



## **SPECIAL COUNCIL MINUTES**

**21st FEBRUARY 2024**

MINUTES of the Special Meeting of the Council of the Borough of Castle Point held in the Council Chamber, Council Offices, Kiln Road, Thundersley, on Wednesday, 21st February 2024.

### **PRESENT:**

Councillors, Ms L. McCarthy-Calvert (The Worshipful the Mayor), A. Acott, Ms S.A. Ainsley, Ms N. Benson, B. Bizzell, D. Blackwell, K. Bowker, M. Dearson, A. Edwards, M. J. Fuller, T. Gibson, W. Gibson, P.C. Greig, S. Hart, G. Howlett, G.I. Isaacs, Ms D. Jones, J. Knott, R. Lillis, P. May, S. Mountford, Mrs. S. Mumford, B.A. Palmer, Mrs. J. Payne, Mrs.C.J.Sach, R. Savage, T.F. Skipp, D.J. Thomas, A. Thornton, Mrs. J. Thornton, C. Walter, Mrs G. Watson and G.St.J. Withers

Apologies for absence were received from Councillors J. Anderson, Ms H.L. Barton-Brown, Mrs. J.A. Blissett, B. Campagna, Mrs. B. Egan, N. Harvey and A. Taylor.

### **70. MEMBERS' INTERESTS**

There were none.

### **71. POLICY FRAMEWORK AND BUDGET SETTING FOR 2024/25**

This Special Meeting of the Council had been scheduled to determine the budget requirement and the level of Council Tax for 2024/2025.

The Mayor reminded Council in opening the meeting that setting the budget and Council Tax was a matter reserved to Council and was set out in the Council's Constitution. The Housing Revenue Account and housing rent setting was a matter reserved to the Cabinet.

At the Cabinet meeting held earlier the Cabinet considered the report on the Policy Framework and Budget Setting for 2024/25. The Cabinet had approved the report and recommendations for consideration by this meeting.

The papers before Council consolidated the following information in a single document:

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- The background to the key policy issues including the assumptions adopted in formulating the financial forecast around government support, price increases and assessment of minimum level of general fund reserves.
- The Council's financial targets and the medium-term financial forecast.
- Revenue and capital spending plans.
- Prudential indicators.
- The various policies and strategies which support the budget framework including the Capital Strategy.
- The statutory budget and Council Tax calculations required for 2024/25.

The key features of the budget were summarised as follows:

- The budget is supported by Directorate and Service Action Plans which support delivery of the Council's key priorities.
- The budget for 2024/25 is balanced, meaning that the Council does not need to rely on the use of reserves to meet ongoing spending plans during this year.
- The level of general reserves planned for the end of the 2024/25 financial year, exceed the minimum recommended level of £2.5m.
- The budget continues to support priority services.
- Efficiencies and/or additional resources are required to deliver a balanced budget and maintain/restore reserves to the recommended minimum levels for years 2025/26 and beyond.

The Council must make certain statutory calculations in relation to the budget requirement and Council Tax for 2024/25. These were set out in full in the Policy Framework and Budget Setting report.

The report before Council was written by the Section 151 officer – the officer appointed to have responsibility for the Council's financial administration. It covered all those matters required by legislation for setting a budget and Council Tax.

Council's attention was drawn particularly to sections 3, 6 and 12 of the accompanying report containing statutory reports that the Section 151 officer had a duty to provide in respect of the adequacy of reserves and the robustness of spending plans. The Council must have regard to this advice before making the decisions required by the report.

The proposals in the report were based on a Council Tax increase of **0%** resulting in the Borough Council Band D charge of **£281.79**.

Council was asked to consider and resolve recommendations 1 to 18 as set out in the report to complete the budget process for 2024/25 .

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The Cabinet Member for Resources, Councillor Mountford, presented the report to Council.

In introducing the budget for approval the Cabinet Member took the opportunity to highlight that the budget presented at last year's budget meeting had been delivered.

The Cabinet Member acknowledged that the administration was working well and recognised the contributions of the Mayor, Leader and Deputy Leader of the Council.

The Cabinet Member drew attention to the savings to be achieved by the decision to move to whole Council elections every four years.

The Cabinet Member acknowledged the partnership with the Chief Executive and officers which had brought about the transformation of the Council which had been praised by the Local Government Association.

The Cabinet Member took the opportunity to thank the Finance Team; Lance Wosko, Emma Beasley and Nancy Karimo for their considerable efforts in preparing the budget.

He commented on the waste of Council Tax following five failed attempts to secure a Local Plan and the delay in securing the Community Infrastructure Levy (CIL).

The Cabinet Member was pleased to present a balanced budget for 2024/25 which had also closed a funding gap of £1.2million. The budget had no cuts in services. There were to be improvements in services through the transformation programme.

The Cabinet Member was proposing a 0% increase in Council Tax for the Castle Point portion.

In 2024/25 £15.6 million was to be spent on delivering Council services. The Capital Programme had been increased and key buildings such as the Paddocks were to be renovated.

Funding was to be allocated for a new Customer Relationship Management system to improve services to residents. More effective use of assets was to be undertaken. Provision was to be made to improve council services including the waste collection service, to assist in preventing homelessness and addressing health inequalities together with an enhanced activities programme. Earmarked reserves were being spent for their intended purpose.

The Cabinet Member drew attention to the formal report of the Section 151 Officer confirming that the estimates and budget process were robust and confirming the adequacy of the recommended level of reserves.

In conclusion the Cabinet Member thanked all council staff for their continued hard work. He reflected on the matters which the administration had delivered and matters for which there were plans to bring forward.

Debate took place during which questions were answered regarding facilities at Tarpots Recreation Ground, the setting of Council housing rents and the weekly amount to benefit the Borough's Council taxpayer as a result of the 0% increase in the Castle Point portion of the Council Tax.

In accordance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 a recorded vote was taken on the recommendations of the Cabinet meeting held earlier in the evening and the Members present voted as follows:

For:

Councillors: Acott, Ainsley, Benson, Bizzell, Blackwell, Bowker, Dearson, Edwards, Fuller, T. Gibson, W. Gibson, Greig, Hart, Howlett, Isaacs, Jones, Knott, Lillis, May, McCarthy-Calvert, Mountford, Mumford, Palmer, Payne, Sach, Savage, Skipp, Thomas, A. Thornton, Mrs Thornton, Walter, Watson, Withers. (33) UNANIMOUS of all members present.

**Resolved Unanimously :**

**Implementation of Council policies and related spending plans**

1. To approve the continued funding of priority projects and other items of discretionary expenditure, as set out in table 2.3 of the accompanying report.
2. To note the changes from the 2024/25 provisional budget published last year, as set out in table 2.4 of the accompanying report.
3. To note the key items causing the changes in table 2.4, as summarised in table 2.5 of the accompanying report.
4. That, subject to recommendations 1 to 3 above, the revenue spending plans for 2024/25, set out in section 2, table 2.1 (summary by Directorate and Policy line) of the accompanying report, are approved.

**Capital spending plans and prudential indicators**

5. That the capital spending plan described in section 8 of the accompanying report (tables 8.2 and 8.3) is approved in respect of 2024/25.
6. That, as required by section 3 of the Local Government Act 2003, and the Prudential Code for Capital Finance in Local Authorities (the Prudential Code), the following Prudential Indicators are approved, as set out in the appropriate sections of the accompanying report:

Prudential Indicator - Reference to sections 8, 9 and 10 of accompanying report	
Capital expenditure	Tables 8.2 and 8.3
Capital financing requirement (CFR)	Table 8.4
Authorised limit for external debt	Table 8.5
Operational boundary for external debt	Table 8.6
Ratio of financing costs to new revenue stream	Table 8.7 (a & b)
Gross external borrowing does not exceed CFR	Section 8 – para 55
Maturity structure of fixed rate borrowing - upper and lower limits	Table 9.2
Upper limits of fixed and variable interest rate exposures	Table 9.3
Maximum period and counterparty limits for specified and non-specified investments	Table 10.2 & 10.3

7. That the Statement of Minimum Revenue Provision for 2024/25, as stated in paragraphs 57 to 62 of section 8 of the accompanying report, is approved.
8. That, as stated in paragraph 68 of section 8 of the accompanying report, and as required by the Prudential Code, the statement of the Chief Financial (s151) Officer in respect of the affordability, deliverability and appropriateness of risk management arrangements with respect to the Capital Strategy is noted.
9. That the policies and strategies supporting the budget framework and contained within the accompanying report are approved.

**Statutory report of the Chief Financial (s151) Officer**

10. That as required by section 25 of the Local Government Act 2003, the report of the Chief Financial (s151) Officer set out in section 12 of the accompanying report in respect of robustness of the estimates, is noted.
11. That, as required by section 25 of the Local Government Act 2003, the report of the Chief Financial (s151) Officer set out in section 6 of the accompanying report in respect of the adequacy of proposed financial reserves is noted.

**Statutory calculations in respect of the budget requirement & Council Tax as required by the Local Government Finance Act 1992, as amended (“the Act”)**

12. That, as set out in section 3 of the accompanying report, it is noted that acting under delegated authority and in consultation with the Cabinet Member responsible for Finance, the Chief Financial (s151) Officer has calculated:

- A tax base for the Borough of Castle Point of 31,417 being the amount “T” required by section 31B of the Act; and
- A tax base for Canvey Island to which a Town Council precept applies as **12,136**.

13. That the following amounts be calculated for the year 2024/25 in accordance with sections 31 to 36 of the Act:

Ref	Amount £	Item
(a)	<b>60,303,723</b>	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 (Town) Councils.
(b)	<b>51,162,376</b>	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c)	<b>9,141,347</b>	being the amount by which the aggregate at 14(a) above exceeds the aggregate at 14(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)	<b>290.97</b>	being the amount at 14(c) above (item “R”), divided by item “T” (14(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 (Town) precepts).
(e)	<b>288,351</b>	being the aggregate amount of the (Parish (Town) precepts) referred to in Section 34(1) of the Act.
(f)	<b>281.79</b>	being the amount at 14(d) above less the result given by dividing the amount at 14(e) above by item “T” (14(a) above), calculated by the Council in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.

15. That Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2024/25 for each part of its area and for each

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category of dwelling. This information is included within section 13 of the accompanying report.

Castle Point Borough Council Tax 2024/25, including and excluding Town Council precept, for each of the following categories of dwelling:

Council Tax			
Band	Ratio in 9ths	Canvey Residents Council Tax Including Town Council	Mainland Residents Council Tax Excluding Town Council
A	6	203.70	187.86
B	7	237.65	219.17
C	8	271.60	250.48
D	9	305.55	281.79
E	11	373.45	344.41
F	13	441.35	407.03
G	15	509.25	469.65
H	18	611.10	563.58

16. To note that the County Council, the Police Authority and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling in the Council's area, as indicated in the table below:

Council Tax for each band							
Band	Castle Point Borough Council	Essex County Council	Essex PFCC - Fire and Rescue Authority	Essex PFCC - Policing and Community Safety	Total excluding Town Council	Canvey Island Town Council	Total including Town Council
	£	£	£	£	£	£	£
<b>A</b>	187.86	1,015.02	55.08	164.28	1,422.24	15.84	1,438.08
<b>B</b>	219.17	1,184.19	64.26	191.66	1,659.28	18.48	1,677.76
<b>C</b>	250.48	1,353.36	73.44	219.04	1,896.32	21.12	1,917.44
<b>D</b>	281.79	1,522.53	82.62	246.42	2,133.36	23.76	2,157.12
<b>E</b>	344.41	1,860.87	100.98	301.18	2,607.44	29.04	2,636.48
<b>F</b>	407.03	2,199.21	119.34	355.94	3,081.52	34.32	3,115.84
<b>G</b>	469.65	2,537.55	137.70	410.70	3,555.60	39.60	3,595.20
<b>H</b>	563.58	3,045.06	165.24	492.84	4,266.72	47.52	4,314.24

17. To note that, in accordance with the requirements of section 52ZC of the Act the Council has determined whether its Relevant Basic Amount of Council Tax for 2024/25 is excessive.

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18. For 2024/25, the relevant basic amount of Council Tax for Castle Point would be deemed excessive if the authority's relevant basic amount of Council Tax is:
- (a) 3%, or more than 3%, greater than its relevant basic amount of Council Tax for 2023/24; and
  - (b) More than **£5.00** greater than its relevant basic amount of Council Tax for 2023/24.

Ref	Amount £	Item
(a)	281.79	being the Relevant Basic Amount of Council Tax for 2023/24, excluding local precepts.
(b)	3.0%	being the percentage increase above which the Secretary of State has determined the Relevant Basic Amount of Council Tax for 2024/25 would be excessive.
(c)	290.24	being the amount above which the Relevant Basic Amount of Council Tax for 2024/25, excluding local precepts, would be excessive (rounded down to the nearest penny).
(d)	281.79	being the Relevant Basic Amount of Council Tax for 2024/25, excluding local precepts.
(e)	0%	being the percentage increase in Council Tax for 2024/25, excluding local precepts.

The Relevant Basic Amount of Council Tax for 2024/25 is therefore not excessive and the duty to make substitute calculations and hold a referendum does not apply (Chapter 4ZA of Part 1 of the Act).

**Mayor**