

NORTH YORKSHIRE COUNCIL

21 February 2024

Joint Report of the Chief Executive and the Corporate Director – Strategic Resources

EXECUTIVE SUMMARY

REVENUE BUDGET FOR 2024/25 & MEDIUM TERM FINANCIAL STRATEGY 2025/26 TO 2026/27

REVENUE BUDGET

Context (Section 2)

1. This is the second Budget for North Yorkshire Council (NYC) but the first that has been produced post-vesting day and based upon the experiences of 2023. This report sets out the financial issues and risks for the new North Yorkshire Council and makes recommendations to the Council regarding the:
 - Revenue Budget for 2024/25; and
 - Medium Term Financial Strategy (MTFS) for 2025/26 to 2026/27; and
 - Council Tax for 2024/25.
2. Nationally there are an increasing number of councils in financial distress and many have declared s114 notices (invoking emergency budget arrangements). NYC is facing the same spending and funding pressures as most other councils but it is not in financial distress so long as it delivers the savings opportunities arising from unitarization.
3. Despite a sizeable set of new savings proposals totalling £41.5m across the MTFS, the Budget for 2024/25 still requires a contribution from Reserves of £0.8m. Looking ahead the projected recurring shortfall builds to £48.2m by 2026/27. The Council therefore needs to use the time over the next twelve months to identify further transformational savings that arise from unitarization to bridge much of this deficit.
4. The majority (estimated at 78%) of the new savings proposals arise from the benefits of the structural reforms following unitarization.

Medium Term Financial Strategy (Section 3)

5. There are a significant number of pressures on service budgets as a result of a combination of factors including rising number and costs of SEND; extreme volatility and distress in the adult social care market; children's placement costs; home to school transport services; high levels of inflation and supply chain expectations (despite inflation levels falling nationally); and workforce retention and recruitment challenges.

Corporate Financial Issues (Section 4)

Local Government Finance Settlement

6. The 2024/25 Local Government Finance Settlement was announced on 5th February 2024. The provisional settlement had been broadly in line with our MTFs planning assumptions but there was a significant change between the provisional and final settlements this year with the government announcing extra funding of £600m as part of the final settlement. The key headlines of the overall settlement for NYC were as follows:
 - ability to raise basic Council Tax by up to 2.99% in 2024/25 before triggering a referendum.
 - ability to levy an adult social care (ASC) precept equivalent to a 2% increase on the whole council tax base.
 - government project that the overall core spending power for North Yorkshire Council will increase by 7.2% (against an all England average increase of 7.5%). However, it should be noted that this is predicated on the assumption that the Council will increase council tax up to the referendum limit (4.99%)
 - funding allocation for social care for 2024/25 included £43.8m Social Care Grant (an increase of £5m over the provisional settlement figure)
 - Rural Services Delivery Grant –allocation raised from £12.3m to £14.3m in the final settlement.

Council Tax

7. The report sets out a proposed increase of 4.99% in Council Tax in 2024/25 (including the 2% ASC precept). This raises the average Band D council tax by £87.80 per annum (or £7.32 per month) and results in an overall average Band D level of £1,847.62 in 2024/25.

8. 2024/25 sees the second and final year of council tax harmonisation such that all NYC council tax levels are the same across the county as from 1 April 2024.

Fees and Charges

9. The Council's fees and charges policy has been applied assuming 6% inflation levels. A number of exceptions have been identified for operational reasons and details are set out at **paragraph 4.4.5**.

Reserves & Balances

10. Given the level of risks facing the new unitary Council, it is proposed that the policy target for the minimum level of the General Working Balance is set at 5% of the net revenue budget (previously it was at 10%). This equates to £33m and releases £23m for Strategic Capacity in 24/25.
11. At 1 April 2024 the Council is forecasting to hold £146.1m in a Strategic Capacity Reserve off-set by £17.1m MTFS shortfall – these funds are available to support the revenue budget including the accumulated deficit of £77m.

Savings

12. Gross savings proposals of £28.1m are proposed for 2024/25 rising to £49.3m by 2026/27, leaving a recurring budget shortfall of £48.2m. Further savings opportunities are set out as “stretch savings” opportunities but there is insufficient detail and confidence about their delivery at this stage. The next twelve months therefore need to be used to develop these savings opportunities into more detail as the Council explores the deeper opportunities of unitarization as part of its Transformation Programme.

Investments

13. New investments included in the proposed budget are: **Local Plan** – one-off provision of £5m to aid delivery of the new Local Plan; and **Local Assistance Fund** - an additional recurring sum of £1m per annum to support the most vulnerable in cost of living challenges.

Revenue Budget Position in 2024/25 (Section 5)

14. The proposed net revenue budget for 2024/25 is £684,764k.

Consultation (Section 6)

15. A range of initiatives have taken place to engage with stakeholders to consult on views on priorities and the Budget including the 'Let's Talk Money' public consultation campaign.

Equality Implications (Section 7)

16. An overview of equality issues associated with the Council's budget proposals has been carried out and summarises the potential equality impacts in line with the Public Sector Equality Duty.

Section 25 Statement (Section 8)

17. The Corporate Director, Resources is obliged to offer a view of the robustness of estimates used in the Revenue Budget 2024/25 and the associated level of balances/reserves. The Corporate Director, Resources is satisfied that the report meets such a requirement.
18. Members attention is particularly drawn to the following reference from the s151 officer – "While many more councils have issued section 114 notices in the last year, the finances of the Council are sufficiently robust that this is not currently the case in North Yorkshire. That is because the Council has sufficient Reserves and Balances to bridge the deficit of £0.8m in 2024/25 and there are sufficient levels of savings proposals to significantly reduce the current in-year deficit budget. The significant savings proposals set out in this report, however, need to be delivered fully. In addition, the additional time "bought" by the use of Reserves and Balances in 2024/25 needs to be seen as a further valuable investment that assists in the formulation of a detailed Transformation savings programme that seeks to eliminates any in-year deficit by the end of the MTFS. The Council, its Members and officers therefore should again carefully consider this Section 25 opinion and guard against complacency and the risk of a section 114 notice in the foreseeable future."

Risk (Section 9)

19. An assessment of the key financial risks to the County Council has been carried out noting that the current environment is highly uncertain including an impending general election.

Environmental Implications (Section 10)

20. Section 10 sets out the various initiatives and key budgets which impact upon the environment including the Council's ambition to be carbon neutral in its operational activities by 2030.

CAPITAL PLAN

21. The Council's Capital Plan to 2026/27 is put forward for approval (paragraph 3.3 and Appendices A-D). The Council is currently planning to invest £274.8m on capital schemes across the County in 2024/25 and £528.2m, in total, over the 4 year capital plan period from 2024/25 (**paragraph 3.3**).
22. The latest Capital Board positions are provided at Appendices A-D with detailed programme updates at **paragraphs 4.4 to 4.7**.
23. Financing of the Capital Plan is set out in **paragraph 7.1**, with the majority from grants and contributions.

TREASURY MANAGEMENT

24. The Annual Treasury Management Strategy for 2024/25 (**Annex 1 Section 1**) sets out the requirements for the overall Treasury, Borrowing, Investment and Capital Policies. It includes: the Capital Prudential Indicators (**Annex 1 Section 2**); Borrowing Strategy (**Annex 1 Section 3**); Annual Investment Strategy (**Annex 1 Section 4**) and associated the Treasury Management Strategy Appendices (**A – F**) which are put forward for approval in line with Code of Practice requirements.
25. The Capital Strategy is included at **Annex 2** of the report.
26. The key elements of the Treasury Management Strategy include the key limits relating to borrowing:
 - (a) an authorised limit (maximum amount that can be borrowed) for external debt of £660.9m in 2024/25;
 - (b) an operational boundary (the most likely level) for external debt of £633.3m in 2024/25.
27. The Prudential Indicators have been revised and updated in line with the latest CIPFA Code of Practice. The Minimum Revenue Provision (MRP) Policy Statement is also included.

HOUSING REVENUE ACCOUNT BUDGET

28. The Housing Revenue Account Budget 2024/25 and Medium-Term Financial Plan makes recommendation to the Council regarding the Housing Revenue Account Budget (HRA), HRA Medium-term Financial plan for 2025/26 to

2026/27 and 30-year HRA Business Plan, and makes recommendation to agree rent increases for 2024/25

29. This budget proposal incorporates a refreshed view of the investment requirements of the HRA to ensure the Housing service has capacity to meet up and coming regulatory challenges, properties are well maintained, and resources can be earmarked for financially sustainable investment in new stock. This is supported by an independent financial review from Savills Affordable Housing Consultancy and the addition of financial performance metrics.
30. Key risks within the plan are identified in relation to inflationary budget pressures, in addition to issues more specific to the HRA around ensuring the service is ready for upcoming regulatory standards, but also ensuring we have 100% stock condition survey coverage to make sure our homes are meeting decent standards. As such £2m revenue budget capacity has been added into the plan from 2024/25. This is reduced by £0.5m in 2026/27 as efficiencies are expected to be realised through service transformation and proactive stock management reducing demand for responsive repairs.
31. In addition to revenue investment in service delivery, the business plan incorporates plans to invest in growth, 500 additional properties within the first 5 years of the plan, an investment of £110m. This is in addition to replacing properties sold through Right-to-buy on a 1-1 basis estimated at 24 per year. For modelling and budget estimates, the proposed funding mix will be 65% borrowing and 35% Capital Receipts or Grants. Major repairs / stock improvement works have been estimated using benchmark figures, resulting in a capital contribution per year of £14.5m, which is increased each year in line with inflation. A detailed capital programme will be developed and reported through Capital board.
32. Current Government Policy allows rents to be increased by Consumer Price Index (CPI) + 1%, which for 2024/25 results in an uplift of 7.7%, however beyond 2024/25 rent policy has not yet been announced, which could and historically has been set below CPI. It is therefore recommended to uplift HRA rents by 7.7%, except for a small number of shared ownership properties which are capped at 2% within their lease terms.
33. The proposed budget for 2024/25 results in an in-year surplus of £1.307m, which will transfer to HRA Working Balance. Estimated surpluses grow over the life of the 30-year business plan and consequently so does the Working Balance. Alongside this, as investment in stock grows through right to buy replacement and 500 new homes, HRA debt also grows. Performance measures at Appendix C of the report illustrate that the business plan is financially sustainable.

RICHARD FLINTON

GARY FIELDING

Chief Executive
County Hall

Corporate Director, Strategic Resources
County Hall

23 January 2024

NORTH YORKSHIRE COUNCIL

21 FEBRUARY 2024

REVENUE BUDGET FOR 2024/25 & MEDIUM TERM FINANCIAL STRATEGY TO 2026/27

Joint Report of the Chief Executive and Corporate Director – Resources

1.0 PURPOSE OF REPORT

1.1 For the Executive to make recommendations to the Council regarding: -

- a) the Revenue Budget 2024/25;
- b) the Council Tax for 2024/25; and
- c) the Medium Term Financial Strategy (MTFS) for 2025/26 to 2026/27.

2.0 INTRODUCTION AND CONTEXT

2.1 This is the second Budget for North Yorkshire Council (NYC) but the first that has been produced post-vesting day and based upon the experiences of 2023. The merger of eight organisations was always likely to lead to operational and financial challenges but, to date, there have been few surprises and this is testament to the work and collaboration of all eight councils in the run-up to vesting day.

2.2 Further significant work has now been done in production and refinement of the Budget to ensure it is fit for purpose for the (still relatively new) Council. This Budget / MTFS report seeks to capture the key spending needs to deliver the Council's objectives and provides a very significant set of savings proposals which is largely derived from the structural opportunities delivered by unitarization.

2.3 The Budget for 2024/25 and the MTFS are characterised by: -

- Reducing rates of inflation but some time lags and pent-up price expectation in the supply chain;
- Some distressed markets especially in adult social care;
- Workforce challenges with recruitment and retention;
- High demand for some key, high cost services (including SEND); and
- Insufficient capital funding putting pressure on NYC revenue and reserves.

2.4 It should be remembered that the budget for 2023/24 was supported by a significant level of reserves (c£30m) as it was recognised that the first year of the new council would require significant planning and preparation before delivery of the financial benefits from unitarization was possible. In that sense, the use of

reserves was to be seen as a one-off investment to provide sufficient time to produce coherent plans and avoid unnecessary short term decisions with potential risks to service delivery. The Budget for 2024/25 and the MTF5 therefore sees the fruition of many of the immediate financial benefits arising from structural reform.

- 2.5 Nationally there are an increasing number of councils in financial distress and many have declared s114 notices (invoking emergency budget arrangements). NYC is facing the same spending and funding pressures as most other councils but it is not in financial distress so long as it delivers the savings opportunities arising from unitarization.
- 2.6 The Budget for 2024/25 still requires a contribution from Reserves while the MTF5 requires a high level of reserves to balance the deficit in the subsequent two years. Reserves can only be used once whereas there is little to suggest that the deficit is likely to improve due to external factors. As well as delivering the savings set out in this report, the Council therefore needs to use the time over the next twelve months in particular to identify further transformational savings that arise from creation of a new unitary council which has delivered its structural reforms and seeks to deliver more ambitious change. NYC has a good level of reserves so this is very helpful: it must be seen, however, only as a means of buying time to identify and subsequently deliver those transformational savings in 2025/26 and beyond. This situation is explained in more detail in **Section 4.7** where the approach to savings is set out.

2.7 The Table below outlines a projected recurring shortfall of £0.8m in 2024/25 which then builds to £48.2m by 2026/27.

	2024/25 £000	2025/26 £000	2026/27 £000
Starting Budget	623,458	684,764	698,757
Added Pressures			
- Pay Inflation	17,353	12,263	9,565
- Non-Pay Inflation	21,717	20,847	16,261
- Savings	-25,732	-9,800	-3,806
- Other	25,527	18,088	13,757
Net Revenue Budget	662,324	726,163	734,534
Funded by			
Grants	95,367	87,138	87,138
Business Rates (NNDR)	134,865	138,815	135,618
Council Tax*	454,532	472,804	491,810
In-year shortfall	22,441	-27,406	-19,968
Cumulative Shortfall	-814	-28,221	-48,188
Cumulative use of reserves	-814	-29,035	-77,223
<i>Stretch Savings</i>	<i>c£15m over 3 years?</i>		
<i>Stretch Savings – Cross Cutting</i>	<i>c£10m over 3 years?</i>		
<i>Stretch Savings – High Needs</i>	<i>????</i>		

*Please note council tax figures are based on 4.99% (as per Recommendation in this report) in 2024/25 and then 2.99% in the following years.

2.8 The Table at **paragraph 2.7** explains why it is essential that the Council looks to balance the Budget on a recurring basis thereby achieving financial stability over the medium term. It is essential that there is a relentless focus on identifying savings especially in the run up to a general election and subsequent uncertainty about future government policy relating to council funding etc. It will still require time, planning and hard work to achieve the savings and the scale of the gap is such that other savings opportunities, including more difficult options, will need to be considered in parallel to ensure that the Council remains financially sustainable. This is set out further in the Section 25 opinion in **Section 8**.

2.9 The Budget and MTFs also includes the intention to continue with the Council Tax Reduction (CTR) scheme that supports the most financially disadvantaged residents in North Yorkshire, in recognition of the on-going cost-of-living pressures. It also continues with the second of two years of council tax equalisation such that the various council tax band charges will be the same across North Yorkshire from 1 April 2024.

2.10 The MTFs and the Council Plan are presented to the Executive and full Council as a coherent package. The MTFs continues to provide the financial underpinning to

deliver the core objectives as articulated in the Council Plan, recognising that both are likely to change significantly as the new organisation matures.

3.0 THE MEDIUM TERM FINANCIAL STRATEGY

3.1 SERVICE PRESSURES

3.1.1 There are a significant number of pressures on service budgets as a result of a combination of factors. The following paragraphs seek to identify the greatest areas of financial risk and explain the issues at play within those areas.

Health and Social Care Funding

3.1.2 As reported last year, although the major reforms proposed for how people access, and pay for, adult social care have been delayed until at least October 2025, expectations raised by these around rates paid by the council to care providers have increased the financial pressure on a market which was already overheating.

3.1.3 The provisional financial settlement recognised these pressures with funding which had been earmarked for the reforms remaining in place to help with pressures in both Adults' and Children's Social Care. Additional funding has also been allocated to support hospital discharge and market sustainability issues at least in the short term.

3.1.4 Social care continues to be funded from multiple different funding sources (grants, council tax, social care precept, charges, money passported from the NHS). While the new grants recognise the increasing pressures of discharge and market sustainability, it should be noted that the increased grants add up to a sum which is lower than the costs of stand-still inflation for care.

3.1.5 This approach of cumulative and different funding sources brings with it many unwelcome complexities and does not provide for longer term sustainable planning.

3.1.6 The Table below identifies the various tranches of external funding that have been provided by government to support adult social care in the current and next year. It does not include Adult Social Care Precept (an increase in council tax) but it demonstrates that current spending within the Council depends upon circa £81m of on-going funding from government. The government has indicated that all of the current sources of funding will continue into 2024/25 and the MTFS has assumed that most will continue in perpetuity at this stage, as any reduction in funding will have a profound impact both locally and nationally. Clearly this assumption will need to be tested regularly and if there are reductions then further savings will be required possibly in very short timescales.

Adult Social Care Grant – Dependency upon Government Funding

	2023/24 £m	2024/25 £ m	Ongoing £m
Better Care Fund (BCF)	18.2	19.2	19.2
Improved Better Care Fund (iBCF)*	17.3	17.3	17.3
Social Care Grant – Children and Adults**	33.4	43.8	38.7
Adult Social Care Discharge Fund	2.4	4.0	4.0
Market Sustainability and Improvement Fund	5.7	8.5	8.5
MSIF - Workforce	3.7	2.1	0.0
	80.7	94.9	87.8

* Includes Winter Funding

** Independent Living Fund is rolled in within the Social Care Grant

3.1.7 It should be noted that much of the additional funding was originally intended to support the planned ASC Charging Reforms. Should this initiative be reinstated from October 2025 as currently planned, this funding may be re-diverted for that purpose.

3.1.8 The Council has committed to deploying elements of the funding to reduce delayed transfers of care within health and social care as well as to increase social care capacity and to stabilise the social care market. The impact of any sudden end to this funding would therefore be felt in the wider health and care sectors.

3.1.9 A recent and unwelcome change by government with respect to supporting local authorities facing these financial challenges has been the increase in the requirement to bid for funds (with NHS colleagues in some cases) as we have seen recently with the Urgent Emergency Care Fund and the Accelerating Reform Fund. There has also been an increase in the need to submit detailed returns to government on how such funds are spent.

Adult Social Care Precept

3.1.10 2024/25 will be the ninth year in which the government have allowed those councils who provide social care the opportunity to generate an additional “social care precept”. For 2024/25, that amount has been set at a maximum addition of 2%. This sum is set as an increase on the whole council tax base (i.e. including both the general council tax base and the adult social care precept).

3.1.11 The government has stated that the additional social care precept should only be used for that purpose. The Council’s Section 151 officer is required to evidence that the additional council tax has been allocated to adult social care. The Council has been able to demonstrate that a combination of inflation provision and demand for the service are well in excess of funds raised by the social care precept (total projected budget increase of £24m).

Public Health

3.1.12 Public Health is funded by a ring-fenced grant (£23m in 2023/24 with future years not yet confirmed) and therefore has no impact on the Council’s net budget.

However, the grant does fund work across the council (for example, the bulk of the Stronger Communities programme) that improves and protects the health of people, as well as services mandated by Government (children's health, sexual health and substance misuse services) and recent uncertainties about its future and one-year allocations adds to the complexities mentioned above.

Schools Funding

3.1.13 The Council will continue to receive a specific ring-fenced grant, the Dedicated Schools Grant (DSG), which funds all school-related responsibilities, including delegated budget shares. It is a ringfenced grant and should therefore be treated very similarly to High Needs and Housing Revenue Account in that it is not possible to move money freely between DSG and core council funding (the General Fund).

3.1.14 The amount currently allocated for 2024/25 shows an increase in the baseline figure of £45.57m to £579.97m. This is due to the following factors:

- Additional funding allocated due to the new school funding settlement of £21.80m
- An increase in High Needs Block funding estimated to be in the order of £4.29m
- An increase in the Local Authority early years funding rate compared to the original 2023/24 DSG rates providing an additional £4.97m
- Additional early years funding in respect of the Government's expansion of free early education and childcare entitlements for children between 9 months and 2 years of working parents. The additional funding is £17.89m
- An overall net reduction in the mainstream school pupil population and in the take up of early years funded places for three and four-year olds and disadvantaged two-year-olds providing an estimated reduction in funding of £3.38m.

3.1.15 In summary, therefore, the change in DSG (before deductions for Academies and other direct funding of High Needs Places by the Education and Skills Funding Agency) shows:

	£'000
2023-24 base*	534,399
New funding settlement – NFF	31,206
Primary and Secondary schools – population	-2,120
Universal 3 & 4 yr. old numbers	-812
Working parents (3 & 4 yr. olds) numbers	171
Entitlement for Disadvantaged 2-year-olds	-620
Early Years Free Entitlement Expansion – 2-year-olds of working parents	10,405
Early Years Free Entitlement Expansion – under 2-year-olds of working parents	7,154
Other Early Years Funding	332
Central School Services Historic Commitments Reduction	-146
Sub-total	579,969
High Needs deduction**	-7,403
National Non-Domestic Rates Deduction – ESFA Central Payment Process	-4,956
Total DSG Allocation (after High Needs deduction)	567,610

2. Total DSG amounts change throughout the year based on academy conversion, high needs recoupment and import/export adjustments.

**High Needs Recoupment as per the ESFA is currently £6.9m, but the final figure is not confirmed until a later date. NYC internal calculations estimate the figure at £7.4m.

3.1.16 After the deductions for High Needs and NNDR, the DSG figure is revised to £567,610k. The final allocation is dependent on final early years' numbers and academy recoupment and therefore the total DSG will change throughout the financial year.

3.1.17 As in previous years, the DSG will be recalculated regularly throughout the year to take account of future Academy conversions, finalising High Needs and changes in Early Years numbers. For this reason, **it is recommended that the Executive agrees that the Corporate Director – Children and Young People's Service, in consultation with the Corporate Director, Resources and Executive Members for CYPS and Finance, are authorised to take the final and any subsequent decisions, as a result of continuing amendments to the DSG, on the allocation of the Schools Budget including High Needs, Early Years and the Central Schools Services Block.**

High Needs

- 3.1.18 The financial pressure associated with the rise in the number of Education, Health and Care Plans (EHCPs) has resulted in a projected overspend of c.£3m in 2023/24. If confirmed, this will increase the accumulated deficit on High Needs from £9.9m to £12.9m by March 2024. The financial pressure is expected to continue in 2024/25 despite an estimated additional £4.29m in High Needs DSG funding.
- 3.1.19 Despite the additional funds announced by DfE, High Needs funding for North Yorkshire remains insufficient to meet the statutory obligations arising from legislative reform in 2014. The reforms extended the age range of children and young people supported from 0-18 up to 25 years old. It also increased parental expectations about the packages of support that could be delivered through EHCPs. Since 2014, there has been a 163% increase in the number of EHCPs (up to December 2023) and this trend is expected to continue in 2024/25 and beyond.
- 3.1.20 The Council is one of 55 local authorities who have participated in the Department for Education's 'Delivering Better Value in SEND' programme. This aims to improve the delivery of SEND services for children and young people whilst working towards financial sustainability. Work commenced in summer 2023 and the first diagnostic phase of the programme is near completion and plans are being developed to deliver improvements across the local system in North Yorkshire.
- 3.1.21 Any accumulated overspend on the High Needs budget will be required to be repaid from future High Needs Block funding allocations. In 2020, the government introduced a statutory override for a period of three years (up to end of March 2023) that meant that local authority DSG deficits could be separated from their wider accounts. The government has agreed an extension of the DSG statutory override for a further three years (up to end of March 2026) to provide time to work with local authorities to implement sustainable change, underpinned by (i) wider reform through the publication of the Department for Education's (DfE) SEND and AP Improvement Plan in early 2023, and (ii) Safety Valve and Delivering Better Value in SEND intervention programmes. The Statutory Instrument (SI): Local Authorities (Capital Finance and Accounting) (England) (Amendment) (No.2) Regulations 2022 came into force in December 2022.
- 3.1.22 The Council has sought to provide a matching fund to offset the deficit. The work from the Delivering Better Value in SEND programme is projecting a shortfall in funding for the High Needs Block for 2024/25 of £7.1m. These cost pressures will be offset, in part, by a temporary transfer from Schools Block funding of £2.18m (0.5%), agreed by Schools Forum in November 2023; however, it should be noted that this is a temporary measure. To allow the Council to continue to provide a matching fund for the High Needs DSG deficit an additional budget of £2.3m is required in 2024/25. The medium-term projections show a sustained increase in the unmitigated financial pressure in the High Needs Block. Work is underway to identify a number of mitigating actions (or "stretch" targets) to ameliorate the financial pressure. By the end of the MTFs period it is estimated that there will be

an accumulated deficit of £55m and this MTFs provides match funding for this deficit given the lack of a current national plan to deal with HNB deficits beyond the statutory override.

Home to School Transport

3.1.23 There is an increase of 10 transport days for 2024/25 taking it to 195. The daily rate for transport has continued to rise during 2023/24, but at a much lesser rate than in previous years. As at October 2023, the total daily rate represented a cost increase of 3.0% compared to the budgeted rate, which is primarily driven by an increase in demand throughout the year. The growing number of SEND pupils requiring transport is leading to cost pressures both in the actual transport costs but also from additional support staff required, this is expected to continue. A review of the Home to School Transport policy is underway to reflect recent Department for Education (DfE) statutory guidance published in June 2023, and to consider discretionary elements within the policy. Growth of £10.7k has been provided over the MTFs period for this area.

Community Development

Staffing

3.1.24 As a result of LGR the job roles across the eight legacy authorities have been reviewed, resulting in the need to equalise some of the current gradings. This has had an impact across Planning, Leisure and Harrogate Convention Centre of over £1m. Some of these areas will need to be revisited whilst some of this is expected to help with recruitment of internal staff enabling a reduced dependence upon agency staffing.

Environment

3.1.25 Additional budget of £850k is included to reflect the additional cost to the Council of the recent Government policy prohibiting the charging for disposal of DIY waste at HWRC's. The impact on NYC is estimated to be a loss of £300k income per annum as well as a potential additional cost of £550k in disposal costs for the expected additional material through sites.

Resources and Central Services

3.1.26 A number of growth/pressures have been included in the budget to reflect on-going work to align services and undertake critical developments. These include:

- Customer related technology to better manage customer services as a new unitary council (£352k);
- Increase in legal costs associated with children's social care cases £200k;
- £1m added to provide some capacity to support the local assistance fund – see **paragraph 4.8.4** for more detail.

3.1.27 The proposed service budgets for 2024/25 are set out in **Appendix C**. It should be noted that these are draft allocations and further work will need to be undertaken to align the budget with the new organisational structure in 2024/25.

4.0 CORPORATE FINANCIAL ISSUES

4.1 The following sections consider the key assumptions within the MTFs and their impact on the Council's financial position over the next three years.

4.2 LOCAL GOVERNMENT FINANCE SETTLEMENT

4.2.1 The 2024/25 Provisional Local Government Finance Settlement was announced by the Department of Levelling Up, Housing and Communities (DLUHC) on 18th December 2023 with the final settlement confirmed on 5th February 2024. The provisional settlement was in line with our MTFs planning assumptions with the exception of the Services Grant reduction (see below). Unusually, there was a significant change between the provisional and final settlements this year with the government announcing extra funding of £600m as part of the final settlement. The key headlines for NYC were as follows:

- The Government confirmed that local authorities will be allowed to raise basic Council Tax by up to 2.99% in 2024/25 before triggering a referendum.
- The ability to levy an adult social care (ASC) precept has been further extended. Authorities can apply a precept of up to 2%.
- DLUHC project that the overall core spending power for North Yorkshire Council will increase by 7.2% (against an all England average increase of 7.5%). However, it should be noted that this is predicated on the assumption that the Council will increase council tax up to the referendum limit (4.99%)
- The funding allocations for social care for 2024/25 are:
 - Social Care Grant - £43.8m (an increase of £5m over the provisional settlement figure)
 - Improved Better Care Fund - £17.3m
 - ASC Discharge Fund - £4.0m
 - ASC Market Sustainability & Improvement Fund – £10.6m.

The latter grant incorporates £2.1m of workforce funding. This is generally assumed to be one-off funding for 2024/25 (and has been treated as such in our MTFs figures) but the fact it has been rolled into the market sustainability and improvement fund may indicate this funding will be ongoing.

- Rural Services Delivery Grant – In the provisional settlement North Yorkshire's allocation remained unchanged at £12.3m (i.e. cash limited) but this was increased to £14.3m in the final settlement.

- New Homes Bonus payments continue for a further year with the Council expected to receive £3.7m. Although the Government have not yet confirmed the position for later years the MTFS assumes 2024/25 will be the last year for this funding.
- Services grant has reduced very significantly reflecting an unexpectedly large reduction in the national totals for this grant. The NYC allocation will be £0.6m in 2024/25 but our budget planning had anticipated £2.9m.
- In the provisional settlement the council was due to receive an allocation of £0.8m of Funding Guarantee Grant which is designed to ensure that no council receives less than a 3% increase in their core spending power. In the final settlement this guarantee was increased to 4% but because of the additional social care and rural services grant this pushed the council over that threshold so funding was reduced to zero.
- On business rates the government has again decided to freeze the small business rates multiplier, with local authorities funded for this under-indexation. For other businesses the multiplier will rise by the increase in the September 2023 Consumer Price Index (6.62%). This is the first time there has been a 'de-coupling' of the different multipliers which is likely to further complicate financial planning.

4.3 COUNCIL TAX

Tax Base

4.3.1 The Tax Base figure for North Yorkshire for 2024/25 is 246,009.69. This represents a provisional increase in tax base from the current year of 1.22% and recognises work to review collection rates, eligibility of claimants of various reliefs and discounts, as well as on-going property growth. Given the current economic situation, the future growth rate for the tax base has been assumed at 1% for the remainder of the MTFS cycle.

Collection Fund Surplus

4.3.2 All monies collected from council tax are paid into the collection fund. The council collects monies on behalf of itself, the North Yorkshire Police, Fire and Crime Commissioner (for Police and Fire Services) and local Town and Parish Councils.

4.3.3. Very significant sums pass through the collection fund annually, a process which can result in a one-off surplus or deficit on the fund at the 31 March as the monies billed and collected inevitably vary from those estimated. This is particularly the case in the context of the pandemic and with the seven previous billing authorities consolidated into the single new North Yorkshire Council.

4.3.4 For Council Tax there is an estimated in-year surplus of £2,244k and a final 22-23 outturn surplus from the legacy councils of £4,276k. After transfers to the Police, Fire and Crime Commissioner for police and the fire and rescue authority this leaves a surplus of £5,396k for North Yorkshire Council. In line with the policy this surplus will be transferred to the equalisation reserve.

Council Tax Harmonisation

4.3.5 The Local Government Finance Act 1992 requires local authorities to set a single basic ["Band D"] rate of Council Tax for their area. Where local authorities merge or unitarize this means setting a single level of Council Tax that applies across the whole local authority area. In the case of local government re-organisation, the legislation allows for an extended period of up to eight years to achieve this harmonisation.

4.3.6 A members working group explored the options for harmonisation and concluded that the most appropriate option for North Yorkshire was a straight-line harmonisation over two years. This approach was approved by Executive on 18th October 2022 and then full Council on 16th November 2022. This means that for 2024/25 the Band D tax will be the same regardless of which area the property is in. However, the increase from the 2023/24 charge will vary depending upon which former district or borough council area the council tax relates to. These increases by area are detailed in **Appendix D**.

Band D Charge

4.3.7 The provisional settlement confirmed the maximum allowable increase in the basic council tax rate (before triggering a referendum of residents) as 2.99%. In addition, the Government extended the option to levy a special precept for Adult Social Care (ASC) of up to 2%. In light of the exceptionally difficult financial environment for local government and the pressures outlined above, an increase of 4.99% is proposed (2.99% general council tax and 2% for adult social care precept). Over the last decade, council tax has proven to be the most important source of council funding and once in the base it is secure unlike government grant and business rates.

4.3.8 A 4.99% increase in 2024/25 would give an average rise in Band D council tax of £87.80 per annum (or £7.32 per month). The calculation is set out at **Appendix D** and would result in an overall average Band D level of £1,847.62 in 2024/25.

4.3.9 It should be noted that the basic amount includes special expenses of £63,300 relating to the historical arrangement whereby the former Ryedale District Council undertook the management of street lighting in the areas of the former Malton and Norton Urban District Councils and Pickering Rural District Council. The special expenses must be included in the calculation of the Band D figure for referendum

purposes but are a specific charge to the residents of the parishes concerned. Excluding these gives a standard Band D council tax of £1,847.36.

4.3.10 In 2023/24 the overall council tax figure also included special expenses for the charter trustees for Harrogate and Scarborough. The special expenses arrangement only covered the first year after reorganisation and from 1st April 2024 the charter trustees will become local precepting bodies similar to a parish or town council. To reflect this adjustment the government issues an alternative notional amount (ANA) against which to test the council tax referendum threshold. The ANA is calculated by taking the element of council tax which funded the charter trustees away from the 2023/24 band D figure. For North Yorkshire this gives an ANA of £1,759.82 and the percentage increases in **para. 4.3.8** apply to this figure.

4.3.11 Based on the Tax Base assumptions at **paragraph 4.3.1** and applying a 4.99% increase in the Band D charge in 2024/25, council tax income is forecast to rise to £454.5m in 2024/25 (including an additional £9.3m for Adult Social Care).

Alternatives

4.3.12 The alternatives to the recommended 4.99% aggregate increase in Council Tax (i.e. 2.99% for general council tax plus 2% for adult social care precept) in 2024/25 would be to:

- i) set the aggregate Council Tax increase at somewhere between 0% and 4.99% - each additional or lesser 1% equates to + / - £4,330k. Any unused element of the social care precept would not be available to be applied in the Budget for 2025/26;
- ii) increase the aggregate Council Tax increase at more than the 4.99% referendum trigger which would require planning a second budget and incur the costs of undertaking a referendum (estimated to be £1m unless combined with an existing election) by no later than the first Thursday in May of the year concerned).

Proposed Council Tax 2024/25

4.3.13 In accordance with the proposed MTF5 and 2024/25 Revenue Budget, the following Council Tax Requirement and Band D Council Tax Charge are proposed. More detail, including other Council Tax Bands, is provided in **Appendix D**. A formal Council Tax Resolution Report accompanies this budget report.

COUNCIL TAX 2024/25	
	4.99%
Council Tax Requirement	£ 454,532,423.44
Tax Base (equivalent number of Band D properties)	246,009.69
Basic Amount of Council Tax per Band D property	£ 1,847.62
Increase over 2023/24 (£1,759.82 ANA i.e. after Charter Trustee adjustment)	
£ increase	£ 87.80
% increase	4.99%
Of which:	
Council Tax (2.99%)	£52.61
Adult Social Care Precept (2.00%)	£35.19

4.3.14 From the total council tax requirement in 2024/25, £396m relates to the basic amount of council tax and £58m to the Adult Social Care Precept.

Council Tax Premiums on Second Homes

4.3.15 On the 16th November 2022, full Council approved, in principle, the introduction of a 100% premium on council tax for properties in North Yorkshire that are second homes. The necessary legislation did not receive royal assent in time for the decision to take effect from 1 April 2024 (following a year's notice for second homeowners) so the issue is the subject of a further report considered elsewhere on the agenda.

4.3.16 Royal Assent has now been secured and the Act has become law. The issues underpinning the principle of the premium remain as previously considered. At this stage it has been assumed that all proceeds from the second homes premium will be ringfenced for the provision of housing within North Yorkshire whether that is social, affordable, key worker or vulnerable group housing. It is hoped that this ringfencing will remain in place subject to any emergency calls to support the core budget.

4.3.17 The proposal to levy a second homes council tax premium with effect from 1 April 2025 is covered elsewhere on this agenda.

4.4 KEY SPENDING ASSUMPTIONS

Inflation

4.4.1 The last twelve months have seen the general rate of inflation (CPI) start to slow, reducing from the historic high of 11.1% back in October 2022 to 4.6% in October 2023.

4.4.2 It should be noted that all contingency budgets linked to inflation that were built into the 2023/24 budget have been fully utilised as the council continues to see pressures, particularly within areas such as pay awards and adult social care.

- 4.4.3 Inflation has been applied consistently across most budget heads and a general rate of 4.6% has been used based on the increase in the Consumer Prices Index (CPI) in the year to October 2023. This national index does not necessarily reflect the local price pressures faced by local government, but it is regarded as a reasonable general indicator.
- 4.4.4 Inflation provision has been reviewed and applied according to need on other more specific budget heads. This includes Highways (between 6 and 8%) and Children and Adult Social Care (up to 8.21%).

Fees and Charges

- 4.4.5 Following the adoption of the Fees and Charges Strategy, which was approved by Executive in November 2022, income budgets have been reviewed and updated in accordance with the strategy. Given the challenging financial environment and recent cost rises, a minimum inflationary increase of 6% is proposed for 2024/25 budget setting. The default charging policy is full cost recovery and for those services following an alternative approach, a clear rationale has been provided:

Commercial Property Rentals – an average budgetary increase of 2% across the property portfolio has been included in the budget for 24/25. Charges are subject to specific agreements and some are linked to market valuations. A review of charges was originally planned during 23/24 but service consolidation, restructuring and critical operational activities have been prioritised. The impact of this proposal is an estimated loss of income of £0.5m which has been included in the draft budget as an income pressure.

Bus Fares and Departure Charges - We intend to maintain in-house bus fares and departure charges at current levels for 2024/25. This is to support the recovery of passenger numbers on the local bus network and as the council is participating in the Government's national £2 fare cap scheme. The fare cap scheme is designed to stimulate extra patronage by reducing fares and is supported by funding from Dept for Transport. This scheme is currently in place until 31st December 2024 and may be extended further and therefore it is not proposed to increase charges at this point. The impact of this exception is £15k.

Harmonisation of Fees and Charges – as a general approach fees and charges will be considered as services are reviewed but all will take into account the default inflationary increase in income overall unless expressly set out in this report.

Pay and the Living Wage

- 4.4.6 Pay award assumptions are included within the MTFs at 6% for 2024/25, 4% for 2025/26 and 3% for 2026/27. It should be noted that the way in which pay awards

are distributed may, again, be more complicated so 6% should not be seen as a headline pay award rate.

4.4.7 The government have also confirmed the National Living Wage (NLW) will rise from £10.42 to £11.44 per hour from 1st April 2024, as recommended by the Low Pay Commission.

4.5 RESERVES AND BALANCES

4.5.1 The Council uses reserves to manage spending and savings delivery over the longer term. As part of the initial budget process for 2023/24, the various legacy council reserves were collated to identify those earmarked for specific initiatives/projects, those that are restricted in use (for example s106 sums) and those that were effectively unallocated and available to help support the revenue budget and manage risk.

4.5.2 Reserves are crucial to sustainable financial management but money set aside must be appropriate to the risks facing the organisation and must support delivery of corporate objectives. During 2023/24 a further challenge of reserves has been undertaken and a number of reserves have been closed, with funds reallocated to specific priorities or to strategic capacity. Further reviews will be needed as the Council's priorities are refined, financial pressures are clarified and services are reviewed as part of the transformation programme.

4.5.3 In broad terms however, the following categories of reserve, with forecast opening balances at 1 April 2024, are:

- **Earmarked £274.5m** – these reserves help to manage financial risk, commitments and support improvement and investment within service directorates. £146.1m is earmarked as 'Strategic Capacity' off-set by £17.1m MTFS shortfall, £20.2m remains earmarked for local government re-organisation (of which £20m is uncommitted) and £11m is categorised as 'Business Rates and Council Tax Equalisation Reserves' which contain funds to equalise annual movements in business rates income as well as funds to support revenue budgets, generally; and £17.7m is earmarked for insurance;
- **Restricted £78.9m** - some reserves are restricted in use due to legislative requirements or specific legal/funding agreements – including the ring-fenced Housing Revenue Account reserves (£21m);
- **Unallocated £102.5m** forecast at 1 April 2024 of which **£56m of this held as General Fund Working Balances**. The General Fund Working Balance is the Council's funding of last resort. It provides the contingency to manage risk across the Council and is subject to a proposed minimum 5% policy requirement (equivalent to £33m for 24/25). The current balance is above this minimum level and therefore £23m will be released to the Strategic Capacity Reserve in 24/25.

- 4.5.3 All 8 legacy councils had on-going investment plans and a summary schedule of reserves is set out at **Appendix E** along with their planned movements based on current spending plans and the proposed budget/MTFS.
- 4.5.4 Enabling sufficient financial capacity to support an expanded capital programme, whilst ensuring a balanced and sustainable revenue budget, is a key challenge for the Council over the medium to longer term. Inevitably investment decisions will be limited to funding available and subject to prioritisation but in order to begin building some capacity, the MTFS assumes that renewable energy business rates receipts are earmarked for this purpose and are (subject to the local taxation reserves policy) assumed to ultimately be contained within the Strategic Capacity Reserve.
- 4.5.5 **Appendix F** sets out the proposed reserve policy and also includes a set of “good practice rules”.

4.6 FINANCIAL OUTLOOK TO 2026/27

- 4.6.1 The MTFS included in this report includes up to 2026/27 in full. It should be noted, however, that only 2024/25 is based upon “firm” government announcements and a general election is expected to be held in 2024 so there is little prospect of any further meaningful financial guidance for local government before an election. It is also recognised that public finances are likely to be extremely tight post-election and local government has seldom been seen as a priority public service worthy of financial protection.
- 4.6.2 There have been a number of councils declaring s114 notices and this is indicative of a challenging financial backdrop across councils and the wider public sector. This Council remains in an advantageous position compared to many others due to the ability to target savings as a result of unitarization. This Budget / MTFS report “cashes-in” some of the key savings that this has afforded while setting out some higher level areas of opportunities where further work is required. Given the high degrees of uncertainty on public funding it is therefore essential that the Council pursues its own savings programme with vigour.
- 4.6.3 It should also be borne in mind that there remains a systemic shortfall in the High Needs Budget funding for SEND (**para 3.1.18** onwards) and demand is continuing to increase. The deficits are currently ringfenced as negative reserves but this remains an unsustainable approach and this is a significant element of the Council’s total projected deficit. In parallel, there remains a shortfall on capital funding particularly for schools and a lack of availability of special schools provision given rising demand.
- 4.6.4 This year’s proposed Budget relies upon Reserves to ensure a balanced position. The MTFS as set out in this report assumes that the funding gap will again be supported by the use of one-off Reserves pending the implementation of the savings identified in this report and further development of the stretch components as part of a comprehensive savings programme. In the meantime, **para 2.7**

illustrates that £0.8m of reserves are needed to balance the budget in 2024/25 and this could rise to £48.2m by the end of 2026/27 should no further savings be forthcoming.

4.6.5 Funding of £77m is forecast to be required to support the Revenue Budget over the MTFS period. Based upon estimated movements on the Strategic Capacity Reserve over the next 3 years, this would leave £92m potentially available to continue to provide revenue support and/or funds available for capital investment. With a recurring deficit of £48.2m by 2026/27, without corrective action, this Reserve would be fully depleted in less than a further 2 years.

4.7 SAVINGS

Savings Programme

4.7.1 The budget for 2023/24 was supported by a significant level of reserves (c£30m) as it was recognised that the first year of the new council would require significant planning and preparation in order to deliver the financial benefits from unitarization. In that sense, the use of reserves was to be seen as a one-off investment to provide sufficient time to produce coherent plans and avoiding short term decisions with potential risks to service delivery.

4.7.2 The production of the budget for 2024/25 and the MTFS for subsequent years has been produced through the continuation of the implementation of the LGR Transformation Programme and a review of savings opportunities across the whole council. This has included challenge sessions with all directors, assistant directors as well as with relevant Executive Members. In parallel, opportunities have been identified in line with the LGR business case and the experiences of other councils who have undergone unitarisation.

4.7.3 The budget for 2024/25 therefore sees the fruition of many of the immediate financial benefits arising from structural reform. This includes restructures in service teams; reduction in senior management; reduction in support service costs; and reduction of corporate overheads. This range of savings can be seen as the culmination of the work to converge eight councils into one but, as will be clear in the remainder of this report, there is still a significant savings gap over the next three years. The table below demonstrates the savings proposals in total over the period of the Budget and MTFS and specifically identifies those that accrue from unitarization.

	£	£	
LGR Related Savings			
Commissioning - LGR	2,090,000		
Democracy LGR	256,000		
Income - LGR	6,633,000		
Procurement	5,241,000		
Property	1,008,000		
Service synergy	11,795,100		
Support Services	6,716,000		
Technology led LGR	1,947,000		
		35,686,100	78%
Non-LGR Savings			
Commissioning	3,162,000		
Income	3,452,000		
Policy	1,437,000		
Service synergy - Highways / HNY	1,250,000		
Technology led	800,000		
		10,101,000	22%
		45,787,100	

4.7.4 It has been clear from the work carried out over the last 12 months that there are differing levels of confidence about the deliverability of the savings opportunities identified and this situation is exacerbated by competing demands for a finite amount of resource in some specialist areas (e.g. technology). As a result, only savings proposals that have sufficient detail have been included in determining the budget for 2024/25 and beyond.

4.7.5 Further financial benefits, as well as operational benefits, are possible as the council seeks to take advantage of the unique opportunities of being a unitary council. This includes reconfiguring the way the council does its business through the use of technology, customer service, data and cross directorate / professional service thinking. Further work is required to develop such themes and it has been necessary to ensure that key personnel are in place within directorates before cross directorate thinking and implementation can be effective. 2024/25 and subsequent

years will therefore require detailed thinking and preparation in order to bring forward concrete proposals that deliver significant savings as well as protect current service standards, if not improve them. The Budget for 2024/25 and the MTFS for subsequent years should therefore be regarded as an additional stage of the invest to save approach as set in the Budget for 2023/24. These further savings opportunities are identified in the MTFS as “stretch savings”.

4.7.6 The three categories of savings set out in this Budget / MTFS report are: -

1. Budget savings - specific actions and timelines are available giving a reasonable assurance of deliverability. All such savings have been included within recommendations of the report and the net saving has been incorporated into the net revenue budget requirement.
2. Stretch savings - themes have been identified and there is high confidence that significant savings can be delivered but as yet, the actions require further granularity. A possible value of £25m has been identified in the Table in **para 2.7** but there is insufficient confidence, at this stage, to include any net savings into the budget requirement so this should be considered as purely indicative at this stage.
3. Stretch savings SEND - proposals on savings have been produced but further granularity is required. Further work is therefore required to test whether or not the actions will produce tangible savings.

4.7.7 It will be necessary to closely monitor development of these additional stretch savings over the next year recognising that the level of savings already set out is ambitious and there are still many competing priorities within the Council as the process of unitarisation progresses.

4.7.8 The table below sets out the new proposed savings for the Council as set out in this report (i.e. it does not include those savings proposals which were already set out in last year’s report)

Directorate Savings	24/25 £000	25/26 £000	26/27 £000
Resources and Central Services	11,969	2,948	1,302
Community Development	3,195	1,005	505
Children and Young People	1,473	1,414	870
Environment	6,014	6,136	2,179
Health and Adult Services	640	740	1,060
Total	23,291	12,243	5,916

4.8 INVESTMENTS

4.8.1 Given the scale of the financial challenge and the need for reserves to bolster the revenue budget there is again very limited scope for investments. There are two areas, however, where additional funding has been proposed:

Local Plan

- 4.8.2 The Council is required by legislation to produce its own Local Plan within 5 years and that will then supersede the Plans from the former district councils. A report is due to be brought to the Executive in the near future that sets out the key stages of preparation and consultation on the new Local Plan, as well as other planning documents such as Minerals and Waste Joint Plan and completion of the Selby Local Plan and the Maltkiln New Settlement Development Plan Document.
- 4.8.3 It is proposed that £5m is identified in order to fund the earlier stages of work that are required to progress the new Local Plan. It is proposed that funding from this £5m is released to the Director of Community Development following consultation with the Corporate Director, Resources and the Executive Members responsible for Planning and Finance respectively. The final investment value will be determined and thereafter kept under review following completion of work to determine the level of transport evidence that will be required to support the new plan.

Local Assistance Fund (LAF)

- 4.8.4 An annual additional sum of £1m has been provided for the LAF which increases the total available budget to £1,744k per annum. The Council Tax Reduction Scheme has provided some welcome assistance to the most financially vulnerable residents but the LAF has seen a significant increase in claimants and many are now making multiple claims in the year. The additional £1m will be able to ensure that those who are most challenged will be able to be supported. It is expected that the scheme will continue to operate on a targeted basis rather than being rationed by available budget. It is therefore hoped that there will be the ability to reduce the budget again at some point in the future, but this will require close budget monitoring and the position will be reported regularly through the quarterly revenue budget monitoring reports to the Executive.
- 4.8.5 Previous investments made as the County Council continue to exist:
- environmental schemes to target net zero for the Council (balance currently standing at circa £250k)
 - LGR Transition Reserve to fund the one-off work to deliver the unitary NYC and the associated savings / benefits (uncommitted balance currently standing at £20m).
- 4.8.6 There are no other proposed investments set out in this Budget / MTFs. Future investment decisions will be able to be made once there is greater certainty about the medium term financial position, including confidence about the deliverability of key savings initiatives.

5.0 REVENUE BUDGET POSITION IN 2024/25

- 5.1 A summary of the 2024/25 revenue service budget set out below with further detail (including initial forecast MTFs assumptions through to 2026/27 in **Appendix G**).

REVENUE BUDGET AT DIRECTORATE LEVEL			
BUDGET REQUIREMENT	2023/24 Budget/ MTFS £ '000	Changes	2024/25 Budget/ MTFS £ '000
Directorate Net Budgets			
Environmental Services Children & Young People Services	111,121	-677	110,444
Community Development Services	106,847	9,803	116,649
Health and Adult Services	29,611	4,215	33,826
Central Services	231,772	23,964	255,736
Corporate Miscellaneous	136,527	-524	136,003
	20,026	-10,425	9,601
Net Expenditure	635,904	26,356	662,260

N.B. The net expenditure figure is excluding special expenses (£63k).

- 5.2 The 2024/25 Services revenue budget is balanced by a contribution from reserves, as detailed in **paragraph 4.6.4**.
- 5.3 An analysis of the 2024/25 Revenue Budget at Directorate level is attached at **Appendix C**, although it should be noted that work continues to refine budgets in light of further information following unitarization.

6.0 CONSULTATION

Partners

- 6.1 There have been unprecedented levels of consultation with the public, partners, businesses and communities as part of the build up to and implementation of LGR. These include:

Health partners – The creation of the Humber and North Yorkshire Health and Care Partnership and the North Yorkshire Place Board, chaired by the Council's Chief Executive, have provided further platforms for the Council and health partners to work together on areas of common interest.

Business – significant engagement has taken place with the business sector as part of the build up to devolution and creation of the Combined Authority. This builds upon the relationship with local businesses and the York & North Yorkshire LEP.

Voluntary & Community Sector (VCS) – further engagement has taken place with the sector as the new Council's approach to community support is developed. Arrangements have been put in place to ensure that funding arrangements can be extended pending further engagement with the sector more generally and individual organisations more specifically. The Stronger Communities Programme have a mature and well established network of relations with the sector which will continue to help shape priorities and plans and the sector is seen as a key asset for the county.

Town and parish councils – engagement has continued with Town and Parish Councils building upon the earlier areas of engagement relating to LGR, culminating in the agreement of a Parish Charter. Pilots have now been approved to explore opportunities as part of “double-devolution” and these pilots will help shape future direction.

General Public

- 6.3 Let’s Talk Money was launched on 23 October 2023 and ran until 18 December 2023. The survey included questions to understand people’s priorities, council spending, increases to council tax and the impact of the cost-of-living crisis. The survey was hosted on ‘Commonplace’, our digital engagement platform. The work was supported by a marketing campaign directing people to the platform, and paper surveys were available from council offices, libraries and leisure centres. An easy read version of the questionnaire was also produced and, where requested, alternative formats such as large print were supplied.
- 6.4 1,954 valid responses to the survey were received. Responses were received from people who live and work within all Area Constituency Committees (ACCs) across North Yorkshire, although people from Selby & Ainsty are underrepresented in the responses. Younger age groups are also underrepresented while older age groups are overrepresented.
- 6.5 The survey asked people how important the council plan priorities are to them, and all the council priorities are rated as very important or important by at least half the people responding, with people most likely to say providing social care support is very important or important (80%), followed by supporting the local economy (75%) and travelling around North Yorkshire (71%).
- 6.6 The survey provided details of the council’s current spending of nearly £1.2 billion on a range of services and asked people how they would split this money between the different council services. The council services allocated the largest budgets by people in the survey were:
- Adult social care – average allocation of 21% of the budget
 - Highways and transportation - average allocation of 11% of the budget
 - Education – average allocation of 10% of the budget
 - Children’s social care - average allocation of 10% of the budget
 - Waste and environment – average allocation of 8% of the budget
- 6.7 People were asked how much they would be willing to increase council tax by to help deliver critical services across North Yorkshire on a scale of 0% to 5+%. Eight-out-of-ten people say they would support an increase in council tax to do this. Some 22% of responses would be willing to pay a 1% and the same proportion (22%) would pay 2%. A further 14% would pay 3% and 5%+ increases, but 20% would not support an increase of any amount.
- 6.8 In addition, people were asked how much extra they would be willing to pay to fund the demand for adult social care services across North Yorkshire on a scale of 0%

to 5+%. One third (33%) of responses would be willing to pay a 1% increase in council tax to fund adult social care services. A further 20% would support a 2% increase but 23% would not support an increase of any amount.

- 6.9 When asked how much the cost-of-living crisis has impacted them, the most common responses are moderately (39%) or slightly (29%). A quarter of responses rate the impact as a lot (6%) or considerably (20%), while 6% say the cost-of-living impact is not all.
- 6.10 Further detail, including feedback on comments received, can be found in **Appendix H**.

Members Involvement

- 6.11 A number of Member's Seminars have been carried out (or are due to be) during the year to include the Budget and MTFS in the run up to consideration of the Budget at County Council on 21 February 2024. These include: -
- 20 December 2023 Update on Autumn Statement and latest projected Revenue Budget position
 - 10 January 2024 Update on Budget / MTFS including Provisional Local Government Finance Settlement followed by sessions to discuss directorate financial issues
 - 8 – 17 Jan 2024 Updates at all 6 Area Constituency Committees with discussion on possible local financial impacts
 - 7 Feb 2024 Update on Budget/ MTFS following the Executive recommendations from 23 January 2024

Overview and Scrutiny and the Budget / MTFS

- 6.13 The work of the Executive is monitored by the Council's 6 thematic overview and scrutiny committees, which can check the rationale for recent decisions, advise on policy development and review service performance. They can also call the Executive to account where it is felt that their decisions have not been as effective as they should be. It is a statutory requirement for all local authorities operating executive arrangements to have a scrutiny function.
- 6.14 The Council's 6 overview and scrutiny committees are: Care and Independence and Housing; Children and Families; Corporate and Partnerships; Transport, Economy, Environment and Enterprise; LGR Transition; and Scrutiny of Health. The work of the scrutiny committees is co-ordinated by Scrutiny Board.
- 6.15 The scrutiny of the budgets for Children and Young People's Services and Health and Adult Services is now well established and was undertaken throughout 2023.

Care and Independence and Housing Overview and Scrutiny Committee

6.16 Some of the areas that the committee has reviewed that have a significant budgetary implication are as below:

- Financial pressures and the departmental budget position, including: the increasing demand for services; the impact of inflation; and care market costs and interventions
- The Local Account for North Yorkshire Health and Adult Services
- The development of the model of Extra Care and what this means for demand management and so costs
- The support provided by the Council to unpaid carers and the role those unpaid carers have to play in social care provision.

Children and Families Overview and Scrutiny Committee

6.17 Some of the areas that the committee has reviewed that have a significant budgetary implication are as below:

- Children and Young People's Services department financial position, taking into account increasing demand for services, the impact of inflation, the legacy of the covid-19 pandemic and the cost-of-living crisis
- Information on Local Authority Maintained Schools finances, accumulated balances and what is being done to assist schools in financial difficulty
- The financial pressures arising from an increasing number of children with Education Health and Care plans in schools
- The financial pressures associated with the provision of home to school transport for some children and young people.

Corporate and Partnerships Overview and Scrutiny Committee

6.18 Some of the areas that the committee has reviewed that have a significant budgetary implication are as below:

- A review of Councillor Locality Budgets
- Workforce data and statistics, including vacancy levels and its impact upon service delivery
- Progress with the implementation of the Council Plan and key objectives and performance indicators
- The work of Stronger Communities and how the service adds value and helps reduce spend in key areas by building community and third sector resilience
- The management of the IT Network and the consolidation of systems.

Transport, Economy, Environment and Enterprise Overview and Scrutiny Committee

6.19 Some of the areas that the committee has reviewed that have a significant budgetary implication are as below:

- Waste and recycling collection harmonisation and the efficiencies, economies and service improvement that can be achieved
- The performance of the Allerton Waste Recovery Park
- Progress with the Council's Economic Strategy and the Emerging Strategic Framework
- The performance of NY Highways and progress against key aims, objectives and performance indicators
- The North Yorkshire Local Flood Risk Management Strategy and the work underway to prevent and/or reduce the impact of flooding and the associated economic impact
- The rollout of super-fast broadband to North Yorkshire and the initiatives to address rural areas where fibre-based coverage is not available, supporting economic development
- The Council's climate change strategy and the work underway to meet carbon reduction targets.

Scrutiny of Health Committee

6.20 The Scrutiny of Health Committee has also undertaken key aspects of overview and scrutiny work looking at changes to health service commissioning and provision in the county, which in turn impacts upon a range of services provided by the Council, particularly adult social care. This has included:

- A review of the Public Health commissioned sexual health service in North Yorkshire and the impact of recent changes to the service model
- Workforce pressures across the health and social care system and the response to them
- The development of Integrated Care Systems and Partnerships and what this means for the commissioning and provision of health and social care services in the county
- Performance data on the hyper acute stroke pathway in the county and the impact of recent changes in the Harrogate and Scarborough areas
- Updates on the maintenance of Airedale Hospital and progress with the proposed build of a new hospital on the site.

Transition (LGR) Overview and Scrutiny Committee

- 6.21 Some of the areas that the committee has reviewed that have a significant budgetary implication are as below:
- Progress with the overall transformation programme, following the achievement of 'safe and legal' at day 1 of the new unitary authority
 - The development of Leisure Services in North Yorkshire and the outcome of the Strategic Leisure Review
 - Double devolution and the proposed town and parish council pilots
 - The development and performance of Customer services in the new unitary council
 - An update on the HR matters relating to the transition from 8 local authorities to 1.
- 6.22 In addition, the six Area Constituency Committees reviewed the Council's annual budget proposals at their January 2023 round of meetings and will do so again in January 2024.

7.0 LEGAL IMPLICATIONS

General Legal Duties in respect of Budget

- 7.1 The legal duties upon the Council to calculate the budget, consider savings proposals, calculate council tax requirement and the amount of council tax are set out in the report and in the remainder of this section.
- 7.2 The Council has statutory duties to set a balanced budget pursuant to section 31 (A) Local Government Finance Act 1992. Section 151 Local Government Act 1972 requires a suitably qualified named officer to keep control of the Council's finances. It is a legal requirement that the Chief Finance Officer, our Corporate Director of Resources, has to report to Full Council on the robustness of the estimates provided and the adequacy of financial reserves allowed in the budget in accordance with Section 25 Local Government Act 2003. The estimates must be sufficient to cover any regular recurring costs, accounting for any reasonable risks and uncertainties, and in the event of unexpected expenditure there are adequate reserves to draw upon.

7.3 Further General Legal Implications

Equality Implications

- 7.3.1 The Council must demonstrate that it pays due regard in developing its budget and policies and in its decision-making process to the need to eliminate discrimination, advance equality of opportunity, and foster good relations between different people when carrying out their activities with regard to the protected characteristics of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation. This includes taking

account of the additional compounding factors such as the rural nature of the Council's geography and the cumulative impact of proposals on groups with protected characteristics across the range of services. The impact of proposals and decisions on the Council's activities as a service provider and an employer must be considered.

- 7.3.2 At the earliest possible opportunity, significant proposed changes in service provision and budget are considered to identify whether there are likely to be any equality implications.
- 7.3.3 If potential equality implications are identified, the Council follows an Equality Impact Assessment (EIA) process to enable the collection of data and analysis of impacts and to try to reduce and mitigate any impact. EIAs are developed alongside savings proposals, with equalities considerations worked into the proposals from the beginning.
- 7.3.4 If a draft EIA suggests that the proposed changes are likely to result in adverse impacts, further detailed investigation and consultations are undertaken as the detailed proposals are developed. Proposed changes will only be implemented after due regard to the implications has been paid in both the development process and the formal decision-making process.
- 7.3.5 Where the potential for adverse impact is identified in an EIA, services will seek to mitigate this so far as it is possible to do so in a number of ways including developing new models of service delivery, partnership working and by helping people to develop a greater degree of independent living.
- 7.3.6 The Council has also carried out a high-level equality assessment to highlight which protected groups may be affected by the budget proposals in 2024/25, identify any emerging themes and cumulative impacts, and consider them within evidence gathering and more detailed EIAs. The high-level equality assessment can be found at Appendix 1. Members are required to read the individual EIAs to inform their decision making and ensure legal compliance with the public sector equality duty under the Equality Act 2010. There must be conscientious consideration by Members, as decision makers, of the impact upon the proposals on the relevant groups. This duty cannot simply be discharged by officers and due regard must be paid by Members.
- 7.3.7 Pursuant to Section 149 Equality Act 2010, the Council must, in the exercise of its functions, have due regard to the need to:
- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
 - (b) advance equality of opportunity between person who share a relevant protected characteristic and persons who do not share it;
 - (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

7.4 Overview

- 7.4.1 This section provides an overview of equality issues associated with the Council's budget proposals for 2024/25. It summarises potential equality impacts identified in relation to the budget, and the steps taken to minimise any potentially adverse impact on protected groups during the development of the budget.

7.4.2 Individual equality impact assessments have been carried out by directorates for specific proposals identified as having potential equality implications, and screening forms have been completed for those budget savings that are in the very early stages of the process.

7.4.3 The establishment of the single unitary council for North Yorkshire on April 1st 2023, means that savings for 2024/25 are concentrated on increased efficiency and the reduction of duplication.

7.5 Information used to analyse the effects on equality

7.5.1 This assessment is based on a process of consultation and equality impact assessment built into the Council's overall budget development process. This has included:

- Equality impact assessments (EIAs) for specific budget proposals where a potential equality impact has been identified
- On-going discussions between colleagues, partners and Executive councillors
- Additional consideration of cumulative equality and wider community impact of the proposals

7.5.2 Statistical information and research such as demographic data have been referenced where appropriate. Other information has informed equality impact assessments for specific proposals where appropriate.

7.5.3 Public Consultation is one of the tools which NYC uses to help understand and mitigate the potential impacts of our savings on equalities. At present there are a number of public consultations planned on individual 2024-25 savings proposals. Responses to the Let's Talk engagement programme are designed to help to shape priorities for vital services for everyone across the county through face-to-face events and use of our digital engagement platform.

7.6 Summary of impact

7.6.1 Funding provided by central government to local authorities to deliver services has been reduced significantly in recent years. The impact of the current cost of living crisis has only exacerbated this and we know that the long term financial position remains uncertain and difficult.

7.6.2 However, moving to unitary status, combined with an ambitious transformation programme, has enabled the council to refocus its operating model around its key priorities and outcomes, redesigning its interactions with customers and partners and front and back-office functions. This continues to provide opportunities for savings and we will remain focused on maintaining a strong financial grip and on delivering further financial savings and income growth.

Where possible, savings focus on optimising efficiencies and internal restructures which will result in 'back office' changes with potential impacts on staff, but with little or no impact on front line services.

There are sixty-two individual proposed budget savings for the 2024/25 period compared to eighteen for the period 2023/24, with the majority being efficiencies savings in very early procedural stages. Where Equality Impact Assessment screening forms have been completed, directorates will follow HR and legal procedures and advice. Each screening document should be re-visited as processes continue. It is envisaged

that some will be significant enough to progress to a full EIA to ensure the council is paying due regard to its duty around protected characteristics.

- 7.6.3 Some potential adverse impact may occur as supporting vulnerable adults is a very high cost to the Council and more and more people require the Council's support. Around a quarter of the county's adult population is over the age of 65. This is higher than the national percentage of 18.39%. Every year the population of older people increases, and with it the demand for the care and support which the council provides. By 2035, 32.60% of North Yorkshire's total population will be aged 65+ and 5.97% will be aged 85+. (Nationally 23.26% will be 65+ and 4.05% will be 85+ by 2035).
- 7.6.4 Potential adverse impacts have been identified regarding Home to School Transport in respect of children/young people with protected characteristics of age and disability, as part of a process that started in 2019. This project will continue to meet the requirement of providing Travel arrangements as a statutory requirement, as governed by the Education Act 1996. However, these duties will be carried out in conjunction with the duties for sustainable transport with the aim to reduce the environmental impact of excessive vehicle requirement where possible.
- 7.6.5 Nine of the savings proposals submitted for 2024/25 progressed to a full EIA. Overall impacts for the protected groups relating to savings proposals within full EIA's only are summarised in **Appendix I**. Screening forms are not included towards the overall impacts.

7.7 **Summary of overall action to decrease adverse impact or increase positive impact**

- 7.7.1 Various programmes have been implemented to increase resilience in the communities of North Yorkshire and reduce demand on services. These should help mitigate the effects of service reduction, particularly on those with protected characteristics.
- 7.7.2 Our Stronger Communities team has been set up specifically to support communities to help themselves and to take on a greater role in the provision of services. This is particularly in the areas of community libraries, community transport, activities for young people, children and families, and support for older and more vulnerable people to remain involved and active within their community.

7.8 **How North Yorkshire Council is supporting its communities and residents**

- 7.8.1 This section outlines the ongoing work carried out within our communities:

Holiday Activities and Food (HAF) Programme: The Stronger Communities programme continues to lead on the delivery of HAF, in partnership with Children and Young People's Service (CYPS) and the voluntary and community sector. Coordination of the programme is being undertaken by North Yorkshire Together who in conjunction with locally placed clubs and community organisations, deliver a range of enriching activities over holiday periods (excluding half terms). Since the Programme's inception, 17,105 primary aged children and 5,529 secondary aged children have benefitted from a mix of free activity club places and activity packs. Provision has also been made for paid for places, with 12,361 primary aged children and 698 secondary aged children accessing over the lifetime of the programme.

Household Support Fund: Work continued on the deployment of the fourth phase of Household Support Fund in 2023/24. The Department for Work and Pensions (DWP) funded programme aims to support those most in need or crisis with significantly rising living costs.

In line with the expenditure guidelines and the agreed eligibility framework and delivery plan, c22,500 households across North Yorkshire received a direct award in the form of a shopping voucher to support them during quarter two. This encompassed eligible families, pensioners and working age adult households, as well as those who missed out on other forms of national Cost of Living support. A second phase of the direct award, focussing solely on those who are in receipt of Housing Benefit but who have not received a Cost-of-Living payment, will be delivered before the end of March 2024.

In addition to this, funding has been awarded to:

- North Yorkshire Local Assistance Fund (NYLAF), enabling the maximum number of awards for emergency food and utilities to remain at four over a 12-month rolling period.
- The provision of Energy Support delivered by North Yorkshire Citizens Advice & Law Centre which was launched on 1 September 2023.
- Food Support: a grants scheme for providers of free or low-cost food, which saw 18 awards made in Q2.
- An HSF Exceptional Circumstances Fund has been put in place, to support those who may have missed out on support due to circumstances beyond their control throughout the time period the direct award is live.

Suicide Prevention: North Yorkshire Suicide Strategic Group supports action locally by bringing together knowledge about groups at higher risk of suicide, applying evidence of effective interventions and highlighting resources available. The group includes representation from North Yorkshire Council, NHS Secondary Care and Mental Health Trusts, North Yorkshire Police, national organisations such as Samaritans and Papyrus, in addition to representatives from the local voluntary and community sector organisations working across the county and Network Rail. The aim of the group is to develop stronger links between organisations working in this space, in addition to overseeing the North Yorkshire suicide prevention action plan.

Digital Inclusion: There is continued momentum on the strategic development of digital inclusion across North Yorkshire encompassing the three key strands of access, skills, and equipment. This includes establishing a new Digital Inclusion leads steering group for North Yorkshire, new investment into digital inclusion in the region, and the continued development of existing digital inclusion assets such as Reboot North Yorkshire, North Yorkshire Libraries Service and Adult Learning.

Digital Inclusion Investment: Stronger Communities in collaboration with the UK Shared Prosperity Fund (UKSPF) have been successful in accessing funding from the Humber and North Yorkshire Integrated Case System (ICS) Digital Inclusion Steering Group. This will contribute to the preparatory co-production stage and ongoing coordination of the UKSPF digital inclusion investment programme and represents an important collaboration between the ICS and NYC in this field. The

aligned UKSPF digital inclusion programme will be rolled out in 2024/25 and will include £480,000 capital infrastructure and £336,000 revenue for digital learning and skills. The ambition for the investment is to stimulate digital inclusion activity through learning, skills, resources and volunteering, in a range of existing and new settings targeting digital and health inequalities.

Cost-of-living support: In conjunction with internal and external partners, the cost-of-living support page on the NYC website has been updated and reconfigured to provide as comprehensive a picture as possible. This encompasses links to national schemes but also to more local sources of information, encompassing help available at District and Borough Council level with details of housing costs, rent and council tax support and how to access local Community Support Organisations (CSOs) for advice and guidance. This will continue to be updated over the winter as new offers of support and / or initiatives become available.

Living Well - As part of the wider prevention service, our Living Well Coordinators work with individuals (and their carers) who are on the cusp of becoming regular users of health and social care services by helping them access activities in their local community, reducing loneliness and isolation, and supporting them to find their own solutions to their health and wellbeing goals. Team members provide help with practical and emotional issues. Since the service was put in place in October 2015 there have been over 14000 referrals.

Extra Care Programme -Through our Extra Care Programme we are providing homes where people can live independently, but with care on hand when they need it. We also support people with the skills and equipment they need to live independently with access to care and support in response to their changing needs.

The North Yorkshire Local Assistance Fund (NYLAF) is a fund providing practical support for vulnerable people, for example those fleeing domestic abuse, or those with complex mental health issues and individuals who might have recently experienced a crisis and need a few basic essential items to help them cope. Awards are goods made in kind and do not have to be repaid. The Fund is to be used when other forms of support have been exhausted. This Budget report proposes a £1m annual increase in the LAF to help with the potential of added demand as a response to cost of living issues.

In 2022-23, NYLAF received 11,974 applications with approval for a value of just under £1.5 million. Until the end of November 2023 there have been 7,967 applications for a value of £1.04 million.

Community First Yorkshire The Council commissions practical and strategic support to voluntary and community organisations and volunteering from Community First Yorkshire. This helps support the needs of the wider voluntary and community sector, much of which provides support and prevention services for vulnerable members of our communities.

Homes for Ukraine Between 1 July and the end of September 2023, 56 additional Ukrainian guests arrived in North Yorkshire, making a total of 1,400 arrivals since the start of the Homes for Ukraine scheme. The number of guests still living with a sponsor is 512, which has reduced from 624 in Q1 2023/24. An increased number

of Ukrainian families have moved into, or been offered social housing, following investment through the Local Authority Housing Fund.

Rural Commission In 2019 the Council established an independent Rural Commission to investigate the challenges to our most rural communities and explore opportunities for them to grow and prosper. The Rural Commission's final report, including 57 recommendations, was published in July 2021. The work of the Commission provided a new evidence base for making North Yorkshire's case to the Government for increased support for our rural communities. At the recommendation of the Rural Commission, North Yorkshire Rural Taskforce was assembled in October 2021, to take forward the vision of the Commission and support delivery of the recommendations.

The Taskforce is chaired by the Chief Executive of the Council and includes 15 core members from major rural partners and stakeholders across the County. The Taskforce meets quarterly to share progress on actions and activities across the seven key policy themes identified by the original Commission. Despite a challenging national backdrop, the Taskforce has responded successfully to its task and has built momentum. A report to the Council's Executive in November 2022 recommended that the new North Yorkshire Council should embed the work of the Taskforce within its organisational structures and play an enhanced role in tackling long-standing and deep-rooted rural challenges. The report to the Council's Executive also noted that rural challenges in North Yorkshire cannot be separated out from the national context and the development and direction of national Government policy. The report recommended that the Council should continue to lobby the national Government on the need for it to recognise the distinctive challenges experienced by rural communities and place the rural dimension and rural problems at the heart of the national policy framework.

Translation and Interpretation The council has a responsibility and commitment to ensuring that residents and customers can access council services. For those residents and customers who have difficulty communicating in English, whether due to language barriers or disability, access is enabled through the translation and interpretation service. The service is made up of three elements: face-to-face, telephone and video interpretation together with written translation and BSL (British Sign Language) interpretation and Braille transcription. In 2022/23 the three elements covered 2600 bookings across the three services. The majority of bookings were for the interpretation service, with 1833 bookings, CYPS being the highest user.

Armed Forces Covenant and Armed Forces Act 2021 - North Yorkshire aims to be one of the best places in the country for the Armed Forces community to gain equal access to local services, fairly, respectfully and without disadvantage. Currently, North Yorkshire has 10,770 armed services personnel, with the Army accounting for the large majority of these (84%). Almost three quarters of the total Army population in North Yorkshire (74%) is situated in Richmondshire and a further one in five (20.1%) are based in Harrogate. There are 1,690 Royal Air Force personnel in North Yorkshire, which accounts for 15.7% of the total armed forces population. Most RAF personnel (94.1%) are based in Hambleton and a small minority (5.9%) are in Ryedale.

In addition to the large number of serving armed forces personnel, the county has some of the largest concentrations of military veterans in the country. The latest Census data (ONS, 2021) shows North Yorkshire has 29,831 Armed Forces Veterans. Richmondshire has the highest proportion of Armed Forces Veterans in North Yorkshire at 9.5% (3,962) and third highest in England and Wales. The proportion of veterans in Richmondshire is more than double the national average figure, which is 3.8%. Harrogate has the highest number of Armed Forces Veterans in North Yorkshire with 7,076 (5.2%).

Added to this, there are 3,707 service pupils attending schools in North Yorkshire. Half of all service children in North Yorkshire (50.1%) attend schools situated in Richmondshire. Approximately one in five service pupils (21.3%) attend schools in Hambleton and almost one in five (18.6%) attend schools in Harrogate.

As part of the governance arrangements, North Yorkshire Council coordinates North Yorkshire Armed Forces Covenant Network, which brings together a broad range of partners from the public sector, voluntary sector, and armed forces. The policy can be found here: [North Yorkshire Council Armed Forces Covenant Policy | North Yorkshire Council](#)

7.9 Protected characteristics

7.9.1 **Appendix I** is a summary based on findings of full EIAs carried out for specific proposals (screening forms are not included). It provides background information about the profile of the county and notes other factors likely to affect specific sections of the community.

7.9.2 Specific details of how individual proposals have been adjusted to minimise impact and promote equality are set out in the EIAs for individual proposals which can be found at [Equalities assessment and consultation | North Yorkshire Council](#)

1. High Cost Placements (HAS)
2. Development of Specialist Housing (HAS)
3. Care Assessments (HAS)
4. E-brokerage System (HAS)
5. Financial Administrative Efficiencies (HAS)
6. LED Streetlighting energy and maintenance savings (ENV)
7. Rationalisation of parking policies to create a harmonised parking service (ENV)
8. Home to School Transport (CYPS)
9. Children and families and SEND Pooled Budget (CYPS)

Members are required to read the individual EIAs to inform their decision-making and ensure legal compliance with the public sector equality duty under the Equality Act 2010

8.0 Other Statutory Requirements Relating to Budget Setting

Local Government Act 2003 - Section 25

8.1 Under the terms of Section 25 of the Local Government Act 2003 the s.151 Officer is required to report to the Council on two specific matters: -

the robustness of the estimates included in the Budget, and

the adequacy of the reserves for which the Budget provides

- 8.2 The Council then has a statutory duty to have regard to this report from the Section 151 Officer when making its decision about the proposed Budget and Precept (see **paragraph 8.12** below for the Section 25 opinion of the Section 151 Officer).

Robustness of the estimates

- 8.3 The Corporate Director, Strategic Resources, as Section 151 Officer, has undertaken a high level assessment of the Council's anticipated potential financial risks in 2024/25 (**Appendix J**) and the subsequent period up to 2026/27 as far as that is possible, including:
- the realism of the Revenue Budget 2024/25 estimates for
 - price increases and general levels of inflation
 - fees / charges income
 - changes to specific grants and / or changes to their eligibility requirements
 - provision for demand and supply chain pressures within services
 - structural costs of implementing unitarization
 - the impact on the council's general fund due to SEND, schools and its own housing stock (all ringfenced areas)
 - the financing costs arising from the Capital Plan.
 - the impact of current and forecast interest rates on the expected returns from investment of cash balances
 - the probability of achieving the savings targets during the MTF5 period
 - and the likelihood of being able to deliver further necessary savings without dangerous levels of depletion of Reserves / Balances
 - the realism of the Capital Plan estimates in light of
 - the potential for slippage and underspending of the Capital Plan
 - the risks of overspends due to inflation and / or contractor distress
 - the possible non-achievement of capital receipts targets and its implications for the funding of the Capital Plan
 - financial management arrangements including
 - the history over recent years of financial management performance across the eight predecessor councils including delivery / non-delivery of savings programme
 - the impact on current financial management arrangements of the budget savings required on management within services, and in finance and related functions across the Council, whilst at the same time retaining a capability to help achieve the necessary saving targets across the Council as a whole
 - the need to continue to be able to respond to incidents and scenarios whilst retaining existing services and implementing new arrangements as part of the new unitary council
 - potential losses, including
 - claims against the Council
 - bad debts or failure to collect income

- major emergencies or disasters
- contingent or other potential future liabilities

8.4 An assessment has also been made of the ability of the Council to offset the costs of such potential risks. The MTFS therefore reflects:

- specific provisions in the accounts and in earmarked reserves
- a commitment to maintain the level of the General Working Balance at its policy target level of £33m.
- a Local Taxation Equalisation reserve to smooth surpluses and deficits from billing authorities' Collection Funds.
- A recurring Corporate Risk Contingency of £10m to provide for service growth and / or non-delivery of savings
- A reserve to fund LGR Transitional Costs
- comprehensive insurance arrangements using a mixture of self-funding and external top-up cover

8.5 Whilst most financial pressures from the eight legacy councils have been understood prior to vesting day, it remains inevitable that the early years of a new Council Budget/ MTFS will be imperfect and that better information will be ascertained as the new Council matures. Estimates used in the Budget for 2024/25 are therefore based on pragmatic assumptions, taking into account:

- future pay and price increases across services
- anticipated levels of both specific and general grants
- the impact of the economic situation on future interest rates, the Council Tax base, Collection Fund surpluses and deficits, and the future levels of Business Rates collected in North Yorkshire
- policies and priorities as expressed in the Council Plan and associated Service Plans
- best estimates of continuing funding streams for services
- commitments in terms of demand for services

8.6 Budget monitoring will continue to be carried out on a regular basis and reported, alongside other key performance information, to the Executive on a quarterly basis. Given that the Council is not yet one year old it is to be expected that there may be significant variations in the budget position. In addition, there is now a new management structure charged with delivering significant levels of savings so such budget monitoring will continue to be of immense importance.

Adequacy of Reserves and Balances

8.7 The Council has maintained a good level of Reserves and Balances, notwithstanding the fact that almost £30m was required to balance the 2023/24 Budget position. The healthy level of reserves remains extremely valuable given the projected financial deficit and the need to make time for delivery of the next stage of the savings programme underpinned by local government reorganisation. The next stage of transformation will be more complex and therefore more challenging and more time consuming. The availability of "one-off" funding from Reserves and Balances is therefore of central importance to support both the 2024/25 Budget and for the MTFS.

- 8.8 A good level of Reserves and Balances will need to be maintained as it remains possible that further shocks will emerge alongside the existing financial challenges and the work towards implementing the new council and its savings programme. This report sets out a robust reserve policy for the new Council and proposes the maintenance of both unallocated and earmarked reserves to manage risk and investment.
- 8.9 The s151 officer is content that there are adequate levels of Reserves and Balances for the 2024/25 Budget and for the early stages of the MTFs beyond. The s151 officer is satisfied that sufficient progress has been made during 2023/24 (i.e. since the last Budget / MTFs report) in developing the next stages of the required savings programme. However, this position may change should the Council not be able to develop the next stage of a comprehensive savings programme as set out elsewhere in this report. The position will need to be reviewed constantly throughout 2024/25 and earlier corrective action may be required should any forecast indicate that Reserves and Balances could become near exhausted before any sustainable financial plan is in place.
- 8.10 Reserves and Balances can only be used once. They are therefore best suited to bridging any financial deficit pending a recurrent savings plan or, even more desirable, for investing in one-off initiatives that deliver policy value and / or provide returns on investments (e.g. savings).

Section 25 opinion of the Corporate Director, Strategic Resources

- 8.11 While many more councils have issued section 114 notices in the last year, the finances of the Council are sufficiently robust that this is not currently the case in North Yorkshire. That is because the Council has sufficient Reserves and Balances to bridge the deficit of £0.8m in 2024/25 and there are sufficient levels of savings proposals to significantly reduce the current deficit budget. The significant savings proposals set out in this report, however, need to be delivered fully. In addition, the additional time “bought” by the use of Reserves and Balances in 2024/25 needs to be seen as a further valuable investment that assists in the formulation of a detailed Transformation savings programme that seeks to eliminate any in-year deficit by the end of the MTFs. The Council, its Members and officers therefore should again carefully consider this Section 25 opinion and guard against complacency and the risk of a section 114 notice in the foreseeable future.
- 8.12 Taking all of the above factors and considerations into account the Corporate Director, Resources is satisfied that the: -
- i) estimates used in the Revenue Budget 2024/25 are as realistic and robust as possible given the extremely challenging circumstances and that the provision of a £10m Corporate Risk Contingency plus the associated level of balances / reserves is adequate within the terms of the proposed revised policy.
 - i) associated level of balances / reserves for the MTFs period is adequate within the terms of the policy noting the extremely challenging financial position over the life of the MTFs. This view is offered, however, with the on-going proviso that the Council will need to develop the next stages of a

comprehensive savings plan as set out in this report and specifically in **paragraph 8.11** above.

- ii) high level estimates used in the projections for the MTFS up to 2026/27 are as realistic as can be assessed at this stage given the large scale uncertainty across a range of factors.

9.0 RISKS

9.1 The Corporate Risk Register is attached as **Appendix K**. It is, however, appropriate to consider a more detailed range of risks at this stage which could adversely impact upon the Council's Budget / MTFS.

9.2 **Appendix J sets out some of the key financial risks and a ready reckoner to quantify certain potential financial impacts. This should not be regarded as exhaustive due to many national and local uncertainties.**

9.3 A brief summary of the key risks is identified below: -

- i) *Cost pressures* – the legacy of the last few years, including the impact of the pandemic, has seen an increase in supply chain distress, but particularly in the high impact areas of adult social care, transport and major capital projects. In addition, higher levels of inflation potentially impact upon pay award levels for council staff.
- ii) *Inability to deliver existing savings whilst also trying to deliver stretch targets* – the new Council plans to deliver over £40m worth of savings over the next four years but has also identified a number of stretch areas to help address the budget deficit. Resource will need to be prioritised to ensure savings can be delivered.
- iii) *Workforce* – Insufficient resource to deal with competing demands of the authority and inability to deliver service and/or progress strategically important initiatives.
- iv) *Financial assumptions* – the MTFS includes assumptions around council tax levels and base; continuation of core funding streams; business rates levels; pay; income levels and inflation all of which carry a degree of uncertainty and risk especially so close to a general election.
- v) *Demand for services* – certain services such as children's social care, SEN, home to school transport, adult social care, homelessness and welfare and benefits are likely to be subject to increased demand and / or increased care needs.
- vi) *Legal challenge* – savings proposals and the way in which the Council delivers services may be subject to legal challenge from third parties resulting in delays and additional costs.
- vii) *Emergencies / incidents* – incidents such as flooding, severe winters and cyber security will incur additional costs which it is simply not possible to predict and will compound costs and pressures.
- viii) Others including –
 - *Schools / DSG* – increasing levels of deficit budgets

- *Unfunded additional responsibilities*

9.4 The on-going monitoring of the above and other risks will be essential throughout 2024/25 as there is less headroom to work with.

10.0 ENVIRONMENTAL IMPLICATIONS

10.1 Strategic

10.1.1 Having declared a Climate Emergency in July 2022, NYCC continues work to deliver against its ambition of seeking to become carbon neutral in its operational activities by 2030. This year the Council had completed the process of Local Government Restructure whilst continuing to take a significant role in tackling climate change across North Yorkshire and delivering Climate Change actions. The new Sustainability and Environment Service has been created to lead this area on behalf of North Yorkshire Council and to oversee the Council's approach to both mitigation (reduction of emissions), developing plans around adaptation (preparing for climate impacts) and utilising and enhancing the natural capital assets of North Yorkshire.

10.1.2 A Climate Change Strategy was approved and adopted in July 2023 which sets the strategic direction for the Authority, whilst the York and North Yorkshire Routemap to Carbon Negative was also endorsed which provides a regional focus. A Climate Change Delivery Pathway will be developed over the next few months which will include community-based workshops to support its development.

10.1.3 The introduction of the Environment Act 2021 has seen a range of changes, new requirements and duties placed upon the Council in relation to environmental matters including Air Quality, Waste and Biodiversity Net Gain. The implementation of such measures in the Act has introduced both opportunities and challenges financially.

10.1.4 In response to new legislation, North Yorkshire continues to work on the strengthened 'biodiversity duty' which requires all public authorities in England to consider what they can do to conserve and enhance biodiversity. Further to this, work continues on the production of a Local Nature Recovery Strategy (LNRS) covering the whole administrative area of North Yorkshire and the City of York. The LNRS map nature recovery actions and target actions in locations where they are most needed and where they provide the best environmental outcomes. The strategies will help to join up national efforts to reverse the decline of biodiversity.

10.2 Operational

10.2.1 The Beyond Carbon Board continues to act as the mechanism to provide funding for organisational wide net zero projects which seek to decarbonise operational activity. Key projects which contribute to the work to date include:

- a public land option study to ascertain how our landholdings can best support our climate change ambitions
- Ryedale Off Road EV Charging Scheme
- Heat Decarbonisation Plans for NYC Leisure provision
- Pilot programmes for home EV infrastructure delivery

10.2.2 Throughout the year, services have continued to bid for external Government funding to support capital and revenue projects and have worked with regional partners such as the York and North Yorkshire Local Enterprise Partnership to secure funding which delivers Climate Action across the organisation. This includes:

- Devolution Deal Net Zero Fund
 - £3.2 million- Revenue and Capital Funding for a variety of Net Zero Projects across North Yorkshire
- Home Upgrade Grant round 2
 - Delivery and planning to retrofit off-gas private sector homes across North Yorkshire.
- Local Energy Advice Demonstrator
 - £910K as part of £1.2 million project over 2 years to deliver bespoke domestic energy efficiency advice to 975 households, including 140 in-depth house surveys
- Bid for a £4million programme to develop retrofit and low carbon heating measures in the social housing stock.
- Electric Vehicle Charging Infrastructure
 - Local Electric Vehicle Infrastructure Programme (LEVI): successful application for £8.1m for Electric Vehicle Charging Infrastructure across the less commercially viable areas of North Yorkshire.
 - Scarborough EV ChargePoint rollout: 96 EV charging points installed across 5 sites in the centre of Scarborough
- Fleet Electrification:
 - 10 EV cars delivered to NYC to support pool car fleet electrification
- Streetlighting Conversion:
 - Ongoing upgrades agreed to Street lighting portfolio
- North Yorkshire Shared Prosperity Fund:
 - £2million Decarbonisation grants scheme provided for community groups and businesses, launched in September 2023. Grants support decarbonisation Audits for Elderly People’s Care Homes and Farms across North Yorkshire.

10.2.3 Alongside the work to decarbonisation the organisational activity of the authority, a range of innovative natural capital investment initiatives and natural capital programmes are seeking to reverse the decline in nature, secure much needed investment and deliver wider environmental and socio-economic benefits.

10.2.4 For North Yorkshire, we have an abundance of Natural capital assets which provide benefits to people. Our natural capital assets (e.g., woodlands, beaches and grasslands) provide ecosystem services and from these our environment can be greatly improved. The natural capital economy also plays an important role in working to support our ambition to reduce carbon emissions. Recent success includes:

- Coronation Living Fund:
 - £35,414.15 to create two Micro woodlands, in Selby and Tadcaster.

- Woodland Creation Accelerator Programme:
 - funding of £150,000 to support woodland creation and tree planting opportunities including the appointment of a dedicated Woodland Creation Development Officer.
- Local Investment in Natural Capital Programme (LINC):
 - North Yorkshire secured £1million funding to become a “trailblazer in natural capital investment”. The two-year programme is being delivered locally through a partnership of the North Yorkshire Council, City of York Council and other key stakeholders such as the York & North Yorkshire Local Enterprise Partnership and the region’s two national park authorities. It will include a number of feasibility studies to develop an investible pipeline of natural capital projects and to secure private finance.

11.0 DELEGATION ARRANGEMENTS

11.1 It is the responsibility of the Executive to ensure the implementation of the Budget once it is agreed by the Council, and the Officer Delegation Scheme sets out the authority delegated to the Corporate Directors in relation to the implementation of the Budget within their services areas, subject to the Budget and the Policy framework.

12.0 CONCLUSION

12.1 This is the second Budget for North Yorkshire Council but the first post vesting day. Good progress has been made in better understanding the financial position of the new Council but, given the scale of the “merger”, it is inevitable that there will be further changes as the organisation matures and further information comes to light.

12.2 Last year’s Budget set out an approach that provided £30m of Reserves to buy time to develop a plan to deliver the significant savings opportunities that LGR afforded the new Council. This Budget and MTFS report now sets out the first full stage of that savings plan and sets out gross budget savings totalling £45.8m over the next three years. Further savings from LGR are possible but will be harder to deliver as they transform the way the Council works and require more detailed plans. These areas are set out as “stretch savings” opportunities and should be seen as key lines of development for next year’s Budget and MTFS.

12.3 The Council continues to face high levels of inflation, strong demand for some high cost services, reduced income levels, distressed supply chains and an extremely challenging labour market. Despite the significant savings programme and a 4.99% council tax increase the Council still faces a revenue budget deficit in 2024/25 of £0.8m and this is forecast to rise to £48.2m by 2026/27. This will need to be funded by Reserves **until such time** as further firm savings proposals are brought forward and approved. Reserves are one-off in nature and it is therefore unsustainable to use them to fund a recurring budget deficit. That is why it is imperative that the Council continues to regard the use of Reserves as a valuable investment to buy

planning time for a longer term sustainable financial strategy including further savings proposals.

- 12.4 The position set out above is not unique to North Yorkshire – a host of section 114 notices have been talked about or issued to councils across England. NYC is therefore in an enviable position in that it has large scale savings opportunities available to it while other councils are having to consider savings that are far more detrimental to frontline services and the public.

13.0 RECOMMENDATIONS

13.1 That the Executive recommends to the Council:

- a) That the Section 25 assurance statement provided by the Corporate Director, Resources regarding the robustness of the estimates and the adequacy of the reserves (**paragraph 8.12**) and the risk assessment of the MTFS detailed in **Section 9** are noted;
- b) An increase in Council Tax of 4.99% (basic 2.99% and Adult Social Care 2%) resulting in a Band D charge (including special expenses) of £1,847.62 – an increase of £87.80 (**paragraph 4.3.8 and Appendix D**);
- c) That, in accordance with Section 31A of the Local Government Finance Act 1992 (as amended by Section 74 of The Localism Act 2011), a Council Tax requirement for 2024/25 of £454,532,423.44 is approved;
- d) That a Net Revenue Budget for 2024/25, after use of reserves, of £684,764k (**Appendix G**) is approved
- f) That the Corporate Director – Children and Young People’s Service is authorised, in consultation with the Corporate Director, Resources and the Executive Members for Schools and Finance, to take the final decision on the allocation of the Schools Budget including High Needs, Early Years and the Central Schools Services Block (**paragraph 3.1.17**).
- g) That the Medium Term Financial Strategy for 2025/26 to 2026/27, and its caveats, as laid out in **Section 3.0** and **Appendix G** is approved in line with the proposed council tax option.
- h) That the Corporate Director – Environment is authorised, in consultation with the Executive Members for Highways & Transportation and Open for Business, to carry out all necessary actions, including consultation where considered appropriate, to implement the range of savings as set out in **Appendix B (ENV 1 to 14)**.
- i) That the Corporate Director – Community Development is authorised, in consultation with the Executive Members for Planning for Growth and Culture, Arts and Housing, to carry out all necessary actions, including consultation

where considered appropriate, to implement the range of savings as set out in **Appendix B (CD 1 to 11)**.

- j) That the Corporate Director – Health and Adult Services is authorised, in consultation with the Executive Members for HAS, to carry out all necessary actions, including consultation where he considers it appropriate, to implement the range of savings as set out in **Appendix B (HAS 1 to 7)**.
- k) That the Corporate Director – Children and Young People’s Services are authorised, in consultation with the Executive Members for CYPS, to carry out all necessary actions, including consultation where he considers it appropriate, to implement the range of savings as set out in **Appendix B (CYPS 1 to 14)**.
- l) That the Corporate Director – Resources, in consultation with the Executive Members for Finance & Resources and Corporate Services, to carry out all the necessary actions, including consultation where he consider it appropriate, to implement the range of savings as set out in **Appendix B (RD 1 to 7)**.
- m) That the Chief Executive is authorised, in consultation with the Executive Members for Central Services, to carry out all necessary actions, including consultation where he considers it appropriate, to implement the range of savings as set out in **Appendix B (CS 1-11 and LGR1)**.
- n) That any outcomes requiring changes following **Recommendations h), i), j), k) and l)** above be brought back to the Executive to consider and, where changes are recommended to the existing major policy framework, then such matters to be considered by full Council.
- o) That £5,000k be provided for development of the Local Plan and that the Corporate Director, Community Development be authorised, in consultation with the Corporate Director, Resources and the Executive Members for Planning and Finance, to approve spending from this sum to progress the Local Plan as set out in **paragraphs 4.8.2 to 4.8.3**.
- p) That £1,000k be added to the North Yorkshire Local Assistance Fund in recognition of additional claims currently coming through and therefore allowing targeted support to continue to support our most financially vulnerable residents (**paragraph 4.8.4**)
- q) That the proposed policy target for the minimum level of the General Working Balance is £33m in line with **Appendix F**.

13.2 That the Executive notes and agrees the delegation arrangements referred to in **Section 11** that authorise the Corporate Directors to implement the Budget proposals contained in this report for their respective service areas and for the Chief Executive in those areas where there are cross-Council proposals.

13.3 That the Executive have regard to the Public Sector Equality Duty (identified in **Section 7** and **Appendix I**) in approving the Budget proposals contained in this report.

RICHARD FLINTON
Chief Executive

GARY FIELDING
Corporate Director of Resources

County Hall
21 February 2024

24 January 2023

**SCHEDULE OF APPENDICES TO MEDIUM TERM FINANCIAL STRATEGY 2023/24 TO
2025/26 & REVENUE BUDGET FOR 2023/24**

Appendix	Title	Section Colour
A	Objectives	Cream
B	Savings Schedule	Lilac
C	Service Spending Analysis	Mid Green
D	Calculation of Council Tax Requirement	Light Blue
E	Reserves Schedule	Buttercup
F	Reserves & Balances Policy	White
G	Summary of MTFS to 2026/27	Pink
H	Budget Consultation	Dark Blue
I	Equalities Impact Assessment	Mint
J	Risk Assessment	Cream
K	Corporate Risk Register	Lilac

MTFS Objectives

A **Medium-Term Financial Strategy** is not a legal requirement but given the scale of financial challenges and risks/uncertainties we face and as we consolidate and transform the new unitary council, it is important that shorter-term decisions are seen in the context of a longer-term position and that there is a clear line of sight on the financial sustainability of the new Council. Given the well-publicised difficulties of a number of councils this longer-term view is more important than ever. The MTFS provides the strategic framework for managing the Council's finances and ensures that:

- resources are aligned to achieve corporate objectives over the medium/longer term, and;
- the Revenue Budget, Capital Plan, Treasury Management Strategy, Housing Revenue Account and required Prudential Indicators are appropriately aligned.

The objectives of the MTFS, are as follows:

- to support the achievement of the vision and corporate objectives expressed in the Council Plan;
- to meet and respond to the perceived needs and priorities of local people;
- to maintain and improve service quality and the Council's improvement planning priorities so as to secure high performance which is sustainable over the medium term;
- to manage and minimise the risks to local services and customers;
- to achieve effective use of all land and property assets.

The MTFS achieves these objectives by:

- enabling the Council to understand its medium to longer term financial position;
- providing clarity over the revenue and capital resources available and savings required;
- informing decision making on the distribution of resources to deliver the Council's objectives;
- ensuring the Council can set a Council Tax that avoids central Government intervention;
- enabling the Council to plan and manage its day-to-day spending within affordable limits without undue reliance on balances and general reserves;
- identifying future budget 'pressure points' in order to plan accordingly and avoid unnecessary remedial action;
- identifying financial decisions that need to be taken to inform action planning and the development of projects;
- supporting a prudent, affordable and sustainable level of revenue and capital investment;
- creating financial capacity to deal with uncertain, volatile and unforeseen funding and cost pressures;
- Providing forecasts and insights on the financial issues and challenges that arise over the MTFS period.

Savings proposals for Children and Young People's Service (CYPS) directorate

Introduction

In developing these budget proposals, the Council has ensured that key principles are consistent with a positive, cross-council strategy and remains ambitious for children and young people in North Yorkshire.

- Good and outstanding educational provision liberates individuals and can change the nature of both individual trajectories and communities;
- The Council, whilst maintaining a strategic overview of educational outcomes recognises the evidenced improvement made through collaborative, sector-led arrangements;
- Families need to have access to high quality information, advice and guidance including web-based advice;
- High quality whole family interventions are increasingly provided through early help to those needing more targeted prevention to prevent those problems escalating;
- We continue to protect the provision of care and protection for those with higher level needs;
- We aim for children to live safely with their families within communities but, where care is needed, that high quality provision should ideally be family-based and more locally available, and;
- We continue to seek further opportunities to enhance partnership working and commissioning.

Proposals

The proposals reflect the context and impact of recovery from the coronavirus pandemic, the potential opportunities of local government reorganisation, and to continue to support schools, early years and educational settings through flexible delivery models, and partnership working. The proposals are informed by, and recognise, the current levels of support, particularly to those children and families who are most vulnerable.

Children with special educational needs

The local authority has continued to experience a rapid and sustained increase in the number of children and young people assessed as requiring a funded Education, Health and Care Plan (EHCP) – with numbers increasing threefold since the introduction of the Children and Families Act 2014. The local authority had an accumulated deficit of £10m as at March 2023. This is expected to increase to c.£13m by March 2024 and medium-term projections show unmitigated financial pressure continuing to grow. This significant and sustained financial pressure is evident within the ring-fenced High Needs Block of the Dedicated Schools Grant (DSG) but also places pressure on SEN Transport, SEN assessment, management and co-ordination, Education Psychology services and capital

Special Schools and Alternative Provision establishments continue to operate under financially constrained circumstances particularly given their diseconomies of scale as relatively small special schools in a rural context.

During 2023, the local authority has constructively engaged with the Department for Education's Delivering Better Value in SEND programme to undertake diagnostic work to inform the development of a plan to achieve a financially sustainable SEND system in North Yorkshire. Alongside the Strategic Plan for SEND (Special Educational Needs and Disabilities), the local authority is aiming to establish up to 350 additional specialist places through three new free schools (Selby, Harrogate and Northallerton) and expansion of the Targeted Mainstream Provision across the county. Plans will also consider how to develop and strengthen inclusive communities within education and early years' settings, and review SEN processes and systems. The aim of the strategy is to ensure the right educational provision is in the right place to ensure children can be educated locally without the need for extensive travel.

Disabled Children's Services £1,000k

Children and Families

We continue to support children and families to remain at home or with family, where it is safe to do so. This approach requires relentless efforts to meet challenging targets for maintaining the numbers of children in care without compromising either the rigour of our child protection arrangements or the quality of care provided for those that we have assessed as requiring it.

Proposals include a review of contact arrangements as well as vacancy management within Early Help, and a strategic review of the Young People's Accommodation Pathway. A review of Children's Centre locations will be undertaken to ensure the service can continue to support work with families – this may support corporate delivery of building efficiencies. Within Early Help, the Directorate will undertake a review of a number of approaches to supporting families and young people to ensure they are aligned with the current practice model. Further work will also be undertaken to identify strategic options to reduce overspending in the pooled budget of complex care packages which are funded by health, education and care. The local authority will account for Troubled Families grant income within the Directorate's budget.

Young People's Accommodation Pathway	£1,000k
Pooled Budget	£2,500k
Early Help	£1,318k
Mainstreaming Troubled Families Grant income	£750k
Children's Centres	£500k
CAMHS Contract	£68k
Youth Justice Review	£75k
Adoption and Fostering - vacancies	£99k
Leaving Care – delivery	£50k

School Improvement and the role of the Local Authority in Education

Our School Improvement service aims to provide a more streamlined and targeted service that recognises the strategic role of the local authority in the monitoring and oversight of educational outcomes for children and young people throughout the county.

Our aim remains to ensure that every child in North Yorkshire has the chance to be educated in a good or outstanding school. Following national funding changes, the DfE have completely removed all grant funding since April 2023. The North Yorkshire Schools Forum have agreed to de-delegate funding from maintained schools for 2024-25. The local authority currently provides over 13,000 seats to transport pupils to/from school and proposals include a review of the current policy to consider reducing and/or withdrawing discretionary elements of the policy.

Proposals also include a reduction in the local authority base budget for school improvement functions.

Home to School Transport	£1,437k
School Improvement	£300k
Other	£127k

Children & Young People's Services

Project No.	Savings Area	Description	2024/25	2025/26	2026/27	2027/28	Total
			£	£	£	£	£
CYPS1	Pooled Budget	Earlier intervention and exploration of alternative options for high-cost and emergency placements for children presenting with multiple vulnerabilities.	1,250,000	1,250,000			2,500,000
CYPS2	Children and Families	Review of the Young People's Accommodation Pathway.	250,000	750,000			1,000,000
CYPS3	Supporting Families	Mainstreaming specific grant funding arrangements.	750,000				750,000
CYPS4	Children and Families	Reduction in held vacancies in Early Help and review of contracts.	168,000				168,000
CYPS5	Youth Justice	Review partnership delivery arrangements for Youth Justice services	38,000	37,000			75,000
CYPS6	Children's Centres	Consideration of the most efficient use of the councils' buildings to support contact arrangements and service delivery; options include potential de-designation of children's centres.		250,000	250,000		500,000
CYPS7	Children and Families Practice Model	Consolidation of arrangements within the wider Children and Families practice model.	220,000	310,000			530,000
CYPS8	Early Help	Strategic review of Early Help arrangements.	248,000	440,000			688,000
CYPS9	Children and Families	Review of fostering and adoption services	99,000				99,000
CYPS10	Leaving Care	Realignment of leaving care support arrangements	50,000				50,000
CYPS11	Home to School Transport	Review of the Home to School Transport policy.		350,000	570,000	517,000	1,437,000
CYPS12	School Improvement	Locality Board & school improvement arrangements	200,000	50,000	50,000		300,000
CYPS13	High Needs and SEN	Removal of temporary budget and identification of measures to reduce financial pressure within Disabled Children's Services and associated budgets.	1,000,000				1,000,000
CYPS14	Other school and LA support services	Review of a range of strategic LA functions including reduction in enhanced pension arrangements.		77,000	50,000		127,000
	TOTAL		4,273,000	3,514,000	920,000	517,000	9,224,000

Savings proposals for Community Development directorate

Introduction

The Community Development directorate provides a broad range of complementary services, many of which were provided by the seven legacy district and borough councils in North Yorkshire prior to local government re-organisation, including Planning, Economic Development, Regeneration, Tourism, Skills, Housing, Venues, Leisure, Cultural services, Libraries and Archives.

Like many areas, the Directorate has been impacted by the prevailing national financial climate including significant inflationary price increases, adapting to a post covid environment, the impact of the cost-of-living crisis and the higher interest rate environment that has led to falling demand for some services (e.g. planning), but increased demand for others (e.g. Housing). This has provided an additional level of challenge when contending with continuing financial pressures on the Council. Part of that challenge is to not only continue to deliver high quality services and deliver a range of savings initiatives as laid out in the MTFs whilst also working as a new directorate as part of the new North Yorkshire Council, bringing eight former authorities into one. The savings proposals set out below reflect the potential opportunities following local government reorganisation.

Proposals

Culture, Leisure, Archives & Libraries

The savings relate to several areas:

- Following significant investment in redeveloping the leisure centre in Harrogate and developing a new facility in Knaresborough, the management fee payable to the wholly owned council company, Brimhams Active to deliver leisure services in the Harrogate area has been reduced significantly by £1,047k over 2024/25 and 2025/26, reflecting the significant savings in operating new facilities and the enhanced income that can be delivered. In addition, the proposal to bring the Selby leisure contract in-house from September 2024 will result in efficiencies in management costs of £344k.
- Savings from re-procurements have been proposed - diary management/booking system at the Scarborough Spa and Whitby Pavilion (£19k) and alternative suppliers of coffee machines (£23k) in 2024/25, plus ticketing system (£80k) in 2026/27 when the current contract comes to an end. In addition, a proposal has been put forward to investigate the feasibility of developing the Filey Brigg caravan park (£50k) from 2026/27.
- Savings from a review of subscriptions, marketing and equipment in libraries (£40k) plus a review of cultural grants and lease arrangements (£37k).

Economic Development, Regeneration, Tourism & Skills

The savings in this service relate to two main areas:

- Staff restructure savings from bringing eight legacy teams into one. This consists of efficiencies from the full-service restructure (£356k), the proposal to maximise the recharge of staff time to externally funded projects (£200k), plus developing a shared service approach to the provision of business support, inward investment and skills (£7k).
- North Yorkshire Council contribution to LEP funding (£346k) – no longer required following the establishment of the Mayoral Combined Authority.

Housing

There are several initiatives to generate savings in this service:

- Homelessness – optimising the use of homeless grant to fund existing services (£150k) plus savings (in actual spend and ultimately against the budget) from the development of more temporary accommodation and supported housing options for the homeless (£750k).
- The development of an in-house Housing Improvement Agency to deliver housing adaptations across the whole of the North Yorkshire geography, replacing external contractual arrangements in part of the county (£200k).
- Expansion of shared ownership opportunities through the wholly owned council company, Bracewell Homes (£75k).
- Housekeeping in relation to the correct treatment of recharges to the Housing Revenue Account (£40k) plus savings from harmonising IT systems for homelessness, allocations and management (£40k).
- Staff restructure savings from bringing eight legacy teams into one (£130k).

Planning

The savings in this service relate to two main areas:

- Staff restructure savings from bringing eight legacy teams into one. This consists of efficiencies from implementing a new planning service structure (£250k), the reduction in the use of planning agency staff (£650k), plus savings from pooling the technical and plans processing teams (£175k).
- Savings from consolidating planning information systems (£10k) plus the harmonisation of fees and charges for pre-application services across North Yorkshire (£60k).

Community Development Savings

Appendix B

Project No.	Savings Area	Description	2024/25	2025/26	2026/27	2027/28	Total
			£	£	£	£	£
CD1	Leisure	Contractual savings as a result of new/redeveloped facilities and provision moved in-house	960,500	430,500	0	0	1,391,000
CD2	Venues and Attractions	Re-procurement of diary management/booking system, coffee machines and ticketing system and caravan park development	42,000	0	130,000	0	172,000
CD3	Libraries and Culture	Review of cultural grants, lease arrangements and other expenditure	30,000	47,000	0	0	77,000
CD4	Economic Development, Regeneration, Tourism and Skills	Staff restructure including recharging against external funding	536,000	27,000	0	0	563,000
CD5	Community Development - Other	North Yorkshire Council contribution to LEP funding – no longer required following the establishment of the Mayoral Combined Authority	346,400	0	0	0	346,400
CD6	Housing	Homelessness - additional temporary accommodation plus optimisation of grant	100,000	50,000	375,000	375,000	900,000
CD7	Housing	Development of the in-house Home Improvement Agency	200,000	0	0	0	200,000
CD8	Housing	Expansion of shared ownership opportunities	50,000	25,000	0	0	75,000
CD9	Housing	Housekeeping including consolidation of systems	60,000	20,000	0	0	80,000
CD10	Housing	Staff restructure	130,000	-	-	-	130,000
CD11	Planning	Staffing efficiencies and other housekeeping savings through consolidating systems and review of fees and charges	740,000	405,000	-	-	1,145,000
	TOTAL		3,194,900	1,004,500	505,000	375,000	5,079,400

Savings proposals for Environment directorate

Introduction

The Environment directorate provides a broad range of services that complement each other. Highways and transportation including parking services, street scene, parks and grounds maintenance along with environmental services and the council's agenda for becoming a carbon neutral council. Waste services, including both the collection responsibility and the disposal of waste is also part of the directorate.

Passenger transport services is also covered by the Environment directorate along with fleet and transport operations, licensing, rights of way and the responsibility for the East Coast harbours at Scarborough, Whitby and Filey. Regulatory services, including trading standards and environmental health, the registration services, the bereavement services including the coroners service are also provided by the directorate.

The Environment Directorate, like many areas has been impacted by the continuing national financial climate including significant inflationary price increases and providing services in a post covid environment. Particularly, passenger transport services continue to operate in a difficult sector of the market working with bus operators and also large projects which are challenging to deliver within budget due to ongoing price rises in the market. Naturally, this has provided an additional level of challenge when contending with continuing financial pressures on the Council. Part of that challenge is to not only continue to deliver high quality services and deliver a range of savings initiatives as laid out in the MTFS while also bedding in working as part of the new North Yorkshire Council.

Following Local Government Reorganisation and the establishment of North Yorkshire Council on 1 April 2023, work continues in the directorate to bring services of the former County, district and borough councils together, align services and understand the budget position. This will provide the foundation on which the Council's transformation agenda and budget savings will be built on from 24/25.

Outside of service continuity following local government reorganisation, an area of particular focus and priority over the MTFS is the successful continued development of the Highways 'teckal', NY Highways. The company successfully went live at the conclusion of the Ringway contract in June 2021 and has been working to provide a more efficient service delivery model for the Council. Now that the company has been operating for over two and half years, the aim over the next MTFS timeframe is to drive forward the transformation of service delivery that has already started. For the savings programme, a number of the highlighted savings below are directly or indirectly to be achieved through more efficient ways of working with NY Highways.

Proposals

The proposals include some directorate wide savings arising from the restructure of services as teams review structures required to deliver the new council services. Other specific savings are set out below:

Highways & Transportation

The Highways and Transport savings are made up of a number of initiatives:

- Efficiencies delivered as a result of improved service delivery made possible through NY Highways arrangements. This will involve the continuation of the lean reviews and service improvement initiatives including improved efficiencies in gully emptying and grass cutting. In addition there will be a review of roles as part of work on the interfaces between North Yorkshire Council, North Yorkshire Highways and Align Property Partners;
- Investment in resource to increase income in chargeable areas including development works and highways license enforcement. These are areas for which charges are already levied but there is scope to do more as the service grows. There is also the opportunity to increase lane rental income.
- Rationalisation of parking policies to create a harmonised parking service during 24/25 and 25/26 and then in the future an invest to save proposal to realise further savings in the delivery of the parking service. A 20% tariff increase is proposed for 24/25 to bring charges more into line with increases in the Consumer Price Increases over recent years.
- Following capital investment, a saving on Streetlighting energy and maintenance is forecast through upgrading to LED lights

Managing our Environment

- As part of the move to North Yorkshire Council, efficiencies are able to be achieved through the harmonisation of the fees charged for garden waste and bulky waste collection across the North Yorkshire Council area along with a HWRC policy review and bringing out sourced waste services in house.
- Various initiatives within Regulatory Services including management restructures, harmonisation of pest control services, review of contracted-out work and streamlining of systems
- A review of the financial benefits of the Maple Park crematorium operation, along with other efficiencies and income generating initiatives within the Bereavement Service.

Environment Savings

Appendix B

Project No.	Savings Area	Description	2024/25	2025/26	2026/27	2027/28	Total
			£	£	£	£	£
ENV1	Highways	Review of roles as part of review of interfaces with NY Highways and Align PP; lane rental income; moving traffic offences income; improved efficiencies in gully emptying, grass cutting etc	974,000	1,950,000	950,000	650,000	4,524,000
ENV2	Highways	Streetlighting energy and maintenance savings through upgrading to LED lights	100,000	140,000	100,000	100,000	440,000
ENV3	Environmental Services	Bringing ex-district outsourced waste service in-house	350,000	-	-	-	350,000
ENV4	Environmental Services	As part of the move to North Yorkshire Council, efficiencies are able to be achieved through the harmonisation of the fees charged for garden waste and bulky waste collection across the North Yorkshire Council area, a review of HWRC policy and waste commercialisation	1,650,000	300,000	0	0	1,950,000
ENV5	Environmental Services	Review of commercial waste (holiday lets) and harmonisation of ancillary waste services	0	200,000	0	0	200,000
ENV6	Environmental Services	Systems consolidation	-	-	-	200,000	200,000
ENV7	Highways	Rationalisation of parking policies to create a harmonised parking service	2,800,000	2,800,000	1,000,000	-	6,600,000
ENV8	Highways	Efficiencies in providing the winter gritting service, including route optimisation and a revised approach to gritter resilience	200,000				200,000
ENV9	Fleet	Fleet and workshop rationalisation	100,000	810,000	-	-	910,000
ENV10	Licensing	Licensing service restructures	100,000	75,000	-	-	175,000
ENV11	Harbour	Harbours service restructure	65,000	-	-	-	65,000
ENV12	Regulatory Services	Regulatory Services - management restructures, harmonisation of pest control services, review of contracted-out work and streamlining of systems	283,000	79,000	129,000	-	491,000
ENV13	Bereavement Services	Bereavement Services - review of Maple Park operation, in-house memorial testing, pet cremations, coroners costs	166,000	82,400	-	-	248,400
ENV14	Environment Directorate	Service restructures	250,000	-	-	-	250,000
	TOTAL		7,038,000	6,436,400	2,179,000	950,000	16,603,400

Saving proposals for Health and Adults Services (HAS) directorate

Introduction

The Health and Adult Services directorate commissions and provides adult social care and public health services and leads on the Council's joint work with the NHS. Public Health is funded via a separate ring-fenced specific Grant from Government.

Whilst we continue with the Living with COVID agenda, one of the legacies of the Pandemic is the continued pressure in social care as a result of increased hospital discharges and the exacerbation of underlying pressures within the care market. Added to this is a combination of increased demand and inflation which mean that the contingencies agreed by Council for 2023/24 have all now been utilized.

These pressures include:

- High levels of hospital discharge which, on a daily rolling basis, are still 42% higher than pre-pandemic levels and which, in some weeks, are 2-3 times higher than pre-pandemic levels.
- The impact of the implementation of the new Approved Provider Lists (APL), whilst providing a more stable framework for care market supply, is causing budget pressures within the service. The new rates charged by providers are generally higher than before and while those new rates only apply to new packages of care, the numbers are showing a more rapid conversion to them than expected.
- We are continuing to see increasing numbers of high-cost packages of care and average costs are continuing to increase each quarter, particularly around the care needs of younger adults with complex mental health, disability and/or autism and older people with more complex dementia
- Inflationary pressures arising from cost of living and issues in the provider market resulting in an increased pressure from providers, although the number of sustainability requests from care providers has dropped significantly since last year. This is almost certainly linked to the introduction of the APL for all services and also the Actual Cost of Care for residential and nursing packages. The Fair Cost of Care Exercise undertaken in 2022 for domiciliary care, as required by the government, has also led to increased expectations from providers.

It remains vitally important therefore that the Directorate continues to work as efficiently as it can to contribute to the MTFs savings programme.

In developing our future savings and service transformation programme, the directorate is keen to reduce the reliance on short-term packages - which has arisen as a result of the national hospital discharge pathway introduced in March 2020 - which generally bring higher costs and to guarantee that there is sufficient capacity in

the market which will enable us to ensure that care is affordable both to the council and to those individuals who may have to pay for it.

The starting point always has to be prevention, without the need for long-term service intervention. Where people need services on a longer-term basis, then most want to be supported to live at home and to use services at home, or as near as possible. They want to remain with their family, in their community and to contribute to the community and the economy. They also want information and advice, support for their carers and short-term services to get them back on their feet or to give them a break from caring. To this end, the Council's model of public health and social care focuses much more on prevention and keeping people as independent as possible, as well as providing long-term support where it is needed. The Council works with people who use services, family carers, voluntary and independent sector colleagues, housing and leisure services and the NHS to deliver these services.

As part of this approach, the Council continues to expand its extra care housing provision across the County, while reviewing our in-house provider services' position in the market. The Council has invested in prevention through the Stronger Communities programme (which works with community groups and the voluntary sector) and the Living Well service, as well as through Public Health programmes. Local Government Reorganisation is enabling the Council to strengthen the previous partnership working with ex-borough/district council colleagues to develop new care and housing services.

Whilst significant savings have had to be made in social care over the past few years, the social care budget has had relative protection, accounting for an increasing share of the Council's overall budget. It is also important to note that provision is being made in the budget for continuing demand and market pressures, which is in addition to inflation, for the cost of care and other pay / price increases. As a result, the cumulative impact is entirely consistent with the principles of the adult social care precept.

The service continues to work to reduce the impact of these pressures wherever it can, with a comprehensive deficit action plan in place.

The Public Health budget sits within the Directorate. Although funded by a national grant, and therefore showing no net impact on the NYC revenue account, the service has a medium-term plan in place to bring spending into line with a reduced grant, while also ensuring that services across the council which contribute to various Public Health programmes are fully funded by the grant. The County's Director of Public Health has reviewed all areas of spend and the relative performance and outcomes for Grant investment. This approach is necessitating some savings as well as short-term deployment of reserves, so that a broader range of priorities can be addressed.

Proposals

High Cost Packages of Care

This project will review our approach to agreeing the very highest cost packages of care, including working with NHS to ensure care matches need at more affordable rates. Adult Social Care will work with CYPS and housing colleagues to further improve transitions between children's and adults services and to identify whether there are more cost effective ways of providing better quality accommodation with care, for younger adults, at a reduced cost to the Council.

Specialist Housing

Savings of £575k for Extra Care were agreed in previous years and are being re-profiled due to delays in scheme completion including as a result of post-lockdown supply factors. This programme includes the current work on replacing the Council's own remaining EPH estate with Extra Care Housing to improve accommodation choices for people who need support including those with complex needs. Added to this is a proposal to open additional Extra Care facilities which will deliver support to people at a lower cost than traditional residential care: the Harrogate area will be a particular focus for new schemes.

Direct Payments

The council's take-up rate for Direct Payments is lower compared with other councils. We will look to increase this option which will provide more choice to individuals in arranging their care and provide a more cost-effective alternative to them and to the council.

Care Assessments, E-Brokerage and Financial Administrative Efficiencies

These savings build on work started as a Trailblazer authority for the government's proposed Adult Social Care charging reforms. In particular the introduction of online assessments for finance and care – where appropriate – will reduce administration costs as well as providing people with a quicker and more responsive service. Online tools are not appropriate for everyone and therefore this will not be a "one size fits all" model but will be tailored to those for whom this will be beneficial. We will also ensure that we fully recover the costs incurred in arranging care for people who pay for this but for whom we arrange it. The E-Brokerage tool will help to reduce cost by automating some processes for the sourcing of care packages.

Public Health

Last year's commitments to maximise the use of Public Health Grant to cover eligible costs currently funded by base budget will continue into 24/25 and beyond. This could include services previously managed and paid for by the district and borough councils.

This will ensure that any efficiencies/underspends and any increases in the Public Health grant are maximised to continue to fund Public Health-related work that improves and protects the health of people. Areas where we expect there to be efficiencies include the Healthy Child Programme, Sexual Health Services, more efficient procurement and contract management such as reviewing the community equipment contract and maximising opportunities through the Council's strategic leisure review.

Where this activity is currently funded by the Council budget in future it can be met through the grant and this will have a beneficial impact on the Council's finances. This could include services that have the potential to improve and protect the health of the population such as such as housing, leisure, trading standards, environmental health, children's services and stronger communities.

Currently the Public Health programme is funded through a combination of the grant plus planned use of the earmarked reserve. This reserve has increased in recent years as a result of some reductions in services and additional funding through the pandemic and this will help to manage the MTFs contribution.

This expenditure will contribute to the eight priorities set out by the Director of Public Health:

- Reducing Health inequalities through healthy place-shaping and targeted work with groups, communities and neighbourhoods
- Ensure measures are in place to protect the population's health
- Improving mental health of our population
- Ensuring babies and children and young people have a good start in life
- Ensuring the working age population have the opportunity to live well
- Ensuring older people are able to age well
- Work with NHS partners to maximise our joint effectiveness and impact on health outcomes
- Develop a centre for public health in research, training, practice and behavioural science

Health & Adult Services

Appendix B

Project No.	Savings Area	Description	2024/25	2025/26	2026/27	2027/28	Total
			£	£	£	£	£
HAS1	High Cost Packages of Care	Review approach to agreeing the very highest cost packages of care, including working with NHS to ensure care matches need at affordable rates	200,000	200,000	200,000	0	600,000
HAS2	Development of Specialist Housing	Development of Specialist Housing to ensure more cost effective options available for care provision. This programme includes the current work on replacing the Council's own EPH estate with Extra Care Housing to improve accommodation choices for people who need support including those with complex needs.	0	250,000	645,000	1,570,000	2,465,000
HAS3	Direct Payments	Increase take-up of Direct Payments offer	215,000	215,000	215,000	0	645,000
HAS4	Care Assessments	Increased efficiencies in people using online assessments and automation of tasks	0	100,000	100,000	100,000	300,000
HAS5	E-brokerage System	Ensure more consistent and streamlined procurement of care, using technology where appropriate to cut admin costs	125,000	125,000	125,000	125,000	500,000
HAS6	Financial Administrative Efficiencies	Increased efficiencies in people using online assessments and full cost recovery where we arrange care for full cost payers	100,000	100,000	100,000	100,000	400,000
HAS07	Public Health contribution to MTFS	Maximising use of Public Health ring-fenced grant	1,000,000				1,000,000
	TOTAL		1,640,000	990,000	1,385,000	1,895,000	5,910,000

Savings proposals for Central Services

Introduction

Central Services is comprised of 2 principal categories;

- Resources Directorate covering Revenues and Benefits, Customer Services, Finance, Technology, Commercial and Property
- Central Services comprising a range of frontline and support services including communications, localities and local engagement; legal and democratic services; HR, and Business Support;

Following Local Government Reorganisation and the establishment of North Yorkshire Council on 1 April 2023, work continues in the corporate centre to bring services of the former councils together, align service delivery and rationalise operations.

Proposals

Structural savings are expected across all of central services as we amalgamate services, release initial efficiencies and manage vacancies.

Central services also provide opportunities for a variety of system rationalisations in services such as finance, income management, revenues and benefits.

The council's extensive property portfolio is under review with a number of 'quicker wins' as our property rationalisation programme commences.

Third party spend is also expected to reduce as we bring together key contracts over the next 3 years.

Policy reviews (for example on council tax discounts, income collection and investment returns) have the potential to deliver savings as we align our arrangements.

And finally some service reviews in areas such as CCTV and localities support provide opportunities to improve value for money and target support to deliver further savings.

Resources and Central Services Savings

Appendix B

Project No.	Savings Area	Description	2024/25	2025/26	2026/27	2027/28	Total
			£	£	£	£	£
RD1	Customer, Revenues and Benefits	Consolidation of legacy service structures and operational efficiencies (including IT systems and processes)	115,000	180,000	99,343	0	394,343
RD2	Finance	Consolidation of legacy service structures and operational efficiencies (including IT systems and processes)	800,000	460,000	0	0	1,260,000
RD3	Technology	Back-office savings linked to LGR and reducing number of systems that require support.	300,000	125,000	375,000	500,000	1,300,000
RD4	Technology	Consolidation of systems	70,000	25,000	0	0	95,000
RD5	Commercial	Align Property Partners dividend	500,000	0	0	0	500,000
RD6	Property	'Quick win' property rationalisation and operational efficiencies	655,000	708,000	400,000	100,000	1,863,000
RD7	Property	Linked to Utilities Contract Renewal	5,000,000	-	-	-	5,000,000
		Subtotal	7,440,000	1,498,000	874,343	600,000	10,412,343
CS1	Business Support Housekeeping	A number of efficiency savings linked to areas such as postage, printing and venue hire budgets.	180,000	70,000	228,000	-	478,000
CS2	Business Support	Streamlining of services leading to staffing efficiencies	50,000	1,050,000	-	-	1,100,000
CS3	Communications	Staffing efficiencies linked to Local Government Transformation	407,000	-	-	-	407,000
CS4	Community Safety	Review of community safety hubs and CCTV	50,000	50,000	200,000	-	300,000
CS5	Democratic Services	A number of efficiencies linked to LGR including reduction in staff savings and consolidation of systems.	342,000	-	-	-	342,000
CS6	Electoral Services	Staffing efficiencies linked to Local Government Transformation	256,000	-	-	-	256,000
CS7	Resilience and Emergencies	Staffing efficiencies linked to Local Government Transformation	43,000	-	-	-	43,000
CS8	Human Resources	Efficiencies in training delivery, venues and MyView self-service	35,000	80,000	-	-	115,000
CS9	Legal Services	Restructuring the Legal Services team and aligning to one operating model.	516,000				516,000
CS10	Localities	Localities team structure and review of arrangements with voluntary and community sector	50,000	200,000	-	-	250,000
CS11	Local Engagement	Policy and performance structure review	100,000	-	-	-	100,000
		Subtotal	2,029,000	1,450,000	428,000	-	3,907,000
LGR1	LGR Housekeeping		2,500,000	-	-	-	2,500,000
	TOTAL		11,969,000	2,948,000	1,302,343	600,000	16,819,343

Service Spending Analysis

	2023/24 Start Budget £'000	Savings £'000	Inflation* £'000	Growth £'000	Additional adjustments £'000	2024/25 Draft Final Budget £'000
Health and Adult Services	231,772	-1,640	17,637	6,600	1,367	255,736
Children and Young Peoples Service	106,847	-4,273	6,001	8,075	-	116,649
Central and Other Services	136,527	-9,469	7,433	1,512	-	136,003
Community Development	29,611	-3,195	1,761	5,649	-	33,826
Environmental Services	111,121	-7,038	5,561	800	-	110,444
Directorate Subtotal*	615,878	-25,615	38,393	22,636	1,367	652,659
Corporate Miscellaneous	20,026	-117	677	-1,217	-9,768	9,601
Sub-total	635,904	-25,732	39,070	21,419	-8,401	662,260
Special Expenses	63					63
Budget/MTFS Shortfall	-12,446	-	-	-	-	22,441
Net Budget Requirement **	623,458					684,764
Funded by						
NNDR/Business Rates	119,453	-	-	-	-	134,865
Government Grants	76,275	-	-	-	-	95,367
Council Tax Requirement	427,730	-	-	-	-	454,532
Tax Base	243,033.59	-	-	-	-	246,009.69
Band D Council Tax	-	-	-	-	-	1,847.62

*Please note directorate budget split is subject to change as further work is undertaken to align the new council budget to the new structure of the council.

**The Net Budget Requirement excluding special expenses is £684,701k.

CALCULATION OF COUNCIL TAX REQUIREMENT AND BASIC AMOUNT OF COUNCIL TAX (BAND D EQUIVALENT) 2024/25

1. The Council has a statutory duty as a billing authority in accordance with Section 31A of the Local Government Finance Act 1992 (as amended by Section 75 of the Localism Act 2011) to calculate its Council Tax requirement each year. Additionally in accordance with Section 31B of the Local Government Finance Act 1992 (as amended by Section 75 of the Localism Act 2011) it must also calculate the basic amount (Band D equivalent) of Council Tax
2. Based on the Government's Funding Settlement figures announced in February 2024, the Council Tax position is set out below:-

COUNCIL TAX REQUIREMENT	£ '000	£ '000
North Yorkshire Council Net Expenditure Budget		566,893
Special Expenses		63
Reserve Contribution		22,441
Net Budget Requirement		589,397
Funding from Business Rates		-134,865
TOTAL COUNCIL TAX REQUIREMENT		454,532
Council Tax Base (equivalent number of Band D properties)		246,009.69
Basic Amount of Council Tax per Band D property		£ 1,847.62
Increase over 2023/24 (£1,759.82 after Charter Trustee adjustment)		
£ increase		£ 87.80
% increase		4.99%
Basic Council Tax Increase (2.99%)		£ 52.61
Adult Social Care Precept (2.00%)		£ 35.19
Increase in Basic Council Tax (including tax base)		17,544
Increase in Adult Social Care Precept (including tax base)		9,259
Total Basic Council Tax	396,169	
Total Adult Social Care Precept	58,363	
TOTAL BASIC COUNCIL TAX AND ADULT SOCIAL CARE PRECEPT		454,532

3. To produce a Council Tax per property, the amount required to be levied has to be divided by a figure representing the 'relevant tax base'.
4. The Council prepares an estimate of its 'relevant tax base' expressed as the yield from a Council Tax levy of £1 as applied to an equivalent number of Band D properties. This calculation takes into account the number of properties eligible for a single person discount, reductions for the disabled,

anticipated property changes during the year and the extent to which a 100% recovery rate may not be achieved. This gives an estimated tax base for 2024/25 of 246,009.69.

5. Using the above information, the Council's Council Tax for a Band D property, based on a 4.99% increase, would be as follows:

Total Council Tax Requirement		<u>454,532,423</u>
Relevant Tax Base		246,009.69
@ Band D	=	1847.62

6. The equivalent figures for the other bands are detailed in the following table:

Band	£ p
A	1231.75
B	1437.04
C	1642.33
D	1847.62
E	2258.20
F	2668.78
G	3079.37
H	3695.24

7. It should be noted that the actual final bills for council taxpayers will be a combination of the above rates (adjusted for special expenses), a charge for police and fire services plus the tax-payer's specific parish precept. Complete details of these will be provided to the full Council in the Council Tax Resolution report.
8. It should also be noted that, although this is an overall average increase of 4.99%, because of the harmonisation arrangements the actual increase for individual council tax-payers will be dependent on the former district or borough area the property is in. This reflects the fact that, as part of the harmonisation arrangements, some council tax payers paid less than others in 2023/24. Again, these are detailed in the table below for a Band D property:

Appendix D – Council Tax

Former Council Area	23-24 NYC council tax*	24-25 NYC Council Tax*	% increase
Craven	1749.00	1847.36	5.62
Hambleton	1715.13	1847.36	7.71
Harrogate	1783.17	1847.36	3.60
Richmondshire	1767.89	1847.36	4.50
Ryedale	1756.81	1847.36	5.15
Scarborough	1777.23	1847.36	3.95
Selby	1747.00	1847.36	5.74
Overall	1759.58	1847.36	4.99

* Excluding special expenses

Opportunity Areas (CYPS Grants Misc)	(19,453)	19,453	-	-	-	-	-	-	
Other CYPS	(143,429)	209,945	66,516	66,516	66,516	66,516	66,516	66,516	
Outdoor Learning Service Project	(65,790)	(3,808,700)	(3,874,490)	(3,874,490)	(3,874,490)	(3,874,490)	(3,874,490)	(3,874,490)	
Parks & Environmental Services service reserve - Harrogate	(276,362)	18,000	(258,362)	(258,362)	(258,362)	(258,362)	(258,362)	(258,362)	
Partial Exemption Reserve	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	
Partners in Practice (CYPS Grants Misc)	(509,290)	509,290	-	-	-	-	-	-	
Pay & Reward Initiatives	(357,696)	(357,696)	(357,696)	(357,696)	(357,696)	(357,696)	(357,696)	(357,696)	
Pension Reserve - Selby	(281,870)	281,870	-	-	-	-	-	-	
Pensions Reserve - Ryedale	(679,000)	679,000	-	-	-	-	-	-	
PFI Scheme	(2,943,785)	244,000	(2,699,785)	248,000	(2,451,785)	(2,451,785)	(2,451,785)	(2,451,785)	
Place Shaping and Economic Growth Service Reserve - Unrestricted Eleme	(380,643)	336,000	(44,643)	-	(44,643)	(44,643)	(44,643)	(44,643)	
Policy and Partnership Covid Reserve	(767,796)	652,953	(114,843)	75,000	(39,843)	(1)	(1)	(1)	
Programme for Growth	(13,682,885)	5,373,000	(8,309,885)	5,728,000	(2,581,885)	(2,581,885)	(2,581,885)	(2,581,885)	
Redundancy Reserve	(958,318)	(958,318)	(958,318)	(958,318)	(958,318)	(958,318)	(958,318)	(958,318)	
Reshaping Schools	(957,431)	50,000	(907,431)	(907,431)	(907,431)	(907,431)	(907,431)	(907,431)	
Revenue Expenditure Reserve	(37,000)	(37,000)	(37,000)	(37,000)	(37,000)	(37,000)	(37,000)	(37,000)	
Revenues, Welfare & Customer Services Initiatives	(986,846)	986,846	-	-	-	-	-	-	
Risk Management Reserve	(5,000,000)	5,000,000	-	-	-	-	-	-	
Rough Sleeping Reserve	(30,767)	30,767	-	-	-	-	-	-	
Safeguarding	(53,613)	25,000	(28,613)	(28,613)	(28,613)	(28,613)	(28,613)	(28,613)	
Safer Communities Service Reserve - Unrestricted element - Harrogate	(461,401)	(461,401)	(461,401)	(461,401)	(461,401)	(461,401)	(461,401)	(461,401)	
Scar Harbour Fund	(96,708)	(108,000)	(204,708)	(108,000)	(312,708)	(312,708)	(312,708)	(312,708)	
School Readiness	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	
SIF Corporate	(1,653,297)	1,431,953	(221,344)	-	(221,344)	(221,344)	(221,344)	(221,344)	
SIF Head Of Engineering and Harbours	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	
SIF Head Of Environmental Health	(283,569)	254,376	(29,193)	-	(29,193)	(29,193)	(29,193)	(29,193)	
SIF Head Of Finance	(63,961)	43,241	(20,720)	-	(20,720)	(20,720)	(20,720)	(20,720)	
SIF Head Of Legal	(79,406)	39,000	(40,406)	40,000	(406)	(406)	(406)	(406)	
SIF Head Of Regeneration and Planning	(189,910)	189,910	-	-	-	-	-	-	
SIF Head Of Tourism and Leisure	(418,127)	234,080	(184,047)	41,000	(143,047)	(143,047)	(143,047)	(143,047)	
SIF Specifics	(1,238,095)	865,407	(372,688)	-	(372,688)	(372,688)	(372,688)	(372,688)	
Smart Solutions Unit	(2,559,413)	(2,559,413)	(2,559,413)	(2,559,413)	(2,559,413)	(2,559,413)	(2,559,413)	(2,559,413)	
Spend to Save	(323,886)	323,886	-	-	-	-	-	-	
Sport & Leisure Reserve - Harrogate	(717,905)	(717,905)	(717,905)	(717,905)	(717,905)	(717,905)	(717,905)	(717,905)	
Strategic Capacity	(111,584,539)	(34,502,327)	(146,086,865)	(22,972,325)	(169,059,190)	(169,059,190)	(169,059,190)	(169,059,190)	
Streetlighting	(102,214)	87,414	(14,800)	(14,800)	(14,800)	(14,800)	(14,800)	(14,800)	
Strong Local Economy	(144,347)	144,347	-	-	-	-	-	-	
Stronger Communities	(2,412,517)	700,000	(1,712,517)	900,350	(812,167)	812,167	0	0	
Superfast Broadband	(26,953,645)	(26,953,645)	(26,953,645)	(26,953,645)	(26,953,645)	(26,953,645)	(26,953,645)	(26,953,645)	
T&C - Selby Better Together	(67,435)	67,435	-	-	-	-	-	-	
T&C Roadmap	(2,276,059)	341,964	(1,934,095)	89,700	(1,844,395)	(1,844,395)	(1,844,395)	(1,844,395)	
Transformation	(116,980)	(116,980)	(116,980)	(116,980)	(116,980)	(116,980)	(116,980)	(116,980)	
Vehicle Replacement Reserve	223,000	310,000	53,000	53,000	53,000	53,000	53,000	53,000	
Yorkshire Cycling Events	(48,581)	48,581	-	-	-	-	-	-	
Young People Initiatives	(63,338)	61,000	(2,338)	2,000	(338)	(338)	(338)	(338)	
YSJ Skill Mill	(77,390)	50,000	(27,390)	(27,390)	(27,390)	(27,390)	(27,390)	(27,390)	
Restricted	(178,913,533)	99,980,421	(78,933,111)	13,639,778	(65,293,333)	17,855,312	(47,438,021)	(47,438,021)	
Unallocated (blank)	(103,032,163)	529,154	(102,503,009)	22,863,325	(79,639,684)	(79,639,684)	(79,639,684)	(79,639,684)	
Grand Total	(626,356,204)	170,463,687	(455,892,517)	(2,769,136)	(458,661,653)	36,596,717	(422,064,937)	48,188,171	(373,876,766)

Appendix F – North Yorkshire Council Reserves Policy

1.0 Introduction

- 1.1 As part of the Budget process all balances and reserves are reviewed as to their adequacy, appropriateness and management arrangements.
- 1.2 A schedule of the Reserves/Balances forecast to be held at 31 March 2024, together with forecast movements over 2024/25 to 2026/27 is provided at **Appendix E**.
- 1.3 All the Reserves/Balances listed are reviewed and monitored on a regular basis by the Corporate Director Resources. The level of the General Fund Working Balance (GFWB) is specifically reported to the Executive as part of each Quarterly Performance and Budget Monitoring report. Reserves are reviewed to establish:
- The current justification of the need for the reserve together with its intended use and the timing of that use;
 - The likely value of any potential liability and whether the Reserve is sufficient;
 - Whether the liability is better met as part of a wider Council Reserve (i.e. either as part of general fund balances or another dedicated Reserve) thus eliminating the need for a specific earmarked reserve.

2.0 Reserve Classification

- 2.1 The following types of Balances/Reserves are held:
- Earmarked - these reserves help to manage financial risk, commitments and support improvement and investment within service directorates.
 - Restricted - some reserves are restricted in use due to legislative requirements or specific legal/funding agreements – examples include: ring-fenced Housing Revenue Account reserves; Community Infrastructure Levies/s106 sums for specific investments; capital receipts; and capital grants;
 - Unallocated balances are available for general use and include the **General Fund Working Balance (GFWB)**. The GFWB is the Council's funding of last resort. It provides the contingency to manage risk across the Council.

A review of reserves and their categorisation has been undertaken during 2023/24 in preparation for this Medium-Term Financial Strategy.

- 2.2 The operation of reserves and balances are subject to the following:

General Fund (GF) Reserves

General Fund Working Balance (GFWB)

- 2.3 The policy for 2023/24, was to maintain the minimum level of GFWB at 10% of the council's net revenue budget (rounded to the nearest £m) in order to provide for unforeseen emergencies etc. However, given the increased size of the council's budget relative to risk and availability of funds within the earmarked reserves, and in particular the Strategic Capacity Reserve, a more appropriate level of 5% is recommended. An assessment of financial risk is set out at **Appendix J**.

- 2.4 The above policy is also accompanied by the following "good practice rules":
- (a) that any underspending on the Corporate Miscellaneous budget at the year-end will be allocated to the GFWB only if the balance drops below the target balance. Any other underspends will be allocated to the Strategic Capacity Reserve;
 - (b) that should there be any call on the GFWB during a year such that the Target level (as defined in the MTFS) will not be achieved at the respective year end then:
 - (i) that shortfall be addressed in the next Budget cycle; and/or
 - (ii) that revenue or capital expenditure reductions be effected in either the current or following financial year, in order to offset the shortfall;
 - (c) that in order to implement 2.4(b) the Executive should review the position of the GFWB on a regular basis as part of the Quarterly Performance and Budget Monitoring report process.

Earmarked Reserves

- 2.5 These are specific funds for a range of initiatives and projects – balances are subject to annual challenge to ensure appropriate levels and spend profiles, as part of the council's budget monitoring and financial management arrangements. Appropriations to and from these reserves will be considered on a case by case basis. Within earmarked reserves there are some strategic reserves which are important to the overall financial management of the Council:

Strategic Capacity - Unallocated and MTFS Shortfall

- 2.6 Appropriations to the Strategic Capacity reserve will be dependent upon in-year revenue surpluses (beyond those required to top-up GFWB) and windfall resources. The first call on this reserve will be to fund any revenue budget shortfalls after planned reserve movements. Subject to available resources, appropriations from this reserve to fund specific projects will be subject to approved business cases.
- 2.7 The MTFS Shortfall Reserve holds the deficits arising from revenue shortfalls (actual and forecast) so that the cumulative impact of budget decisions and savings delivered can be tracked.

Local Taxation Reserves

- 2.8 These reserves receive the surpluses and deficits on the Council's share of Council Tax and Business Rates Collection Funds. The purpose of these reserves is to mitigate the risk of a significant Collection Fund deficit impacting on the revenue budget in a single year. These reserves also receive the renewable energy business rates income.
- 2.9 A maximum balance which is sufficient to provide a reasonable internal 'safety net' is proposed at 2% of these income streams – estimated at £11m for 2024/25
- 2.10 Should this maximum balance be exceeded then the excess will be released to the Strategic Capacity Reserve for alternative use.

- 2.11 A minimum balance of £2m is held and if this is insufficient to meet an expected net Collection Fund deficit, then the Strategic Capacity (Unallocated) Reserve will be used to fund any shortfall and reinstate the minimum balance.

Local Government Re-organisation (LGR)

- 2.12 This reserve supports the additional transitioning and transformation costs for the new unitary council. Baseline funding of £38m was earmarked by the former County Council and there is currently £20m uncommitted.
- 2.13 Appropriations from and to this reserve will be considered on a case by case basis.

Housing Revenue Account (HRA) Reserves

HRA Working Balance (HRAWB)

- 2.14 HRA reserves and balances are ringfenced to the HRA. The policy is to maintain the minimum level of HRAWB at:
- a) A minimum of 10% of the net HRA revenue budget before financing from rents (rounded to the nearest £m) in order to provide for unforeseen emergencies etc.
- 2.15 This policy is also accompanied by the following "good practice rules":
- (a) that any underspending on the HRA revenue budget at the year-end will be allocated to the HRAWB only if the balance drops below the target balance. Any other underspends will be allocated to the HRA Major Repairs Reserve;
- (b) that should there be any call on the HRAWB during a year such that the Target level (as defined in the MTF5) will not be achieved at the respective year end then:
- (i) that shortfall be addressed in the next Budget cycle; and/or
- (ii) that revenue or capital expenditure reductions be effected in either the current or following financial year, in order to offset the shortfall;
- (c) that in order to implement 2.15(b) the Executive should review the position of the HRAWB on a regular basis as part of the Quarterly Performance and Budget Monitoring report process.

HRA Major Repairs Reserve

- 2.16 This reserve supports the HRA business plan and its forecasts for on-going cyclical replacements and improvements to the Council's HRA housing stock beyond the annual maintenance budgets within the HRA revenue budget.
- 2.17 In accordance with the financial framework governing HRAs, appropriations into this reserve include 'depreciation charges' applied to the HRA along with any net annual surpluses arising from housing rents received, less HRA annual running costs.
- 2.18 Appropriations from this reserve are subject to annual review of the HRA Business Plan and budget setting.

NORTH YORKSHIRE COUNCIL
MEDIUM TERM FINANCIAL STRATEGY (MTFS)
2024/25 to 2026/27

Appendix G

EXECUTIVE SUMMARY

	2024/25	2025/26	2026/27
	£ '000	£ '000	£ '000
A Starting Position	623,458	684,764	698,757
Pay Awards	17,353	12,263	9,565
Other Inflationary Costs	21,717	20,847	16,261
	39,070	33,110	25,826
C Increased Spending / Growth Requirements			
Environment			
Transport	-	38	-
Loss of Income on Household Rubble	800	-	-
Community			
Planning	500	-	-
Housing	-	125	-
Culture and Leisure	9	-	-
Harrogate Convention Centre	140	-	-
Local Plan	5,000	(5,000)	-
Central			
NYLAF	1,000	-	-
System Developments	352	-	-
Legal Expenses	200	-	-
Elections	-	-	1,000
Corporate/Other			
Treasury Management & Capital Financing	(6,137)	7,357	1,102
Other adjustments	5,960	5,093	2,485
Removal of Renewables Expenditure	491	-	-
Corporate Contingency	4,920	-	-
CYPS			
SEN Administration & Coordination	270	155	155
High Needs	2,300	9,880	8,300
Central DSG Block	150	-	-
Home to School Transport	5,355	2,100	3,200
HAS			
Hospital Discharge	1,600	-	-
Market Sustainability	5,000	-	-
Growth	-	3,433	-
	27,910	23,181	16,242
D Cost Reduction / Savings Requirements			
Environment			
Budget Savings	(7,038)	(6,436)	(2,179)
Community			
Community Development	(3,195)	(1,005)	(505)
Central			
Resources and Central Services Budget Savings	(9,469)	(2,948)	(1,302)
Corporate/Other			
LGR Housekeeping	(2,500)	-	-
CYPS			
Budget Savings	(4,273)	(3,514)	(920)
HAS			
Budget Savings	(1,640)	(990)	(1,385)
	(28,115)	(14,893)	(6,291)
F Use of General Working Balances (GWB)			
MTFS Balance/(Shortfall)	22,441	(27,406)	(19,968)
	22,441	(27,406)	(19,968)
Sub Total	684,764	698,757	714,566
E Funding Sources			
Revenue Support Grant	(1,042)	(1,356)	(1,356)
Rural Services Delivery Grant	(14,292)	(12,343)	(12,343)
New Homes Bonus	(3,732)	-	-
2022-23 Services Grant	(540)	(540)	(540)
Improved Better Care Fund (Original Allocation)	(17,328)	(17,328)	(17,328)
Social Care Grant (SR19, SR20 & SR21)	(43,781)	(42,165)	(42,165)
3% Funding Guarantee	-	(823)	(823)
Adult Social Care Discharge Fund	(4,049)	(4,049)	(4,049)
Market Sustainability and Improvement Fund	(8,533)	(8,533)	(8,533)
Workforce Grant	(2,070)	-	-
	(95,367)	(87,138)	(87,138)
H Business Rates			
Total Retained by authority	(91,384)	(92,420)	(93,448)
Multiplier Cap and Renewables	(43,481)	(46,395)	(42,170)
	(134,865)	(138,815)	(135,618)
I Balance Required from Council Tax	454,532	472,804	491,810
J District Council Tax Base (Band D equivalents)	246,009.69	248,469.79	250,954.48
K Basic Amount of Council Tax (Band D)	1,847.62	1,902.86	1,959.76
Annual % Increase	4.99%	2.99%	2.99%
	1,847.62	1,902.86	1,959.75
	454,532.42	472,803.21	491,808.05
	432,091.43	500,209.82	511,778.32
	22,440.99	(27,406.61)	(19,970.27)
Summary of In-Year Budget Shortfall	22,441	(27,406)	(19,968)
Cumulative Budget Shortfall	(814)	(28,221)	(48,188)

OFFICIAL

Let's Talk Money Survey Results

1.0 Summary

- 1,954 valid responses were received to the Let's Talk Money survey.
- Responses were received from people who live and work within all Area Constituency Committees (ACCs) across North Yorkshire, although people from Selby & Ainsty are underrepresented in the responses. Younger age groups are also underrepresented while older age groups are overrepresented.
- All the council priorities are rated as very important or important by at least half of the people responding, with people most likely to say providing social care support is very important or important (80%), followed by supporting the local economy (75%) and travelling around North Yorkshire (71%).
- The council services allocated the largest budgets by people in the survey are adult social care (allocated 21% of budget), highways and transportation (11%), education (10%) and children's social care (10%).
- Eight-out-of-ten of people replying say they would support an increase in council tax to help deliver critical services across North Yorkshire. Some 22% of responses would be willing to pay a 1% and the same proportion (22%) would pay 2%. A further 14% would pay 3% and 5%+, but 20% would not support any increase.
- Slightly more than half (53%) of people who replied would be willing to pay a 1% (33%) or 2% (20%) increase in council tax to fund adult social care services. Nearly a quarter (23%) would not support an increase of any amount.
- People continue to be impacted by the cost-of-living crisis. More than a quarter (26%) said they had been impacted a lot (6%) or considerably (20%) while 39% said moderately. Only 6% said the impact was not at all.

2.0 Introduction, background, and methodology

Our ambition for Let's Talk North Yorkshire is for it to be our biggest ever countywide conversation, to help understand how the public are feeling, and use that intelligence to improve decision making and inform the council's policy development process.

Let's Talk Money is the latest engagement under the Let's Talk banner and follows on from a similar exercise undertaken during Autumn 2022.

Let's Talk Money was launched on 23 October 2023 and ran until 18 December 2023. The survey included questions to understand people's priorities, council spending, increases to council tax and the impact of the cost-of-living crisis.

The survey was hosted on 'Commonplace', our digital engagement platform. The work was supported by a marketing campaign directing people to the platform, and paper surveys were available from council offices, libraries and leisure centres. An easy read version of the questionnaire was also produced and, where requested, alternative formats such as large print were supplied

1,954 valid responses to the Let's Talk Money survey were received. Responses have been validated to remove test responses submitted during the development of the survey and technical duplicate responses submitted when respondents experienced technical problems in submitting their responses.

As usual with self-completion questionnaires, some participants did not complete all questions. This may be because they did not have an opinion on the question asked, but we cannot make this assumption in full confidence. Such 'missing data' is excluded from the results unless otherwise stated. All charts indicate the number of responses received for each question.

The survey results are reported as whole numbers for percentages. As a result of this 'rounding' process there may be occasions when the figures do not add up to 100.

Free text response questions were coded to look for patterns and themes in the responses.

Reliability of the results

The number of responses received as part of the Let's Talk Money survey indicates we can be confident that the survey results reflect the wider view of people in North Yorkshire and can be generalised to the whole population

The 95% confidence interval for overall survey results is calculated to be within +/- 3%, and this indicates a high level of certainty in the results.¹

While the sample of responses in the survey is broadly representative of the population in North Yorkshire, the over-representation of people from some sub-groups such as ACCs and age groups will have an impact on the survey results if people from these groups have different views on issues. Demographic group information was not provided by many people taking part in the survey, and this also limits the ability to determine how truly representative the sample of responses is.

We acknowledge that there is likely to be some survey error in the results, due to the over-representation of certain sub-groups in the sample. Although the survey is not truly representative, we always assume that there will be some sampling error and/or response bias in every survey, and this does not invalidate the survey findings.

3.0 Summary of main findings

Survey respondent characteristics

People were asked for their connection to North Yorkshire and were able to choose several options.

Most people completing the survey are residents of the county. Participants also included people who work, study, or represent organisations in the county.

Figure 1 Connection to the area

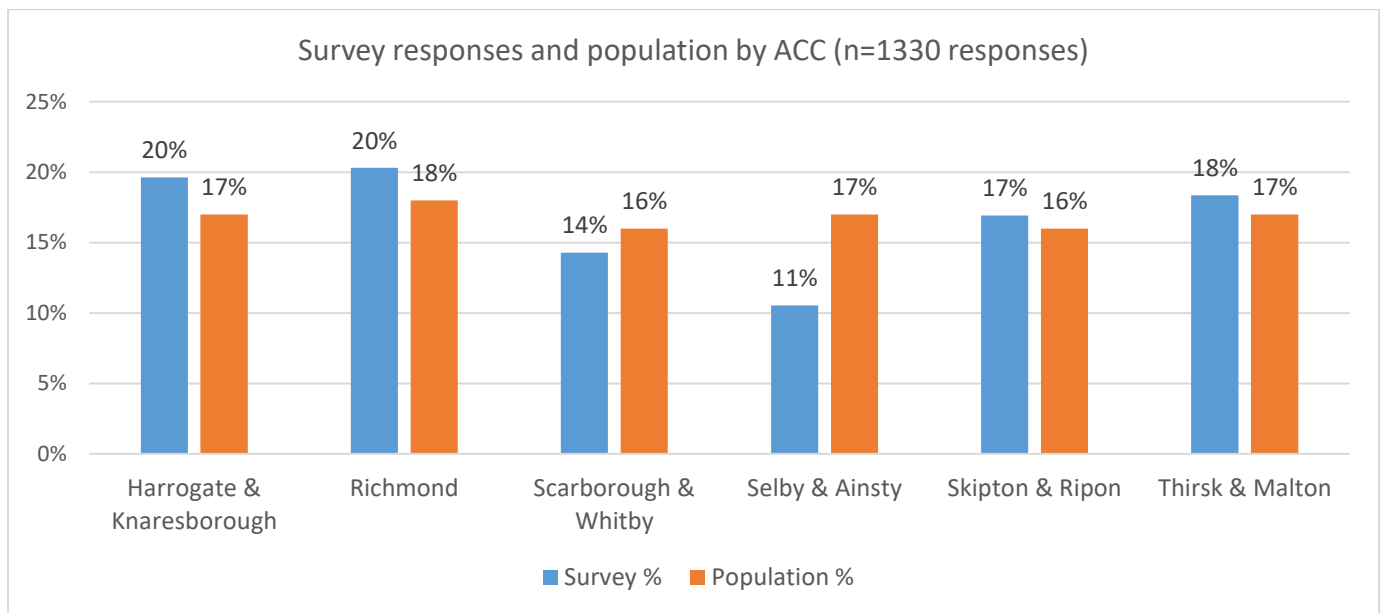
I live here	918	96%
I work here	257	27%
I represent an organisation here	86	9%
I work for the local authority	81	8%
I run a business here	64	7%
I study here	10	1%
Number responding	959	

The majority (96%) of those who provided a reply said that they live here, slightly more than a quarter (27%) said they work here. Nearly one-in-ten represent an organisation here (9%) or work for the local authority (8%).

People were asked for their postcode to identify where they live, and this was used to indicate the ACC (Area Constituency Committees) in which they live. The chart below compares the distribution of responses with the breakdown of population (age 16+) by ACC across North Yorkshire.

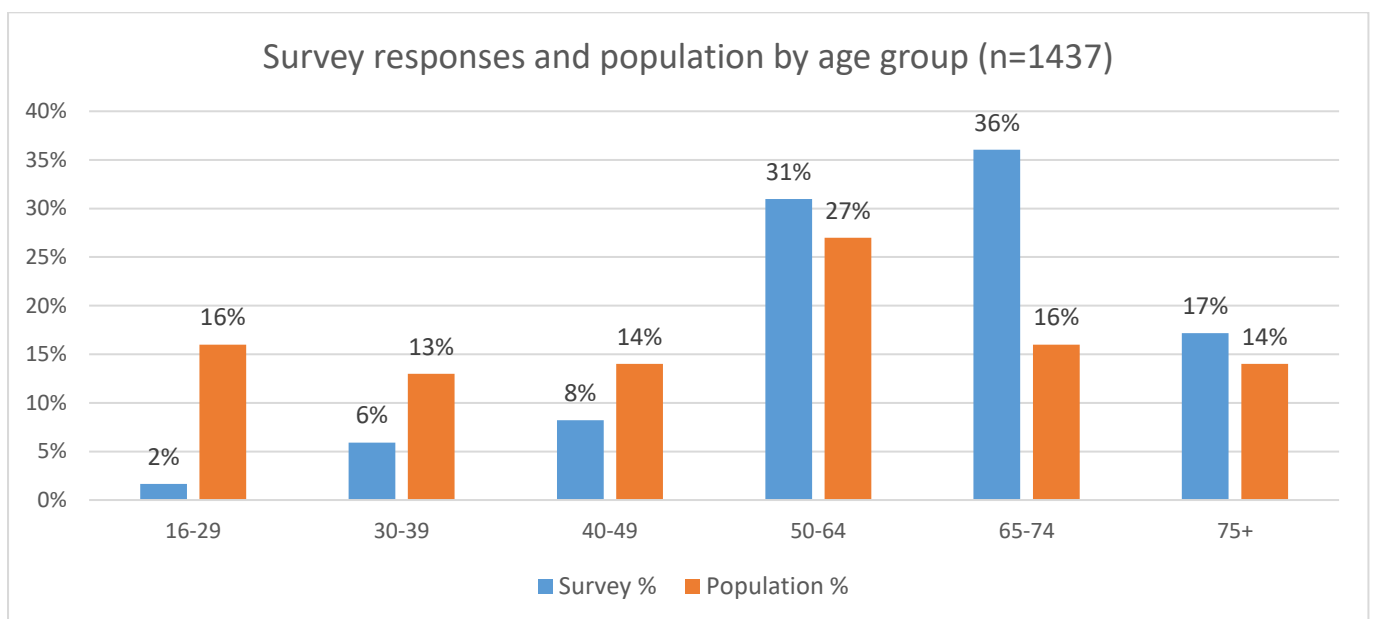
Selby & Ainsty is underrepresented in the responses, with 11% of the participants indicating that they live within this ACC. The proportion of responses from the other ACCs is broadly in line with their respective populations. In addition, there are responses from 32 people from outside North Yorkshire. The address of a further 592 responses is not known because this information was not provided or was incomplete.

Figure 2 Response sample and population by ACC of residence



There were more responses from people identifying as male (54%) than female (44%), with 2% preferring not to say and a small number (3 responses) describing themselves in another way. In total 1,342 responded to this question.

Figure 3 Response sample and population by age group



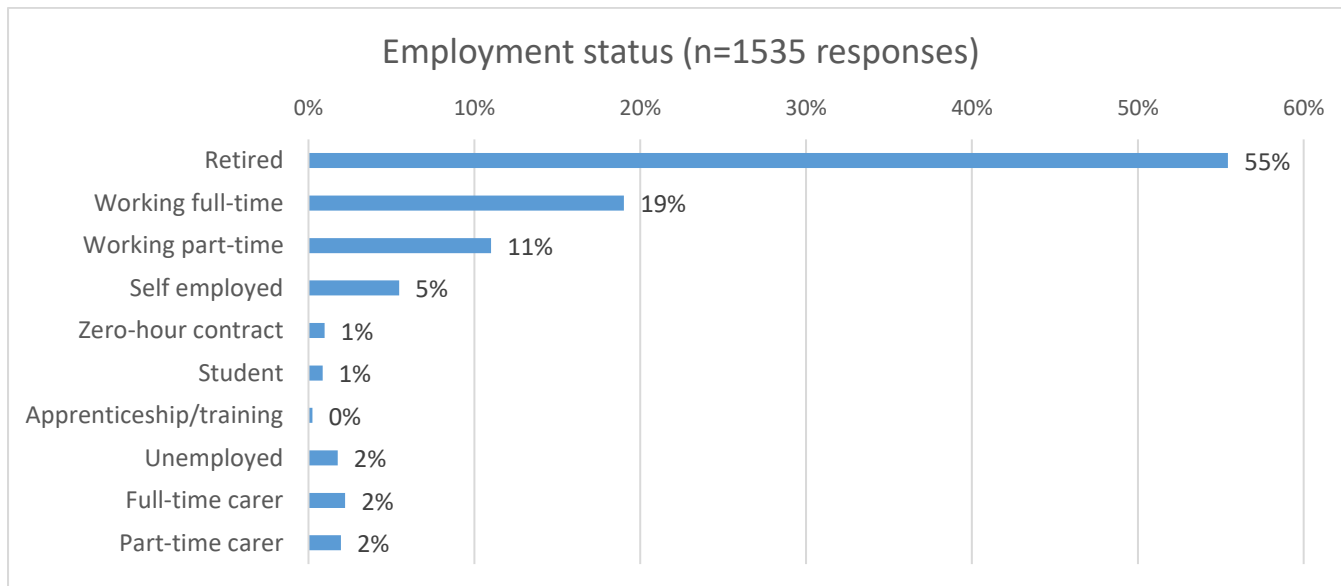
People in the 65-74 age group make up a high proportion of responses (36%), which is higher than for the population of North Yorkshire for this age grouping (16%). The 50-64 age group is also overrepresented, making up 31% of the responses and 27% of the population. The 16-39 age group is underrepresented, making up 8% of the responses and 29% of the population. A small number of people (18) preferred not to say their age group and some 499 people did not answer this question.

It is not surprising that we received fewer responses from the youngest age groups given that these age groups are less likely to pay, and know a great deal or fair amount about, council tax. People aged under 18 or students are exempt from paying council tax.

Younger people are also more likely to live at home with parents. The Labour Force Survey shows, for 2022, 92% of 16-year-olds and 89% of 19-year-olds live with their parents in England¹.

Recent research commissioned by the Welsh Government found people aged 16-34 years are the age group most likely to report that they know very little or nothing at all about council tax (57%), compared to 36% for those aged 55 plus².

Figure 4 Employment status



People were also asked their employment status and could choose more than one option. Of those answering the question, more than half (55%) are retired, which reflects the age group of those responding. More than a third (36%) of the respondents are working in one way or another: 19% are working full time, 11% part time, 5% are self-employed and 1% have zero-hour contracts.

Council plan priorities

When asked how important the council priorities are to them, most people rated all the priorities as very important or important.

People are most likely to say providing social care support is very important or important (80%), followed by supporting the local economy (75%) and travelling around North Yorkshire (71%)

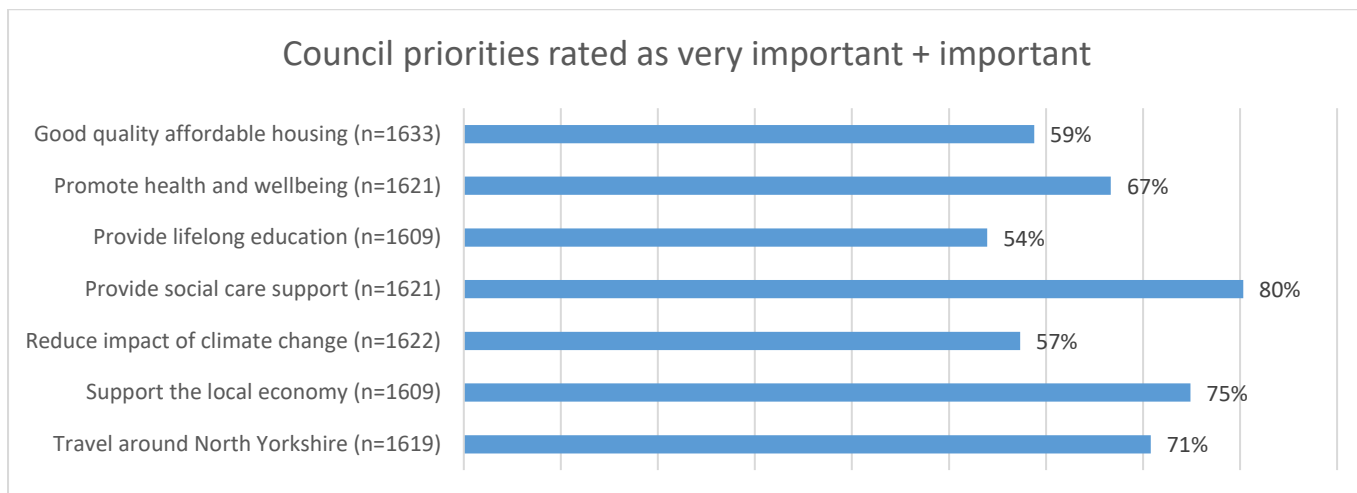
The priorities are shown below in order of most ranked as being very important or important:

1. Provide social care support (80% of responses ranked this as very important or important)
2. Support the local economy (75%)
3. Travel around North Yorkshire (71%)
4. Promote health and wellbeing (67%)
5. Good quality affordable homes (59%)
6. Reduce impact of climate change (57%)
7. Provide lifelong education (54%)

¹ [Young adults living with their parents - Office for National Statistics \(ons.gov.uk\)](https://www.ons.gov.uk/peopleinwork/youngadults/livingwithparents)

² [Survey of public attitudes to council tax, 2023 \(gov.wales\)](https://gov.wales)

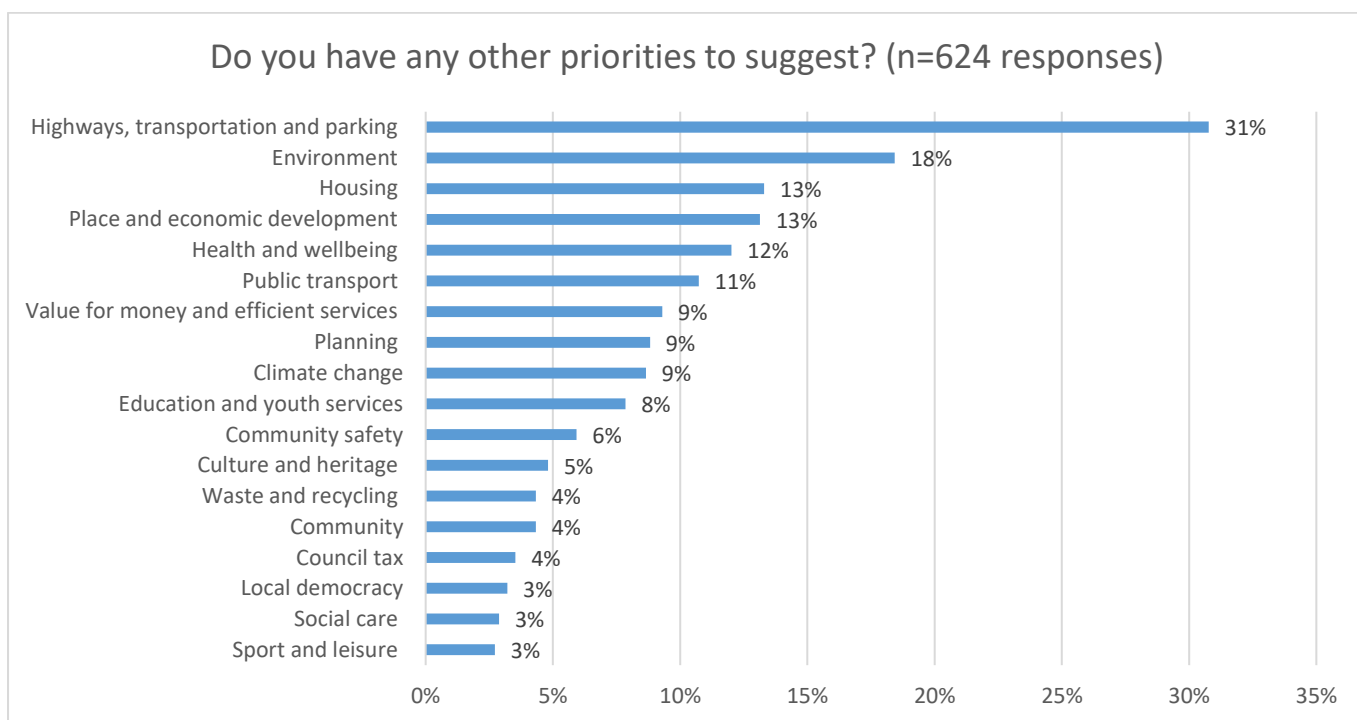
Figure 5 How important are the following to you?



Note: the number of responses (n=) in the chart above indicates the total number of respondents rating each priority.

People were also asked whether they have other priorities to suggest, and there were 624 free-text responses. The chart below shows the suggestions by theme. Some of the responses referred to multiple themes

Figure 6 Suggested priorities by theme



The most popular response (given by 31% or 192 respondents who answered this question) was around the theme of highways, transportation and parking. Comments included repairing potholes, road maintenance, ensuring footpaths are well maintained, ensuring road signs and markings are visible, safe cycle routes, reducing speed limits and traffic calming measures where necessary and adequate streetlighting.

The second most popular response (from 18% or 115 respondents) was around the theme of the environment. Comments included keeping streets, towns and villages tidy, reducing littering and dog-fouling, caring for and protecting the environment through encouraging nature recovery, protecting biodiversity, protection of wildlife habitats, preserving mature trees and maintaining green spaces. There were also comments on improving water quality in our rivers and seas. 9% of respondents (54) referred to tackling climate change, reducing pollution and greenhouse gas emissions.

13% or 83 people gave responses relating to housing including having good quality and affordable housing in North Yorkshire. Respondents mentioned the use of council housing where required instead of other options such as hotel stays. There were also comments around ensuring that housing is energy efficient including new builds and existing homes.

13% of respondents (82) made comments about place and economic development. Responses included developing a sense of place/ sense of pride for where you live, and the regeneration of town centres and high streets. While people are in favour of promoting tourism in North Yorkshire, they want it to be sustainable and consider the needs of residents. Respondents mentioned having access to essential services and facilities in their local area such as transport infrastructure, schools, GPs, dentists and essential shopping. There were also comments on the importance of recognising the differences between living in urban and rural areas and ensuring that all areas can access services.

12% or 75 people referred to health and wellbeing. Responses included having access to health services such as GPs and dentists, encouraging people to be healthy and active, mental health support, tackling isolation and loneliness, and fostering good communities through social activities.

11% of respondents (67) mentioned public transport. Responses included encouraging the use of public transport to reduce congestion and carbon emissions including green/ low carbon options, frequent and reliable bus services especially in rural areas, ensuring that public transport serves local needs, improving train services and ensuring that public transport is properly funded.

9% or 58 respondents gave responses relating to providing value for money and efficient services.

9% of responses (55) were around the theme of planning including ensuring that planning decisions consider the impact on the environment by ensuring that new builds are energy efficient/ reduce carbon emissions, as well as building on brownfield sites instead of greenfield sites.

8% of respondents (49) mentioned education and youth services, including SEND (Special Educational Needs and Disabilities) support for schools and families.

4% of respondents (27) gave responses relating to waste and recycling. Comments included reducing waste and encouraging recycling, including extending the range of materials that can be recycled kerbside and ensuring this is consistent across the county.

Other responses included supporting the voluntary and community sector, community safety including reducing crime and anti-social behaviour, having more police on the street. There were also comments around promoting cultural engagement, supporting libraries and protecting our built heritage.

Further detail can be found in the appendix.

Priorities/council spending

The survey provided details of the council's current spending of nearly £1.2 billion on a range of services and asked people how they would split this money between the different council services.

Figure 7: Council total budget expenditure

This pie chart shows the percentage breakdown of our current spending on services.

Total budget expenditure

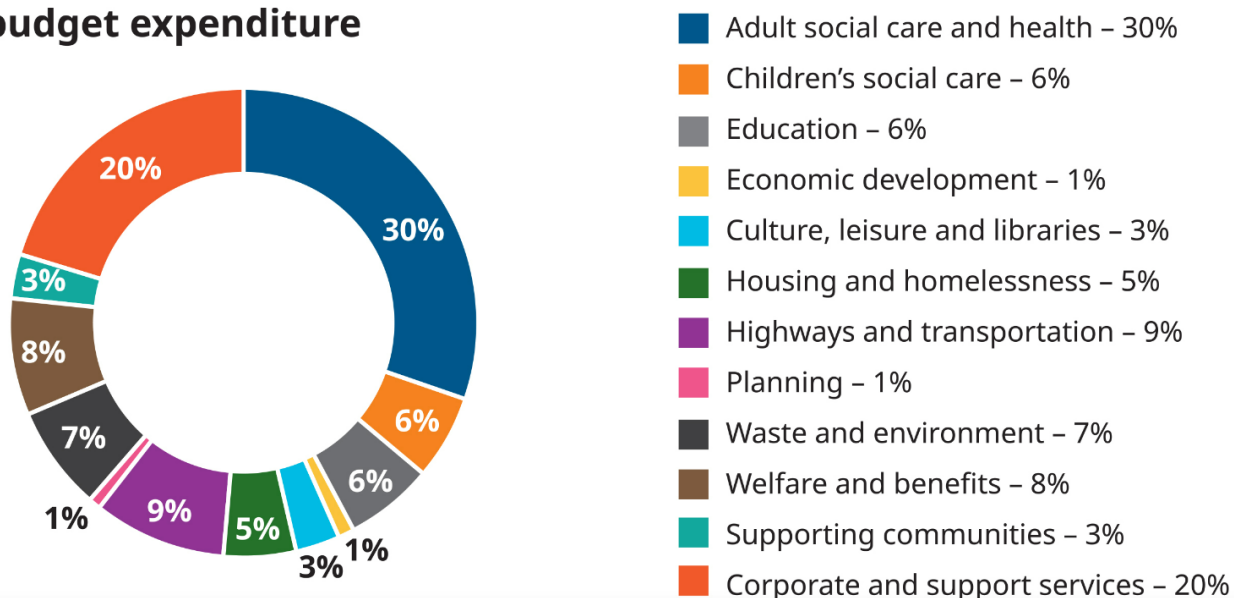
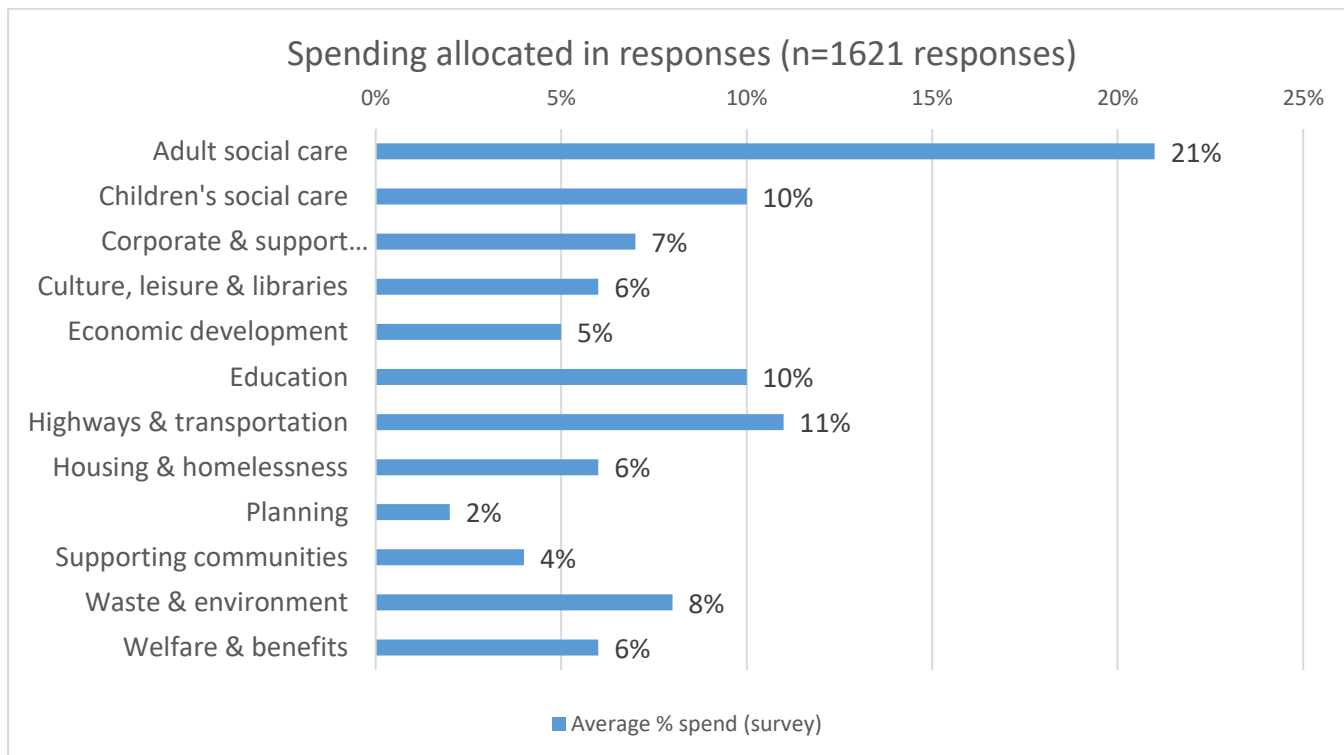


Figure 8 How would split the money between council services?



There is a close match between the council's current spending breakdown and the outcome of people's responses on splitting the budget.

People are less likely to allocate budget to corporate services (7% compared to an existing budget of 20%) and adult social care (21%, compared to current spend of 30% of budget). However, people still allocate the highest percentage of spend to adult social care.

People are more likely to allocate budget to education and children's social care (each of these were allocated 10% compared to 6% of current spending) and highways and transportation (11% compared to 9% of spending). Culture, leisure and libraries, and economic development were also given higher allocations in the survey.

While some people made comments that they liked the question about allocating spending, others found it difficult to decide. A few people thought the exercise showed the difficulty of making such choices.

While information was provided on what each of the services does, there were some comments from people wanting to know more about the services to make a more informed decision. This was particularly the case for corporate and support services.

In the 2022 Let's Talk Money survey, the service options were a little different but the top ranked services, based on the services which people allocated most budget to, were:

- Education – average allocation of 15% of the budget
- Adult social care– average allocation of 15% of the budget
- Highways and transport– average allocation of 12% of the budget
- Children's social care– average allocation of 11% of the budget

The lowest ranked service was planning, which people allocated an average of 3% of the budget to.

Council tax

Council tax is the most important source of funding for the council and each one per cent increase would raise £4.3m towards meeting rising costs and demand. Each one per cent increase in council tax would add:

- £17.60 to the average Band D household bill for the year; or
- around £1.47 per month.

How far council tax can be raised is, in part, controlled by the Government. In recent years it has set a 'referendum limit' which means any increase above that rate must be voted on locally. The cost and practicalities of doing that means that this limit acts as a cap on council tax increases.

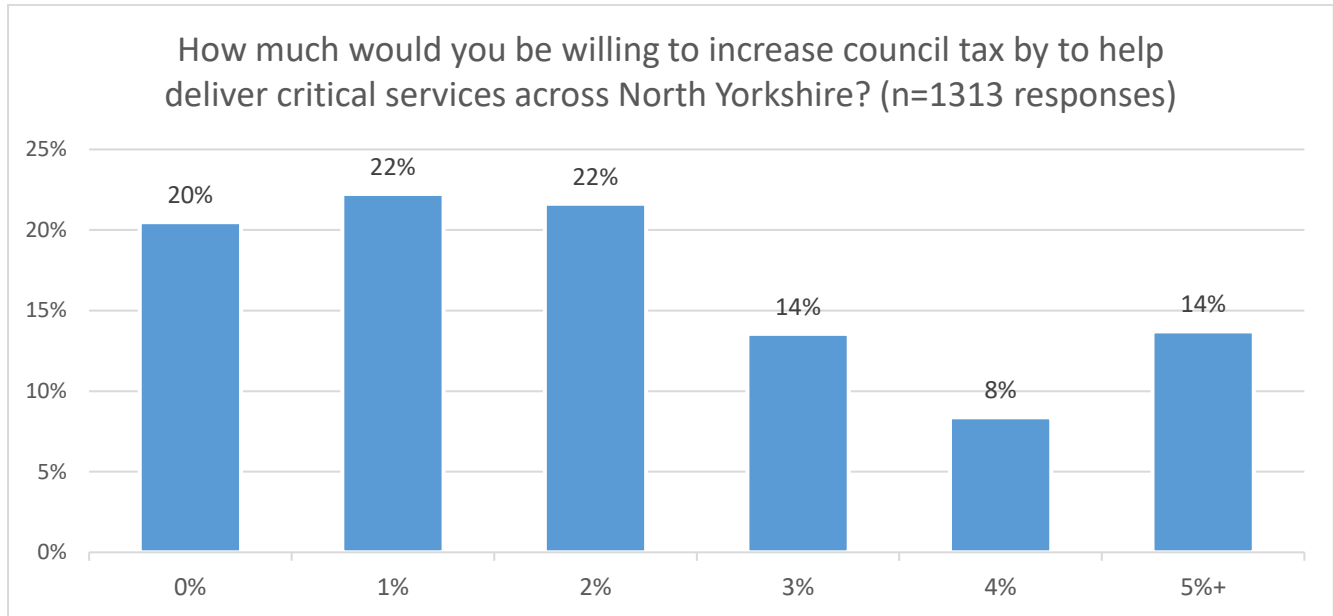
At the time of launching this consultation it was unclear whether the Government would impose a referendum limit for the coming year and how much that might be. The Government has now confirmed that local authorities in England who provide social care will be able to increase council tax by up to 5 per cent without holding a local referendum, with a 3 per cent general increase and 2 per cent to fund social care.

People were asked how much would you be willing to increase council tax by to help deliver critical services across North Yorkshire?

Eight-out-of-ten people say they would support an increase in council tax to help deliver critical services across North Yorkshire. Some 22% of responses would be willing to pay a 1% and the same proportion (22%) would pay 2%. A further 14% would pay 3% and 5%+ increases, but 20% would not support an increase of any amount.

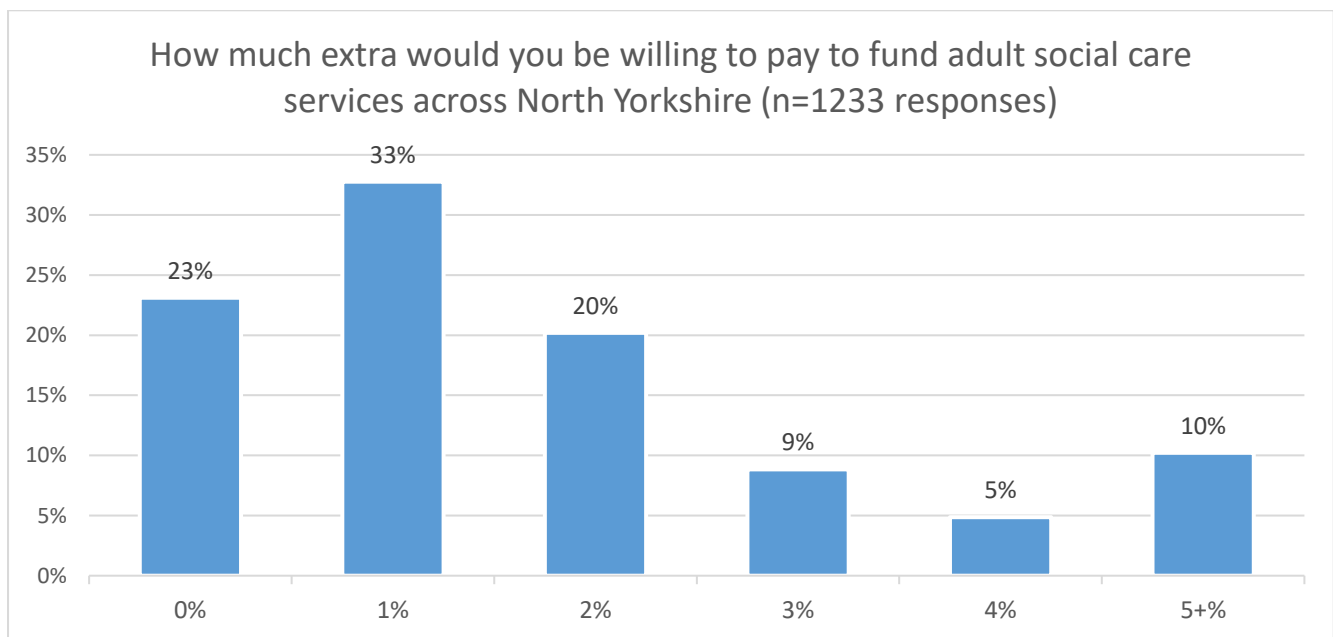
Nearly one third of people (641) did not provide a response to this question.

Figure 9 How much would you be willing to increase council tax by to help deliver critical services across North Yorkshire?



In North Yorkshire, around £315 million is spent on adult social care every year, and people were asked how much extra they would be willing to pay to fund the demand for adult social care services across North Yorkshire.

Figure 10 How much extra would you be willing to pay to fund the demand for adult social care services across North Yorkshire?



One third (33%) of responses would be willing to pay a 1% increase in council tax to fund adult social care services. A further 20% would support a 2% increase but 23% would not support an increase of any amount.

More than one-third of people (721) did not provide any response to this question.

Savings

The survey set out the financial situation facing the council from the cost-of-living crisis and inflation, and the big increase in demand for its services such as adult social care and children and young people with special education need.

It also stated that the council is in a better position to face to the future and by 1 April 2024 it predicts it will have saved £5 million a year by bringing the former eight councils together, with more opportunities to save money being worked on.

People were then asked if they have any ideas or suggestions for how the new council could do things differently to make savings or bring in extra money. These comments were coded to identify the most common ideas/suggestions made. Many comments contained multiple themes, so the count of themes is greater than the number of comments.

There were 1,110 comments made to this question, including comments submitted directly to the council. Many of these were about achieving the savings that are in line with the plans for the reorganisation and transformation of the council; comments about achieving the proposed savings from the single council, saving on staff costs and property costs, savings on councillor costs, procurement and efficiency savings.

There were a variety of comments around priorities such as climate change, highways and transportation, social care, children and young people's services and economic development.

There were also comments around factors which the council cannot directly deal with such as the funding of local government, rebanding council tax bands, and creating a tourist tax.

Figure 11 Do you have any ideas or suggestions for how the new council could do things differently to make savings or generate income?

Comment theme	Comment description	Number of comments
Efficiencies	Reduce bureaucracy, join up services, improve ways of working, share IT, online meetings, use of IT, efficiency reviews, service improvements	251
Highways and transportation	Comments regarding improvements in managing repairs to potholes and roads, turning street lighting off or using LEDs, street cleansing, car parking and public transportation. Including less improvement schemes, improved public transport, less or more cycling, leaving verges unmown	208
Income generation	Ideas for income generation such as renting out properties, service charges, fines and improving debt collection	169
Devolution /double devolution / community action	Comments on role of parish councils and double devolution, locality working, use of volunteers/charities/others, engaging with communities, community action	145
Cut unnecessary roles and activities	Focus on/only deliver statutory services, do fewer things, cut "non jobs", do not subsidise events	130
Climate change / environment	Investment in renewable energy (solar panels, hydro, wind turbines), climate change as a priority, low emission zones, EV infrastructure, limitations on car usage. Also negative comments about reducing spend on these projects	115
Staffing and/or councillors	Reduced management numbers/pay, reduced staff numbers, fewer councillors, cuts to expenses/allowances, pension changes	113
Housing / planning	Priorities around housing and planning, including increasing planning charges and gaining funding from developers, building more or fewer new homes, efficiency of planning	112

Comment theme	Comment description	Number of comments
	process, building or selling council homes, housing rents and standards	
Procurement and managing contracts	Improved procurement, contract management, reducing or increasing outsourcing	111
Funding of local government / council tax system	Comments about central government funding and suggestions for changes to council tax system including rebanding valuation, taxing holiday properties, tourist tax	107
Economic development	Priorities around encouraging economic development and tourism	102
Savings from single council	Saving expected from the creation of the single council and progress being made with this	101
Property	Property rationalisation including selling or letting of properties, making property more efficient	97
Waste / recycling	Improving recycling rates, reducing frequency or common methods of waste collection and recycling, charging for garden and household waste, opportunities for income	85
Corporate and support services	Specific comments asking for more details about what these services include and reductions in this spending	72
Social care	Priorities relating to social care, comments about standards in social care and delivery with partner organisations. Comments about prevention measures	67
Support for vulnerable people	Comments about supporting vulnerable people including benefits, some as priority area for spend, others as a place to cut spending	47
Invest to save schemes	Invest in schemes to save money (solar panels on council buildings) or generate additional income	45
Second homes	Comments supporting second homes council tax increase (one objecting to plan), other comments around taxing holiday homes / holiday lets	40
Children and young people	Comments regarding investing more or spending less on services for children and young people, schools, reducing spend on school transport	40
Leisure services	Ensuring leisure services are self-funding; privatising, selling or bringing services in house. Other comments about investing in these services	34
Reduce service provision	Comments about reducing the amount or levels of services provided (not specifically deemed unnecessary)	16
Reduce communication / marketing spend	Reduce amount of money spent on communications, PR, branding, consultations, surveys	16
Other public sector services	Comments about working collaboratively with other public services such as the NHS, fire, and police	14
Objection to new council	Comments objecting to the new council	3
Other	A wide variety of other comments	159

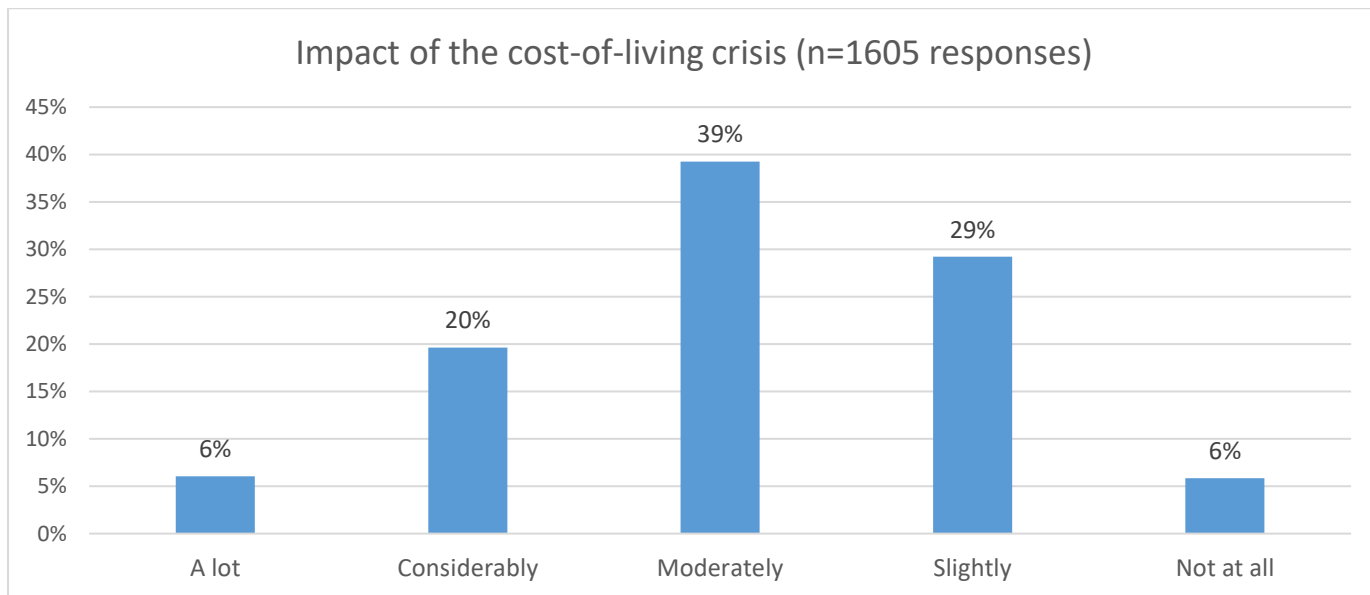
Details of the comments received will be provided to members and officers.

Cost of living

We know that many people are struggling as the cost of food, energy and other essentials continues to rise, so any decisions on council tax will be considered very carefully. Supporting people during the cost-of-living crisis is a key priority for the new council. The council's scheme for council tax reduction will give the maximum level of reduction for the people most in need.

People were asked how much the cost-of-living crisis has impacted them.

Figure 13 How much has the cost-of-living crisis impacted you?



The most common responses on the impact are moderately (39%) or slightly (29%). A quarter of responses rate the impact as a lot (6%) or considerably (20%), while 6% say the cost-of-living impact is not all.

Last year's survey asked the question in a slightly different way with people asked how to assess the cost-of-living crisis impact on a scale of 1 or 'not at all' to 5, 'a lot'. The most common response was '3' on the scale of 1 to 5 (36%). Around 16% of responses rated the impact as 5 'a lot' and 5% as 1 'not at all'.

Appendix 1 – Let’s Talk Money tables of results

Number of responses: 1,954

How important are the following to you?

	Very important	Important	Moderately important	Slightly important	Not important
Good quality affordable housing	447 (27%)	513 (31%)	333 (20%)	182 (11%)	158 (10%)
Promote health and wellbeing	505 (31%)	576 (36%)	282 (17%)	158 (10%)	100 (6%)
Provide lifelong education	333 (21%)	535 (33%)	431 (27%)	215 (13%)	95 (6%)
Provide social care support	766 (47%)	536 (33%)	206 (13%)	71 (4%)	42 (3%)
Reduce impact of climate change	545 (34%)	385 (24%)	292 (18%)	199 (12%)	201 (12%)
Support the local economy	576 (36%)	629 (39%)	270 (17%)	93 (6%)	41 (3%)
Travel around North Yorkshire	591 (37%)	555 (34%)	293 (18%)	127 (8%)	53 (3%)

Do you have any other priorities to suggest?

Summary of comments by theme

Theme	Summary of comments	Number of comments*
Highways transportation and parking	<ul style="list-style-type: none"> • Maintain road surfaces and repair potholes • Ensure that roads are safe • Ensure road signs are visible • Well maintained footpaths and safe places to cross the road • Improve accessibility across the county especially for the disabled • Make parking more affordable and accessible • Increase active travel provision/ encourage walking and cycling • Safe cycle routes • Traffic calming measures including reduce speed limits e.g. 20 mph speed limit in certain villages/ residential areas • Adequate street lighting • Access to EV charging points • Better maintenance of Public Rights of Way 	192
Environment	<ul style="list-style-type: none"> • Protect and maintain green spaces, the green belt and the countryside • Encourage nature recovery, protect biodiversity, preserve mature trees, protection/ conservation of wildlife habitats • Take measures to reduce flooding • Encourage development on brownfield sites instead of greenfield sites • Keep streets, towns, parks clean, and reduce littering and dog-fouling • Improve water quality/ reduce water pollution in our rivers and sea • Improve air quality 	115
Housing	<ul style="list-style-type: none"> • Good quality and affordable housing • Social housing • Rented accommodation fit for habitation • Energy efficient homes: help people to insulate their homes, and require all new developments to be energy efficient 	83

	<ul style="list-style-type: none"> • Holiday let's and second homes should be charge extra community charge/ higher council tax • Council housing instead of hotel stays • Increase council tax for empty homes • Ensure the appropriate infrastructure and essential services is in place when building new housing developments e.g. schools, transport and road infrastructure, GP's, essential shopping etc • Don't build houses on flood plains 	
Place and economic development	<ul style="list-style-type: none"> • Regeneration of town centres and high streets including activities for young people to do • Develop local plans and strategies for towns and local areas • Support the tourism industry in North Yorkshire (sustainable tourism that considers residents' needs) • Invest in infrastructure for local residents to access including transport infrastructure, essential shopping, GPs, dentists etc • Ensure small rural villages are not left behind and receive access to services. Recognise the differences between living in urban and rural areas • Developing a sense of place/ sense of pride in where you live • Employment opportunities especially for young people • Encourage economic growth especially in small towns • Improve internet and mobile phone coverage/provision 	82
Health and wellbeing	<ul style="list-style-type: none"> • Access to health services such as GPs and dentists • Quality of life factors • Encourage people to healthy and active • Mental Health support for children, young people and adults • Tackling isolation and loneliness • Fostering good communities through social activities 	75
Public transport	<ul style="list-style-type: none"> • Encourage public transport to reduce congestion and carbon emissions • Green/ low carbon public transport • Frequent and reliable bus services especially in rural areas • Ensure public transport serves local needs • Improve train services • Ensure public transport properly funded 	67
Value for money and efficient services	<ul style="list-style-type: none"> • Provide efficient, high quality and value for money services • Provide essential services and maintain council assets • Remove duplication and join-up services • Make savings where possible. • Property rationalisation where appropriate • Be transparent/ open 	58
Planning	<ul style="list-style-type: none"> • Environmentally sustainable planning decisions e.g. ensure new builds are energy efficient and reduce carbon • Build on brownfield sites instead of greenfield sites • Ensure when planning permission is granted that there is access to essential services and infrastructure for local residents including transport infrastructure, essential shopping, GPs, dentists etc 	55
Climate change	<ul style="list-style-type: none"> • Climate change should be the number one priority • Encourage the use of green public transport to travel around the county • Promote renewable energy such as solar and geothermal • Reduce pollution/ greenhouse gases 	54

	<ul style="list-style-type: none"> • Install EV charging points • Policy and direct action to tackle climate change 	
Education and youth services	<ul style="list-style-type: none"> • Providing and maintaining schools • SEND support for schools and families • Extra teachers • Help young people to find work and improve further education/ post-16 options • Youth services for children and young people/ places young people can be entertained and safe 	49
Community safety	<ul style="list-style-type: none"> • More police on the street, including towns, villages and rural areas • Reduce crime and antisocial behaviour • Support community safety especially for vulnerable groups 	37
Culture and heritage	<ul style="list-style-type: none"> • Preservation of historic buildings and heritage assets • Conservation and protection of built and natural heritage • Protect libraries • Cultural services can help to reduce the demand in other service areas such as health and wellbeing • Promote cultural engagement and the art. 	30
Waste and recycling	<ul style="list-style-type: none"> • Reduce waste and encourage recycling, and reduce the amount of waste sent to landfill • Extend the range of materials that can be recycled kerbside and ensure this is consistent across the county • Ban single use plastic • Waste food facility 	27
Community	<ul style="list-style-type: none"> • Support voluntary and community sector including community groups • Develop sense of place/ community • Maintain local community cultural and social facilities/ activities • Devolve responsibility to local organisations • Provide opportunities for people to be involved in their community including local decision making • Social inclusion and community cohesion to reduce social isolation 	27
Council tax	<ul style="list-style-type: none"> • Reduce council tax. • Maintain council tax at current levels. • Affordable and value for money council tax. • Reduce the amount of council tax for pensioners and those living alone. • Charge long term empty homes and holiday homes a higher rate 	22
Local democracy	<ul style="list-style-type: none"> • Local accountability • Devolve more responsibility to local organisations • Town and parish councils have more say • Representation on the national stage: lobby the government to ensure fair funding for North Yorkshire 	20
Social care	<ul style="list-style-type: none"> • Social care integrated with healthcare • Provide social care for disabled people • Provide support to people with learning difficulties and autism • Social care for older people to allow them to stay independent and live in their own home • Extra care homes to reduce bed blocking in hospitals 	18
Sport and leisure	<ul style="list-style-type: none"> • Good quality leisure facilities including swimming pools • Safe play areas for children 	17

*624 responses, however, some comments referred to multiple themes.

How would split the money between council services?

	Responses	Average % Allocation	Median % Allocation
Adult social care	1621	21%	22%
Children's social care	1621	10%	10%
Corporate and support services	1621	7%	5%
Culture, leisure and libraries	1621	6%	5%
Economic development	1621	5%	3%
Education	1621	10%	10%
Highways and transportation	1621	11%	10%
Housing and homelessness	1621	6%	5%
Planning	1621	2%	1%
Supporting communities	1621	4%	3%
Waste and environment	1621	8%	7%
Welfare and benefits	1621	6%	5%

How much would you be willing to increase council tax by to help deliver critical services across North Yorkshire?

	Responses	%
0%	269	20%
1%	292	22%
2%	284	22%
3%	178	14%
4%	110	8%
5%+	180	14%
Total	1313	

How much extra would you be willing to pay to fund the demand for adult social care services across North Yorkshire?

	Responses	%
0%	285	23%
1%	404	33%
2%	249	20%
3%	109	9%
4%	60	5%
5%+	126	10%
Total	1233	

How much has the cost-of-living crisis impacted you?

	Responses	%
A lot	97	6%
Considerably	315	20%
Moderately	630	39%
Slightly	469	29%
Not at all	94	6%

Total	1605	
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What is your age group?

	Responses	%
16-29	24	2%
30-39	85	6%
40-49	118	8%
50-64	445	31%
65-74	518	36%
75+	247	17%
	1437	
Prefer not to say	18	
Total	1455	

What is your employment status? (multiple responses)

	Responses	%
Retired	851	55%
Working full-time	292	19%
Working part-time	169	11%
Self-employed	84	5%
Zero-hour contract	15	1%
Unemployed	27	2%
Full-time carer	34	2%
Part-time carer	30	2%
Student	13	1%
Apprenticeship/training	1	<1%
Total	1535	

Are you?

	Responses	%
Male	719	54%
Female	593	44%
Prefer not to say	27	2%
I describe myself in another way	3	<1%
Total	1342	

What is your connection to the area? (multiple responses)

	Responses	%
I live here	918	96%
I work here	257	27%
I represent an organisation here	86	9%
I work for the local authority	81	8%
I run a business here	64	7%
I study here	10	1%

Total	959	
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ACC

	Responses	%
Harrogate & Knaresborough	261	20%
Richmond	270	20%
Scarborough & Whitby	190	14%
Selby & Ainsty	140	11%
Skipton & Ripon	225	17%
Thirsk & Malton	244	18%
	1330	
Outside North Yorkshire	32	
Not known	592	
Total	1954	

Breakdown of survey responses by ACC and age group

How important are the following to you?

% of responses ranking each priority as very important and important

	Good quality affordable housing	Promote health and wellbeing	Provide lifelong learning	Provide social care support	Reduce impact of climate change	Support the local economy	Travel around North Yorkshire
ACC							
Harrogate & Knaresborough	54%	66%	47%	79%	59%	71%	67%
Richmond	61%	66%	51%	79%	57%	72%	66%
Scarborough & Whitby	56%	67%	55%	78%	53%	82%	69%
Selby & Ainsty	52%	66%	59%	86%	55%	73%	82%
Skipton & Ripon	63%	64%	50%	80%	67%	72%	68%
Thirsk & Malton	66%	66%	49%	83%	59%	75%	76%
Age group							
16-29	83%	91%	70%	91%	61%	87%	83%
30-39	48%	77%	66%	84%	67%	71%	71%
40-49	59%	69%	63%	84%	67%	80%	70%
50-64	64%	68%	54%	81%	60%	79%	75%
65-74	56%	61%	46%	77%	51%	73%	70%
75+	59%	70%	54%	81%	60%	69%	70%

How much would you be willing to increase council tax by to help deliver critical services across North Yorkshire?

	0%	1%	2%	3%	4%	5%+	Total
ACC							
Harrogate & Knaresborough	28 (16%)	33 (19%)	35 (21%)	30 (18%)	17 (10%)	27 (16%)	170
Richmond	35 (18%)	40 (21%)	52 (27%)	26 (13%)	15 (8%)	26 (13%)	194
Scarborough & Whitby	33 (25%)	36 (27%)	25 (19%)	15 (11%)	5 (4%)	17 (13%)	131
Selby & Ainsty	22 (21%)	19 (18%)	31 (29%)	14 (13%)	7 (7%)	13 (12%)	106
Skipton & Ripon	26 (16%)	41 (25%)	30 (18%)	24 (14%)	16 (10%)	30 (18%)	167
Thirsk & Malton	27 (16%)	40 (23%)	42 (24%)	22 (13%)	23 (13%)	20 (11%)	174
Age group							
16-29	8 (40%)	8 (40%)	2 (10%)	1 (5%)	1 (5%)	0 (0%)	20
30-39	17 (27%)	21 (33%)	12 (19%)	3 (5%)	3 (5%)	8 (13%)	64
40-49	23 (27%)	20 (23%)	17 (20%)	12 (14%)	6 (7%)	8 (9%)	86
50-64	73 (23%)	61 (19%)	72 (23%)	47 (15%)	22 (7%)	41 (13%)	316
65-74	56 (15%)	79 (22%)	79 (22%)	51 (14%)	31 (8%)	70 (19%)	366
75+	20 (11%)	41 (23%)	38 (22%)	30 (17%)	23 (13%)	24 (14%)	176

How much extra would you be willing to pay to fund the demand for adult social care services across North Yorkshire?

	0%	1%	2%	3%	4%	5%+	Total
ACC							
Harrogate & Knaresborough	34 (21%)	44 (27%)	43 (26%)	20 (12%)	10 (6%)	14 (8%)	165
Richmond	39 (21%)	65 (35%)	38 (20%)	18 (10%)	11 (6%)	17 (9%)	188
Scarborough & Whitby	34 (28%)	39 (33%)	22 (18%)	10 (8%)	5 (4%)	10 (8%)	120
Selby & Ainsty	27 (28%)	34 (35%)	20 (21%)	6 (6%)	3 (3%)	7 (7%)	97
Skipton & Ripon	31 (20%)	45 (29%)	35 (23%)	12 (8%)	9 (6%)	21 (14%)	153
Thirsk & Malton	21 (13%)	68 (41%)	33 (20%)	12 (7%)	12 (7%)	20 (12%)	166
Age group							
16-29	8 (44%)	8 (44%)	1 (6%)	0 (0%)	1 (6%)	0 (0%)	18
30-39	20 (32%)	28 (45%)	6 (10%)	4 (6%)	1 (2%)	3 (5%)	62
40-49	25 (31%)	30 (37%)	13 (16%)	6 (7%)	2 (2%)	5 (6%)	81
50-64	81 (27%)	94 (31%)	60 (20%)	27 (9%)	13 (4%)	29 (10%)	304
65-74	57 (16%)	117 (33%)	84 (24%)	34 (10%)	19 (5%)	45 (13%)	356
75+	27 (17%)	48 (29%)	32 (20%)	23 (14%)	14 (9%)	19 (12%)	163

How much has the cost-of-living crisis impacted you?

	A lot	Considerably	Moderately	Slightly	Not at all	Total
ACC						
Harrogate & Knaresborough	8 (4%)	38 (17%)	86 (39%)	73 (33%)	13 (6%)	218
Richmond	12 (5%)	55 (24%)	80 (35%)	57 (25%)	24 (11%)	228
Scarborough & Whitby	18 (11%)	44 (27%)	58 (36%)	37 (23%)	5 (3%)	162
Selby & Ainsty	8 (7%)	20 (17%)	57 (48%)	32 (27%)	2 (2%)	119
Skipton & Ripon	11 (6%)	30 (16%)	71 (38%)	66 (35%)	10 (5%)	188
Thirsk & Malton	9 (4%)	32 (16%)	80 (39%)	76 (37%)	9 (4%)	206
Age group						
16-29	5 (24%)	6 (29%)	7 (33%)	2 (10%)	1 (5%)	21
30-39	11 (14%)	19 (25%)	25 (32%)	19 (25%)	3 (4%)	77
40-49	16 (16%)	18 (18%)	40 (39%)	27 (26%)	1 (1%)	102
50-64	25 (7%)	76 (20%)	139 (37%)	121 (32%)	19 (5%)	380
65-74	17 (4%)	82 (19%)	166 (39%)	137 (32%)	28 (7%)	430
75+	5 (2%)	40 (19%)	87 (42%)	66 (32%)	11 (5%)	209

Endnote

ⁱ [The confidence interval estimates the amount of certainty associated with the survey results by considering the size of the sample (1,954 respondents) and the population (number of people in North Yorkshire) and a given result (percentage of people choosing a response option from a range of possible options). For the purpose of calculating this figure we have taken the 'worst case' scenario in which 50% choose to agree and 50% choose to disagree.] This method assumes the sample is representative of the population being surveyed.

Survey Example: The survey found 47% of respondents (766) say the priority to provide social care support is very important – we can be 95% confident the true value lies between 44.6% and 49.4% (i.e. within +/- 2.4% of the reported survey result). [There

is a 5% chance the true result lies outside the range]. [The 95% confidential interval for this question was calculated based on the 1,621 responses to this question and not the full sample].

Appendix I - Cumulative equalities impact assessment – Budget 2024/25 Full EIA's

All proposals are subject to initial screening forms and/or individual equality impact assessments.

Protected characteristic / additional characteristic monitored by NYC	Local context and related factors	Potential adverse impacts of budget savings proposals and steps taken to minimise impact
Age	<p>Updated with data from 2021 census, where available.</p> <p>North Yorkshire has a lower proportion of young people than the national average – 24.5% under 25 years old compared to 29.1% nationally. ¹</p> <p>In 2020 11.4% of 16 – 17-year-olds in North Yorkshire were identified as NEET (Not in Employment, Education or Training) against an England value of 5.5%.² Nationally the unemployment rate for 16-24-year-olds is high. The unemployment rate for people aged 16 and over for the UK was 4.2%, for the period August to October 2021. ³</p> <p>In 2021 25% of the county's adult population was aged 65 or over. This is considerably higher than the national percentage of 18.6%.¹ Every year the population of older people increases, and with it the demand for the care and support which the council provides. By 2035, 32.60% of North Yorkshire's total</p>	<p>Younger people A proposal which may have specific impacts for younger people include the changes to home to school transport review of solo travellers, given the nature of those children/young people using the service. However, as this is a review of statutory services, it will focus upon how the Council is fulfilling those statutory services in a sustainable manner.</p> <p>Older people Proposals to require people who are assessed as having sufficient personal finances to pay an administration fee relating to social care admission, are also more likely to impact on older people due to the greater likelihood that they will have care needs..</p> <p>Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.</p>

¹ Office for National Statistics: Census 2021

² Office for Health Improvement and Disparities 2020

³ ONS UK labour market statistics 2021

Protected characteristic / additional characteristic monitored by NYC	Local context and related factors	Potential adverse impacts of budget savings proposals and steps taken to minimise impact
	<p>Updated with data from 2021 census, where available.</p> <p>population will be aged 65+ and 5.97% will be aged 85+.</p> <p>Nationally 23.26% will be 65+ and 4.05% will be 85+ by 2035.</p>	
Disability	<p>North Yorkshire has a lower proportion (19.3%) of people with a disability or long-term limiting illness whose day-to-day activities are limited a lot - against the national average of 23.69%.⁴ However, this will rise to 20.89% of the 65+ population in North Yorkshire, against a national average of 24.86%.</p>	<p>As people age they are more likely to develop a long term condition or disability which requires care and support. Work to prevent or delay reliance on social care by supporting people to live more independently and fostering community provision may provide positive impacts for people with disabilities. Our Stronger Communities team has been set up specifically to support communities to take on a greater role in the provision of services and has as one of its priorities support for more vulnerable people to remain involved and active within their community. In addition, our Living Well Co-coordinators work with individuals (and their carers) who are on the cusp of becoming regular users of health and social care services by helping them access activities in their local community, reducing loneliness and isolation, and supporting them to find their own solutions to their health and wellbeing goals.</p> <p>Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.</p>
Sex	<p>The proportion of females is slightly higher (51%) than that of males (49%)⁵. In some areas of the county the large number of predominantly male military personnel have the effect of reversing these proportions. This is</p>	<p>The proposed increase to the cost recovery of arranged social care would have a disproportionate adverse impact upon females as there are more females identified as requiring care than males.</p>

⁴ Poppi 2019

⁵ Census 2021

Protected characteristic / additional characteristic monitored by NYC	Local context and related factors	Potential adverse impacts of budget savings proposals and steps taken to minimise impact
	<p>Updated with data from 2021 census, where available.</p> <p>also true of veteran numbers. The 2021 census recorded Richmondshire as having the third highest proportion of armed forces veterans in England (9.5%)</p> <p>There were 13,648 lone parent households in North Yorkshire in 2011⁶, of which 11,958 had a female lone parent (87.6%).</p>	<p>Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.</p>
Race	<p>North Yorkshire has a much lower proportion (4.77%) of people who identify with a non-UK identity than the national average (12%)⁵</p>	<p>The proposed increase to the cost recovery of arranged social care will impact those individuals identified in the EIA who's race has been identified.</p> <p>Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.</p>
Religion or belief	<p>North Yorkshire has higher levels of Christians (59%) than the England and Wales average (46%) and lower levels of all other religions. The percentages of people with no religion (39%) and those not stating their religion (5.8%) are broadly similar to the England and Wales average.⁵</p>	<p>There are no anticipated adverse impacts on people with this protected characteristic.</p> <p>Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.</p>
Sexual orientation	<p>The government estimates that 5 – 7% of the population are gay, lesbian or bisexual. We have no evidence to suggest that this is not the case in North Yorkshire.</p>	<p>There are no anticipated adverse impacts on people with this protected characteristic.</p> <p>Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human</p>

⁶ Census 2011

Protected characteristic / additional characteristic monitored by NYC	Local context and related factors	Potential adverse impacts of budget savings proposals and steps taken to minimise impact
	Updated with data from 2021 census, where available.	resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.
Gender reassignment	The Gender Identity Research and Education Society (GIRES) suggests that across the UK: 1% of employees and service users may be experiencing some degree of gender variance. At some point, about 0.2% may undergo transition (i.e. gender reassignment). Around 0.025% have so far sought medical help and about 0.015% have probably undergone transition. In any year 0.003% may start transition.	There are no anticipated adverse impacts on people with this protected characteristic. Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.
Pregnancy or maternity	In 2021 there were 5133 live births in North Yorkshire. In 2020 the conception rate per 1000 for under 18-year-olds in North Yorkshire was 10.9. This is below the rate for England (13). ⁷ In 2020/21 4.2% of deliveries in North Yorkshire were to mothers from ethnic minorities, compared to the England value of 21.6% ⁷	There are no anticipated adverse impacts on people with this protected characteristic. Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.
Marriage or civil partnerships	A higher percentage of North Yorkshire's population is married or in a civil partnership	There are no anticipated adverse impacts on people with this protected characteristic.

⁷ Office for Health Improvement and Disparities 2020

Protected characteristic / additional characteristic monitored by NYC	Local context and related factors	Potential adverse impacts of budget savings proposals and steps taken to minimise impact
	Updated with data from 2021 census, where available. (53.7%) than the national average (44.6%). ⁸ (2021 census)	Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.
Rural areas	<p>The population in North Yorkshire is generally sparser than the England average (0.86 people per hectare as opposed to 4.32 nationally). In some parts of the county this is lower still (Ryedale 0.37, Richmondshire 0.41)⁹. Distance travelled to access services is further than the national average. The Lower Super Output Area (LSOA), which covers the Dales ward in Ryedale, is in the 10% most deprived in England for Geographical Barriers to Services.¹⁰</p> <p>Rurality can also mean higher costs for such things as fuel for heating and travel.</p>	<p>There are no anticipated adverse impacts on people with this protected characteristic.</p> <p>Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.</p>
People with low income	The proportion of households in deprivation in North Yorkshire reduced between 2011 and 2021. In 2011 52.1% of households in North Yorkshire were deprived in at least one of the four dimensions (employment, education, health and disability, housing). By 2021 this had fallen to 46.7%. This 5.4 percentage point reduction in North Yorkshire compared with a	Within the CYPS directorate is the provision for a 'Get Going Grant' family fund which supports community lead activities, however it has been evidenced over the years as having not achieved full spend so the proposal is to end this option. While this could have an adverse impact on people with low income, it will make transformational savings as part of the children and families plan.

⁸ 2011 census

⁹ ONS 2019

¹⁰ Index of Multiple Deprivation, Indices of Deprivation 2019

Protected characteristic / additional characteristic monitored by NYC	Local context and related factors	Potential adverse impacts of budget savings proposals and steps taken to minimise impact
	<p>Updated with data from 2021 census, where available.</p> <p>5.9 percentage point reduction across England as a whole, with the proportion of households in deprivation in North Yorkshire remaining below the national average.¹¹</p> <p>Scarborough is the only North Yorkshire district above the national average level of deprivation. 9 out of the 10 most deprived neighbourhoods in North Yorkshire in 2021 were in Scarborough district.¹¹ North Yorkshire also has a number of lower super output areas within the 20% most deprived in England (23 in 2019, rising from 18 in 2010) and three LSOAs in Scarborough town are within the most deprived 1% in England.¹²</p> <p>Figures for long-term unemployment in North Yorkshire (0.8%) are lower than the national average (1.9%)¹³.</p> <p>The percentage of children in absolute low-income families is 11.3%, compared to the England value of 15.1%.¹¹</p> <p>The percentage of the population who claim out of work benefits in North Yorkshire is 2.0%,</p>	<p>It has been identified that the proposal to rationalise parking policies to create a harmonised service could mean that people on a low income may have to re-think certain car journeys because of the increased charges. However, the increase proposed is in line with recent CPI increases and reflects the fact that due to the previous governance arrangements around car parking across the previous 8 councils there has been an inconsistent approach to tariff changes.</p>

¹¹ Census 2021

¹² Index of multiple deprivation 2019

¹³ Office for Health Improvement and Disparities 2021/22

Protected characteristic / additional characteristic monitored by NYC	Local context and related factors	Potential adverse impacts of budget savings proposals and steps taken to minimise impact
	<p>Updated with data from 2021 census, where available.</p> <p>compared to a Great Britain percentage of 3.7% (Nomis – ONS September 2022) Percentage of people in North Yorkshire unemployed (June 2021 – June 2022) 3% - Great Britain 3.8%</p>	
Carers	<p>Carers' allowance claimants make up 0.98% of North Yorkshire's population.¹⁴ This is lower than the average for England (1.42%) but there are variations across the county. It is also very likely that these figures do not reflect the true number of people carrying out caring roles in the county as many do not claim allowances.</p>	<p>Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.</p>
The Armed Forces Community	<p>Currently, North Yorkshire has 10,770 armed services personnel, with the Army accounting for the large majority of these (84%). Almost three quarters of the total Army population in North Yorkshire (74%) is situated in Richmondshire and a further one in five (20.1%) are based in Harrogate. There are 1,690 Royal Air Force personnel in North Yorkshire, which accounts for 15.7% of the total armed forces population. Most RAF personnel (94.1%) are based in Hambleton and a small minority (5.9%) are in Ryedale.</p> <p>In addition to the large number of serving armed forces personnel, the county has some of the largest concentrations of military</p>	<p>Any potential impacts on staff as a result of staff restructuring to facilitate service changes will be carefully monitored. We will ensure that all relevant human resources policies and procedures are adhered to and that our duty under the Equality Act 2010 is met.</p>

¹⁴ May 2018, ONS

Protected characteristic / additional characteristic monitored by NYC	Local context and related factors	Potential adverse impacts of budget savings proposals and steps taken to minimise impact
	<p>Updated with data from 2021 census, where available.</p> <p>veterans in the country. The latest Census data (ONS, 2021) shows North Yorkshire has 29,831 Armed Forces Veterans. Richmondshire has the highest proportion of Armed Forces Veterans in North Yorkshire at 9.5% (3,962) and third highest in England and Wales. The proportion of veterans in Richmondshire is more than double the national average figure, which is 3.8%. Harrogate has the highest number of Armed Forces Veterans in North Yorkshire with 7,076 (5.2%).</p> <p>Added to this, there are 3,707 service pupils attending schools in North Yorkshire. Half of all service children in North Yorkshire (50.1%) attend schools situated in Richmondshire. Approximately one in five service pupils (21.3%) attend schools in Hambleton and almost one in five (18.6%) attend schools in Harrogate.</p>	

APPENDIX J

BUDGET RISK ASSESSMENT

There are always a number of significant risk factors, which it is necessary to consider in determining the Budget / MTFS. This Appendix seeks to give some indication of the potential financial consequences of some of the key risks assessed in formulating the 2024/25 Budget / MTFS: -

Risk	Quantification	Likelihood (H/M/L)	Impact (H/M/L)	£m	Recurring?	Rationale
Demand pressures - Including Adult Social Care, SEN, Children's Services, Homelessness and welfare and benefits	Corporate risk contingency as identified in the MTFS report.	H	H	£10m	Yes	Majority of budget is demand driven 1% of net budget equates to £6.8m
Supply Chain Distress	1% of all third-party payments to HAS and 1% of all third-party payments	H	H	£2.7m and £6m	Yes	Economic Position and additional targeted support that has been required in prior year
Erosion of business rates	1% of business rates	M	H	£1.3m	Yes	Economic impact of a recession.
Successful delivery of LGR transformation	Business case indicated costs of £38m to deliver	M	L	?	No	Provided £38m one-off funding
Failure to deliver savings ideas to bridge the gap	As per MTFS recurring shortfall	M	H	£77m		Based on cumulative use of reserves over life of MTFS.
Acceleration of inflation above assumptions on third party spend	1% increase in inflation (in a single year)	M	H	£6.8m	Yes	Economic position

Acceleration of inflation above assumptions on pay award	1% increase	M	H	£2.9m	Yes	Economic position
Potential shortfall on Council Tax yield based upon MTFS assumptions	0.5% Council Tax variation	M	M	£2.3m	Yes	More people able to claim LCTS – impact of cost-of-living crisis
Income levels	1% of fees and charges	M	M	Circa £2.9m	No	Economic position.
Insufficient capacity to deal with the competing demands of the organisation and inability to progress strategically important initiatives. Therefore, having to go to market for agency staff and consultants.	1% staff workforce * price premium	H	M	£4m	No	LGR changes and difficult labour market.
Risk of major incidents such as adverse weather conditions, cyber security incident etc.	Extreme spend on adverse weather in excess of budget and / or emergencies	M	H	Up to £10m	No	Based on previous experience.
Impact of over-run on capital programme	5% of over-run on circa £300m capital programme and impact on revenue position	H	M	£1m	Depends on approach	£1m of annual borrowing or impact on use of reserve at £15m one-off.

Corporate Risk Register

Risk Register: Annual review (October 2023) – summary

Next Review Due: May 2024

Report Date: 23rd November 2023 (pw)

Risk Trend	Risk	Description	Risk Owner	Risk Manager	Curr Prob	Curr Imp	Current Risk Score	Current Category	Targ Prob	Targ Imp	Target Risk Score	Target Category	FB Plan?
new	CRR_12 Climate Change - New risk for consideration	Failure to deliver the Council's aim to achieve carbon neutrality of its own operations by 2030, carbon neutrality of the region by 2034 and a carbon negative region by 2040, and also ensure that appropriate mitigations and adaptations are progressed, failure would result in continued / increasing damaging events (eg. floods, heat waves), unmet public expectation and missed opportunities for energy spend reduction	CD ENV	ENV AD ES&CC	H	VH	20	Very High	M	VH	15	High	✔
—	CRR_2 Major Failure due to Quality and/or Economic Issues in the Care Markets and Workforce Pressures	Major disruption in care markets results in being unable to meet the needs of vulnerable children, adults and families who use services. This could be caused by economic performance or resource capabilities including recruitment and retention. The impact could include loss of trust in the Care Markets, increased budgetary implications and inability to protect service users from harm.	Chief Exec	CD HAS	H	H	16	High	H	H	16	High	✔
—	CRR_4 Information Governance and Cyber Security	Ineffective information governance and cyber security arrangements lead to unacceptable levels of unauthorised disclosure of personal and sensitive data, poor quality or delayed responses to FoI requests, and inability to locate key data upon which the Council relies resulting in loss of reputation, poor decision making, fine, etc (including Brierley Group companies) Failure to put in place the appropriate cyber security arrangements could potentially lead to breach, loss of data, loss of systems, loss of reputation and inability to operate effectively and discharge our responsibilities	Chief Exec	CD RES	H	H	16	High	H	H	16	High	✔

Corporate Risk Register

Risk Register: **Annual review (October 2023) – summary**
 Next Review Due: **May 2024**
 Report Date: **23rd November 2023 (pw)**

Risk Trend	Risk	Description	Risk Owner	Risk Manager	Curr Prob	Curr Imp	Current Risk Score	Current Category	Targ Prob	Targ Imp	Target Risk Score	Target Category	FB Plan?
new	CRR_13 North Yorkshire Transformation Programme and Savings Requirements	Failure to deliver a coherent NY transformation programme which meets the needs of moving to the Council's Operating Model, LGR transition, transformation service operational requirements and deliver the savings requirements as a result of financial challenges	Chief Exec	CD RES	H	H	16	High	M	H	12	Medium High	✔
new	CRR_11 Property and Housing Regulation Compliance	Failure to comply with building and housing legislation including asbestos, legionella, building services and preparation for the new Social Housing Regulation Bill resulting in potential injury or ill health, prosecution and subsequent financial and reputational damage to the council.	CD ComDev; CD RES	ComDev AD Hou; RES AD CP&P	H	H	16	High	M	M	9	Medium	✔
▢	CRR_3 Recruitment, Retention and Resources	Failure to recruit and retain appropriately skilled staff and have sufficient resources resulting in inability to deliver services, key projects and the desired organisational transformation also increased staff workload, decreased morale and impact on staff wellbeing.	Chief Exec	ACE HR&BS	H	H	16	High	M	M	9	Medium	✔
▢	CRR_8 Significant Incidents	Failure to plan, respond to and recover effectively from significant incidents in the community resulting in risk to life and limb, impact on statutory responsibilities, impact on financial stability and reputation	Chief Exec	Chief Exec	M	H	12	Medium High	L	H	8	Medium	✔

Risk Trend Key	
Symbol	Meaning
↑	Risk ranking has worsened since the last review.
▢	Risk ranking is the same as at last review.
↓	Risk Ranking has improved since the last review.
new	Risk is new or has been significantly altered since the last review.

NORTH YORKSHIRE COUNCIL

21 February 2024

COUNCIL TAX RESOLUTION REPORT

Report of the Corporate Director – Strategic Resources

1.0 PURPOSE OF REPORT

- 1.1 For the Council to approve the council tax requirement and basic amount of council tax for 2024/25

2.0 INTRODUCTION AND CONTEXT

- 2.1 Under the Local Government Finance Act 1992 (as amended by the Localism Act 2011) the Council as the billing authority must calculate a council tax requirement and basic amount of council tax for the following year.
- 2.2 Part 4 of The Local Government (Structural Changes) (Finance) Regulations 2008 modifies the 1992 Act to permit an authority undergoing restructuring to calculate different basic amounts of council tax for its predecessor areas for up to seven years as part of a process of harmonisation.
- 2.3 This report sets out the resolution based on the assumption that the budget proposals recommended by Executive on 23rd January 2024 and subsequently 6th February (following the final local government finance settlement), and detailed elsewhere on this agenda, are approved.
- 2.4 The council tax levels to be proposed will reflect special expenses and the precepts received from the charter trustees and the parish and town councils, the North Yorkshire Police and Crime Commissioner and the North Yorkshire Fire and Rescue Authority.
- 2.5 The proposed council tax resolution for 2024/25 is attached as **Appendix A**.

3.0 COUNCIL TAX HARMONISATION

- 3.1 There is a legal requirement to have a single harmonised council tax rate across the Council but Part 4 of The Local Government (Structural Changes) (Finance) Regulations 2008 modifies the Local Government Finance Act 1992 to permit an authority undergoing restructuring to calculate different basic amounts of council tax for its predecessor areas for up to seven years as part of a process of harmonisation. The act also allows the local authority choice over how to determine whether its council tax is excessive for referendum purposes: either the increase in the band D figures in each individual predecessor area or average band D amount for North Yorkshire as a whole.

- 3.2 A member working group on council tax harmonisation based its recommendations on the latter approach and proposed harmonisation over two financial years and this was approved by County Council on 16th November 2022.
- 3.3 As 2024/25 will be the second year of this harmonisation then a single rate (for each council tax band) will apply, irrespective of the previous district or town council area. It should be noted, however, that because council tax differed between areas in 2023/24, with some paying less than average and some more, then the *increase* to reach the new common rate will vary between areas.

4.0 CHARTER TRUSTEES

- 4.1 In England and Wales, charter trustees are set up to maintain the continuity of a town charter after a district with the status of a borough has been abolished. This is until such time as a parish council is established. The charter trustees, covering Harrogate and Scarborough, are made up of local councillors representing wards within the boundaries of the town. In 2023/24 these were funded through special expenses but this arrangement only applies in the first year after reorganisation and from 1st April 2024 the charter trustees will become local precepting bodies similar to a parish or town council. To reflect this adjustment the government issues an alternative notional amount (ANA) against which to test the council tax referendum threshold. The ANA is calculated by taking the element of council tax which funded the charter trustees away from the 2023/24 band D figure. For North Yorkshire this gives an ANA of £1759.82 and percentage increases will apply against this figure.

5.0 SPECIAL EXPENSES

- 5.1 Special expenses are charges to specific parts of the local authority's area rather than the whole. Special expenses are included within the calculation of the overall average council tax increase for referendum purposes but for billing are only applied to the specific parishes/areas concerned.
- 5.2 For North Yorkshire these relate to a legacy arrangement from Ryedale district council whereby it undertook the management of street lighting in the areas of the former Malton and Norton Urban District Councils and Pickering Rural District Council. The special expenses are a specific charge to the residents of the parishes concerned and are estimated as follows:-

<u>Town/Parish</u>	Total cost (£)	Band D equivalent (£)
Malton	12,900	5.44
Norton	22,500	8.55
Pickering Rural	<u>27,900</u>	14.31
	63,300	

6.0 PARISHES

- 6.1 The town and parish council precepts are detailed in **Appendices B1-B7** and total £11,182,176 for 2024/25.
- 6.2 Expressed in terms of an Average Band D Council Tax for the whole Council, parish precepts amount to £45.45 in 2024/25 compared to £42.10 in 2023/24 representing a 7.96% increase.
- 6.3 At the time of writing this report, two parishes had not yet notified the council of their approved precept. For the calculations above, and detailed in the appendices, anticipated figures have been included for these parishes. If the final agreed values are different, amended calculations will be provided at the meeting. If any approved precepts have not been received by the time of the meeting it is recommended that authority is delegated to the Corporate Director – Strategic Resources to amend the Council Tax Resolution calculations to reflect any difference from the anticipated amounts.

7.0 POLICE AND FIRE PRECEPTORS

- 7.1 The information from the Police and Fire Precepting bodies is as follows:
- (a) On 5th February 2024 the North Yorkshire Police, Fire and Crime Commissioner set its Police precept at £75,490,533. This results in a Band D Council Tax of £306.86 and represents a 3.99% (£11.77) increase over 2023/24.
 - (b) On 5th February 2024 the North Yorkshire Police, Fire and Crime Commissioner, Fire and Rescue Authority set its precept at £20,423,724. This results in a Band D Council Tax of £83.02, an increase of £2.41 (2.99%) over 2023/24.

8.0 COUNCIL TAX BANDS

- 8.1 If the resolution as detailed in **Appendix A** is approved then the relevant total council tax figures for each locality, including all precepts and special expenses, are shown in **Appendix C**.

9.0 RECOMMENDATIONS

- 9.1 That the Council Tax Resolution, as detailed at **Appendix A**, be approved.
- 9.2 That, in the case of approved parish precept requests received after the date of the council meeting, delegation is given to the Corporate Director – Strategic Resources to amend the calculations to reflect any difference from the anticipated amounts.

GARY FIELDING
Corporate Director, Strategic Resources

County Hall
09 February 2024

COUNCIL TAX RESOLUTION REPORT APPENDICES

- A Council Tax Resolution

- B Summary of parish precepts by district area
- B1 Individual parish precepts for Craven area
- B2 Individual parish precepts for Hambleton area
- B3 Individual parish precepts for Harrogate area
- B4 Individual parish precepts for Richmondshire area
- B5 Individual parish precepts for Ryedale area
- B6 Individual parish precepts for Scarborough area
- B7 Individual parish precepts for Selby area

- C Total Council Tax (including precepts) by locality

The North Yorkshire Council is recommended to resolve as follows:

1. It be noted that the North Yorkshire Council calculated the Council Tax Base 2024/25 of 246,009.69.
 - a. For dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix C1 - 7.
2. Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding parish and town precepts) is £454,532,423.44.
3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended by Section 74 of the Localism Act 2011:
 - a. **North Yorkshire Council / Parish Gross Expenditure**
£1,191,466,476.34 being the aggregate of the amounts which the council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Council's.
 - b. **North Yorkshire Council / Parish Income (including Government Grants, use of Reserves and Collection Fund Surpluses etc)**
£725,751,876.56 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - c. **North Yorkshire Council / Parish Net Expenditure**
£465,714,599.78 Being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with section 31A(4) of the Act as its Council Tax requirement for the year. Item R in the formula in Section 31B of the Act.
 - d. **Basic Amount of Tax (including average Parish Precepts)**
£1,893.07 Being the amount 3(c) above (Item R), all divided by Item T (the amount at 1(a) above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its council tax for the year (including Parish precepts
 - e. **Parish Precept and Special Expenses**
£11,245,476.34 Being the aggregate amount of all special items (Parish and Town precepts) referred to in Section 34(1) of the Act).
 - f. **Basic Amount of Tax (Unparished Areas)**
£1,847.36 Being the amount at 3(d) above less the result of dividing the amount at 3(e) above by Item T (the amount at 1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of council tax for the year for dwellings in those parts of its area to which no Parish Precept relates.
4. To note that the Police, Fire and Crime Commissioner for North Yorkshire have issued precepts to the Council for the Police and Fire and Rescue Service elements in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the tables below:

5. That the Council, in accordance with Section 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2023/24 for each part of its area and for each of the categories of dwellings.

North Yorkshire Council (excluding Adult Social Care and Special Expenses)

Areas	Band							
	A £	B £	C £	D £	E £	F £	G £	H £
Charge	1,073.41	1,252.32	1,431.22	1,610.12	1,967.92	2,325.73	2,683.53	3,220.24

North Yorkshire Council (Adult Social Care Precept):

	Band							
	A £	B £	C £	D £	E £	F £	G £	H £
Charge	158.16	184.52	210.88	237.24	289.96	342.68	395.40	474.48

Police, Fire and Crime Commissioner for North Yorkshire – Police element:

	Band							
	A £	B £	C £	D £	E £	F £	G £	H £
Charge	204.57	238.67	272.76	306.86	375.05	443.24	511.43	613.72

Police, Fire and Crime Commissioner for North Yorkshire – North Yorkshire Fire and Rescue Service element:

Areas	Band							
	A £	B £	C £	D £	E £	F £	G £	H £
Charge	55.35	64.57	73.80	83.02	101.47	119.92	138.37	166.04

Aggregate of Council Tax Requirements (excluding Parish Precepts and Special Expenses):

Areas	Band							
	A £	B £	C £	D £	E £	F £	G £	H £
Charge	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48

Determination of Excessiveness

6. North Yorkshire Council has determined that its relevant basic amount of Council Tax for 2024/25 is not excessive in accordance with principle approved under Section 52ZB Local Government Finance Act 1992 as modified by the 2008 Regulations.

As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2024/25 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act.

North Yorkshire Council**Craven Area****Parish Precepts and Council Tax Amounts 2024/25**

	2024/25 Council Tax Band A £	2024/25 Council Tax Band B £	2024/25 Council Tax Band C £	2024/25 Council Tax Band D £	2024/25 Council Tax Band E £	2024/25 Council Tax Band F £	2024/25 Council Tax Band G £	2024/25 Council Tax Band H £
AIRTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
APPLETREEWICK	1,515.49	1,768.08	2,020.66	2,273.24	2,778.40	3,283.57	3,788.73	4,546.48
ARNCLIFFE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
AUSTWICK	1,530.00	1,785.00	2,040.00	2,295.00	2,805.00	3,315.00	3,825.00	4,590.00
BANK NEWTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BARDEN	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BEAMSLEY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BENTHAM	1,562.43	1,822.84	2,083.25	2,343.65	2,864.46	3,385.27	3,906.08	4,687.30
BOLTON ABBEY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BRADLEYS BOTH	1,523.04	1,776.88	2,030.72	2,284.56	2,792.24	3,299.92	3,807.60	4,569.12
BROUGHTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BUCKDEN	1,519.14	1,772.34	2,025.53	2,278.72	2,785.10	3,291.49	3,797.86	4,557.44
BURNSALL	1,502.88	1,753.37	2,003.85	2,254.33	2,755.29	3,256.26	3,757.21	4,508.66
BURTON IN LONSDALE	1,542.22	1,799.26	2,056.30	2,313.33	2,827.40	3,341.48	3,855.55	4,626.66
CALTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
CARLETON IN CRAVEN	1,524.49	1,778.58	2,032.66	2,286.74	2,794.90	3,303.07	3,811.23	4,573.48
CLAPHAM-CUM-NEWBY	1,507.60	1,758.88	2,010.14	2,261.41	2,763.94	3,266.48	3,769.01	4,522.82
CONISTON COLD	1,494.57	1,743.67	1,992.77	2,241.86	2,740.05	3,238.24	3,736.43	4,483.72
CONISTONE WITH KILNSEY	1,500.88	1,751.03	2,001.18	2,251.32	2,751.61	3,251.91	3,752.20	4,502.64
CONONLEY	1,529.31	1,784.20	2,039.09	2,293.97	2,803.74	3,313.51	3,823.28	4,587.94
COWLING	1,534.10	1,789.80	2,045.48	2,301.16	2,812.52	3,323.90	3,835.26	4,602.32
CRACOE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
DRAUGHTON	1,545.06	1,802.58	2,060.09	2,317.60	2,832.62	3,347.65	3,862.66	4,635.20
ELSLACK	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
EMBSAY WITH EASTBY	1,515.68	1,768.31	2,020.92	2,273.53	2,778.75	3,283.99	3,789.21	4,547.06
ESHTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
FARNHILL	1,538.21	1,794.59	2,050.95	2,307.32	2,820.05	3,332.80	3,845.53	4,614.64
FLASBY WITH WINTERBURN	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48

	2024/25 Council Tax Band A £	2024/25 Council Tax Band B £	2024/25 Council Tax Band C £	2024/25 Council Tax Band D £	2024/25 Council Tax Band E £	2024/25 Council Tax Band F £	2024/25 Council Tax Band G £	2024/25 Council Tax Band H £
GARGRAVE	1,532.51	1,787.94	2,043.35	2,298.77	2,809.60	3,320.45	3,831.28	4,597.54
GIGGLESWICK	1,522.12	1,775.82	2,029.50	2,283.19	2,790.56	3,297.94	3,805.31	4,566.38
GLUSBURN	1,534.83	1,790.64	2,046.45	2,302.25	2,813.86	3,325.47	3,837.08	4,604.50
GRASSINGTON	1,583.00	1,846.85	2,110.68	2,374.51	2,902.17	3,429.85	3,957.51	4,749.02
HALTON EAST	1,504.89	1,755.71	2,006.53	2,257.34	2,758.97	3,260.60	3,762.23	4,514.68
HALTON GILL	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HARTLINGTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HAWKSWICK	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HAZLEWOOD WITH STORITHS	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HEBDEN	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HELLIFIELD	1,523.15	1,777.02	2,030.87	2,284.73	2,792.44	3,300.17	3,807.88	4,569.46
HETTON-CUM-BORDLEY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HORTON IN RIBBLESDALE	1,545.38	1,802.96	2,060.52	2,318.08	2,833.20	3,348.34	3,863.46	4,636.16
INGLETON	1,582.16	1,845.87	2,109.56	2,373.25	2,900.63	3,428.03	3,955.41	4,746.50
KETTLEWELL WITH STARBOTTON	1,524.54	1,778.64	2,032.73	2,286.82	2,795.00	3,303.19	3,811.36	4,573.64
KILDWICK	1,500.74	1,750.87	2,000.99	2,251.11	2,751.35	3,251.60	3,751.85	4,502.22
KIRKBY MALHAMDALE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
LANGCLIFFE	1,534.52	1,790.29	2,046.04	2,301.79	2,813.29	3,324.81	3,836.31	4,603.58
LAWKLAND	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
LINTON	1,540.04	1,796.72	2,053.39	2,310.06	2,823.40	3,336.75	3,850.10	4,620.12
LITTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
LONG PRESTON	1,546.43	1,804.18	2,061.91	2,319.65	2,835.12	3,350.61	3,866.08	4,639.30
LOTHERSDALE	1,536.34	1,792.40	2,048.46	2,304.51	2,816.62	3,328.74	3,840.85	4,609.02
MARTONS BOTH	1,502.54	1,752.97	2,003.39	2,253.81	2,754.65	3,255.50	3,756.35	4,507.62
OTTERBURN	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
RIBBLE BANKS	1,508.82	1,760.30	2,011.77	2,263.24	2,766.18	3,269.13	3,772.06	4,526.48
RYLSTONE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
SCOSTHROP	1,497.04	1,746.56	1,996.06	2,245.57	2,744.58	3,243.60	3,742.61	4,491.14
SETTLE	1,574.00	1,836.35	2,098.68	2,361.01	2,885.67	3,410.35	3,935.01	4,722.02
SKIPTON	1,558.65	1,818.43	2,078.21	2,337.98	2,857.53	3,377.08	3,896.63	4,675.96
STAINFORTH	1,541.02	1,797.87	2,054.70	2,311.54	2,825.21	3,338.89	3,852.56	4,623.08
STIRTON WITH THORLBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
SUTTON IN CRAVEN	1,540.06	1,796.74	2,053.42	2,310.09	2,823.44	3,336.80	3,850.15	4,620.18
THORNTON IN CRAVEN	1,540.92	1,797.75	2,054.57	2,311.39	2,825.03	3,338.68	3,852.31	4,622.78
THORNTON IN LONSDALE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
THORPE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
THRESHFIELD	1,507.26	1,758.47	2,009.68	2,260.89	2,763.31	3,265.73	3,768.15	4,521.78

North Yorkshire Council

Hambleton Area

Parish Precepts and Council Tax Amounts 2024/25

	2024/25 Council Tax Band A £	2024/25 Council Tax Band B £	2024/25 Council Tax Band C £	2024/25 Council Tax Band D £	2024/25 Council Tax Band E £	2024/25 Council Tax Band F £	2024/25 Council Tax Band G £	2024/25 Council Tax Band H £
AINDERBY QUERNHOW	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
AINDERBY STEEPLE	1,520.69	1,774.15	2,027.59	2,281.04	2,787.93	3,294.84	3,801.73	4,562.08
AISKEW	1,510.60	1,762.37	2,014.14	2,265.90	2,769.43	3,272.97	3,776.50	4,531.80
ALDWARK, FLAWITH & YOULTON	1,511.41	1,763.32	2,015.22	2,267.12	2,770.92	3,274.73	3,778.53	4,534.24
ALNE	1,507.01	1,758.19	2,009.35	2,260.52	2,762.85	3,265.20	3,767.53	4,521.04
ANGRAM GRANGE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
APPLETON WISKE	1,519.48	1,772.73	2,025.98	2,279.22	2,785.71	3,292.21	3,798.70	4,558.44
BAGBY & BALK	1,529.50	1,784.42	2,039.34	2,294.25	2,804.08	3,313.92	3,823.75	4,588.50
BEDALE	1,530.22	1,785.27	2,040.30	2,295.34	2,805.41	3,315.49	3,825.56	4,590.68
BENINGBROUGH	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BILSDALE MIDCABLE	1,501.10	1,751.30	2,001.48	2,251.66	2,752.02	3,252.40	3,752.76	4,503.32
BIRDFORTH	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BIRKBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BORROWBY	1,508.43	1,759.84	2,011.25	2,262.65	2,765.46	3,268.27	3,771.08	4,525.30
BRAFFERTON & HELPERBY	1,521.35	1,774.92	2,028.47	2,282.03	2,789.14	3,296.27	3,803.38	4,564.06
BRANDSBY CUM STEARSBY	1,519.23	1,772.44	2,025.65	2,278.85	2,785.26	3,291.67	3,798.08	4,557.70
BROMPTON	1,535.25	1,791.13	2,047.01	2,302.88	2,814.63	3,326.38	3,838.13	4,605.76
BURNESTON, SWAINBY WITH ALLERTHORPE & THEAKSTON	1,511.52	1,763.45	2,015.37	2,267.29	2,771.13	3,274.98	3,778.81	4,534.58
CARLTON-IN-CLEVELAND	1,529.08	1,783.94	2,038.78	2,293.63	2,803.32	3,313.02	3,822.71	4,587.26
CARLTON HUSTHWAITE	1,512.08	1,764.11	2,016.12	2,268.13	2,772.15	3,276.19	3,780.21	4,536.26
CARLTON MINIOTT	1,504.60	1,755.37	2,006.14	2,256.90	2,758.43	3,259.97	3,761.50	4,513.80
CARTHORPE	1,506.98	1,758.16	2,009.32	2,260.48	2,762.80	3,265.14	3,767.46	4,520.96
CATTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
COXWOLD	1,519.00	1,772.18	2,025.34	2,278.51	2,784.84	3,291.18	3,797.51	4,557.02
CRAKEHALL WITH LANGTHORNE	1,517.16	1,770.02	2,022.88	2,275.74	2,781.46	3,287.18	3,792.90	4,551.48
CRATHORNE	1,498.28	1,748.00	1,997.71	2,247.42	2,746.84	3,246.27	3,745.70	4,494.84
CRAYKE	1,506.45	1,757.53	2,008.61	2,259.68	2,761.83	3,263.98	3,766.13	4,519.36
DALBY CUM SKEWSBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
DALTON	1,511.05	1,762.90	2,014.74	2,266.58	2,770.26	3,273.95	3,777.63	4,533.16

	2024/25 Council Tax Band A	2024/25 Council Tax Band B	2024/25 Council Tax Band C	2024/25 Council Tax Band D	2024/25 Council Tax Band E	2024/25 Council Tax Band F	2024/25 Council Tax Band G	2024/25 Council Tax Band H
	£	£	£	£	£	£	£	£
DANBY WISKE WITH LAZENBY	1,507.31	1,758.54	2,009.75	2,260.97	2,763.40	3,265.85	3,768.28	4,521.94
DEIGHTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
EASBY	1,495.50	1,744.76	1,994.01	2,243.26	2,741.76	3,240.27	3,738.76	4,486.52
EASINGWOLD	1,541.56	1,798.49	2,055.42	2,312.34	2,826.19	3,340.05	3,853.90	4,624.68
EAST COWTON	1,510.72	1,762.51	2,014.30	2,266.08	2,769.65	3,273.23	3,776.80	4,532.16
EAST HARLSEY	1,508.95	1,760.45	2,011.94	2,263.43	2,766.41	3,269.40	3,772.38	4,526.86
ELDMIRE WITH CRAKEHALL	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
EXELBY, LEEMING AND LONDONDERRY	1,506.74	1,757.87	2,008.99	2,260.11	2,762.35	3,264.60	3,766.85	4,520.22
FACEBY	1,501.01	1,751.19	2,001.35	2,251.52	2,751.85	3,252.20	3,752.53	4,503.04
FARLINGTON	1,497.16	1,746.70	1,996.22	2,245.75	2,744.80	3,243.86	3,742.91	4,491.50
FAWDINGTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
FIRBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
GATENBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
GIRSBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
GREAT AYTON	1,558.17	1,817.87	2,077.57	2,337.26	2,856.65	3,376.04	3,895.43	4,674.52
GREAT AND LITTLE BROUGHTON	1,519.38	1,772.62	2,025.85	2,279.08	2,785.54	3,292.01	3,798.46	4,558.16
GREAT BUSBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
GREAT LANGTON	1,500.50	1,750.59	2,000.67	2,250.75	2,750.91	3,251.08	3,751.25	4,501.50
HACKFORTH, AINDERBY MIERS WITH HOLTBY	1,516.11	1,768.80	2,021.49	2,274.17	2,779.54	3,284.91	3,790.28	4,548.34
HILLSIDE (BOLTBY, COWESBY, FELIXKIRK, KIRBY KNOWLE AND UPSALL)	1,496.97	1,746.47	1,995.97	2,245.46	2,744.45	3,243.44	3,742.43	4,490.92
HOLME	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HOOD GRANGE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HOWE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HUBY	1,506.60	1,757.70	2,008.80	2,259.90	2,762.10	3,264.30	3,766.50	4,519.80
HUSTHWAITE	1,516.93	1,769.76	2,022.58	2,275.40	2,781.04	3,286.69	3,792.33	4,550.80
HUTTON RUDBY, MIDDLETON, RUDBY AND SKUTTERSHELFE	1,521.92	1,775.58	2,029.23	2,282.88	2,790.18	3,297.49	3,804.80	4,565.76
INGLEBY ARNCLIFFE	1,521.26	1,774.81	2,028.35	2,281.89	2,788.97	3,296.06	3,803.15	4,563.78
INGLEBY GREENHOW	1,522.84	1,776.65	2,030.46	2,284.26	2,791.87	3,299.49	3,807.10	4,568.52
KILBURN	1,540.26	1,796.97	2,053.68	2,310.39	2,823.81	3,337.23	3,850.65	4,620.78
KILDALE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
KILLERBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
KIPLIN	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48

	2024/25 Council Tax Band A £	2024/25 Council Tax Band B £	2024/25 Council Tax Band C £	2024/25 Council Tax Band D £	2024/25 Council Tax Band E £	2024/25 Council Tax Band F £	2024/25 Council Tax Band G £	2024/25 Council Tax Band H £
KIRBY WISKE AND NEWSHAM WITH BRECKENBROUGH	1,514.18	1,766.56	2,018.92	2,271.28	2,776.00	3,280.74	3,785.46	4,542.56
KIRKBY IN CLEVELAND	1,510.97	1,762.81	2,014.63	2,266.46	2,770.11	3,273.78	3,777.43	4,532.92
KIRBY FLEETHAM WITH FENCOTES	1,514.46	1,766.87	2,019.28	2,271.69	2,776.51	3,281.33	3,786.15	4,543.38
KIRKLINGTON CUM UPSLAND, HOWGRAVE AND SUTTON WITH HOWGRAVE	1,504.87	1,755.69	2,006.50	2,257.31	2,758.93	3,260.56	3,762.18	4,514.62
KNAYTON WITH BRAWITH LEAKE	1,514.34	1,766.74	2,019.13	2,271.52	2,776.30	3,281.09	3,785.86	4,543.04
LINTON - ON - OUSE	1,528.09	1,782.78	2,037.46	2,292.14	2,801.50	3,310.87	3,820.23	4,584.28
LITTLE AYTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
LITTLE BUSBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
LITTLE LANGTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
LOW AND HIGH WORSALL	1,513.08	1,765.27	2,017.45	2,269.63	2,773.99	3,278.36	3,782.71	4,539.26
MARTON CUM MOXBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
MORTON ON SWALE	1,519.06	1,772.25	2,025.42	2,278.60	2,784.95	3,291.31	3,797.66	4,557.20
MYTON ON SWALE	1,506.92	1,758.09	2,009.24	2,260.39	2,762.69	3,265.01	3,767.31	4,520.78
NEWBURGH	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
NEWBY	1,526.84	1,781.33	2,035.80	2,290.27	2,799.21	3,308.17	3,817.11	4,580.54
NEWTON ON OUSE	1,514.70	1,767.16	2,019.61	2,272.06	2,776.96	3,281.87	3,786.76	4,544.12
NORTH KILVINGTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
NORTH OTTERINGTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
NORTHALLERTON	1,573.47	1,835.72	2,097.97	2,360.21	2,884.70	3,409.19	3,933.68	4,720.42
OSMOTHERLEY, KIRBY SIGSTON, ELLERBECK, SOWERBY UNDER COTCLIFFE, THIMBLEBY, WINTON, STANK AND HALIKELD AND WEST HARLSEY	1,513.62	1,765.90	2,018.17	2,270.44	2,774.98	3,279.53	3,784.06	4,540.88
OULSTON	1,508.30	1,759.69	2,011.07	2,262.45	2,765.21	3,267.98	3,770.75	4,524.90
OVER DINSDALE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
OVERTON	1,496.91	1,746.40	1,995.89	2,245.37	2,744.34	3,243.31	3,742.28	4,490.74
PICKHILL WITH ROXBY & SINDERBY	1,502.50	1,752.93	2,003.34	2,253.76	2,754.59	3,255.43	3,756.26	4,507.52
PICTON	1,496.84	1,746.33	1,995.80	2,245.27	2,744.21	3,243.17	3,742.11	4,490.54
POTTO	1,528.64	1,783.43	2,038.20	2,292.97	2,802.51	3,312.07	3,821.61	4,585.94
RAND GRANGE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
RASKELF	1,515.62	1,768.23	2,020.83	2,273.43	2,778.63	3,283.84	3,789.05	4,546.86
ROMANBY	1,513.70	1,766.00	2,018.28	2,270.56	2,775.12	3,279.70	3,784.26	4,541.12

	2024/25 Council Tax Band A £	2024/25 Council Tax Band B £	2024/25 Council Tax Band C £	2024/25 Council Tax Band D £	2024/25 Council Tax Band E £	2024/25 Council Tax Band F £	2024/25 Council Tax Band G £	2024/25 Council Tax Band H £
ROUNTON EAST AND WEST	1,496.48	1,745.90	1,995.31	2,244.72	2,743.54	3,242.37	3,741.20	4,489.44
SANDHUTTON	1,519.46	1,772.71	2,025.95	2,279.19	2,785.67	3,292.16	3,798.65	4,558.38
SCRUTON	1,511.15	1,763.02	2,014.87	2,266.73	2,770.44	3,274.17	3,777.88	4,533.46
SEAMER	1,505.53	1,756.46	2,007.38	2,258.30	2,760.14	3,261.99	3,763.83	4,516.60
SESSAY AND HUTTON SESSAY	1,525.28	1,779.50	2,033.71	2,287.92	2,796.34	3,304.77	3,813.20	4,575.84
SEXHOW	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
SHIPTON BY BENINGBROUGH	1,524.61	1,778.72	2,032.82	2,286.92	2,795.12	3,303.33	3,811.53	4,573.84
SILTON WITH KEPWICK (OVER SILTON, NETHER SILTON, LANDMOTH CUM CATTO AND KEPWICK)	1,514.42	1,766.84	2,019.24	2,271.64	2,776.44	3,281.26	3,786.06	4,543.28
SKIPTON ON SWALE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
SNAPE WITH THORP	1,524.73	1,778.86	2,032.98	2,287.10	2,795.34	3,303.59	3,811.83	4,574.20
SMEATON WITH HORNBY (GREAT SMEATON, LITTLE SMEATON AND HORNBY)	1,502.48	1,752.90	2,003.31	2,253.72	2,754.54	3,255.37	3,756.20	4,507.44
SOUTH COWTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
SOUTH KILVINGTON	1,522.18	1,775.89	2,029.58	2,283.28	2,790.67	3,298.07	3,805.46	4,566.56
SOUTH OTTERINGTON, MAUNBY AND NEWBY WISKE	1,506.02	1,757.03	2,008.03	2,259.03	2,761.03	3,263.04	3,765.05	4,518.06
SOWERBY	1,525.92	1,780.25	2,034.57	2,288.89	2,797.53	3,306.18	3,814.81	4,577.78
STILLINGTON	1,513.86	1,766.17	2,018.48	2,270.79	2,775.41	3,280.03	3,784.65	4,541.58
STOKESLEY	1,546.18	1,803.88	2,061.58	2,319.27	2,834.66	3,350.06	3,865.45	4,638.54
SUTTON UNDER WHITESTONECLIFFE	1,515.60	1,768.20	2,020.80	2,273.40	2,778.60	3,283.80	3,789.00	4,546.80
SUTTON-ON-THE-FOREST	1,523.82	1,777.80	2,031.77	2,285.74	2,793.68	3,301.63	3,809.56	4,571.48
THIRKLEBY HIGH AND LOW WITH OSGODBY	1,506.11	1,757.14	2,008.15	2,259.17	2,761.20	3,263.25	3,765.28	4,518.34
THIRLBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
THIRN, THORNTON WATLASS, CLIFTON ON YORE, BURRILL WITH COWLING & ROOKWITH								
1) THIRN, THORNTON WATLASS, CLIFTON ON YORE, BURRILL WITH COWLING & ROOKWITH	1,499.84	1,749.83	1,999.80	2,249.77	2,749.71	3,249.67	3,749.61	4,499.54
2) BURRILL WITH COWLING	1,501.86	1,752.17	2,002.48	2,252.79	2,753.41	3,254.03	3,754.65	4,505.58
	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25

	Council Tax Band A	Council Tax Band B	Council Tax Band C	Council Tax Band D	Council Tax Band E	Council Tax Band F	Council Tax Band G	Council Tax Band H
	£	£	£	£	£	£	£	£
THIRSK	1,577.11	1,839.97	2,102.82	2,365.67	2,891.37	3,417.08	3,942.78	4,731.34
THOLTHORPE	1,501.30	1,751.53	2,001.74	2,251.96	2,752.39	3,252.83	3,753.26	4,503.92
THORMANBY	1,494.50	1,743.59	1,992.67	2,241.75	2,739.91	3,238.08	3,736.25	4,483.50
THORNBOROUGH	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
THORNTON LE BEANS, CROSBY AND COTCLIFFE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
THORNTON LE MOOR AND THORNTON LE STREET	1,498.44	1,748.19	1,997.93	2,247.67	2,747.15	3,246.64	3,746.11	4,495.34
THORNTON ON THE HILL	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
THRINTOFT	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
TOLLERTON	1,509.22	1,760.76	2,012.30	2,263.83	2,766.90	3,269.98	3,773.05	4,527.66
TOPCLIFFE	1,533.88	1,789.54	2,045.18	2,300.83	2,812.12	3,323.42	3,834.71	4,601.66
WARLABY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
WELBURY	1,497.37	1,746.94	1,996.50	2,246.06	2,745.18	3,244.31	3,743.43	4,492.12
WELL	1,502.32	1,752.72	2,003.10	2,253.49	2,754.26	3,255.04	3,755.81	4,506.98
WEST TANFIELD (AND EAST)	1,510.08	1,761.76	2,013.44	2,265.12	2,768.48	3,271.84	3,775.20	4,530.24
WHENBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
WHITWELL	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
WHORLTON	1,518.30	1,771.35	2,024.40	2,277.45	2,783.55	3,289.65	3,795.75	4,554.90
WILDON GRANGE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
YAFFORTH	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
YEARSLEY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48

North Yorkshire Council

Harrogate Area

Parish Precepts and Council Tax Amounts 2024/25

	2024/25 Council Tax Band A £	2024/25 Council Tax Band B £	2024/25 Council Tax Band C £	2024/25 Council Tax Band D £	2024/25 Council Tax Band E £	2024/25 Council Tax Band F £	2024/25 Council Tax Band G £	2024/25 Council Tax Band H £
ALLERTON MAULEVERER WITH HOPPERTON	1,494.21	1,743.25	1,992.29	2,241.32	2,739.39	3,237.46	3,735.53	4,482.64
ARKENDALE, CONEYTHORPE & CLARETON GROUP	1,502.89	1,753.38	2,003.86	2,254.34	2,755.30	3,256.27	3,757.23	4,508.68
ASENBY	1,503.74	1,754.38	2,005.00	2,255.62	2,756.86	3,258.12	3,759.36	4,511.24
AZERLEY & WINKSLEY GROUP	1,509.31	1,760.87	2,012.42	2,263.97	2,767.07	3,270.18	3,773.28	4,527.94
BALDERSBY	1,530.41	1,785.49	2,040.55	2,295.62	2,805.75	3,315.90	3,826.03	4,591.24
BEWERLEY	1,506.29	1,757.35	2,008.39	2,259.44	2,761.53	3,263.64	3,765.73	4,518.88
BILTON-IN-AINSTY WITH BICKERTON	1,532.20	1,787.57	2,042.94	2,298.30	2,809.03	3,319.77	3,830.50	4,596.60
BIRSTWITH	1,514.24	1,766.62	2,018.99	2,271.36	2,776.10	3,280.85	3,785.60	4,542.72
BISHOP MONKTON	1,511.08	1,762.94	2,014.78	2,266.63	2,770.32	3,274.02	3,777.71	4,533.26
BISHOP THORNTON & WARSILL GROUP	1,512.38	1,764.46	2,016.52	2,268.58	2,772.70	3,276.84	3,780.96	4,537.16
BOROUGHBRIDGE	1,523.13	1,776.99	2,030.85	2,284.70	2,792.41	3,300.12	3,807.83	4,569.40
BREARTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BURTON LEONARD	1,507.62	1,758.89	2,010.16	2,261.43	2,763.97	3,266.51	3,769.05	4,522.86
CATTAL, HUNSINGORE & WALSHFORD GROUP	1,504.53	1,755.29	2,006.05	2,256.80	2,758.31	3,259.82	3,761.33	4,513.60
CLINT-CUM-HAMLETS	1,505.72	1,756.69	2,007.64	2,258.59	2,760.49	3,262.41	3,764.31	4,517.18
CUNDALL & NORTON-LE-CLAY GROUP	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
DACRE	1,511.56	1,763.50	2,015.42	2,267.35	2,771.20	3,275.06	3,778.91	4,534.70
DARLEY & MENWITH	1,511.73	1,763.69	2,015.65	2,267.60	2,771.51	3,275.42	3,779.33	4,535.20
DISHFORTH	1,515.66	1,768.27	2,020.88	2,273.49	2,778.71	3,283.93	3,789.15	4,546.98
DUNSFORTHS	1,502.87	1,753.36	2,003.83	2,254.31	2,755.26	3,256.23	3,757.18	4,508.62
FARNHAM	1,501.77	1,752.07	2,002.37	2,252.66	2,753.25	3,253.84	3,754.43	4,505.32
FEARBY, HEALY & DISTRICT GROUP	1,502.36	1,752.76	2,003.15	2,253.54	2,754.32	3,255.11	3,755.90	4,507.08
FELLISCLIFFE	1,510.57	1,762.34	2,014.10	2,265.86	2,769.38	3,272.91	3,776.43	4,531.72
	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
FERRENSBY	1,495.10	1,744.30	1,993.48	2,242.66	2,741.02	3,239.40	3,737.76	4,485.32
FOLLIFOOT & PLOMPTON GROUP	1,511.17	1,763.04	2,014.90	2,266.76	2,770.48	3,274.21	3,777.93	4,533.52
FOUNTAINS ABBEY GROUP	1,524.92	1,779.09	2,033.24	2,287.39	2,795.69	3,304.01	3,812.31	4,574.78
GOLDSBOROUGH & FLAXBY GROUP	1,506.42	1,757.49	2,008.56	2,259.63	2,761.77	3,263.91	3,766.05	4,519.26
GRANTLEY & SAWLEY GROUP	1,525.97	1,780.31	2,034.63	2,288.96	2,797.61	3,306.28	3,814.93	4,577.92
GREAT OUSEBURN	1,524.35	1,778.42	2,032.47	2,286.53	2,794.64	3,302.77	3,810.88	4,573.06
GREEN HAMMERTON	1,526.24	1,780.62	2,034.99	2,289.36	2,798.10	3,306.85	3,815.60	4,578.72
GREWELTHORPE	1,509.71	1,761.34	2,012.95	2,264.57	2,767.80	3,271.05	3,774.28	4,529.14
HAMPSTHWAITE	1,506.44	1,757.52	2,008.59	2,259.66	2,761.80	3,263.95	3,766.10	4,519.32
HARROGATE	1,491.80	1,740.44	1,989.07	2,237.70	2,734.96	3,232.23	3,729.50	4,475.40
HARTWITH-CUM-WINSLEY	1,511.53	1,763.46	2,015.38	2,267.30	2,771.14	3,274.99	3,778.83	4,534.60
HAVERAH PARK & BECKWITHSHAW GROUP	1,506.63	1,757.74	2,008.85	2,259.95	2,762.16	3,264.37	3,766.58	4,519.90
HEWICK & HUTTON GROUP	1,510.30	1,762.02	2,013.74	2,265.45	2,768.88	3,272.32	3,775.75	4,530.90
HIGH & LOW BISHOPSIDE	1,515.64	1,768.25	2,020.86	2,273.46	2,778.67	3,283.89	3,789.10	4,546.92
KEARBY-WITH-NETHERBY	1,508.88	1,760.36	2,011.84	2,263.32	2,766.28	3,269.24	3,772.20	4,526.64
KILLINGHALL	1,502.39	1,752.80	2,003.19	2,253.59	2,754.38	3,255.19	3,755.98	4,507.18
KIRBY HILL & DISTRICT GROUP	1,497.84	1,747.49	1,997.13	2,246.77	2,746.05	3,245.34	3,744.61	4,493.54
KIRKBY MALZEARD, LAVERTON & DALLOWGILL GROUP	1,514.48	1,766.90	2,019.31	2,271.72	2,776.54	3,281.37	3,786.20	4,543.44
KIRKBY OVERBLOW	1,515.75	1,768.38	2,021.01	2,273.63	2,778.88	3,284.13	3,789.38	4,547.26
KIRK DEIGHTON	1,511.14	1,763.00	2,014.86	2,266.71	2,770.42	3,274.14	3,777.85	4,533.42
KIRK HAMMERTON	1,512.38	1,764.45	2,016.51	2,268.57	2,772.69	3,276.82	3,780.95	4,537.14
KNARESBOROUGH SUCCESSOR	1,509.44	1,761.02	2,012.59	2,264.16	2,767.30	3,270.45	3,773.60	4,528.32
LANGTHORPE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
LITTLE OUSEBURN GROUP	1,507.84	1,759.15	2,010.46	2,261.76	2,764.37	3,266.99	3,769.60	4,523.52
LITTLE RIBSTON	1,529.83	1,784.81	2,039.78	2,294.75	2,804.69	3,314.64	3,824.58	4,589.50
LITTLETHORPE	1,503.66	1,754.28	2,004.89	2,255.50	2,756.72	3,257.95	3,759.16	4,511.00
LONG MARSTON	1,511.07	1,762.92	2,014.77	2,266.61	2,770.30	3,273.99	3,777.68	4,533.22
LOWER WASHBURN GROUP	1,507.28	1,758.51	2,009.72	2,260.93	2,763.35	3,265.79	3,768.21	4,521.86
MARKENFIELD HALL	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
MARKINGTON-WITH-WALLERTHORPE	1,506.76	1,757.89	2,009.02	2,260.14	2,762.39	3,264.65	3,766.90	4,520.28
MARTON-CUM-GRAFTON	1,507.65	1,758.93	2,010.21	2,261.48	2,764.03	3,266.58	3,769.13	4,522.96
MARTON-LE-MOOR	1,506.33	1,757.39	2,008.45	2,259.50	2,761.61	3,263.72	3,765.83	4,519.00
MASHAM GROUP	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25
	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
MELMERBY & MIDDLETON GROUP	1,510.20	1,761.90	2,013.60	2,265.30	2,768.70	3,272.10	3,775.50	4,530.60
MID-WHARFEDALE GROUP	1,500.05	1,750.07	2,000.07	2,250.08	2,750.09	3,250.12	3,750.13	4,500.16
MOOR MONKTON	1,518.31	1,771.37	2,024.42	2,277.47	2,783.57	3,289.68	3,795.78	4,554.94
NEWALL-WITH-CLIFTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
NIDD	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
NORTH DEIGHTON	1,508.20	1,759.57	2,010.94	2,262.30	2,765.03	3,267.77	3,770.50	4,524.60
NORTH RIGTON	1,517.64	1,770.59	2,023.53	2,276.47	2,782.35	3,288.24	3,794.11	4,552.94
NORTH STAINLEY-WITH-SLENNINGFORD	1,532.54	1,787.97	2,043.39	2,298.81	2,809.65	3,320.50	3,831.35	4,597.62
NUN MONKTON	1,552.02	1,810.69	2,069.36	2,328.03	2,845.37	3,362.71	3,880.05	4,656.06
PANNAL AND BURN BRIDGE	1,511.36	1,763.26	2,015.15	2,267.04	2,770.82	3,274.61	3,778.40	4,534.08
RAINTON WITH NEWBY	1,517.38	1,770.29	2,023.18	2,276.08	2,781.87	3,287.67	3,793.46	4,552.16
RIPLEY	1,509.61	1,761.22	2,012.82	2,264.42	2,767.62	3,270.83	3,774.03	4,528.84
RIPON SUCCESSOR	1,542.43	1,799.51	2,056.58	2,313.65	2,827.79	3,341.94	3,856.08	4,627.30
ROECLIFFE & WESTWICK GROUP	1,539.53	1,796.13	2,052.71	2,309.30	2,822.47	3,335.66	3,848.83	4,618.60
SCOTTON	1,506.46	1,757.55	2,008.62	2,259.70	2,761.85	3,264.01	3,766.16	4,519.40
SCRIVEN	1,522.64	1,776.43	2,030.20	2,283.97	2,791.51	3,299.07	3,806.61	4,567.94
SHAROW	1,524.78	1,778.91	2,033.04	2,287.17	2,795.43	3,303.69	3,811.95	4,574.34
SICKLINGHALL	1,502.38	1,752.79	2,003.18	2,253.58	2,754.37	3,255.17	3,755.96	4,507.16
SKELTON GROUP	1,502.74	1,753.20	2,003.66	2,254.11	2,755.02	3,255.94	3,756.85	4,508.22
SOUTH STAINLEY-WITH-CAYTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
SPOFFORTH-WITH-STOCKELD	1,505.66	1,756.62	2,007.56	2,258.50	2,760.38	3,262.28	3,764.16	4,517.00
STAVELEY & COPGROVE GROUP	1,507.68	1,758.97	2,010.25	2,261.53	2,764.09	3,266.66	3,769.21	4,523.06
THORNTHWAITE-WITH-PADSIDE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
THORNVILLE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
THRUSCROSS	1,509.65	1,761.27	2,012.87	2,264.48	2,767.69	3,270.92	3,774.13	4,528.96
TOCKWITH & WILSTROP GROUP	1,527.68	1,782.30	2,036.91	2,291.52	2,800.74	3,309.97	3,819.20	4,583.04
UPPER NIDDERDALE GROUP	1,514.60	1,767.05	2,019.48	2,271.91	2,776.77	3,281.65	3,786.51	4,543.82
WALKINGHAM HILL WITH OCCANEY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
WASHBURN GROUP	1,510.82	1,762.63	2,014.43	2,266.23	2,769.83	3,273.44	3,777.05	4,532.46
WATH & NORTON CONYERS GROUP	1,513.00	1,765.18	2,017.34	2,269.51	2,773.84	3,278.18	3,782.51	4,539.02
WEETON	1,501.02	1,751.20	2,001.37	2,251.54	2,751.88	3,252.23	3,752.56	4,503.08
WHIXLEY	1,507.70	1,759.00	2,010.28	2,261.56	2,764.12	3,266.70	3,769.26	4,523.12
WIGHILL	1,523.14	1,777.00	2,030.86	2,284.71	2,792.42	3,300.14	3,807.85	4,569.42

North Yorkshire Council

Richmondshire Area

Parish Precepts and Council Tax Amounts 2024/25

	2024/25 Council Tax Band A £	2024/25 Council Tax Band B £	2024/25 Council Tax Band C £	2024/25 Council Tax Band D £	2024/25 Council Tax Band E £	2024/25 Council Tax Band F £	2024/25 Council Tax Band G £	2024/25 Council Tax Band H £
AGGLETHORPE WITH COVERHAM	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
ALDBROUGH	1,505.72	1,756.69	2,007.64	2,258.59	2,760.49	3,262.41	3,764.31	4,517.18
APPLETON (EAST & WEST)	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
ARKENGARTHDALE	1,512.31	1,764.37	2,016.42	2,268.47	2,772.57	3,276.68	3,780.78	4,536.94
ARRATHORNE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
ASKE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
ASKRIGG & LOW ABBOTSDALE	1,506.70	1,757.82	2,008.94	2,260.05	2,762.28	3,264.52	3,766.75	4,520.10
AYSGARTH DISTRICT: AYSGARTH, BISHOPDALE, NEWBIGGIN, THORALBY AND THORNTON RUST	1,514.70	1,767.16	2,019.61	2,272.06	2,776.96	3,281.87	3,786.76	4,544.12
BAINBRIDGE	1,508.50	1,759.93	2,011.34	2,262.76	2,765.59	3,268.43	3,771.26	4,525.52
BARTON	1,518.64	1,771.76	2,024.86	2,277.97	2,784.18	3,290.40	3,796.61	4,555.94
BELLERBY	1,535.92	1,791.92	2,047.90	2,303.89	2,815.86	3,327.84	3,839.81	4,607.78
BOLTON ON SWALE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BROMPTON ON SWALE	1,516.45	1,769.20	2,021.94	2,274.68	2,780.16	3,285.65	3,791.13	4,549.36
BROUGH WITH ST GILES	1,532.71	1,788.17	2,043.62	2,299.07	2,809.97	3,320.88	3,831.78	4,598.14
BURTON CUM WALDEN (WEST BURTON)	1,518.52	1,771.61	2,024.70	2,277.78	2,783.95	3,290.13	3,796.30	4,555.56
CALDBERGH & EAST SCRAFTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
CALDWELL	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
CARLTON HIGHDALE	1,498.20	1,747.91	1,997.61	2,247.31	2,746.71	3,246.12	3,745.51	4,494.62
CARLTON	1,632.93	1,905.09	2,177.25	2,449.40	2,993.71	3,538.02	4,082.33	4,898.80
CARPERBY	1,530.00	1,785.01	2,040.01	2,295.01	2,805.01	3,315.02	3,825.01	4,590.02
CASTLE BOLTON	1,522.13	1,775.83	2,029.51	2,283.20	2,790.57	3,297.96	3,805.33	4,566.40
CATTERICK	1,515.70	1,768.33	2,020.94	2,273.56	2,778.79	3,284.03	3,789.26	4,547.12
COLBURN	1,564.63	1,825.41	2,086.18	2,346.95	2,868.49	3,390.04	3,911.58	4,693.90

2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax
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	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
CONSTABLE BURTON / FINGHALL: AKEBAR, BARDEN, CONSTABLE BURTON, EAST HAUXWELL, FINGHALL, GARRISTON, HUTTON HANG AND WEST HAUXWELL	1,518.52	1,771.62	2,024.70	2,277.79	2,783.96	3,290.14	3,796.31	4,555.58
CROFT-ON-TEES	1,504.07	1,754.76	2,005.43	2,256.11	2,757.46	3,258.83	3,760.18	4,512.22
DALTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
DALTON-ON-TEES	1,511.77	1,763.74	2,015.70	2,267.66	2,771.58	3,275.51	3,779.43	4,535.32
EASBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
EAST LAYTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
EAST WITTON	1,512.52	1,764.62	2,016.70	2,268.79	2,772.96	3,277.14	3,781.31	4,537.58
ELLERTON ON SWALE	1,499.52	1,749.44	1,999.36	2,249.28	2,749.12	3,248.96	3,748.80	4,498.56
EPPLEBY	1,530.22	1,785.26	2,040.30	2,295.33	2,805.40	3,315.48	3,825.55	4,590.66
ERYHOLME	1,509.00	1,760.51	2,012.01	2,263.51	2,766.51	3,269.52	3,772.51	4,527.02
FORCETT	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
GAYLES	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
GILLING WITH HARTFORTH & SEDBURY	1,503.83	1,754.48	2,005.11	2,255.75	2,757.02	3,258.31	3,759.58	4,511.50
GRINTON WITH ELLERTON ABBEY	1,528.98	1,783.82	2,038.65	2,293.48	2,803.14	3,312.81	3,822.46	4,586.96
HARMBY	1,514.61	1,767.05	2,019.49	2,271.92	2,776.79	3,281.66	3,786.53	4,543.84
HAWES & HIGH ABBOTSDIE	1,509.92	1,761.59	2,013.24	2,264.89	2,768.19	3,271.51	3,774.81	4,529.78
HIPSWELL	1,507.46	1,758.71	2,009.95	2,261.19	2,763.67	3,266.16	3,768.65	4,522.38
HORNBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HUDSWELL, DOWNHOLME, STAINTON & WALBURN	1,507.14	1,758.33	2,009.52	2,260.71	2,763.09	3,265.47	3,767.85	4,521.42
HUNTON	1,513.20	1,765.40	2,017.60	2,269.80	2,774.20	3,278.60	3,783.00	4,539.60
KIRBY HILL	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
LEYBURN	1,542.60	1,799.70	2,056.80	2,313.90	2,828.10	3,342.30	3,856.50	4,627.80
MANFIELD & CLIFFE	1,511.67	1,763.62	2,015.57	2,267.51	2,771.40	3,275.29	3,779.18	4,535.02
MARRICK	1,506.52	1,757.62	2,008.70	2,259.79	2,761.96	3,264.14	3,766.31	4,519.58
MARSKE & NEW FORREST	1,521.40	1,774.98	2,028.54	2,282.11	2,789.24	3,296.38	3,803.51	4,564.22
MELBECKS	1,496.46	1,745.87	1,995.28	2,244.69	2,743.51	3,242.33	3,741.15	4,489.38
MELMERBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
MELSONBY	1,518.40	1,771.47	2,024.54	2,277.60	2,783.73	3,289.87	3,796.00	4,555.20
MIDDLEHAM	1,514.72	1,767.18	2,019.63	2,272.08	2,776.98	3,281.89	3,786.80	4,544.16
MIDDLETON TYAS	1,546.52	1,804.29	2,062.04	2,319.79	2,835.29	3,350.81	3,866.31	4,639.58
MOULTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25
	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
MUKER	1,499.76	1,749.72	1,999.68	2,249.64	2,749.56	3,249.48	3,749.40	4,499.28
NEWSHAM	1,503.36	1,753.92	2,004.48	2,255.04	2,756.16	3,257.28	3,758.40	4,510.08
NEWTON LE WILLOWS	1,505.85	1,756.83	2,007.81	2,258.78	2,760.73	3,262.68	3,764.63	4,517.56
NEWTON MORRELL	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
NORTH COWTON	1,503.83	1,754.48	2,005.11	2,255.75	2,757.02	3,258.31	3,759.58	4,511.50
PATRICK BROMPTON	1,523.81	1,777.79	2,031.75	2,285.72	2,793.65	3,301.60	3,809.53	4,571.44
PRESTON UNDER SCAR	1,523.22	1,777.09	2,030.96	2,284.83	2,792.57	3,300.31	3,808.05	4,569.66
RAVENSWORTH	1,521.68	1,775.30	2,028.91	2,282.52	2,789.74	3,296.97	3,804.20	4,565.04
REDMIRE	1,535.89	1,791.88	2,047.86	2,303.84	2,815.80	3,327.77	3,839.73	4,607.68
REETH	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
RICHMOND TOWN	1,533.34	1,788.90	2,044.46	2,300.01	2,811.12	3,322.24	3,833.35	4,600.02
SCORTON	1,525.60	1,779.87	2,034.14	2,288.40	2,796.93	3,305.47	3,814.00	4,576.80
SCOTTON	1,531.74	1,787.03	2,042.32	2,297.61	2,808.19	3,318.77	3,829.35	4,595.22
SKEEBY	1,519.55	1,772.82	2,026.07	2,279.33	2,785.84	3,292.37	3,798.88	4,558.66
SPENNITHORNE	1,508.08	1,759.44	2,010.78	2,262.13	2,764.82	3,267.52	3,770.21	4,524.26
ST MARTINS	1,515.15	1,767.68	2,020.21	2,272.73	2,777.78	3,282.83	3,787.88	4,545.46
STANWICK ST JOHN	1,508.12	1,759.48	2,010.83	2,262.18	2,764.88	3,267.59	3,770.30	4,524.36
STAPLETON & CLEASBY	1,520.36	1,773.76	2,027.15	2,280.54	2,787.32	3,294.11	3,800.90	4,561.08
THORNTON STEWARD	1,514.72	1,767.18	2,019.63	2,272.08	2,776.98	3,281.89	3,786.80	4,544.16
TUNSTALL	1,517.82	1,770.80	2,023.77	2,276.74	2,782.68	3,288.63	3,794.56	4,553.48
UCKERBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
WENSLEY	1,499.64	1,749.59	1,999.53	2,249.47	2,749.35	3,249.24	3,749.11	4,498.94
WEST LAYTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
WEST SCRAFTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
WEST WITTON	1,505.36	1,756.27	2,007.16	2,258.05	2,759.83	3,261.63	3,763.41	4,516.10
WHASHTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48

North Yorkshire Council

Ryedale Area

Parish Precepts and Council Tax Amounts 2024/25

	2024/25 Council Tax Band A £	2024/25 Council Tax Band B £	2024/25 Council Tax Band C £	2024/25 Council Tax Band D £	2024/25 Council Tax Band E £	2024/25 Council Tax Band F £	2024/25 Council Tax Band G £	2024/25 Council Tax Band H £
ACKLAM	1,510.59	1,762.36	2,014.13	2,265.89	2,769.42	3,272.95	3,776.48	4,531.78
AISLABY, MIDDLETON & WRELTON	1,503.41	1,753.99	2,004.55	2,255.12	2,756.25	3,257.40	3,758.53	4,510.24
ALLERSTON & WILTON	1,536.10	1,792.13	2,048.14	2,304.16	2,816.19	3,328.23	3,840.26	4,608.32
AMOTHERBY	1,516.82	1,769.63	2,022.43	2,275.23	2,780.83	3,286.44	3,792.05	4,550.46
AMPLEFORTH	1,518.40	1,771.48	2,024.54	2,277.61	2,783.74	3,289.88	3,796.01	4,555.22
APPLETON LE MOORS	1,499.98	1,749.99	1,999.98	2,249.98	2,749.97	3,249.97	3,749.96	4,499.96
APPLETON LE STREET	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BARTON LE STREET	1,496.78	1,746.26	1,995.72	2,245.18	2,744.10	3,243.04	3,741.96	4,490.36
BARTON LE WILLOWS	1,504.44	1,755.19	2,005.93	2,256.67	2,758.15	3,259.64	3,761.11	4,513.34
BARUGHS AMBO	1,503.73	1,754.36	2,004.98	2,255.60	2,756.84	3,258.09	3,759.33	4,511.20
BEADLAM	1,518.04	1,771.06	2,024.06	2,277.07	2,783.08	3,289.10	3,795.11	4,554.14
BIRDSALL	1,494.96	1,744.12	1,993.28	2,242.44	2,740.76	3,239.08	3,737.40	4,484.88
BRANSDALE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BRAWBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BROUGHTON	1,522.30	1,776.02	2,029.74	2,283.45	2,790.88	3,298.32	3,805.75	4,566.90
BULMER	1,508.94	1,760.43	2,011.92	2,263.41	2,766.39	3,269.37	3,772.35	4,526.82
BURYTHORPE	1,500.58	1,750.68	2,000.78	2,250.87	2,751.06	3,251.26	3,751.45	4,501.74
BUTTERCRAMBE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BYLAND WITH WASS & OLDSTEAD	1,502.44	1,752.85	2,003.26	2,253.66	2,754.47	3,255.29	3,756.10	4,507.32
CAWTON, COULTON & GRIMSTONE	1,500.49	1,750.58	2,000.66	2,250.74	2,750.90	3,251.07	3,751.23	4,501.48
CLAXTON & SAND HUTTON	1,511.30	1,763.19	2,015.07	2,266.95	2,770.71	3,274.48	3,778.25	4,533.90
COLD KIRBY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
CONEYSTHORPE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
CROPTON	1,509.08	1,760.60	2,012.11	2,263.62	2,766.64	3,269.67	3,772.70	4,527.24
EBBERSTON & YEDINGHAM	1,533.03	1,788.54	2,044.05	2,299.55	2,810.56	3,321.57	3,832.58	4,599.10
EDSTONE	1,505.56	1,756.49	2,007.42	2,258.34	2,760.19	3,262.05	3,763.90	4,516.68
FADMOOR	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
FARNDAL EAST	1,504.63	1,755.41	2,006.18	2,256.95	2,758.49	3,260.04	3,761.58	4,513.90
FARNDAL WEST	1,504.63	1,755.41	2,006.18	2,256.95	2,758.49	3,260.04	3,761.58	4,513.90
FLAXTON	1,509.84	1,761.49	2,013.13	2,264.77	2,768.05	3,271.34	3,774.61	4,529.54
	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
FOSTON & THORNTON-LE-CLAY	1,505.59	1,756.53	2,007.46	2,258.39	2,760.25	3,262.12	3,763.98	4,516.78
FOXHOLES & BUTTERWICK	1,524.26	1,778.31	2,032.35	2,286.39	2,794.47	3,302.56	3,810.65	4,572.78
GANTON WITH POTTER BROMPTON	1,510.79	1,762.60	2,014.39	2,266.19	2,769.78	3,273.39	3,776.98	4,532.38
GATE HELMSLEY & UPPER HELMSLEY	1,523.50	1,777.42	2,031.34	2,285.25	2,793.08	3,300.92	3,808.75	4,570.50
GILLAMOOR	1,497.12	1,746.65	1,996.17	2,245.69	2,744.73	3,243.78	3,742.81	4,491.38
GILLING EAST	1,502.99	1,753.50	2,003.99	2,254.49	2,755.48	3,256.49	3,757.48	4,508.98
HABTON	1,499.45	1,749.37	1,999.27	2,249.18	2,748.99	3,248.82	3,748.63	4,498.36
HAROME	1,526.08	1,780.43	2,034.78	2,289.12	2,797.81	3,306.51	3,815.20	4,578.24
HARTOFT	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HARTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HAWNBY	1,498.63	1,748.41	1,998.18	2,247.95	2,747.49	3,247.04	3,746.58	4,495.90
HELMSLEY	1,588.00	1,852.68	2,117.34	2,382.01	2,911.34	3,440.68	3,970.01	4,764.02
HENDERSKELFE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HESLERTON	1,511.44	1,763.36	2,015.26	2,267.17	2,770.98	3,274.80	3,778.61	4,534.34
HOVINGHAM & SCACKLETON	1,513.60	1,765.88	2,018.14	2,270.41	2,774.94	3,279.48	3,784.01	4,540.82
HOWSHAM	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
HUTTON LE HOLE	1,529.42	1,784.33	2,039.23	2,294.13	2,803.93	3,313.74	3,823.55	4,588.26
HUTTONS AMBO	1,508.09	1,759.45	2,010.79	2,262.14	2,764.83	3,267.54	3,770.23	4,524.28
KIRBY GRINDALYTHE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
KIRBY MISPERTON	1,515.84	1,768.48	2,021.12	2,273.76	2,779.04	3,284.32	3,789.60	4,547.52
KIRKBYMOORSIDE	1,542.20	1,799.24	2,056.27	2,313.30	2,827.36	3,341.43	3,855.50	4,626.60
LANGTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
LASTINGHAM	1,507.82	1,759.14	2,010.44	2,261.74	2,764.34	3,266.96	3,769.56	4,523.48
LEAVENING	1,499.84	1,749.82	1,999.79	2,249.76	2,749.70	3,249.65	3,749.60	4,499.52
LEVISHAM	1,501.03	1,751.21	2,001.38	2,251.55	2,751.89	3,252.24	3,752.58	4,503.10
LILLINGS AMBO	1,516.08	1,768.77	2,021.45	2,274.13	2,779.49	3,284.86	3,790.21	4,548.26
LOCKTON	1,528.63	1,783.41	2,038.18	2,292.95	2,802.49	3,312.04	3,821.58	4,585.90
LUTTONS	1,518.10	1,771.13	2,024.14	2,277.16	2,783.19	3,289.23	3,795.26	4,554.32
MALTON	1,565.99	1,826.99	2,087.99	2,348.98	2,870.97	3,392.97	3,914.97	4,697.96
MARISHES	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
MARTON	1,503.79	1,754.43	2,005.06	2,255.69	2,756.95	3,258.22	3,759.48	4,511.38
NAWTON	1,503.52	1,754.11	2,004.70	2,255.28	2,756.45	3,257.63	3,758.80	4,510.56
NEWTON ON RAWCLIFFE & STAPE	1,514.14	1,766.51	2,018.86	2,271.22	2,775.93	3,280.65	3,785.36	4,542.44
NORMANBY	1,505.89	1,756.88	2,007.86	2,258.84	2,760.80	3,262.77	3,764.73	4,517.68
NORTON	1,541.63	1,798.58	2,055.51	2,312.45	2,826.32	3,340.21	3,854.08	4,624.90
	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25
	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
NUNNINGTON	1,498.94	1,748.77	1,998.59	2,248.41	2,748.05	3,247.70	3,747.35	4,496.82
OLD BYLAND & SCAWTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
OSWALDKIRK	1,511.31	1,763.20	2,015.09	2,266.97	2,770.74	3,274.51	3,778.28	4,533.94
PICKERING	1,555.89	1,815.21	2,074.53	2,333.84	2,852.47	3,371.10	3,889.73	4,667.68
POCKLEY	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
RIEVAULX	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
RILLINGTON	1,521.92	1,775.58	2,029.23	2,282.88	2,790.18	3,297.49	3,804.80	4,565.76
ROSEDALE EAST & WEST	1,532.98	1,788.49	2,043.98	2,299.48	2,810.47	3,321.47	3,832.46	4,598.96
SALTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
SCAGGLETHORPE	1,512.14	1,764.18	2,016.20	2,268.22	2,772.26	3,276.32	3,780.36	4,536.44
SCAMPSTON WITH EAST & WEST								
KNAPTONS	1,503.75	1,754.38	2,005.01	2,255.63	2,756.88	3,258.13	3,759.38	4,511.26
SCRAYINGHAM AND LEPPINGTON	1,504.41	1,755.15	2,005.89	2,256.62	2,758.09	3,259.56	3,761.03	4,513.24
SETTRINGTON	1,524.14	1,778.17	2,032.19	2,286.21	2,794.25	3,302.30	3,810.35	4,572.42
SHERBURN	1,571.09	1,832.95	2,094.79	2,356.64	2,880.33	3,404.04	3,927.73	4,713.28
SHERIFF HUTTON WITH								
CORNBOROUGH	1,518.62	1,771.74	2,024.84	2,277.94	2,784.14	3,290.36	3,796.56	4,555.88
SINNINGTON	1,522.38	1,776.11	2,029.84	2,283.57	2,791.03	3,298.49	3,805.95	4,567.14
SLINGSBY	1,511.24	1,763.13	2,015.00	2,266.87	2,770.61	3,274.37	3,778.11	4,533.74
SOUTHOLME & FRYTON	1,505.94	1,756.94	2,007.93	2,258.92	2,760.90	3,262.89	3,764.86	4,517.84
SPAUNTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
SPROXTON	1,495.53	1,744.79	1,994.05	2,243.30	2,741.81	3,240.32	3,738.83	4,486.60
STONEGRAVE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
SWINTON	1,513.16	1,765.36	2,017.55	2,269.74	2,774.12	3,278.51	3,782.90	4,539.48
TERRINGTON	1,502.71	1,753.17	2,003.62	2,254.07	2,754.97	3,255.88	3,756.78	4,508.14
THIXENDALE	1,504.74	1,755.53	2,006.32	2,257.11	2,758.69	3,260.27	3,761.85	4,514.22
THORNTON LE DALE	1,527.75	1,782.38	2,037.01	2,291.63	2,800.88	3,310.13	3,819.38	4,583.26
THORPE BASSET	1,500.14	1,750.17	2,000.19	2,250.21	2,750.25	3,250.30	3,750.35	4,500.42
WARTHILL	1,502.02	1,752.36	2,002.70	2,253.03	2,753.70	3,254.38	3,755.05	4,506.06
WEAVERTHORPE	1,518.07	1,771.09	2,024.10	2,277.11	2,783.13	3,289.16	3,795.18	4,554.22
WELBURN (KIRKBYMOORSIDE)	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
WELBURN (MALTON)	1,504.10	1,754.80	2,005.48	2,256.16	2,757.52	3,258.90	3,760.26	4,512.32
WESTOW	1,502.54	1,752.97	2,003.39	2,253.81	2,754.65	3,255.50	3,756.35	4,507.62
WHARRAM	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
WHITWELL ON THE HILL & CRAMBE	1,498.89	1,748.71	1,998.53	2,248.34	2,747.97	3,247.60	3,747.23	4,496.68
WILLERBY & STAXTON	1,517.23	1,770.11	2,022.98	2,275.85	2,781.59	3,287.34	3,793.08	4,551.70
WINTRINGHAM	1,503.42	1,754.00	2,004.57	2,255.14	2,756.28	3,257.43	3,758.56	4,510.28
WOMBLETON	1,511.35	1,763.25	2,015.14	2,267.03	2,770.81	3,274.60	3,778.38	4,534.06

North Yorkshire Council

Scarborough Area

Parish Precepts and Council Tax Amounts 2024/25

	2024/25 Council Tax Band A £	2024/25 Council Tax Band B £	2024/25 Council Tax Band C £	2024/25 Council Tax Band D £	2024/25 Council Tax Band E £	2024/25 Council Tax Band F £	2024/25 Council Tax Band G £	2024/25 Council Tax Band H £
AISLABY	1,508.24	1,759.62	2,010.99	2,262.36	2,765.10	3,267.85	3,770.60	4,524.72
AYTON EAST	1,523.20	1,777.08	2,030.94	2,284.81	2,792.54	3,300.28	3,808.01	4,569.62
AYTON WEST	1,534.41	1,790.15	2,045.89	2,301.62	2,813.09	3,324.56	3,836.03	4,603.24
BARNBY, ELLERBY & MICKLEBY	1,514.39	1,766.80	2,019.19	2,271.59	2,776.38	3,281.19	3,785.98	4,543.18
BORROWBY, ROXBY, NEWTON MULGRAVE	1,521.52	1,775.12	2,028.70	2,282.29	2,789.46	3,296.64	3,803.81	4,564.58
BROMPTON	1,538.58	1,795.02	2,051.45	2,307.88	2,820.74	3,333.61	3,846.46	4,615.76
BURNISTON	1,511.32	1,763.22	2,015.10	2,266.99	2,770.76	3,274.54	3,778.31	4,533.98
CAYTON	1,543.55	1,800.82	2,058.07	2,315.33	2,829.84	3,344.37	3,858.88	4,630.66
CLOUGHTON	1,502.94	1,753.44	2,003.93	2,254.42	2,755.40	3,256.39	3,757.36	4,508.84
DANBY GROUP	1,507.05	1,758.23	2,009.41	2,260.58	2,762.93	3,265.28	3,767.63	4,521.16
EASTFIELD	1,536.64	1,792.76	2,048.86	2,304.97	2,817.18	3,329.40	3,841.61	4,609.94
EGTON	1,505.26	1,756.15	2,007.02	2,257.90	2,759.65	3,261.41	3,763.16	4,515.80
ESKDALE CUM UGGLEBARNBY	1,502.14	1,752.50	2,002.86	2,253.21	2,753.92	3,254.64	3,755.35	4,506.42
FILEY	1,530.42	1,785.50	2,040.57	2,295.64	2,805.78	3,315.93	3,826.06	4,591.28
FOLKTON	1,528.82	1,783.63	2,038.43	2,293.23	2,802.83	3,312.44	3,822.05	4,586.46
FYLINGDALES	1,514.62	1,767.06	2,019.50	2,271.93	2,776.80	3,281.68	3,786.55	4,543.86
GLAISDALES	1,505.40	1,756.30	2,007.20	2,258.10	2,759.90	3,261.70	3,763.50	4,516.20
GOATHLAND	1,500.58	1,750.69	2,000.78	2,250.88	2,751.07	3,251.27	3,751.46	4,501.76
GRISTHORPE & LEBBERSTON	1,534.76	1,790.57	2,046.36	2,302.15	2,813.73	3,325.33	3,836.91	4,604.30
GROSMONT	1,508.18	1,759.55	2,010.91	2,262.27	2,764.99	3,267.72	3,770.45	4,524.54
HACKNESS & HARWOOD DALE GROUP	1,507.35	1,758.58	2,009.81	2,261.03	2,763.48	3,265.93	3,768.38	4,522.06
HAWKSER CUM STAINSACRE	1,509.70	1,761.32	2,012.94	2,264.55	2,767.78	3,271.02	3,774.25	4,529.10
HINDERWELL	1,511.22	1,763.10	2,014.97	2,266.84	2,770.58	3,274.33	3,778.06	4,533.68
HUNMANBY	1,570.70	1,832.50	2,094.28	2,356.06	2,879.62	3,403.20	3,926.76	4,712.12
HUTTON BUSCEL	1,547.30	1,805.20	2,063.08	2,320.96	2,836.72	3,352.50	3,868.26	4,641.92
HUTTON MULGRAVE & UGTHORPE	1,506.16	1,757.19	2,008.22	2,259.24	2,761.29	3,263.35	3,765.40	4,518.48
IRTON	1,529.73	1,784.69	2,039.65	2,294.60	2,804.51	3,314.42	3,824.33	4,589.20
LYTHE	1,509.03	1,760.54	2,012.05	2,263.55	2,766.56	3,269.57	3,772.58	4,527.10
	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
MUSTON	1,540.52	1,797.28	2,054.03	2,310.78	2,824.28	3,337.79	3,851.30	4,621.56
NEWBY & SCALBY	1,515.58	1,768.19	2,020.78	2,273.38	2,778.57	3,283.77	3,788.96	4,546.76
NEWHOLM CUM DUNSLEY	1,509.24	1,760.79	2,012.33	2,263.87	2,766.95	3,270.04	3,773.11	4,527.74
OSGODBY	1,500.18	1,750.21	2,000.24	2,250.27	2,750.33	3,250.39	3,750.45	4,500.54
REIGHTON	1,530.55	1,785.65	2,040.74	2,295.83	2,806.01	3,316.20	3,826.38	4,591.66
SCARBOROUGH	1,492.72	1,741.52	1,990.30	2,239.09	2,736.66	3,234.24	3,731.81	4,478.18
SEAMER	1,502.78	1,753.25	2,003.71	2,254.17	2,755.09	3,256.02	3,756.95	4,508.34
SNAINTON	1,538.27	1,794.66	2,051.03	2,307.41	2,820.16	3,332.93	3,845.68	4,614.82
SNEATON	1,512.30	1,764.36	2,016.41	2,268.46	2,772.56	3,276.67	3,780.76	4,536.92
STAINTONDALE	1,509.01	1,760.52	2,012.02	2,263.52	2,766.52	3,269.53	3,772.53	4,527.04
WHITBY	1,535.15	1,791.02	2,046.87	2,302.73	2,814.44	3,326.17	3,837.88	4,605.46
WYKEHAM	1,511.56	1,763.49	2,015.42	2,267.34	2,771.19	3,275.05	3,778.90	4,534.68

North Yorkshire Council

OFFICIAL

Selby Area

Parish Precepts and Council Tax Amounts 2024/25

	2024/25 Council Tax Band A £	2024/25 Council Tax Band B £	2024/25 Council Tax Band C £	2024/25 Council Tax Band D £	2024/25 Council Tax Band E £	2024/25 Council Tax Band F £	2024/25 Council Tax Band G £	2024/25 Council Tax Band H £
APPLETON ROEBUCK & ACASTER SELBY	1,510.81	1,762.62	2,014.42	2,266.22	2,769.82	3,273.43	3,777.03	4,532.44
BALNE	1,516.54	1,769.30	2,022.06	2,274.81	2,780.32	3,285.84	3,791.35	4,549.62
BARKSTON ASH	1,514.90	1,767.40	2,019.88	2,272.36	2,777.32	3,282.30	3,787.26	4,544.72
BARLBY	1,556.96	1,816.46	2,075.95	2,335.44	2,854.42	3,373.41	3,892.40	4,670.88
BARLOW	1,539.63	1,796.24	2,052.85	2,309.45	2,822.66	3,335.87	3,849.08	4,618.90
BEAL	1,567.93	1,829.26	2,090.58	2,351.90	2,874.54	3,397.19	3,919.83	4,703.80
BIGGIN	1,507.03	1,758.21	2,009.38	2,260.55	2,762.89	3,265.24	3,767.58	4,521.10
BILBROUGH	1,511.68	1,763.63	2,015.58	2,267.52	2,771.41	3,275.31	3,779.20	4,535.04
BIRKIN	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
BOLTON PERCY, COLTON & STEETON	1,510.97	1,762.81	2,014.63	2,266.46	2,770.11	3,273.78	3,777.43	4,532.92
BRAYTON	1,516.37	1,769.11	2,021.83	2,274.56	2,780.01	3,285.48	3,790.93	4,549.12
BROTHERTON	1,534.51	1,790.27	2,046.02	2,301.77	2,813.27	3,324.78	3,836.28	4,603.54
BURN	1,547.70	1,805.65	2,063.60	2,321.55	2,837.45	3,353.35	3,869.25	4,643.10
BURTON SALMON	1,535.35	1,791.25	2,047.14	2,303.03	2,814.81	3,326.60	3,838.38	4,606.06
BYRUM CUM SUTTON	1,523.88	1,777.87	2,031.85	2,285.83	2,793.79	3,301.76	3,809.71	4,571.66
CAMBLESFORTH	1,522.36	1,776.09	2,029.82	2,283.54	2,790.99	3,298.45	3,805.90	4,567.08
CARLTON	1,520.73	1,774.19	2,027.65	2,281.10	2,788.01	3,294.92	3,801.83	4,562.20
CAWOOD	1,528.99	1,783.83	2,038.66	2,293.49	2,803.15	3,312.82	3,822.48	4,586.98
CHAPPEL HADDLESEY	1,527.44	1,782.02	2,036.59	2,291.16	2,800.30	3,309.45	3,818.60	4,582.32
CHURCH FENTON	1,525.58	1,779.86	2,034.12	2,288.38	2,796.90	3,305.44	3,813.96	4,576.76
CLIFFE	1,523.52	1,777.45	2,031.37	2,285.29	2,793.13	3,300.98	3,808.81	4,570.58
CRIDLING STUBBS	1,545.02	1,802.53	2,060.03	2,317.53	2,832.53	3,347.54	3,862.55	4,635.06
DRAX	1,533.02	1,788.53	2,044.03	2,299.53	2,810.53	3,321.54	3,832.55	4,599.06
EGGBOROUGH	1,515.30	1,767.85	2,020.40	2,272.95	2,778.05	3,283.15	3,788.25	4,545.90
ESCRICK	1,524.40	1,778.48	2,032.54	2,286.61	2,794.74	3,302.88	3,811.01	4,573.22
FAIRBURN	1,518.00	1,771.01	2,024.01	2,277.01	2,783.01	3,289.02	3,795.01	4,554.02
GATEFORTH	1,531.07	1,786.26	2,041.43	2,296.61	2,806.96	3,317.33	3,827.68	4,593.22
HAMBLETON	1,520.28	1,773.66	2,027.04	2,280.42	2,787.18	3,293.94	3,800.70	4,560.84
	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax	2024/25 Council Tax

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
HEALAUGH & CATTERTON	1,494.52	1,743.62	1,992.70	2,241.79	2,739.96	3,238.14	3,736.31	4,483.58
HECK	1,543.52	1,800.78	2,058.03	2,315.28	2,829.78	3,344.29	3,858.80	4,630.56
HEMMINGBROUGH	1,512.59	1,764.70	2,016.79	2,268.89	2,773.08	3,277.29	3,781.48	4,537.78
HENSALL	1,530.07	1,785.09	2,040.10	2,295.11	2,805.13	3,315.16	3,825.18	4,590.22
HILLAM	1,521.03	1,774.54	2,028.05	2,281.55	2,788.56	3,295.57	3,802.58	4,563.10
HIRST COURTNEY	1,548.92	1,807.09	2,065.24	2,323.39	2,839.69	3,356.01	3,872.31	4,646.78
HUDDLESTON WITH NEWTHORPE	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
KELFIELD	1,526.66	1,781.12	2,035.56	2,290.00	2,798.88	3,307.78	3,816.66	4,580.00
KELLINGTON	1,528.38	1,783.12	2,037.85	2,292.58	2,802.04	3,311.51	3,820.96	4,585.16
KIRK SMEATON	1,536.94	1,793.10	2,049.26	2,305.41	2,817.72	3,330.04	3,842.35	4,610.82
LITTLE FENTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
LITTLE SMEATON	1,523.38	1,777.29	2,031.18	2,285.08	2,792.87	3,300.67	3,808.46	4,570.16
LONG DRAX	1,510.69	1,762.48	2,014.26	2,266.04	2,769.60	3,273.17	3,776.73	4,532.08
MONK FRYSTON	1,524.16	1,778.19	2,032.22	2,286.24	2,794.29	3,302.35	3,810.40	4,572.48
NEWLAND	1,514.26	1,766.64	2,019.02	2,271.39	2,776.14	3,280.90	3,785.65	4,542.78
NEWTON KYME CUM TOULSTON	1,516.43	1,769.18	2,021.91	2,274.65	2,780.12	3,285.61	3,791.08	4,549.30
NORTH DUFFIELD	1,518.96	1,772.13	2,025.29	2,278.45	2,784.77	3,291.10	3,797.41	4,556.90
OXTON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
RICCALL	1,567.46	1,828.72	2,089.96	2,351.20	2,873.68	3,396.18	3,918.66	4,702.40
RYTHER CUM OSSENDYKE	1,532.98	1,788.48	2,043.98	2,299.47	2,810.46	3,321.46	3,832.45	4,598.94
SAXTON CUM SCARTHINGWELL & LEAD	1,559.54	1,819.47	2,079.39	2,339.31	2,859.15	3,379.00	3,898.85	4,678.62
SELBY	1,577.46	1,840.37	2,103.28	2,366.19	2,892.01	3,417.83	3,943.65	4,732.38
SHERBURN IN ELMET	1,538.58	1,795.01	2,051.44	2,307.87	2,820.73	3,333.59	3,846.45	4,615.74
SKIPWITH	1,511.62	1,763.57	2,015.50	2,267.44	2,771.31	3,275.19	3,779.06	4,534.88
SOUTH MILFORD	1,511.10	1,762.95	2,014.80	2,266.65	2,770.35	3,274.05	3,777.75	4,533.30
STAPLETON	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
STILLINGFLEET	1,513.20	1,765.41	2,017.61	2,269.81	2,774.21	3,278.62	3,783.01	4,539.62
STUBBS WALDEN	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
STUTTON WITH HAZLEWOOD	1,509.53	1,761.13	2,012.71	2,264.30	2,767.47	3,270.66	3,773.83	4,528.60
TADCASTER	1,538.20	1,794.57	2,050.94	2,307.30	2,820.03	3,332.77	3,845.50	4,614.60
TEMPLE HIRST	1,491.49	1,740.08	1,988.66	2,237.24	2,734.40	3,231.57	3,728.73	4,474.48
THORGANBY	1,537.28	1,793.51	2,049.72	2,305.93	2,818.35	3,330.79	3,843.21	4,611.86
THORPE WILLOUGHBY	1,530.04	1,785.05	2,040.06	2,295.06	2,805.07	3,315.09	3,825.10	4,590.12
TOWTON (WITH GRIMSTON, KIRBY WHARFE & NORTH MILFORD)	1,518.48	1,771.56	2,024.64	2,277.72	2,783.88	3,290.04	3,796.20	4,555.44
ULLESKELF	1,529.79	1,784.76	2,039.73	2,294.69	2,804.62	3,314.55	3,824.48	4,589.38
	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25
	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax	Council Tax

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
WEST HADDLESEY	1,522.07	1,775.76	2,029.43	2,283.11	2,790.46	3,297.83	3,805.18	4,566.22
WHITLEY	1,512.20	1,764.25	2,016.28	2,268.31	2,772.37	3,276.45	3,780.51	4,536.62
WISTOW	1,515.56	1,768.16	2,020.75	2,273.34	2,778.52	3,283.71	3,788.90	4,546.68
WOMERSLEY	1,573.74	1,836.03	2,098.32	2,360.61	2,885.19	3,409.77	3,934.35	4,721.22

Town and Parish Precepts

Summary of North Yorkshire Council Areas

<u>Area</u>	<u>2024/25</u>		
	<u>Tax Base</u>	<u>Precept Levied</u>	<u>Council Tax Band D</u>
CRAVEN	23,749.68	1,730,787.53	72.88
HAMBLETON	38,778.73	2,176,688.81	56.13
HARROGATE	68,328.37	1,458,228.54	21.34
RICHMONDSHIRE	19,830.11	925,124.45	46.65
RYEDALE	22,625.16	1,308,954.45	57.85
SCARBOROUGH	39,524.25	1,353,360.11	34.24
SELBY	33,173.39	2,229,032.45	67.19
TOTAL	246,009.69	11,182,176.34	45.45

Craven Area

<u>Parish</u>	<u>2024/25</u>		
	<u>Tax Base</u>	<u>Precept Levied</u>	<u>Council Tax Band D</u>
AIRTON	105.89	-	-
APPLETREWICK	111.12	4,000.00	36.00
ARNCLIFFE	43.21	-	-
AUSTWICK	251.06	14,500.00	57.76
BANK NEWTON	29.00	-	-
BARDEN	36.82	-	-
BEAMSLEY	72.63	-	-
BENTHAM	1,315.61	140,000.00	106.41
BOLTON ABBEY	47.76	-	-
BRADLEYS BOTH	515.43	24,392.63	47.32
BROUGHTON	28.54	-	-
BUCKDEN	110.53	4,585.00	41.48
BURNSALL	58.51	1,000.00	17.09
BURTON IN LONSDALE	269.43	20,500.00	76.09
CALTON	33.23	-	-
CARLETON IN CRAVEN	458.21	22,680.00	49.50
CLAPHAM-CUM-NEWBY	338.32	8,176.00	24.17
CONISTON COLD	108.33	500.00	4.62
CONISTONE WITH KILNSEY	71.01	1,000.00	14.08
CONONLEY	584.62	33,166.00	56.73
COWLING	907.39	58,000.00	63.92
CRACOE	86.83	-	-
DRAUGHTON	132.72	10,665.00	80.36
ELSLACK	38.04	-	-
EMBSAY-WITH-EASTBY	856.94	31,098.00	36.29
ESHTON	45.97	-	-
FARNHILL	224.75	15,750.00	70.08
FLASBY-WITH-WINTERBURN	60.24	-	-
GARGRAVE	812.57	50,000.00	61.53
GIGGLESWICK	587.62	27,000.00	45.95
GLUSBURN	1,505.56	97,875.00	65.01
GRASSINGTON	574.14	78,815.00	137.27
HALTON EAST	52.24	1,050.00	20.10
HALTON GILL	31.68	-	-
HARTLINGTON	36.28	-	-
HAWKSWICK	41.89	-	-
HAZLEWOOD WITH STORITHS	43.06	-	-
HEBDEN	122.74	-	-
HELLIFIELD	571.46	27,136.88	47.49
HETTON-CUM-BORDLEY	85.05	-	-
HORTON IN RIBBLESDALE	197.92	16,000.00	80.84
INGLETON	865.01	117,650.00	136.01
KETTLEWELL WITH STARBOTTON	208.85	10,355.00	49.58
KILDWICK	123.62	1,715.20	13.87

Parish	2024/25		
	<u>Tax Base</u>	<u>Precept Levied</u>	<u>Council Tax Band D</u>
KIRKBY MALHAMDALE	173.75	-	-
LANGCLIFFE	178.17	11,500.00	64.55
LAWKLAND	140.19	-	-
LINTON	92.01	6,700.00	72.82
LITTON	35.98	-	-
LONG PRESTON	339.75	28,000.00	82.41
LOTHERSDALE	275.34	18,520.96	67.27
MARTONS BOTH	150.86	2,500.00	16.57
OTTERBURN	24.60	-	-
RIBBLE BANKS	326.92	8,500.00	26.00
RYLSTONE	78.43	-	-
SCOSTHROP	37.22	310.00	8.33
SETTLE	1,148.27	142,120.00	123.77
SKIPTON	5,658.30	570,000.00	100.74
STAINFORTH	121.13	9,000.00	74.30
STIRTON WITH THORLBY	108.02	-	-
SUTTON IN CRAVEN	1,238.20	90,200.00	72.85
THORNTON IN CRAVEN	217.50	16,126.86	74.15
THORNTON IN LONSDALE	164.22	-	-
THORPE	28.89	-	-
THRESHFIELD	410.10	9,700.00	23.65
Total / Average	23,749.68	1,730,787.53	72.88

Hambleton Area

<u>Parish</u>	<u>2024/25</u>		
	<u>Tax Base</u>	<u>Precept Levied</u>	<u>Council Tax Band D</u>
AINDERBY QUERNHOW	25.40	-	-
AINDERBY STEEPLE	114.16	5,000.00	43.80
AISKEW	1,116.53	32,000.00	28.66
ALDWARK, FLAWITH & YOULTON	158.95	4,750.00	29.88
ALNE	341.49	7,950.00	23.28
ANGRAM GRANGE	7.41	-	-
APPLETON WISKE	211.97	8,898.00	41.98
BAGBY & BALK	263.13	15,000.00	57.01
BEDALE	1,216.70	70,690.00	58.10
BENINGBROUGH	22.32	-	-
BILSDALE MIDCABLE	162.95	2,350.00	14.42
BIRDFORTH	10.20	-	-
BIRKBY	15.27	-	-
BORROWBY	196.79	5,000.00	25.41
BRAFFERTON & HELPERBY	354.99	15,900.00	44.79
BRANDSBY CUM STEARSBY	144.21	6,000.00	41.61
BROMPTON	1,157.79	76,000.00	65.64
BURNESTON, SWAINBY WITH ALLERTHORPE & THEAKSTON	183.34	5,508.80	30.05
CARLTON HUSTHWAITE	80.92	2,500.00	30.89
CARLTON MINIOTT	406.25	7,987.41	19.66
CARLTON-IN-CLEVELAND	146.67	8,270.20	56.39
CARTHORPE	124.79	2,900.00	23.24
CATTON	57.22	-	-
COXWOLD	101.76	4,200.00	41.27
CRAKEHALL WITH LANGTHORNE	303.86	11,700.00	38.50
CRATHORNE	91.32	930.00	10.18
CRAYKE	189.30	4,247.00	22.44
DALBY CUM SKEWSBY	51.03	-	-
DALTON	323.79	9,500.00	29.34
DANBY WISKE WITH LAZENBY	130.65	3,100.00	23.73
DEIGHTON	43.36	-	-
EASBY	49.82	300.00	6.02
EASINGWOLD	2,486.84	186,762.00	75.10
EAST COWTON	260.03	7,500.00	28.84
EAST HARLSEY	133.82	3,505.00	26.19
ELDMIRE WITH CRAKEHILL	12.90	-	-
EXELBY, LEEMING AND LONDONDERRY	634.03	14,500.00	22.87
FACEBY	108.57	1,550.00	14.28
FARLINGTON	56.38	480.00	8.51
FAWDINGTON	4.83	-	-
FIRBY	22.78	-	-
GATENBY	20.37	-	-
GIRSBY	18.91	-	-

<u>Parish</u>	<u>2024/25</u>		
	<u>Tax Base</u>	<u>Precept Levied</u>	<u>Council Tax Band D</u>
GREAT AND LITTLE BROUGHTON	537.78	22,500.00	41.84
GREAT AYTON	1,849.54	185,000.00	100.02
GREAT BUSBY	49.96	-	-
GREAT LANGTON	55.51	750.00	13.51
HACKFORTH, AINDERBY MIERS WITH HOLTBY	94.77	3,500.00	36.93
HILLSIDE (BOLTBY, COWESBY, FELIXKIRK, KIRBY KNOWLE AND UPSALL)	243.28	2,000.00	8.22
HOLME	25.37	-	-
HOOD GRANGE	1.38	-	-
HOWE	8.18	-	-
HUBY	529.49	12,000.00	22.66
HUSTHWAITE	209.66	8,000.00	38.16
HUTTON BONVILLE	38.63	-	-
HUTTON RUDBY, MIDDLETON, RUDBY AND SKUTTERSKEFFE	1,095.43	50,000.00	45.64
INGLEBY ARNCLIFFE	168.55	7,525.00	44.65
INGLEBY GREENHOW	175.46	8,250.00	47.02
KILBURN	129.19	9,450.00	73.15
KILDALE	45.68	-	-
KILLERBY	11.02	-	-
KIPLIN	27.08	-	-
KIRBY FLEETHAM WITH FENCOTES	238.02	8,200.00	34.45
KIRBY WISKE AND NEWSHAM WITH BRECKENBROUGH	109.75	3,736.20	34.04
KIRKBY IN CLEVELAND	165.96	4,850.00	29.22
KIRKLINGTON CUM UPSLAND, HOWGRAVE AND SUTTON WITH HOWGRAVE	146.95	2,950.00	20.07
KNAYTON WITH BRAWITH LEAKE	168.09	5,761.90	34.28
LINTON - ON - OUSE	327.85	18,000.00	54.90
LITTLE AYTON	57.01	-	-
LITTLE BUSBY	13.52	-	-
LITTLE LANGTON	19.78	-	-
LOW AND HIGH WORSALL	160.42	5,196.00	32.39
MARTON CUM MOXBY	35.77	-	-
MORTON ON SWALE	265.96	11,000.00	41.36
MYTON ON SWALE	69.12	1,600.00	23.15
NEWBURGH	22.29	-	-
NEWBY	111.89	5,934.00	53.03
NEWTON ON OUSE	255.39	8,892.00	34.82
NORTH KILVINGTON	17.63	-	-
NORTH OTTERINGTON	19.44	-	-
NORTHALLERTON	3,540.19	435,353.00	122.97

<u>Parish</u>	<u>2024/25</u>		
	<u>Tax Base</u>	<u>Precept Levied</u>	<u>Council Tax Band D</u>
OSMOTHERLEY, KIRBY SIGSTON, ELLERBECK, SOWERBY UNDER COTCLIFFE, THIMBLEBY, WINTON, STANK AND HALIKELD AND WEST HARLSEY	469.82	15,600.00	33.20
OULSTON	67.43	1,700.00	25.21
OVER DINSDALE	34.38	-	-
OVERTON	25.22	205.00	8.13
PICKHILL WITH ROXBY & SINDERBY	259.01	4,280.00	16.52
PICTON	62.30	500.00	8.03
POTTO	152.51	8,500.00	55.73
RAND GRANGE	3.55	-	-
RASKELF	276.32	10,000.00	36.19
ROMANBY	2,349.90	78,304.00	33.32
ROUNTON EAST AND WEST	133.68	1,000.00	7.48
SANDHUTTON	119.18	5,000.00	41.95
SCRUTON	217.01	6,400.00	29.49
SEAMER	284.95	6,000.00	21.06
SESSAY AND HUTTON SESSAY	207.20	10,500.00	50.68
SEXHOW	9.67	-	-
SHIPTON BY BENINGBROUGH	301.91	15,000.00	49.68
SILTON WITH KEPWICK (OVER SILTON, NETHER SILTON, LANDMOTH CUM CATTO AND KEPWICK)	130.83	4,500.00	34.40
SKIPTON ON SWALE	39.44	-	-
SMEATON WITH HORNBY (GREAT SMEATON, LITTLE SMEATON AND HORNBY)	258.58	4,262.00	16.48
SNAPE WITH THORP	178.41	8,895.00	49.86
SOUTH COWTON	45.49	-	-
SOUTH KILVINGTON	114.02	5,250.00	46.04
SOUTH OTTERINGTON, MAUNBY AND NEWBY	312.13	6,800.00	21.79
SOWERBY	2,226.49	115,000.00	51.65
STILLINGTON	402.36	13,500.00	33.55
STOKESLEY	2,163.72	177,500.00	82.03
SUTTON UNDER WHITESTONECLIFFE	145.19	5,250.00	36.16
SUTTON-ON-THE-FOREST	412.33	20,000.00	48.50
THIRKLEBY HIGH AND LOW WITH OSGODBY	136.77	3,000.00	21.93
THIRLBY	67.43	-	-
THIRN, THORNTON WATLASS, CLIFTON ON YORE, BURRILL WITH COWLING & ROOKWITH:			
1) THIRN, THORNTON WATLASS, CLIFTON ON YORE, BURRILL WITH COWLING & ROOKWITH	199.59	2,500.00	12.53
2) BURRILL WITH COWLING		137.20	15.55
THIRSK	1,851.19	237,750.00	128.43

THOLTHORPE	115.51	1,700.00	14.72
	<u>2024/25</u>		
<u>Parish</u>	<u>Tax Base</u>	<u>Precept Levied</u>	<u>Council Tax Band D</u>
THORMANBY	55.44	250.00	4.51
THORNBOROUGH	7.39	-	-
THORNTON LE BEANS, CROSBY AND COTCLI	141.22	-	-
THORNTON LE MOOR AND THORNTON LE ST	206.44	2,152.50	10.43
THORNTON-ON-THE-HILL	16.62	-	-
THRINTOFT	66.01	-	-
TOLLERTON	458.90	12,200.00	26.59
TOPCLIFFE	393.13	25,000.00	63.59
WARLABY	22.60	-	-
WELBURY	125.00	1,102.40	8.82
WELL	123.09	2,000.00	16.25
WEST TANFIELD (AND East)	308.44	8,600.00	27.88
WHENBY	42.14	-	-
WHITWELL	14.09	-	-
WHORLTON	271.65	10,924.20	40.21
WILDON GRANGE	11.43	-	-
YAFFORTH	76.48	-	-
YEARSLEY	56.80	-	-
Total / Average	38,778.73	2,176,688.81	56.13

Harrogate Area

Parish	2024/25		
	Tax Base	Precept Levied	Council Tax Band D
ALLERTON MAULEVERER WITH HOPPERTON	73.55	300.00	4.08
ARKENDALE, CONEYTHORPE & CLARETON GROUP	259.74	4,442.00	17.10
A SENBY	146.88	2,700.00	18.38
AZERLEY & WINKSLEY GROUP	272.33	7,280.00	26.73
BALDERSBY	145.61	8,500.00	58.38
BEWERLEY	360.31	8,000.00	22.20
BILTON-IN-AINSTY WITH BICKERTON	201.43	12,300.00	61.06
BIRSTWITH	439.65	15,000.00	34.12
BISHOP MONKTON	442.34	13,000.00	29.39
BISHOP THORNTON & WARSILL GROUP	293.51	9,200.00	31.34
BOROUGHBRIDGE	1,896.34	90,000.00	47.46
BREARTON	80.66	-	-
BURTON LEONARD	384.50	9,300.00	24.19
CATTAL, HUSINGORE & WALSHFORD GROUP	187.20	3,662.00	19.56
CLINT-CUM-HAMLETS	281.09	6,000.00	21.35
CUNDALL & NORTON-LE-CLAY GROUP	215.88	-	-
DACRE	377.44	11,363.00	30.11
DARLEY & MENWITH	518.79	15,750.00	30.36
DISHFORTH	413.76	15,000.00	36.25
DUNSFORTHS	127.74	2,180.00	17.07
FARNHAM	121.25	1,870.00	15.42
FEARBY, HEALEY & DISTRICT GROUP	226.95	3,700.00	16.30
FELLISCLIFFE	179.95	5,150.00	28.62
FERRENSBY	110.60	600.00	5.42
FOLLIFOOT & PLOMPTON GROUP	377.74	11,150.00	29.52
FOUNTAINS ABBEY GROUP	119.65	6,000.00	50.15
GOLDSBOROUGH & FLAXBY GROUP	346.09	7,750.00	22.39
GRANTLEY AND SAWLEY GROUP	247.50	12,800.00	51.72
GREAT OUSEBURN	328.76	16,203.26	49.29
GREEN HAMMERTON	455.65	23,750.00	52.12
GREWELTHORPE	230.51	6,300.00	27.33
HAMPSTHWAITE	607.85	13,630.00	22.42
HARROGATE	27,856.78	12,800.00	0.46
HARTWITH-CUM-WINSLEY	465.75	14,000.00	30.06
HVERAH PARK & BECKWITHSHAW GROUP	339.95	7,720.00	22.71
HEWICK AND HUTTON GROUP	222.25	6,269.00	28.21
HIGH & LOW BISHOPSIDE	966.40	35,000.00	36.22
KEARBY-WITH-NETHERBY	116.94	3,050.00	26.08
KILLINGHALL	2,446.61	40,000.00	16.35
KIRBY HILL AND DISTRICT GROUP	629.35	6,000.00	9.53
KIRKBY MALZEARD, LAVERTON & DALLOWGILL GROUP	521.98	18,000.00	34.48
		2024/25	

Parish	Council Tax		
	Tax Base	Precept Levied	Band D
KIRKBY OVERBLOW	274.79	10,000.00	36.39
KIRK DEIGHTON	254.48	7,500.00	29.47
KIRK HAMMERTON	255.32	8,000.00	31.33
KNARESBOROUGH SUCCESSOR	6,396.52	172,180.00	26.92
LANGTHORPE	449.54	-	-
LITTLE OUSEBURN GROUP	182.12	4,465.00	24.52
LITTLE RIBSTON	113.02	6,500.00	57.51
LITTLETHORPE	240.38	4,390.00	18.26
LONG MARSTON	255.35	7,500.00	29.37
LOWER WASHBURN GROUP	411.56	9,750.00	23.69
MARKENFIELD HALL	4.45	-	-
MARKINGTON-WITH-WALLERTHORPE	300.58	6,884.00	22.90
MARTON-CUM-GRAFTON	277.22	6,721.00	24.24
MARTON-LE-MOOR	112.30	2,500.00	22.26
MASHAM GROUP	573.22	-	-
MELMERBY & MIDDLETON GROUP	187.08	5,250.00	28.06
MID-WHARFEDALE GROUP	405.05	5,200.00	12.84
MOOR MONKTON	147.16	5,920.00	40.23
NEWALL-WITH-CLIFTON	68.02	-	-
NIDD	64.10	-	-
NORTH DEIGHTON	39.91	1,000.00	25.06
NORTH RIGTON	242.54	9,515.00	39.23
NORTH STAINLEY-WITH-SLENINGFORD	302.60	18,630.00	61.57
NUN MONKTON	148.70	13,500.00	90.79
PANNAL AND BURN BRIDGE	1,314.88	39,183.00	29.80
RAINTON-WITH-NEWBY	200.84	7,800.00	38.84
RIPLEY	131.89	3,585.00	27.18
RIPON SUCCESSOR	5,991.25	457,800.00	76.41
ROECLIFFE & WESTWICK GROUP	117.16	8,443.00	72.06
SCOTTON	333.99	7,500.00	22.46
SCRIVEN	225.78	10,551.00	46.73
SHAROW	281.76	14,068.00	49.93
SICKLINGHALL	183.61	3,000.00	16.34
SKELTON GROUP	148.66	2,508.00	16.87
SOUTH STAINLEY-WITH-CAYTON	99.31	-	-
SPOFFORTH-WITH-STOCKELD	543.96	11,565.80	21.26
STAVELEY & COPGROVE GROUP	289.67	7,035.00	24.29
THORNTHWAITE-WITH-PADSIDE	98.06	-	-
THORNVILLE	8.70	-	-
THRUSCROSS	55.07	1,500.00	27.24
TOCKWITH AND WILSTROP GROUP	943.18	51,195.48	54.28
UPPER NIDDERDALE GROUP	249.47	8,650.00	34.67
WALKINGHAM HILL WITH OCCANEY	11.44	-	-
WASHBURN GROUP	275.97	8,000.00	28.99
WATH & NORTON CONYERS GROUP	114.33	3,690.00	32.27
WEETON	489.44	7,000.00	14.30
WHIXLEY	371.34	9,030.00	24.32
WIGHILL	105.34	5,000.00	47.47
Total / Average	68,328.37	1,458,228.54	21.34

Richmondshire Area

Parish	2024/25		
	Tax Base	Precept Levied	Council Tax Band D
AGGLETHORPE WITH COVERHAM	37.700	-	-
ALDBROUGH	210.770	4,499.00	21.35
APPLETON (EAST & WEST)	35.700	-	-
ARKENGARThDALE	152.080	4,750.00	31.23
ARRATHORNE	41.550	-	-
ASKE	36.610	-	-
ASKRIGG & LOW ABBOTSDIDE	263.090	6,000.00	22.81
AYSGARTH DISTRICT: AYSGARTH, BISHOPDALE, NEWBIGGIN, THORALBY AND THORNTON RUST	330.300	11,500.00	34.82
BAINBRIDGE	255.100	6,510.00	25.52
BARTON	339.500	13,828.00	40.73
BELLERBY	189.040	12,600.00	66.65
BOLTON ON SWALE	32.910	-	-
BROMPTON ON SWALE	647.600	24,243.45	37.44
BROUGH WITH ST GILES	289.210	17,883.00	61.83
BURTON CUM WALDEN (WEST BURTON)	162.790	6,600.00	40.54
CALDBERGH & EAST SCRAFTON	18.720	-	-
CALDWELL	66.240	-	-
CARLTON HIGHDALE	69.500	700.00	10.07
CARLTON	94.270	20,000.00	212.16
CARPERBY	112.510	6,500.00	57.77
CASTLE BOLTON	32.640	1,500.00	45.96
CATTERICK	950.570	34,520.00	36.32
COLBURN	1,485.770	163,000.00	109.71
CONSTABLE BURTON / FINGHALL: AKEBAR, BARDEN, CONSTABLE BURTON, EAST HAUXWELL, FINGHALL, GARRISTON, HUTTON HANG AND WEST HAUXWELL	246.600	10,000.00	40.55
CROFT-ON-TEES	201.340	3,800.00	18.87
DALTON	91.380	-	-
DALTON ON TEES	116.360	3,540.00	30.42
EASBY	65.620	-	-
EAST LAYTON	39.620	-	-
EAST WITTON	126.800	4,000.00	31.55
ELLERTON ON SWALE	62.310	750.00	12.04
EPPLEBY	117.500	6,825.00	58.09
ERYHOLME	28.550	750.00	26.27
FORCETT	74.680	-	-
GAYLES	67.510	-	-
GILLING WITH HARTFORTH & SEDBURY	249.580	4,620.00	18.51
GRINTON WITH ELLERTON ABBEY	106.690	6,000.00	56.24
HARMBY	191.380	6,637.00	34.68
		2024/25	

<u>Parish</u>	<u>Tax Base</u>	<u>Precept Levied</u>	<u>Council Tax Band D</u>
HAWES & HIGH ABBOTSDIE	632.830	17,500.00	27.65
HIPSWELL	1,200.400	28,750.00	23.95
HORNBY	57.330	-	-
HUDSWELL, DOWNHOLME, STAINTON & WAL	178.930	4,200.00	23.47
HUNTON	184.290	6,000.00	32.56
KIRBY HILL	30.770	-	-
LEYBURN	1,053.790	80,787.00	76.66
MANFIELD & CLIFFE	130.500	3,950.00	30.27
MARRICK	75.380	1,700.00	22.55
MARSKE & NEW FOREST	68.490	3,073.00	44.87
MELBECKS	201.250	1,500.00	7.45
MELMERBY	26.080	-	-
MELSONBY	304.520	12,291.00	40.36
MIDDLEHAM	374.300	13,042.00	34.84
MIDDLETON TYAS	339.190	28,000.00	82.55
MOULTON	94.560	-	-
MUKER	177.490	2,200.00	12.40
NEWSHAM	157.260	2,800.00	17.80
NEWTON LE WILLOWS	166.420	3,585.00	21.54
NEWTON MORRELL	25.860	-	-
NORTH COWTON	216.100	4,000.00	18.51
PATRICK BROMPTON	97.980	4,750.00	48.48
PRESTON UNDER SCAR	97.850	4,657.00	47.59
RAVENSWORTH	119.270	5,400.00	45.28
REDMIRE	182.920	12,183.00	66.60
REETH	379.710	-	-
RICHMOND TOWN	3,109.670	195,201.00	62.77
SCORTON	332.320	17,000.00	51.16
SCOTTON	927.570	56,000.00	60.37
SKEEBY	166.330	7,000.00	42.09
SPENNITHORNE	100.460	2,500.00	24.89
ST MARTINS	95.810	3,400.00	35.49
STANWICK ST JOHN	66.170	1,650.00	24.94
STAPLETON & CLEASBY	150.100	6,500.00	43.30
THORNTON STEWARD	100.470	3,500.00	34.84
TUNSTALL	136.720	5,400.00	39.50
UCKERBY	32.380	-	-
WENSLEY	65.410	800.00	12.23
WEST LAYTON	24.060	-	-
WEST SCRAFTON	42.380	-	-
WEST WITTON	204.220	4,250.00	20.81
WHASHTON	62.480	-	-
Total / Average	19,830.11	925,124.45	46.65

Ryedale Area

Parish	2024/25				
	Tax Base	Precept Levied	Council Tax Band D	Special Expenses	Special Expense Charge
ACKLAM	69.81	2,000.00	28.65	-	-
AISLABY MIDDLETON & WRELTON	336.33	1,200.00	3.57	4,813.32	14.31
ALLERSTON & WILTON	209.10	11,000.00	52.61	2,992.49	14.31
AMOTHERBY	144.79	5,500.00	37.99	-	-
AMPLEFORTH	396.32	16,000.00	40.37	-	-
APPLETON-LE-MOORS	98.10	1,250.00	12.74	-	-
APPLETON-LE-STREET	55.66	-	-	-	-
BARTON-LE-STREET	88.14	700.00	7.94	-	-
BARTON-LE-WILLOWS	102.95	2,000.00	19.43	-	-
BARUGHS AMBO	91.70	371.00	4.05	1,312.35	14.31
BEADLAM	94.14	3,750.00	39.83	-	-
BIRDSALL	76.92	400.00	5.20	-	-
BRANSDALE	29.34	-	-	-	-
BRAWBY	77.72	-	-	-	-
BROUGHTON	83.19	3,844.00	46.21	-	-
BULMER	91.72	2,400.00	26.17	-	-
BURYTHORPE	110.06	1,500.00	13.63	-	-
BUTTERCRAMBE	40.24	-	-	-	-
BYLAND WITH WASS & OLDSTEAD	121.77	2,000.00	16.42	-	-
CAWTON COULTON & GRIMSTONE	107.43	1,450.00	13.50	-	-
CLAXTON & SAND HUTTON	215.39	6,400.00	29.71	-	-
COLD KIRBY	50.49	-	-	-	-
CONEYSTHORPE	36.55	-	-	-	-
CROPTON	124.25	1,500.00	12.07	1,778.18	14.31
EBBERSTON & YEDINGHAM	259.85	12,474.00	48.00	3,718.78	14.31
EDSTONE	71.10	1,500.00	21.10	-	-
FADMOOR	56.47	-	-	-	-
FARNDALE EAST	46.18	910.00	19.71	-	-
FARNDALE WEST	50.23	990.00	19.71	-	-
FLAXTON	156.93	4,321.00	27.53	-	-
FOSTON & THORNTON-LE-CLAY	131.46	2,780.00	21.15	-	-
FOXHOLES WITH BUTTERWICK	93.59	4,600.00	49.15	-	-
GANTON WITH POTTER BROMPTON	79.45	2,300.00	28.95	-	-
GATE HELMSLEY & UPPER HELMSLEY	145.81	7,000.00	48.01	-	-
GILLAMOOR	72.15	610.00	8.45	-	-

Parish	2024/25				
	Tax Base	Precept Levied	Council	Special	Special
			Tax Band D	Expenses	Expense Charge
GILLING EAST	107.26	1,850.00	17.25	-	-
HABTON	142.33	1,700.00	11.94	-	-
HAROME	130.11	6,750.00	51.88	-	-
HARTOFT	36.01	-	-	-	-
HARTON	41.80	-	-	-	-
HAWNBY	88.70	950.00	10.71	-	-
HELMSLEY	863.46	125,000.00	144.77	-	-
HENDERSKELFE	30.48	-	-	-	-
HESLERTON	153.69	4,600.00	29.93	-	-
HOVINGHAM & SCACKLETON	253.23	8,400.00	33.17	-	-
HOWSHAM	61.80	-	-	-	-
HUTTON-LE-HOLE	101.07	5,750.00	56.89	-	-
HUTTONS AMBO	130.51	3,250.00	24.90	-	-
KIRBY GRINDALYTHE	114.74	-	-	-	-
KIRBY MISPERTON	115.20	2,558.90	22.21	1,648.66	14.31
KIRKBYMOORSIDE	1,306.58	99,377.00	76.06	-	-
LANGTON	43.49	-	-	-	-
LASTINGHAM	72.25	1,770.00	24.50	-	-
LEAVENING	143.78	1,800.00	12.52	-	-
LEVISHAM	46.38	-	-	663.76	14.31
LILLINGS AMBO	81.33	3,000.00	36.89	-	-
LOCKTON	132.84	5,500.00	41.40	1,901.11	14.31
LUTTONS	179.50	7,165.64	39.92	-	-
MALTON	2,371.96	252,141.00	106.30	12,900.00	5.44
MARISHES	61.06	-	-	-	-
MARTON	101.40	420.00	4.14	1,451.16	14.31
NAWTON	277.16	5,000.00	18.04	-	-
NEWTON-ON-RAWCLIFFE & STAPE	133.43	2,625.00	19.67	1,909.56	14.31
NORMANBY	68.60	500.00	7.29	981.75	14.31
NORTON	2,631.41	175,417.00	66.66	22,500.00	8.55
NUNNINGTON	134.34	1,500.00	11.17	-	-
OLD BYLAND & SCAWTON	79.00	-	-	-	-
OSWALDKIRK	126.81	3,770.00	29.73	-	-
PICKERING	2,969.87	286,903.00	96.60	-	-
POCKLEY	48.24	-	-	-	-
RIEVAULX	40.08	-	-	-	-
RILLINGTON	433.83	19,800.00	45.64	-	-
ROSEDALE EAST & WEST	186.75	8,950.00	47.93	2,672.63	14.31
SALTON	37.10	-	-	-	-
SCAGGLETHORPE	96.84	3,000.00	30.98	-	-
SCAMPSTON WITH EAST & WEST KNAPTON	122.37	2,250.00	18.39	-	-
SCRAYINGHAM AND LEPPINGTON	92.88	1,800.00	19.38	-	-
SETTRINGTON	136.83	6,700.00	48.97	-	-

<u>Parish</u>	<u>2024/25</u>				
	<u>Tax Base</u>	<u>Precept Levied</u>	<u>Council Tax Band D</u>	<u>Special Expenses</u>	<u>Special Expense Charge</u>
SHERBURN	284.76	34,000.00	119.40	-	-
SHERIFF HUTTON with CORNBOROUGH	479.02	19,495.00	40.70	-	-
SINNINGTON	143.68	4,600.00	32.02	2,056.25	14.31
SLINGSBY	261.09	7,737.00	29.63	-	-
SOUTHOLME & FRYTON	36.11	783.00	21.68	-	-
SPAUNTON	34.90	-	-	-	-
SPROXTON	56.24	341.00	6.06	-	-
STONEGRAVE	50.63	-	-	-	-
SWINTON	225.89	7,342.00	32.50	-	-
TERRINGTON	245.68	4,133.91	16.83	-	-
THIXENDALE	80.52	1,600.00	19.87	-	-
THORNTON-LE-DALE	878.42	47,775.00	54.39	-	-
THORPE BASSETT	46.25	600.00	12.97	-	-
WARTHILL	113.98	1,800.00	15.79	-	-
WEAVERTHORPE	125.41	5,000.00	39.87	-	-
WELBURN (KIRKBYMOORSIDE)	33.42	-	-	-	-
WELBURN (MALTON)	211.47	4,000.00	18.92	-	-
WESTOW	150.92	2,500.00	16.57	-	-
WHARRAM	45.50	-	-	-	-
WHITWELL-ON-THE-HILL & CRAMBE	108.15	1,200.00	11.10	-	-
WILLERBY & STAXTON	233.09	9,000.00	38.61	-	-
WINTRINGHAM	83.79	1,500.00	17.90	-	-
WOMBLETON	154.41	4,600.00	29.79	-	-
Total / Average	22,625.16	1,308,954.45	57.85	63,300.00	0.26

Scarborough Area

Parish	2024/25		
	Tax Base	Precept Levied	Council Tax Band D
AISLABY	151.69	3,810.00	25.12
AYTON EAST	672.70	32,000.00	47.57
AYTON WEST	419.41	27,000.00	64.38
BARNBY, ELLERBY & MICKLEBY	126.65	4,350.00	34.35
BORROWBY, ROXBY, NEWTON MULGRAVE	77.70	3,500.00	45.05
BROMPTON	226.51	16,000.00	70.64
BURNISTON	606.51	18,043.00	29.75
CAYTON	932.26	72,800.00	78.09
CLOUGHTON	302.00	5,188.00	17.18
DANBY GROUP	728.35	17,000.00	23.34
EASTFIELD	1,601.41	108,470.00	67.73
EGTON	222.62	4,600.00	20.66
ESKDALE CUM UGGLEBARNBY	1,002.97	16,015.00	15.97
FILEY	3,082.44	180,000.00	58.40
FOLKTON	187.53	10,500.00	55.99
FYLINGDALES	667.42	23,152.00	34.69
GLAISDALE	479.44	10,000.00	20.86
GOATHLAND	238.65	3,256.14	13.64
GRISTHORPE & LEBBERSTON	261.90	17,000.00	64.91
GROSMONT	153.04	3,831.12	25.03
HACKNESS & HARWOOD DALE GROUP	207.40	4,934.00	23.79
HAWKSER CUM STAINSACRE	281.90	7,700.00	27.31
HINDERWELL	777.05	23,000.00	29.60
HUNMANBY	1,144.61	136,000.00	118.82
HUTTON BUSCEL	146.91	12,300.00	83.72
HUTTON MULGRAVE & UGTHORPE	95.47	2,100.00	22.00
IRTON	144.71	8,300.00	57.36
LYTHE	250.87	6,600.00	26.31
MUSTON	125.79	9,250.00	73.54
NEWBY & SCALBY	3,804.50	137,513.00	36.14
NEWHOLM CUM DUNSLEY	116.16	3,092.85	26.63
OSGODBY	483.34	6,300.00	13.03
REIGHTON	158.32	9,276.00	58.59
SCARBOROUGH	12,402.66	22,900.00	1.85
SEAMER	1,579.28	26,745.00	16.93
SNAINTON	370.54	26,000.00	70.17
SNEATON	78.95	2,465.00	31.22
STAINTONDALE	138.62	3,643.00	26.28
WHITBY	4,972.10	325,600.00	65.49
WYKEHAM	103.87	3,126.00	30.10
Total / Average	39,524.25	1,353,360.11	34.24

Selby Area

<u>Parish</u>	<u>2024/25</u>		
	<u>Tax Base</u>	<u>Precept Levied</u>	<u>Council Tax Band D</u>
APPLETON ROEBUCK & ACASTER SELBY	414.06	12,000.00	28.98
BALNE	93.16	3,500.00	37.57
BARKSTON ASH	176.52	6,200.00	35.12
BARLBY	1,771.86	174,000.00	98.20
BARLOW	284.79	20,564.58	72.21
BEAL	261.21	29,950.00	114.66
BIGGIN	69.20	1,613.15	23.31
BILBROUGH	184.93	5,600.00	30.28
BIRKIN	55.30	-	-
BOLTON PERCY, COLTON & STEETON	255.00	7,452.00	29.22
BRAYTON	2,036.59	76,000.00	37.32
BROTHERTON	228.59	14,750.00	64.53
BURN	183.84	15,500.00	84.31
BURTON SALMON	184.97	12,170.00	65.79
BYRAM CUM SUTTON	430.46	20,918.16	48.59
CAMBLESFORTH	514.47	23,822.24	46.30
CARLTON	778.77	34,154.00	43.86
CAWOOD	652.43	36,698.80	56.25
CHAPEL HADDLESEY	83.45	4,500.00	53.92
CHURCH FENTON	576.10	29,461.00	51.14
CLIFFE	522.19	25,090.00	48.05
CRIDLING STUBBS	71.29	5,724.01	80.29
DRAX	160.54	10,000.00	62.29
EGGBOROUGH	795.97	28,425.00	35.71
ESCRICK	456.99	22,560.93	49.37
FAIRBURN	340.84	13,556.48	39.77
GATEFORTH	114.41	6,792.00	59.37
HAMBLETON	899.58	38,840.00	43.18
HEALAUGH & CATTERTON	120.89	550.00	4.55
HECK	96.11	7,500.00	78.04
HEMINGBROUGH	713.99	22,598.00	31.65
HENSALL	311.03	18,000.00	57.87
HILLAM	338.52	15,000.00	44.31
HIRST COURTNEY	116.08	10,000.00	86.15
HUDDLESTONE WITH NEWTHORPE	38.97	-	-
KELFIELD	173.08	9,131.00	52.76
KELLINGTON	293.89	16,264.00	55.34
KIRK SMEATON	198.03	13,500.00	68.17
LITTLE FENTON	52.50	-	-
LITTLE SMEATON	137.92	6,598.70	47.84
LONG DRAX	43.41	1,250.00	28.80
MONK FRYSTON	452.21	22,158.00	49.00
NEWLAND	87.86	3,000.00	34.15
NEWTON KYME CUM TOULSTON	263.31	9,850.00	37.41

<u>Parish</u>	<u>2024/25</u>		
	<u>Tax Base</u>	<u>Precept Levied</u>	<u>Council Tax Band D</u>
NORTH DUFFIELD	529.00	21,800.00	41.21
OXTON	13.52	-	-
RICCALL	932.18	106,231.00	113.96
RYTHER CUM OZENDYKE	112.49	7,000.00	62.23
SAXTON CUM SCARTHINGWELL & LEAD	303.54	30,983.00	102.07
SELBY	4,944.85	637,643.00	128.95
SHERBURN IN ELMET	2,994.81	211,532.58	70.63
SKIPWITH	165.54	5,000.00	30.20
SOUTH MILFORD	1,069.35	31,445.00	29.41
STAPLETON	32.28	-	-
STILLINGFLEET	210.29	6,850.00	32.57
STUBBS WALDEN	34.42	-	-
STUTTON WITH HAZLEWOOD	353.87	9,575.00	27.06
TADCASTER	2,091.14	146,503.00	70.06
TEMPLE HIRST	43.41	-	-
THORGANBY	175.04	12,024.00	68.69
THORPE WILLOUGHBY	1,267.65	73,300.00	57.82
TOWTON (WITH GRIMSTON, KIRBY WHARFE & NORTH MILFORD)	179.96	7,285.00	40.48
ULLESKELF	496.15	28,503.82	57.45
WEST HADDLESEY	98.10	4,500.00	45.87
WHITLEY	402.30	12,500.00	31.07
WISTOW	501.76	18,115.00	36.10
WOMERSLEY	186.43	23,000.00	123.37
Total / Average	33,173.39	2,229,032.45	67.19

NORTH YORKSHIRE COUNCIL

21 February 2024

NORTH YORKSHIRE COUNCIL CAPITAL FIVE YEAR SPENDING PLAN

Report of the Corporate Director – Strategic Resources

1.0 PURPOSE OF REPORT

- 1.1 To approve the proposed Capital Plan covering the period to 2026/27 and recommend its adoption to Full Council on 21 February 2024.

2.0 INTRODUCTION AND CONTEXT

- 2.1 The Capital Plan sets out the Council's longer term capital investment plans. These plans support the Council's strategic and service objectives by maximising the assets and infrastructure necessary to support service delivery whilst minimising the impact on the revenue budget. Sitting behind the Plan is the Council's Capital Strategy which provides a high-level overview of how capital expenditure, capital financing and treasury management contribute to this end.
- 2.2 Following reorganisation, and an expanded capital works programme, it has been recognised that there is a need for even stronger capital governance arrangements which has resulted in four functional capital boards and an overarching programme board (Management Board) being established to provide delivery assurance and strengthen existing reporting structures. Chaired by a Corporate Director and supported by Finance, each functional board is responsible for one of the following areas:
- Economic Development
 - Highways and Infrastructure
 - Housing
 - Corporate Property/Other
- 2.3 The Capital Plan must be approved by Council before the start of the financial year. The Council's Financial Procedure Rules empower the Executive to modify the Capital Plan during the year by means of the Capital section of the quarterly performance monitoring reports or through Executive reports at other points in the reporting calendar.
- 2.4 In order to obtain a Council approved Capital Plan for 2024/25 and beyond before the start of the financial year, an updated Capital Plan is submitted to

the Executive alongside the other 2024/25 budget-related reports. This updated Capital Plan is recommended for:

- a) approval by Executive at this meeting

followed by

- b) approval and adoption by the County Council on 21 February 2024.

3.0 REFRESHING THE CAPITAL PLAN

- 3.1 The schemes and programmes within the Capital Plan are reviewed regularly to track whether they are being delivered to both schedule and budget. In December 2023, the Q2 2023/24 Capital Plan was approved by Executive. Refreshed on a quarterly basis, this report details the Capital Plan for Q3 2023/24, 1 October to 31 December 2023, and reflects the additions and adjustments, including the reprofiling of budgets, since the last version was approved.
- 3.2 The Council is currently planning to invest £233.1m on capital schemes across the County in 2023/24 and £761.3m, in total, over the capital plan period.
- 3.3 The latest Capital Plan is set out, by capital board, at Appendices A-D. A summary of gross expenditure, by board, is summarised in the following table:

Capital Board	2023/24 £k	2024/25 £k	2025/26 £k	2026/27 £k	Later Years £k
Economic Development	11,798.2	29,220.6	9,529.5	-	-
Highways & Infrastructure	78,133.5	139,212.4	33,132.2	9,736.2	1,353.3
Housing	48,291.0	54,604.1	47,486.3	43,345.1	45,161.1
Corporate Property & Other	94,838.2	51,749.0	30,290.1	7,187.0	26,213.0
Total Capital Plan	233,060.9	274,786.1	120,438.1	60,268.3	72,727.4

Additions to the Capital Plan this Quarter

- 3.4 Only individual additions to the Capital Plan that are of a value in excess of £250k are detailed in this report.
- 3.5 The following table highlights updates referred to in earlier reports and new additions that have been added to the Capital Plan this quarter:

Capital Board	Scheme	Detail	£k
Highways & Infrastructure	Structural Maintenance of Roads and Bridges	Following the Prime Minister's Network North announcement on 4 October, additional funding for 2023/24 and 2024/25 from the Road Resurfacing Fund to address pothole prevention and other asset management priorities.	9,408.0
Highways & Infrastructure	Parks and Grounds	Forecast of expenditure in relation to commuted sums income in 2023/24	300.0
Housing HRA	Housing Development Programme	Programme revised in line with HRA business plan to support delivery of 500 new homes in 5 years, plus right to buy replacements on 1-1 basis	95,411.0
Housing	Housing Investment and Major Repairs Programme	Programme revised in line with HRA business plan, based on benchmarked programme costs	19,800.0
Corporate Property/Other	Outdoor Learning Service	Phase 1 refurbishment of Bewerley Park expected to complete in June 2025 (approved by Executive 28 November 2023)	4,200.0
Corporate Property/Other	Children's Social Care	Invest to save provision to enable acquisition/refurbishment of property to accommodate unaccompanied asylum seeker children. Funding to be repaid from future grant for that purpose.	1,500.0
Corporate Property/Other	Loans to Limited Companies	Align Property Services loan facility agreement.	495.0
Corporate Property/Other	Material Damage	Reduction in Material Damage Provision due to lower number of claims	-400.0

4.0 CAPITAL BOARD UPDATES

- 4.1 Every effort is made to identify, assess and minimise the level of risk associated with a scheme or programme within the Capital Plan. Larger schemes and programmes are subject to assessment and monitoring under the Council's Risk Management Strategy.
- 4.2 Inflationary pressures are currently the most common risk factor across the capital plan. Tender prices and construction costs are carefully monitored to assess the potential for any negative impact on the delivery of individual projects, particularly those large in scale, and the programme as a whole. The risk of having to scale back projects and programmes is very real given limited financial resources.
- 4.3 Capacity for delivery is also a significant risk as a result of organisational change and wider transformation.

4.4 ECONOMIC DEVELOPMENT

- 4.4.1 The Capital Plan incorporates the latest assessment of spending and resource plans which continue to develop as service structures are reviewed

and the Council's investment priorities in this area become clearer. As a result, a number of schemes have been reprofiled from 2023/24 to 2024/25 and later pending the outcome of a review of legacy schemes in line with investment prioritisation.

4.4.2 The Towns Fund schemes have £7,631k of works reprofiled to 2024/25 and 2025/26. The main areas are as follows:

- Scarborough Station Gateway (£5,473k) is at RIBA4 stage (technical design) and currently has a start on site date of February 2024 with an end date of March 2025. Delays have been incurred due to Network Rail procedures and the requirements for a revised shore power re-location and risk assessment for buffers. Negotiations have commenced to resolve the issues.
- Whitby Old Town Hall (£695k) - extended design period to address stakeholder concerns and planning delays has resulted in programme delays. The project has completed RIBA4 and tender documents for works are substantially complete and start on site is scheduled for April 2024.
- Scarborough FabLab project (£695k) - the original business case relied on securing LUF funding. This was unsuccessful and prompted a project review. A preferred way forward has been identified and a revised Business Case is being developed for a reduced scheme.

4.4.3 The Catterick Levelling Up Fund project is reflecting a £5,851k slippage from 2024/25 to 2025/26. Updates have been made to reflect the phasing of the construction work.

4.5 HIGHWAYS & INFRASTRUCTURE

Additional Highways Capital Funding

4.5.1 On 17th November, the Department for Transport (DfT) announced funding for local highway authorities and combined authorities. This announcement included details of additional funding for both 2023/24 (in year) and 2024/25, alongside initial details of additional highway maintenance funding from 2024 to 2034. North Yorkshire Council has been allocated additional funding of £4.704m in both 2023/24 and 2024/25. Proposals for the use of this funding are currently being developed but, at this point, a total of £312k of additional schemes are being programmed into the 2023/24 Capital Plan and £7.472m in the 2024/25 Capital Plan.

Transforming Cities Fund

4.5.2 The total cost of the improvement projects at Selby, Skipton and Harrogate station gateways are estimated at £48.4m, with £38.3m of DfT funding. Final Business Cases have been submitted in order to request approval for works to commence in line with the Executive decision. For all three projects, cost

estimates have risen significantly since outline business case stage which has resulted in the need for significant value engineering on all three projects prior to submission of the final business cases. There is a risk that costs will continue to rise and, as grant funding is fixed, any additional costs will fall to the Council. To mitigate this risk, the projects are being actively managed and further changes to scope or additional funding may be required should costs increase.

Harbours

- 4.5.3 A strategy is being followed to bring urgent schemes forward to design stage so that the Council is in a good position to act quickly when grant funding opportunities become available. Budgets have been previously agreed for piling works at Scarborough West Pier and initial design for Eskside Wharf (Whitby) replacement sheet piling works. The next priorities will be to secure funding to undertake the Eskside Wharf works, progress the initial design works for Scarborough Lighthouse and Roundhead piles replacement and Whitby West Pier Lighthouse repairs.

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- 4.5.4 Works on this key £68.8m transport scheme (£56.1m DfT funding) have commenced with the site office/compound being established, extensive dry-stone walling undertaken, and earthworks begun, with construction due to complete by March 2026. As this is a large, complex scheme there are numerous risks and issues to manage as works progress, including rising construction costs with any additional costs over the confirmed grant amount being at the Councils risk. An updated programme of works, along with detailed costings, is due in January 2024 and the intention is that this revised scheme includes value engineering to enable costs to be contained within budget. The risk that the impact of inclement weather and environmental constraints on scheme progress could lead to further costs in the future. These should be mitigated through risk and contingency contained within the project and will be carefully monitored.

4.6 HOUSING

HRA

- 4.6.1 The HRA business plan review was undertaken during Q3 in conjunction with Savills Affordable Housing Consultancy, and the budget incorporates ambitions for the council to increase the supply of affordable housing within North Yorkshire, utilising the HRA as one avenue to achieve that. The plan sets out a delivery programme to create an additional 500 new homes within 5 years, requiring an estimated £110m, with assumed funding through capital receipts or grant of £38m and £72m borrowing. In addition, the plan includes Right to Buy sale replacements on a 1 for 1 basis at an estimated total cost of £16.9m between 2024/25 and 2026/27, with an estimated 65% borrowing and

35% capital receipts or grant. However, the exact timing of this will be driven by sales and identifying suitable properties / development opportunities to replace stock numbers.

- 4.6.2 In addition, as part of the business plan review, future major repairs and stock condition work budget estimates have been forecast utilising benchmarked works on properties over the 30 year plan. This results in an assumed programme of £14.5m in year one, which is increased each year in line with inflation. As there is still an exercise to complete to gain full property condition survey results, this assumed budget may need to be flexed to front-load repair works to ensure all homes are brought up to an agreed standard within an acceptable time frame. It is expected that full condition survey coverage will be completed within 2 years.
- 4.6.3 In relation to current programme updates, £2.3m has been earmarked from an existing retrofit budget, along with £0.7m from major repairs as match funding to access decarbonisation grant, to provide a £6m funding allocation to invest in decarbonisations works. This bid is currently in progress and is expected to enable works to 150 properties if successful.
- 4.6.4 Internal checks are currently underway to progress the acquisition of 3 out of a total expected 22 affordable housing plots within Selby, which are due to complete during January. Expected timing of the remaining 19 is under review.

NON-HRA HOUSING

- 4.6.5 The capital plan assumes any slippage from existing development or acquisition programmes will roll-forward into 2024/25, although these budgets will need to be reviewed as part of the wider housing development programme. It is expected that unless a property is considered to be specialised and not permissible or appropriate to include in the HRA, the default position will be development within the HRA.

4.7 CORPORATE PROPERTY / OTHER

HAS – Elderly Person’s Homes

- 4.7.1 Feasibility work is currently underway to look at remedial works to address a number of maintenance issues in the Council’s Elderly Person’s Homes (EPHs). This is in tandem with a review by Health and Adult Services to ensure that, in line with its market sufficiency and sustainability objectives as set out in the MTFs paper, the Council can play its part in the direct provision of services, and this may mean replacement or new build of some provision. Although the current Capital Plan does have resources set aside for routine maintenance and the ongoing Extra Care programme, it is likely that, subject to appropriate business cases which demonstrate value for money and overall revenue cost reduction, further capital funds will be required at some point.

CYPS – Investment in additional specialist schools’ placements

4.7.2 Work is ongoing to implement previously agreed investment proposals of £20.5m to fund up to 350 additional specialist school places, including:

- A new free special school in Selby – the project is primarily funded and managed by DfE although related highways work will be managed and funded by North Yorkshire Council
- A new free special school in Harrogate
- A new free special school in Northallerton
- Roll-out of additional Targeted Mainstream Provision
- Refurbishment of Welburn Hall special school
- A number of ‘mini-schemes’ within the special school estate

CYPS – Review of accommodation and assets

4.7.3 Linked to revenue savings identified in the MTFs, consideration will be given to the accommodation needs for children and young people including children in care, emergency placements (feasibility studies underway), unaccompanied asylum seeking children (particularly arising from pressure from the National Transfer Scheme), and supported accommodation.

CYPS – Early Years

4.7.4 Capital funding (£1,162k) to meet the government’s expectation for the roll-out of wraparound childcare provision for primary-aged children will be included in the Capital Plan for 2024-25.

CYPS – Outdoor Learning

4.7.5 Investment of up to £4.2m from Strategic Capacity Reserve was approved by Executive on 28 November 2023 to deliver the first phase of refurbishment of Bewerley Park with a view to improving service delivery and reduce maintenance and running costs as part of a sustainable plan for the future of the service in North Yorkshire.

4.7.6 The first phase is due to be completed in June 2025 and forecasts suggest that, with the exception of the year in which it is proposed to close Bewerley Park to accommodate the second phase of development should a business case be approved, the service will generate surplus income.

CYPS - Schools

4.7.6 Although not included in the capital Plan, it is likely that between 4-6 schools will be required in the medium-term in addition to Oakbridge CE Primary School, Northallerton, where construction started in 2023.

- 4.7.7 There continues to be pressure on school condition funding arising from a significant maintenance backlog.

Claro Road Depot

- 4.7.8 This scheme relates to the demolition of old buildings and improved drainage with a budget of £1,030k. The scheme started in 22/23 but the majority of works have taken place in 23/24. Unforeseen issues associated with contaminated land have given rise to additional costs estimated at circa £700k, which will be funded from the new capital supply chain reserve.

5.0 CAPITAL GOVERNANCE

- 5.1 The intention is to ensure that there is a methodical approach to developing proposals for new capital schemes to be added to the Capital Plan and, in particular, the process for securing funding.
- 5.2 In light of the new capital boards, the Capital Forward Plan and procedures for (i) proposing new schemes for capital investment and for (ii) seeking approval to apply for and accept external funding are currently under review. In the short term, proposals for investment are being considered as they emerge.
- 5.3 There is a need to establish the new Councils' approach to capital prioritisation and longer-term planning. This Capital Plan should be regarded as a start to that process and work will pick up to address the new range of requirements, expectations, priorities and aspirations.

6.0 CAPITAL FINANCING

- 6.1 The financing of the Capital Plan is realised, primarily, through the receipt of Government grants. In addition, the Council can utilise revenue contributions, reserves, capital receipts from the sale of assets such as surplus land and buildings, and, as a last resort, it can borrow from either the Public Works Loan Board or money markets.
- 6.2 The main grants received and included in the Capital Plan relate to Highways, Housing and Schools and, as such, the Council's Capital Plan can be heavily influenced by Government department priorities. Grants, in total, fund 52% of the total 2023/24 Capital programme. Where confirmed, grants have been added to the Capital Plan in the years to which they are due to be received.
- 6.3 Revenue contributions to capital budgets are also reflected in the associated revenue budgets.

7.0 FINANCING THE REFRESHED CAPITAL PLAN

7.1 As outlined in the Q2 report, in order to provide stronger capital governance and further clarity in relation to the funding of the capital programme, the previous presentation of the Corporate Capital Pot has been withdrawn. The table below shows the updated financing position:

	FINANCING OF CAPITAL PLAN					
	Q3					
	2023/24 £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s	Later Yrs £000s	Total £000s
A Updated Gross Spend (General Fund)	213,838	233,952	76,681	17,247	29,186	570,905
Funding Breakdown						
Capital Grants and Contributions	131,446	193,712	46,269	4,046	19,921	395,394
Revenue	37,795	31,521	21,642	12,591	2,245	105,794
Capital Receipts						
- Directorate	10,751	15,228	2,061	4,561	14,142	46,742
Total Funding Sources	179,992	240,461	69,971	21,198	36,308	547,930
Forecast Borrowing Requirement	33,846	- 6,509	6,710	- 3,951	- 7,121	22,975
B Updated Gross Spend (HRA)	19,223	40,834	43,757	43,021	43,541	190,376
Funding Breakdown						
Capital Grants and Contributions	6,466	7,115	7,800	7,800	7,800	36,981
Revenue	10,018	20,729	14,940	15,234	15,615	76,536
Capital Receipts	2,738	2,766	2,316	1,955	2,004	11,780
Total Funding Sources	19,223	30,610	25,056	24,989	25,419	125,297
Forecast Borrowing Requirement	-	10,224	18,701	18,032	18,122	65,079
C Other General Fund Resources to be drawn down						
- Corporate Capital Receipts from Property and Land Disposals	3,899	7,574	150	-	300	11,923

7.2 The forecast capital receipts from the disposal of surplus land and property are shown at part C of the above table. This funding can be drawn down to reduce the need to borrow to fund the capital programme or utilised to provide additional funding for schemes. Whilst some of the 2023/24 forecast amount has been received in year, others are not expected to be realised for some time yet. As a result, the availability of this unallocated funding is speculative in terms of both timing and amount. Against this background, any material spend against the capital receipts 'pot', combined with significant reductions in the expected value of potential capital receipts in the pipeline could result in it becoming 'overdrawn'. Such a scenario would result in the requirement for additional Prudential Borrowing to finance the existing Capital plan.

8.0 RECOMMENDATIONS

The Executive is recommended to:

- a) Approve the refreshed Capital Plan summarised at **paragraph 3.3**

Appendices – Latest Capital Board Programme Summaries

A - Highways and Infrastructure

B - Housing

C - Economic Development

D - Corporate Property and Other

CAPITAL PROJECT BOARD - HIGHWAYS & INFRASTRUCTURE							
CAPITAL PLAN HEADING	PROGRAMME	Budgets as at Q3 2023/24					
		2023/24	2024/25	2025/26	2026/27	Later Years	Total
		£k	£k	£k	£k	£k	£k
Highway & Transportation, Parking Services, Street Scene, Parks & Grounds	New & Replacement Road Lighting Columns	1,280.1	1,637.5	1,032.5	589.1	-	4,539.2
	Structural Maintenance - Roads	28,203.3	32,005.5	59.8	-	-	60,268.6
	Structural Maintenance - Bridges	3,468.2	3,720.4	1,315.0	-	-	8,503.6
	Integrated Transport Block Provision	1,789.7	1,885.1	-	-	-	3,674.8
	Central Overheads	14,321.7	14,759.0	-	-	-	29,080.7
	Other Grant Funded Highways	2,665.4	17,369.7	-	-	267.9	20,303.0
	Other Funded Highways Programme	1,355.4	2,963.0	36.0	-	-	4,354.4
	Other Programme Items	- 4,427.2	- 3,826.0	- 59.8	-	-	- 8,313.0
	Total Highways Programme	48,656.6	70,514.2	2,383.5	589.1	267.9	122,411.3
	Parking, Street Scene, Parks & Grounds	2,559.0	1,427.5	540.0	550.0	255.0	5,331.5
	Major Projects & Infrastructure	21,612.7	44,538.7	29,125.7	7,303.3	238.1	102,818.5
	Coastal Protection	2,910.0	2,953.0	814.0	1,174.0	-	7,851.0
	Flood Risk Management	264.8	1,758.4	-	-	-	2,023.2
Total Highways & Transportation, Parking Services, Street Scene, Parks & Grounds	76,003.1	121,191.8	32,863.2	9,616.4	761.0	240,435.5	
Environmental Services & Climate Change	Waste Management	294.4	112.0	109.0	49.0	592.3	1,156.7
	Climate Change & Natural Capital	161.5	208.6	160.0	70.8	-	600.9
	Total Environmental Services & Climate	455.9	320.6	269.0	119.8	592.3	1,757.6
Public Rights of Way & Harbours	Countryside Access Services	50.5	-	-	-	-	50.5
	Harbours	1,624.0	17,700.0	-	-	-	19,324.0
	Total Public Rights of Way & Harbours	1,674.5	17,700.0	-	-	-	19,374.5
	Capital Board Expenditure Totals	78,133.5	139,212.4	33,132.2	9,736.2	1,353.3	261,567.6
FUNDING SOURCES		£k	£k	£k	£k	£k	£k
	Grants	- 73,191.7	- 126,126.0	- 21,009.6	- 1,916.0	- 411.1	- 222,654.4
	Revenue Funding	- 5,145.4	- 12,120.5	- 11,777.6	- 7,554.4	- 669.1	- 37,267.0
	Capital Contributions (external)	- 1,155.2	- 739.9	- 285.0	- 255.8	- 267.9	- 2,703.8
	Capital Receipts	- 190.6	- 10.0	-	- 10.0	-	- 210.6
	Capital Board Funding Totals	- 79,682.9	- 138,996.4	- 33,072.2	- 9,736.2	- 1,348.1	- 262,835.8
	Capital Board Net Total	- 1,549.4	216.0	60.0	-	5.2	- 1,268.2

CAPITAL PROJECT BOARD - HOUSING							
CAPITAL PLAN HEADING	PROGRAMME	Budgets as at Q3 2023/24					Total £k
		2023/24 £k	2024/25 £k	2025/26 £k	2026/27 £k	Later Years £k	
Housing	Housing (HRA)	19,222.7	40,834.4	43,756.9	43,021.1	43,541.1	190,376.2
	Disabled Facilities Grant Funded Programme	5,731.9	4,814.5	3,714.4	309.0	1,545.0	16,114.8
	Housing Programmes (Non-HRA)	23,336.4	8,955.2	15.0	15.0	75.0	32,396.6
	Total Housing	48,291.0	54,604.1	47,486.3	43,345.1	45,161.1	238,887.6
Capital Board Expenditure Totals		48,291.0	54,604.1	47,486.3	43,345.1	45,161.1	238,887.6
FUNDING SOURCES		£k	£k	£k	£k	£k	£k
	Grants	- 23,239.1	- 15,338.7	- 11,529.4	- 8,124.0	- 9,420.0	- 67,651.2
	Revenue Funding	- 13,578.6	- 21,453.1	- 14,940.0	- 15,234.0	- 15,615.0	- 80,820.7
	Capital Contributions (external)	- 5,789.8	- 4,731.6	-	-	-	- 10,521.4
	Capital Receipts	- 5,683.5	- 2,856.4	- 2,315.9	- 1,955.1	- 2,004.0	- 14,814.9
	Capital Board Funding Totals	- 48,291.0	- 44,379.8	- 28,785.3	- 25,313.1	- 27,039.0	- 173,808.2
	Capital Board Net Total	-	10,224.3	18,701.0	18,032.0	18,122.1	65,079.4

CAPITAL PROJECT BOARD - ECONOMIC DEVELOPMENT							
CAPITAL PLAN HEADING	PROGRAMME	Budgets as at Q3 2023/24					Total £k
		2023/24 £k	2024/25 £k	2025/26 £k	2026/27 £k	Later Years £k	
Economic Development	General	344.7	2,821.4	-	-	-	3,166.1
	UK Shared Prosperity Fund	532.8	2,166.2	-	-	-	2,699.0
	Rural England Prosperity Fund	677.1	4,740.0	-	-	-	5,417.1
	Total Economic Development	1,554.6	9,727.6	-	-	-	11,282.2
Regeneration	General	5,802.5	2,006.0	-	-	-	7,808.5
	Programme for Growth (P4G - Selby area)	1,050.9	1,031.0	-	-	-	2,081.9
	Towns Fund (Scarborough area)	2,476.0	7,487.0	144.0	-	-	10,107.0
	Levelling Up Fund - Catterick Garrison	914.2	8,969.0	9,385.5	-	-	19,268.7
	Total Regeneration	10,243.6	19,493.0	9,529.5	-	-	39,266.1
Local Enterprise Partnership	Local Enterprise Partnership	-	-	-	-	-	-
	Total Local Enterprise Partnership	-	-	-	-	-	-
Capital Board Expenditure Totals		11,798.2	29,220.6	9,529.5	-	-	50,548.3
FUNDING SOURCES		£k	£k	£k	£k	£k	£k
	Grants	- 4,556.7	- 23,547.2	- 9,184.5	-	-	37,288.4
	Revenue Funding	- 5,079.2	- 4,362.6	- 345.0	-	-	9,786.8
	Capital Contributions (external)	- 50.0	-	-	-	-	50.0
	Capital Receipts	- 161.4	-	-	-	-	161.4
Capital Board Funding Totals		- 9,847.3	- 27,909.8	- 9,529.5	-	-	47,286.6
Capital Board Net Total		1,950.9	1,310.8	-	-	-	3,261.7

CAPITAL PROJECT BOARD - CORPORATE PROPERTY, OTHER							
CAPITAL PLAN HEADING	PROGRAMME	Budgets as at Q3 2023/24					
		2023/24 £k	2024/25 £k	2025/26 £k	2026/27 £k	Later Years £k	Total £k
Property	Corporate Property (inc social care and non-schools)	13,792.9	4,063.5	2,240.0	-	6,778.5	26,874.9
	Commercial Property	2,559.8	120.0	110.0	10.0	50.0	2,849.8
	Schools	32,626.9	28,282.6	17,298.0	4,290.0	16,983.1	99,480.6
	Cemeteries, Cremation & Mortuary	380.9	1,092.0	425.9	-	635.0	2,533.8
							-
	Total Property	49,360.5	33,558.1	20,073.9	4,300.0	24,446.6	131,739.1
Technology	Technology	5,047.7	2,202.4	1,251.0	1,335.0	1,491.4	11,327.5
	Total Technology	5,047.7	2,202.4	1,251.0	1,335.0	1,491.4	11,327.5
Loans & Investments	Company Loans	10,348.1	345.0	4,968.8	-	200.0	15,861.9
	Other Loans	-	-	-	-	-	-
	Investments	-	-	-	-	-	-
	Total Loans & Investments	10,348.1	345.0	4,968.8	-	200.0	15,861.9
Other	Fleet / Transport Projects	4,000.0	14,718.5	3,181.4	1,037.0	-	22,936.9
	Leisure (combination of property and IT)	25,525.9	425.0	315.0	15.0	75.0	26,355.9
	Community Safety	352.0	-	-	-	-	352.0
	Material Damage Provision	100.0	500.0	500.0	500.0	-	1,600.0
	Social Care Grant Funded Equipment	104.0	-	-	-	-	104.0
	Total Other	30,081.9	15,643.5	3,996.4	1,552.0	75.0	51,348.8
	Capital Board Expenditure Totals	94,838.2	51,749.0	30,290.1	7,187.0	26,213.0	210,277.3
FUNDING SOURCES		£k	£k	£k	£k	£k	£k
	Grants	- 19,885.0	- 27,873.2	- 9,374.5	- 1,050.0	- 3,785.5	- 61,968.2
	Revenue Funding	- 24,009.9	- 14,314.0	- 9,518.9	- 5,037.0	- 1,575.5	- 54,455.3
	Capital Contributions (external)	- 10,044.8	- 2,469.9	- 2,685.9	- 500.0	- 13,836.9	- 29,537.5
	Capital Receipts	- 7,453.8	- 15,127.6	- 2,060.9	- 4,550.9	- 14,141.5	- 43,334.7
	Capital Board Funding Totals	- 61,393.5	- 59,784.7	- 23,640.2	- 11,137.9	- 33,339.4	- 189,295.7
	Capital Board Net Total	33,444.7	- 8,035.7	6,649.9	- 3,950.9	7,126.4	20,981.6

NORTH YORKSHIRE COUNCIL

21 February 2024

TREASURY MANAGEMENT AND CAPITAL STRATEGY

Report of the Corporate Director – Resources

1.0 PURPOSE OF THE REPORT

- 1.1 To recommend to the Council an Annual Treasury Management Strategy Statement for the financial year 2024/25 which incorporates:
- a) a Treasury Management Strategy;
 - b) Capital Prudential and Treasury Indicators; including a Minimum Revenue Provision Policy Statement;
 - c) a Borrowing Strategy;
 - d) an Annual Investment Strategy;
- 1.2 To recommend to the Council a Capital Strategy for the financial year 2024/25.

2.0 INTRODUCTION AND CONTEXT

- 2.1 2024/25 follows on from the initial Treasury Management Strategy Statement and Capital Strategy for the new North Yorkshire Council (NYC) approved by Council in February 2023. Both the Treasury Management Strategy and Capital Strategy for NYC incorporate the latest assessment of spending and resource plans for the new Council, which continue to develop as services are reviewed and the Council's investment priorities become clearer.
- 2.2 The Treasury Management Strategy and Capital Strategy incorporate both the General Fund and Housing Revenue Account (HRA) capital programmes, capital funding requirements, investments and cash flows.

3.0 THE REPORT

- 3.1 Treasury management is defined as 'the management of the local authority's 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’.

- 3.2 The Council operates a balanced budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure this cash flow is adequately planned, with surplus monies being invested in low-risk counterparties, with the main aims of providing sufficient liquidity and security, with the achievement of the best possible investment returns ranking as less important.
- 3.3 The second main function of the treasury management service is to arrange the funding of the Council’s capital programme, which will support the provision of Council services. The capital programme provides a guide to the borrowing need of the Council, and there needs to be longer term cash flow planning to ensure capital spending requirements can be met. The management of longer-term cash may involve arranging long or short-term loans, utilising longer term cash flow surpluses and, occasionally, debt restructuring to meet Council risk or cost objectives.
- 3.4 The Council adopts the latest CIPFA Code of Practice on Treasury Management (the Code) which is regarded as best practice in ensuring adequate monitoring of the Council’s capital expenditure plans and its Prudential Indicators.
- 3.5 This report provides a summary of the following for 2024/25:

3.5.1 Treasury Management Strategy (See Annex 1 – Section 1)

The Treasury Management Strategy sets out the requirements for the overall Treasury, Borrowing, Investment and Capital Policies. The strategic approach is set out in the following:

3.5.2 Capital Prudential Indicators (See Annex 1 – Section 2)

The Capital Prudential Indicators set out the capital expenditure plan and associated indicators, capital financing requirement (£734.3m in 2024/25) and the monitoring of core funds and investment balances. The Minimum Revenue Provision (MRP) Policy Statement is also included.

The Prudential Indicators have been revised and updated in line with the latest CIPFA Code of Practice. The Estimated Ratio of Capital Financing Costs is no longer a required indicator and as a result has been removed along with the local indicator. Indicators for 22/23 have been derived from an aggregation of the predecessor councils, and are included for comparison purposes

3.5.3 Borrowing Strategy (See Annex 1 – Section 3)

The Treasury Management function ensures that the Council’s cash is managed to safeguard the delivery of the Capital Expenditures plans set out in **Appendix A**. The Borrowing Strategy covers the current and projected position as well as the Treasury Prudential Indicators. The key Treasury Management Indicators the Council are required to approve are:

- The Authorised Limit for External Debt (the legal limit beyond which external debt is prohibited), £660.9m in 2024/25; and

- The Operational Boundary for External Debt (the limit beyond which external debt is not normally expected to exceed), £633.3m in 2024/25.

3.5.4 Annual Investment Strategy (See Annex 1 – Section 4)

The Annual Investment Strategy details the Council's Investment Policy and approach to the investment of funds. The strategy is in line with the North Yorkshire Council policy which was unchanged from the previous year.

3.5.5 Treasury Management Strategy Statement Appendices (See Appendices A – F)

Appendix A	The Capital Prudential and Treasury Indicators 2024/25 – 2026/27
Appendix B	Treasury Management Practice (TMP1) – Credit and Counterparty Risk Management
Appendix C	Approved Lending List
Appendix D	Approved sources of long and short term borrowing
Appendix E	Approved Countries for Investment
Appendix F	Treasury Management Scheme of Delegation
Appendix G	The Treasury Management Role of the Section 151 Officer

The appendices cover the requirements of the various laws, codes and guidance that cover the Treasury Management activity, including the Local Government Act 2003, the CIPFA Prudential Code, Communities and Local Government (CLG) MRP Guidance, the CIPFA Treasury Management Code and Communities and Local Government Investment Guidance.

3.5.6 Capital Strategy (See Annex 2)

The Capital Strategy sets out the context of which Capital Expenditure and Investment decisions are made, and gives due consideration to both risk and reward and the impact on the achievement of policy outcomes. The Capital Strategy also includes the current position on the Council's non-treasury alternative investments.

4.0 RECOMMENDATIONS

That Members recommend to the Council: -

- 4.1 The Treasury Management Strategy Statement Annex 1, consisting of the Annual Treasury Management Strategy (**Section 1**), Capital Prudential Indicators (**Section 2**), Borrowing Strategy (**Section 3**) and Annual Investment Strategy 2024/25 (**Section 4**), including in particular;
- an authorised limit for external debt of £660.9m in 2024/25;
 - an operational boundary for external debt of £633.3m in 2024/25;
 - the Prudential and Treasury Indicators based on the Council's current and indicative spending plans for 2024/25 to 2026/27;

- iv. a limit of £60m of the total cash sums available for investment (both in house and externally managed) to be invested in Non-Specified Investments over 365 days;
- v. a Minimum Revenue Provision (MRP) policy for debt repayment to be charged to Revenue in 2024/25;
- vi. the Corporate Director – Resources to report to the Council if and when necessary during the year on any changes to this Strategy arising from the use of operational leasing, PFI or other innovative methods of funding not previously approved by the Council;

4.2 The Capital Strategy as attached as **Annex 2**;

4.3 That the Audit Committee be invited to review **Annex 1 and 2** and submit any proposals to the Executive for consideration at the earliest opportunity.

SECTION 1 - TREASURY MANAGEMENT STRATEGY 2023/24

1.1 Introduction and Context

The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet 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.

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.

The contribution the treasury management function makes to the authority is critical, as the balance of debt and investment operations ensure liquidity or the ability to meet spending commitments as they fall due, either on day-to-day revenue or for larger capital projects. The treasury operations will see a balance of the interest costs of debt and the investment income arising from cash deposits affecting the available budget. Since cash balances generally result from reserves and balances, it is paramount to ensure adequate security of the sums invested, as a loss of principal will in effect result in a loss to the General Fund Balance.

Whilst any commercial initiatives or loans to third parties will impact on the treasury function, these activities are generally classed as non-treasury activities, (arising usually from capital expenditure), and are separate from the day-to-day treasury management activities. CIPFA defines treasury management as:

“The management of the local authority's borrowing, investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”

1.2 Reporting Requirements

Reporting arrangements in place relating to Treasury Management activities are highlighted below:

1.2.1 Capital Strategy

The CIPFA 2017 Prudential and Treasury Management Codes require all local authorities to prepare a capital strategy report which will provide the following:

- a high-level long-term overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services;
- an overview of how the associated risk is managed; and
- the implications for future financial sustainability.

The aim of this capital strategy is to ensure that all elected members on the full council fully understand the overall long-term policy objectives and resulting capital strategy requirements, governance procedures and risk appetite.

The Council's Capital Strategy includes the requirements of the 2021 Treasury Management Code and Prudential code: -

1. the approach to investments for service or commercial purposes (non-treasury investments), including defining the authority's objectives, risk appetite and risk management in respect of these investments, and processes ensuring effective due diligence;
2. an assessment of affordability, prudence and proportionality in respect of the authority's overall financial capacity (i.e., whether plausible losses could be absorbed in budgets or reserves without unmanageable detriment to local services);
3. details of financial and other risks of undertaking investments for service or commercial purposes and how these are managed;
4. limits on total investments for service purposes and for commercial purposes respectively (consistent with any limits required by other statutory guidance on investments);
5. requirements for independent and expert advice and scrutiny arrangements (while business cases may provide some of this material, the information contained in them will need to be periodically re-evaluated to inform the authority's overall strategy);
6. State compliance with paragraph 51 of the Prudential Code in relation to investments for commercial purposes, in particular the requirement that an authority must not borrow to invest primarily for financial return.

This Capital Strategy [**Annex 2**] is reported separately from the Treasury Management Strategy Statement. This ensures the separation of the core treasury function under security, liquidity

and yield principles, and the policy, service and commercial investments usually arising from expenditure on an asset.

Where the Council has borrowed to fund any non-treasury investment, there is to be an explanation of why borrowing was required and why the DLUHC Investment Guidance and CIPFA Prudential Code have not been adhered to.

If any non-treasury investment sustains a loss during the final accounts and audit process, the strategy and revenue implications will be reported through the same procedure as the capital strategy.

To demonstrate the proportionality between the treasury operations and the non-treasury operation, high-level comparators are shown throughout this report.

1.2.2 Treasury Management Reporting

Quarterly reporting to members is now required under the 2021 Treasury Management Code, however it is not necessary to take these reports to full Council. The full Council is currently required to receive and approve, as a minimum, three main treasury reports each year, which incorporate a variety of policies, estimates and actuals.

- a) **Prudential and Treasury Indicators and Treasury Strategy** (this report) –The first, and most important report is forward looking and covers:
 - the capital plans, (including prudential indicators);
 - a minimum revenue provision (MRP) policy, (how residual capital expenditure is charged to revenue over time);
 - the treasury management strategy, (how the investments borrowings are to be organised), including treasury indicators; and
 - an investment strategy, (the parameters on how investments are to be managed).
- b) **A mid-year treasury management report** – This is primarily a progress report and will update members on the capital position, amending prudential indicators as necessary, and whether any policies require revision. In addition, to comply with the 2021 revision of the CIPFA Treasury Code, the Executive will receive quarterly update reports including the Treasury Management Indicators and Prudential Indicators as part of the authority's general revenue and capital monitoring.
- c) **An annual treasury report** – This is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

1.2.3 Scrutiny

Treasury Management reports are required to be adequately scrutinised before being recommended to the Council. The scrutiny role is undertaken by the Audit Committee.

1.3 Treasury Management Strategy 2024/25

The Treasury Management strategy for 2024/25 covers two main areas:

a. Capital issues

- the capital expenditure plans and the associated prudential indicators; and
- the Minimum Revenue Provision (MRP) policy.

b. Treasury management issues

- the current treasury position;
- treasury indicators which limit the treasury risk and activities of the Council;
- prospects for interest rates;
- the borrowing strategy;
- policy on borrowing in advance of need;
- debt rescheduling;
- the investment strategy;
- creditworthiness policy; and
- the policy on use of external service providers.

These elements cover the requirements of the Local Government Act 2003, Department for Levelling Up, Housing and Communities (DLUHC) Investment Guidance, DLUHC MRP Guidance, the CIPFA Prudential Code and the CIPFA Treasury Management Code.

1.4 Training

The CIPFA Treasury Management Code requires the Section 151 Officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. This especially applies to members responsible for scrutiny.

The revised TM Code introduces strengthened requirements for skills and training, and for investments which are not for specifically treasury management purposes i.e. non-treasury investments, where further detail is contained in the Capital Strategy.

The scale and nature of training requirements will depend on the size and complexity of the Council's treasury management needs. The Council will need to assess whether treasury management staff and members have the required knowledge and skills to undertake the roles and if those skills have been maintained and are up to date.

As a minimum, the Council will carry out the following to monitor and review knowledge and skills:

- record attendance at training and ensure action is taken where poor attendance is identified;
- prepare tailored learning plans for treasury management officers and board/council members;

- require treasury management officers and board/council members to undertake self-assessment against the required competencies set out in Treasury Management Practice (TMP) 10; and
- have regular communication with officers and board/council members, encouraging them to highlight training needs on an ongoing basis.

Member training has been provided by Treasury Management Consultants, Link Group (Link) and further training will be provided as required. The training needs of treasury management officers are periodically reviewed. A formal record of the training received by officers central to the Treasury function will be maintained and similarly, a formal record of the treasury management/capital finance training received by members

The Council maintains a “Knowledge and skills policy” within its Treasury Management Practices (TMPs). Specifically, TMP 10 includes the details of the competencies required for the core roles, a knowledge and skills schedule and details of how the council will monitor and review these skills and knowledge. This policy aims to ensure the effective acquisition and retention of treasury management skills for those responsible for the management, delivery, governance, decision-making and compliance with legislative requirements

1.5 Treasury Management Consultants

The Council uses Link Group, as its external treasury management advisors.

The Council recognises that responsibility for treasury management decisions remains with the organisation and will ensure that undue reliance is not placed upon the services of our external service providers. All decisions will be undertaken with regards to all available information, including, but not solely, our treasury advisers.

It also recognises that there is value in employing external providers of treasury management services to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented, and subjected to regular review.

SECTION 2 - CAPITAL PRUDENTIAL INDICATORS 2024/25 – 2026/27

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.

2.1 Capital Expenditure and Financing

This prudential indicator is a summary of the Council's capital expenditure plans, both those agreed previously, and those forming part of this budget cycle. The table below summarises the above capital expenditure plans and how these plans are being financed by capital or revenue resources. Any shortfall of resources results in a funding borrowing need.

Capital expenditure	2022/23 Actual £k	2023/24 Estimate £k	2024/25 Estimate £k	2025/26 Estimate £k	2026/27 Estimate £k
Non-HRA	159,898	213,838	233,952	76,681	17,247
HRA	23,664	19,223	40,834	43,757	43,021
Total	183,562	233,061	274,786	120,438	60,268

The capital expenditure plans exclude 'other long-term liabilities' such as PFI and leasing arrangements that already include their own borrowing facility. The Council's Capital Plans do not include any plans on "projects for yield" schemes and there is no intention to purchase commercial assets primarily for yield.

The table below summarises the above capital expenditure plans and how these plans are being financed by capital or revenue resources. A shortfall that results in a funding borrowing need - net financing need for the year - is indicated in years 2022/23 - 2026/27.

Financing of capital expenditure	2022/23 Actual £k	2023/24 Estimate £k	2024/25 Estimate £k	2025/26 Estimate £k	2026/27 Estimate £k
Capital receipts	22,651	13,488	17,994	4,377	6,516
Capital grants	97,349	137,912	200,827	54,069	11,846
Revenue	41,101	47,813	52,250	36,582	27,825
Net financing need for the year	22,461	33,847	3,715	25,411	14,081

2.2 The Council's borrowing need - the Capital Financing Requirement (CFR)

The second prudential indicator is the Council's CFR. The CFR is the total historic outstanding capital expenditure which has not yet been financed from either revenue or capital resources. It is a measure of the Council's indebtedness and so underlying borrowing need. Any capital expenditure above, which has not been financed through a revenue or capital resource, will increase the CFR.

The CFR does not increase indefinitely, as the Minimum Revenue Provision (MRP) is a statutory annual revenue charge which broadly reduces the indebtedness in line with each asset's life and charges the economic consumption of capital assets as they are used.

The CFR includes any other long-term liabilities (e.g., PFI schemes, finance leases). Whilst these increase the CFR, and therefore the Council's borrowing requirement, these types of schemes include a borrowing facility by the PFI or lease provider and so the Council is not required to separately borrow for these schemes. The Council currently has PFI and lease schemes within the CFR

The Council is asked to approve the CFR projections below:

	2022/23 Actual £k	2023/24 Estimate £k	2024/25 Estimate £k	2025/26 Estimate £k	2026/27 Estimate £k
Capital Financing Requirement					
Non-HRA	612,814	653,658	626,337	611,918	586,948
HRA	105,678	103,323	112,378	129,879	146,680
Total CFR	718,492	756,981	738,715	741,796	733,627
Movement in CFR	2,118	38,489	(18,266)	3,082	(8,169)

Movement in CFR represented by					
Net financing need for the year*	22,461	60,838	3,715	25,411	14,801
Less MRP/VRP and other financing movements	(20,343)	(22,349)	(21,982)	(22,329)	(22,250)
Movement in CFR	2,118	38,489	(18,266)	3,082	(8,169)

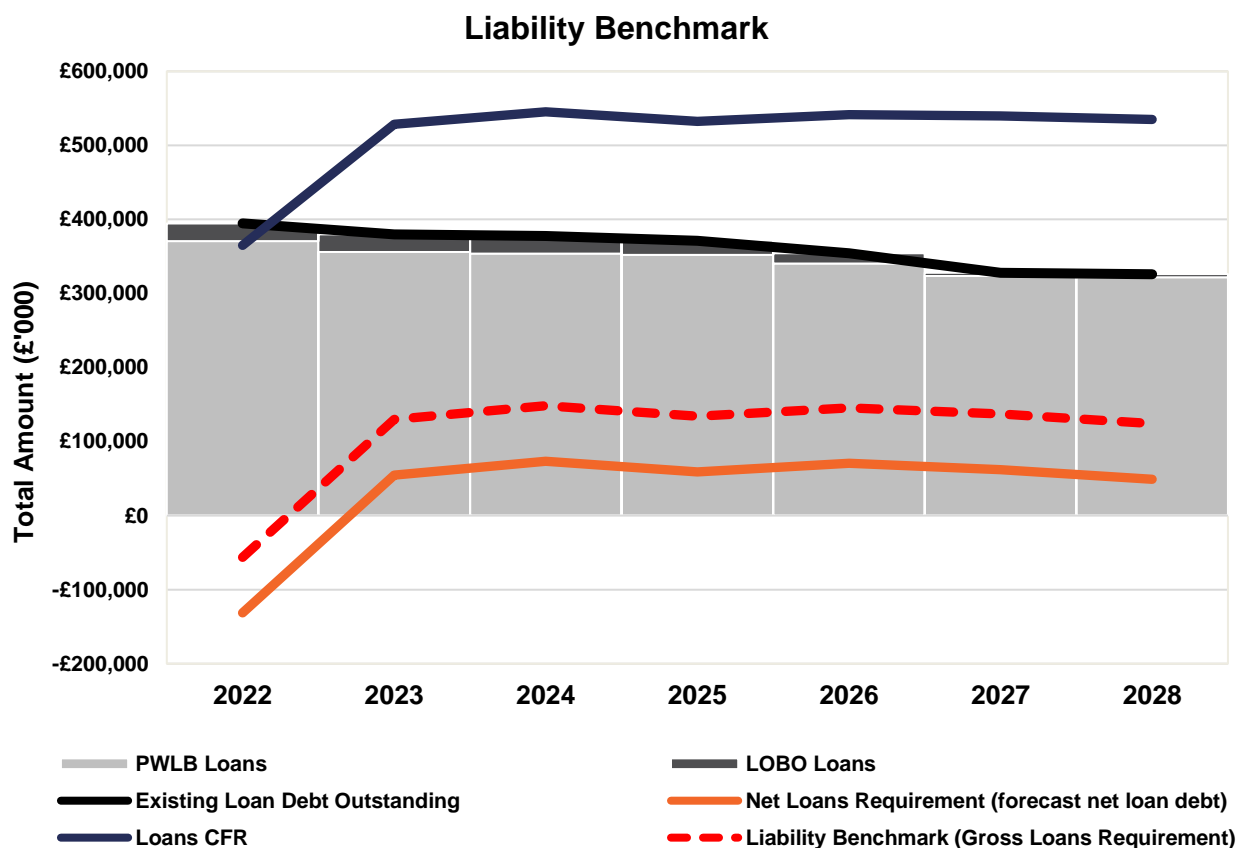
* Net financing need for the year includes Other Long Term Liabilities (Finance Leases) not included in Table 2.1

2.3 The Liability Benchmark

The Council is required to estimate and measure the Liability Benchmark for the forthcoming financial year and the following two financial years, as a minimum, where this Council has provided the full debt maturity profile out to 50+ years as recommended by CIPFA.

There are four components to the LB: -

1. **Existing loan debt outstanding:** the Authority's existing loans that are still outstanding in future years.
2. **Loans CFR:** this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned MRP. With only approved prudential borrowing being included in the calculation, the Loans CFR will peak after four years where the other inputs are projected forward for 50 years+.
3. **Net loans requirement:** this will show the Council's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast.
4. **Liability benchmark (or gross loans requirement):** this equals net loans requirement plus short-term liquidity allowance. The short-term liquidity allowance is an adequate (but not excessive) allowance for a level of excess cash to be invested short-term to provide access to liquidity if needed due to short-term cash flow variations, for example.



The Liability benchmark is low due to the high level of investments in comparison to the actual borrowing position, indicating that there is no future borrowing requirement.

2.4 Core funds and expected investment balances

The application of resources (capital receipts, reserves etc.) to either finance capital expenditure or other 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.). Detailed below are estimates of the year-end balances for each resource and anticipated day-to-day cash flow balances.

Year End Resources	2022/23 Actual £k	2023/24 Estimate £k	2024/25 Estimate £k	2025/26 Estimate £k	2026/27 Estimate £k
Fund balances / reserves (indicative average)	578,392	533,047	533,047	533,047	533,047
Capital receipts	21,502	21,502	21,502	21,502	21,502
Provisions	24,630	24,630	24,630	24,630	24,630
Other	0	0	0	0	0
Total core funds	624,524	579,179	579,179	579,179	579,179
Working capital	63,022	138,022	138,022	138,022	138,022
Under/over borrowing	(188,492)	(197,470)	(194,143)	(198,004)	(189,155)
Expected investments	499,054	519,731	523,058	519,197	528,046

2.5 Minimum Revenue Provision (MRP) policy statement

Under Regulation 27 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, where the Council has financed capital expenditure by borrowing it is required to make a provision each year through a revenue charge, known as Minimum Revenue provision (MRP). The Council is also allowed to undertake additional voluntary payments, the Voluntary Revenue provision (VRP), if required.

The Council is required to calculate a prudent provision of MRP which ensures that the outstanding debt liability is repaid over a period that is reasonably commensurate with that over which the capital expenditure provides benefits. The MRP Guidance gives four ready-made options for calculating MRP, however the Authority can use any other reasonable basis that it can justify as prudent

The MRP policy statement requires Full Council approval in advance of each financial year. The Council is recommended to approve the following MRP Statement:

- a) For capital expenditure incurred before 1 April 2008 (known as supported borrowing), MRP will be based on 4% of the CFR at that date;
- b) From 1 April 2008 for all unsupported borrowing not covered by points c-f, the MRP policy will be;

Asset life method (option 3 of the statutory guidance) – MRP will be based on the estimated life of the assets using equal instalments of principal. In accordance with the regulations this option must also be applied for any expenditure capitalised under a Capitalisation Direction.

The asset life method provides for a reduction in the borrowing need over the asset's life.

- c) For capital expenditure on loans to third parties where the principal element of the loan is being repaid in annual instalments, the capital receipts arising from the principal loan repayments will be used to reduce the CFR instead of MRP. Where no principal repayment is made each year (and the loan can be classified as service expenditure) the Council will not make MRP unless an actual or expected credit loss is recognised on any capital loan and then the MRP charge in the year will not be less than the loss amount. Where a shortfall is expected the S151 Officer will make an individual assessment on a prudent level of MRP to be made.
- d) For capital expenditure on investment / development properties, under the current Government proposed amendments, where loan repayments are received in year those capital receipts will be used to reduce the CFR in that year. However, where no capital receipt is received, or where no future capital receipts are anticipated, a prudent level of MRP will be charged based on the asset life method using equal instalments of principal
- e) For PFI schemes or finance leases, MRP will be charged at an amount equal to the principal element of the annual repayment.
- f) There is no requirement to make MRP for the HRA but there is a requirement for a charge for depreciation to be made. VRP can also be made to reduce outstanding debt in a shorter period.

MRP Overpayments - Under the MRP Guidance any charges made in excess of the statutory (MRP are known as VRP. VRP can, be reclaimed in later years if deemed necessary or prudent. For these sums to be reclaimed in future, this policy must disclose the cumulative overpayment made each year. Up until the 31.3.23 the total VRP overpayments were £42.2m, including £27.2m relating to the HRA.

SECTION 3 - BORROWING

The capital expenditure plans set out in **Section 2** provide details of the service activity of the Council. The treasury management function ensures that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service activity and the Council's capital strategy. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The strategy covers the relevant treasury / prudential indicators, the current and projected debt positions and the annual investment strategy.

3.1 Current portfolio position

The overall treasury management portfolio as at 31 March 2023 and for the position as at 31 December 2023 are shown below for both borrowing and investments.

TREASURY PORTFOLIO				
	actual	actual	current	current
	31.3.23	31.3.23	31.12.23	31.12.23
Treasury investments	£m	%	£m	%
banks	538	83	427	69
building societies	2	0	0	0
local authorities	95	15	173	28
money market funds	0	0	0	0
other	1	0	0	0
Total managed in house	636	98	600	97
Total managed externally – property funds	16	2	16	3
Total Treasury Investments	652	100	616	100
Less other bodies funds	(126)		(62)	
Total treasury investments excluding other bodies funds	526	100	554	100
Treasury external borrowing	£m	%	£m	%
PWLB	371	94	354	94
LOBOs	24	6	24	6
Total external borrowing	395		378	100
Net treasury investments / (borrowing)	131		176	

The Council's current forward projections for borrowing are summarised below. The table shows the actual external debt, against the underlying capital borrowing need, (the Capital Financing Requirement - CFR), highlighting any over or under borrowing.

Forward projections for borrowing	2022/23 Actual £k	2023/24 Estimate £k	2024/25 Estimate £k	2025/26 Estimate £k	2026/27 Estimate £k
External Debt					
Debt at 1 April	394,688	379,822	377,737	371,112	354,447
Expected change in Debt	(14,866)	(2,085)	(6,625)	(16,665)	(26,707)
Other long-term liabilities (OLTL)	148,390	144,331	166,043	160,556	154,565
Expected change in OLTL	(4,058)	21,712	(5,487)	(5,991)	(6,162)
Actual gross debt at 31 March	524,153	543,780	531,668	509,012	476,143
The CFR	718,492	756,981	738,715	741,796	733,627
Under / (over) borrowing	194,339	213,201	207,047	232,785	257,484

Within the range of prudential indicators there are several key indicators to ensure that the Council operates its activities within well-defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2024/25 and the following two financial years. This allows some flexibility for limited early borrowing for future years, but ensures that borrowing is not undertaken for revenue or speculative purposes.

The Corporate Director – Resources reports that the Council complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view considers current commitments, existing plans, and the proposals in this budget report.

3.2 Treasury Indicators: limits to borrowing activity

The operational boundary. This is the limit beyond which external debt is not normally expected to exceed. In most cases, this would be a similar figure to the CFR, but may be lower or higher depending on the levels of actual debt and the ability to fund under-borrowing by other cash resources.

Operational boundary	2023/24 Estimate £k	2024/25 Estimate £k	2025/26 Estimate £k	2026/27 Estimate £k
Debt	429,822	427,737	421,112	404,447
Other long-term liabilities	211,043	205,556	199,565	193,403
Total	640,865	633,293	620,677	597,850

The authorised limit for external debt. This is a key prudential indicator and represents a control on the maximum level of borrowing. This represents a legal limit beyond which external debt is prohibited, and this limit needs to be set or revised by the Full 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.

This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all councils' plans, or those of a specific council, although this power has not yet been exercised.

The Council is asked to approve the following authorised limit:

Authorised limit	2023/24 Estimate £k	2024/25 Estimate £k	2025/26 Estimate £k	2026/27 Estimate £k
Debt	449,822	449,822	447,737	441,112
Other long-term liabilities	189,331	211,043	205,556	199,565
Total	639,153	660,865	653,293	640,677

3.3 Prospects for interest rates

Link Group are the Councils treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. The following table shows their view on future interest rates. Link provided the following forecasts on 8 January. These are forecasts for PWLB certainty rates.

Link Group Interest Rate View	08.01.24												
	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27
BANK RATE	5.25	5.25	4.75	4.25	3.75	3.25	3.00	3.00	3.00	3.00	3.00	3.00	3.00
3 month ave earnings	5.30	5.30	5.00	4.50	4.00	3.50	3.30	3.00	3.00	3.00	3.00	3.00	3.00
6 month ave earnings	5.20	5.10	4.80	4.30	3.80	3.30	3.20	3.10	3.10	3.10	3.10	3.10	3.10
12 month ave earnings	5.00	4.90	4.60	4.10	3.70	3.20	3.20	3.10	3.10	3.10	3.10	3.20	3.20
5 yr PWLB	4.50	4.40	4.30	4.20	4.10	4.00	3.80	3.70	3.60	3.60	3.50	3.50	3.50
10 yr PWLB	4.70	4.50	4.40	4.30	4.20	4.10	4.00	3.90	3.80	3.70	3.70	3.70	3.70
25 yr PWLB	5.20	5.10	4.90	4.80	4.60	4.40	4.30	4.20	4.20	4.10	4.10	4.10	4.10
50 yr PWLB	5.00	4.90	4.70	4.60	4.40	4.20	4.10	4.00	4.00	3.90	3.90	3.90	3.90

The Link forecast for interest rates, updated on 8 January, reflected a view that the Monetary Policy Committee (MPC) would be keen to further demonstrate its anti-inflation position by keeping Bank Rate at 5.25% until at least the second half of 2024. Rate cuts are expected to start when both the CPI inflation and wage/employment data are supportive of such a move. There is a likelihood of the overall economy enduring at least a mild recession over the coming months, although most recent GDP releases have been robust.

Naturally, timing on this matter will remain one of fine judgment: cut too soon, and inflationary pressures may well build up further; cut too late and any downturn or recession may be prolonged.

In the upcoming months, Link forecasts will be guided not only by economic data releases and clarifications from the MPC over its monetary policies and the Government over its fiscal policies, but also international factors such as policy development in the US and Europe, the provision of fresh support packages to support the faltering recovery in China as well as the on-going conflict between Russia and Ukraine, and Gaza and Israel.

Public Works Loan Board (PWLB) Rates

- PWLB rates have moved since the start of November as markets price in a quicker reduction in Bank Rate through 2024 and 2025, which reflects market confidence in inflation falling back in a similar manner to that already seen in the US and eurozone.

The balance of risks to the UK economy

- The overall balance of risks to economic growth in the UK is even.

Downside risks to current forecasts for UK gilt yields and PWLB rates include

- Labour and supply shortages prove more enduring and disruptive and depress economic activity (accepting that in the near-term this is also an upside risk to inflation and, thus, rising gilt yields).
- The Bank of England acts too quickly, or too far, over the next year to raise Bank Rate, and subsequently brings about a deeper and longer UK recession than we currently anticipate.
- Geopolitical risks, for example in Ukraine/Russia, the Middle East, China/Taiwan/US, Iran and North Korea, which could lead to increasing safe-haven flows.

Upside risks to current forecasts for UK gilt yields and PWLB rates

- The Bank of England is too slow in its pace and strength of increases in Bank Rate and, therefore, allows inflationary pressures to build up too strongly and for a longer period within the UK economy, which then necessitates Bank Rate staying higher for longer than we currently project or even necessitates a further series of increases in Bank Rate.
- The pound weakens because of a lack of confidence in the UK Government's fiscal policies, resulting in investors pricing in a risk premium for holding UK sovereign debt.
- Projected gilt issuance could be too much for the markets to comfortably digest without higher yields.

Borrowing advice: Links long-term (beyond 10 years) forecast for Bank Rate has increased to 3.00%. As all PWLB certainty rates are currently above this level, borrowing strategies will need to be reviewed in that context. Better value can generally be obtained at the shorter end of the curve and short-dated fixed Local Authority to Local Authority monies should be considered. Temporary borrowing rates remain elevated for some time to come but may prove attractive whilst the market waits for inflation, and therein gilt yields, to drop back later in 2024.

Investment Rates

Link's suggested budgeted earnings rates for investments up to about three months' duration in each financial year are as follows:

Average earnings in each year	
2023/24 (residual)	5.30%
2024/25	4.70%
2025/26	3.20%
2026/27	3.00%
2027/28	3.25%
Years 6 to 10	3.25%
Years 10+	3.25%

As there are so many variables at this time, caution must be exercised in respect of all interest rate forecasts. Link continue to monitor events and will update forecasts as and when appropriate.

3.4 Borrowing strategy

The Council is currently maintaining an under-borrowed position. This means that the capital borrowing need, the CFR, has not been fully funded with loan debt as cash supporting the Council's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as medium and longer dated borrowing rates are expected to fall from their current levels once prevailing inflation concerns are addressed by tighter near-term monetary policy (Bank Rate remains elevated through to the second half of 2024).

Against this background and the risks within the economic forecast, caution will be adopted with the 2024/25 treasury operations. The Corporate Director – Resources will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances:

- *if it was felt that there was a significant risk of a sharp FALL in borrowing rates, then borrowing will be postponed.*
- *if it was felt that there was a significant risk of a much sharper RISE in borrowing rates than that currently forecast, fixed rate funding will be drawn whilst interest rates are lower than they are projected to be in the next few years.*

Any decisions will be reported to the appropriate decision-making body at the next available opportunity.

In order to align with the revised 2021 Treasury Management Code, the Council will consider the need for further borrowing against short term investments, the cash flow forecast and the liquidity requirements of the Council. Where the investment portfolio can sufficiently provide an appropriate level of liquidity without exposing the Council to undue liquidity risk then a policy of avoiding/delaying new borrowing will be deployed.

This will run down cash balances and avoid the 'cost of carry' – any borrowing undertaken that results in a temporary increase in investments will usually incur a revenue loss between borrowing costs and investment returns. However, liquidity forecasts need to be carefully reviewed to avoid incurring higher borrowing costs in the future when the Council may not be able to avoid new borrowing to finance capital expenditure and/or the refinancing of maturing debt.

To comply with the revised Treasury Management Code, liquidity risk management is considered where 'This organisation will not borrow earlier than required to meet cash flow needs unless there is a clear business case for doing so and will only do so for the current capital programme, to fund future debt maturities, or to ensure an adequate level of short-term investments to provide liquidity for the organisation'

Any decisions will be reported to the Executive and Audit Committee at the next available opportunity.

3.5 Policy on borrowing in advance of need

The Council will 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, there is a clear business case for doing so and that the Authority can ensure the security of such funds.

Risks associated with any borrowing in advance activity will be subject to prior appraisal and subsequent reporting through the mid-year or annual reporting mechanism.

3.6 Debt rescheduling

Rescheduling of current borrowing in the debt portfolio is unlikely to occur as there is still a very large difference between premature redemption rates and new borrowing rates.

However, given the current forecasts for the future interest rates this will be kept under review and if rescheduling is done, it will be reported to the Executive and Audit Committee as part of the quarterly Treasury Management Reports following its action.

3.7 New financial institutions as a source of borrowing and / or types of borrowing

Currently the PWLB Certainty Rate is set at gilts + 80 basis points. However, consideration may still need to be given to sourcing funding from the following sources for the following reasons:

- Local authorities - primarily shorter dated maturities out to 3 years are generally still cheaper than the Certainty Rate.
- Financial institutions - primarily insurance companies and pension funds but also some banks, out of forward dates where the objective is to avoid a "cost of carry" or to achieve refinancing certainty in the short term.

Any consideration of alternative sources of funding, other than those highlighted above, will only be undertaken in conjunction with treasury advisors, Link.

SECTION 4 - ANNUAL INVESTMENT STRATEGY

4.1 Investment policy – management of risk

The Department of Levelling Up, Housing and Communities (DLUHC) and CIPFA have extended the meaning of ‘investments’ to include both financial and non-financial investments. This report deals solely with financial investments, (as managed by the treasury management team). Non-financial investments, essentially the purchase of income yielding assets, are covered in the Capital Strategy, (**ANNEX 2**).

The Council’s investment policy has regard to the following: -

- DLUHC’s Guidance on Local Government Investments (“the Guidance”);
- CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes 2021 (“the Code”); and
- CIPFA Treasury Management Guidance Notes 2021.

The Council’s investment priorities will be security first, portfolio liquidity second and then yield, (return). The Council will aim to achieve the optimum return (yield) on its investments commensurate with proper levels of security and liquidity and within the Council’s risk appetite.

In the current economic climate, it is considered appropriate to maintain a degree of liquidity to cover cash flow needs but to also consider “laddering” investments for periods up to 12 months with high credit rated financial institutions, whilst investment rates remain elevated, as well as wider range fund options.

The above guidance from the DLUHC and CIPFA place a high priority on the management of risk. The Council has adopted a prudent approach to managing risk and defines its risk appetite by the following means: -

- a) Minimum acceptable **credit criteria** are applied in order to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short term and long-term ratings.
- b) **Other information:** ratings will not be the sole determinant of the quality of an institution; it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that reflects the opinion of the markets. To achieve this consideration, the Council will engage with its advisors to maintain a monitor on market pricing such as “**credit default swaps**” and overlay that information on top of the credit ratings.
- c) **Other information sources** used will include the financial press, share price and other such information pertaining to the financial sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
- d) The Council has defined the list of types of investment instruments that the treasury management team are authorised to use.

- **Specified investments** are those with a high level of credit quality and subject to a maturity limit of one year or have less than a year left to run to maturity if originally, they were classified as being non-specified investments solely due to the maturity period exceeding one year.
 - **Non-specified investments** are those with less high credit quality, may be for periods in more than one year, and/or are more complex instruments which require greater consideration by members and officers before being authorised for use. Once an investment is classed as non-specified, it remains non-specified all the way through to maturity i.e. an 18 month deposit would still be non-specified even if it has only 11 months left until maturity.
- e) **Non-specified investments limit.** The Council has determined that it will limit the maximum total exposure to non-specified investments as being 20% of the total investment portfolio.
 - f) **Lending limits**, (amounts and maturity), for each counterparty will be set through applying the matrix table in **(paragraph 4.2)**.
 - g) **Transaction limits** are set for each type of investment in through applying the matrix table in **paragraph 4.2**.
 - h) The Council will set a limit for the amount of its investments which are invested for **longer than 365 days (paragraph 4.4)**,
 - i) Investments will only be placed with counterparties from countries with a specified minimum **sovereign rating, (paragraph 4.3)**
 - j) The Council has engaged **external consultants**, to provide expert advice on how to optimise an appropriate balance of security, liquidity and yield, given the risk appetite of the Council in the context of the expected level of cash balances and need for liquidity throughout the year.
 - k) All investments will be denominated in **sterling**.
 - l) The change in accounting standards under IFRS 9, has resulted in this authority considering the implications of investment instruments which could result in an adverse movement in the value of the amount invested and resultant charges at the end of the year to the General Fund. In November 2018, the Ministry of Housing Communities and Local Government (now DLUHC), concluded a consultation by announcing statutory override to delay implementation of IFRS 9 for five years to 31 March 2023 to allow English local authorities time to adjust their portfolio of all pooled investment instruments. DLUHC launched an 8-week consultation on the future of the IFRS 9 statutory override from 11 August to 7 October 2022 with the aim of this consultation being to collect the views of authorities and other stakeholders, and to collect additional information needed to understand the financial risks associated with both continuing the statutory override or allowing reversion to the Code of practice on local authority accounting. The department considered the responses to the consultation and Ministers have decided to extend the existing IFRS 9 statutory accounting override until 31 March 2025.

However, the Council will also pursue **value for money** in treasury management and will monitor the yield from investment income against appropriate benchmarks for investment performance. Regular monitoring of investment performance will be carried out during the year.

Changes in risk management policy from last year

The risk management policy is in line with the policy which was unchanged from the previous year.

4.2 Creditworthiness policy

The Council applies the creditworthiness service provided by the Link Group. This service employs a sophisticated modelling approach utilising credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard & Poor's. The credit ratings of counterparties are supplemented with the following overlays:

- “watches” and “outlooks” from credit rating agencies;
- CDS spreads that may give early warning of likely changes in credit ratings; and
- sovereign ratings to select counterparties from only the most creditworthy countries.

This modelling approach combines credit ratings, and any assigned Watches and Outlooks in a weighted scoring system which is then combined with an overlay of CDS spreads. The end product of this is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the suggested duration for investments.

The Link Group creditworthiness service uses a wider array of information other than just primary ratings. Furthermore, by using a risk weighted scoring system, it does not give undue preponderance to just one agency's ratings.

Typically, the minimum credit ratings criteria the Council use will be a short term rating (Fitch or equivalents) of F1 and a long term rating of A-. There may be occasions when the counterparty ratings from one rating agency are marginally lower than these ratings but may still be used. In these instances, consideration will be given to the whole range of ratings available, or other topical market information, to support their use.

All credit ratings will be monitored daily. The Council is alerted to changes to ratings of all three agencies through its use of the Link Group creditworthiness service.

If a downgrade results in the counterparty / investment scheme no longer meeting the Council's minimum criteria, its further use as a new investment will be withdrawn immediately.

In addition to the use of credit ratings the Council will be advised of information in movements in Credit Default Swap (CDS) spreads against the iTraxx European Financials benchmark and other market data on a daily basis via its Passport website, provided exclusively to it by Link Group. Extreme market movements may result in downgrade of an institution or removal from the Council's lending list.

Sole reliance will not be placed on the use of this external service. In addition, the Council will also use market data and market information, as well as information on any external support for banks to help support its decision-making process.

Creditworthiness

Significant levels of downgrades to Short- and Long-Term credit ratings have not materialised since the pandemic in March 2020. In the main, where they did change, any alterations were limited to Outlooks. Nonetheless, when setting minimum sovereign debt ratings, this Authority will not set a minimum rating for the UK.

CDS prices

Although bank CDS prices, (these are market indicators of credit risk), spiked upwards during the autumn of 2022, they have returned to more average levels since then. However, sentiment can easily shift, so it will remain important to undertake continual monitoring of all aspects of risk and return in the current circumstances. Link monitor CDS prices as part of their creditworthiness service to local authorities and the Council has access to this information.

Environmental, social and governance (ESG)

This is a developing area, and for the purpose of the Council's treasury investments the Council's ESG policies and the environmental and climate change policy, will have a trickle-down effect into Treasury Management activity. Investments will still comply with SLY, Security, Liquidity, Yield requirements in the first instance. Treasury Management Practice 1 – Risk Management – has been expanded to include a high-level reference to ESG aspects of Treasury Management where creditworthiness and counterparty policies are in place to mitigate investment risk where the ESG risks are also incorporated.

4.3 Other Limits

Due care will be taken to consider the exposure of the Council's total investment portfolio to non-specified investments, countries, groups and sectors.

- a) Non-specified treasury management investment limit. The Council has determined that it will limit the maximum total exposure of treasury management investments to non-specified treasury management investments as being £60m, being approximately 10% of the total treasury management investment portfolio.
- b) Country limit. The Council has determined that, for counterparties outside the UK, it will only use approved counterparties from countries with a minimum sovereign credit rating of AA- from Fitch or equivalent. The list of countries that qualify using this credit criteria as at the date of this report are shown in Appendix D. This list will be added to, or deducted from, by officers should ratings change in accordance with this policy.
- c) **Countries / Groups / Sector limits.** In addition
 - Limits in place will apply to a group of companies/institutions
 - Sector limits will be monitored regularly for appropriateness

4.4 Investment strategy

In-house funds. Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e. rates for investments up to 12

months). Greater returns are usually obtainable by investing for longer periods. The current shape of the yield curve suggests that is the case at present, but there is the prospect of Bank Rate having peaked in the second half of 2023 and possibly reducing as early as the second half of 2024 so an agile investment strategy would be appropriate to optimise returns.

Accordingly, where cash sums can be identified that could be invested for longer periods, the value to be obtained from longer-term investments will be carefully assessed.

Investment returns expectations. The current interest rate forecast includes a forecast for Bank Rate to have peaked at 5.25% in Q4 2023.

The suggested budgeted investment earnings rates for returns on investments placed for periods up to about three months during each financial year are as follows:

Average earnings in each year	
2023/24 (residual)	5.30%
2024/25	4.70%
2025/26	3.20%
2026/27	3.00%
2027/28	3.25%
Years 6 to 10	3.25%
Years 10+	3.25%

As there are so many variables at this time, caution must be exercised in respect of all interest rate forecasts.

For its cash flow generated balances (cash required for liquidity purposes), the Council will seek to utilise its instant access and notice accounts, money market funds and short-dated deposits, (overnight to 100 days) to benefit from the compounding of interest.

Change of investment strategy - The Council's investment strategy is consistent with the prior year investment strategy.

Investment treasury indicator and limit - total principal funds invested for greater than 365 days. These limits are set with regard to the Council's liquidity requirements and to reduce the need for early sale of an investment and are based on the availability of funds after each year-end.

The Council is asked to approve the following treasury indicator and limit:

Upper limit for principal sums invested for longer than 365 days			
	2023/24	2024/25	2025/26
	£m	£m	£m
Principal sums invested for longer than 365 days	60	60	60
Current investments as at 31.03.23 in excess of 1 year maturing in each year	0	0	0

Investment performance / risk benchmarking

This Council will use investment benchmarks to assess the investment portfolio performance for internally and externally managed funds.

Internal investment portfolio - The SONIA (Sterling Overnight Index Average) rate will be used to compare the yield on the internal investments portfolio. The measure is used to demonstrate the performance of the organisation. SONIA is the rate published each day by the Bank of England and reflects overnight rates paid on eligible sterling denominated deposit transactions conducted the previous day. The backward looking average 7 day compound rate will be used over a quarter for comparison with the actual portfolio.

It is important to understand that the benchmark has changed from previous years as the 7-day LIBID rate is no longer published by the Bank of England. This benchmark is an active benchmark as it reflects the movement of the market. Using the backward-looking SONIA rates data reflects the environment in which investments are made.

This benchmark is a simple guide to maximum risk, so could be breached from time to time, depending on movements in interest rates and counterparty criteria. The purpose of the benchmark is that officers will monitor the current and trend position and amend the operational strategy to manage risk as conditions change. Any breach of the benchmark will be reported, with supporting reasons in the quarterly monitoring reports.

Yield - the Council has adopted to measure the internal investment portfolio yield compared to the industry benchmark rates

- **Average Investment return against the backward looking 7-day SONIA compound rate**

External investment portfolio - The performance of externally managed funds will be benchmarked against an appropriate published index depending on the fund type as described in section below.

4.6 External Fund Managers

As of Q2 23/24 the Council had £15.9m externally managed investments on a pooled basis across the following funds:-

- Blackrock UK Property Fund

- Threadneedle Property Unit Trust
- Fidelity UK Real Estate Fund
- Federated Hermes Property Unit Trust

The Council's external fund manager(s) will comply with the Annual Investment Strategy. The Council fully appreciates the importance of monitoring the activity and performance of its appointed external fund manager and to aid this assessment, the Council is provided with a suite of regular reports.

In addition to formal reports, the Council also meets with representatives of the fund manager. These meetings allow for additional scrutiny of the manager's activity, discussions on the outlook for the fund(s) as well as the wider markets.

4.7 End of year investment report

At the end of the financial year, the Council will report on its investment activity as part of its Annual Treasury Report.

5 APPENDICES

- A. Prudential and treasury indicators
- B. Treasury management practice 1 – credit and counterparty risk management
- C. Approved Lending List
- D. Approved sources of long and short term borrowing
- E. Approved countries for investments
- F. Treasury management scheme of delegation
- G. The treasury management role of the section 151 officer

THE CAPITAL PRUDENTIAL AND TREASURY INDICATORS 2023/24 – 2025/26

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.

Capital expenditure

This indicator shows a breakdown of planned capital expenditure by service. If there were any capital expenditure plans defined as projects for yield (would be a capital investment made wholly or mainly to generate financial return) these would be shown in a separate line.

Capital expenditure	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Children and Young People's Service	15,052	33,316	21,513	19,398	4,290
Health and Adult Services	4,465	968	500	0	0
Resources	10,292	29,677	3,471	6,940	1,845
Community Development	75,288	67,363	43,445	13,603	339
Environment	54,801	82,514	155,023	36,740	10,773
Non-HRA	159,898	213,838	233,952	76,681	17,247
HRA	23,664	19,223	40,834	43,757	43,021
Total	183,562	233,061	274,786	120,438	60,268

Affordability prudential indicators

The previous sections cover the overall capital and control of borrowing prudential indicators, but within this framework prudential indicators are also required to assess the affordability of the capital investment plans. These provide an indication of the impact of the capital investment plans on the Council's overall finances. The Council is asked to approve the following indicators:

a. 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 stream.

%	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Non-HRA	6.17%	3.74%	3.06%	3.99%	3.99%
HRA	14.44%	12.26%	13.62%	12.26%	15.16%

b. HRA debt ratios

	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
HRA debt £m	100,679	99,532	98,354	97,145	80,905
HRA revenues £m	38,133	41,382	44,321	45,937	47,645
Ratio of debt to revenues	2.64	2.41	2.22	2.11	1.70

	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
HRA debt £m	100,679	99,532	98,354	97,145	80,905
Number of HRA dwellings	8,370	8,368	8,364	8,477	8,477
Debt per dwelling £k	12.03	11.89	11.76	11.46	9.54

Maturity structure of borrowing

Maturity structure of borrowing. These gross limits are set to reduce the Council's exposure to large sums falling due for refinancing and are required for upper and lower limits.

The Council is asked to approve the following treasury indicators and limits:

Maturity structure of borrowing 2023/24		
	Lower	Upper
Under 12 months	0%	15%
12 months to 2 years	0%	15%
2 years to 5 years	0%	15%
5 years to 10 years	0%	25%
10 years to 20 years	0%	25%
20 years to 30 years	0%	45%
30 years to 40 years	0%	45%
40 years and above	0%	45%

TREASURY MANAGEMENT PRACTICE (TMP1) – CREDIT AND COUNTERPARTY RISK MANAGEMENT

This appendix should be used in conjunction with sections 4.2 Creditworthiness policy and 4.3 Other limits.

SPECIFIED INVESTMENTS: All such investments will be sterling denominated, with **maturities up to a maximum of 1 year**, meeting the minimum ‘high’ quality criteria where applicable. (Non-specified investments which would be specified investments apart from originally being for a period longer than 12 months, will be classified as being specified once the remaining period to maturity falls to under twelve months.)

NON-SPECIFIED INVESTMENTS: These are any investments which do not meet the specified investment criteria. A maximum of 20% will be held in aggregate in non-specified investment.

A variety of investment instruments will be used, subject to the credit quality of the institution, and depending on the type of investment made, it will fall into one of the above categories.

The criteria, time limits and monetary limits applying to institutions or investment vehicles are:

SPECIFIED INVESTMENTS:

(All such investments will be sterling denominated, with **maturities up to a maximum of 1 year**, meeting the minimum ‘high’ rating criteria where applicable)

	Minimum ‘High’ Credit Criteria	Use
Debt Management Agency Deposit Facility	--	In-house
Term deposits – local authorities	--	In-house
Term deposits – banks and building societies **	Colour Band Green	In-house

Term deposits with nationalised banks and banks and building societies

	Minimum Credit Criteria	Use
UK part nationalised banks	Colour Band Blue	In-house

Other specified investments

	Minimum 'High' Credit Criteria	Use
UK Government Gilts	UK sovereign rating	In-house buy and hold and Fund Managers
Bonds issued by multilateral development banks	AAA or Government backed	In-house buy and hold and Fund Managers
Bonds issued by a financial institution which is explicitly guaranteed by the UK Government e.g., National Rail	UK sovereign rating	In-house buy and hold and Fund Managers
Treasury Bills	UK sovereign rating	In house and Fund Managers

Collective Investment Schemes structured as Open-Ended Investment Companies (OEICs): -

	Minimum 'High' Credit Criteria	Use
1a. Money Market Funds (CNAV)	Funds must be AAA rated (MMF rating)	In-house and Fund Managers
1b. Money Market Funds (LVNAV)	Funds must be AAA rated (MMF rating)	In-house and Fund Managers
1c. Money Market Funds (VNAV)	Funds must be AAA rated (MMF rating)	In-house and Fund Managers

Accounting treatment of investments - The accounting treatment may differ from the underlying cash transactions arising from investment decisions made by this Council. To ensure that the Council is protected from any adverse revenue impact, which may arise from these differences, we will review the accounting implications of new transactions before they are undertaken.

NON-SPECIFIED INVESTMENTS: A maximum of £60m will be held in aggregate in non-specified investment

	Minimum Credit Criteria	Use	Maximum investments	Maximum maturity period
Term deposits – local authorities with maturities greater than 1 year	--	In-house	£60m	5 yrs
Term deposits – banks and building societies with maturities greater than 1 year	Colour band Purple	In-house	£60m	5 yrs
Certificates of deposit issued by banks and building societies with maturities greater than 1 year	Colour band Purple	In-house	£60m	5 yrs
Certificates of deposit issued by banks and building societies with maturities greater than 1 year	Short-term F1, Long-term A- (Fitch or equivalent)	Fund Managers	£60m	5 yrs
Collateralised deposits	UK sovereign rating	In-house	£60m	5 yrs
UK Government Gilts with maturities greater than 1 year	UK sovereign rating	In-house and Fund Managers	£60m	5 yrs
Bonds issued by multilateral development banks with maturities greater than 1 year	AA or Government backed	In-house and Fund Managers	£60m	5 yrs
Collective Investment Schemes structured as Open-Ended Investment Companies (OEICs)				
Property Funds	Organisations assessed as having “high credit quality”	In-house after consultation with Treasury Management Advisor	£60m	10 yrs

APPENDIX C

APPROVED LENDING LIST 2024/25

Maximum sum invested at any time (The overall total exposure figure covers both Specified and Non-Specified investments)

	Country	Specified Investments (up to 1 year)		Non-Specified Investments (> 1 year £40m limit)	
		Total Exposure £m	Time Limit *	Total Exposure £m	Time Limit *
UK "Nationalised" banks / UK banks with UK Central Government involvement					
Royal Bank of Scotland PLC (RFB)	GBR	90.0	365 days	-	-
National Westminster Bank PLC (RFB)	GBR				
UK "Clearing Banks", other UK based banks and Building Societies					
Santander UK PLC (includes Cater Allen)	GBR	80.0	6 months	-	-
Barclays Bank PLC (NRFB)	GBR	90.0	100 days	-	-
Barclays Bank UK PLC (RFB)	GBR		6 months		
Bank of Scotland PLC (RFB)	GBR	80.0	6 months	-	-
Lloyds Bank PLC (RFB)	GBR				
Lloyds Bank Corporate Markets PLC (NRFB)	GBR				
Goldman Sachs International Bank	GBR	80.0	6 months	-	-
Sumitomo Mitsui	GBR	80.0	6 months	-	-
Standard Chartered Bank	GBR	80.0	6 months	-	-
Handelsbanken	GBR	80.0	365 days	-	-
Nationwide Building Society	GBR	40.0	6 months	-	-
Leeds Building Society	GBR	40.0	3 months	-	-
Coventry Building Society	GBR	40.0	6 months	-	-
High Quality Foreign Banks					
National Australia Bank	AUS	40.0	365 days	-	-
Credit Industriel et Commercial	FRA	40.0	365 days	-	-
Landesbank Hessen-Thueringen Girozentrale (Helaba)	GER	40.0	365 days	-	-
DBS (Singapore)	SING	40.0	365 days	-	-
Bayerische Landesbank	GER	40.0	6 months	-	-
National Bank of Canada	CAN	40.0	6 months	-	-
Local Authorities					
County / Unitary / Metropolitan / District Councils		30.0	365 days	5.0	5 years
Police / Fire Authorities		30.0	365 days	5.0	5 years
National Park Authorities		30.0	365 days	5.0	5 years
Other Deposit Takers					
Money Market Funds		40.0	n/a liquid	-	-
Property Funds		5.0	365 days	5.0	10 years
UK Debt Management Account		150.0	365 days	-	-

* Based on data 30 September 2023

APPENDIX D

APPROVED SOURCES OF LONG TERM AND SHORT TERM BORROWING

The approved sources and types of funding are shown below.

On Balance Sheet	Fixed	Variable
PWLB	●	●
Municipal bond agency	●	●
Local authorities	●	●
Banks	●	●
Pension Funds	●	●
Insurance companies	●	●
UK Infrastructure Bank	●	●
Market (long-term)	●	●
Market (temporary)	●	●
Market (LOBOs)	●	●
Stock issues	●	●
Local temporary	●	●
Local Bonds	●	
Local authority bills	●	●
Overdraft		●
Negotiable Bonds	●	●
Internal (capital receipts & revenue balances)	●	●
Commercial Paper	●	
Medium Term Notes	●	
Finance leases	●	●

APPROVED COUNTRIES FOR INVESTMENTS

This list is based on those countries which have sovereign ratings of AA- or higher, (we show the lowest rating from Fitch, Moody's and S&P) and also, (except - at the time of writing - for Hong Kong and Luxembourg), have banks operating in sterling markets which have credit ratings of green or above in the Link credit worthiness service.

Based on lowest available rating

AAA

- Australia
- Denmark
- Germany
- Netherlands
- Norway
- Singapore
- Sweden
- Switzerland

AA+

- Canada
- Finland
- U.S.A.

AA

- Abu Dhabi (UAE)

AA-

- Belgium
- France
- Qatar
- U.K.

TREASURY MANAGEMENT SCHEME OF DELEGATION

(i) Council

- receiving and reviewing reports on treasury management policies, practices and activities.
- approval of annual strategy.

(ii) Executive

- approval of/amendments to the organisation's adopted clauses, treasury management policy statement and treasury management practices.
- budget consideration and approval.
- approval of the division of responsibilities.
- receiving and reviewing regular monitoring reports and acting on recommendations.
- approving the selection of external service providers and agreeing terms of appointment.

(iii) Audit Committee

- reviewing the treasury management policy and procedures and making recommendations to the responsible body.

THE TREASURY MANAGEMENT ROLE OF THE SECTION 151 OFFICER

The Council delegates responsibility for the implementation and regular monitoring of its Treasury Management policies and practices to the Executive, and for the execution and administration of Treasury Management decisions to the Corporate Director - Resources, who will act in accordance with the Council's TMPs, as well as CIPFA's Standard of Professional Practice on Treasury Management. In addition, the Council delegates responsibility for the execution and administration of Treasury Management decisions to the Corporate Director - Resources, including any borrowing and debt rescheduling.

The S151 (responsible) officer

- recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance.
- submitting regular treasury management policy reports.
- submitting budgets and budgets variations.
- receiving and reviewing management information reports.
- reviewing the performance of the treasury management function.
- ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function.
- ensuring the adequacy of internal audit and liaising with external audit.
- recommending the appointment of external service providers.
- preparation of a capital strategy to include capital expenditure, capital financing, non-financial investments and treasury management, with a long-term timeframe
- ensuring that the capital strategy is prudent, sustainable, affordable and prudent in the long term and provides value for money
- ensuring that due diligence has been carried out on all treasury and non-financial investments and is in accordance with the risk appetite of the authority
- ensure that the authority has appropriate legal powers to undertake expenditure on non-financial assets and their financing
- ensuring the proportionality of all investments so that the authority does not undertake a level of investing which exposes the authority to an excessive level of risk compared to its financial resources
- ensuring that an adequate governance process is in place for the approval, monitoring and ongoing risk management of all non-financial investments and long-term liabilities
- provision to members of a schedule of all non-treasury investments including material investments in subsidiaries, joint ventures, loans and financial guarantees
- ensuring that members are adequately informed and understand the risk exposures taken on by an authority
- ensuring that the authority has adequate expertise, either in house or externally provided, to carry out the above

- creation of Treasury Management Practices which specifically deal with how non treasury investments will be carried out and managed, to include the following: -
 - *Risk management (TMP1 and schedules), including investment and risk management criteria for any material non-treasury investment portfolios.*
 - *Performance measurement and management (TMP2 and schedules), including methodology and criteria for assessing the performance and success of non-treasury investments.*
 - *Decision making, governance and organisation (TMP5 and schedules), including a statement of the governance requirements for decision making in relation to non-treasury investments; and arrangements to ensure that appropriate professional due diligence is carried out to support decision making.*
 - *Reporting and management information (TMP6 and schedules), including where and how often monitoring reports are taken.*
 - *Training and qualifications (TMP10 and schedules), including how the relevant knowledge and skills in relation to non-treasury investments will be arranged.*

CAPITAL STRATEGY

1.0 INTRODUCTION

- 1.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) in 2021 revised the Prudential Code and Treasury Management Code which require local authorities to produce a Capital Strategy to demonstrate that capital expenditure and investment decisions contribute to the delivery of North Yorkshire Council's plans and provisions of services whilst taking account of stewardship, value for money, prudence, sustainability, proportionality and affordability. This requirement was first introduced in 2018/19.
- 1.2 The purpose of the Capital Strategy is to set out how the Council proposes to deploy its capital resources effectively to achieve its corporate and service objectives. The Capital Strategy takes into account other relevant Council strategies and, policies as well as the views of partners and interested parties with whom the Council is involved. The resources which are forecast to be available to fund capital investment and the effect of that investment on the Council's revenue budget are also considered. The Capital Strategy will serve as a useful point of reference when determining or reviewing the Council's Capital Five Year Spending Plan (known as the Capital Plan).
- 1.3 **Scope and Reporting** - The Council has chosen to report the Capital Strategy separately from the Treasury Management Strategy Statement (TMSS). The Council will report treasury investments through the TMSS only and non-treasury investments will be reported through the Capital Strategy. This allows the core treasury investment reporting to focus on security, liquidity and yield principles, and the non-treasury investments, both service and commercial, to concentrate on capital expenditure in relation to assets.
- 1.4 **Our Vision** - We want to build on North Yorkshire's natural capital, strong local economy and resilient communities, to improve the way local services are delivered and support a good quality of life for all.
- 1.5 The Council is committed to seeking a better, fairer future for everyone, keeping services local and going even further. With more locally based staff and more local access points to Council services the community is provided with a bigger say in how these are delivered.
- 1.6 Along with savings and efficiencies, the new NYC provides an opportunity to apply our considerable combined asset base to facilitate local economic growth and regeneration and drive improved outcomes for residents, businesses and visitors to our area.
- 1.7 Delivery assurance is crucial and recognising the considerable scale of the capital plan a series of capital boards have been established. These boards have oversight of all parts of the plan and are structured within the following key themes:
- Economic Development
 - Highways and infrastructure
 - Housing
 - Corporate property/other

An overarching capital programme board ensures a holistic approach to prioritisation of resources and delivery.

2.0 KEY AMBITIONS, OBJECTIVES AND PRIORITIES

2.1 The Council's ambitions, objectives and priorities are shown within the Council Plan the cornerstone of our policy framework. It provides the basis for all that we do and sets out the principles, priorities and ambitions for the Council and drives the many other plans and strategies including the Capital Strategy that supports informed decision making including establishing the need for capital investment and the required outcomes from that investment.

2.2 The Capital Strategy is key to support long term investment decision enabling the delivery of the Council's Ambition. It is a key strategy document and forms part of the Council's revenue, capital, balance sheet and reserves planning. It provides:

- A long-term view of capital expenditure plans and any financial risks to which the Council is exposed;
- Ensuring due regard to the long-term financing, affordability implications, potential risks and the implications for future financial sustainability.
- A clear overview of the Council's asset management planning arrangements, prioritisation process and monitoring.

3.0 EXTERNAL FACTORS AND PARTNER INFLUENCES

3.1 The Council's capital investment plans are influenced by a number of external parties and factors: central government and its agencies, legislation requirements for capital works, partner organisations, businesses, developers and by the needs and views of other interested parties, particularly those of the residents

3.2 **Government policy and funding** – The Government's focus on 'levelling up' the UK and the proposed devolution deals aim to unlock greater funding for York and North Yorkshire to lead on delivering outcomes

3.3 **Legislation and guidance** - In 2004, local authorities were provided with the flexibility to make their own capital investment decisions. Legislation, guidance and professional codes of practice were introduced to support decision making and ensure investment and borrowing is prudent, sustainable and affordable. The Council has complied with these principles since their introduction and subsequent updates. The Prudential Code and Treasury Management Code were revised in December 2021 primarily in response to concerns regarding commercial investment undertaken solely for financial yield.

- Updated and additional prudential indicators, monitoring, reporting as well as creation of Investment Management Practices for Service and Commercial investments.
- Confirmation of approach to 'Proportionality' and risk to service delivery where borrowing is undertaken primarily to generate a financial return.
- Setting out an approach for the inclusion of Environmental, Social and Governance issues in developing capital investment.

- Reviewing existing commercial or service investments to divest where appropriate.
- A Council must not borrow to invest primarily for financial return applies with immediate effect, with the loss of borrowing ability from the PWLB being an immediate consequence.

3.4 Local stakeholders - The Council works with a wide range of partners from the public, private, voluntary and community sectors, all of which have an influence over its spending priorities. Relationships with partners, including those concerning capital matters, will be governed by the Council's Local Code of Corporate Governance and the Partnership Governance guidance.

Wherever possible the Council will seek to work in partnership with others to deliver its capital investment programme in order to provide facilities which meet its own and partners' needs. When working with the private sector, the objective will be to maximise the benefits to the Council and the community from any projects, both in terms of outputs and in relation to obtaining funding for the project.

The Council has a key role in the Local Enterprise Partnership's (LEP).

The Council is also joint shareholders in Yorwaste (waste management company) and partners in the public private partnership of the Allerton Park Waste Recovery Plant.

4.0 INTERNAL STRATEGIC INFLUENCES

4.1 The Council's capital investment plans are influenced by a number of factors: the corporate ambitions within the Council Plan, existing commitments on revenue and funding resources, other Council policies, strategies and plans that comply with financial regulations and legislation.

4.2 **Council priorities** - The Council Plan has five corporate ambitions which will guide the development of the Capital Five Year Spending Plan. Capital investment expenditure including non-treasury investment projects are in line with these overall objectives as well as individual service aims. The Council's ambitions for North Yorkshire are:

Place and Environment

- A clean, environmentally sustainable and attractive place to live, work and visit
- A well connected and planned place with good transport links and digital connectivity
- Communities are supported and work together to improve their local area
- Good quality, affordable and sustainable housing that meets the needs of our communities

Economy

- Economically sustainable growth that enables people and places to prosper
- Culture, heritage, arts and sustainable tourism all play their part in the economic growth of the county
- New and existing businesses can thrive and grow

- North Yorkshire has a high profile, is influential nationally and receives its fair share of resources

Health and Wellbeing

- People are supported to have a good quality of life and enjoy active and healthy lifestyles
- Reduced variations in health through tackling the root causes of inequality
- In times of hardship, support is provided to those that need it most
- People can access good public health services and social care across our different communities

People

- People are free from harm and feel safe and protected
- People can achieve their full potential through lifelong education and learning
- Vulnerable people are supported by strengthening families or other appropriate networks
- People have control and choice in relation to their independence and social care support

Organisation

- Good quality, value for money services that are customer focused and accessible to all
- A well-led and managed, financially sustainable and forward- thinking council
- A diverse and inclusive council, where employees are supported and valued
- A carbon neutral council

4.3 **Other Council strategies and plans driving investment** - Capital Schemes must comply with other Council policies, strategies and, as well as contract procedure rules, financial regulations and with legislation, such as the Disability Discrimination Act. Important linking documents will include:

- Council's Constitution including Contract and Financial Procedure Rules
- Council Plan
- Medium Term Financial Strategy
- Capital Plan
- Treasury Management Strategy Statement
- Individual Service Plans

5.0 CAPITAL INVESTMENT PLAN AND PLANNING PROCESS

5.1 **Capital expenditure plans** - The Council's strategies and plans support the need for capital investment to enable required outcomes. The Council has a responsibility to apply an affordable, prudent and sustainable approach to that investment, as set out in the Prudential Code and therefore uses the prioritisation and planning process to manage this as described above. A summary of the Council's capital expenditure plans, both those agreed previously, and those forming part of the budget are integral to the capital strategy.

Capital expenditure £m	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Children and Young People's Service	15,052	33,316	31,513	19,398	4,290
Health and Adult Services	4,465	968	500	0	0
Resources	10,292	29,677	3,471	6,940	1,845
Community Development	75,288	67,363	43,445	13,603	339
Environment	54,801	82,514	155,023	36,740	10,773
Non-HRA	159,898	213,838	233,952	76,681	17,247
HRA	23,664	19,223	40,834	43,757	43,021
Total	183,562	233,061	274,786	120,438	60,268

5.2 **Capital expenditure in non-treasury investments** can be for a service or a commercial purpose. To meet service or Council obligations capital investment could be in the form of loans or equity provided to external bodies, Council subsidiaries or joint ventures. In order to retain access to borrowing from the PWLB the Council is required to certify the capitals plans do not include expenditure on new non-treasury commercial investments primarily for financial return. However, where the capital spending decision is primarily related to the function of the Council and any financial returns are incidental then access is retained.

The Council will annually evaluate whether any of the commercial investments should be sold to release funds to finance new capital expenditure or refinance maturing debt. The Council's Capital Plans do not include any estimates to purchase any treasury commercial assets primarily for yield.

The Council continues to review potential commercial investments but will now consider any potential investment opportunities alongside the implications for PWLB borrowing going forward.

All alternative investment activities are subject to approval in accordance with the Council's governance framework for decision making and given the technical nature of potential alternative investments and strong linkages to the Council's Treasury Management function, appropriate governance and decision-making arrangements are in place. The Commercial Investment Board has been established to ensure robust due diligence in order to make recommendations for implementation.

The Council recognises that achieving its capital ambitions will require consideration of alternative delivery structures and of all forms of funding including additional borrowing. Financial austerity has had a significant impact on affordability, however capital investment funded by borrowing will be undertaken in priority areas to meet capital ambitions if required, subject to at all times clearly understanding how the affordability of such expenditure can be managed over the longer term supported by a robust capital planning process, due diligence, business cases, risk management and monitoring.

5.3 Available Resources – The Council has several funding streams available to support capital investment. The funding of the five-year capital investment programme is detailed in the Capital spending plan which highlights unallocated funding that might become available.

The Council policies in relation to financing capital expenditure and investment are covered in this section and are listed in the table below:

<p>External funding</p>	<ul style="list-style-type: none"> • Services should seek to maximise external funding wherever possible to support capital schemes. This can be in the form of grants and contributions from outside bodies including central government. However, services will be expected to underwrite any cost overruns on externally funded schemes. If services bid for external funding for schemes and costs exceed the available funding, then services will be expected to fund any shortfall from existing resources (either revenue or capital). • Prior to submitting bids for grant funding, an assessment of the risk of a contract price increase, associated with market conditions or abnormal building plan demands attached to some grants, must be completed to estimate the likelihood of additional funding being needed • In respect of match funding bids then the relevant service must fully identify the necessary match funding resources from within existing service budgets prior to submitting any bid for funding
<p>Capital receipts</p>	<ul style="list-style-type: none"> • A capital receipt is an amount of money received from the sale of an asset. It cannot be spent on revenue items. • Any request to earmark a capital receipt to fund a specific scheme will be identified and considered through the capital board structure. • Capital Receipts Group review property disposal decisions resulting from the Council’s property governance arrangements. Any decisions in relation to property disposal are considered in line with aims and objectives of the Council Plan and Asset Management Strategy. • The general policy is that any capital receipts are pooled and used to finance future capital expenditure and investment according to priorities, although they

	<p>may be used to repay outstanding debt on assets financed from borrowing, as permitted by the regulations.</p>
<p>Revenue and reserve funding</p>	<ul style="list-style-type: none"> • Services may use their revenue budgets reserves to fund capital expenditure. • Alongside specific earmarked reserves, the Council's 'Strategic Capacity' Reserve is the principal reserve for funding investments within the General Fund. Contributions to this reserve are considered as part of the annual refresh of the MTFS. For the Housing Revenue Account, the Major Repairs Reserve is available to support the HRA capital programme. • Directors in conjunction with the Corporate Director - Resources (S151 Officer) will take an overview and decide the most appropriate way of funding capital expenditure through the Capital Board structure.
<p>Prudential borrowing</p>	<ul style="list-style-type: none"> • Local authorities can set their own borrowing levels based on their capital need and their ability to pay for the borrowing. The levels will be set by using the indicators and factors set out in the Prudential Code. The borrowing costs are not supported by the Government so services need to ensure they can fund the repayment costs. This borrowing may also be referred to as Prudential Borrowing. • Capital projects that cannot be funded from any other source can be funded from Prudential Borrowing. The costs of borrowing must be affordable and the borrowing repayment and interest charges on the loan must be included in the Council revenue budget; it must also be factored into the medium-term financial strategy accordingly. • The Corporate Director - Resources (S151 Officer) will make an assessment of the overall prudence, affordability and sustainability of the total borrowing requested. The impact of this borrowing will be reported in the Treasury Management Strategy alongside the Prudential Indicators required by CIPFA's Prudential Code. • The Corporate Director - Resources (S151 Officer) will also determine whether the borrowing should be from internal resources such as reserves or whether to enter into external borrowing
<p>Leasing</p>	<ul style="list-style-type: none"> • The Corporate Director - Resources (S151 Officer) may enter into finance leasing agreements to fund capital expenditure on behalf of services. However, a full option appraisal and comparison of other funding sources must be made and the Corporate Director - Resources (S151 Officer) must be certain that leasing provides the best value for money method of funding the scheme. • Under the Prudential Code finance leasing agreements are counted against the overall borrowing

	levels when looking at the prudence of the Council's borrowing
Other long-term liabilities - PFI	<ul style="list-style-type: none"> The Corporate Director - Resources (S151 Officer) may enter into PFI agreements on behalf of services. These will be considered following due diligence over the life of the asset, balancing the financial and non-financial benefits against the risks compared to the Council owning and delivering such assets and services itself. The Corporate Director - Resources (S151 Officer) must be certain that the PFI arrangement provides the best value for money method of delivering the scheme Under the Prudential Code PFI obligations are counted against the overall borrowing levels when looking at the prudence of the Council's borrowing.

5.4 **Borrowing and the CFR** – where resources are unavailable to fund capital expenditure, borrowing will be used. This will increase what is termed the Council's Capital Financing Requirement (CFR) which is the Council's underlying need to borrow. The Council is required to make a prudent provision for the repayment of historic capital expenditure from its revenue budget in line with its agreed Minimum Revenue Provision (MRP) policy. This reduces the CFR and the prudent provision set aside is used to repay debt. The calculation of the CFR summarised in the diagram below results in the amount the Council will need to borrow:

Movement	Opening CFR
+	Capital expenditure incurred in year
-	Grants, contributions, reserves and receipts used for capital expenditure
-	Prudent Minimum Revenue Provision and Voluntary Provision
=	Closing CFR

The amount of borrowing a Council can take is determined by what the Council can afford, along with ensuring it is prudent and sustainable. In accordance with the Prudential Code, the Council will only make capital investments, which increase the CFR, for a prudent purpose where this directly and primarily relates to the functions of the Council. Affordability and prudence are assessed and controlled by the prudential indicators which are recorded in the TMSS and described below in the Assessing affordability section.

5.5 **Assessing affordability** – the revenue cost implications of Capital investment undertaken historically and the proposed Capital Plan form an integral part of the Council's revenue budget and Medium-Term Financial Plan. The revenue budget impact of capital schemes for Council Tax and Rent payers include:

- The costs of operating/maintaining new assets
- The capital financing costs of servicing any borrowing required to pay for investment (interest and the Council's approach to making prudent provision for repayment of capital investment paid for by borrowing – MRP)
- The revenue costs of preparing and delivering projects

- Abortive costs required to be charged to revenue budgets if schemes do not proceed.

Some or all of the costs of investment may be offset by financial and non-financial benefits such as income, cost avoidance and importantly improved outcomes for residents. Where capital investment has been undertaken by borrowing, the Council is required to spread the cost of that investment over future years' revenue budgets. This is in accordance with its MRP Policy for the prudent repayment of capital expenditure which is approved as part of the budget proposals each year.

5.6 Revenue implications - The revenue costs associated with capital schemes need to be identified and included within the revenue budget and the Medium-Term Financial Plan. For example, a housing development project is likely to have revenue budget implications e.g. additional street lighting, waste disposal, schooling provision or other Council services. It is recognised that the Council cannot afford to do everything. However where revenue resources are deemed available to increase the level of Council borrowing capital investment will be considered. The Council's approach to affordability of its capital financing budgets in the medium term is as follows:

- General Fund – additional investment funded by borrowing over the medium term to be minimised unless approved in line with the prioritisation and evaluation criteria as described above.
- Housing Revenue Account – increasing over the medium term primarily as a result of implementing the Council's ambition target of new affordable housing. Future rent policy, pressures and a robust approach to ensuring viability of new developments will be key to affordability.
- Strategic and major development projects – On a case-by-case basis subject to approved business cases and due diligence including the long-term capital financing costs.

5.7 Affordability indicators - Prudential and treasury indicators to manage capital investments take a longer-term view of affordability, prudence and sustainability and are included in the TMSS at the start of every financial year. Prudential Indicators are used to assess affordability, along with other treasury management specific indicators and are approved within the TMSS and monitored on a quarterly basis in the Quarterly Performance Monitoring and Budget report to Executive and Council. These are listed below:

Financing costs and net revenue stream

This is a prudential indicator for affordability showing the percentage of the Council's revenue budget that is committed to capital financing costs and is required to be shown for the General Fund and the HRA separately. For the General Fund, the net revenue stream is the amount to be met from non-specific Government grants and Council Tax, whilst for the HRA it is the amount to be met from rent payers and service charges.

Estimates of capital expenditure

This is a prudential indicator for prudence showing the previous year actual and estimates of the total of capital expenditure planned to be incurred during the forthcoming financial year and the following two financial years.

Estimates of capital financing requirement (CFR)

This is a prudential indicator for prudence and shows the previous year actual and the forecast total capital financing requirement at the end of the forthcoming financial year and the following two years. The CFR is the amount of capital spending that has not yet been financed by capital receipts, capital grants or contributions from revenue income. It measures the underlying need to borrow for a capital purpose.

The operational boundary and the authorised limit

These are prudential indicators for prudence and focus setting an affordable limit for external debt. The operational boundary is the affordable debt limit and the authorised limit represents the legislative limit specified in Section 3 of the Local Government Act 2003. This is the set using the operational boundary plus an amount for unforeseen cashflow movement. The operational boundary is the limit for total gross external debt, separately identifying borrowing from other long-term liabilities. These are set for the forthcoming financial year and the following two financial years.

Gross debt to CFR

This is a prudential indicator for prudence and is used to show that external debt (i.e. borrowing for any purpose and other long-term liabilities) should not exceed the CFR (except in the short term) in the previous year plus the estimates of any increase in the CFR at the end of the current and next two financial years. This is to ensure that over the medium-term debt will only be for a capital purpose.

- 5.8 **Balance Sheet forward planning and the treasury management strategy** - where capital expenditure has been incurred without a resource to pay for it, i.e. when proposed to be paid for by supported or unsupported borrowing, this will increase what is termed the Council's CFR which is the Council's underlying need to borrow. The amount of borrowing required will be considered along with the Council's cashflow position.

The Council is typically cash rich in the short-term as revenue income is received before it is spent, this can include both working capital and reserves held on the balance sheet. The TMSS uses forecast cashflow information from the Reserves Strategy and the Capital Plan to make decisions around the amount, timing and duration of any new external borrowing required by the Council.

In terms of the Reserves Strategy, the Council uses a risk-assessed General Fund Reserve and effectively manages the balances of earmarked reserves over the longer term which is used to support the forward Balance Sheet projection. This projection provides a valuable foundation for the strategic financial planning of capital financing costs for the capital investment plan.

In terms of the Borrowing Strategy, the Council's main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Council therefore seeks to strike a balance between financing using the low-cost internal cash resources available in the short term and further long-term fixed rate loans where the future cost is known.

6.0 NON-TREASURY INVESTMENTS

6.1 **Non-treasury overview** - The CIPFA Treasury Management Code recognises that organisations may make investments for policy reasons outside of normal treasury management activity. These are non-treasury investments and include service and commercial investments.

Non-treasury management investment is expenditure made on the purchase of a capital asset and are investments for policy reasons outside normal treasury management activity. It is these non-treasury management investments which are the subject of this Capital Strategy.

Service investments - 'Investments for service purposes' are taken or held primarily and directly for the delivery of public services (including housing, regeneration and local infrastructure) or in support of joint working with others to deliver such services. Characteristics for service investments are:

- Service investments may or may not involve financial returns; however, obtaining those returns will not be the primary purpose of the investment.
- For local authorities, service investments will normally constitute capital expenditure, and it may be appropriate to borrow to finance service investments

An example of a service investment is when the Council lends money to local bodies or its subsidiaries to support local public services and stimulate local economic growth. In light of the wider benefits that can arise the Council is prepared to take more risk than with treasury investments. The main risk when making service loans is if the borrower is unable to repay the principal lent and/or the interest due.

It is important that the Council limits the financial risk, and assessment will be made of the risk of loss before entering into Service Loans by assessing the counterparty's resilience, the service users' needs that the loan is designed to help and how these needs will evolve over time. During the life of the loan any change in original assumptions will be monitored. The Council will use external advisors where appropriate.

Commercial investments - Investments taken or held primarily for financial return and are not linked to treasury management activity nor are directly part of delivering services. Characteristics for commercial investments are:

- non-financial assets such as commercial property is held primarily for financial return.
- For local authorities, investments of this type will usually constitute capital expenditure.
- 'Commercial' in this context refers to the purpose of the investment. Commercial investments are not taken to meet treasury management cash flow needs, and do not result from treasury risk management activity to prudently manage the risks, costs or income from existing or forecast debt or treasury investments. They are additional investments voluntarily taken primarily in order to generate net financial return or profit.

Details of the governance arrangements including the decision making and performance monitoring of non-treasury investments is covered in section 9 Corporate governance arrangements - Non-treasury investment activities.

The Council's Capital Plan has no expenditure on new non-treasury investments primarily for financial return.

6.2 **Existing non-treasury investments** – Based on prior year capital decisions the Council has a number of non-treasury investments. If there is a material financial interest in the shareholding or income generated during the year, then the balances as at 31 March 2023 are shown in the tables below.

Service non-treasury investments:

The Council has investments in third parties and in Council owned companies including loans. These holdings are non-treasury service investments that achieve the Council objectives, these existing holdings are shown below.

a) Company loans - The Council has made several loans in recent years to subsidiaries for the purpose of the delivery of Council services and objectives, the position below will continue to be monitored and reviewed:

Loans portfolio	Balance at 31 March 2023 £m	2022/23 net income generated £k	Interest rate %
Yorwaste – Loan 1 (Subsidiary)	3.7	305	4.0%+base
Yorwaste – Loan 2 (Subsidiary)	0.0	96	4.0%+base
Brierley Homes (Subsidiary)	10.5	1,281	6.5%+base
First North Law (Subsidiary)	0.1	6	4.0%+base
NY Highways (Subsidiary)	11.0	1,017	6.5%+base
Bracewell Housing Ltd (Subsidiary)	0.5	79	5.5%+base
Broadacres Housing Association loan	33.6	1,431	4.26%
Selby and District Housing Trust	2.7	112	4.19%
Ryedale MAT	1.2	81	3.1%+base
TOTAL	63.3	4,409	0

b) Company shares - The Council has the following investments in Council companies held for the purpose of the delivery of Council services and objectives:

Equity portfolio	Shareholding 31 March 2023 at cost £m
Align Property Partners Limited	0.50
Align Property Partners 2 Limited	0.00
Bracewell Housing Limited	0.00
Brierley Homes Limited	0.00
First North Law Limited	0.00
NY Highways Limited	0.50
NYNet Limited	0.00
NYNet 100 Limited	0.00
Veritau Limited	0.00
Yorwaste Limited	3.50
TOTAL	4.5

c) Alternative Property Investments – The Council has the following investments in properties that are held for the purpose of the delivery of Council services and objectives:

Alternative Property portfolio	Fair value at 31 March 2023 £m	Cost less debt repayment (MRP) at 31 March 2023 £m	2022/23 net income generated £k	2022/23 net income budgeted £m	return %
Harrogate Royal Baths	7.0	9.5	134	255	1.41%
Scarborough Travelodge	13.2	13.2	884	884	5.90%
Shopping centre - Harrogate	0.9	0.9	50	50	4.00%
Secondary industrial land- Harrogate	0.8	0.8	61	61	4.80%
TOTAL	22.0	24.5	1,129	1,250	4.05%

Commercial non-treasury investments:

Commercial investments are the result of past acquisitions of land and buildings for a commercial purpose rather than for the supply of goods and services or for administrative purposes. They have been classified as commercial investment properties:

Commercial Property portfolio	Fair value at 31 March 2023 £m	Cost less debt repayment (MRP) at 31 March 2023 £m	2022/23 net income generated £k	2022/23 net income budgeted £m	return %
Bank Unit in Stafford Town Centre	0.8	0.9	53	50	6.05%
Co-op in Somercotes	1.3	1.5	80	80	5.22%
TOTAL	2.1	2.4	133	133	4.70%

The Council retains some existing holdings in non-treasury commercial property assets that are held to provide a financial return rather than deliver a Council service. These investments were taken prior to the revised 2021 Prudential Code and the Governments March 2020 PWLB legislation coming into being.

6.3 **Review of existing commercial investments** – The commercial property investment portfolio is reviewed annually against the risks to the budgeted income and the liquidity requirements of the Council.

6.4 **Future non-treasury investments** - The Council has the following service investments within the Capital Plan where the primary purpose of these investments is the delivery of the Council's stated service objectives:

Loans portfolio	Balance outstanding at 31 March 2023 £m	Further loans included in Capital Plan £m
NYnet (Subsidiary)	0.0	0.0
Align Property Partners Limited (Subsidiary)	0.0	0.0
Yorwaste – Loan 1 (Subsidiary)	3.7	0.0
Yorwaste – Loan 2 (Subsidiary)	0.0	0.0
Brierley Homes (Subsidiary)	10.5	15.9
First North Law (Subsidiary)	0.1	0.2
NY Highways (Subsidiary)	11.0	0.0
Bracewell Housing Ltd (Subsidiary)	0.5	0.5
Broadacres Housing Association loan	33.6	0.0
Selby and District Housing Trust*	2.7	0.0
Ryedale MAT	1.2	0.0
TOTAL	63.3	16.6

* Plans are currently in progress for the Council to buy-back the affordable homes delivered in partnership with SDHT and for these loans to be repaid.

7.0 RISK MANAGEMENT AND MONITORING

7.1 Risk management overview - Clear criteria for both investment decisions and the ongoing risk management of the non-treasury investment portfolios is vital not only for the risks of individual investments but also the cumulative impact of all the investments made by the Council and the interaction of individual risks.

Limits on cumulative and individual non-treasury investments – The Commercial Investment Board was set up to monitor and provide due diligence on all North Yorkshire County Council non-treasury investments and it is envisaged that the Board will continue under the new North Yorkshire Council. The Board has delegated authority to approve individual investments up to a limit of £1.5m per investment and up to a total of £10m in any one financial year. Investments in excess of this will be submitted to the Executive for approval.

7.2 The Governance arrangements in section 9 below detail the process and procedures for investment decision and the following paragraphs on risk assessments, risk appetite and the indicators to monitor risk explain the management of the non-treasury investments.

7.3 Risk assessment - Risk is the threat that an event or action will adversely affect the Council's ability to achieve its objectives and to execute its strategies successfully. Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of managing them and/or responding to them. It is both a means of minimising the costs and disruption to the organisation caused by undesired events and ensuring that staff understand and appreciate the element of risk in all their activities.

The aim of risk management is to reduce the frequency of adverse risk events occurring (where possible), minimise the severity of their consequences if they do occur, or to consider whether risk can be transferred to other parties.

7.4 Due diligence - The Council recognises that the Capital Investment plans may increase in scale and ambition following the North Yorkshire re-organisation and therefore sophisticated and robust governance and assurance measures are in place to ensure delivery. To support this the Council has developed and continually refines a delivery assurance framework.

For capital investments the appropriate level of due diligence is undertaken with the extent and depth reflecting the level of additional risk being considered. Due diligence will cover a number of areas such as legal, treasury, accounting and technical implications and the process and procedures for this work will include:

- effective scrutiny of proposed capital investments by the relevant committee
- identification of the risk to both the capital invested and the returns
- understanding the extent and nature of any external underwriting of those risks
- the potential impact on the financial sustainability of the Council if those risks come to fruition
- understanding the powers under which the investment is made and changes to relevant laws and regulations factored into any capital bidding and programme monitoring processes

- identification of the assets being held for security against debt and any prior charges on those assets
- further independent and expert advice being sought where necessary

An assessment of risk is therefore built into every capital project and major risks recorded in the Corporate Risk Register to manage and monitor the Council's risk appetite.

7.5 **Risk appetite** - To manage risk effectively, the risks associated with each capital project need to be systematically identified, analysed, influenced and monitored. It is important to identify the appetite for risk by each scheme as well as for the capital programme as a whole.

7.6 **Indicators and limits** - In determining the Council's risk appetite in respect of non-treasury investments, for commercial or service purposes, including financial assets and property investments, indicators and limits can be used to establish the parameters of an acceptable level of risk of which can then be managed and monitored. This can focus on the impact of the downside risk so that the overall sustainability of the Council is considered.

The CIPFA Prudential Code, Treasury Management Code and the statutory investment guidance in England (issued by the former Ministry of Housing, Communities and Local Government) requires indicators and limits to be set, along with risk assessments to be made in order to assist the management and monitoring of non-treasury investments on a regular basis. Non-treasury investment indicator included in this capital strategy is detailed below:

i) Ratio of net income from non-treasury investments to net revenue stream

This prudential indicator for affordability shows the extent to which the revenue budget is reliant on budgeted net income from non-treasury commercial and service investments and is an important monitoring tool in the capital strategy. The level of anticipated income is not deemed a risk to the financial sustainability of the Council.

	2022/23 Actual %	2023/24 Estimate %	2024/25 Estimate %	2025/26 Estimate %	2026/27 Estimate %
Net income from service investments to net revenue stream	0.92%	0.92%	0.77%	0.64%	0.65%
Net income from commercial to net revenue stream	0.02%	0.02%	0.02%	0.02%	0.02%
Net income from non-treasury investments to net revenue stream	0.94%	0.94%	0.79%	0.66%	0.66%

8.0 GOVERNANCE

8.1 Consideration, approval and monitoring of the capital plan takes place as part of the Council's strategic planning timetable and is detailed below.

Capital budget setting process – Part of the Capital Strategy importantly notes that consideration is given to the capital budget setting process i.e. the approval of the Capital Plan. The Capital Plan sets out the Council's longer term capital investment plans. These plans support the Council's strategic and service objectives by maximising the assets and infrastructure necessary to support service delivery whilst minimising the impact on the revenue budget.

8.2 The Capital Plan must be approved by Council before the start of the financial year. The Council's Financial Procedure rules empower the Executive to modify the Capital Plan during the year by means of the Capital section of the quarterly performance monitoring reports or, if urgent changes are needed, ad hoc reports at other points in the reporting calendar.

8.3 The Council's Financial Procedure Rules and the Asset Management Planning Framework provide a framework for the preparation and appraisal of schemes proposed for inclusion in the Capital Plan, appropriate authorisations for individual schemes to proceed and facilitate the overall management of the Capital Plan within defined resource parameters.

8.4 The Corporate Director – Resources shall determine the format of the Capital Plan and the timing of reports relating to it. The approved Capital Plan will comprise a number of individual schemes each of which will be quantified in overall project terms or on an annualised basis, as appropriate. Each Director shall prepare a draft Capital Plan for their service, in consultation with the Corporate Director – Resources, for submission to the Executive. The Capital Plan should identify planned expenditure, and funding, at proposed individual scheme or programme level.

8.5 This process is designed to ensure the capital schemes contribute to service delivery and where in some cases a return on the investment is generated, this can be financial and/or non-financial.

8.6 The Corporate Director – Resources is responsible for preparing an overall Capital Plan for consideration by the Executive, and approval by the Council, the funding of which shall be compatible at all times with the Treasury Management Policy Statement of the Council. Individual schemes shall only be included in the Capital Plan following a project appraisal process.

8.7 The capital boards referenced at paragraph 1.7 provide delivery assurance and corporate oversight of the capital plan.

8.8 In Year Opportunities can be put forward for entry into the capital programme in a managed way either when the capital programme is reviewed each quarter and is reported to the Executive and Council or outside of this timetable as a separate Executive report to seek approval at any other meeting in the Executive cycle.

- 8.9 Other long-term liabilities – The Council’s Financial Procedure Rules and the Asset Management Planning Framework provide a framework for the appraisal and approval of schemes including where this is delivered by means of PFI contracts or leasing arrangements. This framework includes the ongoing monitoring and risk management of long-term liabilities taken to deliver operational services, these include PFI contracts, leasing agreements or arrangements that require financial guarantees, including those given in respect of subsidiaries or joint ventures. PFI contracts and lease obligations are like borrowing as they have an ongoing revenue budget commitment. These will be considered following due diligence over the life of the asset, comparing the financial and non-financial benefits and risks compared to the Council owning and delivering such assets and services itself.
- 8.10 Where the Council has issued financial guarantees, it will periodically reassess the probability of financial guarantees being called upon and include this in the risk management reporting with mitigating actions as appropriate.

9.0 CORPORATE GOVERNANCE ARRANGEMENTS – NON-TREASURY INVESTMENT ACTIVITIES

- 9.1 Non-treasury investments can be considered where the primary purpose of the expenditure is for service delivery including projects for economic development / regeneration, but these investments do not always give priority to security and liquidity over yield (like treasury investment do) so appropriate governance is required.
- 9.2 Given the technical nature of potential non-treasury investments and strong linkages to the Council’s Treasury Management function, appropriate governance and decision making arrangements are needed to ensure robust due diligence and scrutiny in order to make recommendations for implementation. As a result, a Commercial Investment Board has been established. All non-treasury investments will be subject to consideration and where necessary recommendations of the Commercial Investment Board.
- 9.3 The Commercial Investment Board is not a constituted body and therefore does not have formal decision making powers. However, it is the chief means of identifying, reviewing, providing scrutiny and recommending schemes for investment decisions. Formal decisions on investments will be taken within the existing delegations namely through delegated authority to the Corporate Director – Resources and further decisions as made by the Executive.
- 9.4 The responsibilities of the Board also include:
- to consider appropriate due diligence proportionate to the investment / risk / reward proposed
 - terminate investments should concerns be raised - to consider and recommend cases for early termination of alternative investments
 - to monitor returns against approved performance targets
 - to report performance of alternative investments to the Executive on a quarterly basis; and
 - to make recommendations to Executive on any proposed changes to the framework.

Membership of the Board is as follows:

- Lead Member for Finance (Chair)
- Lead Member for Growth
- Corporate Director Resources
- Corporate Director of Community Development
- Assistant Director Resources
- Assistant Director Economic Development, Regeneration, Tourism and Skills

- 9.5 All Executive reports will ensure that the Council has the appropriate legal powers to undertake such non-treasury investments and will also include the 'proportionality of non-treasury investments' so that the Council does not undertake a level of investing which exposes it to an excessive level of risk compared to its financial resources.
- 9.6 Monitoring of all investments will be included in the quarterly capital and treasury management monitoring reports which are received by the Executive.
- 9.7 The Corporate Director – Resources (S151 Officer) - will report explicitly on the affordability and risk associated with the Capital Strategy as detailed below and, where appropriate, will have access to specialist advice to enable conclusions to be reached.

10.0 SKILLS AND TRAINING

- 10.1 **Skills and training** - All capital investment approvals are subject to robust consideration and challenge by members and officers from across the Council with extensive Local Government experience from varying professional backgrounds.
- 10.2 The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. The Council requires finance staff to maintain relevant professional qualifications including CIPFA and AAT. All officers attend courses on an ongoing basis to keep abreast of new developments and skills to ensure their Continuous Professional Development. Members are also offered training regularly to ensure they have up to date skills and are able to make capital and treasury decisions.
- 10.3 Where Council staff do not have the specialist knowledge and skills required, use is made of external advisers and consultants that are experts in their field. The Council currently employs Link Group as treasury management advisers. This approach is more cost effective than employing such staff whilst ensuring that the Council has access to knowledge and skills commensurate with its risk appetite.