strategy target) have also been taken into account in forecasting MRP and interest costs over the ten-year programme. The most significant of these is capital receipts anticipated from the sale of Meridian Water homes once completed. If these are received as assumed, general fund MRP and interest costs in years 5-10 of the ten-year programme will reduce significantly. Voluntary revenue provision for Meridian Water is also no longer required.
67. This will allow the Council to fund from revenue £46.2m of Meridian Water interest on assets under construction (that would previously have been capitalised) and to build up a £5.5m reserve in relation to the Energetik working capital facility. Even with the inclusion of these adjustments debt financing costs reduce to an average 6% of net revenue budget in years 5-10 of the ten-year programme (Figure 2 below).

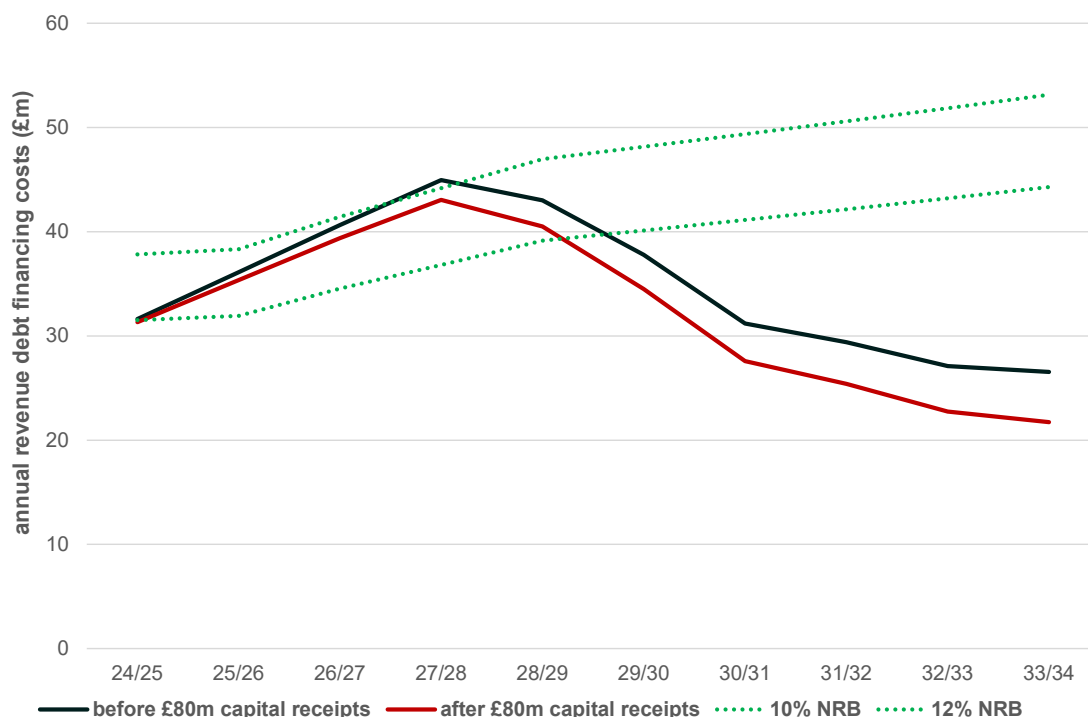


Figure 2: annual debt financing costs (MRP + interest) over ten-year programme

Capital receipts £220.3m (£1.3m general fund and £219.1m HRA)

68. Members will note the comparatively low use of capital receipts as direct funding for capital spend in the ten-year programme (table 3). This is because future capital receipts will instead, be applied to reduce borrowing within the programme.
69. Meridian Water capital receipts forecast will be applied to reduce historic Meridian Water
70. A separate report will be brought to Council on capital receipts assumed over the next 10 years, along with their planned utilisation.

Grants & third-party contributions £490.0m (£299.4m general fund and £190.6m HRA)

71. External grant funding in the ten-year programme consists of specific capital grant funding for specific capital projects, awarded on the basis of successful grant bids and prudent estimates of likely future in-year government grant allocations. Further capital grant allocations, including the outcome of grant bids pending, will be added to the capital programme during the year as and when associated capital budgets that utilise the funding are approved.
72. Capital grants, whilst also not repayable tend to be quite specific in how they can be used and are received for specific projects. The provider, i.e. the Government, external agencies or private company, will normally have a specific output or outcome that must be achieved, through the capital works the Council undertakes.
73. Table 10 provides a summary of all capital grant assumed in the General Fund capital programme, analysed between grant funding confirmed and grant assumed but not yet

confirmed (e.g. awaiting funding agreement, pending outcome of bids, future year indicative grant allocations). £177.8m of general fund grant funding has been confirmed. This is 59% of all general fund capital grant assumed over the ten-year programme (£299.4m total). It includes residual unspent Housing Infrastructure Grant (HIF) for Meridian Water which is currently expected to be used by March 2025. Of the grant funding assumed, but not yet confirmed, £9.7m Levelling Up grant and £3.2m National Highways grant has been announced but the funding agreement has not been issued. The majority of the remaining grant assumed but not yet confirmed, relates to indicative estimates of future in-year grant allocations. These are prudent estimates based on prior year actual allocations.

74. 88% of General Fund grant funding (£103.6m of £117.5m) assumed in the 2024/25 capital programme has been confirmed.

Table 10: General Fund ten-year capital grant funding assumed

| Program me | Grant provider | 24/25 £m | 25/26 £m | 26/27 £m | 27/28 £m | 28/29 £m | 29/34 £m | 10-yr £m |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Schools | Department for Education | 20.7 | 6.0 | | | | | 26.8 |
| Highways | National Highways | 0.8 | | | | | | 0.8 |
| J&P | UK Shared Prosperity Fund | 0.8 | | | | | | 0.8 |
| Parks | Heritage Lottery Fund | 0.6 | | | | | | 0.6 |
| Flood | Green & Resilient Spaces Fund (GLA) | 0.3 | | | | | | 0.3 |
| Meridian | Housing Infrastructure Fund | 80.3 | 68.2 | | | | | 148.5 |
| Grant confirmed | | 103.6 | 74.2 | 0.0 | 0.0 | 0.0 | 0.0 | 177.8 |
| Education | Department for Education (DfE) | | | 5.4 | 5.4 | 5.4 | 26.8 | 42.8 |
| Housing | Better Care Fund (DFG) | 2.8 | 2.3 | 2.3 | 2.3 | 2.3 | 11.5 | 23.5 |
| Flood | England Woodland Creation Offer (Forestry Commission) | 0.6 | | | | | | 0.6 |
| Env | Transport for London (TfL) | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 3.5 | 7.1 |
| J&P | Transport for London (TfL) | 3.5 | 3.2 | 3.2 | 3.2 | 3.2 | 16.3 | 32.5 |
| J&P | National Highways | 3.2 | | | | | | 3.2 |
| J&P | Levelling Up Fund | 3.0 | 8.9 | | | | | 9.7 |
| Grants assumed but not yet confirmed | | 13.9 | 15.1 | 11.5 | 11.5 | 11.5 | 58.1 | 121.6 |
| General Fund grant funding in ten-year programme | | 117.5 | 89.3 | 11.5 | 11.5 | 11.5 | 58.1 | 299.4 |

S106 contributions & Community infrastructure Levy (CIL) £8.2m (£8.2m general fund)

75. To date £8.2m of s106 contributions and CIL have been identified as funding for projects within the proposed ten-year programme. The Council has a clear governance framework in place which requires all planned s106 contributions and CIL allocations to be approved by the Strategic Planning Board and Capital Review Panel. This key control better ensures strategic and effective use of s106 contributions and CIL utilisation - to leverage in as much external grant funding as possible and to keep the Council's borrowing requirement to a minimum.
76. Table 11 summarises planned s106 contribution and CIL utilisation in the ten-year programme.

77. Table 11: General Fund ten-year s106 contributions and CIL funding assumed

| | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 29/34 | 10-yr |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | £m | £m | £m | £m | £m | £m | £m |
| S106 contributions | | | | | | | |
| Flood alleviation | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 1.30 | 2.5 |
| Journeys & places | | 0.20 | 0.20 | 0.20 | 0.20 | 1.00 | 1.8 |
| CIL | | | | | | | |
| Journeys & places | 1.47 | 1.47 | 0.20 | 0.20 | 0.20 | 0.40 | 3.9 |
| S106 & CIL | 1.72 | 1.92 | 0.95 | 0.95 | 0.95 | 2.70 | 8.2 |

Capital programme governance

78. The 2024/25 Capital Strategy (approved by Council in November) detailed the overall governance process for the capital programme.
79. This report seeks Council approval of the 2024/25 capital programme. The programme consists of both capital budgets for projects already underway (and for which formal approval to spend has been obtained) and new planned projects (for which Council is approving budget envelopes only).
80. Appendix A1 lists the general fund capital budgets that have full approval to spend. These total £1.3m of the £213.7m general fund capital programme.
81. Appendix A2 lists the general fund capital budget envelopes that will still require further approval to spend. These total £212.4m of the £213.7m general fund capital programme. Finance will work with Departments to ensure appropriate approval for these is obtained in advance of spend being incurred. Once secured the release of capital budget will be linked to delivery of project milestones, subject to EMT / CFB approval. This means that budget will only be released if it can be demonstrated that outcomes expected from investment have been achieved.
82. Council is required to approve all borrowing capital budget envelopes in advance. Because of the timing and frequency of Council meetings it is proposed that Council approve a new borrowing funded contingency capital project budget of up to £1m in the capital programme. This budget will be built up throughout the year (up to £1m) by

transferring both 'surplus' borrowing budget identified at the 2023/24 year end and from 2024/25 capital projects into a new contingency budget in the capital programme. It is proposed that authority to transfer approved borrowing between capital projects is delegated to the Executive Director for Resources in consultation with the Cabinet member for Procurement and Finance .

83. Budget holders have responsibility for monitoring approved capital budgets. To facilitate this, Finance will prepare monthly capital budget monitoring packs for all budget holders. These will detail spend and commitments to date per capital project. Finance will also meet with budget holders regularly to ensure that emerging risks and issues are identified and resolved early.
84. Progress on delivery of the capital programme 2024/25 will be reported to Members as part of Finance capital budget monitoring cycle.

Financial risks

85. Capital budgets included within the programme are based on Officers' best estimates of the cost of planned investment. There is inherent risk that these estimates will need to be revised as projects commence and potential inflationary pressures are realised.
86. There is financial risk regarding the affordability of the programme. This report makes clear the scale of future capital receipts assumed over the next ten years to minimise the Council's in-year borrowing requirement.

Financial implications

87. Financial implications are contained throughout this report

Legal implications

88. The Council must set the budget (of which the Capital Programme is part of) in accordance with the provisions of the Local Government Finance Act 1992 and approval of a balanced budget each year is a statutory responsibility of the Council.
89. Local authorities are required by regulation to have regard to the Prudential Code when carrying out their duties under Part 1 of the Local Government Act 2003. The Chartered Institute of Public Finance and Accounting (CIPFA) Prudential Code for Capital Finance in Local Authorities (the Prudential Code) underpins the system of capital finance. Local authorities determine their own programmes for Capital investment in non-current assets that are central to the delivery of quality local public services. The Prudential Code has been developed as a professional code of practice to support local authorities in taking decisions, such as those relating to capital strategies and programmes contained in this report.
90. The Prudential Code requires authorities to look at capital expenditure plans, investments and debt in the light of overall organisational strategy and resources and ensure that decisions are being made with sufficient regard to the long-run financing implications and potential risks to the authority. To demonstrate that local authorities have fulfilled these objectives, the Prudential Code sets out the indicators that must be used, and the factors that must be taken into account. The Prudential Code does not include suggested indicative limits or ratios. These will be for the local authority to set itself, subject only to any controls under Section 4 of the Local Government Act 2003 (England and Wales). Indicators should be set in line with a capital strategy and asset management plan that is sustainable over the longer term.

91. The Council has a statutory duty to arrange for the proper administration of its financial affairs and a fiduciary duty to taxpayers with regards to its use of and accounting for public monies. This Report assists in the discharge of those duties.

92.

Equalities implications

93. As part of 24/25 capital programme development budget holders have been asked to complete EQIA demonstrating that the impact of budget changes on all members of the community have been properly considered and understood.

94. Equality impact assessment have been undertaken for the main programmes and they have not identified any equality issues . Proposals for flood alleviation works are expected to have a positive impact on all groups of people as all will have access to the new woodlands, improving accessibility and providing health and wellbeing benefits. Changes to schools budgets will not have any negative differential impact on any of the groups of people that will use the schools. Some changes will improve accessibility to schools and increase SEN provision which will improve availability of schools places. All other programmes are not expected to have a negative impact on any group of people

Environmental and Climate Change implications

95. The ten-year programme demonstrates ongoing investment in these areas in line with the Council's strategic priorities.

Public Health implications

96. There are no direct public health implications arising in this report

Property implications

98. [To follow](#)

Conclusion

99. Council is asked to approve the 2024/25 capital programme, the first year of the rolling proposed ten-year capital programme. The programme has been subject to rigorous challenge to ensure that all spend is in line with corporate objectives and that additional borrowing is kept to a minimum. The long-term affordability of the ten-year capital programme will be measured by the new approved target metric of debt financing costs not exceeding 12% of Net Revenue Budget. This report demonstrates that this target is achieved over the ten-years of the programme, provided capital receipts assumed are delivered.

100. The full financial impact of the late addition of £30m, will be reported as part of the 2024/25 Quarterly monitoring, including the impact on the capital programme affordability indicator.

Date of report: 17th January 2024

Appendices

Further detailed analysis of the ten-year capital programme is included in the Appendices to this report:

Appendix A: proposed 2024/25 capital budget and funding by programme

Appendix A1: General Fund 2024/25 capital programme – budgets with approval to spend

Appendix A2: General Fund 204/25 capital programme – budget envelopes requiring further approval to spend

Appendix B: changes to capital strategy budgets in proposed ten-year programme

Appendix C: proposed ten-year capital programme by 'programme'

Appendix D: proposed ten-year capital programme by 'corporate objective'

Appendix E: proposed pipeline schemes

Background Papers

The following documents have been relied on in the preparation of this report:

Treasury Management Strategy 2024/25 (KD5668)

Medium Term Financial Plan (MTFP) 2024/25 to 2028/29 (KD5683)

HRA Business Plan and 2024/25 Rent Setting Report (KD5670)

Appendix A: proposed 2024/25 capital budget by Programme/Project

| | budget | capital funding | | | | | | | | |
|--|-------------|-----------------|------------|------------|------------------|--------------|------------|------------------|------------|-------------|
| | | Grants | s106 | CIL | capital receipts | RTB receipts | MRR | Capital reserves | Borrowing | funding |
| | | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Digital Services | 5.5 | | | | | | | | 5.5 | 5.5 |
| Corporate Condition Programme | 2.2 | | | | | | | | 2.2 | 2.2 |
| Resources | 7.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 7.7 | 7.7 |
| Schools: Condition programme | 5.4 | 5.4 | | | | | | | 0.0 | 5.4 |
| Schools: SEND places | 10.8 | 10.8 | | | | | | | 0.0 | 10.8 |
| Schools: Decarbonisation & Energy | 3.4 | 3.4 | | | | | | | 0.0 | 3.4 |
| Schools: Caretaker Houses | 1.1 | 1.1 | | | | | | | 0.0 | 1.1 |
| Extensions to Foster Carers' Homes | 0.2 | | | | | | | | 0.2 | 0.2 |
| Enfield Children's Homes | 0.2 | | | | | | | | 0.2 | 0.2 |
| People | 21.1 | 20.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 21.1 |
| Traffic & Transportation | 0.8 | 0.8 | | | | | | | | 0.8 |
| Vehicle Replacement Programme | 1.0 | | | | | | | | 1.0 | 1.0 |
| Highways & Street Scene | 4.0 | | | | | | | | 4.0 | 4.0 |
| Highways Fibre Ducting | 0.8 | 0.8 | | | | | | | | 0.8 |
| Sloemans Farm | 0.1 | | | 0.1 | | | | | | 0.1 |
| Flood Alleviation | 1.3 | 1.1 | 0.3 | | | | | | | 1.3 |
| Broomfield House Memorialisation | 0.6 | 0.5 | | | | | 0.1 | | | 0.6 |
| CCTV | 0.2 | | | | | | | | 0.2 | 0.2 |
| Journeys & Places | 11.9 | 10.4 | | 1.5 | | | | | | 11.9 |
| Environment & Communities | 20.6 | 13.6 | 0.3 | 1.5 | 0.1 | 0.0 | 0.0 | 0.0 | 5.2 | 20.6 |
| Housing Adaptations & Assistance (DFG) | 2.8 | 2.8 | | | | | | | | 2.8 |

Appendix A: proposed 2024/25 capital budget by Programme/Project

| | budget | capital funding | | | | | | | | |
|--|--------------|-----------------|------------|------------|------------------|--------------|------------|------------------|--------------|--------------|
| | | Grants | s106 | CIL | capital receipts | RTB receipts | MRR | Capital reserves | Borrowing | funding |
| | | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Housing, Regeneration & Development | 2.8 | 2.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.8 |
| Meridian Water non-HIF | 40.1 | | | | | | | | 40.1 | 40.1 |
| Meridian Water HIF | 80.3 | 80.3 | | | | | | | | 80.3 |
| Meridian Water | 120.4 | 80.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 40.1 | 120.4 |
| Energetik | 11.7 | | | | | | | | 11.7 | 11.7 |
| Housing Gateway Ltd | 29.4 | | | | | | | | 29.4 | 29.4 |
| Companies | 41.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 41.1 | 41.1 |
| General Fund | 213.7 | 117.5 | 0.3 | 1.5 | 0.1 | 0.0 | 0.0 | 0.0 | 94.4 | 213.7 |
| Housing Revenue Account | 101.7 | 36.4 | 0.0 | 0.0 | 19.6 | 13.8 | 5.6 | 10.3 | 16.0 | 101.7 |
| capital programme | 315.5 | 153.9 | 0.3 | 1.5 | 19.7 | 13.8 | 5.6 | 10.3 | 110.4 | 315.5 |

Appendix A1 and Appendix A2 further analyses the £213.7m General Fund 2024/25 capital programme into:

- £1.3m capital budgets with full approval to spend (Appendix A1)
- £212.4m capital budget envelopes that require formal approval to spend (Appendix A2)

Appendix A1: General Fund 2024/25 capital budget - budgets with approval to spend

| | budget | capital funding | | | | | | | | |
|--|------------|-----------------|------------|------------|------------------|--------------|------------|------------------|------------|---------|
| | | Grants | s106 | CIL | capital receipts | RTB receipts | MRR | Capital reserves | Borrowing | funding |
| | | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Extensions to Foster Carers' Homes | 0.2 | | | | | | | 0.2 | 0.2 | |
| Enfield Children's Homes | 0.2 | | | | | | | 0.2 | 0.2 | |
| People | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.4 | |
| Highways Fibre Ducting | 0.8 | 0.8 | | | | | | 0.0 | 0.8 | |
| Sloemans Farm | 0.1 | | | 0.1 | | | | 0.0 | 0.1 | |
| Environment & Communities | 0.9 | 0.8 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.9 | |
| | | | | | | | | | | |
| General Fund – budgets with approval to spend | 1.3 | 0.8 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.4 | 1.3 | |

Appendix A2: General Fund 2024/25 capital budget - budget envelopes requiring approval to spend

| | budget | capital funding | | | | | | | | |
|-----------------------------------|------------|-----------------|------------|------------|------------------|--------------|------------|------------------|------------|---------|
| | | Grants | s106 | CIL | capital receipts | RTB receipts | MRR | Capital reserves | Borrowing | funding |
| | | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Digital Services | 5.5 | | | | | | | 5.5 | 5.5 | |
| Corporate Condition Programme | 2.2 | | | | | | | 2.2 | 2.2 | |
| Resources | 7.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 7.7 | 7.7 | |
| Schools: Condition programme | 5.4 | 5.4 | | | | | | | 5.4 | |
| Schools: SEND places | 10.8 | 10.8 | | | | | | | 10.8 | |
| Schools: Decarbonisation & Energy | 3.4 | 3.4 | | | | | | | 3.4 | |
| Schools: Caretaker Houses | 1.1 | 1.1 | | | | | | | 1.1 | |

Appendix A2: General Fund 2024/25 capital budget - budget envelopes requiring approval to spend

| | budget |
|--|--------------|
| | £m |
| People | 20.7 |
| Traffic & Transportation | 0.8 |
| Vehicle Replacement Programme | 1.0 |
| Highways & Street Scene | 4.0 |
| Flood Alleviation | 1.3 |
| Broomfield House Memorialisation | 0.6 |
| CCTV | 0.2 |
| Journeys & Places | 11.9 |
| Environment & Communities | 19.8 |
| Housing Adaptations & Assistance (DFG) | 2.8 |
| Housing, Regeneration & Development | 2.8 |
| Meridian Water non-HIF | 40.1 |
| Meridian Water HIF | 80.3 |
| Meridian Water | 120.4 |
| Energetik | 11.7 |
| Housing Gateway Ltd | 29.4 |
| Companies | 41.1 |
| | |
| General Fund – budget envelopes requiring approval to spend | 212.4 |

| capital funding | | | | | | | | | |
|-----------------|------|-----|------------------|--------------|-----|------------------|-----------|---------|--|
| Grants | s106 | CIL | capital receipts | RTB receipts | MRR | Capital reserves | Borrowing | funding | |
| £m | £m | £m | £m | £m | £m | £m | £m | £m | |
| 20.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 20.7 | |
| 0.8 | | | | | | | | 0.8 | |
| | | | | | | | 1.0 | 1.0 | |
| | | | | | | | 4.0 | 4.0 | |
| 1.1 | 0.3 | | | | | | | 1.3 | |
| 0.5 | | | | | | 0.1 | | 0.6 | |
| | | | | | | | 0.2 | 0.2 | |
| 10.4 | | 1.5 | | | | | | 11.9 | |
| 12.8 | 0.3 | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 | 5.2 | 19.7 | |
| 2.8 | | | | | | | | 2.8 | |
| 2.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.8 | |
| | | | | | | | 40.1 | 40.1 | |
| 80.3 | | | | | | | | 80.3 | |
| 80.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 40.1 | 120.4 | |
| | | | | | | | 11.7 | 11.7 | |
| | | | | | | | 29.4 | 29.4 | |
| 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 41.1 | 41.1 | |
| | | | | | | | | | |
| 116.7 | 0.3 | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 | 94.0 | 212.4 | |

Appendix B: changes to capital strategy in proposed ten-year capital programme

| | Capital strategy (approved November) | Proposed ten-year programme | variance to strategy | | Of which additional budget c/fwd. request | Of which programme growth | Of which programme reduction | Of which budget moved (to) / from pipeline | variance to strategy |
|--|--------------------------------------|-----------------------------|----------------------|--|---|---------------------------|------------------------------|--|----------------------|
| | £m | £m | £m | | £m | £m | £m | £m | £m |
| Digital Services | 24.1 | 22.3 | (1.9) | | 0.6 | | | (2.4) | (1.9) |
| Corporate condition programme | 20.0 | 20.2 | 0.2 | | | | | 0.2 | 0.2 |
| Resources | 44.1 | 42.5 | (1.6) | | 0.6 | 0.0 | 0.0 | (2.2) | (1.6) |
| Schools programme | 69.3 | 69.6 | 0.3 | | 0.5 | 8.0 | (8.3) | | 0.3 |
| Extensions to Foster Carers' Homes | | 0.2 | 0.2 | | 0.2 | | | | 0.2 |
| Enfield Children's Homes | 0.2 | 0.2 | 0.0 | | | | | | 0.0 |
| Mental Health and Wellbeing Centre | 3.0 | | (3.0) | | | | | (3.0) | (3.0) |
| People | 72.4 | 70.0 | (2.5) | | 0.7 | 8.0 | (8.3) | (3.0) | (2.5) |
| Traffic & Transportation | 7.0 | 7.1 | 0.1 | | | 0.1 | | | 0.1 |
| Vehicle Replacement Programme | 12.2 | 12.2 | 0.0 | | | | | | 0.0 |
| Waste & Recycling Collections | 1.0 | | (1.0) | | | | (1.0) | | (1.0) |
| Highways & Street Scene | 39.3 | 40.0 | 0.7 | | | 0.7 | | | 0.7 |
| Highways Fibre Ducting | 0.8 | 0.8 | 0.0 | | | | | | 0.0 |
| CCTV | 1.5 | 1.5 | 0.0 | | | | | | 0.0 |
| Sloemans Farm | 1.3 | 1.3 | 0.0 | | | | | | 0.0 |
| Flood Alleviation | 3.4 | 3.6 | 0.1 | | | 0.1 | | | 0.1 |
| Parks, Playgrounds & Verges | 0.0 | 0.6 | 0.6 | | | 0.6 | | | 0.6 |
| Journeys & Places | 40.0 | 54.1 | 14.1 | | | 15.1 | (1.0) | | 14.1 |
| Environment & Communities | 106.4 | 121.0 | 14.6 | | 0.0 | 16.6 | (2.0) | 0.0 | 14.6 |
| Housing Adaptations & Assistance (DFG) | 23.5 | 23.5 | 0.0 | | | | | | 0.0 |
| Housing, Regeneration & Development | 23.5 | 23.5 | 0.0 | | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Meridian Water non-HIF | 160.1 | 165.8 | 5.7 | | 5.7 | | | | 5.7 |
| Meridian Water HIF | 136.7 | 150.3 | 13.6 | | 13.6 | | | | 13.6 |
| Meridian Water | 296.8 | 316.1 | 19.3 | | 19.3 | | | | 19.3 |
| Energetik | 8.2 | 11.7 | 3.4 | | 1.4 | | | 2.0 | 3.4 |

Appendix B: changes to capital strategy in proposed ten-year capital programme

| | Capital strategy (approved November) | Proposed ten-year programme | variance to strategy | Of which additional budget c/fwd. request | Of which programme growth | Of which programme reduction | Of which budget moved (to) / from pipeline | variance to strategy |
|--------------------------------|--|-----------------------------------|-------------------------|---|---------------------------------|------------------------------------|--|-------------------------|
| | £m | £m | £m | £m | £m | £m | £m | £m |
| Housing Gateway Ltd | 82.3 | 82.3 | 0.0 | | | | | 0.0 |
| Companies | 90.6 | 94.0 | 3.4 | 1.4 | 0.0 | 0.0 | 2.0 | 3.4 |
| General Fund | 633.9 | 667.1 | 33.2 | 22.1 | 24.6 | (10.3) | (3.1) | 33.2 |
| Housing Revenue Account | 898.9 | 900.0 | 1.2 | 14.4 | (13.2) | | | 1.2 |
| | 1,532.7 | 1,567.1 | 34.4 | 36.5 | 11.4 | (10.3) | (3.1) | 34.4 |

Appendix C: proposed ten-year capital programme by Programme/Project

| | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 29/30 | 30/31 | 31/32 | 32/33 | 33/34 | 10-year total |
|--|--------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|------------|---------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Digital Services | 5.5 | 3.6 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 0.0 | 22.3 |
| Corporate Condition Programme | 2.2 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 20.2 |
| Resources | 7.7 | 5.6 | 3.9 | 3.9 | 3.9 | 3.9 | 3.9 | 3.9 | 3.9 | 2.0 | 42.5 |
| Schools: Condition programme | 5.4 | 1.9 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 50.2 |
| Schools: SEND places | 10.8 | 3.2 | | | | | | | | | 14.0 |
| Schools: Decarbonisation & Energy | 3.4 | 0.9 | | | | | | | | | 4.3 |
| Schools: Caretaker Houses | 1.1 | | | | | | | | | | 1.1 |
| Extensions to Foster Carers' Homes | 0.2 | | | | | | | | | | 0.2 |
| Enfield Children's Homes | 0.2 | | | | | | | | | | 0.2 |
| People | 21.1 | 6.0 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 70.0 |
| Traffic & Transportation | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 7.1 |
| Vehicle Replacement Programme | 1.0 | 5.4 | 1.3 | 0.6 | 1.8 | 1.0 | 1.0 | | | | 12.2 |
| Highways & Street Scene | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 40.0 |
| Highways Fibre Ducting | 0.8 | | | | | | | | | | 0.8 |
| Sloemans Farm | 0.1 | 1.2 | | | | | | | | | 1.3 |
| Flood Alleviation | 1.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 3.6 |
| Parks, playgrounds & verges | 0.6 | | | | | | | | | | 0.6 |
| CCTV | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 1.5 |
| Journeys & Places | 11.9 | 13.7 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 54.1 |
| Environment & Communities | 20.6 | 25.4 | 10.0 | 9.3 | 10.5 | 9.7 | 9.7 | 8.7 | 8.7 | 8.7 | 121.0 |
| Housing Adaptations & Assistance (DFG) | 2.8 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 23.5 |
| Housing, Regeneration & Development | 2.8 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 23.5 |
| Meridian Water non-HIF | 40.1 | 25.9 | 19.0 | 13.7 | 23.9 | 11.3 | 11.5 | 7.3 | 7.8 | 7.2 | 167.6 |
| Meridian Water HIF | 80.3 | 68.2 | | | | | | | | | 148.5 |
| Meridian Water | 120.4 | 94.1 | 19.0 | 13.7 | 23.9 | 11.3 | 11.5 | 7.3 | 7.8 | 7.2 | 316.1 |
| Energetik | 11.7 | | | | | | | | | | 11.7 |

Appendix C: proposed ten-year capital programme by Programme/Project

| | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 29/30 | 30/31 | 31/32 | 32/33 | 33/34 | 10-year total |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|-------------|-------------|-------------|----------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Housing Gateway Ltd | 29.4 | 35.9 | 17.0 | | | | | | | | 82.3 |
| Companies | 41.1 | 35.9 | 17.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 94.0 |
| General Fund | 213.7 | 169.3 | 57.5 | 34.5 | 46.0 | 32.5 | 32.7 | 27.4 | 28.0 | 25.5 | 667.1 |
| Housing Revenue Account | 101.7 | 108.2 | 119.8 | 122.6 | 118.1 | 63.1 | 91.3 | 57.1 | 68.1 | 49.9 | 900.0 |
| capital programme | 315.5 | 277.5 | 177.3 | 157.2 | 164.1 | 95.5 | 124.0 | 84.6 | 96.1 | 75.4 | 1,567.1 |

Appendix D: proposed ten-year capital programme by corporate objective

| | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 29/30 | 30/31 | 31/32 | 32/33 | 33/34 | 10-year total |
|---|-------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Digital Services | 5.5 | 3.6 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 0.0 | 22.3 |
| Corporate Condition Programme | 2.2 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 20.2 |
| Energetik | 11.7 | | | | | | | | | | 11.7 |
| An economy that works for everyone | 19.4 | 5.6 | 3.9 | 3.9 | 3.9 | 3.9 | 3.9 | 3.9 | 3.9 | 2.0 | 54.2 |
| Schools: Condition programme | 5.4 | 1.9 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 50.2 |
| Schools: SEND places | 10.8 | 3.2 | | | | | | | | | 14.0 |
| Schools: Decarbonisation & Energy | 3.4 | 0.9 | | | | | | | | | 4.3 |
| Schools: Caretaker Houses | 1.1 | | | | | | | | | | 1.1 |
| Extensions to Foster Carers' Homes | 0.2 | | | | | | | | | | 0.2 |
| Enfield Children's Homes | 0.2 | | | | | | | | | | 0.2 |
| Thriving children & young people | 21.1 | 6.0 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 70.0 |
| Traffic & Transportation | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 7.1 |
| Vehicle Replacement Programme | 1.0 | 5.4 | 1.3 | 0.6 | 1.8 | 1.0 | 1.0 | | | | 12.2 |
| Highways & Street Scene | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 40.0 |
| Highways Fibre Ducting | 0.8 | | | | | | | | | | 0.8 |
| CCTV | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 1.5 |
| Strong, healthy and safe communities | 6.7 | 10.3 | 6.1 | 5.5 | 6.7 | 5.9 | 5.9 | 4.9 | 4.9 | 4.9 | 61.6 |
| Sloemans Farm | 0.1 | 1.2 | | | | | | | | | 1.3 |
| Flood Alleviation | 1.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 3.6 |
| Parks, playgrounds & verges | 0.6 | | | | | | | | | | 0.6 |
| Journeys & Places | 11.9 | 13.7 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 54.1 |
| Clean and green places | 13.9 | 15.1 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 59.5 |
| Housing Adaptations & Assistance (DFG) | 2.8 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 23.5 |
| Meridian Water non-HIF | 40.1 | 25.9 | 19.0 | 13.7 | 23.9 | 11.3 | 11.5 | 7.3 | 7.8 | 7.2 | 167.6 |
| Meridian Water HIF | 80.3 | 68.2 | | | | | | | | | 148.5 |

Appendix D: proposed ten-year capital programme by corporate objective

| | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 29/30 | 30/31 | 31/32 | 32/33 | 33/34 | 10-year total |
|------------------------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|-------------|-------------|-------------|----------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Housing Gateway Ltd | 29.4 | 35.9 | 17.0 | | | | | | | | 82.3 |
| Housing Revenue Account | 101.7 | 108.2 | 119.8 | 122.6 | 118.1 | 63.1 | 91.3 | 57.1 | 68.1 | 49.9 | 900.0 |
| More and better homes | 254.4 | 240.5 | 158.2 | 138.7 | 144.3 | 76.6 | 105.1 | 66.7 | 78.2 | 59.4 | 1,322.0 |
| | | | | | | | | | | | |
| capital programme | 315.5 | 277.5 | 177.3 | 157.2 | 164.1 | 95.5 | 124.0 | 84.6 | 96.1 | 75.4 | 1,567.1 |

Appendix E: proposed pipeline programme

| | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 29/30 | 30/31 | 31/32 | 32/33 | 33/34 | 10-year total |
|---|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Digital Services rolling programme | 2.0 | 2.1 | 2.0 | 1.8 | 1.3 | 0.1 | | 0.1 | | | 9.5 |
| Migration to Cloud and Infrastructure rationalisation | 1.2 | 0.7 | | | | | | | | | 1.9 |
| Rural estate | 1.0 | | | | | | | | | | 1.0 |
| Electric Qtr. Secondary Behaviour Support | 1.2 | | | | | | | | | | 1.2 |
| Corporate condition rolling programme | 0.7 | 0.3 | 0.5 | 0.6 | 0.8 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 5.2 |
| Resources | 6.1 | 3.1 | 2.5 | 2.4 | 2.1 | 0.6 | 0.5 | 0.6 | 0.5 | 0.5 | 18.7 |
| children & families invest to save | 2.0 | | | | | | | | | | 2.0 |
| People | 2.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.0 |
| Bowes Green and Edmonton Green Quieter Neighbourhoods | 1.6 | | | | | | | | | | 1.6 |
| Highways trees removal and replacement | 0.2 | | | | | | | | | | 0.2 |
| Parks and play infrastructure | 0.5 | | | | | | | | | | 0.5 |
| Southbury Leisure Centre | 1.2 | | | | | | | | | | 1.2 |
| Environment & Communities | 3.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.4 |
| Homelessness prevention | 5.0 | 5.0 | | | | | | | | | 10.0 |
| Housing (General Fund) | 5.0 | 5.0 | | | | | | | | | 10.0 |
| Energetik T3 MEEF | 2.2 | 7.7 | 3.1 | | | | | | | | 13.0 |
| Energetik T3 PWLB | | | | 2.0 | 8.1 | | | | | | 10.1 |
| Companies | 2.2 | 7.7 | 3.1 | 2.0 | 8.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 23.1 |
| Temporary Accommodation Investment Budget | 30.0 | | | | | | | | | | 30.0 |

Appendix E: proposed pipeline programme

| | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 29/30 | 30/31 | 31/32 | 32/33 | 33/34 | 10-year total |
|--|-------------|-------------|------------|------------|-------------|------------|------------|------------|------------|------------|---------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| total pipeline projects affordability predominantly funded from borrowing | 48.7 | 15.8 | 5.6 | 4.4 | 10.2 | 0.6 | 0.5 | 0.6 | 0.5 | 0.5 | 87.2 |
| Mental health and wellbeing centre | 3.0 | | | | | | | | | | 3.0 |
| SEND Portcullis Lodge | 1.8 | | | | | | | | | | 1.8 |
| SEND Addison House | 2.0 | 8.9 | | | | | | | | | 10.9 |
| SEND Eldon STC | 0.2 | | | | | | | | | | 0.2 |
| People | 7.0 | 8.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 15.9 |
| Schools related flood alleviation | 0.7 | | | | | | | | | | 0.7 |
| Watercourses | 0.8 | | | | | | | | | | 0.8 |
| Environment & Communities | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.5 |
| total pipeline projects predominantly funded from external grants and contributions | 8.4 | 8.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 17.3 |
| pipeline programme | 57.1 | 24.7 | 5.6 | 4.4 | 10.2 | 0.6 | 0.5 | 0.6 | 0.5 | 0.5 | 104.5 |



London Borough of Enfield

| | |
|--------------------------------------|---|
| Report Title | HRA Budget and Rent Setting Report 2024-25 |
| Report to | Cabinet |
| Date of Meeting | 21 st February 2024 |
| Cabinet Member | Cllr George Savva (Social Housing) and Cllr Tim Leaver (Finance & Procurement) |
| Executive Director / Director | Fay Hammond, Executive Director – Resources and Joanne Drew, Strategic Director of Housing and Regeneration |
| Report Author | Olga Bennet - Director of Finance (Capital) Claire Eldred - Head of Finance HRA |
| Ward(s) affected | All |
| Key Decision Number | KD5670 |
| Classification | Part 1 Public |
| Reason for exemption | |

Purpose of Report

1. This report sets out the proposed HRA 30-Year Business Plan, the detailed HRA Revenue Budget for 2024/25 and the ten-year Capital Programme for investment in current stock and development and regeneration. In this context the annual rent increase for Council tenants and service charges for tenants and leaseholders is proposed.

Recommendations

Recommend Cabinet to:

Recommend to Council to approve:

- I. The detailed HRA Revenue Budget of £81.1m for 2024/25 as shown in paragraph 53
- II. The 10-year HRA Capital Programme of £900m and borrowing requirements to deliver 3,500 council led homes
- III. A rent increase of 7.7% in line with Government guidelines noting the social, affordable and shared ownership rent levels for the HRA properties in 2024/25
- IV. The level of service charges for 2024/25 for those tenants and leaseholders receiving eligible services at an average increase of 11%. These include enhanced services in response to resident feedback that will be implemented from April 2024 and new services that will be subject to resident consultation, as set out from paragraph 24
- V. The charges for garages, parking bay and community halls rents as set out from paragraph 41

Note:

- VI. The heating charges for 2024/25 for those properties on communal heating systems (both electric and gas) as set out in paragraph 36

Background and options

2. This report is presented to Council on annual basis for the following reasons:
 - To ensure that a balanced 30-Year HRA Business Plan is approved by Council.
 - To ensure that the HRA Budget is set by the Council and that this budget does not put the HRA into deficit.
 - To set the affordable and social rent and service charge levels for HRA properties, in line with the Governments Social Housing Rent Policy. This decision must be taken early enough for the tenants to be advised of the change at least 4 weeks prior to the date of that change.
3. In October 2017, the government announced its intention to set a long-term rent deal for both local authority landlords and housing associations. This would permit annual rent increases on both social rent and affordable rent properties of up to CPI + 1% from 2020, for a period of at least five years.
4. This policy recognised the need for a stable financial environment to support the delivery of new homes and to enable registered providers to plan ahead, this policy came into effect from 1st April 2020. Proposals from April 2025 have yet to be announced.

Executive Summary

5. The key changes for Housing since the 2022/23 Rent Setting report which have had implications on the Business Plan:
- Update on the economic position
 - CPI update, including rent increase
 - Revised 10-year capital programme to secure ongoing delivery of new homes and investment in existing homes
 - Enhanced and new service charges to improve the environment and security on estates
 - Revenue budget update, including savings proposals

Relevance to the Council Plans and Strategies

6. Develop affordable homes, ensure we set fair rents, improve existing housing stock to create a lifetime of opportunities in Enfield, providing Good Homes in well-connected Neighbourhoods, and Sustaining Strong and Healthy Communities.

Economic update

7. Like all social housing providers whether they be housing associations or Councils, the HRA is facing significant challenges driven from five main factors:
- Inflationary pressures
 - Rent caps in previous years
 - Costlier and delayed development programme arising from higher construction cost inflation and building safety regulatory changes
 - interest rate rises
 - changes in regulatory requirements in decent homes
8. These factors have had a significant impact on the HRA business plan's affordability to deliver the current plans.

Assumptions

9. HRA 30-year Business Plan – the overarching assumptions in the HRA Business Plan are as follows:

| Item | Assumption | Information |
|--|--|--|
| Inflation on supplies and services | 6.7% Consumer Prices Index (CPI) increase for 2024/24, 5% for 2025/26, then 2% | Based on September CPI of 6.7% |
| Salaries | 3.5% Pay Award | In consultation period |
| Rent – Existing council housing tenants | CPI +1% (7.7%) for 2024/25, 5% for 2025/25, then 2% (CPI) ongoing | In line with rent policy |
| Rents – Council new build affordable homes | CPI +1% (7.7%) for 2024/25, 5% for 2025/26, then 2% (CPI) ongoing | London Affordable Rents - (BCHL) Social Rents - (AHP) |

| | | |
|---|--|--|
| Repairs & Maintenance cost increases | 6.7% Consumer Prices Index (CPI) increase for 2024/25, 5% until 2025/26, then 2% | The investment programme and new homes delivery will reduce the average cost of repairs per property |
| Investment Capital Programme | Annual amounts based on the updated estimated cost of replacing components, kitchens, roofs, windows, bathrooms etc. in the year that they fall due for replacement. | Budget reflects a programme approach to meet regulatory requirements |
| Capital Programme – Estate Renewal and Development | Costs of current Programme included in the Business Plan based on the latest capital monitoring information. | 3,500 new homes built into the plan over the next 14 years |
| RTB Sales | 40 for 2024/25 then 20 per annum from 2025/26 onwards | Actual RTB sales at period 8 in 2023/24 shows 59 sales |
| Operation of the Governments RTB One for One Replacement scheme | The Council will operate the scheme in accordance with Government guidelines. The RTB receipts are currently match funded by the HRA on a 40:60 basis. | Retention agreement entered into to allow a further 5 years to spend the receipts |
| Interest rate on borrowing | 4.8% on new debt in 2023/24 and long term 5% | Reflects actual debt costs and Treasury Management Strategy |
| Interest rate on balances | 4.8% in 2023/24 and long term 5% | Estimated 7-Day London Inter Bank Bid (LIBID) rate |
| Repayment of Debt | Introduction of formal annual voluntary revenue provision for the repayment of borrowing | |

Proposed Rent Charges for HRA Properties 2024/25

10. The Rent Standard published by the Regulator of Social Housing set out that Councils could set a maximum actual rent increases of CPI + 1% per annum until 2024/25 based on the preceding September published CPI.
11. Rent increases from financial year 2025/26 onwards are assumed in line with the Government's long-term CPI target of 2%.
12. Under current regulations the Consumer Price Index (CPI) for September 2023 determines the increase in the rent for social rent properties which was 6.7%. In following the rent standard, the rents will increase by 7.7% (CPI+1%) in 2024/25.
13. The table below shows examples of the rents for 2024/25 for different HRA property types and sizes across the borough. It should be noted that these will vary for each tenant. The new rents will be operative from 1st April 2024 (the first Monday in the month) and apply to circa 10,000 properties on social rents.

| Social Rents | Average Rent 2023/24 | Average Rent 2024/25 | £ Increase | % Increase |
|--------------|----------------------|----------------------|------------|------------|
| | £ | £ | £ | % |

| | | | | |
|---------------------|---------------|---------------|-------------|--------------|
| Bedsit | 93.77 | 100.99 | 7.22 | 7.70% |
| 1 Bed Flat | 99.40 | 107.05 | 7.65 | 7.70% |
| 1 Bed House | 112.49 | 121.15 | 8.66 | 7.70% |
| 2 Bed Flat | 109.81 | 118.27 | 8.46 | 7.70% |
| 2 Bed House | 125.13 | 134.77 | 9.64 | 7.70% |
| 3 Bed Flat | 121.59 | 130.95 | 9.36 | 7.70% |
| 3 Bed House | 137.09 | 147.65 | 10.56 | 7.70% |
| 4 Bed Flat | 129.01 | 138.94 | 9.93 | 7.70% |
| 4 Bed House | 143.88 | 154.96 | 11.08 | 7.70% |
| 5 Bed House | 157.05 | 169.14 | 12.09 | 7.70% |
| 6 Bed House | 181.79 | 195.79 | 14.00 | 7.70% |
| Average Rent | 114.83 | 123.67 | 8.84 | 7.70% |

14. Within the formula rent calculation there is the ability to charge up to 5% more on the base social rent levels for specific reasons, for example, a new build council house, these rents exclude service charges. This will continue to apply to handovers that qualify for this flexibility.
15. In October 2016, Cabinet agreed Affordable Rent levels to apply to all New Homes built or acquired by the Council. The Rent Setting Policy agreed that 'When the Council builds or acquires new or additional properties then consideration will be given to letting these at the higher affordable rent level inclusive of service charges. Affordable rents are based on Local Housing Allowance (LHA) rates and median income in Enfield.
16. Rents for re-provision in regeneration projects will be charged at re-based social rent levels, plus the 5% tolerance recognising the wider financial benefits of living in a home with a higher thermal comfort rate.
17. As part of the GLA grant conditions all future development schemes will be charged the 'London Affordable Rent' or 'Social Rents' instead of 'Enfield Affordable Rent'. Tenants currently on Enfield Affordable rents will remain and increased as part of the Social Rent Policy.
18. The Enfield Affordable Rents, which applies to circa 172 properties, are inclusive of service charges and have been increased in line with the Governments rent cap which is 7.7%, the rents for 2024-25 are as follows:

| Enfield Affordable Rent | Rent 2023/24 | Rent 2024/25 | Increase per week |
|--------------------------------|---------------------|---------------------|--------------------------|
| | £ | £ | £ |
| 1 bed | 182.08 | 196.10 | 14.02 |
| 2 bed | 220.77 | 237.77 | 17.00 |
| 3 bed | 240.12 | 258.61 | 18.49 |
| 4 bed | 257.19 | 276.99 | 19.80 |

19. The Mayor of London introduced the London Affordable Rent on all new schemes funded with Greater London Authority (GLA) grants. These affordable rents will only be applicable on properties delivered through the BCHL GLA programme which have received grant.

20. The London Affordable Rents, which apply to circa 203 properties exclude service charges. and have been increased in line with the Governments rent cap which is 7.7%, the rents for 2024-25 are as follows:

| London Affordable Rents | Rent 2023/24 | Rent 2024/25 | Increase per week |
|--------------------------------|-------------------------|-------------------------|------------------------------|
| | £ | £ | £ |
| Bedsit and one bedroom | 180.12 | 193.99 | 13.87 |
| Two bedrooms | 190.70 | 205.38 | 14.68 |
| Three bedrooms | 201.30 | 216.80 | 15.50 |
| Four bedrooms | 211.89 | 228.21 | 16.32 |
| Five bedrooms | 222.47 | 239.60 | 17.13 |
| Six or more bedrooms | 233.07 | 251.02 | 17.95 |

21. When purchasing a shared ownership home, you need to pay rent to the Landlord (the Council) for the share you do not own. Its proposed to increase the rent to 7.7% on the share owned by the Council. This rent charge will increase annually based on the RPI for the last 12 months plus up to 0.5%.
22. The private sector rents are shown in the table below, including the Local Housing Allowance which is the maximum that Housing Benefit/Universal Credit will contribute towards housing costs (rate increasing in April 2024). Despite the increase average private sector rents in Enfield are still significantly higher than LHA rates.

| Private Sector Rents | Local housing allowance rate | Average private rent |
|---------------------------------|---|---------------------------------|
| | £ | £ |
| 1 Bed | 264.66 | 293.87 |
| 2 Bed | 322.19 | 376.83 |
| 3 Bed | 390.08 | 466.84 |
| 4 Bed | 506.30 | 563.16 |

23. The below table shows the increase in Council owned properties over the next 10 years, based on Council Housing's development programme.

| | |
|----------------------------------|---------------|
| Current stock numbers | 10,364 |
| RTB sales | (220) |
| GLA grant funded & RTB programme | 2,669 |
| Expected stock numbers | 12,813 |

Proposed Tenants Service Charges 2024/25

24. Councils are entitled to recover the costs of these services from tenants and ensuring that residents pay only for the services they receive is a priority. Whilst service charges are not governed by the same factors as rent, authorities are required to comply with expectations to help keep charges affordable for tenants with reference to the agreed rent indexation level.

25. Service charges totalling £3.9m, have been set for 2024/25 in accordance with Council policy to recover the costs from all tenants receiving the services. Where new or enhanced services are introduced, an additional charge may need to be made, in this instance the Council should consult with tenants.
26. It is recommended that the following service charges per week are made to those tenants in receipt of the services below:

| Tenants Service | Current 2023/24 | Proposed 2024/25 | Overall change | Reason for change |
|--------------------------------------|-------------------|-------------------|----------------|---|
| | £ | £ | £ | |
| Concierge | 11.77 | 13.52 | 1.75 | Inflation—this rate will be charged for new service provision on request |
| CCTV | From 0.19 to 2.33 | From 0.22 to 2.68 | Average 0.19 | Inflation |
| Grounds Maintenance | 2.49 | 3.09 | 0.60 | Enhanced standard recognising the priority to continuously improve the environment on estates |
| Caretaking Service | From 2.61 to 6.88 | From 3.37 to 8.34 | Average 1.11 | Inflation |
| Sheltered Caretaking | From 1.80 to 3.95 | From 1.92 to 4.21 | Average 0.20 | Inflation |
| Sheltered Housing Management Charges | 24.68 | 26.52 | 1.84 | Pay award inflation |
| Sheltered Cleaning | From 1.01 to 3.34 | From 1.08 to 3.56 | Average 0.15 | Inflation |
| Landlord Communal Service Charge | From 0.33 to 3.73 | From 0.42 to 4.92 | Average 0.64 | Inflation |
| Paladin Bins | From 0.14 to 1.50 | From 0.16 to 1.71 | Average 0.58 | Inflation |
| Lift Maintenance | From 0.57 to 2.89 | From 0.61 to 3.08 | Average 0.12 | Inflation |
| New Service Charges Proposed | | | | |
| Aids and Adaptions | M/A | From 1.25 to 1.44 | N/A | Ongoing maintenance of the service equipment provided |
| Resident Engagement | N/A | 0.70 | N/A | Cost of the Resident Engagement Team |
| Retrofit comfort plan | N/A | Average 8.08 | N/A | New charge for properties that have received retrofit accelerator housing project |

27. The table above shows the increases to the service charges from 1st April 2024.

New and enhanced Service charges

28. Grounds Maintenance – Following feedback from residents and members the performance standards of grounds maintenance has been reviewed and enhanced. The additional works will include more frequent cuts in summer, higher standard of shrub maintenance and maintenance of flower beds as well as a targeted planting programme to improve the aesthetic of the green areas.

29. Aids and adaptations – on going maintenance for the equipment installed, including stairlifts and hoists. These costs will be charged to residents in receipts of this service.
30. Resident Engagement – this team provides tenants with an active voice in shaping and improving housing services on what matters to them and the quality of their home environment, including building relationships with our residents. Due to the nature of the service the team provides its proposed to introduce a service charge to cover the cost of the team.
31. Retrofit comfort plan - Following consultation with tenants, this report is proposing to introduce a new service charge for the Retrofit Comfort Plan. The comfort plan improvements include wall insulation and new windows and doors, making the homes more energy efficient. This service charge will be payable from those tenants in receipt of these improvements and ongoing service. This service charge is subject to the Council entering into the Green Homes Loan agreement.
32. Service charges on new properties – a number of new properties are/will be delivered as part of the development programme.
33. The Reardon court extra care scheme will deliver 70 new affordable units. The proposed charges for these properties are set out below and are based on the actual cost of providing the services:

| Reardon Court extra care scheme service charges | Charge per week £ |
|--|------------------------------|
| Caretaking | 6.58 |
| CCTV | 3.50 |
| Grounds maintenance | 3.09 |
| Lift maintenance | 1.45 |
| Sheltered cleaning | 1.53 |
| Sheltered Housing Management Charges | 13.64 |
| LCSC | 3.17 |
| Bins | 0.54 |
| Communal energy | 6.09 |

34. The Bury Street West project delivered 50 new homes (25 private sale and 25 affordable). The service charge for these properties have been implemented, however due to the opening of a landscape area following completion of these units, it's necessary to implement an additional charge to maintain this area. These charges will be implemented following consultation with residents.

| Item | Charge per week £ |
|---------------------------------------|------------------------------|
| Grass @ 18 visits a year | 3.11 |
| Wildflower Meadow @ 2 visits per year | 0.72 |
| Rain Gardens / Flower Beds @ 2 visits | 2.59 |
| Main Shrubs | 0.90 |

35. In response to resident feedback, we are reviewing the security provision on estates. In 2024/25 we plan to pilot a mobile security team which will enable patrols on a flexible need's basis, acting as a rapid response service on our estates as needed. The pilot will run for six months resourced from existing budgets, following which residents will be consulted about extending the service for which a service charge will be recoverable.

Heating Charges

36. The Council has in the region of 1,800 properties in 68 blocks of flats serviced by communal heating systems, this includes a mix of electric and gas.

Electricity Charges

37. The electricity charges are made up of two elements, the non-commodity standing charge and the non-commodity charges of delivering electricity, balancing the grid, all network costs including maintenance and development and Government taxes and levies.
38. This year, we have seen decreases and stabilisation across the energy market, although they are still higher than average. LASER (energy procurement consultants) is continuing to actively hedge future energy volumes to ensure we mitigate the risk as much as possible. The current Housing energy contract was secured until September 2024, which means that an average energy increase will be recharged to tenants. This has seen an average increase of 25% from the 2023-24 charges.
39. It should be noted that whilst prices are increasing, Enfield Council have in the past made significant savings on energy through consortium purchasing via LASER (part of Kent County Council) who are experts in energy procurement. They purchase energy for many public bodies enabling Enfield to benefit not only from their expertise but also from cost and price reductions gained through bulk buying. This continues to be the case even in a market with this level of uncertainty.

Gas Charges

40. The current Gas contract is secured until September 2024, with great uncertainty in the market for the following contract period. Due to the volatile market the proposed average increase from April 2024 will be 38%.

Garages

41. The garages which are let to Council tenants, leaseholders and private tenants are standard lock-up. A non-Council tenant premium is charged on all lets to private tenants, and any Council tenant or leaseholder who rents more than two garages.
42. The garage charges have increased by an average of 7.7% in 2024/25, the charges per week are as follows:

| | 2023/24 Charges | 2024/25 Proposed | Change |
|-------------------------------------|--------------------|---------------------|--------|
| | £ | £ | % |
| Standard lock-up Garages | 15.3 | 16.48 | 7.70% |
| Private Garage Rental | 30.06 | 32.37 | 7.70% |
| Private Garage Rental Concessionary | 23.78 | 25.61 | 7.70% |
| Garage Storage | 30.06 | 32.37 | 7.70% |
| Garage Storage Concessionary | 23.78 | 25.61 | 7.70% |
| Parking Bay | 9.58 | 10.32 | 7.70% |

Community Halls

43. The HRA Community Halls hire charges have increased by 9%, the hourly charges are as follows:

| Community Hall Hourly Rate | 2023/24 Charges | 2024/25 Proposed | Change |
|----------------------------|--------------------|---------------------|--------|
| | £ | £ | % |
| Private Hire | 36.88 | 40.20 | 9% |
| Charitable | 22.13 | 24.12 | 9% |
| Council Housing resident | 27.19 | 29.64 | 9% |
| Enfield resident rate | 30.06 | 32.77 | 9% |

44. As approved last year, nursery providers will continue to be charged the private hire rate when operators are charging a commercial rate for childcare.

Leaseholder Service Charges

45. The cost of administration and management for 2024/25 is estimated at £1.2m and it is therefore recommended that the charge is set at £241.29 per leasehold unit per annum to cover this cost.
46. This charge covers the preparation of estimates and actual costs, billing consultation on repairs and improvement works and estate management.
47. At the end of each financial year, the actual cost is determined, and an appropriate adjustment made to the charge.
48. The charges below totalling £5.7m, will vary for each leaseholder depending on the services they receive. Adjustments will be made mid-year to reflect actual charges.

| Leaseholder Service | Charge per week 2023/24 | Proposed charge per week 2024/25 | Change per week | Reason for change |
|------------------------------------|----------------------------|-------------------------------------|-----------------|-------------------|
| | £ | £ | £ | |
| Administration & Management Charge | 4.36 | 4.64 | 0.28 | Inflation |
| Caretaking Service | From 2.61 to 6.88 | From 3.37 to 8.34 | Average 1.11 | Inflation |

| | | | | |
|-------------------------------|-------------------|-------------------|--------------|---|
| Communal Electricity | From 0.42 to 5.10 | From 0.53 to 6.38 | Average 0.69 | 25% increase in Electricity charges |
| Concierge | 11.77 | 13.52 | 1.75 | Inflation – this rate will be charged for new service provision on request |
| CCTV | From 0.19 to 2.33 | From 0.22 to 2.68 | Average 0.19 | Inflation |
| Grounds Maintenance | 2.49 | 3.09 | 0.60 | Enhanced standard recognising the priority to continuously improve the environment on estates |
| Paladin Bins | From 0.14 to 1.50 | From 0.16 to 1.71 | Average 0.58 | Inflation |
| <i>INSURANCE</i> | | | | |
| 1 Bed | 5.51 | 6.06 | 0.55 | Latest estimate from Insurance Company – 10% increase |
| 2 Bed | 6.49 | 7.14 | 0.65 | |
| 3 Bed | 7.82 | 8.60 | 0.78 | |
| 4 beds | 8.51 | 9.36 | 0.85 | |
| Flat Repairs (Annual Charge) | 0.02 | 0.02 | 0 | No change |
| Ground Rent (Annual Charge) | 0.19 | 0.19 | 0 | No change |
| Estate Charge (Annual Charge) | 0.25 | 0.25 | 0 | No change |

Insurance

49. It is anticipated there will be an increase of 10% in property Insurance due to higher costs for building materials and inflation.

Under Occupation Project

50. This three-year project started in 2020/21 to ensure best use of Council stock by moving tenants that are under-occupying Council Homes into suitably sized accommodation thereby freeing up larger accommodation. There was an increase in the incentive and flexible bespoke packages including support that meet the needs of tenants.
51. The charges remain at the 2023/24 approved levels, with an additional incentive for four bedroom or larger properties.
52. The incentives offered are as follows:
£1,250 for giving up 1 x room
£2,000 for giving up 2 x rooms
£2,500 for giving up 3 x rooms
£3,000 for giving up a four bedroom or larger property

2024/25 Revenue Budget

53. The table below sets out the base budget for 2024/25 compared to 2023/24 figures.

| Category | 2023-24 Budget | 2024-25 Proposed | Reason for differences |
|-----------------------------------|----------------|------------------|--|
| Bad Debts | 650 | 724 | The provision has been increased to reflect the cost of living crisis and potential impact on the arrears position |
| Corporate & Democratic Core | 138 | 93 | Recharge has been re-modelled |
| Cost of Capital | 15,817 | 15,529 | Slight reduction in interest payments due to reduction in HRA borrowing levels 0.4% |
| Depreciation | 11,213 | 5,516 | The amount set aside for depreciation has reduced to reflect the actual outturn position |
| Rent Rates and other Charges | 551 | 397 | Reduction in council tax on void properties due to demolitions |
| Repairs | 15,101 | 17,554 | Increase in repairs budget to reflect inflation and regulatory compliance works |
| Supervision & Management | 22,638 | 26,324 | Increase to reflect higher energy costs and pay award |
| Contribution to reserves | 6,843 | 14,999 | Surplus - net revenue cost |
| Total Expenditure | 72,951 | 81,137 | |
| Dwellings Rents & Service Charges | -64,372 | -71,834 | Rent increase 7.7% and new properties |
| Interest on Balances | -205 | -298 | Increase in interest rates |
| Rents Shops/Commercial/garages | -3,217 | -3,257 | Inflation |
| Leaseholder Service Charges | -5,157 | -5,748 | Contract inflation |
| Total Income | 72,951 | 81,137 | |
| Grand Total | 0 | 0 | |

Efficiency Savings

54. For the Business plan to remain sustainable, efficiency savings are required. A £1m per annum efficiency saving in Management and Maintenance has been built in to the HRA Business plan until 2025/26. The efficiencies will be partly achieved by:
55. The areas of focus include:
- Repairs: driving down the administration costs of the service through the mobilisation of Civica CX.
 - Reviewing the management of voids with a view to bringing this in house.
 - reviewing staff structures in the management and maintenance areas
 - reviewing service charges to tenants and leaseholders to fully recover the costs of services
 - reviewing rent charges on our non-dwelling assets
56. In addition, we are reviewing core and non-core landlord services, with a view to focus on core services provided to our residents – this may lead to reducing the non-core services currently provided.

Capital Finance and Prudential Code

57. The Prudential Code for Capital Finance requires the authority to have regard to affordability, prudence and sustainability when considering its capital

investment plans and to set and keep under review a range of prudential indicators. In December 2017 the prudential code changed, and It is recognised that indicators of affordability are best determined in the light of local constraints around precepts and ring-fenced and statutory funds such as the HRA and Police Fund. Authorities are encouraged to use local indicators that reflect how capital finance is permitted to be financed locally. For example, for those authorities with an HRA, the ratio of financing costs to net revenue budget should be calculated within the HRA ring-fence and an impact on rents calculated.

58. The General Fund Budget report for 2024/25 along with the Treasury Management Strategy report elsewhere on the agenda sets out the background to the prudential code and shows the indicators for the HRA and the General Fund.
59. The financial framework continues to ensure the Business plan remains financially viable and within affordable limits. This framework enables us to assess future investments decisions. The metrics are Interest Cover Ratio (ICR) and Loan to Value (LTV).

Capital Programme

60. The table below sets out the overall capital expenditure planned for the next 10 years. The programme is broken down into three areas detailed below:

| HRA Capital Programme | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2028/33 (5 years) | Total |
|--|--------------|--------------|--------------|--------------|--------------|-------------------|--------------|
| | £m | £m | £m | £m | £m | £m | £m |
| Investment in existing stock Programme | 50.1 | 51.6 | 38.4 | 20.3 | 20.3 | 104.2 | 284.9 |
| Development Programme | 49.6 | 56.0 | 81.0 | 102.2 | 97.8 | 225.0 | 611.6 |
| Estate Regeneration Programme | 2.0 | 0.6 | 0.4 | 0.1 | 0.0 | 0.3 | 3.4 |
| Total | 101.7 | 108.2 | 119.8 | 122.6 | 118.1 | 329.5 | 900.0 |

61. The 10-year capital programme totalling £900m will be funded as follows:

| HRA Capital Programme Financing | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2028/33 (5 years) | Total |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|-------------------|--------------|
| | £m | £m | £m | £m | £m | £m | £m |
| External Grants & Contributions | 36.4 | 43.9 | 45.4 | 18.5 | 0.0 | 46.4 | 190.6 |
| Capital Receipts | 33.4 | 15.3 | 21.8 | 36.9 | 22.0 | 93.6 | 223.0 |
| Major Allowance Repairs | 5.5 | 9.3 | 23.6 | 6.4 | 6.8 | 37.3 | 88.9 |
| Earmarked Reserves | 10.4 | 22.2 | 0.0 | 17.5 | 19.1 | 95.9 | 165.0 |
| Borrowing | 16.0 | 17.5 | 29.0 | 43.3 | 70.2 | 56.5 | 232.5 |
| Total | 101.7 | 108.2 | 119.8 | 122.6 | 118.1 | 329.6 | 900.0 |

Investment in Existing Stock

62. The investment programme continues to experience challenges arising from the current market conditions. The impact of increased inflation on the planned maintenance sector has been substantial with both labour and material shortages pushing up costs by more than general inflation. The particular pressures that led to the high inflation levels over the past 2 years have subsided, but the sector does not expect prices to reduce in the near future.
63. The updated programme has allocated resources based on a hierarchy of prioritisation with building safety and compliance being the highest ranked priorities, followed by decency as priority 2 and energy efficiency/sustainability priority 3.
64. This programme will move the stock to the desired decency targets as part of a three-year programme meaning targets will be reached in 2025.
65. The 10-year capital programme is as follows:

| HRA Capital Programme | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2028/33 (5 years) | Total |
|------------------------------|-------------|-------------|-------------|-------------|-------------|----------------------|--------------|
| | £m | £m | £m | £m | £m | £m | £m |
| Decency | 34.3 | 36.2 | 25.7 | 8.3 | 8.4 | 41.8 | 154.6 |
| Energy Efficiency | 0.5 | 1.5 | 1.5 | 1.5 | 1.5 | 9.5 | 16.0 |
| Building Safety | 9.4 | 7.0 | 2.0 | 2.1 | 2.0 | 10.0 | 32.5 |
| Statutory Compliance | 3.3 | 2.4 | 3.6 | 3.5 | 3.6 | 17.8 | 34.1 |
| Overheads & other investment | 2.6 | 4.5 | 5.6 | 4.9 | 4.9 | 25.2 | 47.7 |
| Investment Programme | 50.1 | 51.6 | 38.4 | 20.3 | 20.3 | 104.2 | 284.9 |

Development and Estate Regeneration Programme

66. During 2023/24 the new homes programme experienced challenges arising from the current volatile market conditions. To mitigate these risks going forward, we are reviewing alternative delivery models and in the short term looking to achieve new homes targets by acquiring additional homes already in the pipeline. This also has the benefit of underwriting delivery of existing partnership programmes at a time when progress may be reviewed/paused by partners due to market uncertainty. On existing pipeline schemes, we are reviewing the scope and potential for value engineering.
67. In light of these pressures the financial framework for the development programme has been reviewed. The main changes to the underlying assumptions are included in the Business Plan update report, elsewhere on the agenda.
68. The table below details the schemes on site and the future programme budgets:

| HRA Capital Programme | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/34 (5 years) | Total |
|-----------------------|---------|---------|---------|---------|---------|----------------------|-------|
|-----------------------|---------|---------|---------|---------|---------|----------------------|-------|

| | £m | £m | £m | £m | £m | £m | £m |
|----------------------------|-------------|-------------|-------------|--------------|-------------|--------------|--------------|
| AHP Programme | 2.2 | 16.0 | 19.2 | 19.9 | 21.9 | 18.6 | 97.8 |
| Joyce & Snells | 9.2 | 18.6 | 36.8 | 46.3 | 43.6 | 183.7 | 338.2 |
| Bury Street | 0.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 |
| HRA Acquisitions | 34.3 | 19.6 | 4.5 | 15.1 | 11.7 | 20.9 | 106.0 |
| Reardon Court | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.5 |
| Upton & Raynham | 1.8 | 1.8 | 20.5 | 21.0 | 20.6 | 1.9 | 67.5 |
| Development | 49.7 | 55.9 | 81.0 | 102.3 | 97.8 | 225.0 | 611.7 |
| Alma Towers | 1.5 | 0.5 | 0.4 | 0.1 | 0.0 | 0.3 | 2.8 |
| Ladderswood | 0.3 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 |
| New Avenue | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 |
| Estate Regeneration | 2.0 | 0.6 | 0.4 | 0.1 | 0.0 | 0.3 | 3.4 |
| Total | 51.7 | 56.5 | 81.4 | 102.4 | 97.8 | 225.3 | 615.1 |

69. New build development units will be charged at London Affordable Rent levels as part of Building Council Homes for Londoners (BCHL) GLA funding programme and social rents will be charged as part of the new 2021-26 Affordable Homes (AHP) GLA funding Programme. The social rents will be based on the 1999 valuation of the property and will be calculated on a formula rent basis.

HRA Balances

70. The estimated position on balances is set out below:

| Reserves | Balance at 01/04/2023 | Movement | Balance at 01/04/2024 |
|-----------------------------|-----------------------|--------------|-----------------------|
| | £m | £m | £m |
| HRA Balance | 13.6 | -8.3 | 5.3 |
| HRA Insurance | 0.5 | 0.0 | 0.5 |
| HRA Repairs Fund | 0.9 | -0.5 | 0.4 |
| HRA Capital reserve | 1.0 | -1.0 | 0.0 |
| HRA Major repairs reserve | 0.1 | 0.0 | 0.1 |
| HRA Capital receipts | 1.3 | -1.3 | 0.0 |
| Total | 17.4 | -11.0 | 6.4 |
| HRA RTB one for one receipt | 20.2 | 0.2 | 20.4 |
| Total Reserves | 37.6 | -10.9 | 26.7 |

Financial Implications

71. The Local Government Act 2003 requires the Chief Finance Officer to report on the robustness of estimates and the adequacy of proposed financial reserves. The 2023/24 HRA estimates have been prepared considering the following:

- The estimated impact of inflationary pressures. Allowance has been made for cost increases over and above the general rate of inflation where these are known;
- The estimated impact of increasing demands on resources where these are unavoidable;
- The estimated impact of underlying costs pressures, evidence by financial monitoring reports in the current year;
- An assessment of key risks and uncertainties; and
- The impact of borrowing requirements on the 30-year business plan.

72. It should be noted the HRA Business Plan remains affordable and sustainable, with a robust budget and prudent balances

Legal Implications

73. Local authorities have the power, under Section 24 of the Housing Act 1985 to determine their own rent levels and must review rents from time to time and make such changes as circumstances require but must charge reasonable rents for tenants in its own housing stock. The financial and budgetary considerations underpinning the recommendations are explained in the body of the report and its annexes

74. In exercising their functions under this section, the Council is required to have regard in particular to any relevant standards set for them under section 193 of the Housing and Regeneration Act 2008 [Standards relating to consumer matters set by the Housing Regulator i.e. maintenance, estate management etc.]. The Council must therefore take account of Government guidance (Guidance on Rents for Social Housing, DCLG, May 2014) and the Rent Standard as set by the regulator of social housing when setting rents.

75. In addition, Part VI of the Local Government and Housing Act 1989 which governs, inter alia, the Council's duties in relation to the Housing Revenue Account places a duty on the Council to secure that the HRA for any year does not show a debit balance. However, there is no absolute duty to prevent a debit balance as this may occur, for example, as a result of unforeseen circumstances. Any debit balance that does occur in any year must be carried forward within the ring-fenced HRA to the following year. Under Section 76 of the Local Government and Housing Act 1989, the Council is required to prepare proposals in January and February each year relating to the income of the authority from rents and other charges, expenditure in respect of repairs, maintenance, supervision and management of HRA property and other prescribed matters. The proposals should be based on the best assumptions and estimates available and should be designed to secure that the housing revenue account for the coming year does not show a debit balance. In the event that the Council, on review, determines that this requirement will not be satisfied then the Council is, by virtue of Section 76(6), required to make such revisions of the proposals as are reasonably practical towards securing that the proposals (as so revised) satisfy those requirements. The duty in relation to best assumptions and estimates referred to in this report applies equally to such revised proposals.

76. The requirement to charge reasonable rents applies to most secure and introductory tenancies, although there are some exceptions for example for affordable rents and tenants with high incomes. Reasonable rents are set by a reference to a formula which is set out in Government Guidance (Ch.2 Guidance on Rents for Social Housing, DCLG, May 2014). The aim of the formula-based approach is to ensure that similar rents are paid for similar properties. The current formula is devised on the basis that rents take account of the condition and location of a property, local earnings, and the number of bedrooms in a property.
77. From 1 April 2016, the Welfare Reform and Work Act 2016 and amendment regulations required registered providers of social housing, including local authorities in England, to reduce social housing rents by 1% a year for 4 years from a frozen 2015 to 2016 baseline and to comply with maximum rent requirements for new tenancies. The reduction applied only to the rent element and not to service charges.
78. The local authority is required to serve a notice of variation on each tenant at least four weeks before the date on which the rent change takes effect in line with sections 102 and 103 of the Housing Act 1985 the local authority must consult with tenants before serving a notice of variation to the terms of a secure tenancy. Where a notice of variation is required, then before serving a notice of variation on the tenant the landlord shall serve a preliminary notice informing the tenant of the landlord's intention to serve a notice of variation, specifying the proposed variation and its effect, and inviting the tenant to comment on the proposed variation within such time, specified in the notice, as the landlord considers reasonable. The landlord (i.e. the Council) shall consider any comments made by the tenant within the specified time.
79. In respect of setting service charges, The Landlord and Tenant Act 1985 sets out the basic rules for service charges, defining what is considered a service charge, setting out requirements for reasonableness and for prior consultation of leaseholders. Section 18 (1) of the Act defines a service charge as 'an amount payable by a tenant of a dwelling as part of or in addition to the rent:
 - a. which is payable, directly or indirectly, for services, repairs, maintenance, improvements or insurance or the landlord's costs of management; and
 - b. the whole or part of which varies or may vary according to the relevant costs.
80. Leasehold service charges are required to be transparent and reflect the actual cost of the services incurred and where they are incurred on the provision of services or the carrying out of works, only if the services or works are of a reasonable standard in accordance with the Landlord and Tenant Act 1985. Where the service charge is payable before the relevant costs are incurred, no greater amount than is reasonable is so payable and after the relevant costs have been incurred any necessary adjustment shall be made by repayment, reduction of subsequent charges or otherwise. The Leasehold Valuation Tribunal may make a determination of reasonableness in this regard.

81. In respect of setting rent for parking spaces and garages the Council is permitted by section 93 of the Local Government Act 2003 to charge for discretionary services provided that taking one financial year with another the income from charges for discretionary services does not exceed the cost of provision. In other words, the Council may not make a profit from the delivery of these discretionary services.
82. The Council is required to act in accordance with the public sector equality duty under the Equality Act 2010 and have due regard to the duty when carrying out its functions, which includes making decisions in the current context. The Council also has a duty to show they have consciously addressed their mind to carrying out an Equality Impact Assessment (EQIA) which includes any decision to increase or introduce charges to tenants. This has been done and a relevant EQIA has been carried out and attached to this report.
Legal imps updated by AOM on 16/01/2024

Equalities Implications

83. The HRA 30-Year Business Plan supports the delivery of high-quality services that promote equality and values diversity. Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines.
84. Work is ongoing to support residents with the increasing cost of living. The council has developed resources and training for housing officers to help signpost residents to employment and skills support initiatives. A Route Map resource has been developed - a page on the Enfield Council Website which provided some information around employment support.
85. The Council is committed to helping residents who are struggling to pay their bills and have published a wide range of advice on the Councils website. This includes guidance and support to help them manage paying their bills including Council Tax, claim benefits, manage debt and access help with food, fuel and other essentials if required. In addition, the Rent Income Team are able to offer advice and help arrange payments plans where necessary.
86. Please see Appendix B which provides Equality Impact assessment.

HR and Workforce Implications

87. Additional resources to deliver capital programme and comprehensive developments may be a requirement however there are no requirements to increase the team's capacity to deliver projects in the short term.

Public Health Implications

88. Good quality housing plays an essential role in improving public health and wellbeing. Managing council rental income and mitigating welfare reform is an important part of avoiding debt issues and contributes to the general well-being of residents

Property Implications

89. The majority of the proposals in this report relate to HRA properties, and the implications for these are to be found throughout the report.
90. There are some property implications that relate to corporate properties. These are the halls and youth centres that are managed under the banner of “Community Spaces” in tandem with the HRA community halls. For consistency, the hire charges for the corporate properties will be increased in line with the HRA properties. The charging arrangements for both corporate and HRA halls will be harmonised as part of the review of the charging policy that is identified in this report’s proposals.

Property impls provided by KS on 7/2/24

Report Author: Joanne Drew
Strategic Director of Housing and Regeneration
joanne.drew@enfield.gov.uk

Claire Eldred
HRA Finance Manager
claire.eldred@enfield.gov.uk

Appendices

Appendix A - 30-year Revenue Budget

Appendix B - Equality Impact Assessment

Appendix A – 30-year revenue budget

| | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2031-32 | 2032-33 | 2033-34 | 2034-54 |
|--|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Dwelling Rents | -68.7 | -75.4 | -77.9 | -82.5 | -88.6 | -93.1 | -96.2 | -99.3 | -101.7 | -103.8 | -2,527.2 |
| Service Charges Tenants | -3.9 | -4.1 | -4.2 | -4.3 | -4.6 | -4.7 | -4.8 | -4.9 | -5.0 | -5.1 | -123.2 |
| Service Charges Leaseholders | -5.7 | -6.0 | -6.2 | -6.3 | -6.4 | -6.5 | -6.7 | -6.8 | -6.9 | -7.1 | -176.0 |
| Voids | 0.7 | 0.8 | 0.8 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 25.9 |
| Non Dwelling Rents | -3.3 | -3.7 | -3.8 | -3.8 | -3.9 | -4.0 | -4.1 | -4.2 | -4.2 | -4.3 | -107.3 |
| RTB Administration Income | -0.2 | -0.1 | -0.1 | -0.1 | -0.1 | -0.1 | -0.1 | -0.1 | -0.1 | -0.1 | -0.9 |
| Total Income | -81.0 | -88.5 | -91.3 | -96.1 | -102.6 | -107.5 | -110.8 | -114.2 | -116.9 | -119.3 | -2,908.7 |
| | | | | | | | | | | | |
| Responsive Repairs | 17.5 | 18.7 | 19.6 | 20.3 | 21.0 | 21.7 | 22.2 | 22.7 | 23.3 | 23.8 | 590.5 |
| Supervision And Management | 15.5 | 16.5 | 17.4 | 18.0 | 18.6 | 19.1 | 19.6 | 20.0 | 20.5 | 20.7 | 513.8 |
| Special Services | 10.5 | 11.0 | 11.3 | 11.5 | 11.7 | 11.9 | 12.2 | 12.4 | 12.7 | 12.9 | 320.1 |
| Rents Rates Taxes & Other Charges | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 7.9 |
| Bad Debt | 0.7 | 0.8 | 0.8 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 24.1 |
| Depreciation of Fixed Assets Total | 5.5 | 5.9 | 6.1 | 6.4 | 6.8 | 7.1 | 7.3 | 7.5 | 7.7 | 7.8 | 189.1 |
| Debt Management Costs | 1.4 | 1.4 | 1.6 | 1.6 | 1.7 | 1.7 | 1.8 | 1.9 | 1.9 | 2.0 | 58.2 |
| Total Expenditure | 51.5 | 54.7 | 57.2 | 59.0 | 61.1 | 62.9 | 64.4 | 66.0 | 67.5 | 68.6 | 1,703.6 |
| | | | | | | | | | | | |
| Net (Cost) Of Services | -29.5 | -33.7 | -34.1 | -37.1 | -41.5 | -44.6 | -46.4 | -48.3 | -49.4 | -50.6 | -1,205.1 |
| | | | | | | | | | | | |
| Loan Interest | 15.5 | 16.9 | 18.0 | 19.8 | 21.2 | 24.1 | 27.3 | 28.5 | 29.1 | 29.4 | 692.4 |
| Interest Income | -0.2 | -0.3 | -0.3 | -0.3 | -0.3 | -0.3 | -0.4 | -0.4 | -0.4 | -0.4 | -15.9 |
| Notional Cash Interest | -0.5 | -1.0 | -0.9 | -0.9 | -1.8 | -2.1 | -2.3 | -2.2 | -2.2 | -2.3 | -613.9 |
| Capital Account Adjustments | 14.7 | 15.6 | 16.9 | 18.6 | 19.1 | 21.6 | 24.7 | 25.9 | 26.5 | 26.7 | 62.6 |
| | | | | | | | | | | | |
| Net Operating Income / (Expenditure) | -14.8 | -18.1 | -17.2 | -18.5 | -22.5 | -22.9 | -21.7 | -22.4 | -23.0 | -24.0 | -1,142.5 |

Appendix B - Equality Impact Assessment

Section 1 – Equality analysis details

| | |
|---|--|
| Title of service activity / policy/ strategy/ budget change/ decision that you are assessing | HRA Budget and Rent Setting Report 2024-25 |
| Team/ Department | Council Housing |
| Executive Director | Fay Hammond/Joanne Drew |
| Cabinet Member | Cllr George Savva/Cllr Tim Leaver |
| Author(s) name(s) and contact details | Olga Bennet/Claire Eldred |
| Committee name and date of decision | Cabinet 21 st February 2024 Council 22 nd February 2024 |
| Date of EqIA completion | 15/1/24 |

| | |
|---|------------------------------|
| Date the EqIA was reviewed by the Corporate Strategy Service | |
| Name of Head of Service responsible for implementing the EqIA actions (if any) | Harjinder Lota/Neil Wightman |
| Name of Director who has approved the EqIA | Joanne Drew |

Section 2 – Summary of proposal

| |
|--|
| <p>Please give a brief summary of the proposed service change / policy/ strategy/ budget change/project plan/ key decision</p> <p>Please summarise briefly:</p> <p>What is the proposed decision or change? What are the reasons for the decision or change? What outcomes are you hoping to achieve from this change? Who will be impacted by the project or change - staff, service users, or the wider community?</p> |
| <p>Any local housing authority that owns 200 or more social dwellings are required to account for them within their Housing Revenue Account (HRA). How social housing rents are set is determined by government.</p> <p>In 2016/17 the government imposed a 1% rent reduction in social housing. This meant that tenants rent reduced in 2015/16 to 2019/20 by 1% each year.</p> |

The Rent Standard published by the Regulator of Social Housing set out that Councils could set a maximum actual rent increases of CPI + 1% per annum until 2024/25 based on the preceding September published CPI.

Under current regulations the Consumer Price Index (CPI) for September 2023 determines the increase in the rent for social rent properties which was 6.7%. This report proposes that rents are increased by CPI+1% in line with the rent standard, meaning actual rent increases will be 7.7% for 2024-25.

Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines. The previous period of rent reductions have affected capacity in the Business Plan to fund services and investment in homes in Enfield and therefore it is a necessary decision.

Section 3 – Equality analysis

Age

This can refer to people of a specific age e.g. 18-year olds, or age range e.g. 0-18 year olds.

Will the proposed change to service/policy/budget have a **differential impact [positive or negative]** on people of a specific age or age group (e.g. older or younger people)?

Please provide evidence to explain why this group may be particularly affected.

It is estimated that the rent increase will negatively impact all local residents, regardless of their age.

Older People

There are currently approximately 42,000 people aged 65 and over living in Enfield, making up around 13% of the total population. These figures are set to increase by 23% to 52,500 people aged 65 and older by 2025.

Older residents are more likely to under occupy their home; those claiming Housing Benefit, living in a social rented sector tenancy, aged between 16 and pension age will be affected by a reduction in the amount of housing benefit paid to them and the rent increase.

Families, Children and Young People

Around 9% of council tenants are under 35 years of age.

Enfield has relatively high proportions of children and young people under the age of twenty – higher than both London and England averages. According to official Department for Work and Pensions statistics (2021-22) 16% of children under 16 in Enfield live in low-income families.

Mitigating actions to be taken

Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines. The previous period of rent reductions have affected capacity in the Business Plan to fund services and investment in homes in Enfield and therefore it is a necessary decision.

The council proactively supports tenants who are under occupying their home to move to a smaller, more affordable home; this includes access to pan-London and National mobility schemes. Grants are available for residents who choose to move to a smaller home as well as help with removal costs.

Work is ongoing to support residents with the increasing cost of living. The council has developed resources and training for housing officers to help signpost residents to employment and skills support initiatives. A Route Map resource has been developed - a page on the Enfield Council Website which provided some information around employment support. This currently sits within Tenant Information section of the Council Website. www.enfield.gov.uk/jobsandtraining

The Council is committed to helping residents who are struggling to pay their bills and have published a wide range of advice on the Council's website. This includes guidance and support to help them manage paying their bills including Council Tax, claim benefits, manage debt and access help with food, fuel and other essentials if required. In addition, the Rent Income Team are able to offer advice and help arrange payments plans where necessary.

Disability

A person has a disability if they have a physical or mental impairment which has a substantial and long-term adverse effect on the person's ability to carry out normal day-day activities.

This could include: physical impairment, hearing impairment, visual impairment, learning difficulties, long-standing illness or health condition, mental illness, substance abuse or other impairments.

Will the proposed change to service/policy/budget have a **differential impact [positive or negative]** on people with disabilities?

Please provide evidence to explain why this group may be particularly affected.

It is estimated that the rent increase will have a negative impact on all residents regardless of whether they have a disability or a disabled member of their household.

13.6% of Enfield residents have a declared disability.

The Department for Levelling Up, Housing and English Housing Survey, 2020/21, states that Disabled people are more likely to live in the social rented sector. According to the English Housing Survey 2020/21, over half (55%) of households

in the social rented sector had one or more household members with a long-term illness or disability.

Scope have also highlighted the significant impact of the cost of living crisis on disabled people, in particular rising energy costs.² National research highlights that disabled people are more likely to report feeling worried about the cost of living crisis.

According to ONS survey data collected between April and May 2022 over four in five (82%) of disabled people reported feeling worried about the rising costs of living compared with 75% of non-disabled people. Disabled people were also more likely to be very worried (35%) about the rising costs of living than non-disabled people (22%).

The impact of rent increase on tenants with a disability or who have a disabled member of their household reflect both negative impacts of the welfare benefit system, and access to employment opportunities for disabled people.

Mitigating actions to be taken

Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines. The previous period of rent reductions have affected capacity in the Business Plan to fund services and investment in homes in Enfield and therefore it is a necessary decision.

Housing staff working with tenants have received training on welfare benefits and are able to identify and signpost people who may not be in receipt of all benefits available to them.

The work developed to assist residents with the increased cost of living includes career support initiatives available specifically to people with special educational needs, disabilities or mental health challenges.

- IAPT NHS - a free NHS, psychological therapy service -offers a range of support, including talking therapies, cognitive behavioural therapy and support and advice around employment and mental health.
- There are a range of other national and local services in Enfield who can support tenants with mental health challenges.
- London Working or the Work and Health Program, who can provide support for individuals with significant barriers to help them into work and training

The Council is committed to helping residents who are struggling to pay their bills and have published a wide range of advice on the Councils website. This includes guidance and support to help them manage paying their bills including Council Tax, claim benefits, manage debt and access help with food, fuel and other essentials if required. In addition, the Rent Income Team are able to offer advice and help arrange payments plans where necessary.

Gender Reassignment

This refers to people who are proposing to undergo, are undergoing, or have undergone a process (or part of a process) to reassign their sex by changing physiological or other attributes of sex.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on transgender people?

Please provide evidence to explain why this group may be particularly affected.

For the first time in 2021, the Census asked a voluntary question on gender identity to respondents aged 16 years or over. People were asked “Is the gender you identify with the same as your sex registered at birth?” and had of the option of selecting “Yes”, or selecting “No” and writing in their gender identity.¹

In Enfield 91.42% of the borough’s residents aged 16 years and over responded to the question.

| Gender identity | Enfield population aged 16 years and over | Percentage of residents aged 16 years and over |
|--|---|--|
| Gender identity the same as their sex registered at birth | 232,329 | 90.34% |
| Gender identity different from their sex registered at birth but no specific identity given | 1,652 | 0.64% |
| Trans woman | 518 | 0.2% |
| Trans man | 486 | 0.19% |
| Non-binary | 74 | 0.03% |
| Another gender identity | 58 | 0.02% |
| Did not answer | 22,065 | 8.58% |

It is estimated that the rent increase will have a negative impact on all residents regardless of whether they have undergone or are undergoing gender reassignment.

Mitigating actions to be taken

Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines. The previous period of rent reductions have affected capacity in the Business Plan to fund services and investment in homes in Enfield and therefore it is a necessary decision.

The Council is committed to helping residents who are struggling to pay their bills and have published a wide range of advice on the Councils website. This includes guidance and support to help them manage paying their bills including Council Tax, claim benefits, manage debt and access help with food, fuel and other essentials if required. In addition, the Rent Income Team can offer advice and help arrange payments plans where necessary.

Marriage and Civil Partnership

Marriage and civil partnerships are different ways of legally recognising relationships. The formation of a civil partnership must remain secular, where-as a marriage can be conducted through either religious or civil ceremonies. In the U.K both marriages and civil partnerships can be same sex or mixed sex. Civil partners must be treated the same as married couples on a wide range of legal matters.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people in a marriage or civil partnership?

Please provide evidence to explain why this group may be particularly affected.

We don't record the relationship of cohabiting couples who are council tenants.

It is estimated that the rent increase will have a negative impact on all residents regardless of whether they are married or in a and civil partnership.

Mitigating actions to be taken

Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines. The previous period of rent reductions have affected capacity in the Business Plan to fund services and investment in homes in Enfield and therefore it is a necessary decision.

The Council is committed to helping residents who are struggling to pay their bills and have published a wide range of advice on the Councils website. This includes guidance and support to help them manage paying their bills including Council Tax, claim benefits, manage debt and access help with food, fuel and other essentials if required. In addition, the Rent Income Team are able to offer advice and help arrange payments plans where necessary.

Pregnancy and maternity

Pregnancy refers to the condition of being pregnant or expecting a baby. Maternity refers to the period after the birth and is linked to maternity leave in the employment context. In the non-work context, protection against maternity discrimination is for 26 weeks after giving birth, and this includes treating a woman

unfavourably because she is breastfeeding.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on pregnancy and maternity?

Please provide evidence to explain why this group may be particularly affected.

We don't record data on whether or not tenants are pregnant, although 52.3% of Enfield's population are female.

It is estimated that the rent increase will have a negative impact on all residents regardless of whether they are pregnant.

Mitigating actions to be taken

Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines. The previous period of rent reductions have affected capacity in the Business Plan to fund services and investment in homes in Enfield and therefore it is a necessary decision.

The Council is committed to helping residents who are struggling to pay their bills and have published a wide range of advice on the Councils website. This includes guidance and support to help them manage paying their bills including Council Tax, claim benefits, manage debt and access help with food, fuel and other essentials if required. In addition, the Rent Income Team are able to offer advice and help arrange payments plans where necessary.

Race

This refers to a group of people defined by their race, colour, and nationality (including citizenship), ethnic or national origins.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people of a certain race?

Please provide evidence to explain why this group may be particularly affected.

It is estimated that the rent increase will have a negative impact on all residents regardless of their ethnicity or national origins.

Census 2021 ethnicity data is shown below:

| Ethnicity | Estimated population size | Percentage of total population |
|-----------|---------------------------|--------------------------------|
|-----------|---------------------------|--------------------------------|

| | | |
|--|----------------|--------------|
| Asian or Asian British | 37,973 | 11.5% |
| Bangladeshi | 8,123 | 2.5% |
| Chinese | 2,611 | 0.8% |
| Indian | 11,870 | 3.6% |
| Pakistani | 3,674 | 1.1% |
| Any other Asian background | 11,615 | 3.5% |
| Black, Black British, Caribbean or African | 60,512 | 18.3% |
| African | 36,463 | 11% |
| Caribbean | 16,990 | 5.1% |
| Any other Black, Black British or Caribbean background | 7,059 | 2.1% |
| Mixed or multiple ethnic groups | 19,558 | 5.9% |
| White and Black Caribbean | 5,165 | 1.6% |
| White and Black African | 2,994 | 0.9% |
| White and Asian | 3,818 | 1.2% |
| Any other Mixed or multiple ethnic background | 7,581 | 2.3% |
| White | 171,884 | 52.1% |
| English, Welsh, Scottish, Northern Irish or British | 103,140 | 31.3% |
| Irish | 5,969 | 1.8% |
| Gypsy or Irish Traveller | 374 | 0.1% |
| Roma | 1,121 | 0.3% |
| Any other White background | 61,280 | 18.6% |
| Other Ethnic Group | 40,058 | 12.1% |
| Arab | 2,535 | 0.8% |
| Any other ethnic group | 37,523 | 11.4% |

This data assists authorities to assess the impact of rent increases in certain race groups and can assist in identifying households that may need additional assistance as a result of the rent increases.

Whilst ethnic diversity is one of our biggest assets, ethnic minorities experience inequality in housing, education, employment, health and criminal justice in Enfield, as is the case across the UK. This needs to be addressed.

Employment opportunities are likely to be lower for people in certain race groups, with the national data summarised below:

Mitigating actions to be taken

Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines. The previous period of rent reductions have affected capacity in the Business Plan to fund services and investment in homes in Enfield and therefore it is a necessary decision.

The Council is committed to helping residents who are struggling to pay their bills

and have published a wide range of advice on the Councils website. This includes guidance and support to help them manage paying their bills including Council Tax, claim benefits, manage debt and access help with food, fuel and other essentials if required. In addition, the Rent Income Team are able to offer advice and help arrange payments plans where necessary.

Religion and belief

Religion refers to a person's faith (e.g. Buddhism, Islam, Christianity, Judaism, Sikhism, Hinduism). Belief includes religious and philosophical beliefs including lack of belief (e.g. Atheism). Generally, a belief should affect your life choices or the way you live.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people who follow a religion or belief, including lack of belief?

Please provide evidence to explain why this group may be particularly affected.

We do not have robust data on the religion of existing tenants of Council homes or on those on our housing register which can be used to consider potential differential impact of the strategy on people of different religions. The 2021 Census showed an average of 26.8% of residents don't specify a religion. Where it is specified the two largest groups represented among tenants are Christians – 46.4% - and Muslim – 18.6%.

It is estimated that the rent increase will have a negative impact on all residents regardless of their religion or beliefs.

Mitigating actions to be taken

Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines. The previous period of rent reductions have affected capacity in the Business Plan to fund services and investment in homes in Enfield and therefore it is a necessary decision.

The Council is committed to helping residents who are struggling to pay their bills and have published a wide range of advice on the Councils website. This includes guidance and support to help them manage paying their bills including Council Tax, claim benefits, manage debt and access help with food, fuel and other essentials if required. In addition, the Rent Income Team are able to offer advice and help arrange payments plans where necessary.

Sex

Sex refers to whether you are a female or male.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on females or males?

Please provide evidence to explain why this group may be particularly affected.

It is estimated that the rent increase will have a negative impact on all residents regardless of their sex.

52.3% of Enfield's residents are female. As females are disproportionality represented in Council housing and on the housing register, this rise may disproportionately impact the female sex.

Females are more likely to be single parents – 94% of single parents on Enfield's Housing Register are mothers. Females are more likely to be on lower incomes and lower paid work than men. National statistics show that in 2019 females earned on average 17.3% less than their male counterparts.

Households requiring a home of 4 bedrooms are more likely to be headed up by a females (mothers) rather than males.

The rent increase will impact all residents regardless of whether they are females or males. However, employment opportunities and income averages are lower for females and therefore they may be at greater risk of struggling to pay the proposed rent increase.

Mitigating actions to be taken

Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines. The previous period of rent reductions have affected capacity in the Business Plan to fund services and investment in homes in Enfield and therefore it is a necessary decision.

The Council is committed to helping residents who are struggling to pay their bills and have published a wide range of advice on the Councils website. This includes guidance and support to help them manage paying their bills including Council Tax, claim benefits, manage debt and access help with food, fuel and other essentials if required. In addition, the Rent Income Team are able to offer advice and help arrange payments plans where necessary.

The Route Map resource which provides some information around employment support, includes specific training and support available to women which includes:

- Smart Works, a UK charity that provides high quality interview clothes and interview training to unemployed women in need.

- Enfield Women's Centre who can offer advice, information and training to women who would like to build their skills and embark on a career. They run a range of courses throughout the year.

Sexual Orientation

This refers to whether a person is sexually attracted to people of the same sex or a different sex to themselves. Please consider the impact on people who identify as heterosexual, bisexual, gay, lesbian, non-binary or asexual.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people with a particular sexual orientation?

Please provide evidence to explain why this group may be particularly affected.

For the first time in 2021, the Census included a voluntary question on sexual orientation for all respondents aged 16 and over. The different sexual orientations that people could choose from included:

- Straight or heterosexual
- Gay or lesbian
- Bisexual
- Other sexual orientation (respondents were then asked to write in the sexual orientation with which they identified)

In Enfield, 90.3% of the borough's residents aged 16 and over responded to this question.

| Sexual orientation | Enfield population aged 16 years and over | Percentage of Enfield residents aged 16 years and over |
|--------------------------------------|---|--|
| Straight or heterosexual | 226,705 | 88.15% |
| Gay or lesbian | 2,342 | 0.91% |
| Bisexual | 2,073 | 0.81% |
| Pansexual | 944 | 0.37% |
| Asexual | 74 | 0.03% |
| Queer | 35 | 0.01% |
| All other sexual orientations | 151 | 0.06% |
| Not answered | 24,858 | 9.67% |

It is estimated that the rent increase will have a negative impact on all residents regardless of their sexual orientation.

Mitigating actions to be taken

Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines. The previous period of rent reductions have affected capacity in the Business Plan to fund services and investment in homes in Enfield and therefore it is a necessary decision.

The Council is committed to helping residents who are struggling to pay their bills and have published a wide range of advice on the Councils website. This includes guidance and support to help them manage paying their bills including Council Tax, claim benefits, manage debt and access help with food, fuel and other essentials if required. In addition, the Rent Income Team are able to offer advice and help arrange payments plans where necessary

Care Experience

This refers to a person who has spent 13 weeks or more in local authority care.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people with care experience?

Please provide evidence to explain why this group may be particularly affected.

It is estimated that the rent increase will have a negative impact on all residents regardless of whether they have been supported by local authority care.

Mitigating actions to be taken

Although the rent increase will negatively impact residents, it is the decision the Council must follow in line with government guidelines. The previous period of rent reductions have affected capacity in the Business Plan to fund services and investment in homes in Enfield and therefore it is a necessary decision.

Socio-economic deprivation

This refers to people who are disadvantaged due to socio-economic factors e.g. unemployment, low income, low academic qualifications or living in a deprived area, social housing or unstable housing.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people who are socio-economically disadvantaged?

Please provide evidence to explain why this group may be particularly affected.

Enfield is among the most deprived 25% of local authority areas in England, according to the Indices of Deprivation 2019. Within the borough, there are clear differences in household income between the western and eastern parts. Median incomes in the most affluent neighbourhoods are twice those of the least affluent.

People living in the social rented sector tend to have a lower income. According to the English Housing Survey 2020/21, 50% of social renters (almost 2 million households) were in the lowest income quintile.² Social renters are also less likely to be in full-time employment (25%) than owners (50%) and private renters (58%).

The increases vary from £7.22-£14.00 per week for social rents and £14.02-£19.80 per week in LAR, however for c. 74% of tenants their full housing cost is met by either UC or housing benefit.

Mitigating actions to be taken.

Work is ongoing to support residents with the increasing cost of living. The council has developed resources and training for housing officers to help signpost residents to employment and skills support initiatives. A Route Map resource has been developed - a page on the Enfield Council Website which provided some information around employment support. This currently sits within Tenant Information section of the Council Website. www.enfield.gov.uk/jobsandtraining .

Housing staff working with tenants have received training on welfare benefits and are able to identify and signpost people who may not be in receipt of all benefits available to them.

The Council is committed to helping residents who are struggling to pay their bills and have published a wide range of advice on the Councils website. This includes guidance and support to help them manage paying their bills including Council Tax, claim benefits, manage debt and access help with food, fuel and other essentials if required. In addition, the Rent Income Team are able to offer advice and help arrange payments plans where necessary.

Section 4 – Monitoring and review

How do you intend to monitor and review the effects of this proposal?

Who will be responsible for assessing the effects of this proposal?

Metrics concerning social housing delivered by Enfield Council are monitored on a quarterly basis using internal databases. Monitoring information contains demographic data to ensure that the services are not precluding any protected characteristic. This information will be used to monitor and respond to any emerging trends so that our provision is fit for purpose.

^{2 2} Department for Levelling Up, Housing and Communities, [English Housing Survey](#), 2020/21

Section 5 – Action plan for mitigating actions

Any actions that are already completed should be captured in the equality analysis section above. Any actions that will be implemented once the decision has been made should be captured here.

| Identified Issue | Action Required | Lead officer | Timescale/By When | Costs | Review Date/Comments |
|--|---|------------------------------|-------------------|-------|---|
| Impact of rent increase will negatively impact on all identified groups of residents | Signpost residents to advice on the council's website using a variety of communication methods i.e. Housing News, public meetings etc | Harjinder Lota/Neil Whiteman | June 2024 | N/A | July 2024 include in Council Housing communication plan |
| | Income recovery team and Council Housing Service to continue to provide advice and assistance to residents. | Harjinder Lota/Neil Whiteman | Ongoing | N/A | July 2024 monitor level of rent arrears |



London Borough of Enfield

| | |
|--------------------------------------|---|
| Report Title | HRA Business Plan – Annual Review |
| Report to | Cabinet |
| Date of Meeting | 21 st February 2024 |
| Cabinet Member | Cllr George Savva (Social Housing) and Cllr Tim Leaver (Finance & Procurement) |
| Executive Director / Director | Fay Hammond, Executive Director – Resources and Joanne Drew, Strategic Director of Housing and Regeneration |
| Report Author | Olga Bennet - Director of Finance (Capital) Claire Eldred - Head of Finance HRA |
| Ward(s) affected | All |
| Key Decision Number | KD5667 |
| Classification | Part 1 Public |
| Reason for exemption | |

Purpose of Report

1. Each year we review the Business Plan assumptions for the Housing Revenue Account (HRA) in the light of the external environment (for example interest and grant rates), the progress of our strategy for Council Housing and the forward plan for the period.

Recommendations

Recommend Cabinet to:

Approve:

- I. The revised 10-year Development Programme of £615m, delivering c. 2,500 new properties and hurdle rates to assess viability for schemes as set out from paragraph 52
 - II. The next five years RTB programme expenditure of £102.1m as set out from paragraph 70
 - III. The updated HRA borrowing requirement of £357m over the next 10 years as set out in table 2
 - IV. A capital fund of £10m to maximise take up of Government/ GLA funding to purchase accommodation to progress decanting and use for temporary accommodation, this will be funded from the existing approved capital programme
 - V. The revised 10-year HRA Investment in Stock Programme of £285m for existing council homes and new financial indicators for decision making on investing in future major works to blocks (shown in table 4)
 - VI. The HRA formalising a voluntary annual repayment of loans to facilitate the repayment of borrowing over a fifty-year loan period as set out in graph 5
 - VII. The increase in the Reardon Court development budget from £30.1m to £34m (£3.9m increase), delivering 70 new affordable units, which will be funded from additional GLA grant or substituted schemes within the approved development programme
 - VIII. The increase in budget requirement for Dendridge development project from £6.9m to £9.9m (£3m increase) to deliver 22 new affordable units
 - IX. Subject to obtaining funding and viability, to progress the retention and refurbishment of Walbrook House, funded from the GLA AHP grant and future Social Housing Decarbonisation fund
 - X. Flip up to six 4 bed properties at Bury Street west from Private Sale to Affordable rented properties as set out in paragraph 64
 - XI. to delegate to the Strategic Director of Housing & Regeneration in consultation with the Executive Director of Finance to approve and accept to enter into a grant agreement for SHDF grant funding
- Note:
- XII. Rents, subject to approval by Council in February, will increase by 7.7% (September CPI 6.7% +1%) in 2024-25 for social and affordable rents, approval will come forward as part of the HRA rent setting report recommended to Council on 22nd February 2024
 - XIII. The updated debt position in respect of the appropriation of Meridian Water units to the HRA as set out in paragraph 47
 - XIV. Flexibility to use borrowing to fund the regulatory requirement works within the Investment Programme if cashflow is impacted by changes in receipts and revenue budget position

Background and Options

2. Each year, the HRA Business Plan is updated and a review of the Financial and investment framework is undertaken, along with the strategic approach.
3. The Good Growth Housing strategy sets out an ambition of being proud of and investing in our Council homes. This means adopting a balanced approach to investment in existing homes, the building of new council homes (both drawing on capital resources) and day to day services (revenue) for council tenants and leaseholders including meeting the required standards of the Regulator for Social Housing. At the centre of these carefully balanced priorities is the experience of tenants and leaseholders in council homes and residents across the borough who are in need of homes.
4. It is a general principle of our approach that we should maximise capital investment in homes and places to improve the quality of our homes for residents and to minimise day to day revenue costs. Investment in the development of new homes helps to, balance the age of the stock profile and its investment requirements, improve housing conditions and grow income whilst addressing critical housing need which drives general fund pressures in adult social care, children's services and homelessness.
5. The Regulatory environment has also changed. We will be subject to proactive regulation from the Regulator for Social Housing from April 2024. We also have a new Regulatory framework by way of the Building Safety Regulator which will review the safety of all buildings over 18 metres – 52 in scope.
6. These issues coming together at the same time and with no additional funding will mean prioritisation will be necessary and full compliance in all areas will be dependent on available resources. We will also need to make further decisions about which stock to retain and invest in and which stock is no longer economic and should be disposed of.
7. In January 2020 Cabinet approved the 10-year new homes capital programme to delivery 3,804 new homes (3,500 affordable).
8. In February 2022, Cabinet agreed to continue with the ambitious investment programme to build new homes, regenerate places and improve the quality of existing Council homes. This report provides an update on the programme, future strategy and cost pressures which has extended the delivery of the programme.
9. In October 2022 Savills completed a strategic review of the business plan to ensure the HRA 30-year business plan continues to be remain viable and sustainable in the current and future financial market. This review included the following inputs:
 - a. Reviewing the key assumptions for development, investment in existing stock and services against the efficiencies required
 - b. Identifying pressures facing the Housing Service and provide strategic advice on where the Council should prioritise deployment of its investment

- c. Review economic assumptions e.g. on inflation and rents informing our response to the social rent cap consultation.
 - d. Review the HRA financial framework including policy on cash flow management and performance buffers to reduce cash flow pressures
 - e. Identify longer term development capacity so that investment in new council homes can be aligned with other strategic developments in the borough.
10. This report therefore sets out how we will focus on ensuring the long-term sustainability of the Business plan and ensuring we meet the needs of residents and regulatory requirements.

Executive Summary

11. This report gives an update on the HRA 30-year business plan position at December 2023-24 and includes the following updates:
- a. Update on the economic position
 - b. Financial framework update, including, financial metric and assumptions
 - c. Updated borrowing profile, including interest rate update
 - d. Revised 10-year development programme and strategic approach to secure ongoing delivery
 - e. Updated RTB receipts spending proposal
 - f. The 10-year investment in stock programme
 - g. Revenue budget update, including savings proposals
 - h. CPI and rents update
 - i. To ensure that a balanced and viable 30-Year HRA Business Plan is approved by Cabinet which meets the strategic priorities of the service.

Strategy update

12. The 2012 debt settlement was calculated as the Net Present Value of a 30-year projection of the HRA – predicated on the fact that the Decent Homes Standard had been met. The settlement was based on rents less management and maintenance, less major repairs – taking into account property losses from the Right to Buy, Enfield's settlement was an apportionment of £28m of debt.
13. The settlement was based on the following key assumptions:
- a. Rents would increase by inflation plus 0.5% annually
 - b. Management & maintenance costs were amended to cover what were analysed to be the costs at the time
 - c. Major repairs/depreciation allowances were based on maintenance of the decent home's standard – i.e. that the decent homes standard had already been met
 - d. Whilst there was an allowance for aids and adaptations, there were no further allowances for stock improvements
 - e. Property losses from the Right to Buy were at a level which reflected activity before 2012, and not following the higher discounts from 2012
14. Since the time of the settlement, the following have been significant changes:
- a. Rents policy changed to CPI+1% with 4 years of 1% reduction and one year of cap

- b. Capital cost pressures have grown – in particular in relation to fire/building safety and energy efficiency
 - c. Property reductions have been significant due to RTB and the increase in the discount level in 2012 whilst councils are able to repay debt from their additional receipts, there is a huge competing pressure on financing new build
15. The update this year has focused on ensuring the long-term sustainability of the Business plan and ensuring we raise resident satisfaction and meet regulatory requirements. This includes:
- a. Formalising the voluntary provision for repayment of debt and ensuring borrowing levels are within the recommended Loan to Value (LTV) hurdle
 - b. Maintaining a viable business plan that can invest in stock, new homes, services and people to meet regulatory standards and deliver tenant satisfaction
 - c. Maintaining resilience to risk events through a minimum reserves level of £8m - £15m given scale of risk events e.g. emergency decant of block
 - d. On-going revenue efficiencies to remain within ICR of 1.25 (£1m per annum)
 - e. Utilising the capacity of the business plan to deliver on the councils' objectives for housing growth and strengthen the long-term future of the business plan
 - f. Divesting from non-core assets to reduce management and maintenance costs and to feed into priorities
16. The updated major works programme includes more investment into our existing stock to ensure we meet regulatory requirements and decent homes standards.
17. In order to support the investment required this report proposes to approve the ability to borrow to fund these works at a maximum of 50% of spend on non-decency elements, including repayment over useful economic life.
18. In addition to assist in making decisions on whether to invest in stock or take an alternative approach i.e. disposal, this report proposes to introduce a new financial indicator based on NPV and repayment period as a way to judge the economic value of investment recognising also that social value of council housing also plays a part.
19. The development and regeneration programme has seen the following changes:
- a. Re-profiled J&S budget requirement over the next 10 years – reducing capital commitment in this period (as shown in paragraph 55)
 - b. Removed some direct delivery projects with a view to enabling delivery to RP's through the Affordable Housing Framework
 - c. Balanced programme with acquisitions to support private sector schemes to progress underwriting and front funding affordable housing delivery programme along with supporting the decant programme and the provision of temporary accommodation.

- d. Continuing with the AHP programme, supported by approved GLA grant, to ensure growth is built into the plan - this will ensure the plan remains sustainable to deliver future capital investment

20. The overall capital programme has been reduced, which has in turn reduced the borrowing requirement over the next 10 years. This has been intentional to ensure we manage the revenue position and remain within the approved LTV hurdle.

Relevance to Council Plans and Strategies

21. Develop affordable homes, improve existing housing stock to create a lifetime of opportunities in Enfield, providing Good Homes in well-connected Neighbourhoods, clean and green spaces, and Sustaining Strong and Healthy Communities.

Economic update

22. Like all social housing providers whether they be housing associations or Councils, the HRA continues to face significant challenges driven by adverse economic pressures and regulatory standards:

- a. Inflationary pressures – applying to all costs (both revenue and capital)
- b. Costlier and delayed development programme arising from higher construction cost inflation and building safety regulatory changes
- c. interest rate rises – impacting on the cost of borrowing
- d. changes to regulatory requirements in decent homes and fire safety – impacting on stock investment and new build developments

23. These factors have had a significant impact on the HRA business plan's capacity to deliver the current plans.

24. The report sets out the plans to manage the impact of market pressures whilst ensuring the HRA Business Plan continues to be remain viable and sustainable.

Financial Framework

25. The updated HRA Business Plan has been assessed within the approved financial framework. As part of this assessment, financial metrics to assess the financial viability and affordability levels of the HRA have been reviewed.

26. The Business Plan is assessed on the following metrics:

| Metric/Ratio | Measure | Description |
|----------------------------|--------------|---|
| Interest Cover Ratio (ICR) | 1.25 minimum | <ul style="list-style-type: none"> • This ratio determines whether the net cost of services (surplus) covers the borrowing interest expenses • Ratio of operating surplus divided by interest costs |
| Loan to Value (LTV) | 50% maximum | <ul style="list-style-type: none"> • This ratio measures the level of debt compared to the asset value of our stock • Outstanding debt divided by fixed asset value |

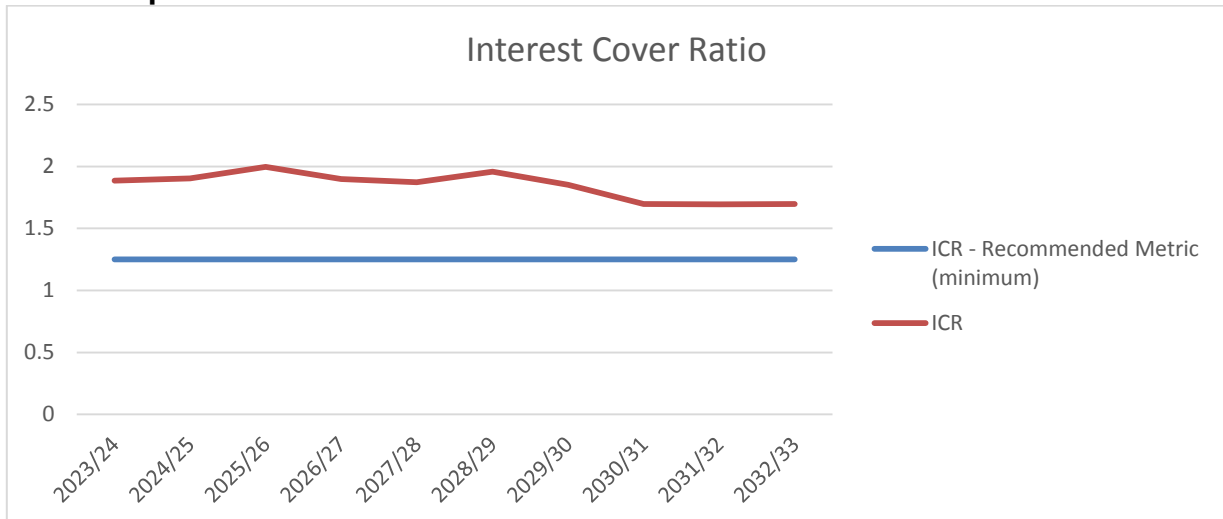
27. These metrics are based on successful operation of similar minimum/maximum metrics in the housing association sector. They represent a sound and effective way of managing borrowing and investment capacity.

28. However, in the current climate housing providers are projecting a reduction in the ICR ratio in the short term. Reductions in interest cover are particularly driven by widespread forecast increases in spending on maintenance and major repairs. This reflects stock quality improvements – particularly energy efficiency, decarbonisation and safety.

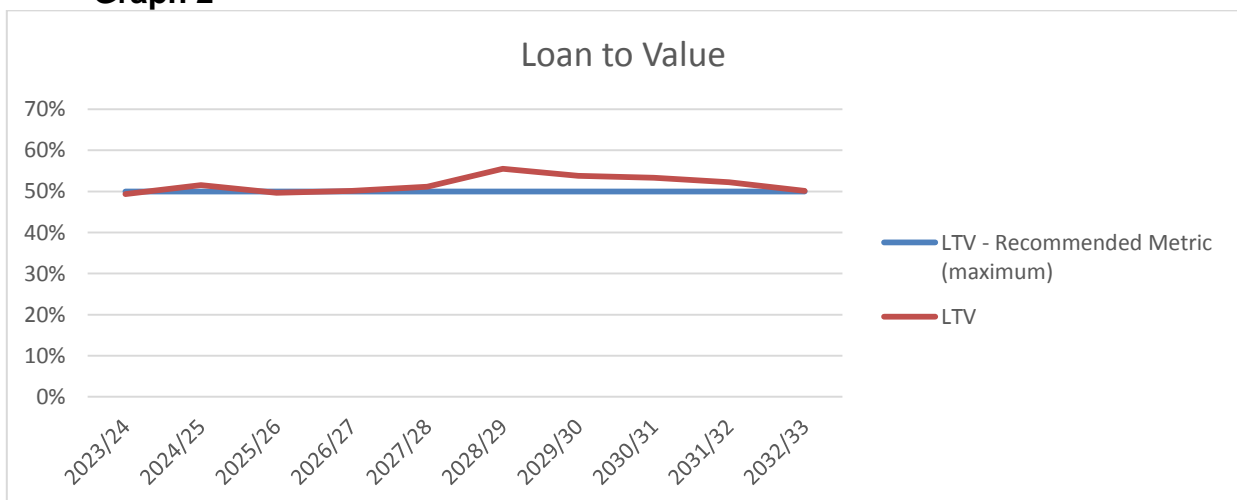
29. In addition, increases in the LTV ratio have been identified from lower sales values and debt requirements, however Enfield are ensuring that the ratio is within the approved level of 50% and debt repayment is formalised to manage the levels.

30. The financial metrics on the updated Business Plan are shown in the graphs below:

Graph 1

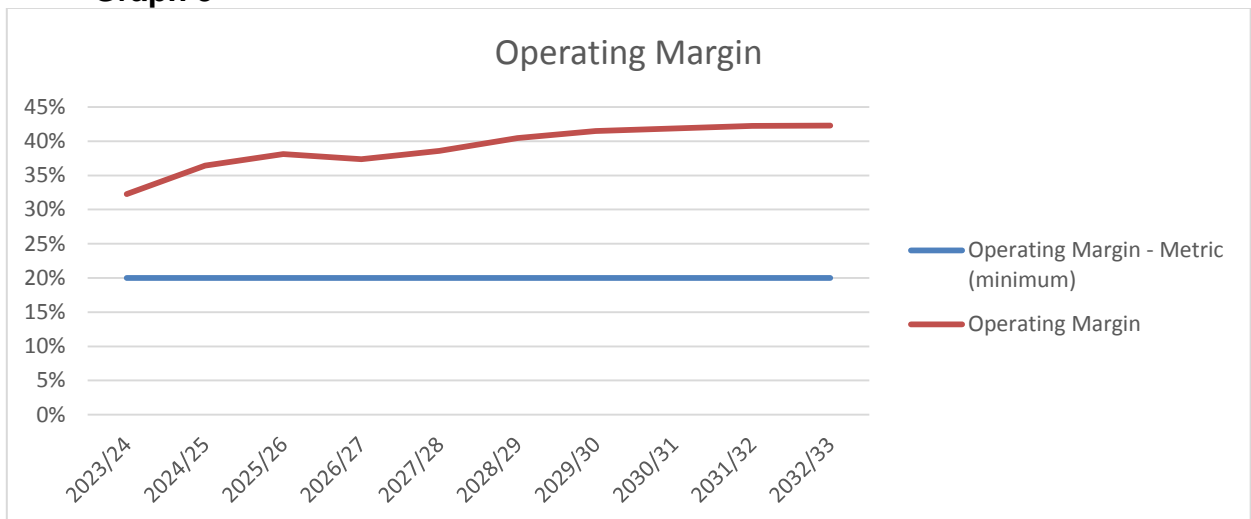


Graph 2



31. The review of the business plan has been measured against these metrics and shows in 2023-24 the current ICR is 1.89 and the LTV is 49%.
32. The ICR is above the recommended metric showing that the net cost of the housing service can service the debt required to deliver the development programme. It should be noted that remaining above the recommended level is dependent on the revenue budget achieving the proposed savings as set out in the revenue section of this report.
33. The LTV metric exceeds the expected levels from 2028-29 and this is mainly due to borrowing levels. The achievement of meeting this hurdle ensures that the HRA can sustain the level of debt, further review of the capital commitments from 2028-29 will need to be identified to ensure the LTV hurdle is met in future years.
34. As well as funding metrics, we use the operating margin as an efficiency metric to allow us to compare to industry averages within the Local Authority and Housing Association sectors.
35. The industry average is between 20-25%, and the following graph shows the Enfield's position against this average:

Graph 3



36. This shows that Enfield is above the recommended operating margin and grows positively, this is driven in part by the net addition in stock over the long-term serviced from the same operating cost base.
37. A minimum balance of 5% of the total revenue income (plus interest less depreciation) and 5% of the capital expenditure for the existing financial year, provides the Council with an 'assurance buffer' against unforeseen short-medium term variations to income and expenditure.
38. The current minimum balance is £6m per annum, however this report is proposing to increase this to £8m, with a target of £15m to allow an additional risk buffer due to the uncertainty of the economic climate and emergencies like decanting blocks, balances will not go below this level.

39. The updated HRA Business Plan remains affordable and sustainable. This position is underpinned by the following assumptions:

Table 1

| Assumption | Current | Proposed |
|---|---|--|
| Rent Inflation (CPI) | 10.1% | 6.7% +1% = 7.7% |
| Efficiency savings per annum | £1m | £1m |
| Capital Expenditure – 10-year programme | £947m | £900m |
| Borrowing levels (10 years) | £669.8m | £654m |
| Borrowing Rate | 4.5% 23-24, then 5.5% | 4.9% for 23-24, then 5% |
| Income from disposals | £1m | £1m |
| Development Programme delivery period | 15 years | 17 years |
| Build cost per unit | New build £400k (AHP) Regeneration £450k New build £350k post AHP | New build £400k (AHP) Regeneration £450k New build £400k post AHP |
| Net Present Value (NPV) assessment criteria | Between -£60k and a Positive NPV | Positive NPV-£60k per unit – if 100% affordable Positive NPV – if cross subsidy |
| Repayment period | 50 years (60 years for Joyce & Snells) | 50 years (60 years for Joyce & Snells) |
| Grant Levels per unit | Max Affordable £150k & Shared Ownership £50k | Average Affordable £200k & Shared Ownership £50k |
| Private Sale & Shared Ownership sale value per unit | £400k | £400k |
| Shared Ownership rents | 7% on unsold share, increased annually by RPI | 6.7% on unsold share, increased annually by CPI |
| Contingency within each project | 24% | 24% |
| Minimum reserve levels | £6m | £8m |

40. The proposed changes in assumptions are based on market knowledge and will enable the service to manage the risk of the future programme. The assumptions have been reviewed in the wider Housing sector to ensure they are reasonable in the current climate.

Debt and interest rates update

41. The capital programme is supported by borrowing from the PWLB. As at 31st March 2023, the average borrowing rate for a 30 year period was 4.79%. The PWLB interest rates are determined by HM Treasury based on gilt yields, the returns on government bonds. These rates are based on the gilt rate + 0.8% and since March 2023 gilt rates have further increased.

42. The increase in gilt rates has impacted the rate at which we borrow, and this has now risen to 4.9% for 23-24 and 5% long term. This increase has put additional pressure on the revenue budget and has increased interest payments over the 30-year business plan.

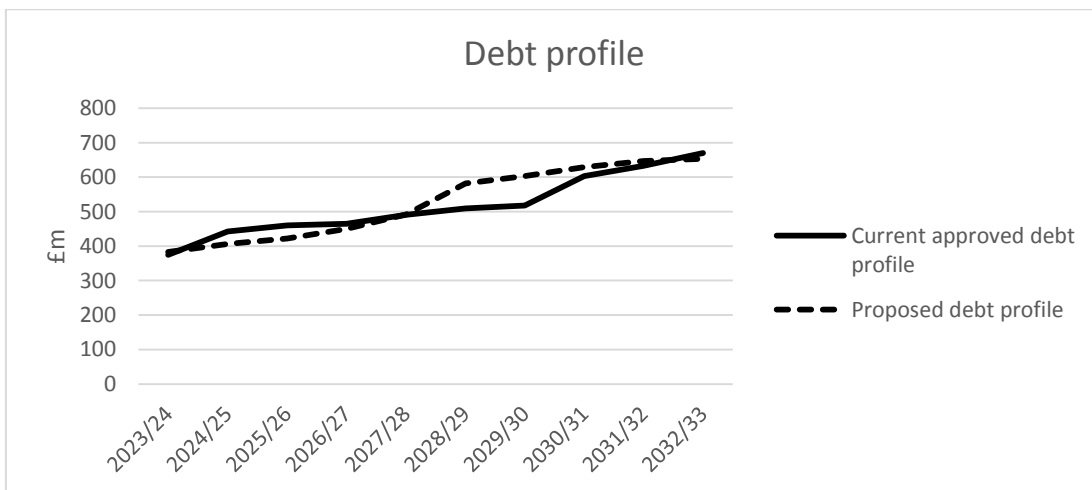
43. Central Government announced that there will be a reduction in borrowing rates for HRA's which will be 0.4% discount on borrowing from June 2023 for one year, this has reduced the revenue interest payments by £0.37m this year. The Autumn statement confirmed that the availability of this rate has now been extended by a further year, until the end of June 2025.

44. The below table and graph show the movement in the forecast HRA debt profile over the next 10 years (including loan repayments):

Table 2

| | Approved borrowing | Revised borrowing | Difference |
|--------------|--------------------|-------------------|--------------|
| 2023/24 | 78.3 | 86.3 | 8.0 |
| 2024/25 | 68.0 | 23.1 | -44.9 |
| 2025/26 | 17.3 | 16.1 | -1.2 |
| 2026/27 | 5.0 | 27.4 | 22.4 |
| 2027/28 | 26.0 | 41.7 | 15.7 |
| 2028/29 | 19.0 | 90.9 | 71.9 |
| 2029/30 | 8.0 | 20.6 | 12.6 |
| 2030/31 | 85.0 | 26.2 | -58.8 |
| 2031/32 | 30.0 | 17.6 | -12.4 |
| 2032/33 | 37.0 | 7.1 | -29.9 |
| Total | 373.6 | 357.0 | -16.6 |

Graph 4



45. HRA debt is currently forecast to increase from £297m as at March 2023 to £654m over the next ten years.

46. The borrowing profile has decreased overall, the main reasons are as follows:

- Reduced capital requirement for J&S development project in the next 10 years, due to the rephasing of the project
- Voluntary repayment of debt reduces the debt over this period by £17m
- This has been partly offset by the increase in costs of units that will be appropriated from the GF to the HRA at Meridian Water

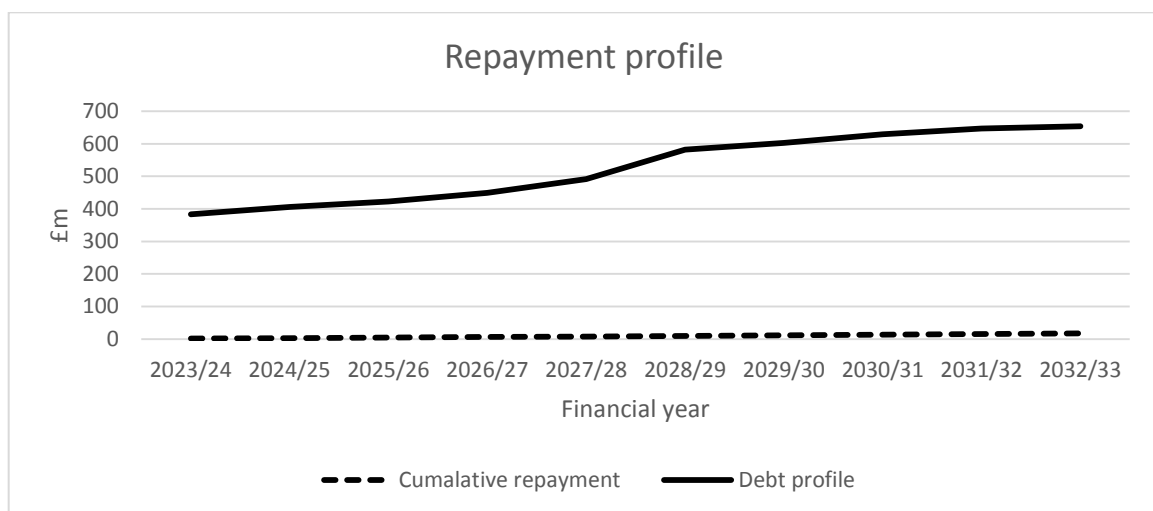
47. In July 2023, the Leader approved the appropriation of homes from the GF to the HRA for 20 out of the total 242 units planned to be appropriated to the HRA at Meridian Water (M1). As these units will be for affordable housing the Local Government Act 1972 gives the Council power to appropriate the properties from the General Fund to the HRA based on a certified value. Legal advice (Trowers) has been sought which has confirmed that the certified value can be based on the land acquisitions and development costs incurred. The previously approved Business Plan assumed a total appropriation value of £67m on a phased handover basis. The estimated cost and number of units has increased from £67m to £82m since Leaders approval in July 2023 (KD5534).

48. It should be noted that all borrowing requirements will remain within the Councils financial metrics and in line with the General Funds Prudential Indicators and Treasury Management Strategy. The loan principal will be paid back in full when it falls due and interest is charged annually over the life of the loan.

49. The HRA is introducing a more formal annual voluntary revenue provision for the repayment of borrowing. This means that rents will repay borrowing over the life of the asset, in line with statutory guidance requirements. The Council's Minimum Revenue Provision policy has been updated to clarify how it applies to the HRA. Provision for repayment of borrowing begins when an asset becomes operational which means that for construction of new housing, income from rents is available to start repaying debt associated with those assets.

50. The graph below shows the HRA MRP provision for debt repayments over the next 10 years:

Graph 5



51. It should be noted that whilst prudent this could affect capacity and flexibility within the HRA. The provision for repaying debt is £1.3m in 2024/25. This is 1.2% of the HRA Capital Financing Requirement (roughly equivalent to debt) as forecast for 31 March 2024.

Development and Estate Regeneration Programme

52. This will deliver approximately 3,500 new homes starts over the next 17 years, funded through a mix of GLA grant, Right to Buy (RTB) receipts, HRA borrowing and cross subsidy from sales.
53. This year the new homes programme continues to experience challenges arising from the current volatile market conditions and additional fire safety requirements on new developments. As a way to mitigate these risks, we are reviewing alternative delivery models and in the short term we are achieving new homes targets by acquiring additional homes.
54. We will be looking to maximise grant income and use buyback schemes as a strategy to progress with our GLA targets. This will reduce the risk of development, as the current market is volatile and financially challenging.
55. In light of these pressures the financial framework for assessing the viability of the development projects has been reviewed. The main changes to the programme and viability assessment are as follows:
- The programme has been reprofiled to reflect the latest financial position of projects in contract
 - The Net Present Value (NPV) on future development projects (if cross subsidised) will need to achieve a positive position. This is to ensure the business plan isn't subsidising new stock against current stock requirements, until our stock fully meets regulatory requirements in decency and fire safety requirements the income from existing stock can't afford to subsidise future development projects on an ongoing basis.
 - The IRR rate (post-financing) will be based on cost of capital plus 0.5%, this will ensure the development projects add value to the plan and the investment makes financial sense. It should be noted however that this could make viability increasingly challenging to deliver and is likely to result in an impact on quantum of delivery.
 - Each scheme will be assessed on a scheme by scheme basis in consultation with the Capital Finance Review Panel, including following the Council's Governance approval procedures at key milestones.

Table 3

| Hurdle Criteria | Current Approved | Proposed |
|--------------------------------|--|--|
| Build cost per unit | £400k new build £450k estate regeneration | £400k new build £450k estate regeneration |
| Net Present Value (NPV) | -£60k per unit | -£60k per unit – if 100% affordable Positive NPV – if cross subsidy e.g. through sales is forthcoming |
| Internal rate of return (IRR)* | 3.5% (post financing) | Cost of capital plus 0.5% |
| Repayment period | 50 years | 50 years (60 years for Joyce & Snells) |

*IRR is that discount rate which will generate zero NPV; submarket rents used as the schemes have wider social benefits therefore it is acknowledged the IRR will not be met in all circumstances

56. We have secured £166.5m as part of the GLA's Affordable Housing Programme, following a successful funding bid. This funding will contribute towards funding 1,119 new homes in the Borough.
57. We have substituted pipeline schemes and propose to use capital budget of £10m to purchase properties and convert to social homes to enable to decant of leaseholders at Walbrook/Shropshire and Cheshire Houses and relieve the temporary accommodation pressures. This budget will enable the purchase of an additional 20 homes, generating long term rental income and using grant funding of potentially £150k per unit through Government or GLA' funding
58. The J&S budget envelope within the business plan has been updated to reflect the latest budgetary position, with the development model being updated to reflect inflationary pressures and changes since the last approved position.

| All phases (apart from phase 7) | Current Budget £m | Update Budget £m |
|---------------------------------|----------------------|---------------------|
| Expenditure | 936.1 | 999.0 |
| Income | 1,097.4 | 1,115.5 |
| Net budget | -161.3 | -116.5 |

59. Although the overall budget requirement has increased, there has been a reduction in capital budget in the next ten years, which has reduced the borrowing requirement for this project.
60. To date approval for the leaseholder buybacks in phases 0-3 was agreed up to a value of £55m, this report is recommending that the buybacks are extended for future phases but will remain within the existing approval budget.
61. Since this budget was approved the GLA have awarded a Land Fund allocation of c. £50m based on the number of leaseholders in the early years of the project. The updated J&S model is subject to further review and Cabinet approvals.
62. The Reardon Court extra care scheme will provide 70 new affordable homes within the HRA. Following site demolition and clearance works, development work is progressing well, with the projected building completion date at the end of April 2024. However, there have been supply chain fluctuations and unforeseen issues on site which have resulted in validated increased costs of £3.9m. These issues have seen the budget increase from £30.1m to £34m. These costs will be covered from schemes in the pipeline that have been substituted. A bid for further GLA for this scheme has been submitted and GLA have in principle agreed to provide additional funding, however this is unconfirmed at this time. The updated scheme hurdles are as follows showing with and without additional GLA grant:

| Hurdles | Scheme result (without additional grant) | Scheme result (with additional grant) |
|---------|--|---------------------------------------|
| IRR | 4.87% | 5.99% |

| | | |
|----------------|----------|----------|
| NPV | -£77,763 | -£21,020 |
| Cost per unit | £494,552 | £492,025 |
| Payback period | 50 years | 50 ears |

63. Dendridge Close has been included within the Affordable Housing 21-26 programme as a named site. This project was approved as part of KD5289, however following a review the budget requirement has increased. An allocation of £9.9m has been set for the delivery of 22 homes at Dendridge Close, with the increase in budget requirement covered from schemes in the pipeline that have been substituted. A full financial assessment will be completed on this scheme.
64. The Bury Street West project delivered 50 residential homes, 25 of which are for private sale and 25 for affordable rent. A marketing agent was procured in 2022 to progress the sale of the private units. To date, 6 homes have been sold and 4 are reserved. Over the last 12 months, housing market activity has slowed as high interest rates, high inflation, and a weaker economy have impacted buyers' affordability and confidence. At the end of 2023, transactions were down 22% on the pre-pandemic average and house prices had fallen 2% year-on-year. Despite some early signs of optimism as we enter 2024, the risk of further falls in house prices this year remain. The housing market will remain unaffordable to many households, and the impact of longer mortgage terms (less capital built up) will reduce buyer demand.
65. Due to the slow sales and the need to provide additional affordable housing to support the temporary accommodation pressures, this report proposes to flip up to six 4 bed properties that are currently assumed as private sale to affordable rented units. The financial impact is shown below:

| | Approved report | Revised budget |
|---------------------------|-----------------|----------------|
| <i>Expenditure</i> | £000's | £000's |
| Build cost | 22.1 | 22.1 |
| Land acquisition from GF | 3.5 | 3.5 |
| Total cost | 25.6 | 25.6 |
| <i>Income</i> | | |
| GLA Grant | 2.5 | 3.8 |
| Sales Receipts | 16.8 | 10.9 |
| Total income | 19.3 | 14.7 |
| Net Cost | 6.2 | 10.8 |

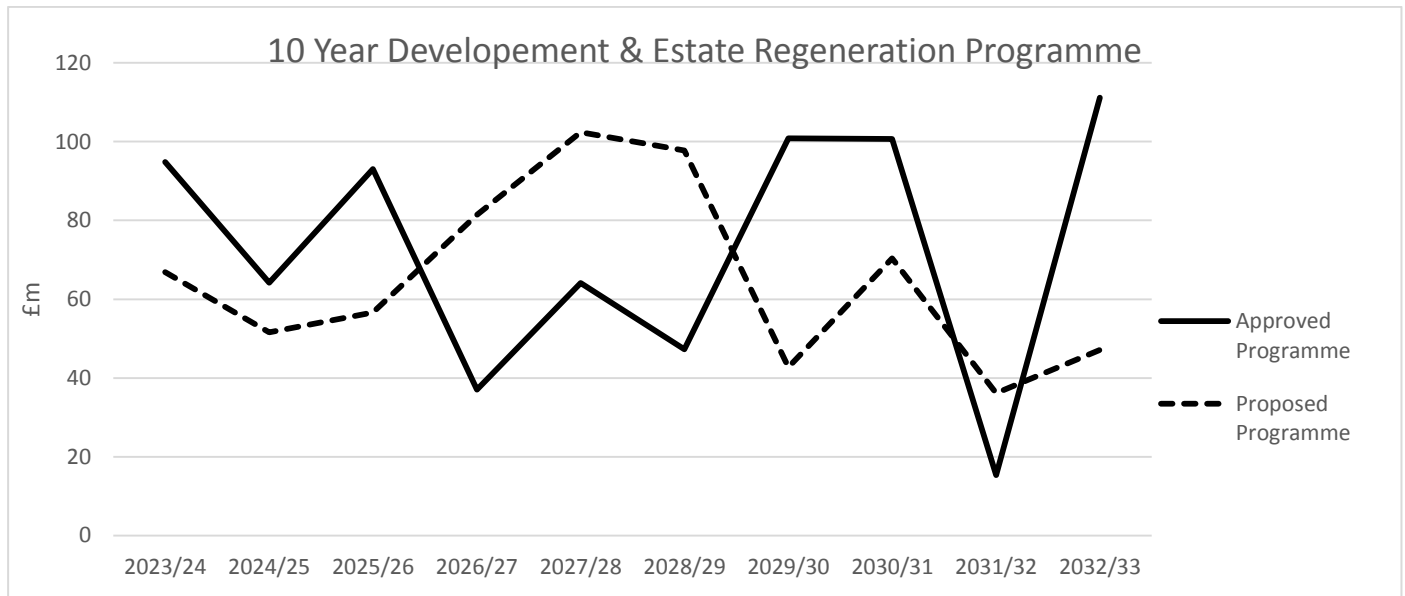
| | Approved | Revised |
|--------------------------------|----------|---------|
| Price per property | £511k | £511k |
| NPV | -£0.78m | £1.78m |
| NPV per Property | -£16k | £39k |
| IRR | 2.41% | 7.91% |
| Loan repaid in year (notional) | 37 | 28 |

66. The tables show that although additional grant can be claimed by flipping the units to affordable rent, the loss of sales receipt will have an impact on the HRA business plan, totalling £4.6m. This has been modelled into the HRA plan and is affordable.

67. The NPV hurdle rate for the scheme improves due to the long-term rental income (£71k per annum increase each year by CPI) the HRA would receive.

68. The below graph compares the current approved programme against the proposed reprofiled 10-year budget:

Graph 6



69. The graph shows how the budget has been reduced in the first three years to reflect the reprofiling of the programme. The programme spikes in 27-28 and 28-29 to reflect the forecast delivery of the schemes within the AHP programme. These schemes will be part funded from the GLA Affordable Housing Grant and must be delivered within specific timescales to secure the grant.

Right to Buy (RTB) Receipts

70. The Government published new legislation on the use of RTB receipts with these changes being effective from 1st April 2021 and gave Councils slightly more flexibilities on how the RTB receipts can be applied.

71. In order to maximise the use of RTB receipts it is proposed these receipts will contribute towards the HRA's acquisition programme and support future development schemes.

72. The proposed five-year programme is shown in the table below, this could be subject to change as there may be delays or unavoidable changes within the programme.

Table 4

| RTB receipts | 2023.24 | 2024.25 | 2025.26 | 2026.27 | 2027.28 |
|---|---------|---------|---------|---------|---------|
| Actual spend required 100% | 19.28 | 19.13 | 11.90 | 21.50 | 30.27 |
| RTB receipts applied to capital spend 40% | 7.71 | 7.65 | 4.76 | 8.60 | 12.11 |

| | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|
| 100% capital expenditure (total spend) | | | | | |
| New Avenue | 0.01 | 0.02 | 0.00 | 0.00 | 0.00 |
| Alma acquisition 2b - 22 units | 0.00 | 4.56 | 4.56 | 0.00 | 0.00 |
| Alma acquisition 2a and 4 - 137 units | 21.35 | 14.80 | 0.00 | 0.00 | 0.00 |
| Acquisitions | 0.00 | 0.00 | 3.60 | 8.95 | 30.27 |
| Walbrook/Shropshire/Cheshire | 2.73 | 15.05 | 0.00 | 0.00 | 0.00 |
| Unallocated (+)/overallocated (-) receipts | -4.80 | -15.29 | 3.74 | 12.55 | 0.00 |
| Total spend | 19.28 | 19.13 | 11.90 | 21.50 | 30.27 |
| 40% RTB receipts applied to capital exp. | | | | | |
| New Avenue | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 |
| Alma acquisition 2b - 22 units | 0.00 | 1.82 | 1.82 | 0.00 | 0.00 |
| Alma acquisition 2a and 4 - 137 units | 8.54 | 5.92 | 0.00 | 0.00 | 0.00 |
| Acquisitions | 0.00 | 0.00 | 1.44 | 3.58 | 12.11 |
| Walbrook/Shropshire/Cheshire | 1.09 | 6.02 | 0.00 | 0.00 | 0.00 |
| Unallocated (+)/overallocated (-) receipts | -1.92 | -6.12 | 1.50 | 5.02 | 0.00 |
| Total Spend | 7.71 | 7.65 | 4.76 | 8.60 | 12.11 |

73. The Council will continue to assess schemes on the basis of grant as % of total scheme costs against the use of unspent Right to Buy receipts to ensure that available resources are directed to the key priorities and grant is maximised on newbuild developments.

Disposals

74. The current Business Plan assumes an annual target of £1m for disposals. This year we have continued to achieve targets and are expecting to exceed the target this year. We have £1.04m sales to date with a further £1m sales proposed this year, including predominantly small parcels of land that are not usable for the development programme. Going forward the Business Plan will be supported by sales of void properties that are high cost to maintain (-NPV) or high value. This will provide investment to reduce the call on borrowing to maintain existing stock or to provide cross subsidy for development schemes.

75. For example, we have some 250 homes that have bathroom pods which are failing the Decent Homes Standard. The solution to address the decency is to build an integral bathroom with extension which can cost in the region of £50k. Where the property has potential to increase bedroom capacity this investment may generate additional income and meet priority need. However, if not then the property will better be considered for disposal at void stage.

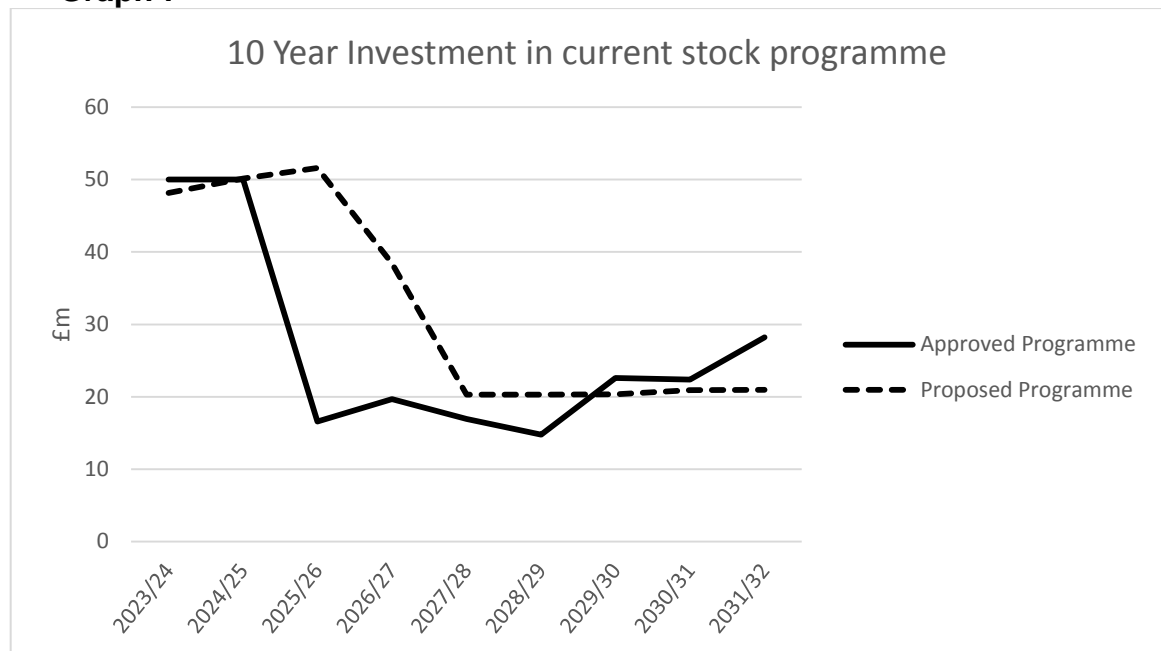
Investment programme

76. The investment programme continues to experience challenges this year arising from the current market conditions. The impact of increased inflation on the planned maintenance sector has been substantial with both labour and material shortages pushing up costs by more than general inflation and increasing interest rates. The particular pressures that led to the high

inflation/interest levels over the few years have subsided slightly, but the sector does not expect prices to reduce in the near future.

- 77. In addition, enhanced regulatory requirements in building safety and decent homes has led to significant shortfalls in the investment programme capital budget. We have reviewed the budget in light of these additional requirements, due to low reserves levels, it will potentially be necessary to borrow to fund the regulatory requirements in the short term, however at this time there have been no borrowing requirements identified.
- 78. Continued investment in Council Homes is critical as will be making asset management decisions. The council has a plan to achieve the Decent Homes Standard by 2026 and is making considerable investment to achieve this. We must also invest in safety and in driving out damp and mould where building fabric issues are the cause.
- 79. This report is noting that flexibility to use borrowing to fund the investment programme is required if necessary. With additional regulatory requirements, low reserves and a cashflow reliant on capital receipts, funding the programme carries risk. Moving to this approach would minimise this risk and would only be necessary if the cash flow was impacted. This strategy will help to unlock development growth, meet decency standards, reduce revenue spend and in turn build HRA reserve levels.
- 80. The updated programme has allocated resources based on a hierarchy of prioritisation with building safety and compliance being the highest ranked priorities, followed by decency as priority 2 and energy efficiency/sustainability priority 3.
- 81. The below graph compares the current approved programme against the proposed reprofiled 10-year budget:

Graph 7



82. The programme has been increased over the next 10 years to reflect the additional regulatory and fire safety requirements on our stock. This programme will move the stock to the decency by 2026 and fire safety regulatory requirements depending on the outcomes of recommendations arising from the safety reviews of buildings currently underway.
83. The Government have released a further funding stream through the Social Decarbonisation Fund. This funding (wave 2) will support upgrades to a significant amount of housing stock currently below EPC standards, to deliver warm, energy-efficient homes, reducing carbon emissions and fuel bills, tackling fuel poverty, and supporting green jobs. A bid for funding of £3.46m has been submitted and if successful will support enhanced energy efficiency works in 2024/25.
84. In order to support investment in our current stock and make decisions on whether we should invest in stock or take an alternative approach i.e. disposal, we are proposing to introduce a new financial indicator, the proposed indicator is as follows:

| Hurdle Criteria | Proposed |
|-------------------------|--|
| Net Present Value (NPV) | Positive NPV |
| Repayment period | over the useful economic life of the capital expenditure |

85. The future assessments will be based on works costs, on-going major works and the average rent over a 30-year period.

Walbrook House

86. The decanting of Walbrook House is nearing completion. Since the decision was made to decommission this block due to the investment requirements and as a result of having a vacant block the option of refurbishment, subsidised with Government and GLA grants has come forward. We are bidding for Social Housing Decarbonisation Funding and GLA funding to bring the leaseholder homes into social housing. If sufficient funding is available and a refurbishment scheme is viable this is a reasonable option to consider further.
87. It should be noted that following a period of soft market testing a regeneration scheme either directly delivered or in partnership is not possible without subsidy due to site and planning constraints.
88. In addition, we are exploring a potential partnership with an investor for the disposal of the site in partnership. Further work will be undertaken on all options and in the event that direct refurbishment is considered optimum this route will be progressed with borrowing supported by the cash flows from the scheme.

Revenue Budget

89. We are continually reviewing the management and maintenance service budgets and monitoring the inflationary pressures to the revenue budget. The cost per unit of these services is being measured against Housemark benchmarks/industry standards to ensure we offer value for money and assist in measuring performance and driving down costs.
90. The annual efficiency targets against management and maintenance budgets remain as a target of £1m per annum for the next three years. The target was achieved in 2022-23, with work ongoing to reach the target this year.
91. The areas of focus include:
- a. Reviewing efficiencies as a result of the Civica mobilisation and the reduction of double running of systems.
 - b. Repairs - driving down the reactive repair's costs
 - c. Closely monitoring the compliance budgets, now we have secured very high levels of statutory compliance.
 - d. reviewing staff structures in the management and maintenance areas
 - e. reviewing service charges to tenants and leaseholders to fully recover the costs of services
 - f. reviewing core and non-core landlord services, with a view to focus on core services provided to our residents
92. At a time of pro-active regulation, the sector faces challenges in managing within a reduced cost envelope whilst responding to the Regulatory Consumer Standards and the needs of residents through the cost of living crisis. This requires a focus on landlord priorities. Therefore, services that do not relate to an improvement to our core landlord service and resident wellbeing will be discontinued.

CPI (Consumer Price Index) Update

93. In February 2019 the Government published a Rent Policy Statement and a Direction on the Rent Standard 2019. The Rent Standard 2020 published by the Regulator of Social Housing set out that Councils could set a maximum actual rent increases of CPI + 1% per annum until 2024/25 based on the preceding September published CPI.
94. Rent increases from financial year 2025/26 onwards are assumed in line with the Government's long-term CPI target of 2%. This is considered reasonable and in line with external professional advice.
95. The Governments imposed rent cap in 2023-24, reduced the revenue position by £116m over the next 30 years.
96. There has been no consultation on capping rents for 2024-25, so under current regulations the Consumer Price Index (CPI) for September 2023 +1% determines the maximum increase in the rent for social/affordable rented properties. The September CPI was published in October at a rate of 6.7%. In following the rent standard, rents will increase by 7.7% from April 2024.
97. The table below shows the current average rent per week with the proposed rent increase for 2024/25:

| Average Weekly Rent | 2023-24 | 2024-25 @ 7.7% |
|----------------------------|----------------|-----------------------|
| Social | 114.83 | 123.67 |
| Affordable | 196.00 | 211.09 |

98. Full approval for rents and service charges will be included in the Rent Setting report going to February Cabinet for approval.

Financial Risks

99. The Base case is predicated on a suite of assumptions which can, if changed in isolation or in concert, have a significant impact on the position of the Council's HRA.

100. Adverse changes in these assumptions therefore present a risk to the HRA, the key risks are as follows:
- a. Long term future rent uncertainty – any rent reductions or freezes will have a significant impact on the Business Plan.
 - b. If assumed capital receipts are not achieved in any given year, this will impact the cashflow of the business plan and could impact minimum reserve levels
 - c. The build cost is based on market intelligence and may in some circumstances be higher as the market is extremely volatile due to constrained supply chains having an impact on the delivery of the programme. Market conditions will be monitored closely as any impact on build costs would impact the number of units we are able to deliver. A 24% contingency will be built into all future project budgets to mitigate this risk.
 - d. There are 1,043 private sales units built into the plan, depending on market conditions the sale of these units could add financial pressure to the business plan and impact on cashflow if the sales were delayed.
 - e. Changes in grant conditions could impact the future development programme i.e. reduction in rent levels and grant receivable. The new AHP has been agreed but this is predicated on grant conditions being met in full. Beyond 2026 there is no confirmed grant allocations
 - f. Interest rate uncertainty – the risk of additional interest rates increases above that currently assumed will affect borrowing capacity and will impact on the viability of the business plan.
 - g. The business plan is based on achieving reductions in Management and Maintenance costs (c. £1m per annum). If these savings aren't achieved it could impact on the affordability of the proposals included.

Financial Implications

101. The financial implications are implicit within the body of the report.

Legal Implications

102. Section 74 of the Local Government and Housing Act 1989 sets out that Housing property must be accounted for in the Housing Revenue Account (HRA) by reference to the powers under which it is held. Furthermore, there is a statutory requirement whereby the Council is obliged to keep its HRA separate from other housing activities and not to allow cross subsidy to or from the Council's General Fund resources.

103. Under Regulation 12 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (as amended) local authorities are required to use Right to Buy receipts to pay the “poolable amount” to the Secretary of State on a quarterly basis.
104. On 29th October 2018, the HRA borrowing cap was abolished and as a result local authority with an HRA are able to borrow against their expected rental income provided this is in line with the current CIPFA Prudential Code.
105. It should be noted that if the Council wishes to dispose of land or property in the HRA or provide financial assistance the consent of the Secretary of State maybe required unless such disposals fall within the General Disposal Consents in Section 32 Housing Act 1985.
106. In respect of the Council’s public sector equalities duty, current equality impact assessments should be kept under review in case of policy changes

Equalities Implications

107. A screening has been completed an EqIA isn’t required for this report.

Public Health Implications

108. Good quality housing plays an essential role in improving public health and wellbeing

Property Implications

109. All Property Disposals will be subject to the council’s Property Procedure Rules ensuring best value for the HRA Business Plan

Report Author: Olga Bennet – Director of Finance (Capital)
Claire Eldred - Head of Finance HRA

Appendices

- Appendix A - Proposed Revenue budget for 30 years
Appendix B - Proposed Capital budget for 30 years

Proposed Revenue budget for 30 years - Appendix A

| | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2031-32 | 2032-33 | 2033-34 | 2034-54 |
|--|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Dwelling Rents | -68.7 | -75.4 | -77.9 | -82.5 | -88.6 | -93.1 | -96.2 | -99.3 | -101.7 | -103.8 | -2,527.2 |
| Service Charges Tenants | -3.9 | -4.1 | -4.2 | -4.3 | -4.6 | -4.7 | -4.8 | -4.9 | -5.0 | -5.1 | -123.2 |
| Service Charges Leaseholders | -5.7 | -6.0 | -6.2 | -6.3 | -6.4 | -6.5 | -6.7 | -6.8 | -6.9 | -7.1 | -176.0 |
| Voids | 0.7 | 0.8 | 0.8 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 25.9 |
| Non Dwelling Rents | -3.3 | -3.7 | -3.8 | -3.8 | -3.9 | -4.0 | -4.1 | -4.2 | -4.2 | -4.3 | -107.3 |
| RTB Administration Income | -0.2 | -0.1 | -0.1 | -0.1 | -0.1 | -0.1 | -0.1 | -0.1 | -0.1 | -0.1 | -0.9 |
| Total Income | -81.0 | -88.5 | -91.3 | -96.1 | -102.6 | -107.5 | -110.8 | -114.2 | -116.9 | -119.3 | -2,908.7 |
| | | | | | | | | | | | |
| Responsive Repairs | 17.5 | 18.7 | 19.6 | 20.3 | 21.0 | 21.7 | 22.2 | 22.7 | 23.3 | 23.8 | 590.5 |
| Supervision And Management | 15.5 | 16.5 | 17.4 | 18.0 | 18.6 | 19.1 | 19.6 | 20.0 | 20.5 | 20.7 | 513.8 |
| Special Services | 10.5 | 11.0 | 11.3 | 11.5 | 11.7 | 11.9 | 12.2 | 12.4 | 12.7 | 12.9 | 320.1 |
| Rents Rates Taxes & Other Charges | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 7.9 |
| Bad Debt | 0.7 | 0.8 | 0.8 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 24.1 |
| Depreciation of Fixed Assets Total | 5.5 | 5.9 | 6.1 | 6.4 | 6.8 | 7.1 | 7.3 | 7.5 | 7.7 | 7.8 | 189.1 |
| Debt Management Costs | 1.4 | 1.4 | 1.6 | 1.6 | 1.7 | 1.7 | 1.8 | 1.9 | 1.9 | 2.0 | 58.2 |
| Total Expenditure | 51.5 | 54.7 | 57.2 | 59.0 | 61.1 | 62.9 | 64.4 | 66.0 | 67.5 | 68.6 | 1,703.6 |
| | | | | | | | | | | | |
| Net (Cost) Of Services | -29.5 | -33.7 | -34.1 | -37.1 | -41.5 | -44.6 | -46.4 | -48.3 | -49.4 | -50.6 | -1,205.1 |
| | | | | | | | | | | | |
| Loan Interest | 15.5 | 16.9 | 18.0 | 19.8 | 21.2 | 24.1 | 27.3 | 28.5 | 29.1 | 29.4 | 692.4 |
| Interest Income | -0.2 | -0.3 | -0.3 | -0.3 | -0.3 | -0.3 | -0.4 | -0.4 | -0.4 | -0.4 | -15.9 |
| Notional Cash Interest | -0.5 | -1.0 | -0.9 | -0.9 | -1.8 | -2.1 | -2.3 | -2.2 | -2.2 | -2.3 | -613.9 |
| Capital Account Adjustments | 14.7 | 15.6 | 16.9 | 18.6 | 19.1 | 21.6 | 24.7 | 25.9 | 26.5 | 26.7 | 62.6 |
| | | | | | | | | | | | |
| Net Operating Income / (Expenditure) | -14.8 | -18.1 | -17.2 | -18.5 | -22.5 | -22.9 | -21.7 | -22.4 | -23.0 | -24.0 | -1,142.5 |

Proposed Capital budget for 30 years - Appendix B

| | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2031-32 | 2032-33 | 2033-34 | 2034-54 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|-----------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| CAPITAL PROGRAMME | | | | | | | | | | | |
| Investment in current stock programme | 50.1 | 51.6 | 38.4 | 20.3 | 20.3 | 20.3 | 20.9 | 20.9 | 21.0 | 21.0 | 493.7 |
| Development & Regeneration programme | 51.6 | 56.6 | 81.4 | 102.4 | 97.8 | 42.7 | 70.4 | 36.2 | 47.1 | 28.9 | 656.3 |
| Total Capital Programme | 101.7 | 108.2 | 119.8 | 122.6 | 118.1 | 63.1 | 91.3 | 57.1 | 68.1 | 49.9 | 1,150.0 |
| CAPITAL FINANCING | | | | | | | | | | | |
| HRA Use Of Major Repairs Reserve | -5.5 | -9.3 | -23.6 | -6.4 | -6.8 | -7.1 | -7.3 | -7.5 | -7.7 | -7.8 | 61.8 |
| Borrowing | -16.0 | -17.5 | -29.0 | -43.3 | -70.2 | 0.0 | -28.0 | -19.5 | -9.0 | 0.0 | -119.0 |
| Grant Funding | -36.4 | -43.9 | -45.4 | -18.5 | 0.0 | -16.1 | -16.1 | 0.0 | 0.0 | -14.1 | -35.9 |
| Useable One-to-One RTB Receipts | -13.8 | -3.3 | -3.6 | -12.1 | -9.4 | -1.9 | -2.0 | -2.2 | -2.3 | -2.4 | -87.8 |
| Capital receipts | -19.6 | -12.0 | -18.2 | -24.8 | -12.7 | -19.1 | -15.0 | -5.5 | -26.1 | -17.1 | -910.7 |
| Earmarked reserves | -10.4 | -22.2 | 0.0 | -17.5 | -19.1 | -18.8 | -22.9 | -22.5 | -23.1 | -8.4 | -58.4 |
| Total Capital Financing Detail | -101.7 | -108.2 | -119.8 | -122.6 | -118.1 | -63.1 | -91.3 | -57.1 | -68.1 | -49.9 | -1,150.0 |



London Borough of Enfield

| | |
|---|---|
| Report Title | Treasury Management Strategy Statement for 2024/25 |
| Report to: | Cabinet |
| Date of Meeting: | 21 st February 2024 |
| Cabinet Member: | Cllr Leaver |
| Directors: | Fay Hammond |
| Report Authors: | Olu Ayodele / Milan Joshi |
| Ward(s) affected: | All |
| Key Decision Number | 5668 |
| Implementation date, if not called in: | 1 st April 2024 |
| Classification: | Part 1 |
| Reason for exemption | Not applicable |

Purpose of Report

1. This report sets out the Council's proposed Treasury Management Strategy Statement (TMSS) for the period 2024/25 to 2033/34.

Recommendations:

2. Cabinet is requested to :
 - a. Review and note the Treasury Management Strategy 2024/25 (Appendix 1) and
 - b. Recommend the Council to approve the Treasury Management Strategy 2024/25
 - c. Recommend to Council that Quarterly Treasury monitoring, from 2024/25, of the Council's Treasury position including Prudential Indicators is delegated to Cabinet as part of the quarterly monitoring cycle with the exception of the Mid-year update and Outturn positions which will be submitted to Council.

Executive Summary

3. General Fund capital financing budgets are forecast to be within the 10%-12% of Net Revenue Budget which Cabinet approved as the key measure the affordability in November 2024.
4. As part of the Medium-Term Financial Strategy, the General Fund Capital Financing budgets have increased by £2.4m from 2023/24 to 2024/25, a reduction to the original forecast growth of £6.2m, reported in September.
5. The Council continually reviews the debt position and plans for repayment of debt to ensure that we remain prudent, and the debt is affordable. The key new prudent measures taken within this strategy are:
 - a. Moving any interest income benefit relating to Energetik loans to an Energetik reserve, for example to provide working capital loans to Energetik
 - b. Over the next three years, moving to a position of funding interest related to Meridian Water assets in development in-year rather than via borrowing. This is more resilient and prudent for a long-term project.
 - c. Formalising the debt repayment provision within the Housing Revenue Account.
6. The figures for future interest and borrowing are based on optimising Meridian Water capital receipts. Further detail is provided in the Meridian Water Optimisation Business Case appearing elsewhere on the agenda.
7. The 10 year Capital Programme, appearing elsewhere on the agenda, seeks approval for a delegation of the approval of up to £30m capital expenditure for temporary accommodation solutions as part of the pipeline. As with other pipeline projects, the impact of this is not included in the figures in the remainder of this paper. Each proposal will only be approved if it is affordable and has a positive net impact on Council budgets taking into account repayment of debt and interest costs. Capital may be either General Fund or HRA, depending on the particulars of the project
8. As with any long term forecast of complex projects, these plans are subject to risks and uncertainty such as interest rates, the housing development market, inflation and achievement of assumed capital receipts.
9. The Council's borrowing requirement (Capital Financing Requirement) is expected to peak at £1.6bn in 2028/29. The actual debt is expected to be below that due to 'internal borrowing' to minimise interest costs.
10. The Council's borrowing requirement (Capital Financing Requirement) is expected to peak at £1.6bn in 2028/29. The actual debt is expected to be below that due to 'internal borrowing' to minimise interest costs. A summary of this debt is provided below which shows repayments falling due within five

years are only 20% to 22% of total debt in the first few years, and then only expected to increase beyond 25% in later years.

| External debt - repayments profile £m | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2033/34 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Due within one year | 56.30 | 39.50 | 39.60 | 53.80 | 61.10 |
| Due 1 to 5 years | 236.96 | 236.33 | 235.71 | 220.38 | 235.20 |
| Amounts due after 5 years | 1,067.12 | 1,103.07 | 1,116.60 | 1,117.17 | 792.87 |
| Total | 1,360.38 | 1,378.90 | 1,391.91 | 1,391.35 | 1,089.17 |

| | | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Due within one year | 4% | 3% | 3% | 4% | 6% |
| Due 1 to 5 years | 17% | 17% | 17% | 16% | 22% |
| Due within five years | 22% | 20% | 20% | 20% | 27% |
| Amounts due after 5 years | 78% | 80% | 80% | 80% | 73% |
| Total | 100% | 100% | 100% | 100% | 100% |

Background:

11. The Treasury Management Strategy Statement sets out the Council's strategy for ensuring that:
 - its capital investment plans are prudent, affordable and sustainable.
 - the financing of the Council's capital programme and ensuring that cash flow is properly planned.
 - cash balances are appropriately invested to generate optimum returns having regard to security and liquidity of capital.
12. The strategy reflects the Ten-Year Capital programme appearing elsewhere on the agenda and both reports will then go onto to Council 22nd February 2024 for approval. consult
13. The CIPFA Code of Practice for Treasury Management in Public Services (the "TM Code") requires the Council to determine its Treasury Management Policy and Strategy for 2024/25 and the following 3 years.
14. The Local Government Act 2003 also requires Local Authorities to adopt Prudential Indicators and Minimum Revenue Provision Statements.
15. The Council's cashflow management, use of banks, investments and borrowing is governed by the Treasury Management Strategy (TM Strategy, Appendix 1)
16. The treasury investment strategy will continue to give priority to security and liquidity of investment capital over return. It will also be prudent and transparent.
17. The Council has a duty to promote effective financial management relating its borrowing and investment powers contained in the Local Government Act 2003, and supporting regulations and guidance detailed below:

- the Local Authorities (Capital Finance and Accounting) Regulations 2003 (as amended),
 - CIPFA Prudential Code and Treasury Management Code of Practice 2021
 - DLUHC (Previously MHCLG) Investment and MRP Guidance 2018
18. The successful identification, monitoring and control of risk are central to the Council's Treasury Management Strategy.
19. The TMSS maintains the 10-year capital programme horizon reflecting the Council's priority to ensure that revenue budgets are sustainable in the longer term.

Relevance to the Council Plans and Strategies

20. The reports have an impact on all five Council priorities:
- Clean and green places
 - Strong, healthy and safe communities
 - Thriving children and young people
 - More and better homes
 - An economy that works for everyone.
21. The Treasury Management Strategy Statement also forms part of the Council's overall financial strategy from 2024/25 onwards.

Context

22. The Council is required to receive and approve, as a minimum, three main reports related to treasury management each year, which incorporate a variety of policies, estimates and actuals:
- i. A **treasury management strategy statement** (Annex 1 to this report) – it covers:
 - the treasury management strategy (how the investments and borrowings are to be organised), including treasury indicators; and
 - in addition, Council will approve
 - a. capital spending plans (including prudential indicators).
 - b. a minimum revenue provision (MRP) policy, (how borrowing will be paid for via revenue over time).
 - c. an investment strategy report (detailing the Council's service investments and the parameters on how investments are to be managed).
 - ii. A **mid-year treasury management report** – This will update members with the progress of the capital position, amending prudential indicators as necessary, and whether any policies require

revision.

- iii. **A treasury outturn report** – This provides details of annual actual prudential and treasury indicators and annual actual treasury operations compared to the annual estimates within the strategy.
23. In addition to the three main treasury management reports, the Capital Strategy was approved by Council 22nd November 2023 which set out the framework for the development of the capital programme and introduced a key indicator of affordability. This indicator is the proportion of the General Fund's Net Revenue Budget which is taken up by the costs of net interest payable and MRP. The Capital Strategy has set the range to be 10% to 12% in the first five years.
24. **Scrutiny** – The above reports are required to be adequately scrutinised, normally before being recommended to Council, with the role currently being undertaken by the General Purposes Committee (GPC). The Council has complied with the CIPFA Treasury Management Code of Practice – this Treasury Management Strategy has been scrutinised by GPC prior to consideration by Cabinet/Council.
25. The Council has delegated responsibility for the implementation and regular monitoring of its treasury management policies and practices to the Section 151 Officer.
26. The Council uses Arlingclose Limited as its external treasury management advisors. The Council recognises that responsibility for treasury management decisions remains with the organisation at all times and officers will ensure that undue reliance is not placed upon the external service providers.

The Strategy for 2023/24 and the Current Borrowing & Investment Position and Performance

27. The Strategy for 2023/24 was approved by the full Council 23rd February 2023 and set the following objectives: -
- i. The minimum Fitch credit ratings for the Council's investment policy:
 - Short Term: 'F1'
 - Long Term: 'A-'
 - ii. Investments stood at £26.5m as of 31st December 2023 invested as follows:

| | |
|-------------------|--------|
| • Aviva Investors | £11.5m |
| • Invesco | £15.0m |
 - iii. Average investments outstanding for the period (to 31st December 2023) was £74.1m with average returns estimated at 4.9% for 2023/24.
28. The Council's original gross debt forecast for 2023/24 was £1,423.2m but has been revised down to £1,278.0m due to decisions taken by Cabinet in November and the spend profile of the capital programme. As at 31st December 2023, borrowing stood at £1,166.1m.

29. As at 31st December 2023 the Council has £1,166.1m of borrowing in total. This is split between £1,149.1m in Long Term Loans (99%) and £17.0m (1%) held as Short-Term Loans.
30. The Council did not borrow more than or in advance of its needs purely to profit from the investment of the extra sums borrowed. Any decision to borrow in advance will be within forward approved Capital Financing Requirement estimates and will be considered carefully to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds.
31. The Council's primary objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is a secondary objective.

Treasury Management Strategy 2024/25

32. The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet cash revenue expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low-risk counterparties or instruments commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.
33. The Council will also achieve optimum return on its investments commensurate with proper levels of security and liquidity. The borrowing of monies purely to lend on and make a return is unlawful and the Council will not engage in such activity.
34. The Treasury Management Strategy Statement covers the three main areas:
 - (i) External and local context
 - (ii) Borrowing Strategy
 - (iii) Treasury Investment Strategy
35. These Treasury Management elements cover the requirements of the Local Government Act 2003, the CIPFA Prudential Code, DLUHC MRP Guidance, the CIPFA Treasury Management Code and DLUHC Investment Guidance. This Annual Treasury Management Strategy covers only those investments arising from the Council's cash flows and debt management activity. The power to invest is set out in Section 12 of the Local Government Act 2003. In accordance with the Treasury Management Code, Investment Guidance and recognised best practice guidelines, the security and liquidity of funds are placed ahead of investment return/yield.
36. It is not considered necessary to produce a separate treasury management strategy for the Housing Revenue Account (HRA) which is managed using the same principles as outlined in this report. Where appropriate, details of allocations of balances and interest to HRA are contained in this report.

Interest Forecast

37. The Council's treasury management adviser Arlingclose forecasts that the Bank of England's Base Rate has peaked at 5.25% and rate cuts are expected in the medium term to stimulate the UK economy. Rate cuts are expected in the latter half of 2024 with low of around 3% in early to mid-2026.
38. For the purpose of setting the budget, and taking into account the stubbornness of UK inflation, it has been assumed that new long-term loans will be borrowed at an average rate of 5.00% from financial years 2024/25 and treasury investments will be receiving an average return of 4%. Project financial viability is assessed separately using a higher discount rate depending on the proximity and duration of the project.

Capital Expenditure, Capital Programme and Prudential Borrowing

39. The Council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist members' overview and confirm capital expenditure plans.
40. The figures and tables in this report and the Treasury Management Strategy Statement (appendix 1) are based on the Capital Programme. Although the Programme and assumptions are substantially complete there may be some changes prior to final submission to Council for approval on 22nd February 2024.
41. Although the Council's borrowing requirement (Capital Financing Requirement CFR) is expected to increase to a peak of £1,590.45 in 2028/29, it is expected to reduce to £1,320.08 at the end of the 10-year forecast period in 2033/34 due mainly to capital receipts from asset disposals.

Capital Financing estimates

42. The estimated charge for capital financing to General Fund is £31.37m in 2024/25 resulting in a budget growth requirement of £2.4m, which is a reduction to the original forecast growth of £6.2m, reported in September. The reduction has been possible due to the decisions taken as part of the 2024/25 Capital strategy. This equates to 10% of the estimated General Fund Net Revenue Budget.
43. The charge is made up of a gross interest charge of £42.66m off set by charges to the HRA and Meridian Water (capital) of £15.23m and £9.93m respectively together with investment income and other recharges to Companies and other services, resulting in a net interest charge of £13.65m.
44. MRP charges of £17.72, in addition to the net interest charge generates an overall capital financing charge of to General Fund for 2024/25 of £31.37m requiring growth of £2.4m against the existing budget of £28.97m.

45. Table 1 provides details for the four years together with the estimated position at the end of the 10-year forecast period together with the voluntary MRP charge for the HRA.

Table 1 : Capital Financing Estimates

| | 2024/25 £m | 2025/26 £m | 2026/27 £m | 2027/28 £m | 2033/34 £m |
|--|---------------|---------------|---------------|---------------|---------------|
| Gross interest | 42.66 | 45.46 | 47.35 | 49.08 | 50.79 |
| Total Recharges and Income | -29.01 | -28.94 | -27.35 | -24.68 | -26.64 |
| Total interest charge – General Fund | 13.65 | 16.52 | 20.00 | 24.40 | 24.15 |
| MRP | 17.72 | 18.85 | 19.37 | 18.65 | 16.40 |
| Total Capital Financing cost – General Fund | 31.37 | 35.37 | 39.37 | 43.05 | 40.55 |
| Budget b/fwd. | 28.97 | 31.37 | 35.37 | 39.37 | 43.05 |
| Variation vs budget b/fwd. | 2.40 | 4.00 | 4.00 | 3.68 | -2.50 |
| Budget c/fwd. | 31.37 | 35.37 | 39.37 | 43.05 | 40.55 |
| Net Revenue Budget (NRB) – General Fund | 315.09 | 319.25 | 345.28 | 368.10 | 442.84 |
| Capital Financing as proportion of NRB | 10.0% | 11.1% | 11.4% | 11.7% | 9.2% |
| HRA voluntary MRP | 1.39 | 1.45 | 1.57 | 1.62 | 1.99 |

The Council's borrowing requirement (Capital Financing Requirement)

46. The second prudential indicator is the Council's Capital Financing Requirement (CFR). CFR measures the underlying need to borrow for capital purposes, while usable reserves and working capital are the underlying resources available for investment.
47. The CFR is the total historic outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Council's indebtedness and so its underlying borrowing need. Any capital expenditure above, which has not immediately been paid for through a revenue or capital resource, will increase the CFR.
48. The CFR includes any other long-term liabilities (e.g., PFI or finance leases). Whilst these increase the CFR, and therefore the Council's borrowing requirement, these types of schemes include a funding facility and so the Council is not required to borrow separately for them. The Council currently has £22.6m of such schemes within the CFR. This is not expected to significantly increase as a result of the implementation of IFRS 16 from April 2024 which requires almost all operating leases to be recognised on balance sheet as finance leases.
49. The CFR does not increase indefinitely, as the minimum revenue provision (MRP) is a statutory annual revenue charge which broadly reduces the indebtedness in line with each asset's life, and so charges the economic consumption of capital assets as they are used.

50. The affordability of the capital programme has been calculated based upon the assumption that internal borrowing would occur initially, followed by PWLB borrowing.
51. On 31st December 2023, the Council had total debt of £1,166.1m arising from its revenue and capital income and expenditure.

Table 2: Forecast Capital Financing Requirement and Borrowing

| | 2024/25 Forecast £m | 2025/26 Forecast £m | 2026/27 Forecast £m | 2027/28 Forecast £m | 2033/34 Forecast £m |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| General Fund CFR | 1,075.40 | 1,092.66 | 1,096.53 | 1,063.90 | 668.34 |
| HRA CFR | 406.19 | 422.24 | 449.67 | 491.35 | 651.74 |
| CFR - Loans | 1,481.59 | 1,514.90 | 1,546.20 | 1,555.25 | 1,320.08 |
| PFI Liability | 17.56 | 15.03 | 12.51 | 9.98 | 0 |
| CFR – Total | 1,499.15 | 1,529.93 | 1,558.71 | 1,565.23 | 1,320.08 |
| Gross external borrowing requirement | 1,360.38 | 1,378.90 | 1,391.91 | 1,391.35 | 1,089.17 |

52. It can be seen from the above table 2; the Council is currently maintaining an under-borrowed position. This means the capital borrowing need (the Capital Financing Requirement), has not been fully funded with loan debt as cash from the Council's reserves, balances and cash flow has been used as a temporary measure, this tactic is termed **internal borrowing**. This reduces interest costs as it delays the need to borrow externally. Provision for repaying internal borrowing is made via Minimum Revenue Provision in the same way as for external borrowing.
53. In considering the affordability of its capital plans, the Council is required to consider all of the resources currently available to it estimated for the future, together with the totality of its capital plans, revenue income and revenue expenditure forecasts for the forthcoming year and the following two years.

Minimum Revenue Provision (MRP)

54. When the Council finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there has been no statutory minimum since 2008.
55. While no MRP is required to be charged in respect of assets held within the Housing Revenue Account, the Council may provide for a voluntary MRP charge, so all schemes undertaken are viable (i.e., repay all their debt over an appropriate period) and so the HRA maintains borrowing capacity for future years.
56. Capital expenditure financed from borrowing incurred during one financial year will not be subject to an MRP charge until the asset moves into operation, except where the Section 151 officer deems it appropriate to charge it an earlier date.
57. Government Guidance requires that an annual statement on the Council's policy for its MRP should be submitted to Council for approval before the start of the financial year to which the provision will relate. Based on the Council's latest estimate of its Capital Financing Requirement (CFR) on 31st March 2024, the MRP for 2024/25 is estimated to be £19.11m which includes provision voluntary debt repayment in HRA of £1.39m
58. MRP Overpayments - A change introduced by the revised 2018 MRP Guidance was the allowance that any charges made over the statutory MRP required, referred to as an overpayment and itemised as a voluntary revenue provision (VRP) can, if needed, be reclaimed in later years if deemed necessary or prudent.
59. The Government is currently consulting on changes to statutory Minimum Revenue Provision guidance. This is part of a wider theme of tightening rules around debt.
60. The draft statutory guidance clarifies that MRP is to be made on all capital expenditure financed by debt with the exception of:
 - On an asset not available for use at the at the start of the financial year
 - Loans made for capital expenditure not for investment or commercial purposes and for which no expected credit losses have been made in the financial year

| Draft Statutory Guidance Implication | Enfield Action |
|--|--|
| The guidance clarifies that prudent provision for repaying debt already covers the Housing Revenue Account | The HRA Business Plan has formalised provision for repaying debt over the useful economic life of assets |

| | |
|--|---|
| <p>Company loans: expected credit losses on loans will now have to be reflected in the MRP charge unless adequate provision has been made in prior years</p> | <p>Any interest benefit related to Energetik is being transferred to an Energetik reserve which can be used to cover such accounting charges (as well as contributing to the working capital facility for the company).</p> <p>The capital financing budgets include a provision for expected credit losses based on latest monitoring which will be kept under review as part of the 2024/25 monitoring cycle.</p> |
| <p>The risk that, where an asset is complete but not yet sold, we may have to provide for repaying a proportion of MRP</p> | <p>The move towards Financing Meridian Water interest in-year is likely to be accounted for as 'voluntary MRP'. This provides resilience and options for responding to risks such as this in the future.</p> |

Capital Flexibilities

61. The Government also launched on a consultation on 21st December 2023 on options to encourage invest to save activities using capital resources and borrowing. These proposals may permit Councils to capitalise general cost pressures so they can be funded by capital receipts together with extending flexibilities to use capital receipts for expenditure supporting invest to save projects. The consultation for these proposals closed 31st January 2024.

Core funds and expected investment balances

62. The application of resources (grants, capital receipts etc.) to finance capital expenditure or budget decisions to support the revenue budget will have an ongoing impact on investments unless resources are supplemented each year from new sources (asset sales etc.).
63. Interest rates are forecast to remain stable during 2024/25. The Capital Strategy (KD 5666), approved by Council 22nd November 2023, established the key indicator of affordability as the cost of debt financing as a proportion of the General Fund Net Revenue Budget. This is to be no higher than 12% for the first five years. Under these conditions the Council's borrowing strategy will remain 'little and often, minimising cash balances'. For example:
- a. Closer focus and engagement with project managers on cash flow forecasting (focusing on large payments and the month ahead)
 - b. Keeping £35m cash available in short-term investments as a buffer, e.g., for example, to meet payroll runs
 - c. When the balance goes below £35m and is forecast to stay below £35m, borrowing the forecast amount required for the following two weeks
 - d. Borrowing long term at the most favourable rates with due regard to avoiding over-concentration of debt repayments in future years

Treasury Management Practices (TMPs)

64. The Council has reviewed and revised its Treasury Management Practices (TMPs) Principles and Schedules to be in line with the Treasury Management (TM) Code 2021 and the DLUHC's Investment Guidance 2022.

National Context

IFRS 9 statutory override

65. The statutory override limits full implementation of IFRS 9 on authorities by recognising the impacts of fair value movements of pooled investment funds in unusable reserves thereby addressing concerns expressed by the sector on useable reserves. No other changes have been made and the Government now expects authorities to consider the volatility and risk associated with current and future investments and the potential impact on service delivery after 2025.

Environmental, social and governance (ESG) Policy

66. Environmental, social and governance (ESG) considerations are increasingly a factor in global investors' decision making, but the framework for evaluating investment opportunities is still developing and therefore the Council's ESG policy does not currently include ESG scoring or other real-time ESG criteria at an individual investment level.
67. When investing in banks and funds, the Authority will prioritise banks that are signatories to the UN Principles for Responsible Banking and funds operated by managers that are signatories to the UN Principles for Responsible Investment, the Net Zero Asset Managers Alliance and/or the UK Stewardship Code.

Safeguarding Implications

68. No safeguarding implications arising from this report.

Public Health Implications

69. The Council's Treasury Management indirectly contributes to the delivery of Public Health priorities in the Borough.

Equalities Impact of the Proposal

70. The Council is committed to Fairness for All to apply throughout all work and decisions made. The Council serves the whole Borough fairly, tackling inequality through the provision of excellent services for all, targeted to meet the needs of each area. The Council will listen to and understand the needs of all its communities.

Environmental and Climate Change Considerations

71. There are no environmental and climate change considerations arising from this report.

Risks that may arise if the proposed decision and related work is not taken

72. There is inevitably a degree of risk inherent in all treasury activity.
73. Treasury operations are undertaken by nominated officers within the parameters prescribed by the Treasury Management Policy Statement as approved by the Council.
74. The Council is ultimately responsible for risk management in relation to its treasury activities. However, in determining the risk and appropriate controls to put in place the Council has obtained independent advice from Arlingclose who specialise in Local Authority treasury issues.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

75. Not approving the report recommendations and not adhering to the overriding legal requirements could impact on meeting the ongoing objectives of the Council's treasury activities.
76. Estimates for borrowing and therefore interest costs are significantly impacted by estimates for capital receipts. The estimates will be kept under review as part of the 2024/25 monitoring cycle to ensure estimates can be adjusted as required to take account of changed assumptions and the macro-economic environment.

Financial Implications

77. This report provides Treasury Management budgets for 2024/25 and forecasts for 2025/26 to 2033/34 financial years.
78. The Council held outstanding investments of £26.5m as of 31st December 2023. This portfolio has receivable interest of £2.7m to 31st December.
79. Appendix 1 to this report, the Treasury Management Strategy Statement provides details information around expected debt, investments and revenue positions of the Council, including the HRA, over the 10 years forecast period 2024/25 to 2033/34.

Legal Implications

80. The Local Government Act 2003 ('the 2003 Act') provides a framework for the capital finance of local authorities. It provides a power to borrow and imposes a duty on local authorities to determine an affordable borrowing limit. It provides a power to invest. Fundamental to the operation of the scheme is an understanding that authorities will have regard to proper accounting practices recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) in carrying out capital finance functions.
81. The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 ('the 2003 Regulations') require the Council to have regard to the CIPFA publication "Treasury Management in the Public Services: Code

of Practice and Cross-Sectoral Guidance Notes” (“the Treasury Management Code”) in carrying out capital finance functions under the 2003 Act. If after having regard to the Treasury Management Code the Council wished not to follow it, there would need to be some good reason for such deviation.

82. It is a key principle of the Treasury Management Code that an authority should put in place “comprehensive objectives, policies and practices, strategies and reporting arrangements for the effective management and control of their treasury management activities”. Treasury management activities cover the management of the Council’s investments and cash flows, its banking, money market and capital market transactions, the effective control of risks associated with those activities and the pursuit of optimum performance consistent with those risks. It is consistent with the key principles expressed in the Treasury Management Code for the Council to adopt the strategies and policies proposed in the report.
83. The report proposes that the Treasury Management Strategy will incorporate prudential indicators. The 2003 Regulations also requires the Council to have regard to the CIPFA publication “Prudential Code for Capital Finance in Local Authorities” (“the Prudential Code”) when carrying out its duty under the Act to determine an affordable borrowing limit.
84. The Prudential Code specifies a minimum level of prudential indicators required to ensure affordability, sustainability and prudence. The report properly brings forward these matters for determination by the Council. If after having regard to the Prudential Code the Council wished not to follow it, there would need to be some good reason for such deviation.
85. The Local Government Act 2000 and regulations made under the Act provide that adoption of a plan or strategy for control of a local authority’s borrowing, investments or capital expenditure, or for determining the authority’s minimum revenue provision, is a matter that should not be the sole responsibility of the authority’s executive and, accordingly, it is appropriate for the Cabinet to agree these matters and for them to then be considered by Council.
86. The report sets out the recommendations of the Executive Director of Resources in relation to the Council’s minimum revenue provision, treasury management strategy and its annual investment strategy. The Executive Director of Resources has responsibility for overseeing the proper administration of the Council’s financial affairs, as required by section 151 of the Local Government Act 1972 and is the appropriate officer to advise in relation to these matters.
87. Due to financial impacts of the Covid-19 pandemic, the Government made regulations in November 2020 permitting local authorities to balance their budgets over three years (2021-2024) rather than one. The ‘collection fund’ is the account in which a local authority places its council tax and business rates income. The regulations apply only to budget shortfalls accumulated in 2020-2021. Where authorities have such a deficit, the regulations state that they must spread it across the three years in question. The Government has published guidance and a ‘deficit spreading tool’ to assist local authorities to calculate whether they are eligible for these provisions.

88. When considering its approach to the treasury management matters set out in the report, the Council must have due regard to the need to eliminate unlawful conduct under the Equality Act 2010, the need to advance equality of opportunity and the need to foster good relations between persons who share a protected characteristic and those who don't (the public sector equality duty).

Equalities Implications

89. An Equalities Impact Assessment appears as an appendix to this report

HR and Workforce Implications

90. The employer's contribution is a significant element of the Council's budget and consequently any improvement in investment performance and having a significant reduction in cost of borrowing will allow the Council to meet this obligation more easily and could also make resources available for other corporate priorities.
91. This report helps in addressing value for money through benchmarking the Council's performance against other Local Authority and London boroughs.

Options Considered

92. The CIPFA TM code require that the Council establishes arrangements for monitoring its investments and borrowing activities hence the performance and activities of the Council's treasury operations is being reported to this Committee on a regular basis.

Report authors:

Olu Ayodele
Head of Finance - Capital & Treasury
olu.ayodele@enfield.gov.uk
0208 132 1321

Milan Joshi
Asst Head of Finance - Capital & Treasury
milan.joshi@enfield.gov.uk
0208 132 1321

Date of report 11th January 2024

Appendices

Annex 1 – Treasury Management Strategy Statement For 2024/25

Annex 2 – Equalities Impact Assessment

Background Papers

The following documents have been consulted in the preparation of this report:

- i) CIPFA Treasury Management Code 2021
- ii) Treasury Management Strategy Statement 2023/24 KD 5504 approved by Council 23rd February 2023

- iii) Section 3 Local Government Act 2003
- iv) Changes to the Capital framework: Minimum Revenue Provision, published 30 Nov 2021, consultation closed 8th February 2022, under review by HM Government
- v) Local Authorities (Capital Finance and Accounting) (England) Regulations 2003
- vi) MHCLG Guidance on Minimum Revenue Provision (fourth edition) February 2018
- vii) MHCLG Capital Finance Guidance on Local Government Investments Feb 2018
- viii) CIPFA Prudential Code for Capital Finance in Local Authorities, 2017

Appendix 1 : Enfield Council Treasury Management Strategy - 2024/25

| | |
|----------------|--|
| Section | |
| 1. | Introduction |
| 2. | External Context: Interest Rate Forecast |
| 3. | Local Context |
| 4. | Liability Benchmark |
| 5. | Borrowing Strategy |
| 6. | Treasury Investment Strategy |
| 7. | Treasury management prudential indicators |
| 8. | Related matters |

Supporting information:

| | |
|-------------------|--|
| Section A. | Existing Investment & Debt Portfolio Position |
| Section B. | Prudential Indicators |
| Section C. | Minimum Revenue Provision |
| Section D. | Annual Investment Strategy Report |

Treasury Management Strategy Statement 2024/25

1. Introduction

- 1.1. Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. Borrowing arises from spending on the Council's Capital Programme; this report should be considered alongside the Ten-Year Capital Programme. The Council has borrowed and/or invested substantial sums of money and is therefore exposed to potential financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.
- 1.2. Treasury risk management at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2021 Edition* (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year. This report fulfils the Council's legal obligation under the *Local Government Act 2003* to have regard to the CIPFA Code.
- 1.3. The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet revenue cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low-risk counterparties or instruments commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.
- 1.4. The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer-term cash flow planning, to ensure that the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans or using longer term cash flow surpluses. On occasion, when it is prudent and economic, any debt previously drawn may be restructured to meet Council risk or cost objectives.
- 1.5. CIPFA defines treasury management as:
"The management of the local Council's borrowing, investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks."
- 1.6. Investments held for service purposes or for cashflow purposes are considered in a different report, the Investment Strategy (**Section D**).

2. External Context: Interest Rate Forecast

- 2.1. Although UK inflation and wage growth remain elevated, the Council's treasury management adviser Arlingclose forecasts that Bank Rate has peaked at 5.25%. The Bank of England's Monetary Policy Committee are expected to cut rates in the medium term to stimulate the economy with rate cuts expected in the latter half of 2024 to a low of around 3% by early mid-2026.
- 2.2. Long-term gilt yields, which correlate to the cost of the Council's new borrowing, are expected to eventually fall reflecting the lower medium-term path for Bank Rate. Short-term volatility is expected due to economic and political uncertainty.
- 2.3. For the purpose of setting the budget, it has been assumed that new treasury investments will be made at an average rate/yield of 4.0%, and that new long-term loans will be borrowed at an average rate of 5.0%.

3. Local Context

- 3.1. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for internal borrowing or investment. The Council's current strategy is to use internal borrowing to reduce the total interest costs by delaying the need for external borrowing.
- 3.2. The Council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators. In considering the affordability of its capital plans, the Council is required to consider all of the resources currently available to it and estimated for the future, together with the totality of its capital plans, revenue income and revenue expenditure forecasts for the forthcoming year and the following two years.
- 3.3. On 31st December 2023, the Council held £1,166.1m of borrowing and £26.5m of treasury investments. The forecasted position shown in Table 1 below.

Table 1: Forecast Capital Financing Requirement and Borrowing

| | 2024/25 Forecast £m | 2025/26 Forecast £m | 2026/27 Forecast £m | 2027/28 Forecast £m | 2033/34 Forecast £m |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| General Fund CFR | 1,075.40 | 1,092.66 | 1,096.53 | 1,063.90 | 668.34 |
| HRA CFR | 406.19 | 422.24 | 449.67 | 491.35 | 651.74 |
| CFR - Loans | 1,481.59 | 1,514.90 | 1,546.20 | 1,555.25 | 1,320.08 |
| PFI Liability | 17.56 | 15.03 | 12.51 | 9.98 | 0 |
| CFR – Total | 1,499.15 | 1,529.93 | 1,558.71 | 1,565.23 | 1,320.08 |
| Gross external borrowing requirement | 1,360.38 | 1,378.90 | 1,391.91 | 1,391.35 | 1,089.17 |

- 3.4. The Council may also borrow additional sums to pre-fund future years' requirements, providing this does not exceed the authorised limit for borrowing of £1,560.38 million for 2024/25. The Annual Investment Strategy provides details of when this may be appropriate.
- 3.5. Although the Council's CFR is expected to increase to a peak of £1,590.45m in 2028/29, it is expected to reduce to £1,320.08 at the end of the 10-year forecast period in 2033/34 due mainly to capital receipts from asset disposals.
- 3.6. As detailed in Table 2 below, The Council's 10-year programme is investing £1,566.5m of which £590.7m (38%) is expected to be funded through borrowing. Over the first 5 years, the programme invests £1,090.9m of which £448.9m (41%) is funded through borrowing.
- 3.7. The 10 year Capital Programme, appearing elsewhere on the agenda, seeks approval for a delegation of the approval of up to £30m capital expenditure for temporary accommodation solutions as part of the pipeline. As with other pipeline projects, the impact of this is not included in the figures in the remainder of this paper. Each proposal will only be approved if it is affordable and has a positive net impact on Council budgets taking into account repayment of debt and interest costs. Capital may be either General Fund or HRA, depending on the particulars of the project.
- 3.8. Table 2 includes outline budgets for projects that will seek detailed approval as the business cases are further developed.

Table 2: Capital Expenditure & Financing

| | 2024/25 £m | 2025/26 £m | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 to 2033/34 £m | Total 10 Yr. £m |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|-----------------------------|--------------------|
| General Fund | 213.1 | 169.3 | 57.5 | 34.5 | 46.0 | 146.1 | 666.5 |
| HRA | 101.7 | 108.2 | 119.8 | 122.6 | 118.1 | 329.5 | 900 |
| Total Capital Expenditure | 314.8 | 277.5 | 177.3 | 157.1 | 164.1 | 475.6 | 1,566.50 |
| External Grants & Contributions | 155.1 | 135.2 | 57.6 | 30.7 | 12.2 | 107.2 | 497.6 |
| Capital Receipts | 33.5 | 16.5 | 20.3 | 34.4 | 22.1 | 93.7 | 220.3 |
| Major Repairs Allowance | 5.6 | 6 | 6.2 | 6.5 | 6.9 | 37.6 | 68.7 |
| Earmarked Reserves | 10.3 | 25.5 | 18.9 | 19.9 | 19.0 | 95.4 | 189.2 |
| Borrowing | 110.4 | 94.5 | 74.3 | 65.7 | 104 | 141.8 | 590.7 |
| Total Financing | 314.9 | 277.7 | 177.3 | 157.2 | 164.2 | 475.7 | 1,566.50 |

3.9. The 2024/25 net revenue impact on the General Fund of interest and MRP after recharges to the HRA; Companies and Meridian Water (capitalised) is £31.36m resulting in a growth required in the revenue budget of £2.4m as referenced in the MTFP report appearing elsewhere on the agenda:

3.10. Table 3 below provides more details and estimates for the 10 years to 2033/34 together with estimates of the proportion of the Net Revenue Budget (General Fund) allocated to Capital Financing charges. These fall within the thresholds approved by the Capital Strategy (approved by Council 22nd November 2023 (KD5666)) of 10% to 12%.

Table 3: Cost of Debt and Revenue Budgets

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Gross interest | 42.66 | 45.46 | 47.35 | 49.08 | 50.79 | 48.39 | 44.19 | 42.91 | 41.33 | 40.64 |
| Recharges/ Income: | | | | | | | | | | |
| Investment Income | -3.00 | -1.40 | -1.40 | -1.40 | -1.40 | -1.40 | -1.40 | -1.40 | -1.40 | -1.40 |
| Meridian Water | -9.93 | -9.91 | -9.80 | -7.88 | -7.35 | -5.69 | -5.85 | -2.41 | -2.54 | -2.71 |
| Companies | -5.88 | -5.92 | -6.03 | -5.82 | -5.66 | -5.54 | -5.42 | -5.30 | -5.17 | -5.04 |
| HRA | -15.23 | -16.35 | -17.12 | -18.65 | -20.77 | -23.52 | -25.72 | -26.76 | -27.30 | -27.53 |
| Schools | -0.13 | -0.13 | -0.13 | -0.13 | -0.13 | -0.13 | -0.13 | -0.13 | -0.13 | -0.13 |
| Other | 0.82 | 0.76 | 0.81 | 0.86 | 0.93 | 1.00 | 1.08 | 1.18 | 0.55 | 0.57 |
| Total Recharges and Income | -33.35 | -32.95 | -33.67 | -33.02 | -34.38 | -35.28 | -37.44 | -34.82 | -35.99 | -36.24 |
| Interest Charged to Gen. Fund | 9.31 | 12.51 | 13.68 | 16.06 | 16.41 | 13.11 | 6.75 | 8.09 | 5.34 | 4.40 |
| MW interest financing | 3.19 | 3.31 | 5.25 | 7.88 | 7.35 | 5.69 | 5.85 | 2.41 | 2.54 | 2.71 |
| Transfer to reserves | 1.15 | 0.70 | 1.07 | 0.46 | 0.39 | 0.39 | 0.34 | 0.34 | 0.33 | 0.31 |
| Total interest charge – General Fund | 13.65 | 16.52 | 20.00 | 24.40 | 24.15 | 19.19 | 12.94 | 10.84 | 8.21 | 7.42 |
| MRP | 17.72 | 18.85 | 19.37 | 18.65 | 16.40 | 15.30 | 14.68 | 14.59 | 14.55 | 14.33 |
| Total Capital Financing cost – General Fund | 31.37 | 35.37 | 39.37 | 43.05 | 40.55 | 34.49 | 27.62 | 25.43 | 22.76 | 21.75 |
| Budget b/fwd | 28.97 | 31.37 | 35.37 | 39.37 | 43.13 | 40.74 | 34.74 | 27.88 | 25.71 | 23.04 |
| Variation vs budget b/fwd | 2.40 | 4.00 | 4.00 | 3.76 | -2.39 | -6.00 | -6.86 | -2.17 | -2.67 | -1.04 |
| Budget c/fwd | 31.37 | 35.37 | 39.37 | 43.13 | 40.74 | 34.74 | 27.88 | 25.71 | 23.04 | 22.00 |
| Net Revenue Budget (NRB) – General Fund | 315.09 | 319.25 | 345.28 | 368.10 | 391.40 | 401.19 | 411.22 | 421.50 | 432.04 | 442.84 |
| Capital Financing as proportion of NRB | 10.00% | 11.10% | 11.40% | 11.70% | 10.40% | 8.60% | 6.70% | 6.00% | 5.30% | 4.90% |
| HRA voluntary MRP | 1.39 | 1.45 | 1.57 | 1.62 | 1.68 | 1.74 | 1.80 | 1.86 | 1.92 | 1.99 |

4. Liability benchmark

- 4.1. The liability benchmark represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.
- 4.2. CIPFA's Prudential Code for Capital Finance in Local Authorities recommends that the Council's total debt should be lower than the amount of borrowing it needs to finance its programmes (i.e., its highest forecast CFR over the next three years). Table 4 sets out the position over the forecasted period and shows the Council's external debt is below the CFR.

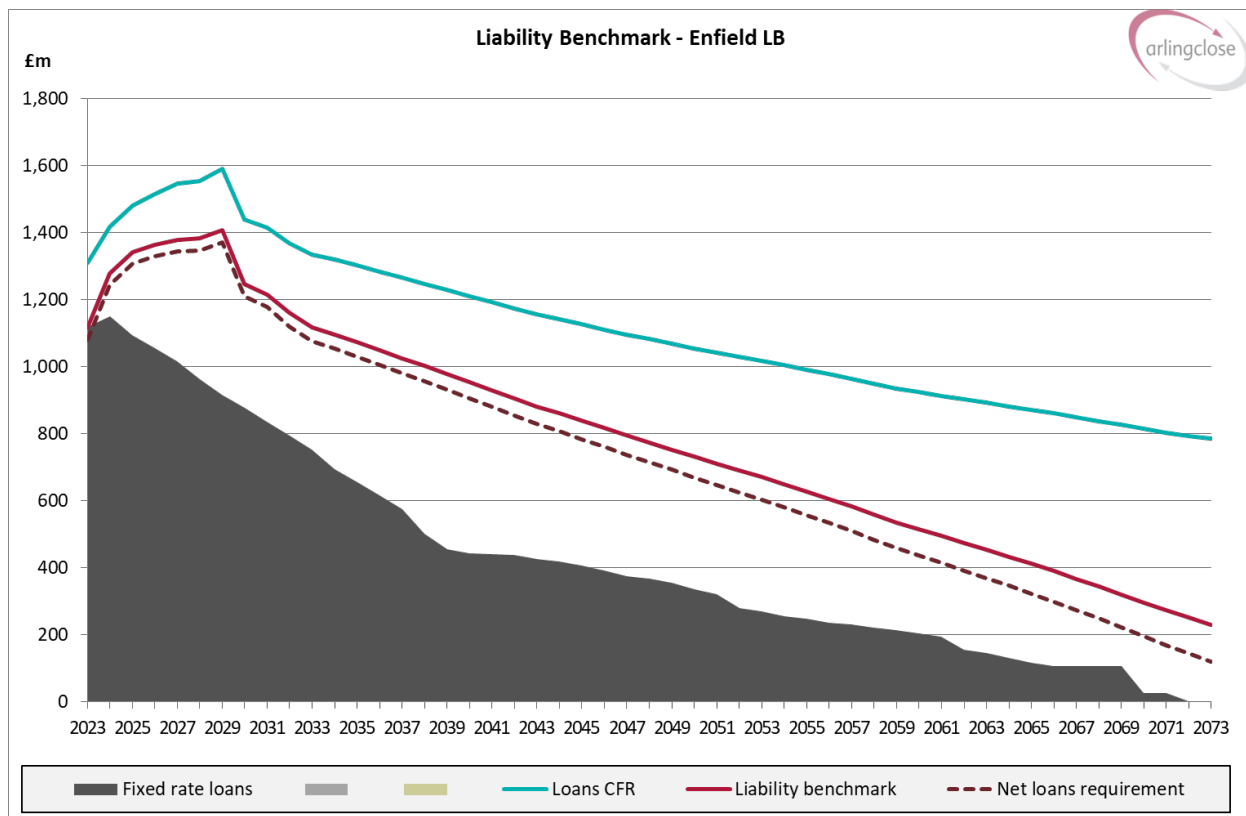
Table 4: Prudential Indicator: Liability benchmark

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 |
|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Loans CFR | 1,481.59 | 1,514.90 | 1,546.20 | 1,555.25 | 1,590.45 | 1,438.52 | 1,415.99 | 1,369.71 | 1,335.44 | 1,320.08 |
| Balance sheet | -173.77 | -186.03 | -201.81 | -208.89 | -218.90 | -229.04 | -239.31 | -249.70 | -260.24 | -265.91 |
| Net Loans Requirement | 1,307.82 | 1,328.87 | 1,344.39 | 1,346.36 | 1,371.55 | 1,209.48 | 1,176.68 | 1,120.01 | 1,075.20 | 1,054.17 |
| Liquidity allowance | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 |
| Liability benchmark* | 1,342.82 | 1,363.87 | 1,379.39 | 1,381.36 | 1,406.55 | 1,244.48 | 1,211.68 | 1,155.01 | 1,110.20 | 1,089.17 |

*excludes PFI / Finance leases as these have separate repayment arrangements

- 4.3. Balance Sheet Resources as per Table 5 is based on the Council's forecast of its Useable Reserves. Liquidity Allowance is based on the headroom built into the Council's Authorised Limit.
- 4.4. Based on current 10-year programme only (i.e. no further borrowing beyond the current 10 yr program) Chart 1 below provides a long term view how the Council's loans (grey shaded area) compare to:
- Capital Financing Requirement
 - Net Loans Requirements (CFR less balance sheet resources), and
 - Liability Benchmark (above plus liquidity allowance)
- 4.5. If debt (grey shaded area) exceeds the liability benchmark (red lines), the Council has a cash surplus and is holding this on deposit. It is a measure of the Council's existing (and committed) loans portfolio compared with its forecast loan needs. This benchmark supports the Council to understand and manage its exposure to treasury risks.

Fig 1 Liability benchmark



5. Borrowing Strategy

- 5.1. **Objectives:** The Council's primary objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is a secondary objective.
- 5.2. **Strategy:** The Council's borrowing strategy continues to address the key issue of affordability without compromising the long-term stability of the debt portfolio. The Council will continue to use concessionary borrowing rates for the HRA announced 15th March 2023 which were initially available until June 2023 but have now been extended to June 2025.
- 5.3. During the recent period of interest rate volatility, the Council's borrowing strategy has been to borrow up to three months in advance of the cash being required in order to manage risk and refinance maturing debt at relatively lower interest rate where possible. Relatively strong investment income (around 5.3% as at 31st Dec, though lower earlier in the year) reduces the holding cost of debt until it is required.
- 5.4. Uncertainty persists in the economy which has an impact on the magnitude and timing of capital receipts and expenditure. In this environment, our borrowing strategy is going to be 'little and often, minimising cash balances' eg:

- (i) Closer focus and engagement with project managers on cash flow forecasting (focusing on large payments and the month ahead).
- (ii) Keeping £35m cash available in short-term investments as a buffer, for example, to meet payroll runs.
- (iii) When the balance goes below £35m and is forecast to stay below this level, borrowing the forecast amount required for the following two weeks using the Council's HRA's headroom in order to secure concessionary rates from PWLB which will be available until June 2025.
- (iv) Ensuring debt repayments are spread to avoid over concentration in any given year

5.5. This strategy will reduce cash balances and give certainty about the quantum of long-term borrowing required. It also gives the Council flexibility to change plans without incurring the cost of holding debt that is not required.

5.6. The above strategy will allow the Council to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk.

5.7. The Authority has previously raised the majority of its long-term borrowing from the PWLB and short-term borrowing from other local authorities. The Council will continue to horizon-scan and investigate potential alternative financing options, but PWLB is likely to remain the cheapest and lowest risk option for long term borrowing.

5.8. PWLB loans are no longer available to Councils planning to buy investment assets primarily for yield; the Authority intends to avoid this activity in order to retain its access to PWLB loans.

5.9. **Sources of borrowing:** The approved sources of long term and short-term borrowing are:

- i. HM Treasury's PWLB lending facility (formerly the Public Works Loan Board)
- ii. UK Infrastructure Bank Ltd
- iii. any institution approved for investments (see below)
- iv. any other bank or building society authorised to operate in the UK
- v. any other UK public sector body
- vi. UK public and private sector pension funds (except the London Borough of Enfield Pension Fund)
- vii. capital market bond investors
- viii. UK Municipal Bonds Agency plc and other special purpose companies created to enable local Council bond issues
- ix. Mayor of London Energy Efficiency Fund (MEEF)
- x. Energy Efficiency Fund (LEEF)
- xi. European Investment Bank (EIB)
- xii. Insurance Funds

5.10. **Other sources of debt finance:** In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:

- i. Leasing and hire purchase
- ii. Private Finance Initiative
- iii. sale and leaseback
- iv. similar asset-based finance

5.11. **Municipal Bonds Agency:** UK Municipal Bonds Agency plc was established in 2014 by the Local Government Association as an alternative to the PWLB. It issues bonds on the capital markets and lends the proceeds to Councils. This is a more complicated source of finance than the PWLB for two reasons: borrowing authorities will be required to provide bond investors with a guarantee to refund their investment in the event the agency is unable to for any reason; and there will be a lead time of several months between committing to borrow and knowing the interest rate payable. Any decision to borrow from the Agency will therefore be the subject of a separate report to full Council.

5.12. **LOBOs:** the Council does not hold any Lender's Option Borrower's Option loans.

5.13. **Short term and variable rate loans:** These loans leave the Council exposed to the risk of short-term interest rate rises and are therefore subject to the interest rate exposure limits in the treasury management indicators below.

5.14. **Debt rescheduling: The PWLB allows Councils to repay loans before maturity.** **This** results in the Council either paying a premium (additional cost) to prematurely repay the loan or receiving a discount (refund of cost by PWLB). Premiums and discounts are calculated according to a set formula based on current interest rates. Other lenders may also be prepared to negotiate premature redemption terms. The Council may take advantage of this and replace some loans with new loans, or repay loans without replacement, where this is expected to lead to an overall cost saving or a reduction in risk. The recent rise in interest rates means that more favourable debt rescheduling opportunities should arise than in previous years.

6. Treasury Investment Strategy

6.1. At present the Council does not hold a significant level of invested funds. Surplus cash is held in overnight Money Market Funds for ease of accessibility to meet short-term cashflow demands.

6.2. The Council plans to have a zero daily current bank closing balance every day ensuring all surplus cash is always appropriately invested.

6.3. The level of cash deposit will fluctuate during the course of the year. For 2024/25 the Council aims to hold average cash balances of £35m to reflect the borrowing strategy as described in section 5.

6.4. **Objectives:** The CIPFA Code requires the Authority to invest its treasury funds prudently, and to have regard to the security and liquidity of its investments before

seeking the highest rate of return, or yield. The Authority's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Authority will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested. The Authority aims to be a responsible investor and will consider environmental, social and governance (ESG) issues when investing.

- 6.5. **Strategy:** The Authority expects to be a long-term borrower and new treasury investments will therefore be made primarily to manage day-to-day cash flows using short-term low risk instruments. The existing portfolio of strategic pooled funds will be maintained to diversify risk into different sectors and boost investment income.
- 6.6. Currently, the Council invests all surplus cash overnight into Money Market Funds (no fixed period). This gives maximum liquidity. Given the current high interest rate environment, the Council has focussed on maximising return on short term investments whilst maintaining liquidity to meet cash flow requirements.
- 6.7. The Council is required to have a £10m minimum investments at all times to keep its professional status and access to Money Market Funds and the wider capital markets. This means that £10m can be invested longer term to increase returns while prioritising the security of that investment.
- 6.8. This strategy is likely to lead to a higher diversification in the sectors we invest any cash surpluses in, depending on the returns and conditions (e.g., we may lend to other local authorities).
- 6.9. The CIPFA Code does not permit local authorities to both borrow and invest long-term for cash flow management. But the Authority may make long-term investments for treasury risk management purposes, including to manage interest rate risk by investing sums borrowed in advance for the capital programme for up to three years; to manage inflation risk by investing usable reserves in instruments whose value rises with inflation; and to manage price risk by adding diversification to the strategic pooled fund portfolio.
- 6.10. **ESG policy:** Environmental, social and governance (ESG) considerations are increasingly a factor in global investors' decision making, but the framework for evaluating investment opportunities is still developing and therefore the Authority's ESG policy does not currently include ESG scoring or other real-time ESG criteria at an individual investment level. When investing in banks and funds, the Authority will prioritise banks that are signatories to the UN Principles for Responsible Banking and funds operated by managers that are signatories to the UN Principles for Responsible Investment, the Net Zero Asset Managers Alliance and/or the UK Stewardship Code.

6.11. **Business models:** Under the IFRS 9 standard, the accounting for certain investments depends on the Council's "business model" for managing them. The Council aims to achieve value from its internally managed treasury investments by a business model of collecting the contractual cash flows and therefore, where other criteria are also met, these investments will continue to be accounted for at amortised cost.

6.12. **Approved counterparties:** The Council may invest its surplus funds with any of the counterparty types set out below, subject to the cash limits (per counterparty).

Table 5 - Approved Investment Counterparties and Limits

| Sector | Time limit | Counterparty limit | Sector limit |
|---|------------|--------------------|--------------|
| The UK Government | 50 years | Unlimited | n/a |
| Local authorities & other government entities | 25 years | £20m | Unlimited |
| Secured investments * | 25 years | £10m | Unlimited |
| Banks (unsecured) * | 13 months | £5m | Unlimited |
| Building societies (unsecured) * | 13 months | £5m | £10m |
| Registered providers (unsecured) * | 5 years | £5m | £25m |
| Money market funds * | n/a | £25m | Unlimited |
| Strategic pooled funds | n/a | £10m | £50m |
| Real estate investment trusts | n/a | £10m | £25m |
| Other investments * | 5 years | £5m | £10m |

This table must be read in conjunction with the notes below

A group of banks under the same ownership will be treated as a single organisation for limit purposes. Limits will also be placed on fund managers, investments in brokers' nominee accounts, foreign countries and industry sectors as below.

6.13.* **Minimum Credit rating:** Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A-. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be considered.

6.14. For entities without published credit ratings, investments may be made either (a) where external advice indicates the entity to be of similar credit quality; or (b) to a maximum of £500,000 per counterparty as part of a diversified pool e.g., via a peer-to-peer platform.

6.15. **Government:** Loans to; bonds and bills issued or guaranteed by, national governments, regional and local authorities and multilateral development banks.

These investments are not subject to bail-in, and there is generally a lower risk of insolvency, although they are not zero risk. Investments with the UK Government are deemed to be zero credit risk due to its ability to create additional currency and therefore may be made in unlimited amounts for up to 50 years.

- 6.16. **Secured investments:** Investments secured on the borrower's assets, which limits the potential losses in the event of insolvency. The amount and quality of the security will be a key factor in the investment decision. Covered bonds and reverse repurchase agreements with banks and building societies are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used. The combined secured and unsecured investments with any one counterparty will not exceed the cash limit for secured investments.
- 6.17. **Banks and building societies (unsecured):** Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.
- 6.18. **Registered providers (unsecured):** Loans to, and bonds issued or guaranteed by, registered providers of social housing or registered social landlords, formerly known as housing associations. These bodies are regulated by the Regulator of Social Housing (in England), the Scottish Housing Regulator, the Welsh Government and the Department for Communities (in Northern Ireland). As providers of public services, they retain the likelihood of receiving government support if needed.
- 6.19. **Money market funds:** Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, the Authority will take care to diversify its liquid investments over a variety of providers to ensure access to cash at all times.
- 6.20. **Strategic pooled funds:** Bond, equity and property funds that offer enhanced returns over the longer term but are more volatile in the short term. These allow the Authority to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Authority's investment objectives will be monitored regularly.
- 6.21. **Real estate investment trusts:** Shares in companies that invest mainly in real estate and pay the majority of their rental income to investors in a similar manner to pooled property funds. As with property funds, REITs offer enhanced returns over the longer term, but are more volatile especially as the share price reflects changing demand for the shares as well as changes in the value of the underlying properties.

- 6.22. **Other investments:** This category covers treasury investments not listed above, for example unsecured corporate bonds and company loans. Non-bank companies cannot be bailed-in but can become insolvent placing the Authority's investment at risk.
- 6.23. **Operational bank accounts:** The Authority may incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank with credit ratings no lower than BBB- and with assets greater than £25 billion. These are not classed as investments but are still subject to the risk of a bank bail-in, and balances will therefore be kept below £800,000 per bank. The Bank of England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the Authority maintaining operational continuity.
- 6.24. **Risk assessment and credit ratings:** Credit ratings are obtained and monitored by the Authority's treasury advisers, who will notify changes in ratings as they occur. The credit rating agencies in current use are listed in the Treasury Management Practices document. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:
- (i) no new investments will be made,
 - (ii) any existing investments that can be recalled or sold at no cost will be, and
 - (iii) full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.
- 6.25. Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as "negative watch") so that it may fall below the approved rating criteria, then only investments that can be withdrawn on the next working day will be made with that organisation until the outcome of the review is announced. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating.
- 6.26. **Other information on the security of investments:** The Authority understands that credit ratings are good, but not perfect, predictors of investment default. Full regard will therefore be given to other available information on the credit quality of the organisations in which it invests, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from the Authority's treasury management adviser. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.
- 6.27. **Reputational aspects:** The Authority is aware that investment with certain counterparties, while considered secure from a purely financial perspective, may leave it open to criticism, valid or otherwise, that may affect its public reputation, and this risk will therefore be taken into account when making investment decisions.
- 6.28. When deteriorating financial market conditions affect the creditworthiness of all organisations, as happened in 2008, 2020 and 2022, this is not generally reflected

in credit ratings, but can be seen in other market measures. In these circumstances, the Authority will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest the Authority's cash balances, then the surplus will be deposited with the UK Government, or with other local authorities. This will cause investment returns to fall but will protect the principal sum invested

6.29. Investments that are not for the purpose of treasury management activities (e.g., lending to wholly owned Council companies) are described in the separate Investment Strategy Report.

6.30. **Investment limits:** The Council will limit the risk of loss from a default from lending to any one organisation (other than the UK Government) will be £15 million. A group of banks under the same ownership will be treated as a single organisation for limit purposes. Limits will also be placed on fund managers, investments in brokers' nominee accounts, foreign countries and industry sectors as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country, since the risk is diversified over many countries. A group of entities under the same ownership will be treated as a single organisation for limit purposes.

Table 6: Additional investment limits

| | Cash limit |
|---|-------------------|
| Any group of pooled funds under the same management | £25m per manager |
| Negotiable instruments held in a broker's nominee account | £25m per broker |
| Foreign countries | £10m per country |

6.31. **Liquidity management:** The Council uses its own in-house cash flow forecasting software model (Predictor) to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of the Council being forced to borrow on unfavourable terms to meet its financial commitments. Limits on long term investments are set by reference to the Council's medium-term financial plan and cash flow forecast.

6.32. The Authority will spread its liquid cash over at least four providers (e.g., bank accounts and money market funds) to ensure that access to cash is maintained in the event of operational difficulties at any one provider.

7. Treasury Management Prudential Indicators

7.1. The Council measures and manages its exposures to treasury management risks using the following indicators.

7.2. **Security:** The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value weighted average credit score of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

| Credit risk indicator | Target |
|--------------------------------|--------|
| Portfolio average credit score | 6 |

7.3. **Liquidity:** The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling three-month period, without additional borrowing.

| Liquidity risk indicator | Target |
|--------------------------------------|--------|
| Total cash available within 3 months | £35m |

7.4. **Interest rate exposures:** This indicator is set to control the Council's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interest rates will be:

| Interest rate risk indicator | Limit |
|--|--------|
| Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates | +£4.5m |
| Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates | -£4.5m |

7.5. The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at market interest rates. The effect of an increase in interest rates will be mitigated through the Council's risk budget.

7.6. **Maturity structure of borrowing:** This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of borrowing will be:

| Refinancing rate risk indicator | Upper limit | Lower limit |
|---------------------------------|-------------|-------------|
| Under 12 months | 30% | 0% |
| 12 months and within 24 months | 35% | 0% |
| 24 months and within 5 years | 40% | 0% |
| 5 years and within 10 years | 45% | 0% |
| 10 years and above | 100% | 0% |

7.7. Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

7.8. **Long-term treasury management investments:** The purpose of this indicator is to control the Authority's exposure to the risk of incurring losses by seeking early

repayment of its investments. The prudential limits on the long-term treasury management investments (i.e., investments with duration in excess of 1 year) will be:

| Price risk indicator | 2023/24 | 2024/25 | 2025/26 | No fixed date |
|---|----------------|----------------|----------------|----------------------|
| Limit on principal invested beyond year end | £25m | £25m | £25m | £0m |

Long-term investments with no fixed maturity date include strategic pooled funds and real estate investment trusts but exclude money market funds and bank accounts with no fixed maturity date as these are considered short-term.

8. Related Matters

- 8.1. The CIPFA Code requires the Authority to include the following in its treasury management strategy.
- 8.2. **Financial derivatives:** Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g., interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g., LOBO loans and callable deposits). The general power of competence in section 1 of the *Localism Act 2011* removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e., those that are not embedded into a loan or investment).
- 8.3. The Authority will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Authority is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be considered when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.
- 8.4. Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria, assessed using the appropriate credit rating for derivative exposures. An allowance for credit risk calculated using the methodology in the Treasury Management Practices document will count against the counterparty credit limit and the relevant foreign country limit.
- 8.5. In line with the CIPFA Code, the Authority will seek external advice and will consider that advice before entering into financial derivatives to ensure that it fully understands the implications.
- 8.6. **Housing Revenue Account:** On 1st April 2012, the Council notionally split each of its existing long-term loans into General Fund and HRA pools. New long-term loans borrowed will be assigned in their entirety to one pool or the other. Interest payable and other costs/income arising from long-term loans (e.g., premiums and discounts

on early redemption) will be charged/ credited to the respective revenue account. Differences between the value of the HRA loans pool and the HRA's underlying need to borrow (adjusted for HRA balance sheet resources available for investment) will result in a notional cash balance which may be positive or negative. This balance will be measured each month and interest transferred between the General Fund and HRA at the Council's average interest rate on new borrowing. Where new borrowing is taken out using PWLB concessionary rates (currently available until June 2025) these will be assigned to the HRA with remaining debt to split on a financing requirement basis.

- 8.7. **Markets in Financial Instruments Directive:** The Council has opted up to professional client status with its providers of financial services, including advisers, banks, brokers and fund managers, allowing it access to a greater range of services but without the greater regulatory protections afforded to individuals and small companies. Given the size and range of the Council's treasury management activities, the Director of Finance (Capital & Commercial) considers this to be the most appropriate status.

Other Options Considered

- 8.8. The CIPFA Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Director of Finance (Capital & Commercial) having consulted the Cabinet Member for Finance, believes that the above strategy represents an appropriate balance between risk management and cost effectiveness. Some alternative strategies, with their financial and risk management implications, are listed overleaf.

| Alternative | Impact on income and expenditure | Impact on risk management |
|---|--|---|
| Invest in a narrower range of counterparties and/or for shorter times | Interest income will be lower | Lower chance of losses from credit related defaults, but any such losses may be greater |
| Invest in a wider range of counterparties and/or for longer times | Interest income will be higher | Increased risk of losses from credit related defaults, but any such losses may be smaller |
| Borrow additional sums at long-term fixed interest rates | Debt interest costs will rise; this is unlikely to be offset by higher investment income | Higher investment balance leading to a higher impact in the event of a default; however long-term interest costs may be more certain |
| Borrow short-term or variable loans instead of long-term fixed rates | Debt interest costs will initially be lower | Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain |

| | | |
|---------------------------|--|--|
| Reduce level of borrowing | Saving on debt interest is likely to exceed lost investment income | Reduced investment balance leading to a lower impact in the event of a default; however long-term interest costs may be less certain |
|---------------------------|--|--|

Section A – Existing Investment & Debt Portfolio Position

Table A1 – Outstanding Debt Portfolio Position as of 31st December 2023

| Type of Loan | 1 st April 2023 £m | Movement £m | 31 st Dec 2023 |
|----------------------------------|----------------------------------|----------------|---------------------------|
| Public Works Loans Board | 994.8 | 86.2 | 1,081.00 |
| Local Authorities (short-term) | 74 | -52 | 22 |
| European Investment Bank | 7.6 | -0.2 | 7.4 |
| London Energy Efficiency Fund | 1.4 | -0.3 | 1.1 |
| Mayors Energy Efficiency Fund | 15 | 15 | 30 |
| Heat Networks Investment Project | 21.6 | 0 | 21.6 |
| Salix Funding | 3.1 | -0.9 | 2.2 |
| Greater London Authority | 0.7 | 0.1 | 0.8 |
| Total Debt | 1,118.20 | 47.9 | 1,166.10 |

Table A2 – Outstanding Investments as of 31st December 2023

| Type of Loan | 1 st April 2023 £m | 31 st Dec 2023 £m |
|----------------------------------|----------------------------------|---------------------------------|
| Money Market Funds (MMFs) | 36.9 | 26.5 |
| On-call accounts | 0.0 | 0.0 |
| | 36.9 | 26.5 |

Section B

Additional Prudential Indicators

This report covers the requirements of the 2017 CIPFA Prudential Code to set prudential indicators. This item should be approved by the full Council before the start of the new financial year which is a legislative requirement. The Local Government Act 2003 requires the Council to have regard to the Chartered Institute of Public Finance and Accountancy's Prudential Code for Capital Finance in Local Authorities (the Prudential Code) when determining how much money it can afford to borrow.

The objectives of the Prudential Code are to ensure, within a clear framework, that the capital investment plans of local authorities are affordable, prudent and sustainable, and that treasury management decisions are taken in accordance with good professional practice. To demonstrate that the Council has fulfilled these objectives, the Prudential Code sets out the following indicators that must be set and monitored each year.

Gross Debt and the Capital Financing Requirement

In order to ensure that over the medium-term debt will only be for a capital purpose, the Council should ensure that debt does not, except in the short term, exceed the total of the capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years. This is a key indicator of prudence.

Table B1 - Gross Debt and the Capital Financing Requirement

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Loans CFR | 1,481.59 | 1,514.90 | 1,546.20 | 1,555.25 | 1,590.45 | 1,438.52 | 1,415.99 | 1,369.71 | 1,335.44 | 1,320.08 |
| PFI & Fin Leases | 17.56 | 15.03 | 12.51 | 9.98 | 7.46 | 4.94 | 2.41 | 0.00 | 0.00 | 0.00 |
| Total Capital Debt Requirement | 1,499.15 | 1,529.93 | 1,558.71 | 1,565.23 | 1,597.91 | 1,443.46 | 1,418.40 | 1,369.71 | 1,335.44 | 1,320.08 |
| Internal borrowing* | -138.77 | -151.03 | -166.81 | -173.89 | -183.90 | -194.04 | -204.31 | -214.70 | -225.24 | -230.91 |
| External borrowing | 1,360.38 | 1,378.90 | 1,391.90 | 1,391.34 | 1,414.01 | 1,249.42 | 1,214.09 | 1,155.01 | 1,110.20 | 1,089.17 |
| Made up : | | | | | | | | | | |
| Liability benchmark | 1,342.82 | 1,363.87 | 1,379.40 | 1,381.36 | 1,406.54 | 1,244.48 | 1,211.68 | 1,155.00 | 1,110.20 | 1,089.17 |
| PFI/Lease liabilities | 17.56 | 15.03 | 12.51 | 9.98 | 7.46 | 4.94 | 2.41 | 0.00 | 0.00 | 0.00 |
| External borrowing | 1,360.38 | 1,378.90 | 1,391.91 | 1,391.34 | 1,414.00 | 1,249.42 | 1,214.09 | 1,155.00 | 1,110.20 | 1,089.17 |

*Internal borrowing made up of available balance sheet resources offset by liquidity allowance

Prudential Indicator: Operational Boundary

The operational boundary is based on the Council's estimate of most likely, i.e., prudent, but not worst-case scenario for external debt. It links directly to the Council's estimates of capital expenditure, the capital financing requirement and cash flow requirements, and is a key management tool for in-year monitoring. Other long-term liabilities comprise finance leases, Private Finance Initiative and other liabilities that are not borrowing but form part of the Council's debt.

Table B2 - Operational Boundary

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 |
|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Debt Required | 1,342.82 | 1,363.87 | 1,379.40 | 1,381.36 | 1,406.54 | 1,244.48 | 1,211.68 | 1,155.00 | 1,110.20 | 1,089.17 |
| Other Long-Term Liabilities* | 17.56 | 15.03 | 12.51 | 9.98 | 7.46 | 4.94 | 2.41 | 0.00 | 0.00 | 0.00 |
| Operational Boundary | 1,360.38 | 1,378.90 | 1,391.91 | 1,391.34 | 1,414.00 | 1,249.42 | 1,214.09 | 1,155.00 | 1,110.20 | 1,089.17 |

**IFRS 16 will require most operating leases to be recognised as financed leases from April 2024; this is not expected to significantly affect these estimates*

Prudential Indicator: Affordable Borrowing / Authorised Limit

A further key prudential indicator represents a control on the maximum level of borrowing. This represents a limit beyond which external debt is prohibited, and this limit needs to be set or revised by the full Council. It reflects the level of external debt which, while not desired, could be afforded in the short term, but is not sustainable in the longer term.

Table B3 - Affordable Borrowing / Authorised Limit

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Operational Boundary | 1,360.38 | 1,378.90 | 1,391.91 | 1,391.35 | 1,414.00 | 1,249.42 | 1,214.10 | 1,155.00 | 1,110.20 | 1,089.17 |
| Headroom | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| Total Authorised Limit | 1,560.38 | 1,578.90 | 1,591.91 | 1,591.35 | 1,614.00 | 1,449.42 | 1,414.10 | 1,355.00 | 1,310.20 | 1,289.17 |

Prudential Indicator – Ratio of Financing Costs to Net Revenue Stream

This indicator identifies the trend in the cost of capital (borrowing and other long-term obligation costs net of investment income) against the net revenue budget and the gross revenue budget for the General Fund and the Housing Revenue Account, respectively. It also exemplifies the element of housing rental that relates to financing costs, this calculation is notional and assumes all other things are equal.

Table B4 - Ratio of Financing Costs to Net Revenue Stream

| Estimated Ratio of Financing Costs to: | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| General Fund Net Revenue Stream | 10.00% | 11.10% | 11.40% | 11.70% | 10.40% | 8.60% | 6.70% | 6.00% | 5.30% | 4.90% |
| Housing Revenue Account Gross Revenue Budget | 20.5% | 20.1% | 20.5% | 21.1% | 21.9% | 23.5% | 24.8% | 25.1% | 25.0% | 24.8% |

Section C

Annual Minimum Revenue Provision Statement (With effect from 1 April 2024)

- 1) When the Council finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there has been no statutory minimum since 2008. The Local Government Act 2003 requires the Council to have regard to the Department of Levelling Up, Housing and Communities (formerly Ministry for Housing, Communities and Local Government) Guidance on Minimum Revenue Provision most recently issued in 2018.
- 2) The broad aim of the MHCLG Guidance is to ensure that capital expenditure is financed over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits, or, in the case of borrowing supported by Government Revenue Support Grant, reasonably commensurate with the period implicit in the determination of that grant.
- 3) The MHCLG Guidance requires the Council to approve an Annual MRP Statement each year and recommends a number of options for calculating a prudent amount of MRP. The following statement incorporates options recommended in the Guidance as well as locally determined prudent methods.
- 4) The approaches are therefore as follows, with effect from 1 April 2024 will be:
 - a) the principle that the determination of a prudent amount of MRP for any given year will take account of payments made in previous years, and an assessment of whether those payments exceed what the current policy would require in terms of prudence.
 - b) For capital expenditure incurred before 1 April 2008, and for capital expenditure incurred from 1 April 2008 to 31 March 2011, and which is Supported Capital Expenditure (SCE), MRP will be calculated at 2% on a straight-line basis.
 - c) For unsupported borrowing incurred from 1 April 2008 onwards, MRP is calculated based on amortising the amount borrowed over the estimated lives of the assets acquired (or the enhancement made) as a result of the related expenditure using the annuity repayment method in accordance with DLUHC (formerly MHCLG) Statutory guidance. A discount rate of 3.50% is used in the annuity calculation.
 - d) MRP on purchases of freehold land will be charged over 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged over 20 years.

- e) For assets acquired by leases or the Private Finance Initiative MRP will be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability.
- f) Where former operating leases have been brought onto the balance sheet due to the adoption of the IFRS 16 Leases accounting standard, and the asset values have been adjusted for accruals, prepayments, premiums and/or incentives, then the annual MRP charges will be adjusted so that the total charge to revenue remains unaffected by the new standard.
- g) For capital expenditure loans to third parties that are repaid in annual or more frequent instalments of principal, the Council will make nil MRP, but will instead apply the capital receipts arising from principal repayments to reduce the capital financing requirement instead. In years where there is no principal repayment, MRP will be charged in accordance with the MRP policy for the assets funded by the loan, including where appropriate, delaying MRP until the year after the assets become operational. While this is not one of the options in the DLUHC Guidance, it is thought to be a prudent approach since it ensures that the capital expenditure incurred on the loan is fully funded over the life of the assets.
- h) The Council is required to consider how the HRA makes prudent provision for the repayment of debt. In addition to depreciation charges funding the Major Repairs Reserve, the Council has chosen to make voluntary MRP charges from the HRA so that the HRA maintains borrowing capacity for future years. The total amount provided is estimated to be £17m from 2024/24 to 2033/34 of which £1.4m is expected for 2024/25.
- i) Capital expenditure financed from borrowing incurred during one financial year will not be subject to an MRP charge until the asset moves into operation, except where the Section 151 officer deems it appropriate to charge it an earlier date.
- j) Assets acquired with the intention of onward sale, which will not be used in the delivery of services, will not attract MRP. Capital receipts generated by sale of the asset will be set aside to repay debt that was used to initially acquire the asset in full. Where the debt cannot be extinguished as a result of a shortfall in the capital receipt an MRP charge will be made in accordance with this policy.
- k) Land that has been acquired and held for regeneration purposes, and which has been financed by borrowing, will be charged MRP upon the asset becoming operational. Where the land is being used for non-regeneration purposes, for example leased out, MRP is chargeable annually. Whether MRP is charged on regeneration assets having meanwhile use will be determined by the S151 Officer on a case-by-case basis.
- l) Capital receipts from the sale of developed land will be used to repay the debt incurred to finance the associated capital expenditure. Where the timing of the

capital receipt is unknown, an MRP charge will be made from an identified revenue budget. A voluntary MRP charge may also be applied where opportunities persist in order to accelerate debt extinguishment.

- m) No MRP charge is made where a capital receipt is available (or anticipated to be shortly available) to apply to repay debt as long as the capital receipt is equal to or greater than the CFR related to the asset.
- n) Unless a specific justification for another MRP rate is given, an annuity basis (rate of 3.5%) shall be used.
- o) From 1 April 2024 onwards, asset lives for MRP charges will be charged on the following basis, except for schemes in which the asset is already in operation:
 - i) ICT equipment - 5 years
 - ii) Vehicles - 10 years
 - iii) Highways Infrastructure
 - Carriageways roads substructure – 40 years
 - Carriageways reconstruction – 30 years
 - Carriageways resurfacing – 20 years
 - Carriageways surface dressing – 10 years
 - Bridges – 120 years
 - Structures – 40 years
 - Waterways – 40 years
 - Footways and cycleways roads – 30 years
 - Footways and cycleways off road – 40 years
 - Alleygating – 40 years
 - Street lighting – 25 years
 - Street furniture (including CCTV) – 15 years
 - iv) Parks & Landscape - 25 years
 - v) Investment Assets - 40 years unless a business can be made that there is a residual value that means a longer asset life is possible
 - vi) School buildings and community assets - 40 years unless a business case for a specific asset justifies a different lifespan
 - vii) Housing Assets - 50 years
 - viii) Land – 50 years

- ix) Leased Assets on the basis of the lease asset unless the above categories have a smaller asset life
- x) All capital expenditure schemes less than £50k will be charged immediately to revenue
- p) Capital expenditure incurred during 2024/25 will not be subject to an MRP charge until 2025/26 or later (i.e. the year following the one in which the asset becomes operational).

Minimum Revenue Provision (MRP) – Estimation for 2024/25

- 5) This policy will take effect from 2024/25. Government Guidance requires that an annual statement on the Council's policy for its MRP should be submitted to Council for approval before the start of the financial year to which the provision will relate but that changes during the year are permitted if approved by full Council. Based on the Council's latest estimate of its Capital Financing Requirement on 31st March 2024, the MRP for 2024/25 and future years is estimated as follows:

Table C1 – MRP for 2024/25 and Beyond

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | Future Years | Total MRP & Similar Charges |
|--|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------------|
| | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | |
| | £m | £m | £m | £m | £m | £m | |
| Historical Supported Borrowing | 2.8 | 2.8 | 2.8 | 2.8 | 2.8 | 14.2 | 28.2 |
| Unsupported Borrowing | 14.2 | 15.3 | 15.8 | 15 | 12.7 | 54.6 | 127.6 |
| General Fund - core services | 17.00 | 18.10 | 18.60 | 17.80 | 15.50 | 68.80 | 155.80 |
| Meridian Water | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 4.7 | 8.5 |
| Total MRP Excluding PFI and Company Loans | 17.70 | 18.80 | 19.40 | 18.60 | 16.30 | 73.50 | 164.30 |
| HRA | 1.39 | 1.45 | 1.57 | 1.62 | 1.68 | 9.31 | 17.02 |
| PFI Repayment | 2.5 | 2.5 | 2.5 | 2.5 | 10 | 0 | 20 |
| Company Loan Repayments | 1.8 | 2.3 | 2.6 | 2.7 | 2.8 | 15.6 | 27.8 |
| Total MRP Including PFI & Company Loan Repayments | 23.39 | 25.05 | 26.07 | 25.42 | 30.78 | 98.41 | 229.12 |

Section D**Annual Investment Strategy Report 2024/25****Introduction**

1. A Local Authority could invest its money for three broad purposes:
 - (I) because it has surplus cash as a result of its day-to-day activities, for example when income is received in advance of expenditure (known as treasury management investments),
 - (II) to support local public services by lending to or buying shares in other organisations (service investments), and
 - (III) to earn investment income (known as commercial investments where this is the main purpose).
2. This investment strategy report meets the requirements of statutory guidance issued by the Government in January 2018 and focuses on the second and third of these categories.

Treasury Management Investments

3. The Authority typically receives its income in cash (e.g., from taxes and grants) before it pays for its expenditure in cash (e.g., through payroll and invoices). It also holds reserves for future expenditure and collects local taxes on behalf of other local authorities and central government. These activities, plus the timing of borrowing decisions, lead to a cash surplus which is invested in accordance with guidance from the Chartered Institute of Public Finance and Accountancy. The balance of treasury management investments is expected to fluctuate between £10m and £100m during the 2024/25 financial year.
4. The contribution that these investments make to the objectives of the Authority is to support effective treasury management activities such as cashflow management. Full details of the Authority's policies and its plan for 2024/25 for treasury management investments are covered in the main report.

Service Investments: Loans & Shares

5. The Council lends money to two of its own companies to support local public services and stimulate local economic growth. Each company, Lee Valley Heat Network Limited (LVHN – also known as Energetik); and Housing Gateway Limited (HGL), is 100% owned by the Council (parent body). All companies have been consistently consolidated into the group accounts. These companies were set up to meet the Council's strategic objectives as an authority.

6. The Council has committed to lend money to HGL and Energetik. In the case of HGL the Council has committed to lend money from 2024/25 at interest rates equal to the Council's own cost of borrowing, PWLB rates, which is below the market rates.
7. HGL, the Council's largest company, was established in 2014 to acquire and manage properties and provide long-term affordable lets in the challenging local housing market. These homes are let to residents in need of temporary accommodation, resulting in savings to the Council's revenue budget. HGL is funded by loans and £5m of equity from the Council. As at 31st October 2023 total loans outstanding with HGL were £126.5m.
8. Energetik was established in August 2015 to provide low carbon energy from waste to Enfield residents, through developing, owning and operating a series of community energy networks across Enfield. Investment in Energetik allows the Council to commit to the climate change agenda through investment in connections to low carbon energy such as the Energetik heat network. The company has successfully attracted grants and low-cost loans to support infrastructure into the borough.
9. The company is funded through a combination of Council loans and equity investment, with £94m approved to date, of which £77m is to be funded through Council borrowing and £17.6m external grants. External grants have been invested as equity in the company. As at 31st October 2023, total loans advanced was £32.8m and total loans outstanding were £37.4m
10. **Security:** The main risk when making service loans is that the borrower will be unable to repay the principal lent or the interest due. The risk of investing in shares is that they fall in value meaning that the initial outlay may not be recovered. In order to limit this risk, and ensure that total exposure to service loans and shares remain proportionate to the size of the Authority, upper limits on the outstanding loans to each category of borrower have been set as follows:

Table D1- Service Investments: loans & shares balance

| Counterparty All in £m | 2022/23 | | | 2023/24 | 2024/25 |
|---------------------------|-------------------------------|---|--------------------------------|-----------------------|---------------------------------|
| | 31 March 2023 Nominal** | Loss allowance (accounting purpose only) | Net figure in accounts** | Estimate Nominal** | Approved Limit* Nominal** |
| Energetik | 33.9 | -19.4 | 14.5 | 41.1 | 52.8 |
| HGL | 126.8 | 0.0 | 126.8 | 120.1 | 149.6 |
| Loans | 160.7 | -19.4 | 141.3 | 161.2 | 202.4 |
| Energetik | 17.8 | -0.9 | 16.9 | 17.8 | 17.8 |
| HGL | 5.0 | -0.1 | 4.9 | 5.0 | 5.0 |
| Investments | 22.8 | -1.0 | 21.8 | 22.8 | 22.8 |
| TOTAL | 183.5 | -20.4 | 163.1 | 184.0 | 225.2 |

*Limit based on period 7 forecasts net of loan repayments during 2024/25

**Loan impairments are required for statutory accounting purposes and is not necessarily the recoverable amount. Actual amounts are denoted as "Nominal"

11. Accounting standards require the Authority to set aside loss allowance for loans, reflecting a statistical likelihood of non-payment. The figures for loans in the Authority's statement of accounts are shown net of this loss allowance. However, the Authority does not expect any losses from loans to either company. Appropriate credit control arrangements are in place to recover overdue repayments. Energetik is reviewing its business plan to demonstrate that it remains able to repay existing and future loans.
12. The equity investment has been accounted for by the Council purchasing shares in each Company valued at £1 per share. Equity investment is non repayable unless the Company or shares are sold. The investments have been funded by external grants and general PWLB borrowing for Energetik and HGL respectively.
13. Approved limit sets out the maximum value of loans and equity to 31 March 2025 based on the capital programme appearing elsewhere on the agenda.
14. In addition to the above service loans a new working capital facility of up to £3.5m was approved in favour of Energetik on 23rd October 2023 carrying interest the Bank of England base rate plus 1%. £1.3m was drawn down on this date with a further £0.9m in November with the remaining £1.3m available until 31 March 2027 when the facility expires and becomes repayable in full.
15. In addition to lending to existing wholly owned Companies, the Council may consider the following
 - Lending to Joint ventures (JVs), Associates and Similar entities: The Council can invest in such organisations where there is minimal risk. Moreover,

there are instances when the Council is de facto required to invest or to deliver an alternative scheme

- Lending to Companies or Charities, which are not wholly owned: The Council may lend to local Charities, which deliver services supporting the Medium-Term Financial Plan, but it must regularly confirm that the principal on the loans are protected. Similarly, the Council can loan to companies, but the standard is that the loans must be on a commercial basis and that the Council has confidence in the nature that principal will be protected. The Council may make small loans to organisations that are at a higher risk to support the local economy, possibly in relation to a complex regeneration scheme, but such loans, regardless of the amount, will require a delegated approval report, signed off by the Leader or the Cabinet Member responsible for Finance.
- Working Capital Facilities: These are explicitly not capital expenditure because they exist to manage cashflows, nor intended to be of a long-term nature. The Council can loan on a commercial basis to other organisations and the approval process is via the Section 151 Officer, who depending on the size of the loan may choose to request additional approval from the relevant Cabinet member. Regular reviews of cashflow of any entities receiving such a loan are a requirement, taking place no less than on a quarterly basis. It is anticipated that the majority of such facilities would take in relation to wholly owned companies or JVs, and that they would be on a commercial basis. However, where they are not on commercial terms, additional approval from the relevant Cabinet member, depending on the size of the loan, should be sought. One key aspect that must be considered in relation to working capital is that the cashflow review is not just for the demonstration of the financial health of the borrower and ability to repay (plus interest), but to ensure that the loan is not being used for capital purposes and is solely due to the timing of cashflows. The latter requires a different governance process as noted within the financial regulations.
- New Local Council Companies: All borrowing to companies owned by the London Borough of Enfield will require a formal on-lending agreement.
- Lending to Schools with the HSBC Banking Scheme: Where LA schools with an HSBC bank account are in a structural overdraft position then the Council will provide a credit facility to ensure the school(s) remain in a credit position. Interest will be charged at 0.5% above the prevailing bank rate.

16. Risk assessment: The Authority assesses the risk of loss before entering into and whilst holding service loans by:

- Undertaking due diligence of each counterparty through the evaluation of business plans and cash flow forecasts. Due diligence will be undertaken internally by Finance Officers and/ or by an independently appointed advisor.

- To be able to demonstrate the ability to repay both interest and principal over the agreed repayment scheduled.
- Where possible the Council will secure the loan on the company's assets
- Use of credit ratings where applicable and past financial performance assessment
- Wholly owning the company or having a sizeable share in the company
- Ensuring the council has first right of call on assets in the event of default
- Obtaining assurance that there is sound governance and controls in place within the companies referred to above
- On lending agreements and loan agreements governing the terms of the loans advanced.
- Strong governance structures and reporting lines
- Use of external advisors for accounting; legal (including State Aid) and technical advice
- Determination of an exit strategy

17. Non-specified Investments: Shares are the only investment type that the Authority has identified that meets the definition of a non-specified investment in the government guidance. The limits above on share investments are therefore also the Authority's upper limits on non-specified investments. The Authority has not adopted any procedures for determining further categories of non-specified investment since none are likely to meet the definition.

Commercial Investments: Property

18. The Council does not, at present or in the near future, invest in commercial and residential property for the purpose of making a profit.

Loan Commitments and Financial Guarantees

19. Although not strictly counted as investments, since no money has exchanged hands yet, loan commitments and financial guarantees carry similar risks to the Authority and are included here for completeness.

20. The Council has also provided a guarantee of up to £1 for the liabilities of the Meridian Water Estate Management Company, incorporated 31 March 2022, which has been

formed to provide services to residents of on the Meridian Water development. No loan support is envisaged from the Council.

Investment Indicators

21. The Authority has set the following quantitative indicators to allow elected members and the public to assess the Authority's total risk exposure as a result of its investment decisions.

22. Total risk exposure: The first indicator shows the Authority's total exposure to potential investment losses. This includes amounts the Authority is contractually committed to lend but have yet to be drawn down and guarantees the Authority has issued over third-party loans.

| Total investment exposure | 2023/24 Forecast £m | 2024/25 Forecast* £m |
|--|------------------------------------|-------------------------------------|
| Treasury management investments (Target) | 35.0 | 35.0 |
| Service investments: Loans and Equity | 184.0 | 225.2 |
| Commercial investments: Property | 0 | 0 |
| TOTAL INVESTMENTS | 219.0 | 260.2 |
| Commitments to lend – HGL* | 52.9 | 0 |
| Commitments to lend – Energetik* | 0 | 0 |
| Guarantees issued on loans | 0 | 0 |
| TOTAL EXPOSURE | 271.9 | 260.2 |

**10-year capital programme includes £94m funding for HGL and Energetik £41.1m included in 2024/25 forecast, balance £52.9m recognised as commitment to lend*

23. How investments are funded:

- (i) Capital loans to Energetik: from borrowing – specific low-interest loans for heat networks
- (ii) Equity to Energetik: from government grants
- (iii) Working capital facility for Energetik: from Council working capital balances
- (iv) Loans and equity to HGL: from borrowing
- (v) The remainder of the Authority's investments are funded by usable reserves and income received in advance of expenditure.

Table D3- Investments funded by borrowing

| | 2022/23 Actual £m | 2023/24 Forecast £m | 2024/25 Forecast £m |
|--|----------------------------------|------------------------------------|------------------------------------|
| Service investments: Energetik Loans | 33.9 | 41.1 | 52.8 |
| Service investments: HGL Loans | 126.8 | 120.1 | 149.6 |
| Service investments: HGL Shares | 5 | 5 | 5 |
| TOTAL INVESTMENTS FUNDED BY BORROWING | 165.7 | 166.2 | 207.4 |

24. Rate of return received: This indicator shows the investment income received less the associated costs, including the cost of borrowing where appropriate, as a proportion of the sum initially invested. Note that due to the complex local government accounting framework, not all recorded gains and losses affect the revenue account in the year they are incurred.

Table D4- Investments net rate of return

| | 2023/24 Actual | 2024/25 Forecast | 2025/26 Forecast | Explanation |
|---------------------------------------|---------------------------|-----------------------------|-----------------------------|--|
| Treasury management investments | 3.80% | 4.00% | 4.00% | Council currently invests in Money Market Funds |
| Service investments: Energetik Loans | 0.8% | 1.6% | 2.0% | Calculated by determining the loan costs incurred by the Council and recovered from Energetik as a proportion of loan balance outstanding at year end. |
| Service investments: HGL Loans | 0% | 0% | 0% | Lent at costs to HGL. Benefit to the Council is in the form of reduction in revenue costs associated with temporary housing |
| Service investments: Energetik Shares | 0% | 0% | 0% | Funded via government grant which has been passed onto Energetik in the form of equity investment. |
| Service investments: HGL Shares | -2.6% | -2.6% | -2.6% | No specific loan used to fund the equity investment; Council pool rate shown for the year equity investment was made. No dividends received from the Company to date but are possible in 2023/24 or 2024/25. Forecast do not yet recognise these receipts. |

25. Net income from commercial and service investments to net revenue stream :

This indicator measures proportion of the Council's Net Revenue Budget supported by income from commercial and service investments and was introduced in 2023/24. Net income is expressed after direct costs and does not take into account interest for MRP associated with such investments.

The Council's Service investments in Energetik and HGL have generated no income in 2023/24 and none is forecast for 2024/25 therefore there is nothing to report on this indicator.

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Appendix1 – Equalities Impact Assessment EQUIA

SECTION 1 – Equality Analysis Details

| | |
|---|---|
| Title of service activity / policy/ strategy/ budget change/ decision that you are assessing | Treasury Management Strategy Statement for 2024/25 |
| Lead officer(s) name(s) and contact details | Olu Ayodele |
| Team/ Department | Resources – Finance |
| Executive Director | Fay Hammond |
| Cabinet Member | Cllr Leaver |
| Date of EqIA completion | 17th January 2024 |

SECTION 2 – Summary of Proposal

Please give a brief summary of the proposed service change / policy/ strategy/ budget change/project plan/ key decision

Please summarise briefly:

What is the proposed decision or change?

What are the reasons for the decision or change?

What outcomes are you hoping to achieve from this change?

Who will be impacted by the project or change - staff, service users, or the wider community?

Sets out the borrowing requirements for 2024/25 and nine subsequent financial years together with the cost of capital financing, including interest, to the Council.

SECTION 3 – Equality Analysis

This section asks you to consider the potential differential impact of the proposed decision or change on different protected characteristics, and what mitigating actions should be taken to avoid or counteract any negative impact.

According to the Equality Act 2010, protected characteristics are aspects of a person's identity that make them who they are. The law defines 9 protected characteristics:

1. Age
2. Disability
3. Gender reassignment.
4. Marriage and civil partnership.
5. Pregnancy and maternity.
6. Race
7. Religion or belief.
8. Sex
9. Sexual orientation.

At Enfield Council, we also consider socio-economic status as an additional characteristic.

“Differential impact” means that people of a particular protected characteristic (eg people of a particular age, people with a disability, people of a particular gender, or people from a particular race and religion) will be significantly more affected by the change than other groups. Please consider both potential positive and negative impacts, and, where possible, provide evidence to explain why this group might be particularly affected. If there is no differential impact for that group, briefly explain why this is not applicable.

Please consider how the proposed change will affect staff, service users or members of the wider community who share one of the following protected characteristics.

Age

This can refer to people of a specific age e.g. 18-year olds, or age range e.g. 0-18 year olds.

Will the proposed change to service/policy/budget have a **differential impact [positive or negative]** on people of a specific age or age group (e.g. older or younger people)?

Please provide evidence to explain why this group may be particularly affected.

None

Mitigating actions to be taken

Not applicable

Disability

A person has a disability if they have a physical or mental impairment which has a substantial and long-term adverse effect on the person's ability to carry out normal day-day activities.

This could include:

Physical impairment, hearing impairment, visual impairment, learning difficulties, long-standing illness or health condition, mental illness, substance abuse or other impairments.

Will the proposed change to service/policy/budget have a **differential impact [positive or negative]** on people with disabilities?

Please provide evidence to explain why this group may be particularly affected.

None

Mitigating actions to be taken

Not applicable

Gender Reassignment

This refers to people who are proposing to undergo, are undergoing, or have undergone a process (or part of a process) to reassign their sex by changing physiological or other attributes of sex.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on transgender people?

Please provide evidence to explain why this group may be particularly affected.

None

Mitigating actions to be taken

Not applicable

Marriage and Civil Partnership

Marriage and civil partnerships are different ways of legally recognising relationships. The formation of a civil partnership must remain secular, where-as a marriage can be conducted through either religious or civil ceremonies. In the U.K both marriages and civil partnerships can be same sex or mixed sex. Civil partners must be treated the same as married couples on a wide range of legal matters.

Will this change to service/policy/budget have a **differential impact [positive or**

| |
|--|
| negative] on people in a marriage or civil partnership? |
| Please provide evidence to explain why this group may be particularly affected |
| None |
| Mitigating actions to be taken |
| Not applicable |
| Pregnancy and maternity Pregnancy refers to the condition of being pregnant or expecting a baby. Maternity refers to the period after the birth and is linked to maternity leave in the employment context. In the non-work context, protection against maternity discrimination is for 26 weeks after giving birth, and this includes treating a woman unfavourably because she is breastfeeding. |
| Will this change to service/policy/budget have a differential impact [positive or negative] on pregnancy and maternity? |
| Please provide evidence to explain why this group may be particularly affected |
| None |
| Mitigating actions to be taken |
| Nor applicable |

| |
|---|
| Race This refers to a group of people defined by their race, colour, and nationality (including citizenship), ethnic or national origins. |
| Will this change to service/policy/budget have a differential impact [positive or negative] on people of a certain race? |
| Please provide evidence to explain why this group may be particularly affected |
| None |
| Mitigating actions to be taken |
| Not applicable |

| |
|---|
| Religion and belief Religion refers to a person's faith (e.g. Buddhism, Islam, Christianity, Judaism, Sikhism, Hinduism). Belief includes religious and philosophical beliefs including lack of belief (e.g. Atheism). Generally, a belief should affect your life choices or the way you live. |
| Will this change to service/policy/budget have a differential impact [positive or negative] on people who follow a religion or belief, including lack of belief? |
| Please provide evidence to explain why this group may be particularly affected. |
| None |
| Mitigating actions to be taken |
| Not applicable |

| |
|--|
| Sex Sex refers to whether you are a man or woman. |
| Will this change to service/policy/budget have a differential impact [positive or negative] on men or women? Please provide evidence to explain why this group may be particularly affected. |
| None |
| Mitigating actions to be taken |
| Not applicable |

| |
|--|
| Sexual Orientation This refers to whether a person is sexually attracted to people of the same sex or a different sex to themselves. Please consider the impact on people who identify as heterosexual, bisexual, gay, lesbian, non-binary or asexual. |
| Will this change to service/policy/budget have a differential impact [positive or negative] on people with a particular sexual orientation? Please provide evidence to explain why this group may be particularly affected. |
| None |
| Mitigating actions to be taken |
| Not applicable |

| |
|---|
| Socio-economic deprivation This refers to people who are disadvantaged due to socio-economic factors e.g. unemployment, low income, low academic qualifications or living in a deprived area, social housing or unstable housing. |
| Will this change to service/policy/budget have a differential impact [positive or negative] on people who are socio-economically disadvantaged? Please provide evidence to explain why this group may be particularly affected. |
| None |
| Mitigating actions to be taken. |
| Not applicable |

SECTION 4 – Monitoring and Review

| |
|--|
| How do you intend to monitor and review the effects of this proposal? Not applicable |
| Who will be responsible for assessing the effects of this proposal? Not applicable |
| The report provides information on the borrowing requirements for the Council for 2024/25 and nine subsequent financial years and has no impact on any groups with protected characteristics or persons who may attract “differential impact” from any of the proposals in the report. |

SECTION 5 – Action Plan for Mitigating Actions.

| Identified Issue | Action Required | Lead officer | Timescale/By When | Costs | Review Date/Comments |
|-------------------------|------------------------|---------------------|--------------------------|--------------|-----------------------------|
| Not applicable | | | | | |

None required



London Borough of Enfield

| | |
|--------------------------------------|---|
| Report Title | Quarter 3 2023/24 Revenue Forecast update |
| Report to | Cabinet |
| Date of Meeting | 7 th February 2024 |
| Cabinet Member | Cllr Leaver |
| Executive Director / Director | Fay Hammond – Executive Director, Resources Kevin Bartle – Finance Director, Corporate Finance |
| Report Author | Annette Trigg – Strategic Head of Corporate Finance |
| Ward(s) affected | All |
| Key Decision Number | Non-key |
| Classification | Part 1 Public |
| Reason for exemption | N/A |

Purpose of Report

1. The report sets out the Council's revenue forecast position compared to the budget for 2023/24, based on the position at the end of November 2023. It also provides an update on progress against the budgeted savings planned for 2023/24, collection fund performance, the Dedicated Schools Grant forecast and impact on earmarked reserves balances.
2. Each year the council sets out a plan for how it intends to make use of the ability to use capital receipts in a flexible manner to fund qualifying revenue expenditure, and then has to submit this plan to DLUHC. For 2023/24 this formed part of the budget setting report approved in February 2023, with an extract and explanation submitted to DLUHC. The council is able to change this plan during the year, but the changes need to be approved and then

resubmitted to DLUHC. This report sets out the proposed changes to the 2023/24 plan and requests approval of these changes, as well as setting out the final position on the use of flexible capital receipts in the 2022/23 outturn.

Recommendations

3. Cabinet is requested to note/approve the following:
 - a. An adverse variance of £29.993m is reported in respect of financial year 2023/24, after additional in-year savings and mitigations have been found of £7.733m. This is stated excluding further potential risks of up to £4.316m and £0.600m in opportunities.
 - b. Progress on savings set in the original 2023/24 budget as laid out in Appendices B and C, with a projected shortfall in delivery in-year of £3.509m.
 - c. The impact of the forecast on the reserves balances as set out in paragraphs 126-132/Table 5 and the consequences this has for longer-term financial resilience.
 - d. The forecast in-year overspend on the Dedicated Schools Grant of £2.660m, leading to a projected cumulative deficit of £17.896m.
 - e. The final outturn use of capital receipts in 2022/23 as set out in Appendix E
 - f. Approve the revised schedule of projects for flexible use of capital receipts in 2023/24 as set out in Appendix G

Background and Options

4. On 23 February 2023, the 2023/24 budget was set by full Council. Savings of £12.782m and income generation plans of £2.974m were agreed for the coming year. In addition to this, £45.956m of growth was included to reflect the demographic, inflationary, investment and capital financing needs of the council.
5. The budget covers the day-to-day operational expenditure and income of the Council and is funded from a combination of government grants, council tax and business rates income, as well as to a limited extent fees and charges and reserves drawdowns. Note that the agreed original budget included £3m contingency for unforeseen inflationary and demographic pressures.
6. The Council, as is the case at many other councils, is in a very challenging financial position for 2023/24. In recent weeks, a number of councils have been reported in the local government press as expressing concerns about their financial position, with one additional council issuing a section 114 notice. It may be viewed now that any impacts that arose during the period of the Covid-19 pandemic have now tailed off or embedded themselves in the ongoing social and economic context, and are now overtaken by the cost of living crisis. This is manifesting as a major pressure on the council in the form of an increased cost of temporary accommodation, elevated levels of cost inflation not matched by government grant levels and ongoing

growth in social care demand pressures. There is therefore a significant challenge in the current year to manage and mitigate all of these pressures.

7. The overspend forecast for 2023/24 will need to be funded from reserves to the extent not mitigated. The purpose of risk or smoothing reserves is to support budget management and provide resilience in the event of unforeseen risks, financial pressures and shocks materialising, however the level of reserves (excluding HRA) held by the council will have reduced by circa £77m over the last two years. This is a concern that the council needs to urgently address in the medium term financial plan and permanent recurring savings in service and operating costs, together with increases in income generation and taxation, need to be found in order to safeguard the financial sustainability of the council. Since 2010 core council funding has reduced by £81m, compounded by delays in the fair funding review, while increasing cost pressures have been offset with over £228m of savings, thereby making this an extremely challenging position.
8. This report is set out as follows:
 - i. [2023/24 Revenue Forecast – executive summary and overview](#)
 - ii. [2023/24 Revenue Forecast – variance commentary by Department](#)
 - iii. [Collection fund for council tax and business rates](#)
 - iv. [Update on 2023/24 savings to be delivered](#)
 - v. [Dedicated schools grant forecast](#)
 - vi. [Forecast reserve balances](#)

Relevance to Council Plans and Strategies

9. This is a critical report for updating both members and officers on the council's financial resilience, which is one of the five principles in the Council Plan framework.
10. The report may also bring to light how the council has used its limited resources to deliver the Council Plan priorities in the projection through to March 2024. These priorities are:
 - a. Clean and green places
 - b. Strong, healthy and safe communities
 - c. Thriving children and young people
 - d. More and better homes
 - e. An economy that works for everyone
11. The budget for 2023/24 was set as part of the Medium Term Financial Strategy endorsed by Council in February 2023.

Financial Implications

Executive Summary – 2023/24 Revenue Forecast

12. The financial projection for 2023/24 has been identified as being equally, if not more, challenging than the previous year with the largest area of

pressure arising from the continued growth in the cost of supporting households needing temporary accommodation. The overspend reported in the 2022/23 outturn of £21.186m (see item 11 of the Cabinet meeting held on 13 September 2023) included a significant proportion of ongoing pressures, some of which were addressed through growth added into the 2023/24 budget, but some of which continue and are now driving overspends in the current year.

13. Early on it was identified that the pressure from Temporary Accommodation alone was approaching a magnitude of circa £20m. In order to mitigate this, departments were tasked with identifying in-year mitigations and savings, over and above those budgeted for, and the task of not overspending their budgets, i.e. not allowing the situation to deteriorate further. A further measure taken has been for Executive Directors to review all proposed expenditure items in excess of £10,000 as they come forward for approval, in order to prevent any unnecessary significant spend from being committed. Work is ongoing to identify in-year savings opportunities, undertake “deep dive” reviews into certain areas of council expenditure and assess areas of overspend in order to bring these back under control. In respect of the Temporary Accommodation variance itself, a task force has been set up to work through all the issues and find ways in which to bring down the variance arising by means of action to be taken through the year.
14. However, Temporary Accommodation (TA) is not the only service area which is facing significant pressure in trying to stay within budget. Overall, the forecast overspend for 2023/24 against the base £287m General Fund budget, after the application of £0.842m of reserves, is £29.993m – a £2.541m deterioration from Period 5. Of this, the Temporary Accommodation service represents £17.174m, meaning a further net overspend of £12.819m across other parts of the council which in itself is a very significant overspend.
15. An overview of the variances by department is set out below, with further detail set out in **Appendix A**:

Table 1: Summary of 2023/24 Forecast Variances

| Department | Net Budget £m | Forecast before use of reserves £m | Variance £m | Specific Reserves £m | Total Forecast Variance £m |
|--|------------------|---|----------------|----------------------------|-------------------------------------|
| People - Adult Social Care | 99.282 | 98.766 | (0.516) | (0.637) | (1.153) |
| People - Public Health | (4.948) | (4.948) | - | (0.500) | (0.500) |
| People – Children’s Services | 52.780 | 57.704 | 4.924 | (0.854) | 4.070 |
| People – Education | 4.102 | 3.907 | (0.195) | - | (0.195) |
| Environment & Communities | 38.378 | 40.057 | 1.679 | 0.978 | 2.657 |
| Housing | 7.170 | 25.800 | 18.630 | (0.090) | 18.540 |
| Resources | 30.946 | 34.766 | 3.820 | (0.787) | 3.033 |
| Chief Exec | 10.243 | 11.061 | 0.818 | (0.004) | 0.814 |
| Service Net Costs | 237.953 | 267.113 | 29.160 | (1.894) | 27.266 |
| Corporate Expenses | 18.315 | 17.975 | (0.340) | 1.052 | 0.712 |
| National Pay Award and Inflation | (2.077) | 1.738 | 3.815 | 0.000 | 3.815 |
| Capital Financing: Minimum Revenue Provision & Interest | 28.960 | 30.160 | 1.200 | 0.000 | 1.200 |

| Department | Net Budget £m | Forecast before use of reserves £m | Variance £m | Specific Reserves £m | Total Forecast Variance £m |
|--|------------------|---|----------------|----------------------------|-------------------------------------|
| Contingency | 3.000 | 0.000 | (3.000) | 0.000 | (3.000) |
| Bad Debt Provisions | 0.791 | 0.791 | 0.000 | 0.000 | 0.000 |
| Net Expenditure | 286.942 | 317.777 | 30.835 | (0.842) | 29.993 |
| Expenditure financed by: | | | | | |
| Business Rates | (111.567) | (111.567) | 0.000 | 0.000 | 0.000 |
| Council Tax | (149.144) | (149.144) | 0.000 | 0.000 | 0.000 |
| Other non-ring-fenced Government Grants | (26.231) | (26.231) | 0.000 | 0.000 | 0.000 |
| Total Financing | (286.942) | (286.942) | 0.000 | 0.000 | 0.000 |
| Budget Funding Shortfall | - | 30.835 | 30.835 | (0.842) | 29.993 |

NB: Budgets shown in Table 1 are controllable departmental budgets excluding capital and asset impairment charges, which are not directly controlled by departments.

16. The key variances within the above forecast variance are highlighted in Table 2 below, with further commentary set out in the departmental commentaries later within this report. However, the key areas driving the overspend include; Housing (TA) £17.2m and NRPF £1.3m due to service demands and higher unit costs, higher pay award than provided for of £3.7m; Looked After Children £4.1m; Environment and Communities reduction in parking enforcement income £1.0 and increased service demands and contract inflation costs £1.6m; Corporate Property repairs and maintenance costs £1.1m. The key areas of overspend in the council are therefore significantly driven by higher levels of demographic/demand growth, contract inflation growth and wage growth than was anticipated when the budget was originally set.
17. As indicated above, departments have been focused on trying to identify ways to reduce the overspend in-year, whether through one-off monies or ongoing savings. Appendix A shows a memorandum note of how much has been identified in mitigations or savings in-year and which is embedded in the forecast shown – this therefore demonstrates that without this intervention and action by management the in-year forecast would have been worse by a further £7.733m.
18. It is important to note that, as set out in Appendix A, there is a further £4.316m of risks being flagged by departments which is not included in the above forecast variance. This relates to potential increases in costs or reductions in income which at this stage are not certain to happen, may be subject to decisions yet to be taken or the timing of an event is in doubt. Within this, the People department is recording £3.181m of risk, much of which is due to the forecast being based on its service areas being able to contain future demographic growth within current levels and forecast across the remainder of the year. A further £0.600m of opportunities are also flagged by departments, hence should all of these risks and opportunities materialise, the current forecast overspend of £29.993m would deteriorate by a further £3.716m to an adverse variance to budget of £33.709m.
19. Risk reserves held by the council are consequently reducing rapidly. The position at the end of March 2023 (excluding HRA, Schools, Insurance and General Fund reserves) was a balance of £83.6m, but as a consequence of the projected deficit, in-year mitigations being taken from reserves and

planned reductions to smoothing reserves and redundancy reserves, this balance will reduce to £40.3m by March 2024. Should the net risks and opportunities flagged above also materialise, this would further reduce to £36.6m. With further pressure expected in 2024/25 it is clear that significant action needs to be taken to maintain the financial resilience of the council.

20. The Savings Tracker can be found in Appendix B (in overview) and Appendix C (in detail by Department by proposal). Of the overall target of £15.8m, £3.0m has been identified as either deferred to a later year (£2.5m) or unachievable (£0.5m).

21. The table below sets out the key variance drivers and themes affecting the outturn forecast for the year by department:

Table 2: Gross Variance and Key Themes

| Department | Gross Variance (£m) | Key Themes |
|--|---------------------|---|
| People – Adult Social Care & Public Health | (0.516) | <p>a. Overall ASC (excluding Public Health) forecast is a favourable variance of £1.153m (£0.516m before reserves drawdown) towards wider pressures from one-off monies identified, however one MTFP saving of £0.113m is unavoidably deferred.</p> <p>b. ASC pressures are offset by increased fees and charges income, improved shared care cost assumptions, grant maximisation, service efficiencies and a reserve drawdown of £0.637m. Some £4m of these offsets are expected to be one-off in nature and will be kept under review.</p> <p>c. PH is contributing an additional one-off £0.5m towards PH activities across the wider organisation.</p> |
| People – Children’s & Families | 4.924 | <p>d. £4.2m overspend on Looked After Children, of which External Care Purchasing £3.6m is due to increased demand and delays to savings from children’s homes; £0.2m on UASC/former UASC.</p> <p>e. Disabled Children’s service £0.6m overspend on client budgets due to increased demand.</p> <p>f. Other net various overspends totalling £0.2m</p> <p>g. £0.9m drawn from reserves to mitigate overspend reducing variance to £4.1m net adverse variance.</p> |
| People - Education | (0.195) | <p>h. A minor underspend but with risks relating to SEN staffing cost allocations.</p> <p>i. DSG is expected to overspend in the High Needs area, currently predicted to be £2.660m, leading to a cumulative DSG deficit of £17.896m.</p> |
| Housing | 18.630 | <p>j. £17.264m due to TA, of which £13.957m on cost of properties/hotels, HB subsidy loss over by £1.667m, £1.27m bad debt, £0.753m incentives, £0.519 nomination fees, running costs £0.4m, other variance costs £0.9m and HGL SLA £0.8m offset by £1m HSF and £2.2m Homelessness Prevention Grant.</p> <p>k. £1.366m due to NRPF properties where both the number of units and their cost has increased substantially.</p> <p>l. £0.09m drawn from reserves to mitigate overspend reducing variance to £18.54m net adverse variance.</p> |
| Environment & Communities | 1.679 | <p>m. Environment & Street Scene £2.627m adverse variance, which is mainly due to On Street Enforcement receipts shortfall, parking tariffs dropped by half since the move to cashless (total £1.018m). Waste Operations £0.530m adverse variance due to growth in demand, Street Lighting £0.215m - energy procurement exercise came in higher</p> |

| Department | Gross Variance (£m) | Key Themes |
|-----------------|---------------------|---|
| | | <p>than the median number assumed for 2023/24 MTFP budget uplift, Fleet £0.443m – due to increase in R&M (aged vehicles), Passenger Transport Service £0.436m – mainly due to a 16.5% increase in the out of borough transport provisions, regulatory and Compliance Services £0.212m (due to Mortuary and funerals increasing and Waste Enforcement Tendering delays); mitigated by favourable variances in Commercial Waste (NLWA rebate) and Highways & Traffic £0.227m (in relation to traffic Order and S74 receipts).</p> <p>n. Leisure, Parks & Culture £0.194 adverse variance, mainly due to Millfield Complex budget pressure £0.504m, a shortfall in leisure income of £0.192m, offset by various other favourable variances across the division adding to £0.502m.</p> <p>o. Planning & Growth £0.344m net adverse variance after the Local Plan reserves draw down, which is mainly due to declining planning application income, plus planning appeals costs.</p> <p>p. Customer & Communications £0.388m favourable variance from across all the services in the division</p> <p>q. Exec and Corporate Strategy £0.120m favourable variance, which is related to vacant posts.</p> <p>r. The above variances include a £0.978m net contribution to reserves resulting in a net overall overspend of £2.657m.</p> |
| Resources | 3.821 | <p>s. Digital Services £0.8m overspend, mainly on contracts and unachievable savings on CRM.</p> <p>t. Property - £1.8m reactive maintenance and servicing (R&M), plus £0.8m mainly due to income shortfall on investment and operational properties.</p> <p>u. £0.4m deferred saving on bringing the Bailiff Enforcement team in-house.</p> <p>v. £0.8m drawn from reserves re Financial Assessments team (£0.3m), Property (£0.4m) and Digital Services (£0.1m), leaving a net overspend variance of £3m.</p> |
| Chief Executive | 0.818 | <p>w. Legal Service overspend of £0.1m – driven by the volume of caseloads for safeguarding and external fees higher costs.</p> <p>x. Meridian Water is reporting a budgeted shortfall in rental income of £0.9m.</p> <p>y. Other net underspends of £0.2m are due mainly to holding vacant posts and a reduction on other planned activity having reviewed the internal audit plan and corporate training budget for the year ahead.</p> <p>z. £0.004m drawn from reserves reducing net overspend to £0.814m.</p> |

| Department | Gross Variance (£m) | Key Themes |
|--------------|---------------------|--|
| Corporate | 1.674 | <p>aa. Pay awards anticipated to exceed provision by £3.7m, adverse variance.</p> <p>bb. Capital financing impact from MRP, interest and treasury management charges £1.2m, adverse variance.</p> <p>cc. Technical adjustment to reflect a stricter approach to capitalisation of costs £2.1m, adverse variance.</p> <p>dd. £0.7m forecast pressure in energy and business rates for Council buildings, adverse variance.</p> <p>ee. Offset by Corporate Contingency £3m released plus £0.9m lower concessionary fares, favourable variance.</p> <p>ff. Income for court costs forecast to exceed budget by £0.5m favourable variance</p> <p>gg. Other minor variances totalling £0.6m, favourable variance.</p> <p>hh. The above figures include the impact of a net contribution to reserves of £1.052m. Taking this into account leaves a gross forecast variance of £1.674m.</p> |
| Other points | | <p>ii. Overall deficit forecast of £29.993m will need to be met from risk reserves, which will reduce to £40.301m.</p> <p>jj. There are further net risks not in the above forecast deficit of £3.716m, analysed in Appendix A and clarified in each Department's commentary. This is substantially dependent on the departments' ability to stem demand pressures.</p> <p>kk. 2023/24 MTFP savings target of £15.8m will fall short by £3.0m.</p> |

2023/24 Revenue Forecast – Departmental Commentary**People – Departmental Overview**

22. The People Department represents a significant proportion of the Council's overall service expenditure with an aggregate net budget of some £151m out of the total £238m service budget. It comprises Adult Social Care, Public Health, Children's Social Care and Education.
23. As a whole, the department is projecting a gross overspend of £4.213m, before reserve drawdowns of £1.991m reduce this to a net overspend of £2.222m. In essence, this is driven by Children & Families which is forecasting a net overspend of £4.070m, of which Looked After Children represents £4.132m, and the Joint Service for Disabled Children £0.630m. The pressure is partially offset by an underspend in other services. There are further potential risks of circa £0.732m for these two services.
24. This is then mitigated by underspends currently forecast in the other directorates. Adults are forecasting an underspend of £1.153m after reserve drawdowns of £0.637m. However, there is an underlying overspend within Customer Pathway of £0.726m as part of this. Public Health is indicating that it will be able to identify an additional £0.500m to invest in Council services that meet the public health outcomes, but this is on a one-off basis. The Education directorate shows a small underspend of £0.195m but there is some risk that this may reverse as further work on cost allocations to the DSG is undertaken.
25. The overspend forecast of £2.222m is stated after identifying in-year mitigations of £3.063m. It should be noted however that a significant proportion of this mitigation is one-off in nature and so will not be available in 2024/25. It should also be noted that there are risks of £3.181m, largely due to the potential for further in-year demographic growth above that recognised in the forecast. The department is basing its forecast on the premise that it will be able to manage and contain demographic growth across the remainder of the year within this forecast, which will be highly challenging but an important contribution towards ensuring that the council's financial position does not deteriorate further.

People – Adult Social Care

26. As part of the medium-term financial planning process last year a gross additional investment was identified for Adult Social Care for 2023/24 of £16.168m consisting of 2022/23 unfunded pressures of £4.373m, care package inflation of £9.515m and Demography of £2.280m. This excludes any pressures from staff pay awards.
27. This additional investment has been funded by increases in the Social Care and other grants, together with an uplift in fees and charges income budgets. Overall, this funded the above pressures to the extent of £13.169m, of which £11.264m was from Government grant increases. In addition to this, the adult social care precept helped close the funding of the above pressures by £2.787m.
28. The directorate outturn is forecasted to be £98.766m. This results in an overall favourable gross variance of £0.516m against the budget of £99.282m. Additionally there is a forecast drawdown of Adults reserves of

£0.637m, which will be subject to relevant approvals. This gives an overall favourable net underspend of £1.153m after use of reserves. This also reflects a virement of Community Support budgets into Adults during the year.

29. Though the service position is balanced, the situation is challenging and not without considerable risk but mitigating actions are in place and are under constant review regarding delivery. The additional in-year savings and mitigations to get to this favourable position will be subject to further review and monitoring. The underlying overspend in the directorate is estimated to be in the region of £6.7m. This has been offset in the forecast by an over-delivery on fees and charges income, improved assumptions on the allocation of shared care costs with health partners and an increase in grant income from various sources. The majority of these offsets are considered to be ongoing in nature, however up to £4m of this is one-off in 2023/24 or will reduce in 2024/25. These will be kept under review as the medium-term financial planning process progresses to ensure that the anticipated impact on the council is up to date, fully understood and factored into future projections. The commentaries by service area below and the analysis in Appendix A focus on the net position and variances after these offsets.
30. The full year effect of new packages approved in 2022/23 (where new clients have come in part way through that year) is estimated at circa £4.1m but further work and review is needed to finalise the extent of the impact and where within the directorate this impact will be felt.
31. Customer Pathway (OP/PD and related internal care home and day care units) is showing a £0.089m overspend. This includes pressures for full year effects of last year's care packages, as well as specific plans to help meet the in-year saving targets. The overspend is after considerable management actions and mitigations and including a drawdown of £0.637m from reserves. The forecast risks include the assumption that the service, through management actions, can manage any upward trend of in year demand for services. Joint package costs with health partners also pose a risk to ensure full reimbursement of health costs.
32. Learning Difficulties (LD) is showing an underspend of £0.244m reflecting a number of savings plans both specific and cross cutting. There is an underlying risk in LD that further family breakdowns occur in year or that mitigations are not possible and so the forecast could rise. Included in such risks is the possibility that income levels from health partners are curtailed outside the authority's control and rigorous engagement is ongoing in all assessments and panels to ensure full recovery of health costs which should be free at the point of use to clients.
33. Mental Health is reflecting an underspend of £0.360m in the full year. This is related to an underspend on pay related to vacancies. A key issue, and thus a risk, will be how much joint income will result from panels with the ICB for health costs £0.8m.
34. Strategy and Resources includes commissioning, care equipment and related services, Transport and a portfolio of key contracts with the VCS sector which save and restrain spend and help manage demand on the front door. This service is reporting a £0.621m underspend due to specific and general management actions and savings in year including £0.500m from use of a grant balance remaining.

35. Supporting People is projecting an underspend of £0.017m, similar to last year. This is due to additional unbudgeted income from partner organisations offset against an uplift that was issued this year.
36. Adult Social Care has a savings programme of £4.955m this year. This is comprised of the original savings programme in the 2023/24 budget of £3.689m and additional to this the service is making a further contribution of £1.266m towards mitigating council pressures in-year. All but one item are on target or have alternative delivery. The only item currently anticipated as not on target relates to the Reardon Court extra care unit, where the ongoing building work will not complete in time to achieve savings this year, meaning the saving of £0.113m will be deferred. The full revenue saving from this new facility is projected to be £0.490m and the profile of savings delivery will therefore be recalculated.
37. The service overall presents a position which both balances and mitigates any in-year pressures, while also allowing for and contributing to the wider council requirement for in-year savings. These additional savings are derived from a combination of increased fees and charges, spend to save activity (e.g. nursing at Bridgewood) and capital/NCIL items that are still subject to review and deliverability.
38. There are a number of unquantified risks to be mindful of. Firstly, whether all of the savings, mitigations and management actions will be delivered to time and scale in order to deliver the projected outturn; there is always a risk that the trend in demand growth for care packages during the year varies from that built into forecasts; thirdly, the assumptions of any income / expenditure allocations between the council and third parties on joint work and packages may prove difficult to deliver to the anticipated levels. These risks are all difficult to quantify at this stage and so officers will monitor performance through the year to assess whether conditions are changing. The level of net risk against delivery of balance this year is estimated at £1.916m.

People – Public Health

39. The service is projecting a balanced position with respect to ring-fenced grant activity. Any 'unders' and 'overs' in the position are adjusted for as required by top-ups to or drawdowns from the ringfenced PH reserve. An additional £0.500m has been identified to invest in Council services that contribute towards Public Health outcomes, over and above £5.556m already reflected in budget through the MTFP process for 2023/24. This results in a total PH investment of £6.056m (£5.556m+£0.500m) for the year in public health activity in other service areas and directorates across the council.
40. The underlying operating forecast before reserve top-up indicates a balance to budget. This arises from an underspend on 0–19-year-olds of £0.024m inclusive of agenda for change and the reduction of unfilled vacancies, Core Services and Leadership £0.051m. Offset against an overspend of £0.083 on Commissioned services, related to unexpected delays in contract negotiations that will remove unwarranted variations, that has resulted in increased costs. There continues to be several lease related issues in this

area identified as a potential draw upon the reserve and a further substantial demand from the prior landlord; however, it is not considered that LBE is liable for this demand of over £0.533m and so is excluded from the forecast but is highlighted as a risk.

41. The team also supports and delivers the activity for additional grants coming into Enfield of circa £1.000m and is actively bidding for further funding. These are all specific and fully-funded. The team also runs the supplementary grant for substance misuse and a rough sleepers grant. These are very focused grants with clear rules on spend and will not affect or contribute to the forecast (for example the supplementary grant for substance misuse is provided on the basis that we do not disinvest in treatment services using 2021 spend as benchmark). All grants are being reviewed for any savings or contributions to overheads and other costs where possible.
42. The Data and Intelligence Team is also managed in Public Health and is part funded by the General Fund rather than any grants. It is currently projecting a balanced budget at year end against a budget of £0.607m.
43. The Agenda for Change impact will begin to be felt in this financial year as the cost impact from pay settlements in the NHS start to feed through into contracts and shared arrangements. Any adverse impacts from this will initially need to be managed through the use of the PH reserve. From 2024/25 the public health grant will have to absorb the full impact of inflation from this, despite it being expected to only go up by an indicative 1.3% next year. It is difficult to anticipate what the impact will be but with inflation currently remaining high and some NHS pay increases still to be agreed this poses a significant future risk. The estimated impact based on current rates (pending settlement and a new grade for nursing and possibly doctors) could be £0.5m - £0.6m per annum, from 2024/25. This could rapidly use up current reserves within the next 5-year planning cycle despite reserves being key to absorb variations and any unforeseen issues.

People - Children's Social Care

44. The Children and Family Services division forecast outturn is £57.704m and a net overspend of £4.070m with the two largest variances being in external care purchasing for Looked After Children (£3.622m) and Joint Services for Disabled Children (£0.487m), both demand-led services. The position is exacerbated by deferred savings of £0.760m.
45. The **Children in Need** service is projecting an underspend of £0.242m mainly due to vacancies in the Child Protection & Vulnerable Children service.
46. The service continues to experience ongoing recruitment difficulties, and a high number of vacancies are filled by agency staff, particularly in the child protection teams. Agency staff will be replaced by recruiting through a bespoke microsite built by Sanctuary for Enfield. The cost of the recruitment through Sanctuary is less than the additional costs of recruiting an agency worker for a year.

47. The **Looked After Children** service is projecting an overspend of £4.132m against a net budget of £30.299m with the biggest cost pressure being in external care purchasing. The service includes external care placements, leaving care and UASC (unaccompanied asylum-seeking children), reporting an overspend outlined below. The remaining £0.316m pressure comes from Leaving Care costs adverse variance of £278k and other minor variances in other cost centres within the LAC service. The drivers of the issues and variances are as follows:
48. The budget for external care purchasing is projected to be overspent by £3.622m due to a higher than anticipated increase in demand, including several large sibling groups. Deferred savings, due to unexpected delays in sourcing suitable properties for the two in-house children's homes, has put pressure on this year's budget.
49. The agency fostering budget is experiencing higher demand and increased unit costs.
50. Similarly, the residential care budget is under pressure due to increased numbers of looked after children and complexity of needs. At the same time, average rates for new placements have increased by 25% due to market factors and a continued lack of supply.
51. Recruitment and retention of in-house foster carers continues to be a challenge. In addition, many children must be placed in residential care due to foster placements breakdown. An invest to save proposal is being developed to provide a wraparound support service for foster carers to prevent placement breakdown which includes early intervention through to intensive support.
52. Some anticipated moves into semi-independent accommodation have not taken place as soon as expected due to the needs of young people. The progress that children in care make is tracked and reviewed through a weekly placement panel.
53. There is an increased cost of mother and baby assessment placements due to the court now requesting siblings and fathers to join the residential assessments, which significantly increases the cost per assessment.
54. There is increased demand for secure welfare placements and for high-cost residential placements when stepping down from secure welfare.
55. Since the last report, the forecast for care purchasing has increased by £1.684m due to a significant increase in demand for residential, fostering and semi-independent placements. The reporting method has changed since Period 3, where reported variance included both current portfolio and estimated in-year growth. For this report, the net variance of £3.622m considers only the current client portfolio, assuming that the service will be able to manage and contain any further growth. In-year growth is therefore flagged up as risk of £0.437m and excluded from the reported variance.
56. The service undertakes regular reviews of the packages to ensure stepping down when appropriate.

57. Leaving Care is projected to overspend by £0.278m due to a combination of increased numbers and higher client costs. Housing benefit offsets the costs for most clients over 18, although some clients with more complex needs are not claiming the benefits they are entitled to. A monthly care leavers panel is in place to track and review support offered to care leavers including actions to help them access all their entitlements.
58. Stepping Stones provision for nine care leavers has been delayed due to the difficulties in sourcing suitable properties. The extension of the contract for semi-independent provision attracted a rate uplift, causing further pressure.
59. It is taking longer for care leavers who are bidding to be offered a tenancy due to housing shortages. Reviews are being undertaken via the leaving care panel and individually with the social work teams to ensure speedy transition to permanent tenancy.
60. UASC & former UASC budget is projected with an overspend of £0.195m. Of this, £0.170m is due to a realignment of budget last year to create a number of posts to deal with high caseloads and the anticipated increase in demand. Due to pressures in housing, it is taking longer for those eligible care leavers who were former UASCs to be offered their permanent tenancy.
61. **Young People and Community Safety** is reporting an underspend of £0.246m due to identified in-year saving opportunities to offset escalating pressures in other services.
62. **Joint Services for Disabled Children** is reporting an overspend of £0.630m with a £0.487m overspend in the client budget due to a significant increase in demand above estimated levels. This increase stems from existing and new clients as a result of the economic climate, an increased awareness of the service provision, and changes to eligibility criteria in light of case law being established. The reported variance of £0.487m considers existing clients' cost and therefore implies that any further pressure on the budget from new clients can be managed and contained within this forecast. Should this not be feasible, in-year growth of an estimated £0.295m could result, which is flagged up as risk only.
63. The service is also experiencing an unusually high number of children requiring expensive care packages, ten packages with an estimated cost of £0.746m, whilst the average over the last three years was only three cases per annum. However, this support has prevented children coming into local authority care and putting further pressure on the external care purchasing budget.
64. In addition, the staffing budget is £0.143m overspent due to a vacancy factor.
65. In addition to savings identified in Young People and Community Safety, an opportunity for one-off savings has been identified in several cost centres within **other services**, bringing these back to a broadly breakeven position in the process.

66. The situation is challenging and not without considerable risks and work to be achieved in delivery.
67. Robust processes are in place to regularly review packages of support to children in care, care leavers and disabled children. However, some children require very high levels of care to remain safely at home or prevent placement breakdown. In addition to the risk outlined in Appendix A, there might be further increase in cost for existing care packages if scheduled stepping down does not go ahead in-line with the current care plans or there is an escalation of need.
68. To deal with in-year pressures the division has put forward several one-off saving proposals amounting to £0.590m, based on utilising the reserves in community safety to fund eligible expenditure and available grant funding from the DfE to off-set arising pressures in line with the relevant grant's terms and conditions.
69. In addition, the capital programme for extensions to foster carers homes will be removed and save £0.033m on financing costs in 2023/24. The improvement to the MTFP in the longer term is greater, due to the removal of the assumed annual spend on this.

People - Education

70. Overall, the General Fund Education service is projecting an underspend of £0.195m. There are various small underspends and overspends across a number of areas, but the variance mainly stems from the expectation of the Governor Support service exceeding their income target by £0.058m (similar to last year) and Career Work Experience projecting an underspend against the budget of £0.120m.
71. There is also a risk in SEN staffing which is overspending by approximately £0.867m but currently assumed to be funded by the DSG. This is to be reviewed in due course.

Environment & Communities

72. The overall Environment and Communities net variance to budget is £2.657m adverse – the main reasons for the variances are as follows:
73. The Environment and Street Scene directorate is reporting an adverse variance of £2.627m. This is due to the following factors:
 - Highway Services and Traffic and Transportation £0.127m favourable variance, which is due to Traffic Orders and New Roads Works Act income.
 - Street Lighting energy costs are higher than budget by £0.215m as the actual procurement cost came in higher than the assumed budget uplift in the 2023/24 MTFP.
 - Parking reporting £1.018m pressure, this is due to On Street Enforcement receipts shortfall, parking tariffs dropped by half since the move to cashless.

- Waste Operation budget pressures of £0.931m, due to increased demand and the effect of behavioural changes following Covid – through various mitigating actions this has been revised down to £0.530m.
 - Fleet budget pressure of £0.443m, which is mainly due to delays in the replacement programme, i.e., ageing vehicles requiring increased repairs and maintenance.
 - Passenger Transport Service reported pressure is £0.436m, mainly due to the increase of the out of Borough provisions – up by 16.5%.
 - Regulatory Services £0.212m pressure, which is due to Mortuary and funerals going up since Covid £0.100m, Waste Enforcement tendering delays £0.171m offset by minor variances of £0.059m.
 - These pressures are mitigated by favourable variances through the NLWA commercial waste disposal rebate £0.100m, Highways and Traffic £0.127m bringing the net overspend for the division down to £2.627m.
74. The Planning and Growth directorate is reporting an adverse variance of £0.344m, which is due to declining planning applications £0.429m adverse, Building Control £0.039m adverse, Planning Enforcement £0.190m favourable – adding up to circa £0.278m net. Plus an in-year budget pressure of £0.178m related to planning appeals and decisions, offset by an in-year favourable variance in the Town Centre team of £0.112m.
75. Leisure, Parks & Culture £0.194 adverse, mainly due to Millfield Complex budget pressure £0.504m, and leisure income shortfall of £0.192m, offset by various other favourable variances adding to £0.502m.
76. The Customer and Communications directorate is projecting a favourable variance of £0.338m from across the division, which is made of £0.140m operational under spend and £0.100m efficiency from freezing recruitment of vacant posts in the Customer Operations Services. There is a further favourable variance of £0.080m in the Libraries and Customer Experience Services.
77. Risks of circa £0.150m Street Scene, which is subject to achieving the full planned agency costs reduction, plus an opportunity of £0.400m is included in relation to Parking costs.
78. 81% of the total E&C directorate's saving/income target (£3.360m) set for 2023/24 is classified as deliverable (£2.719m), while 19% (£0.641m) is deferred due to the time it has taken to implement the proposed changes, restructures, and procurement exercises to deliver the planned outcomes.
79. The E&C contribution/mitigations identified towards the in-year saving target is included in the reported forecast, at £4.165m. However, these savings/mitigations are only contributing towards reducing the existing departmental budget pressures.

Housing

80. The overall Housing Advisory Service variance to budget is £18.540m adverse after £0.090m drawdown of reserves, split between Temporary Accommodation (£17.174m) and NRPf (£1.366m) with the main reasons for the variance as follows:

81. The Temporary Accommodation (TA) service is forecasting an overspend of £17.174m, which is predominantly caused by a rise in the number of households becoming homeless due to the cost of living crisis, a lack of available temporary accommodation at affordable rates and hence a sustained reliance on expensive hotel accommodation. The net property overspend alone is currently projected to be £13.957m in TA (with a further property overspend of £1.366m for NRPF). Related to this there is also likely to be a housing benefit subsidy overspend of £1.667m, a bad debt provision of £1.27m above budget, an overspend in incentive payments of £0.753m, an overspend on nomination fees of £0.519m, a shortfall in the HGL SLA of £0.8m, various other small differences totalling £0.967m and an additional £0.441m in running costs. Additional income is forecast through a £1m Household Support Fund award and a further £2.2m of Homelessness Prevention Grant. The £1m HSF was awarded to partly offset the increase in incentive payments through Out of Borough procurement. Mitigations continue to be worked upon with the aim of reducing and eliminating reliance on hotels and other expensive block booked accommodation hence reducing the projected overspend in the coming months. The number of families in hotel accommodation is now reducing and is currently at the lowest level it has fallen to in 2023/24.
82. All of the total Housing saving/income target (£0.320m) set for 2023/24 is classified as deliverable.

Resources

83. Since the Q1 budget monitoring report, the Property Service has transferred from the former HRD department into Resources. There is now an overall reported overspend of £3.034m in the Resources department which consists of the following variances:
84. In Digital Services a net overspend of £0.736m is reported (P5: £0.484m), which relates to technology contract costs. The overarching pressure within Digital Services is £1.9m. This is substantially due to unachievable MTFP savings of £0.675m relating to CRM/CMS as well as £0.150m regarding additional contract costs. Additional budget pressures are due to the migration and implementation of new software £0.593m and £0.228m of contract inflation/growth. Other residual overspends are also inflation driven such as bulk print and postage costs and increase in mobile phone call cost. These are being mitigated by holding vacancies and undertaking contract reviews to identify cost savings.
85. The Property directorate is reporting an estimated overspend of £1.933m, which is primarily due to reactive maintenance and servicing works (R&M) £1.108m and £0.250m Corporate Condition Programme (CCP), loss of rental rent income on investment and operational properties £0.830m, this is mitigated by various operational and staffing under spends of (£0.255m).
86. The service is working with EMT on mitigations to reduce/control the impact of the repairs and maintenance pressure on the budgets and is preparing for a deep dive and EMT presentation in due course. The primary way to reduce this budget in the long term will be to close operational buildings.
87. A potential cost risk of £0.295m has been reflected in respect of fees which will be incurred on the property asset disposal programme and represents

work on those projects/properties which may not be able to be capitalised or funded through flexible capital receipts. The directorate has offered to wind up the Salix Recycling fund/reserve, which has released a £0.417m surplus fund to the general fund.

88. There is also an adverse variance of £0.468m within the Income Collection Team in mostly in respect of a saving planned to bring the Bailiff Enforcement team in-house (covering council tax, business rates and parking), which is likely to be deferred to 2024/25 due to delays in implementation.
89. There are other remaining overspends such as agency staff covering substantive roles however these have been absorbed by holding vacant posts as well as additional income generation giving an overall remaining net saving of £0.104m across the department.
90. Within Exchequer Services, a review of historical duplicate payments is to be undertaken, which based on the previous financial year realised £0.2m-£0.3m of recovered duplicate payments. An opportunity of £0.2m is flagged at this stage but not forecast.
91. In Digital Services, a risk of £0.690m is shown, this reflects the change in the methodology of recharging to HRA.
92. Regarding the 2023/24 MTFP savings target, £0.4m relating to the CRM project (along with £0.4m from the prior year) is no longer deemed to be achievable. The £0.150m saving relating to an IT contract is deferred into 2024/25 - the originally planned saving will instead be delivered through an alternative means on SIM contracts. The £0.300m saving relating to the bringing the Bailiff Enforcement team in-house has been delayed, as has £0.065m relating to the Digital staff restructure.
93. The Resources Directorate management team are working with services in the identification and delivery of the in-year savings target as well as mitigating in year budget pressures being reported with a number of meetings scheduled over the coming weeks.

Chief Executive

94. There is an overall reported overspend of £0.814m which consists of the following variances:
95. Within Law and Governance, which is showing a net £0.123m overspend, Legal Services is projecting an overspend of £0.285m. In the prior year, the service received Covid funding of £0.450m to provide the necessary funds for increases in staffing and external legal costs of barristers and court fees due to higher case volumes. In 2023/24 the budget has been increased by £0.300m as this funding has now ceased, this is however a reduction in funding on the prior year of £0.150m. Of the current predicted overspend, £0.200m is due to managing the volume of caseloads for safeguarding, external legal spend and court fees. There is also a pressure on the income budget (£0.150m) with a shortfall predicted on S106 and 3rd party development agreements due to a reduction in the number of major planning applications. These pressures have been offset in part by other savings across the department.

96. In Electoral Services an overspend of £0.108m is reported. There are increased costs in postage & printing in carrying out statutory electoral functions due to a variety of factors such as inflation, biannual increases in Royal Mail's postal rates and increases in the volume of mailouts due to the growth in the borough's population.
97. Meridian Water P8 forecast is shown with a £0.876m adverse variance, which is due to rental income shortfalls and service charges which are not collectable due to the terms of the lease agreements.
98. Other net underspends of £0.293m are due mainly to holding vacant posts and a reduction on other planned activity having reviewed the internal audit plan and corporate training budget for the year ahead. Although there have been timing delays in the delivery of MTFP savings associated with the Placements & Apprenticeship Team (£0.043m) these have been offset by additional schools traded income being projected.
99. Progress has been made to identify in-year savings to contribute to the council-wide effort to find in-year savings. Proposals to date include, HR & OD (£0.104m), and Law & Governance (£0.076m). Meridian Water in-year savings of £0.193m previously anticipated are now deemed unlikely to be deliverable. Work is ongoing to mitigate the budget pressures reported in 2023/24 and further updates will be provided once complete.

Corporate Items

100. There is an overall net overspend of £2.726m which consists of the following variances:
101. The 2023/24 final pay award has now been agreed and pay award budget now allocated directly to departmental budgets. The impact of which has led to an adverse variance of circa £3.7m and at this time includes an estimate of the impact of the Soulbury pay award.
102. The Business rates for Council assets is forecast to be circa £0.4m greater than the £2.8m budget, whilst energy across the Councils' assets is forecast to be a £0.3m overspend.
103. The Minimum Revenue Provision is a charge that Councils are required to make in their accounts for the repayment of debt (as measured by the underlying need to borrow, rather than actual debt). The underlying debt is needed to finance the capital programme.
104. Revenue Capital Financing charges are made up of three elements – (i) interest that is not capitalised, (ii) repaying a proportion of debt every year (Minimum Revenue Provision) and (iii) treasury management charges. The total capital financing charge is expected to be £1.2m above the ongoing revenue budget £28.9m. This reflects an improving position compared to the £2.2m reported in period 5 resulting from the ongoing review of the capital programme. The interest adjustment between the HRA and GF (governed by regulations known as Item 8) is being reviewed and this may have the impact of reducing the interest due to the HRA by £0.7m and therefore reduce the forecast £1.2m overspend by £0.7m.

105. A technical adjustment is being made whereby there will be a stricter approach to costs being attributed to capital which will lead to an adverse variance to budget of £2.1m.
106. A favourable variance of £0.9m is forecast for the Concessionary Travel charges paid to London Councils and Transport for London (TfL). This reflects passenger numbers but is expected to increase as passenger numbers increase post-covid and latest forecasts indicate that growth will be required for the next couple of years.
107. The latest forecasts for income from court costs is forecast to be a favourable variance of circa £0.5m.
108. Other minor variances total circa £0.6m favourable and include the corporate levies and the joint Coroners service, external audit and valuations fees, whilst the corporate contingency, set at £3m, will be used to mitigate against the variances noted above.
109. Due to a number of corporate debt write offs there is a risk that there may be a pressure on the sundry bad debt provision (BDP) budget dependent on collection rates.

Collection Fund

110. The forecast below in Table 3 below shows a total Collection Fund surplus at the end of 2023/24 of £7.4m. Enfield's share of the surplus is £1.8m. The forecasts are based on a number of assumptions which can vary significantly before the end of the year.
111. It should be noted that the eventual surplus or deficit at the year-end does not affect the 2023/24 General Fund revenue outturn and will be accounted for as part of future years' revenue budgets.

Table 3: Collection Fund Forecast Outturn Summary

| | Council Tax (£m) | Business Rates (£m) | Total (£m) |
|--|-------------------------|----------------------------|-------------------|
| Collection Fund (Surplus)/Deficit B/fwd. 1 April 2023 | (4.055) | 8.083 | 4.028 |
| Surplus distributed/ deficit recovered (income) re 2022/23 forecast surplus/deficit* | 2.842 | (10.520) | (7.678) |
| In year collection fund forecast (surplus)/deficit | 2.005 | (5.754) | (3.749) |
| Forecast (Surplus)/Deficit Outturn 31 March 2024 | 0.792 | (8.191) | (7.399) |
| Allocation of Collection Fund Forecast Outturn Balance | | | |
| London Borough of Enfield | 0.616 | (2.457) | (1.841) |
| Greater London Authority | 0.176 | (3.031) | (2.855) |
| Central Government | 0.000 | (2.703) | (2.703) |
| Total Allocations | 0.792 | (8.191) | (7.399) |

Council Tax and Business Rates Collection Performance

112. The net collection for **Council Tax** at the end of November 2023 was 70.7% of the £195.025m total Council Tax income. This is 0.42% above the target set and 0.22% down against the same point in 2022/23, when the total Council Tax income was £183.235m. The full in-year collection target is 95%.
113. The net collection for **Business Rates** at the end of November 2023 was 71.6% of the £120.741m total Business Rates income. This is 3.57% above the target and is an improvement on last year when it was at 68.3% of the £114.854m total Business Rates income. The full in year collection target is 96%.
114. Tables detailing the Council Tax and Business Rates performance are included in **Appendix D**.

Achievement of Savings (Appendix B and Appendix C)

115. A risk-based approach to the monitoring of savings is undertaken as part of the monthly budget monitoring, where a score is given in relation to the value of saving or income and the likelihood of delivery, these are then multiplied together, and the total score provides the following risk ratings:
- Blue - Saving/ income has been fully delivered
 - Green - Saving/ income is on target for delivery
 - Amber - Saving/ income is at risk of delivery
 - Red - Saving/ income is high risk or undeliverable
116. In the budget for 2023/24, the Council set itself a target of delivering £15.756m of savings and income growth in order to close the budget gap and deliver a balanced budget. The savings include those that are new for 2023/24 (£14.218m) plus the full year effect of previous decisions (£1.538m).
117. Of these, £12.3m are considered to be fully deliverable or on track for delivery at this stage.
118. However, £2.9m and £0.6m are expected to be deferred to a later year or will not be delivered at all. These shortfalls will impact on the outturn and are reflected in the forecasts for each department. Departments are working on mitigating actions to bring delivery back on track, or to offset these alongside any other pressures in their services with alternative savings. Where any savings are no longer deemed to be deliverable or are impacted by delays, then any shortfalls and rephasing of delivery and values will be reflected in the MTFP update for 2024/25.
119. Further details for each department are summarised in the tables in [Appendix B](#) and [Appendix C](#).

Dedicated Schools Grant (DSG)

120. The DSG is showing a projected overspend of £2.660m. The table below sets out how this then impacts the DSG reserve brought forward:

Table 4 – DSG Reserve movement

| DSG Reserve | £m |
|--|---------------|
| B/fwd 22/23 DSG reserve overspend | 15.236 |
| P8 Forecast | 2.660 |
| C/Fwd Projected 23/24 DSG overspend | 17.896 |

The in-year forecast overspend is mainly due to the below:

121. For SEN Services, there are overspends in Speech Therapy and peripatetic services, in placement/top up costs and a contingency of circa £1m has been assumed in this area to reflect the expected increases in fees and charges currently forecast at 7%. The current forecast outturn figure is £2.435m. Further work is currently underway to review this forecast.

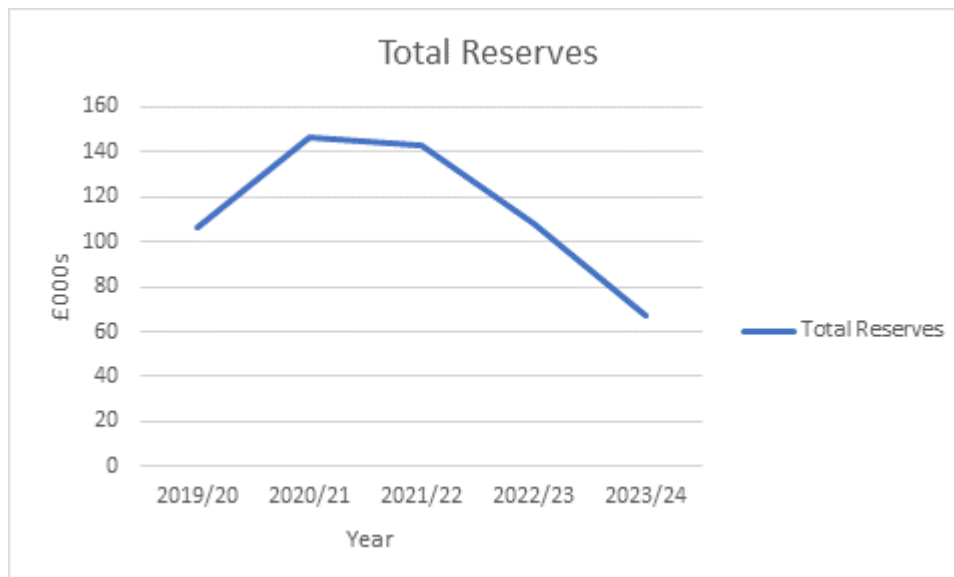
122. The contingency is being provided at this stage in light of an assessment of the caseloads currently recorded and due to end while information on new starters and transfers is yet to be clarified.
123. The Parenting Support Service, which forms part of the costs borne by the DSG, is projected to overspend by £0.288m. This overspend will be looked at in more detail to understand the drivers of this and what mitigating action can be undertaken to address it.
124. The London Mayor has recently announced that grant funding will be made available during the 2023/24 academic year for the provision of universal free school meals for all primary school children in state-funded schools in London who do not currently qualify for Government-funded free school meals. £5.5m of funding is scheduled to be received for Enfield schools. This funding will be passported through the Council and on to schools, with funding coming to the council in 3 tranches through the year.

Earmarked Reserves

125. The table below summarises the final balances for 2022/23 and the forecast outturn position for 2023/24, followed by a chart which shows how the overall reserve total (excluding HRA and Schools) has changed over recent years:

Table 5 – Forecast Reserves balances

| | 2022/23 Outturn Balance | 2023/24 Forecast Balance |
|---|--|---|
| | £m | £m |
| Risk Reserve | (3.440) | (5.778) |
| Balance Sheet Management | (2.295) | (1.295) |
| Collection Fund Pooling Reserve | (2.059) | (2.005) |
| Collection Fund Equalisation Reserve | (13.628) | (13.628) |
| Housing Benefit Smoothing Reserve | 0.726 | (4.240) |
| Adult Social Care Smoothing Reserve | (3.697) | 0.000 |
| NLWA Reserve | (0.514) | (1.566) |
| Meridian Water Reserve | (1.297) | (1.217) |
| MTFP Smoothing Reserves | (22.764) | (23.951) |
| Capital Financing | (23.428) | (23.428) |
| Service Specific | (13.757) | (7.901) |
| Property | (0.925) | (0.436) |
| Grants & Other Contributions | (19.274) | (8.800) |
| Sub-total | (83.588) | (70.294) |
| Potential Risk Reserve Drawdown | - | 29.993 |
| Sub-total of all GF risk reserves | (83.588) | (40.301) |
| Insurance | (7.513) | (7.382) |
| General Fund Balance | (13.949) | (13.949) |
| Total GF Earmarked Reserves & Balances (excl. HRA & Schools) | (105.050) | (61.632) |



126. It is important to recognise that the reserves overall are limited, especially against a backdrop of challenging savings targets, the challenges brought about through the cost of living crisis, inflationary pressures and long term impact of the pandemic.
127. Whilst the risk reserve had been strengthened in the two years prior to 2022/23, this trend reversed significantly in last year's outturn. A review of all earmarked reserves is currently underway and where balances are available it is proposed to transfer these to the risk reserve. This is reflected in the table above. However, given the adverse forecast outturn of £29.993m the risk reserve balance will be insufficient, thus this will require further reductions in other reserves.
128. It is worth noting that there is no longer a specific Covid-19 reserve. The balance was transferred to the risk reserve at the end of 2022/23. This reflects the corporate approach to returning to business as usual and any legacy impact of the pandemic will be managed just like any other pressure.
129. The General Fund balance remains at £14m (on a net budget of £287m, i.e. 4.9%). The minimum level of unallocated reserve balances is a decision reserved for the Section 151 Officer, in order to ensure operational efficacy and sustainability of the Council's financial position. It had been anticipated that the Council would increase the GF balance to £14.5m with a £0.5m transfer from the risk reserve. Given the current level of pressure and risk, this transfer is now not planned until the Council is in a more secure financial position.
130. The £20.6m of Smoothing Reserves relate to Council Tax (£146m), Business Rates (£110m), Housing Benefits (£212m claim per year), Adult Social Care, Meridian Water and the North London Waste Authority levy and provide resilience in the budget to manage annual fluctuations.
131. The £23.4m of Capital and Minimum Revenue Provision reserves were originally planned to smooth any increased budget requirement in a planned way over five years as reported in the Treasury Management Strategy. However, given the reduced level of reserves in total, this approach has been revised.

Flexible Use of Capital Receipts

132. With effect from 2016/17 the Government provided a general capitalisation directive to all councils, enabling them to utilise new capital receipts to finance projects that are designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners. This arrangement has been extended in subsequent Local Government Finance Settlements most recently in the 2022/23 settlement, with the flexibility under which local authorities can fund transformative revenue costs from capital receipts extended for a further three years.
133. Enfield was planning to use £3.438m of capital receipts to fund transformation projects in 2022/23 (as approved by Council in February 2022 Budget Report KD5352). However, over the course of the year this figure was revised down as reported through the monitoring reports. The outturn position finally applied £1.953m of flexible capital receipts (FCRs) against expenditure incurred in the year. The final value of capital receipts used to flexibly fund revenue expenditure in 2022/23 has therefore come in £1.485m below what was originally planned.
134. A summary of the final use for the 2022/23 outturn is provided in Appendix E . No additional projects were added to the list in the year but as can be seen from the appendix, less expenditure was incurred than planned, and some initiatives were subsequently deemed not to be qualifying expenditure and so such cases no expenditure has been included in the schedule funded by FCRs.
135. In respect of 2023/24 projects, the Council approved the plan for the use of FCRs as part of the budget setting paper in the 23 February 2023 meeting (KD 5484). £2.201m of spend on projects listed in the report was planned to be funded by FCRs. Since the strategy was approved, a review of the proposed projects has been undertaken with a number of initiatives removed from the list because they are no longer proceeding, can be funded from other sources, or are no longer deemed to be qualifying expenditure. Consequently £0.512m of spend has been removed from the list, as set out in Appendix F.
136. In addition, there is new expenditure planned in respect of activity to dispose of certain land and property assets which is proposed to be added to the list. This increases the list again by £0.495m. The revised total of projects planned to be funded through FCRs therefore stands at £2.184m and the full list of projects now proposed to be funded by FCRs is as set out in Appendix G.
137. Through these changes the council has been able to restrict the revised list of expenditure to within the original planned amount, hence there is no additional pressure on the overall capital receipts held by the council. In fact, the plan to fund key asset disposals will enable the council to generate further capital receipts which may be used to reduce borrowing and the revenue costs associated, or to fund planned capital expenditure which may have required an increase in borrowing, and consequently financing costs.
138. An alternative to funding the disposal costs of the specific sites identified from FCRs would be for this to come from the General Fund. No budget has been set aside to capture such costs and hence this approach would lead to

an increased pressure and overspend on the General Fund. This has therefore been discounted as an option.

Conclusion

139. The wider effects of the cost of living crisis and economic conditions relating to inflation and interest rate rises are having a very real and immediate effect on the Council, and services are being placed under high and increasing pressures from demand for care related services. The in-year pressure and anticipated increase in the budget pressures for 2024/25 mean that the Council needs to challenge everything it spends money on to find savings and efficiencies but may also mean needing to stop services which cost money but are not a statutory requirement. Some difficult decisions are highly likely to be needed and only spend which is absolutely necessary should be incurred.
140. Reserves are sufficient to cover these pressures in the current year, possibly also through 2024/25, but given the size of the challenge they will not last through the MTFP period if the pressures cannot be contained and mitigated and savings found on top of this.

Legal Implications

141. The Council has duties within an existing legal framework to arrange for the proper administration of its financial affairs. The recommendations in this report will support the Council in meeting its statutory obligations.
142. Capital receipts can only be used for specific purposes, and these are set out in Regulation 23 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 made under Section 11 of the Local Government Act 2003. The main permitted purpose is to fund capital expenditure and the use of capital receipts to support revenue expenditure is not permitted by the regulations.
143. The Secretary of State for Communities and Local Government issued guidance in March 2016 under section 15 (1) (a) of the 2003 Act, giving local authorities greater freedoms as to how capital receipts can be used to finance expenditure. This allows for the following expenditure to be treated as capital, "expenditure on any project that is designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners."
144. The guidance requires authorities to prepare, publish and maintain a Flexible Use of Capital Receipts Strategy with the initial strategy being effective from 1st April 2016 with future Strategies included within future Annual Budget documents. This report complies with this requirement.

Other Implications

145. There are no other implications relevant in the context of this report.

Report Author: Annette Trigg
Strategic Head of Corporate Finance
Annette.Trigg@enfield.gov.uk

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Appendices

[Appendix A: Breakdown of Departmental Variances](#)

[Appendix B: Achievement of Savings](#)

[Appendix C: Savings & Income Monitor](#)

[Appendix D: Collection Fund](#)

[Appendix E: Flexible use of capital receipts in 2022/23](#)

[Appendix F: Flexible use of capital receipts in 2023/24 – schemes to be removed](#)

[Appendix G: Flexible use of capital receipts in 2023/24 – revised list](#)

Background Papers

The following papers have been relied upon in the preparation of this report:

- [Budget report 2023/24 and Medium Term Financial Plan 2023/24 to 2027/28](#)

| Directorate | Current Budget £'000 | Forecast Outturn £'000 | Gross Variance £'000 | Specific Reserves £'000 | Full Year Net Variance £'000 | Memo: Mitigations and new savings £'000 | Risks £'000 | Opportunities £'000 |
|--|-------------------------|---------------------------|-------------------------|----------------------------|---------------------------------|--|----------------|------------------------|
| PEOPLE (ADULTS) | | | | | | | | |
| Customer Pathway | 49,275 | 50,001 | 726 | (637) | 89 | (637) | 970 | |
| Learning Disabilities | 31,289 | 31,045 | (244) | | (244) | (249) | 741 | |
| Mental Health | 8,045 | 7,685 | (360) | | (360) | (367) | 110 | |
| Strategy & Resources | 8,149 | 7,528 | (621) | | (621) | (633) | 95 | |
| Supporting People | 2,709 | 2,692 | (17) | | (17) | (17) | | |
| Director | (185) | (185) | - | | - | | | |
| PEOPLE (PUBLIC HEALTH) | | | | | | | | |
| PH Grant | (5,556) | (5,556) | - | (500) | (500) | (500) | 533 | |
| Data and Intelligence | 608 | 608 | - | | - | | | |
| People (Adults and Public Health) Total | 94,334 | 93,818 | (516) | (1,137) | (1,653) | (2,403) | 2,449 | - |
| PEOPLE (CHILDREN & FAMILIES) | | | | | | | | |
| Children in Need | 9,906 | 9,664 | (242) | | (242) | | | |
| Looked After Children | 30,299 | 34,431 | 4,132 | | 4,132 | | 437 | |
| Young People and Community Safety | 2,637 | 2,987 | 350 | (595) | (245) | (190) | | |
| Joint Service for Disabled Children | 5,192 | 5,822 | 630 | | 630 | | 295 | |
| Other Services | 4,746 | 4,800 | 54 | (259) | (205) | (350) | | |
| People (Children) Total | 52,780 | 57,704 | 4,924 | (854) | 4,070 | (540) | 732 | - |
| PEOPLE (EDUCATION - GF) | | | | | | | | |
| Enhanced Pension Costs | 1,716 | 1,730 | 14 | | 14 | (75) | | |
| SEN Services | 1,043 | 1,043 | - | | - | | | |
| Educational Psychology Service | 571 | 571 | - | | - | | | |
| Schools Improvement Service | 209 | 209 | - | | - | (45) | | |
| Early Years | 543 | 529 | (14) | | (14) | | | |
| Asset Management & Development | 53 | 53 | - | | - | | | |
| Other Services | (33) | (228) | (195) | | (195) | | | |
| People (Education) Total | 4,102 | 3,907 | (195) | - | (195) | (120) | - | - |
| PEOPLE TOTAL | 151,216 | 155,429 | 4,213 | (1,991) | 2,222 | (3,063) | 3,181 | - |
| HOUSING | | | | | | | | |
| Temporary Accommodation | 6,160 | 23,424 | 17,264 | (90) | 17,174 | - | | |
| Families with NRPF | 905 | 2,271 | 1,366 | - | 1,366 | | | |
| Other | 105 | 105 | - | - | - | | | |
| Housing Total | 7,170 | 25,800 | 18,630 | (90) | 18,540 | - | - | - |

| Directorate | Current Budget £'000 | Forecast Outturn £'000 | Gross Variance £'000 | Specific Reserves £'000 | Full Year Net Variance £'000 | Memo: Mitigations and new savings £'000 | Risks £'000 | Opportunities £'000 |
|---|-------------------------|---------------------------|-------------------------|----------------------------|---------------------------------|--|----------------|------------------------|
| ENVIRONMENT & COMMUNITY | | | | | | | | |
| E&C Director & Corporate Strategy | 2,395 | 2,275 | (120) | - | (120) | (90) | | |
| Environment & Street Scene directorate | 23,648 | 24,375 | 727 | 1,900 | 2,627 | (3,021) | 150 | (400) |
| Planning and Growth | 1,679 | 3,003 | 1,324 | (980) | 344 | (399) | | |
| HRD Direction & Business Management | - | - | - | - | - | - | | |
| Leisure, Parks & Culture directorate | 4,669 | 4,805 | 136 | 58 | 194 | (279) | | |
| Customer & Communications directorate | 5,987 | 5,599 | (388) | - | (388) | (376) | | |
| Environment & Community Total | 38,378 | 40,057 | 1,679 | 978 | 2,657 | (4,165) | 150 | (400) |
| RESOURCES | | | | | | | | |
| Digital Services | 12,664 | 13,500 | 836 | (100) | 736 | (88) | 690 | - |
| Property | 5,207 | 7,539 | 2,332 | (398) | 1,934 | - | 295 | |
| Corporate Finance | 3,013 | 3,013 | - | - | - | | | |
| Capital & Procurement | 1,879 | 2,104 | 225 | - | 225 | | | |
| Financial Assessments | 3,759 | 4,017 | 258 | (289) | (31) | | | |
| Income Collection | 2,514 | 2,982 | 468 | - | 468 | | | |
| Exchequer Services | 1,286 | 1,059 | (227) | - | (227) | (237) | | (200) |
| Executive Director | 624 | 553 | (71) | - | (71) | | | |
| Resources Total | 30,946 | 34,767 | 3,821 | (787) | 3,034 | (325) | 985 | (200) |
| CHIEF EXECUTIVE | | | | | | | | |
| Chief Executive | 479 | 327 | (152) | - | (152) | | | |
| HR & OD | 2,505 | 2,364 | (141) | - | (141) | (104) | | |
| Law & Governance | 7,255 | 7,378 | 123 | - | 123 | (76) | | |
| Corporate Strategy | - | - | - | - | - | | | |
| Meridian Water | (636) | 320 | 956 | (80) | 876 | | | |
| Electoral Services | 640 | 672 | 32 | 76 | 108 | | | |
| Chief Executive Total | 10,243 | 11,061 | 818 | (4) | 814 | (180) | - | - |
| NET SERVICE BUDGETS | 237,953 | 267,114 | 29,161 | (1,894) | 27,267 | (7,733) | 4,316 | (600) |
| % of net revenue expenditure over/(under) budget | 11% | | | | | | | |
| CORPORATE BUDGETS | 48,989 | 50,663 | 1,674 | 1,052 | 2,726 | - | - | - |
| GRAND TOTAL - NET COUNCIL EXPENDITURE | 286,942 | 317,777 | 30,835 | (842) | 29,993 | (7,733) | 4,316 | (600) |
| % of budget over/(under) | 10% | | | | | | | |

Achievement of Savings and Income Targets

| Savings + Income Totals | | | | | | | |
|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| Total by Department | CEX | People | Housing | E&C | Resources | Corporate | Grand Total |
| | £m | £m | £m | £m | £m | £m | £m |
| FYE | 0.000 | (0.588) | 0.000 | 0.060 | (1.010) | 0.000 | (1.538) |
| New 2023/24 | (0.368) | (5.156) | (0.320) | (3.920) | (2.950) | (1.504) | (14.218) |
| Total | (0.368) | (5.744) | (0.320) | (3.860) | (3.960) | (1.504) | (15.756) |
| | | | | | | | |
| | | | | | | | |
| Risk Status | | | | | | | |
| Total by Department | CEX | People | Housing | E&C | Resources | Corporate | Grand Total |
| | £m | £m | £m | £m | £m | £m | £m |
| Blue | 0.000 | (0.230) | (0.100) | (2.128) | (0.183) | 0.000 | (2.641) |
| Green | (0.368) | (4.151) | (0.220) | (1.482) | (1.231) | (1.504) | (8.956) |
| Amber | 0.000 | (0.769) | 0.000 | (0.250) | (1.846) | 0.000 | (2.865) |
| Red | 0.000 | (0.594) | 0.000 | 0.000 | (0.700) | 0.000 | (1.294) |
| Total | (0.368) | (5.744) | (0.320) | (3.860) | (3.960) | (1.504) | (15.756) |
| | | | | | | | |
| | | | | | | | |
| Financial Impact | | | | | | | |
| Total by Department | CEX | People | Housing | E&C | Resources | Corporate | Grand Total |
| | £m | £m | £m | £m | £m | £m | £m |
| Deliverable | (0.306) | (4.724) | (0.320) | (3.219) | (2.175) | (1.504) | (12.248) |
| Deferred | (0.062) | (1.020) | 0.000 | (0.641) | (1.164) | 0.000 | (2.887) |
| Undeliverable | 0.000 | 0.000 | 0.000 | 0.000 | (0.621) | 0.000 | (0.621) |
| Total | (0.368) | (5.744) | (0.320) | (3.860) | (3.960) | (1.504) | (15.756) |

Savings & Income Monitor

Chief Executive

| Description | Total Risk Score | 2023/24 Target (£000) | 2023/24 Deliverable (£000) | 2023/24 Deferred (£000) | 2023/24 Unachievable (£000) |
|---|------------------|-----------------------|----------------------------|-------------------------|-----------------------------|
| Schools Personnel – increased traded service income | 1.5 | (30) | (30) | | |
| Human Resources – HRA recharge income | 1.5 | (30) | (30) | | |
| Registrars - Income Generation through additional fees & charges | 1.5 | (50) | (50) | | |
| Psychometric Testing saving | 3.0 | (10) | (10) | | |
| Workforce & Performance Analyst & Pay Reward & Benefits Advisor posts | 2.5 | (102) | (102) | | |
| Post from full time to part time | 1.5 | (6) | (6) | | |
| Employee relations post (0.8 FTE) | 1.5 | (30) | (30) | | |
| HR Apprenticeships Team deletion | 1.5 | (98) | (36) | (62) | |
| OD Restructure | 1.5 | (12) | (12) | | |
| | | (368) | (306) | (62) | 0 |

Adults

| Description | Total Risk Score | 2023/24 Target (£000) | 2023/24 Deliverable (£000) | 2023/24 Deferred (£000) | 2023/24 Unachievable (£000) |
|---|------------------|-----------------------|----------------------------|-------------------------|-----------------------------|
| Reardon Court – Extra Care | 7.5 | (113) | - | (113) | |
| Increased income through fees and charges for chargeable Adult Social Care Services | 2.5 | (100) | (100) | | |
| Consolidate VCS offer (Posts and grants) | 1.5 | (40) | (40) | | |
| Care Purchasing/Demand Management | 3.5 | (900) | (900) | | |
| Day Services and Transport Reviews | 3.5 | (700) | (700) | | |
| Grant & Income Maximisation | 3.5 | (800) | (800) | | |
| Efficiencies & running costs | 2.5 | (150) | (150) | | |
| Pause SW apprenticeship recruitment | 2.5 | (100) | (100) | | |
| Proposed 5% staffing reductions | 3.5 | (786) | (786) | | |
| | | (3,689) | (3,576) | (113) | - |

Children & Families

| Description | Total Risk Score | 2023/24 Target (£000) | 2023/24 Deliverable (£000) | 2023/24 Deferred (£000) | 2023/24 Unachievable (£000) |
|--|------------------|-----------------------|----------------------------|-------------------------|-----------------------------|
| Reduction in operational costs | 2.5 | (100) | (68) | (32) | |
| Reduction in external care purchasing costs through in-borough developments of fostering and residential provision | 5.0 | (594) | (74) | (520) | |
| Re-tender home care provision for disabled children | 1.5 | (56) | (28) | (28) | |
| Use of NCIL to substitute Youth Services funding for 1 year | 0.0 | (180) | (180) | 0 | |
| Pause SW apprenticeship recruitment | 2.5 | (200) | (87) | (113) | |
| New children's home | 3.5 | (300) | (233) | (67) | |
| | | (1,430) | (670) | (760) | - |

Education

| Description | Total Risk Score | 2023/24 Target (£000) | 2023/24 Deliverable (£000) | 2023/24 Deferred (£000) | 2023/24 Unachievable (£000) |
|--|------------------|-----------------------|----------------------------|-------------------------|-----------------------------|
| Vacant post deletion - Early Years | 1.5 | (20) | (20) | | |
| Part funding of an existing post from the Holiday & Food Grant | 1.5 | (10) | (10) | | |
| Careers Service Restructure | 1.5 | (20) | (20) | | |
| | | (50) | (50) | 0 | 0 |

Public Health

| Description | Total Risk Score | 2023/24 Target (£000) | 2023/24 Deliverable (£000) | 2023/24 Deferred (£000) | 2023/24 Unachievable (£000) |
|--|------------------|-----------------------|----------------------------|-------------------------|-----------------------------|
| Redistribution of the Public Health grant | 3.5 | (375) | (375) | | |
| Reduction in running costs - Sexual Health | 2.5 | (100) | (100) | | |
| Reduce Out of Borough Sexual Health costs | 2.5 | (100) | (100) | | |
| | | (575) | (575) | 0 | 0 |

Environment & Communities

| Description | Total Risk Score | 2023/24 Target (£000) | 2023/24 Deliverable (£000) | 2023/24 Deferred (£000) | 2023/24 Unachievable (£000) |
|--|------------------|-----------------------|----------------------------|-------------------------|-----------------------------|
| Consolidation of ASB unit | 0.0 | (100) | (100) | | |
| Waste Enforcement Contract Optimisation | 7.0 | (270) | (99) | (171) | |
| Green Waste Collection Dates | 5.0 | (200) | (200) | | |
| Increase Garden Waste Charges | 3.5 | (400) | (305) | (95) | |
| Commercial workshop- expand 3rd party service change | 2.5 | (100) | (100) | | |
| Consumer Protection review | 2.5 | (127) | (96) | (31) | |
| Staffing Review (Culture) | 2.5 | (100) | (100) | | |
| Streetworks savings | 1.5 | (50) | (50) | | |
| Staffing Review (Place) | 2.5 | (120) | (120) | | |
| Inflation uplift on external clients and receipts income | 2.5 | (180) | (180) | | |
| Across Place-external fees and charges | 2.5 | (200) | (200) | | |
| Place Service Reviews - Crossover team review | 0.0 | (45) | (45) | | |
| Place Service Reviews - Licensing Scheme | 0.0 | (220) | (220) | | |
| Making climate change a departmental responsibility | 2.5 | (200) | (200) | | |
| Southgate Cemetery - Mausoleum and Vaulted graves sales | 1.5 | (10) | (10) | | |
| Grow Commercial Waste Service | 1.5 | (75) | (75) | | |
| Review of Parking Permit charging | 1.5 | (60) | (60) | | |
| Traffic order/ permit performance Income | 1.5 | (50) | (50) | | |
| Vacant Comms (PO1) post | 1.5 | (50) | (50) | | |
| Customer Operations | 1.5 | (50) | (50) | | |
| New visa verification contract | 5.0 | (200) | (91) | (109) | |

| Description | Total Risk Score | 2023/24 Target (£000) | 2023/24 Deliverable (£000) | 2023/24 Deferred (£000) | 2023/24 Unachievable (£000) |
|---|------------------|-----------------------|----------------------------|-------------------------|-----------------------------|
| Schools Catering Closure | 5.0 | (235) | - | (235) | |
| Commercial Team vacant post deletions (MM1 & SO2) | 2.5 | (100) | (100) | | |
| STS Admin post deletion (part-time) | 1.5 | (18) | (18) | | |
| Place Service Review - Holly Hill Landscaping | 3.5 | (250) | (250) | | |
| Extension of Holly Hill land improvement | 0.0 | 200 | 200 | | |
| Place Service Reviews - Staffing review Planning | 0.0 | (150) | (150) | | |
| Enfield Strategic Partnership review of reserves | 0.0 | 100 | 100 | | |
| Voluntary & Community Sector budget savings | 0.0 | (300) | (300) | | |
| Strategy & Policy Team - HRA recharge income | 1.5 | (35) | (35) | | |
| Strategy & Policy Team - Operating Budget savings | 1.5 | (15) | (15) | | |
| Policy Team restructure proposal | 2.5 | (200) | (200) | | |
| CCTV income opportunities | 3.0 | (50) | (50) | | |
| | | (3,860) | (3,219) | (641) | 0 |

Housing

| Description | Total Risk Score | 2023/24 Target (£000) | 2023/24 Deliverable (£000) | 2023/24 Deferred (£000) | 2023/24 Unachievable (£000) |
|--|------------------|-----------------------|----------------------------|-------------------------|-----------------------------|
| Resources under the business support manager | 0.0 | (100) | (100) | 0 | 0 |
| Housing Enabling Posts - Utilise Grant Funding | 2.5 | (100) | (100) | 0 | 0 |
| Departmental training budget | 1.5 | (80) | (80) | 0 | 0 |
| Increase income from GF community spaces | 1.5 | (40) | (40) | 0 | 0 |
| | | (320) | (320) | 0 | 0 |

Resources

| Description | Total Risk Score | 2023/24 Target (£000) | 2023/24 Deliverable (£000) | 2023/24 Deferred (£000) | 2023/24 Unachievable (£000) |
|---|------------------|-----------------------|----------------------------|-------------------------|-----------------------------|
| Procurement saving resulting from replacing our digital customer platform | 10.5 | (400) | | | (400) |
| Internal Enforcement Team | 7.0 | (300) | | (300) | |
| Digital Services restructure | 3.5 | (656) | (591) | (65) | |
| Civica contract saving | 7.5 | (150) | | (150) | |
| Income & Debt team vacant post deletions | 2.5 | (125) | (125) | | |
| Relet rather than sell John Wilkes House and Charles Babbage House | 2.5 | (140) | (140) | | |
| Security Savings | 2.5 | (200) | (200) | | |
| Morson Road Service Charge | 4.5 | (30) | (5) | | (25) |
| Staffing Review (Property) | 4.5 | (36) | | | (36) |
| CMFM restructure | 3.5 | (500) | (425) | (75) | |
| Montagu Industrial Estate Redevelopment | 3.5 | (300) | (300) | | |
| Cleaning Review | 3.5 | (500) | (148) | (280) | (72) |
| Place Service Reviews - Consolidate B Block North into South (energy) | 0.0 | (97) | (97) | | |
| Market Rentals for Council Properties | 3.0 | (10) | (10) | | |
| Business Rate Charges, Reduce costs on empty properties | 2.5 | (100) | (100) | | |
| Income from Rent Reviews | 2.5 | (240) | (240) | | |
| Description | Total Risk | 2023/24 Target | 2023/24 Deliverable | 2023/24 Deferred | 2023/24 Unachievable |

| | Score | (£000) | (£000) | (£000) | (£000) |
|---|-------|----------------|----------------|--------------|--------------|
| Insource current removal contract | 1.5 | (20) | (20) | | |
| Trespass and Enforcement Budget | 1.5 | (50) | (50) | | |
| Relet Marsh House meanwhile use (temp saving 2-3 years) | 1.5 | (20) | (20) | | |
| Staffing Review (Place) | 0.0 | (86) | (86) | | |
| | | (3,960) | (2,557) | (870) | (533) |

Corporate

| Description | Total Risk Score | 2023/24 Target (£000) | 2023/24 Deliverable (£000) | 2023/24 Deferred (£000) | 2023/24 Unachievable (£000) |
|--|------------------|-----------------------|----------------------------|-------------------------|-----------------------------|
| Saving from reducing Employers Pension Contribution rate from 20.2% to 19.1% based on actuarial review | 2.5 | (1,450) | (1,450) | | |
| Increase in court cost income. Look to increase court charges to the London average | 1.5 | (54) | (54) | | |
| | | (1,504) | (1,504) | 0 | 0 |

Appendix D

Collection Fund - update in detail

The performance on collection of council tax and business rates is set out in the tables below:

Table D1 - Council Tax Collection Performance 2023/24 as at 30 November 2023

| | 2023/24 Net Collectable Debit (£m) | 2023/24 Net Amount Collected (£m) | 2023/24 Collected % | 23/24 Target % | +/- Against Target % | 2022/23 Net Collectable Debit (£m) | 2022/23 Net Amount Collected (£m) | 2022/23 Collected % |
|---------------|--|---|---------------------------|-------------------|-------------------------|--|---|---------------------------|
| April 2023 | 195.076 | 21.540 | 11.04% | 10.00% | +1.04% | 182.445 | 20.527 | 11.25% |
| May 2023 | 195.106 | 38.213 | 19.59% | 18.00% | +1.59% | 182.566 | 36.099 | 19.77% |
| June 2023 | 195.095 | 54.830 | 28.10% | 27.50% | +0.60% | 182.549 | 51.465 | 28.19% |
| July 2023 | 195.157 | 71.134 | 36.45% | 35.50% | +0.95% | 182.370 | 66.950 | 36.71% |
| Aug 2023 | 195.339 | 88.123 | 45.11% | 44.00% | +1.11% | 182.401 | 82.394 | 45.17% |
| Sept 2023 | 195.181 | 104.309 | 53.48% | 52.75% | +0.73% | 182.562 | 99.016 | 54.24% |
| Oct 2023 | 195.330 | 121.267 | 62.08% | 61.50% | +0.58% | 183.168 | 114.314 | 62.41% |
| Nov 2023 | 195.025 | 137.820 | 70.67% | 70.25% | +0.42% | 183.235 | 129.886 | 70.88% |

Table D2 - Business Rates Collection Performance 2023/24 as at 30 November 2023

| | 2023/24 Net Collectable Debit (£m) | 2023/24 Net Amount Collected (£m) | 2023/24 Collected % | 23/24 Target % | +/- Against Target % | 2022/23 Net Collectable Debit (£m) | 2022/23 Net Amount Collected (£m) | 2022/23 Collected % |
|---------------|--|---|---------------------------|-------------------|-------------------------|--|---|---------------------------|
| April 2023 | 123.159 | 10.322 | 8.38% | 8.0% | +0.38% | 110.506 | 10.575 | 9.57% |
| May 2023 | 123.383 | 22.110 | 17.92% | 16.5% | +1.42% | 113.176 | 19.339 | 17.09% |
| June 2023 | 122.933 | 32.079 | 26.09% | 24.0% | +2.09% | 113.986 | 27.941 | 24.51% |
| July 2023 | 123.493 | 42.107 | 34.10% | 32.5% | +1.60% | 114.106 | 36.550 | 32.03% |
| Aug 2023 | 122.739 | 52.427 | 42.71% | 40.5% | +2.21% | 115.079 | 48.271 | 41.95% |
| Sept 2023 | 121.710 | 65.725 | 54.00% | 50.0% | +4.00% | 114.494 | 56.727 | 49.55% |
| Oct 2023 | 121.590 | 76.018 | 62.50% | 59.0% | +3.52% | 115.131 | 68.249 | 59.28% |
| Nov 2023 | 120.741 | 86.415 | 71.57% | 68.0% | +3.57% | 114.853 | 78.386 | 68.25% |

Collection Fund - Council Tax

The forecast Council Tax in year position is a £2.005m deficit across the Collection Fund as shown in Table D3 below, an increase of £0.201m on the August forecast. The main reason for the variance is the increased cost of the Council Tax Support Scheme £2.891m, of which £0.935m is funded from the Council Tax Support Fund grant. There has also been an increased level of discounts and exemptions £0.651m which are offset by increased Council Tax income £0.310m.

Table D3 – Collection Fund Council Tax

| | % Shares | Budget 2023/24 (£m) | Forecast Outturn (£m) | Variance (£m) |
|--|----------|---------------------------|-----------------------------|------------------|
| Gross Council Tax income for 23/24 | | (255.817) | (256.127) | (0.310) |
| Less: Council Tax Support | | 39.142 | 42.033 | 2.891 |
| Less: Other discounts | | 19.302 | 19.953 | 0.651 |
| Net Collectible Council Tax | | (197.373) | (194.141) | 3.232 |
| Council Tax Support Fund | | 0 | (0.935) | (0.935) |
| Discounts funded by General Fund | | 0 | (0.155) | (0.155) |
| Increase/ (decrease) to bad debt provision | | 8.388 | 8.251 | (0.137) |
| Council Tax Income | | (188.985) | (186.980) | 2.005 |
| Allocation of Council Tax Income | | | | |
| London Borough of Enfield | 77.76% | (146.963) | (145.404) | 1.559 |
| Greater London Authority | 22.24% | (42.022) | (41.576) | 0.446 |
| Total Allocation | | (188.985) | (186.980) | 2.005 |

Collection Fund - Business Rates

The forecast year end position for Business Rates as at 30 November 2023 is a positive position, as shown below in Table D4, showing an in year surplus of £5.754m, compared to the £3.352m forecast in August.

The net collectable business rates are forecast to increase by £4.463m compared to the budgeted position, with an increase of £1.317m for transitional protection contributing to the surplus position. As a result of gross business rates being higher, reliefs are also forecast to be higher. Largely supporting small business relief which is currently £1.081m higher and the transitional protection relief (mentioned above) which is currently £1.317m higher than at budget setting. Both reliefs are funded by central government, so the increase does not negatively impact the council's income. Empty reliefs are £3.394m higher than anticipated at budget setting, these reliefs are unfunded and therefore do impact the income.

This position is sensitive to a number of risks, principally the uncertainty around the appeals against the rateable values as set by the Valuation Office which were subject to a revaluation effective from 1st April 2023. We have seen the impact of the Valuation Office working to clear the appeals relating to the prior 2017 valuation list which should result in a more settled position regarding these appeals going forward. However, the current 2023 list appeals remain an area of high uncertainty.

Table D4: Collection Fund Business Rates

| | % Shares | Budget 2023/24 (£m) | Forecast Year End Position (£m) | Variance (£m) |
|--|----------|---------------------------|--|------------------|
| Gross Business Rates Income | | (162.063) | (164.515) | (2.452) |
| Forecast appeals in 2023/24 | | 4.530 | 1.856 | (2.674) |
| Impact of adjustment to prior years* | | 0 | (1.465) | (1.465) |
| Transitional protection relief (see below) | | 13.906 | 15.223 | 1.317 |
| Estimated unfunded reliefs | | 14.383 | 17.401 | 3.018 |
| Estimated funded reliefs | | 14.458 | 15.121 | 0.663 |
| | | (114.786) | (116.379) | (1.593) |
| Increase/ (decrease) to bad debt provision | | 7.466 | 4.596 | (2.870) |
| Net Collectable Business Rates | | (107.320) | (111.783) | (4.463) |
| | | | | |
| Transitional protection payment due to Authority | | (13.906) | (15.223) | (1.317) |
| Cost of Collection Allowance | | 0.329 | 0.329 | 0 |
| Interest paid on appeals refunds | | 0 | 0.026 | 0.026 |
| Net Business Rates Income Total | | (120.897) | (126.651) | (5.754) |
| | | | | |
| Allocation of Business Rates Income | | | | |
| London Borough of Enfield | 30% | (36.269) | (37.995) | (1.726) |
| Greater London Authority | 37% | (44.732) | (46.861) | (2.129) |
| Central Government | 33% | (39.896) | (41.795) | (1.899) |
| Total Allocations | | (120.897) | (126.651) | (5.754) |

Appendix E – Flexible use of capital receipts in 2022/23

The table below shows how we used capital receipts in 2022/23 compared to the original plan:

| Service Area | Plan £000s | Outturn £000s | Planned savings and demand reductions |
|-------------------------|---------------|------------------|--|
| Human Resources | 50 | 0 | Review and align workforce structures and budgets on SAP HR and SAP Finance |
| Corporate Strategy | 87 | 0 | Digital Development Programme (Digital Infrastructure & Inclusion) |
| Communications | 41 | 0 | 50% of an Internal Comms/Transformation Manager post (£41k) to be funded from capital receipts |
| Human Resources | 93 | 0 | HR Transformation Manager |
| Digital Services | 820 | 373 | To develop business cases for new projects as part of the Portfolio's pipeline. Continuation from 2021/22 item with a further £0.820m Use of Capital Receipts anticipated. |
| Transformation | 710 | 837 | The Transformation Service manages a diverse Portfolio of Programmes, designing, planning and managing activity on behalf of Directors across the council, hiring and managing specialist IT and other resources, as required for each individual project. |
| Income & Debt | 389 | 203 | Analyse Local contract to bring in upwards of £1.0m a year in growth in Business Rates income |
| Web Development | 114 | 0 | 2 additional Form Developer posts & 1 Apprentice post as Content Editor role |
| NEXUS Community Project | 475 | 408 | Funding for the continuation of the Nexus project to address youth violence. |
| Adult Social Care | 200 | 0 | Smooth and cost-effective transition back into Enfield adult service from Residential schools. |
| Children & Families | 17 | 0 | Outreach worker Operation Alliance |
| Children & Families | 40 | 0 | SEND and Disability Outreach Worker |
| Children & Families | 88 | 0 | Parent Support Advisor |
| Children & Families | 81 | 0 | Specialist Outreach Project |
| Children & Families | 163 | 132 | New Beginnings |
| Planning | 70 | 0 | Planning Commercial & Customer Manager |
| TOTAL | 3,438 | 1,953 | |

Appendix F – Flexible use of capital receipts in 2023/24 – schemes to be removed

The table below shows the schemes which are to be removed from the 2023/24 plan:

| Service Area | Plan £000s | Planned savings and demand reductions |
|---------------------|---------------|--|
| Human Resources | 50 | Review and align workforce structures and budgets on SAP HR and SAP Finance |
| Communications | 41 | 50% of an Internal Comms/Transformation Manager post (£41k) to be funded from capital receipts |
| Human Resources | 93 | HR Transformation Manager |
| Web Development | 114 | 2 additional Form Developer posts & 1 Apprentice post as Content Editor role |
| Adult Social Care | 100 | Smooth and cost-effective transition back into Enfield adult service from Residential schools. |
| Children & Families | 44 | Parent Support Advisor |
| Planning | 70 | Planning Commercial & Customer Manager |
| TOTAL | 512 | |

Appendix G – Flexible use of capital receipts in 2023/24 – revised list

The table below shows the revised list of schemes planned to be funded by flexible capital receipts in 2023/24:

| Service Area | Plan £000s | Planned savings and demand reductions |
|------------------|---------------|--|
| Transformation | 900 | Portfolio of programmes delivering corporate and customer facing change across the organisation to reduce demand failure, improve customer experience, cost prevention and create efficiencies through improved processes and enhanced technology. Individual programmes may have specific MTFP savings targets. Cost prevention projects & programmes are designed to reduce demand prior to incurring costs. |
| Digital Services | 600 | To develop business cases for new projects as part of the Portfolio's pipeline. This will include reducing the cost of laptops and devices; procurement savings; application rationalisation; reduction in mobile phone usage and costs. |
| Property | 495 | Various external fees directly attributable to, and essential for, the disposal of property assets to deliver capital receipts. Gross capital receipts forecast to total £65m over the five-year period 2023-29. There will no ongoing costs associated with each property asset disposal upon completion of each sale. There will also be reduced MRP and interest charges if the receipts are used to repay borrowing. |
| Income & Debt | 189 | Analyse Local Business Rate growth project. Aim of the project is to increase Business Rate Income through identifying missing hereditaments within the borough and establishing new working partnerships across the Council to ensure maximisation of the tax base in future years. |
| TOTAL | 2,184 | |



London Borough of Enfield

| | |
|--------------------------------------|---|
| Report Title | Schools Capital Programme Strategic Delivery Plan 2023/24 - 2024/25- Update on progress |
| Report to | CABINET |
| Date of Meeting | 21 February 2024 |
| Cabinet Member | Cabinet Member for Children's Services |
| Executive Director / Director | Tony Theodoulou- Executive Director, People Peter Nathan- Director of Education |
| Report Author | Neil Best Head of Education Strategic Resourcing & Partnerships neil.g.best@enfield.gov.uk Bob Seera Head of Capital Delivery bob.seera@enfield.gov.uk |
| Ward(s) affected | ALL |
| Key Decision Number | KD5677 |
| Classification | Part 1 Public and Part 2 Private |
| Reason for exemption | Restricted Appendices A, B & C Not for publication due to commercial sensitivity |

Purpose of Report

1. This report from the Education Strategic Resourcing and Partnerships Service (ESRP) provides Cabinet with a progress update on each of the strategic objectives agreed by Cabinet in April 2023.
2. The report also provides details of the Schools Capital Programme agreed by the Lead Member for Children's Service and additional proposed schemes to be brought forward with the additional funding identified through S106 funding, sale of Caretaker Houses and application of identified unapplied capital grant funding.

3. The Schools Capital Programme addresses the Corporate Landlord responsibilities to support and facilitate capital works to ensure the safety and wellbeing of pupils and staff. This includes works and services to maintain and improve the school's estate, meet the demand for additional Special Educational Needs (SEN) Pupil Places and works that contribute to the decarbonisation of the school's estate in line with the Council's Climate Action Plan.
4. The report also outlines additional opportunities for further capital investment outside of capital grant income through the disposal of vacant caretaker properties to deliver the strategic objectives within this report.
5. The report sets out that there is £15.1m proposed to be spent in 2023/24, £20.7m in 2024/25 and £6m in 2025/26 totalling £41.9m to support the delivery of the programme as detailed in Appendix A. A further £12.9m of grant funding is earmarked for the major projects currently at 'pipeline' stage of development.

Recommendations

Cabinet is asked to recommend that Council approves:

- I. Growth of £1.25m in the 2023/24 schools' capital programme (funded from capital receipts and capital grants) to increase the schools capital budget to £15.1m
- II. The use of £5.9m unused schools' capital grant to repay historic schools related borrowing, (paragraph 44)

Cabinet is asked to:

- III. Provide approval to spend for the 2024/25 programme (further to Council approval of the overall 2024/25 capital budget envelope KD5502) (Appendix A)
- IV. Note the further earmarking of £12.9m of capital grant as funding for SEN projects currently held in pipeline (see Appendix A)

Background

6. On 19 April 2023, Cabinet approved KD 5225 - Schools Capital Programme Strategic Delivery Plan 2023/24 - 2024/25 and delegated authority to the Lead Member for Children's Services to agree a more detailed Capital Programme.
7. On 5 June 2023, the Lead Member for Children's Services gave approval through their delegated powers for the detailed Schools Capital Programme 2023/24 – 2024/25.
8. This report now sets out the progress that has been made on each of the four Strategic Objectives approved by Cabinet and additional projects included in the Capital Programme.

STRATEGIC OBJECTIVE 1: Condition Related Works

8. The specific projects that were included in the approved reports are at various stages of delivery as set out in Table 1 below. The majority of the previously approved projects have progressed to delivery with most now complete and in the Defects Liability Period (DLP) for 12 months after their practical completion. Additional projects have been commissioned to commence feasibility and options appraisals with a number progressing to the delivery stage.
9. Officers from the Education Capital Delivery Team have visited schools following the commissioned condition surveys completed earlier in 2023, to further review the school estate and set out plans for future works. Through this collaborative process, a number of schools have made requests for additional works which have been added to the programme. These requests have been assessed against the condition surveys and other evidence provided and have been brought forward into the capital programme within the approved contingency funds. It is proposed that three additional projects are added to the programme (see Table 2) below following the approval of the Executive Director of People as set out in the recommendations of KD5225 approved by Cabinet.
10. Further condition surveys have been commissioned for completion by March 2024 and will be considered for future programmes.

| APPROVED CONDITION PROJECTS | | |
|---|---------------------------------|---|
| School | Description | Progress |
| Various Schools | Allowance for Retentions | Generally progressing through defects liability periods (DLP) and project closures. |
| Bush Hill | New Kitchen and Boilers | Kitchen extension completed in September 2023 and in DLP until September 2024. Boiler replacements complete and now out of DLP. |
| Hadley Wood | Windows and Cladding | Project completed in September 2023 and now in DLP until September 2024. |
| Enfield County Upper | Windows and Roofing | Project completed in October 2023 and now in DLP until October 2024. |
| Southbury | Windows and Roofing | Project completed in September 2023 and now in DLP until September 2024. |
| George Spicer | Fire Alarm Upgrade | Project completed in October 2023 and now in DLP until October 2024. |
| De Bohun | Fire Alarm and Emergency Lights | Project completed in September 2023 and now in DLP until September 2024. |
| Laurel Park (formerly Broomfield) | Toilet Re-Provision | Project completed in September 2023 and now in DLP until September 2024. |
| Prince of Wales | Heating Pipework | Project completed in August 2023 and now in DLP until August 2024. |
| Prince of Wales | Kitchen Ventilation | Project completed in September 2023 and now in DLP until September 2024. |
| Orchardside School | Post completion | Final works in progress due for completion by March |

| | | |
|---|--|--|
| | works | 2024 |
| Winchmore | Main Switchboard and Distribution Boards | Feasibility study completed. Works may have to be delayed to Summer 2025 delivery due to other significant projects being undertaken at this school. |
| Enfield County Upper | Electrical Mains and Distribution | In detailed design stages. Works to be planned for delivery over holiday periods in 2024/2025. |
| Enfield County Lower | Electrical Mains and Distribution | In detailed design stages. Works to be planned for delivery over holiday periods in 2024/2025. |
| Raglan Infants | Boilers | Project completed in October 2023 and now in DLP until October 2024. |
| Laurel Park (formerly Broomfield) | Radiators | Works commenced in September to address issues with initial installation and were predominantly completed in October 2023. These works are under review as part of a mediation agreement. |
| Winchmore | Changing Rooms | Feasibility study completed for various options to replace Reinforced Aerated Autoclaved Concrete (RAAC) and identify the most appropriate option. Project in design stages with works planned for Summer 2024. |
| Durants (Lower) | Fencing | Works completed in October 2023 and there is no DLP |
| Durants (Lower and Upper) | Safety Alarms | Schools to procure the alarms for direct delivery by Summer 2024 |
| De Bohun | Replacement of Modular Nursery Building | Feasibility study commissioned to consider options for replacing the dilapidated nursery building and ensure the nursery provision is not affected. |
| Oakthorpe | Classroom Reorganisation | Feasibility study commissioned to consider options for replacing several dilapidated extensions and introduce two fully refurbished classrooms for delivery over Summer 2024. |
| Carterhatch Infants | Kitchen Ventilation | Feasibility study commissioned to replace kitchen ventilation with delivery over Summer 2024. |
| Capel Manor | Canopy Works | Works completed October 2023 and there is no DLP |
| Winchmore | Replace Gas Pipework | Feasibility study commissioned to consider options for replacing this pipework. |
| Various Schools | Fire Precaution Works Programme | Study commissioned to review all condition data and Fire Risk Assessments to prioritise the works needed at various schools based on statutory compliance and H&S risk. Individual projects will then be commissioned for delivery over 2023/24 and 2024/25. |

Table 1: Approved Conditions Projects

PROPOSED ADDITIONAL CONDITION PROJECTS

| School | Description | Detail |
|------------------------|----------------|---|
| Hadley Wood | Music Room | Project added to the programme to replace the dilapidated music building with a new modular building. Feasibility study to be commissioned. |
| Prince of Wales | Toilet Upgrade | Project added to the programme to refurbish Key Stage 3 male and female toilets. Revised feasibility study has been completed and design to progress for project delivery over Summer 2024. |
| Chace Community School | External Works | Major project being delivered through the DfE. Additional funding added to the programme to address off-site works that are not part of the funding agreement. See detailed update below. |

Table 2: Proposed Additional Condition Projects

Reinforced Autoclaved Aerated Concrete (RAAC)

11. Reinforced Autoclaved Aerated Concrete (RAAC) has been identified as a significant risk, where found on the school estate. As has been widely reported this method of construction was used in public buildings from the 1950s to the mid-1990s. There is a high risk of structural failure where it has been used. The Council is legally responsible for identifying the risk and funding remedial works. Officers have been following the DfE RAAC guidance note (updated in September 2023) which set out a revised staged approach to dealing with RAAC and commissioned Stage 1 and Stage 2 assessments on all maintained schools to establish the risk.
12. Initial surveys have been undertaken and the existence of RAAC has only been found at one maintained school building at Winchmore School in a changing room block of their sports hall. The works to replace the identified RAAC components are included in the approved programme. However, discussions are ongoing with the DfE for additional grant funding to be provided for the remedial works. Temporary works are not required whilst the changing rooms have been taken out of use, as other areas of the school are being utilised.
13. Detailed work has been completed to provide assurance that no further RAAC exists in other schools through a staged review by accurately dating buildings on the school estate and reviewing drawings, and file records where available. Where buildings were within the RAAC build period, visual surveys were undertaken to substantiate whether RAAC was used.
14. Through the completed Stage 1 and Stage 2 assessments, RAAC was not identified in any further schools (other than Winchmore). The DfE RAAC questionnaire has been completed and submitted.

DfE Schools Rebuilding Programme – Chace Community School

15. The Council was successful in its bid, made to the DfE for the Schools Rebuilding Programme in 2022, for Chase Community School. The DfE have agreed to fund

and manage the rebuilding of the school with the exception of the arts/ dining block that was built in 2011. The rebuilding project has progressed to detailed design. A planning application is scheduled to be submitted early in the New Year. Construction of the new school building on the existing playing field is expected to commence in 2024 (allowing the existing school remains fully operational) and be completed by mid-2025 when the school will decant into the new building(s). Following this the existing school building(s) will then be demolished, and new external play areas delivered with completion by mid-2026.

16. This project has been added to the capital programme in 2023/24 and 2024/25 to cover the cost of works and fees which are not funded through the Schools Rebuilding Programme. This includes site abnormalities, off site works and the capitalisation of the Council's internal fees.

STRATEGIC OBJECTIVE 2: Special Educational Needs Pupil Places

17. The 2023/24 to 2024/25 capital programme continues with the delivery of the approved projects as follows.

| SEN PROJECTS | | |
|---|---|--|
| School | Description | Progress Update |
| Fern House | Rebuild. Expansion of special provision. | New Build School completed in May 2023. Some external works were planned to be completed over Summer break but playing field works were delayed until spring 2024 to fit within the seeding season. Additional post completion works were instructed to address identified safeguarding issues which were completed in October. Project is otherwise in DLP until March 2024. |
| Winchmore | Sixth Form and Autistic Unit | Multi Use Games Area (MUGA) project was completed in May and is in use. A works contract for the new 6 th Form block including the autistic unit was awarded through a DAR at the end of July and works started at the end of September. Works are planned for completion by the end of September 2024. Following this the School will fit out the building and familiarise themselves in readiness to accept pupils from the end of October 2024. |
| Oaktree | Expansion of the school | A new design team and project team has been appointed following completion of the feasibility stage. The project is in an early redesign stage as it has been necessary to change the initial designs to reduce build costs. Works are planned to be delivered in three phases starting in January 2025 and completing in June 2026. |
| West Lea - Horizon Campus (formerly Swan Annexe) | Remodelling and refurbishment | Works in progress to significantly remodel and refurbish the building. Works are due for completion in May 2024 in readiness for the school to occupy and take pupils from the start of term in September 2024. This building is now fully decarbonised with all gas provision and appliances having been removed and connected to the Energetik Heat network, as well as making significant fabric improvements to improve thermal efficiency and reduce the plant needed to deliver hot water and heating. Some delays were experienced due to flooding of the basement boiler room and complications of replacing drainage across neighbouring land in private ownership. |

| | | |
|--------------------------------------|--------------------------|---|
| | | |
| West Lea - Springfield Campus | New accessible lift | Project completed in September 2023 and now in DLP until September 2024. |
| Winchmore | New fire evacuation lift | Feasibility study commissioned to look at options to install an external lift shaft as internal works were not feasible. Works planned for delivery during Summer 2024. |
| West Lea-Laurel Park School | DDA works Phase 1 | Project completed in September 2023 to provide improved access and SEN facilities and now in DLP until September 2024. |
| West Lea-Laurel Park School | DDA works Phase 2 | Project in design stages for planned delivery over Summer 2024 to extend SEN teaching spaces at Laurel Park School for the area occupied by West Lea School. |
| SEND provision | Programme Development | Three additional schemes to be funded from this approved funding (see below). |

Table 3: Pre-Approved SEN Projects

DfE Special Free School Programme – Portcullis Lodge

18. The Council was successful in its bid made to the DfE for the Free Special Schools Wave in 2022. The DfE have agreed to fund the building of a new free school in the Borough to provide a 96-place provision for primary pupils with autism and complex needs. The Council put forward the Portcullis Lodge site for development of this free school. The DfE requires the Council to enter into Heads of Terms for leasehold acquisition of the site which include a requirement for the Council to fund costs associated with site ‘abnormals’ and off-site works. Given the complexities relating to ecology, contamination and restricted site access, initial funding has been allocated for 2023/24 from the approved SEND provision development allocation (as set out in Appendix A).
19. Further capital grant funding has been earmarked for this project for 2024/25 and future years (as set out in Appendix A) to cover the Council’s obligations as set out in the Heads of Terms.
20. The DfE requires the Heads of Terms are agreed by the s151 officer by mid-February 2024 including the financial commitment. To ensure the DfEs remain committed to deliver the new school it is imperative that the Councils contribution is agreed (as set out in Appendix A).

Addison House

21. Addison House is a vacant education site in Southgate which has been earmarked for SEN provision. Initial viability studies undertaken in 2021-22 suggested that the site could accommodate 30+ pupils if remodelled and extended. This work was halted due to a lack of identified funding to bring forward capital works. Initial funding has been allocated for 2023/24 from the approved SEND provision development allocation (as set out in Appendix A) to recommence the feasibility study for this project.
22. Further capital grant funding has been allocated to deliver this project for 2024/25 and future years (as set out in Appendix A).

Former Eldon Secondary Tuition Centre

23. This site at Eldon Road in Edmonton was formerly used as a Secondary Tuition Centre. The site has been vacant for approximately four years following the building of Orchardside School in Bullsmoor Lane which now accommodates students that attended the Eldon STC site.
24. As with Addison House early viability work was halted on developing a proposed SEN use for this site. The ESRP Service has attempted to work with other Council departments to consider options for this site including disposal and/or a land swap for a more appropriate site for education use. Initial funding has been allocated for 2023/24 from the approved SEND provision development allocation (as set out in Appendix A) to ascertain the optimum beneficial use of this site.

SEN Provision in Mainstream Schools – Additional Resourced Provision (ARPs) and Designated Units

25. ESRP have been supporting the SEN Service to establish new ARPS and Designated Units to provide additional SEN places for children and young people whose parents would like them to attend a mainstream setting. This has provided an additional 158 SEN places over the last two years by identifying space within these mainstream settings and without any investment of capital funding.
26. To assist the future development of this type of provision ESRP have proposed a capital grant fund that will be available to any academic institutions wishing to establish ARPs and Units that are able to accommodate significant numbers of Enfield learners. A draft application process is currently being finalised. Applications will be assessed on a case-by-case basis depending on the cohort and number of places to be provided. ESRP will manage the application process with a final sign off on each by the Director of Education.
27. Grants will be funded by income generated from the disposal/appropriation of vacant caretaker properties (see Strategic Objective 4 below) and s106 contributions. Expenditure will remain within the approved funding envelope laid out in the restricted appendices.

STRATEGIC OBJECTIVE 3: Decarbonisation and Energy Projects

28. As reported in the detailed delivery plan, the condition surveys have identified a number of schools where the fabric is in poor condition and where there are opportunities to make improvements to increase the thermal efficiency. Delivering these approved projects (see Table 3. below) is the first step to introducing decarbonisation initiatives whilst improving the teaching environments, reducing heat loss and heat gain.
29. Once the fabric has been improved, the next priority will be to replace gas boilers that are coming to the end of their life expectancy with alternative 'greener' options. Works will also be required to replace the secondary heating systems such as new radiators and pipework, so they operate at a lower temperature that suits Air Source Heat Pumps/ Ground Source Heat Pumps and Energetik connections.
30. As stated in the original report to Cabinet these works will require significant capital investment and be subject of future applications for match funding through the Public-Sector Decarbonisation Scheme and the Low Carbon Skills Fund.

31. The School Capital Programme will continue with its work to improve thermal efficiency and to undertake further surveys and develop Heat to Decarbonisation Plans to bring forward projects in the 2024/25 – 2025/26 programme which will be reported to Cabinet in later this year.

| Thermal Efficiency Projects | | |
|----------------------------------|--|---|
| School | Description | Progress Update |
| Chace Community | Roofing to Art Block | Feasibility study completed and option to replace roof coverings including the removal and reinstatement of solar panels agreed. Designs in progress for works to be undertaken in Summer 2024. Note: <i>This building is excluded from the DfE Schools Rebuilding Programme project to replace the remaining school buildings.</i> |
| Winchmore | Roofing to Science Block and Millennium Block | A feasibility study has been completed for the roofing works which now include the replacement of mechanical ventilation elements as this plant is on the roof and is in poor condition. Designs in progress for works to be undertaken in Summer 2024 |
| Enfield County Upper | Roofing, ventilation and windows to 1950's block | Feasibility study completed. Designs in progress for works to be undertaken in Summer 2024. |
| Oakthorpe | Roofing and windows | Feasibility study commissioned to replace doors, windows and sections of roofing with delivery over Summer 2024. |
| Highfield | Windows | Feasibility study commissioned to replace doors and windows with delivery over Summer 2024. |
| Capel Manor | Roofing | Feasibility study commissioned to replace sections of roofing with delivery over Summer 2024. |
| Decarbonisation Programme | Multiple Schools | Additional project to be identified as per para 29 above. |

Table 4: Thermal Efficiency Projects

32. ESRP have also identified from its engagement with schools the existence of fluorescent lighting in many settings. It should be noted that the production of many types of fluorescent lighting was banned by the government in 2023 and sourcing light bulbs has already become increasingly difficult. It is likely that a number of lighting projects will be added to the programme in future years.

STRATEGIC OBJECTIVE 4: Caretaker Houses Disposal

33. In October 2021, Cabinet approved the Strategy for the use of vacant site managers residential dwellings at community schools (KD 5373). It was agreed that disposal/appropriation would result in a capital investment into the educational estate (as is required by the DfE) and specifically to support the development of additional Special Education Needs (SEN) places.

34. The Schools Capital Programme confirmed the target of disposing of 5 properties in the 2023/24 financial year.
35. The table below outlines progress on this Strategic Objective thus far this financial year.

| Location | Progress Update |
|-------------------------------|---|
| Bell Lane | SOLD at Auction – 30/6/23 |
| Raglan Schools | Appropriated for use by Children Services 26/09/23. |
| Carterhatch Schools | Appropriated for use by Children Services 26/09/23. |
| Hadley Wood School | ESRP are working with the school to get their agreement for the house to be declared surplus to their educational requirements by the governing body. Once declared Secretary of State approval will be sought to allow disposal. The aim is to sell and receive funds by the end of the financial year. |
| De Bohun School | Secretary of State approval received 2 nd August 2023. Works ongoing to prepare house for sale at auction. The aim is to sell and receive funds by the end of the financial year. |
| Prince of Wales School | ESRP are working with the school to get their agreement for the house to be declared surplus to their educational requirements by the governing body. Once declared Secretary of State approval will be sought to allow disposal. The aim is to sell and receive funds by the end of the financial year. |
| Capel Manor School | Secretary of State approval received 22 nd September 2023. Works are ongoing to prepare the house for sale at auction. The aim is to sell and receive funds by the end of the financial year. |
| Eversley School | ESRP have been working with the school. Plans have been held up whilst the school considers an academy transfer. |
| Firs Farm School | ESRP are working with the school to get their agreement for the house to be declared surplus to their educational requirements by the governing body. Once declared Secretary of State approval will be sought to allow disposal. Due to the nature of the site establishing adequate safeguarding and security requires significant development work. The aim is to dispose of the house in the next financial year 2024/25. |
| Waverly School | The School declared the house surplus on 10/10/23. Secretary of state approval was sought w/c 16 th October. The house is scheduled to be sold this financial year. |
| Chace Community School | Chace Community School will be rebuilt as part of the DfE School Rebuilding Programme. Once complete ESRP will work with the school to declare the house surplus and apply for Secretary of State approval, post works in 2025/26. |
| Enfield County School | ESRP are working with the school to get their agreement for the house to be declared surplus to their educational requirements by the governing body. Once declared Secretary of State approval will be sought to allow disposal. The aim is to sell and receive funds by the end of the financial year. |

Table 5: Caretaker House Disposal Update

36. One house has been disposed of to the open market thus far this financial year generating a capital income which is to be reinvested into the Schools Capital

Programme to undertake safeguarding and security works at the identified schools and expand SEN provision (detailed in Restricted Appendix B) as agreed in KD5373. Two houses have been appropriated for use by Children's Services. The Council is required to demonstrate non-capital grant funded investment (equivalent to the red book value of the properties) into the schools' capital programme. As the appropriation will not result in a cash capital receipt, Corporate Finance have proposed that this is facilitated through additional schools related s106 contributions (as detailed in Restricted Appendix B).

37. Future disposals will seek to maximise the income generated with independent valuations sought in addition to the red book valuation required by the DfE to ensure that the highest possible income can be achieved for investment into Special Educational Needs. Although the value of each of the remaining properties will be dependent on a valuation at the point of disposal, it is estimated that a total of £2.6m will have been generated by the end of the financial year (two more properties to be sold) with a total of circa £7.5m to be generated from the sale of all of the 12 vacant caretakers houses currently identified. An update on disposal will be subject to separate reporting to Cabinet on KD5373.

Relevance to Council Plans and Strategies

38. This programme will assist the Council to deliver its construction related projects which in turn help support the delivery of education services to the benefit of the community.
39. This programme will assist in the procurement of construction related activity within the borough and its associated employment and economic benefits. The Borough needs to ensure appropriate infrastructure is in place to allow for the growth of the population.
40. The provision of good quality schools and buildings helps to ensure a stable strong community.

Financial Implications

41. The original schools' capital programme budget for 2023/24 at the start of the year was £24.8m (KD5225). In November Council approved the carry forward of £10.9m of this budget into 2024/25. This resulted in a revised approved capital programme of £13.9m.
42. The Council is forecasting spend of £15.2m in 2023/24 (as detailed in Appendix A). Council is therefore asked to approve an increase in 2023/24 capital budget of £1.25m. This increase will be funded from a combination of capital receipts from the disposal of caretaker's houses and capital grant.
43. A balance sheet review of unspent schools' capital grant funding and S106 contributions has been completed (Appendix C). This work has confirmed the availability of £57.3m of unapplied schools' capital grant funding, £0.6m ringfenced schools related capital receipts and £2.3m in schools related s106 contributions (subject to Strategic Planning Board approval) (total £60.2m) at 30

September 2023. Further in-year capital grant allocations will be received in 2024/25 and 2025/26.

44. The same balance sheet review also identified £5.9m of historic schools related borrowing that was taken out in 2014/15. I for capital works at Enfield County Lower Art Room, Chesterfield School, Edmonton County and Worcester Primary School. It is proposed that this borrowing is repaid from unspent DfE capital grant. This proposal would reduce the Council's revenue debt repayment budget requirement by around £100k per annum.
45. In addition to utilising unspent DfE capital grant to repay £5.9m schools related borrowing, the schools' capital programme proposes utilising £15.2m grant in 2023/24, £20.7m in 2024/25 and £6m in 2025/26. Additionally, £12.9m is earmarked as funding for major schools capital projects in the pipeline.
46. This will leave a residual unspent DfE capital grant balance of £6.4m – grant which is available to allocate further building related school works not yet budgeted for.

Revenue Budget Impact

47. The proposal to utilise £5.9m capital grant to 'repay' schools related borrowing will result in revenue debt financing savings of around £100k per annum.

Borrowing Impact

48. No new borrowing is assumed within the schools capital programme.

Taxation

49. The council will reclaim all VAT on expenditure through its regular submissions for input VAT. No other known tax implications.

Accounting Treatment

50. Costs will be accounted for in compliance with the Councils capitalisation policy. Any costs that cannot be capitalised will be charged to the schools revenue budget.
51. All works proposed within this report for the schools programme will contribute towards the enhancement of existing school buildings and extend the useful life of the assets and therefore meet the criteria for capitalisation.

Legal Implications

52. Section 13 of the Education Act 1996 ("the 1996 Act") places a general duty on local authorities to contribute (so far as the Council's powers enable them to do so) towards the spiritual, moral, mental and physical development of the

community by securing that efficient primary education, secondary education and further education are available to meet the needs of the population of their area.

53. Section 14 of the 1996 Act says that local authorities shall secure that sufficient schools are available in its area for providing primary and secondary education. 'Available' means schools which are sufficient in number, character and equipment to provide for all pupils the opportunity of appropriate education.
54. In addition, section 27 of the Children and Families Act 2014 says that local authorities must keep under review the educational provision, training provision and social care provision made in its area for children and young people who have special educational needs or a disability. The authority must consider the extent to which the provision referred to above is sufficient to meet the educational needs, training needs and social care needs of the children and young people concerned. In exercising its functions with respect to section 27, the Authority must consult children, young people, parents and schools, amongst others.
55. Proposal requiring Planning Permission pursuant to section 57 of the Town and Country Planning Act 1990 ("the 1990 Act") in respect of any school site will be made in accordance with the Town and Country Planning (Development Management Procedure) (England) Order 2015. This will require statutory and public consultation. Pursuant to section 316 of the 1990 Act, regulation 3 of the Town and Country Planning General Regulations 1992 and the Council's constitution, the decision as to whether to grant planning consents will be a matter for the Council's Planning Committee. Works should not commence until such time as approval is given and any pre-commencement conditions (if required) by the planning permissions are discharged.
56. Council officers must be mindful of, and comply with, any conditions attached to the grant funding which may be used when delivering the proposals within this Report.
57. When procuring and awarding contracts pursuant to this Report, the Council must comply with its Contract Procedure Rules, the Public Contracts Regulations 2015 (or the Procurement Act 2023 and ancillary legislation once in force), and its obligations with regard to obtaining best value under the Local Government Act 1999. Any use of frameworks must comply with the framework terms and there must first be after due diligence carried out on the framework by the Procurement and Commissioning Hub.
58. Section 123 of the Local Government Act 1972 requires the Council to not dispose of land and property held by it (otherwise than by way of a short tenancy) for a consideration less than the best that can be reasonably obtained.
59. The disposal of school land held by a local authority requires the Secretary of State's prior consent under paragraph 4 of Part 1 of Schedule 1 to the Academies Act 2010. This applies to all land which has been used wholly or mainly by a school in the last eight years, whether still open or now closed. If a Site Manager's house forms part of the Council's title to the school land and has been used "wholly or mainly" for the purposes of a school at some time in the past eight years consent from the Secretary of State for Education (SoS) will have to be obtained before the Council can dispose of the house.

60. Local authorities have statutory powers to allocate land for specific purposes and transfer the use of land from one purpose to another under section 122(1) of the Local Government Act 1972. This transfer of use from one purpose to another is known as an Appropriation. Under paragraph 6 of Part 1 of Schedule 1 to the Academies Act 2010, local authorities must seek the Secretary of State's prior consent to appropriate land they hold where it has been used wholly or mainly for the purposes of a school or 16-19 academy in the last eight years, whether still open or now closed.
61. All disposals and appropriations of land need to be undertaken in accordance with the Council's Property Procedure Rules.
62. Section 106 contributions are to be attributed both in accordance with provisions contained in the respective section 106 Agreements entered into and the Community Infrastructure Regulations 2010.
63. All contracts should be in a form approved by Legal Services on behalf of the Director of Law and Governance

Equalities Implications

64. An Equalities Impact Assessment was submitted with the original School Capital Programme – Strategic Delivery Plan in April 2023. The Council's approach to meeting its statutory duty to ensure that there are sufficient pupil places across the Borough to meet demand ensures that these places are not discriminatory and guarantee that all children have access to quality education.
65. The Council has had due regard to its Equalities Duties and in particular with respect to its duties arising pursuant to the Equality Act 2010. It is considered that the delivery of condition related projects and decarbonisation projects will have no adverse impacts in respect of protected characteristics. As such, the Council considers that there is no need for an Equalities Impact Assessment to be carried out for each of these projects and that in approving this proposal the Council will be acting in compliance with its equalities duties.

Environmental and Climate Change Implications

66. Enfield's maintained schools make up a significant proportion (approximately 30%) of the Council's direct carbon emissions. Supporting maintained schools to reduce these emissions is a focus of the Council's Climate Action Plan. As well as supporting behavioural change, the approved programme is delivering improvements to school buildings and sites, which will deliver improved thermal efficiency, decarbonise heat sources, increase the generation of renewable energy and increase offsetting and resilience, for example through tree planting and Sustainable Drainage Systems (SUDS).

Public Health Implications

67. Good quality accommodation and external learning environments creates spaces for continued and sustained learning development, social integration and well-being.

Property Implications

68. The property implications for the programme of works within this report are intrinsic within it.

69. The Caretaker's House disposals form part of a joint project to bring in income for SEN places. Houses are considered for alternative operational use and housing use prior to being brought forward for sale. Disposal fees of 4% of the sale value cannot be levied for houses that are appropriated rather than sold to an external party and therefore the full appropriation value is defined by the red book valuation submitted as part of the submission to the DfE as set out in Appendix B.

70. Any construction work proposed for these houses and subsequent planning permission that may be required will be the responsibility for those who have acquired the property.

71. All new or revised asset data, O&M manuals and warranties arising out of the capital programme must be sent by the Project Manager to Strategic Property Services for input onto the Asset Management Data System, including revised site plans, floor plans, asset information, etc. All relevant compliance-related activities will need to be put into place for these assets and appropriate contracts for servicing activities may be required. All works should be compliant with relevant legislation including CDM and Building Regulations. An inventory list of any materials procured and produced will need to be kept. In the event of failure, appropriate arrangements will need to be made for these supplies to be retained and secured for the Council until a decision is made on how best to dispose of them.

Report Author:

Neil Best

Head of Education Strategic Resourcing & Partnerships

neil.g.best@enfield.gov.uk

Tel: 020 8132 1435

Bob Seera

Head of Capital Delivery

bob.seera@enfield.gov.uk

Tel: 0208 132 0282

Appendices

Restricted Appendix A- Updated programme of works

Restricted Appendix B- Caretaker houses income and commitments

Restricted Appendix C- Funding 2023/24 to 2025/26

Background Papers

KD5225 - Schools Capital Programme Strategic Delivery Plan 2023/24 - 2024/25

Detailed Schools Capital Programme 2023/24 – 2024/25

KD 5373 Strategy for the Disposal and Use of Vacant Caretaker Properties

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