

Supplementary Committee Agenda



**Epping Forest
District Council**

Cabinet Monday, 6th December, 2021

Place: Council Chamber, Civic Offices, High Street, Epping

Time: 7.00 pm

Democratic Services: A. Hendry (Democratic Services)
Tel: (01992) 564246 Email:
democraticservices@eppingforestdc.gov.uk

14. ANY OTHER BUSINESS (Pages 3 - 52)

Section 100B(4)(b) of the Local Government Act 1972, together with paragraphs 6 and 24 of the Council Procedure Rules contained in the Constitution requires that the permission of the Chairman be obtained, after prior notice to the Chief Executive, before urgent business not specified in the agenda (including a supplementary agenda of which the statutory period of notice has been given) may be transacted.

Please find attached a late report:

Finance, Qualis Client and Economic Development – (C-031-2021-22) - Draft Budget 2022/23 (including General Fund & HRA revenue & capital, Fees & Charges and an updated Medium-Term Financial Plan).

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Report to the Cabinet

Report reference: C-031-2021/22
Date of meeting: 6th December 2021



Portfolio: Finance, Qualis Client & Economic Development

Subject: Draft Budget 2022/23 (including General Fund & HRA revenue & capital, Fees & Charges and an updated Medium-Term Financial Plan)

Responsible Officer: Andrew Small (01992 564278)

Democratic Services: Adrian Hendry (01992 564246)

Recommendations/Decisions Required:

- 1) To consider the draft General Fund revenue budget proposals for 2022/23 (*Appendix A*) and suggest amendments if considered necessary.
- 2) To consider the draft Housing Revenue Account (HRA) revenue budget proposals for 2022/23 (*Appendix B*) and suggest amendments if considered necessary.
- 3) To consider the draft General Fund and HRA capital proposals for 2022/23 through to 2026/27 (*Appendix C*) and suggest amendments if considered necessary.
- 4) To consider the draft Fees and Charges proposals for 2022/23 (*Appendix D*) and suggest amendments if considered necessary.
- 5) To consider and approve the updated Medium-Term Financial Plan (General Fund and HRA) (*Appendix E*); and
- 6) To request that the Stronger Council Select Committee considers the draft budget proposals for 2022/23 (*Appendix A*) and associated documents (*Appendices B to E*) and make comments for consideration at the Cabinet meeting on 7th February 2022.

Executive Summary:

The Cabinet approved an updated Financial Planning Framework (FPF) 2022/23 to 2026/27 at its meeting on 13th September 2021, which is the first step in preparing the 2022/23 budget.

The first major milestone in the FPF was reached on 11th October 2021, with Cabinet receiving and considering an updated Medium-Term Financial Plan (MTFP) for 2022/23 to 2026/27. The MTFP revealed a projected deficit of £1.504 million for 2022/23 on the General Fund; it is a deficit that requires eliminating in full if the Council is to fulfil its legal obligation to set a balanced budget for the forthcoming financial year.

The MTFP also identified a projected deficit of £2.755 million on the Housing Revenue Account for 2022/23, although was almost entirely offset by an initial surplus of £2.651 million in 2021/22.

On 27th October 2021 – alongside the Autumn Budget 2021 – the Chancellor announced a three-year Spending Review covering the period 2022/23 through to 2024/25 (although it's still unclear if this will translate to a three-year settlement); this included assumptions about real terms growth in Council Spending Power (the Government's preferred measure). However, it should be noted that the calculation of Spending Power assumes that councils will increase Council Tax by the maximum permissible without a referendum, which in the case of Epping Forest District Council is a £5.00 increase. The term "Spending Power" should not be confused with actual resources available.

Details of what the overall increase in Spending Power means for individual councils will be announced in the Local Government Finance Settlement 2022/23, which is due in December 2021. Some adjustments, especially to funding assumptions within these proposals, can be expected to follow on from that announcement.

Acting on the strategic direction provided by Cabinet on 11th October 2021, officers have now managed to provisionally bridge the General Fund deficit and this report contains an early draft (balanced) budget for 2022/23 for consideration by Cabinet.

The General Fund element of the draft Budget for 2022/23 can be found at **Appendix A**. It comprises Net Expenditure of £15.145 million and has been funded without recourse to Government Support for Covid-19 (budget of £1.263 million in 2021/22) or any contributions from the General Reserve (budget of £1.350 million in 2021/22).

The HRA draft Budget for 2022/23 can be found at **Appendix B**. It anticipates a deficit of £2.963 million, which is to be offset by an estimated surplus of £2.651 million in 2021/22 (projected as at 30th September 2021); it should be noted that the 'surplus followed by a deficit' profile is a one-off position as the HRA adjusts to the long-term strategy within the emerging HRA Business Plan.

An initial draft Capital Programme (covering both the General Fund and the HRA) for 2022/23 through to 2026/27 is attached at **Appendix C**. The General Fund Programme comprises total expenditure of £107.916 million over the five years, including £46.563 million in 2022/23. In addition, the HRA Programme comprises total expenditure of £185.133 million over the five years, including £47.017 million in 2022/23.

The level of Fees & Charges has been reviewed and draft proposals for 2022/23 can be found at **Appendix D**. This comprises both General Fund (including proposed increases in Car Parking charges included elsewhere on this agenda) and HRA (including a proposed Rent Increase of 4.1%).

Looking further ahead, the updated MTFP is included at **Appendix E** covering both the General Fund and the HRA; the numbers now reflect the draft Budget proposals for 2022/23. Although the overall financial profile is similar to the October 2021 position, there are some differences, which are detail in the appendix.

In terms of the **General Fund** position, the projections are summarised in the table below.

General Fund MTFP (@ December 2021)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2022/23	0	Assumed no Government support for Covid-19 (£1.263 million in 2021/22) + no Use of Reserves (£1.350 million in 2021/22)
2023/24	80	Assumes £300,000 contribution to the General Fund Reserve
2024/25	922	New Waste Management contract assumed with effect from 1st December 2024
2025/26	1,250	
2026/27	362	

In terms of the **HRA** position, the projections are summarised in the table below.

Housing Revenue Account MTFP (@ December 2021)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2022/23	2,963	Deficit substantially offset by assumed surplus of £2.651 million in 2021/22
2023/24	(15)	
2024/25	(34)	
2025/26	(50)	Assumed £900,000 saving from Qualis re Housing Repairs
2026/27	(1,620)	

The next stage in the process will see the budget proposals for both the General Fund and Housing Revenue Account further refined based on the direction provided by Cabinet and emerging intelligence (especially the Local Government Finance Settlement 2022/23).

Reasons for Proposed Decision:

To provide Cabinet with an initial draft Budget for 2022/23 for consideration (alongside comments from the Stronger Council Select Committee held on 16th November 2021) ahead of the forthcoming Budget scrutiny process in January 2022; and for Cabinet to provide Finance officers with any direction required to further refine the Budget.

Legal and Governance Implications:

The Council has a legal duty under the Local Government Finance Act 1992 to set a balanced budget. This report presents initial draft budget proposals that reflect a balanced position for 2022/23, although they are based on a series of estimates and assumptions that still require further refinement. Final budget proposals will be recommended by Cabinet (to full Council) on 7th February 2022 based on a range of factors, including feedback from the Stronger Council Select Committee on 18th January 2022.

Safer, Cleaner and Greener (SGS) Implications:

There are no direct SCG implications contained within the report at present, although officers remain vigilant as estimates and assumptions are further refined during January/early February 2022; if any significant SGS implications should emerge, they will be clearly reported.

Consultation Undertaken:

The updated Medium-Term Financial Plan (MTFP) 2022/23 to 2026/27 – including a projected General Fund deficit of £1.504 million for 2022/23 – was presented to the Stronger Council Select Committee on 16th November 2021; the comments from that meeting will be considered by Cabinet alongside this report. This report will be presented to the Stronger Council Select Committee on 18th January 2022, with comments made taken forward for Cabinet consideration on 7th February 2022.

Background Papers:

None.

Risk Management:

The consideration of risk formed an integral part of the development of the proposals in this report. In particular, the Budget (and updated MTFP) is based on a series of estimates and assumptions that are informed by a range of intelligence sources (some certain, some uncertain); that process, including any residual risk in the decision-making process, is clearly indicated where appropriate.

Indicative Draft Budget 2022/23

GENERAL FUND REVENUE ACCOUNT

December 2021

1. Background and Introduction

- 1.1 The updated Medium-Term Financial Plan (MTFP) 2022/23 to 2026/27 – which set the framework for developing draft 2022/23 budget proposals for the General Fund – was adopted by Cabinet on 11th October 2021.
- 1.2 The October 2021 MTFP identified a projected deficit of £1.504 million on the General Fund for 2022/23, which needed to be eliminated if the statutory requirement to set a balanced budget was to be achieved in the forthcoming financial year.
- 1.3 Since the agreement of the MTFP, the following processes have been undertaken:
 - The financial assumptions made in the MTFP have been reviewed to ensure that they remain relevant; this includes inflation assumptions and a re-evaluation of assumed interest-rates on Qualis loans
 - Subsequent developments – with financial consequences – that have emerged since the MTFP was prepared, have been incorporated; this includes the Government's Autumn Budget and Spending Review 2021 announced by the Chancellor on 27th October 2021
 - Senior officers have undertaken a detailed review of income and expenditure budgets, alongside priorities in their respective service areas with a view to pinpointing potential savings options for 2022/23 and beyond in the light of the anticipated budget deficit(s) highlighted in the October 2021 iteration of the MTFP; and
 - Initial draft budgets have been prepared.
- 1.4 The purpose of this report is to present to Cabinet, an initial draft budget for the 2022/23 General Fund, for consideration, prior to scrutiny by the Stronger Council Select Committee on 18th January 2022.
- 1.5 Although the Council's financial position is significantly less volatile than at the same stage last year (at the peak of the pandemic), Members are reminded that the budget is still an early draft given that the Local Government Finance Settlement for 2022/23 – which follows on from the Autumn Budget and Spending Review 2021 – is expected to be announced (imminently) during December 2021, so just misses the deadline for preparing this report.

2. Indicative Draft Budget 2022/23: summary position, including movements since October 2021

2.1 The MTFP adopted by the Cabinet in October 2021 has been followed, with detailed preparatory work nearing completion. It is now possible to report that an early draft balanced budget has been achieved. The table below provides a high-level corporate summary of how the General Fund base budget has transitioned from the 2022/23 element of the October 2021 MTFP through to a balanced position for 2022/23.

2022/23 General Fund Budget Evolution			
Description	2021/22 MTFP (October 2021)	Movements	2021/22 Draft Budget (December 2021)
	£000's	£000's	£000's
Employees	24,814	711	25,525
Premises	3,107	(279)	2,828
Transport	369	(48)	321
Supplies & Services	9,057	(15)	9,042
Support Services	52	(33)	19
Contracted Services	6,667	134	6,801
Transfer Payments (H Bens)	22,078	133	22,210
Financing Costs	3,211	(948)	2,263
Gross Expenditure	69,355	(346)	69,009
Fees and Charges	(16,823)	(651)	(17,474)
Government Contributions	(23,869)	(408)	(24,277)
Misc. Income (inc. Qualis)	(5,098)	636	(4,462)
Other Contributions	(2,965)	539	(2,426)
HRA Recharges	(4,578)	(647)	(5,225)
Net Expenditure	16,021	(876)	15,145
Council Tax	(8,640)	1	(8,639)
Business Rates	(4,962)	(54)	(5,016)
Collection Fund Adjustments	150	0	150
Council Tax Sharing Agreement (CTSA)	(550)	(398)	(948)
Grants (New Homes Bonus)	(452)	0	(452)
Other Grants (Non-Specific)	(12)	(177)	(189)
Credit Loss Adjustment	(51)	0	(51)
Contribution to/(from) Reserves	0	0	0
Total Funding	(14,517)	(628)	(15,145)
(Surplus)/Deficit	1,504	(1,504)	0

- 2.2 The table above shows the elimination of the deficit of £1.504 million reported in the October 2021 MTFP. The net movement is the product of a range of other movements; both positive and negative. The most significant items include:

EXPENDITURE

- **Employees (£25.525 million)** – the increase of £711,000 in Employee costs compared to the October 2021 MTFP is primarily driven by a change in internal accounting practice. The Homelessness cost centre has been moved from the HRA to General Fund, so now reflects its correct legal status as a General Fund service. The adjustment added £474,800 in salary costs to the Communities & Wellbeing directorate budget, which is offset by a higher net recharge to the HRA once non-staff costs are factored in (the total cost transfer was £566,180; see comment below on HRA recharges).

The draft budget also now includes, as announced in the Autumn Budget 2021, an increase of 1.25% in Employer National Insurance contributions (funded by the Government) is scheduled for 2022/23; the additional budget requirement has been calculated at £176,770 and has been included (see further discussion below regarding the assumption on Government funding). This was purposely excluded from the October 2021 MTFP (as an assumed cost neutral item).

In addition, there is a single Growth item of £40,000 now included in the draft budget for the expansion of the successful Highway Rangers scheme (as originally envisaged). The teams play a key role in the sustainability and environmental agenda as well as improving the condition of the High Streets and rural areas. The revenue bid is to fund the employment of two apprentices.

The provisional 2.0% pay increase reported in October 2021 for 2022/23 has been retained. In addition, on 19th October 2021, the local government National Employers reaffirmed to their “full and final offer” of a 1.75% pay offer for 2021/22. At the time of reporting, agreement has yet to be reached with trade unions. An award of 1.75% is 0.25% in excess of the current 1.5% provision within the 2021/22 budget. Consequently, an additional 0.5% has been assumed on Employee costs aimed at ameliorating any potential pressure on the base budget in 2022/23 due to the eventual 2021/22 pay award; in the event of a local settlement of 1.75%, an additional 0.25% would be available as a small inflation contingency to support any additional costs that might emerge from the 2022/23 pay award. If the actual pay settlement exceeds this amount, budget holders will be expected to contain any additional costs within their budgets through the identification of offsetting savings.

And finally, as reported in the October 2021 MTFP, a further £240,000 has been included in Employee costs due to unbudgeted pension costs regarding previous commitments in respect of unfunded/added years pension payments to former employees; this is not an additional cost but enhances transparency, as this was a cost previously treated as an accounting adjustment outside the budget process

- **Premises (£2.828 million)** – costs are marginally lower on Premises than originally anticipated. The October 2021 MTFP included an assumed increase of 5.0% in Premises costs due to rapidly increasing energy costs. Further work has largely confirmed this with increases in Gas and Electric expected to rise by 5.6% within the Commercial & Technical directorate. However, and in contrast, although an underlying price increase of 5.0% is assumed within the Housing & Property directorate, the closure/vacating of Epping Town Depot and Hemnall Street Offices is expected to lead to a net cost decrease of 2.9%

- **Supplies & Services (£9.042 million)** – the October 2021 iteration of the MTFP assumed 2.0% inflation on Supplies and Services for 2022/23, which was driving an estimated cost pressure of £177,100. This was a significant contributory factor in the projected £1.504 million forecast budget deficit at the time. Therefore, in preparing this initial draft budget, budget holders were given a target of containing their 2022/23 budgets for Supplies and Services at 2021/22 levels. This was successful, with the eventual budget growth on Supplies & Services primarily due to unavoidable cost pressures reported in the October 2021 MTFP (impact £80,000) and an expenditure reclassification within the Safer Communities Programme (impact £108,000)
- **Contracted Services (£6.801 million)** – the cost of Contracted Services is slightly higher than anticipated, which partly reflects the latest available inflationary statistics. For example, the Waste Management contract is increased annually in accordance with RPI each November (e.g. October 2021 RPI was 6.0%). In addition, the additional household waste generated at the start of the pandemic has continued, leading to the Council incurring additional contract payments (as previously reported in the October 2021 MTFP)
- **Transfer Payments (£22.210 million)** – Housing Benefit related budgets have now been further reviewed in detail by the Housing Benefits Team based on the latest available intelligence. A reduction compared to 2021/22 is still expected, although not quite as large as anticipated in October 2021, as customers continue to migrate to Universal Credit; and
- **Financing Costs (£2.263 million)** – estimated Financing Costs are significantly lower than forecast in October 2021. This is due to the reclassification of PWLB Interest Payable on Qualis Loans. Forecast interest rate costs of £1.830 million for Qualis Loans have been recalculated based on latest available published PWLB rates and updated assumptions on draw down dates; these are now netted against Interest Receivable on Qualis Loans (within Miscellaneous Income), which enables a clearer understanding of the loan margins receivable by the Council.

INCOME

- **Fees and Charges (£17.474 million)** – more detailed work on the income assumptions from Fees and Charges has now been completed (see **Appendix D**). This has generally been very successful in identifying additional income. The positive news reported in the October 2021 MTFP on the Leisure Centre contract in particular has been added to with significantly increased income anticipated from Development Control Fees expected upon the finalisation of the Local Plan (£735,000) as well as additional income from North Weald Airfield (Hanger 1 and Gym Club £180,000 plus Market Rents £142,000).

This agenda also includes proposals to alter Off-Street Parking Charges across the district which, in budgetary terms, is expected to yield an additional £110,000 in 2022/23

- **Government Contributions (£24.277 million)** – as mentioned above, Housing Benefit related budgets have now been further reviewed in detail by the Housing Benefits team based on the latest available intelligence leading to slightly higher income expectations
- **Miscellaneous Income (£4.462 million)** – as mentioned above, the reclassification of PWLB Interest Payable on Qualis Loans is responsible for a net reduction here

- **Other Contributions (£2.426 million)** – the level of “Other Contributions” in the budget is lower than projected in the October 2021 MTFP by £539,000, which reflects the outcome of the more detailed budget exercise, including some changes in the internal accounting treatment of both internal and external funding balances, which improves transparency as well as accounting practice; and
- **HRA Recharges (5.225 million)** – as previously reported in quarterly Budget Monitoring reports, the General Fund budget assumption for HRA recharges has been overly conservative in recent times. However, the primary reason for the increase of £647,000 in HRA recharges compared to the projection included in the October 2021 MTFP, is due to the transfer of the Homelessness cost centre to the General Fund as described above (impact £566,180). This has previously been held in the HRA with a recharge being made to the General Fund; this is an important step in the simplification of internal recharges (recharge now eliminated).

FUNDING

- **Council Tax (£8.639 million)** – the draft Council Tax Base for 2022/23 has now been determined and the preceptors have been notified. A stronger than expected recovery in Council Tax collection in 2021/22 has allowed an expected return to an assumed collection rate of 98.0% in 2022/23 (up 0.5%). However, the draft Tax Base estimate is very close (just 5.4 Band D equivalents different) to the October 2021 projection, leading to little change in the assumed precept. A Council Tax increase of £5 for a Band D property, which was assumed in the October 2021 MTFP, remains unchanged at this stage. Members of course have the option to vary this assumption
- **Business Rates (£5.016 million)** – the Business Rates calculation has been updated to reflect the announcements in the Autumn Budget 2021. The Chancellor set out a new relief for eligible Retail, Hospitality and Leisure properties with 50% relief granted on bills up to £110,000 per business as well as an extension of the current Transitional Relief and Supporting Small Business schemes. A freezing of the multipliers at 49.9p (small business multiplier) and 51.2p (standard multiplier) was also announced. The updated calculation assumes that the Council will receive 100% compensation through the Section 31 grant scheme
- **Collection Fund Adjustments (£0.150 million)** – as noted in the October 2021 MTFP, the complexities created by the pandemic make an accurate estimate of the Collection Fund adjustment very difficult at this stage. However, as at 31st March 2021, the Council held an Earmarked Reserve of £6.650 million funded by surplus Section 31 money paid by Government as compensation for extended Business Rates Reliefs granted in response to the pandemic; this represents 40.1% of the cumulative deficit on the Business Rates share of the Collection Fund at the same point in time. Consequently, a ‘zero adjustment’ is still assumed in 2022/23 for Business Rates.

In contrast, the cumulative deficit on the Council Tax share of the Collection Fund is not mitigated by an Earmarked Reserve. At this stage therefore a negative Collection Fund adjustment of £150,000 (13.7% of cumulative deficit) is still being assumed for Council Tax.

Members should note that, the outputs from the “Academy” revenues system – as at 31st December 2021 – will be used in conjunction with the latest available intelligence from professional sources to update both the Business Rates income line and the Collection Fund Adjustment assumptions; some – relatively small – adjustments are likely in the final draft budget to be presented in February 2022

- **Council Tax Sharing Agreement (CTSA) (£0.948 million)** – the continuation of the Essex CTSA has now been agreed for 2022/23 with Epping Forest performing especially well in terms of Council Tax collection at the Quarter 2 stage in 2021/22 (raising the projected increase in the share back percentage from 12% to 14%). The 2022/23 agreement consolidates the 14% share back percentage for all districts and there are also some complex formula changes in the methodology, which also favours districts. On that basis, the October 2021 MTFP assumption has been raised by £398,000 from £550,000 to £948,000 (based on draft estimate provided by Essex County Council on 2nd December 2021)
- **Grants (New Homes Bonus) (£0.452 million)** – following the demise of Revenue Support Grant (RSG) funding from the Government, the most significant remaining grant within the annual Settlement is the New Homes Bonus (NHB). The Government consulted on a replacement for the NHB earlier this year. Any new housing incentive scheme will reflect a more targeted approach that rewards local government where they are ‘ambitious’ in delivering housing growth. At this stage, there is no further detail on what form the new scheme will take, although some further clarity would seem likely when the Local Government Finance Settlement for 2022/23 is announced. The October 2021 assumption therefore remains unchanged for now, with legacy payments of £451,720 assumed for 2022/23 only; and
- **Other Grants (£0.189 million)** – the expected level of Other Grants in 2022/23 has been raised by £0.177 million to reflect the Government announcement in the Autumn Budget 2021 to support the public sector in the increased costs of meeting a 1.25% increase in National Insurance contributions for Employers (noted above under Employee costs). At the time of preparing this report. It is unclear as to precisely how (in what form) the Government will do this; greater clarity is expected when the Local Government Finance Settlement for 2022/23 is announced in December 2021. This could lead to the reclassification of this item prior to preparing the final draft budget.

2.3 An Income and Expenditure analysis by Service Directorate can be found in **Annex A1** below.

3. General Fund Budget Setting 2022/23: the way forward

3.1 The draft budget will now be presented to the Stronger Council Select Committee on 18th January 2022 for their consideration and comment ahead of the February Cabinet meeting.

3.2 Alongside the scrutiny process, officers will further refine the assumptions and projections in the budget accordance with the direction provided by Cabinet and emerging intelligence, including the imminent Local Government Finance Settlement for 2022/23.

Annex A1: Draft Income & Expenditure Analysis 2022/23

DRAFT Income & Expenditure Analysis 2022-23 (@ December 2021)															
Subjective Description	Chief Executive	Commercial & Technical	Community & Wellbeing	Corporate Finance	Corporate Services	Customer Services	Internal Audit	Place	Planning & Development	Property Services	Strategy, Delivery & Performance	Quails	Other	HRA Recharges	General Fund Total
	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s
Employee Expenses	549,342	5,980,771	1,796,507	830,913	5,332,047	3,896,688	200,477	576,036	3,729,040	886,689	580,129	302,706	863,628	0	25,524,995
Premises Related Expenses	0	1,253,685	402,760	0	15,000	0	296	18,000	2,000	1,136,429	0	0	0	0	2,028,090
Transport Related Expenses	2,040	244,637	9,129	1,020	13,464	7,538	5,804	1,071	23,746	12,087	306	0	0	0	320,861
Supplies And Services	128,820	1,542,551	505,370	283,040	4,298,307	320,030	181,140	48,100	1,417,880	52,620	263,160	0	0	0	9,042,018
Support Services	0	5,762	1,575	41	6,567	1,543	0	127	2,857	646	0	0	0	0	19,118
Contracted Services	0	6,800,497	0	0	0	0	0	0	0	0	0	0	0	0	6,800,497
Transfer Payments	0	0	0	0	0	22,210,196	0	0	0	0	0	0	0	0	22,210,196
Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	2,263,440	0	2,263,440
Total Expenditure	680,202	15,827,823	2,715,342	1,115,014	9,665,385	26,436,015	387,717	644,334	5,175,522	2,088,481	843,595	302,706	3,127,068	0	69,009,204
Fees & Charges	0	-13,605,324	-366,680	-32,000	-205,774	0	-5,050	0	-3,233,410	-26,200	0	0	0	0	-17,474,448
Government Contributions	0	-2,450	-532,440	0	0	-23,486,935	0	0	-255,000	0	0	0	0	0	-24,276,825
Miscellaneous Income	0	-5,202	0	0	-1,295	-494,190	0	0	-17,483	0	0	-3,944,200	0	0	-4,482,370
Other Contributions	0	-2,105,039	-16,759	0	-4,080	-131,080	-1,561	-102,000	-63,056	-2,346	0	0	0	0	-2,425,921
HRA Recharges	0	0	0	0	0	0	0	0	0	0	0	0	0	-5,224,665	-5,224,665
Total Income	0	-15,718,015	-915,889	-32,000	-211,139	-24,112,205	-6,611	-102,000	-3,569,959	-28,546	0	-3,944,200	0	-5,224,665	-53,064,229
Net Cost Of Services	680,202	109,808	1,799,453	1,083,014	9,454,246	2,323,810	381,106	542,334	1,606,563	2,059,935	843,595	-3,641,494	3,127,068	-5,224,665	15,144,976

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Indicative Draft Budget 2022/23

HOUSING REVENUE ACCOUNT

December 2021

1. Background and Introduction

- 1.1 The updated Medium-Term Financial Plan (MTFP) 2022/23 to 2026/27 – which set the framework for developing draft 2022/23 budget proposals for the Housing Revenue Account (HRA) – was adopted by Cabinet on 11th October 2021.
- 1.2 The October 2021 MTFP identified a projected deficit of £2.755 million on the HRA for 2022/23, although was almost entirely offset by an initial surplus of £2.651 million in 2021/22.
- 1.3 The key assumptions in the 2022/23 element of the MTFP included:
 - Inflation – consistency with the General Fund was applied to inflationary assumptions (e.g. through a core 2.0% increase on expenditure). On Housing Rents, a 3.0% rent increase was assumed
 - Increased Budget Demand – a range of other miscellaneous budget pressures were embedded, including the loss of income from the “Telecare” service (£268,740 in 2022/23), which is now a free service provided by Essex County Council; and
 - Reduced Budget Demand – there were also some positives to note. For example, the new HRA Business Plan had identified some improved assumptions for rental income, with new properties coming into the property portfolio.
- 1.4 Since reporting to Members in October 2021, officers have undertaken further – more detailed – work on the underlying assumptions and estimates included in the MTFP for 2022/23 based on the very latest intelligence. This includes further work on known budget pressures such as Housing Repairs as well as the underlying emerging HRA Business Plan and the subsequent release of CPI statistics for September 2021 (which have a major bearing on Housing Rent assumptions for 2022/23 and beyond).

2. Indicative Draft Budget 2022/23: summary position, including movements since October 2021

- 2.1 The table below presents an initial draft HRA (revenue) budget for 2022/23 – as at December 2021 – which anticipates a deficit of £2.963 million (to be offset by an estimated surplus of £2.651 million in 2021/22 as at 30th September 2021). This compares to a projected deficit of £2.755 million in the MTFP presented in October 2021.

Housing Revenue Account: Draft Budget 2022/23 (Indicative)			
Description	MTFP 2022/23 (@ October 2021)	Movements	Draft Budget 2022/23 (@ December 2021)
	£'s	£'s	£'s
Employees	4,455,088	- 474,797	3,980,291
Premises	3,456,809	157,307	3,614,116
Transport	68,954	1,960	70,914
Supplies & Services	943,166	633,836	1,577,002
Contracted Services	6,106,887	597,513	6,704,400
Support Services (GF Recharges)	4,578,097	646,568	5,224,665
Debt Management Expenses	58,000	-	58,000
Bad Debt Provision	92,000	1,000	93,000
Depreciation	8,958,000	-	8,958,000
Total Expenditure	28,717,000	1,563,388	30,280,388
Rental Income - Dwellings	- 34,883,000	- 241,000	- 35,124,000
Rental Income - Non-Dwellings	- 827,000	- 9,000	- 836,000
Fees and Charges (Charges for Services)	- 1,500,000	- 16,000	- 1,516,000
Other Contributions (Shared Amenities)	- 364,000	- 4,000	- 368,000
Total Income	- 37,574,000	- 270,000	- 37,844,000
Net Cost of Service	- 8,857,000	1,293,388	- 7,563,612
Interest Received	- 4,000	- 1,000	- 5,000
Financing Costs	5,595,000	23,000	5,618,000
Net Operating Income	- 3,266,000	1,315,388	- 1,950,612
Appropriations:			
HRA Contribution to Capital	6,021,000	- 1,107,388	4,913,612
Contribution to/(from) Reserves	-	-	-
Total Appropriations	6,021,000	- 1,107,388	4,913,612
In-Year (Surplus)/Deficit	2,755,000	208,000	2,963,000

2.2 The table above shows an overall – relatively small – net movement of £208,000. However, the net movement is the product of a range of other movements; both positive and negative. The most significant items include:

- Employees (£474,797 Positive) – the Homelessness cost centre has been transferred to the General Fund, which eliminates the need for the relevant recharge and reduces staffing costs in the HRA by £474,797, which is the largest cost
- Premises (£157,307 Negative) – additional Planned Maintenance costs of £132,000 have been added to more accurately reflect the full costs of miscellaneous items (e.g. painting) that sit outside of the Qualis contract

- Supplies and Services (£633,836 Negative) – there are two major factors behind the increased budget requirement here. Firstly, an urgent need has been identified to commission an independent Stock Condition Survey of the Housing Stock, which has not been undertaken for many years. This is a major – but vital – undertaking, with the cost of procuring a survey based on a 50% sample estimated at £392,500. And secondly, the Year 1 costs of implementing the new Housing Asset Management (HAM) system are estimated at £273,280 and have now been included. Once implemented, the ongoing revenue costs are expected to reduce to £56,080
- Contracted Services (£597,513 Negative) – the most significant factor in the rise in these costs relates to estimated additional Responsive and Void Repairs costs of £426,000. The cost of Void Repairs especially has been challenging for the Council for several years now, and the contract with Qualis, after a short-term cost increase, is expected to deliver substantial savings on Housing Repairs costs over the medium and longer term
- Support Services/GF Recharges (£646,568 Negative) – the most significant factor here is the transfer of the Homelessness budget as noted above; the overall impact, including a reduction in Employee costs of £474, 797, is £566,180; and
- Rental Income (Dwellings) (241,000 Positive) – the MTFP presented in October 2021 was based on a conservative 3.0% inflation assumption on Housing Rents. However, September 2021 CPI inflation was recorded at 3.1%. Therefore, in accordance with the extant legal Rent Standard (April 2020), a rent increase of 4.1% (CPI+1.0%) is assumed, which is the maximum allowable increase. Members have the option of choosing a lower rent increase (covered in **Appendix D**).

3. HRA Business Plan (“Fortress”) update

- 3.1 Members will recall from the MTFP report in October 2021, that officers are still refining the updated HRA Business Plan using the “Fortress” model.
- 3.2 Continued progress has been made with more granular detail – especially data on Housing Rents – being added as part of the development of this budget. The completion of the Stock Condition Survey though remains a major priority as, once complete, it will further enhance the accuracy of the outputs from the model and will also enable the Plan to be extended from 30 to 40 years. At the time of preparing this report, the survey has now been commissioned on a 50% sample basis, which is a large enough sample to provide robust data upon which future HRA strategy can be built with added confidence.

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Draft Capital Programme 2022/23

December 2021

1. Background and Introduction

- 1.1 Alongside the updated Medium-Term Financial Plan (MTFP) 2022/23 to 2026/27 adopted by Cabinet on 11th October 2021, Members also received an updated (indicative) Capital Programme covering the same 5-year period as the MTFP.
- 1.2 The Programme was in two parts and comprised total investment of £277.834 million (General Fund £107.537 million, Housing Revenue Account/HRA £170.297 million) over the five-year period 2022/23 to 2026/27.
- 1.3 Officers have now completed further detailed work on both the General Fund and HRA elements of the Programme, including an evaluation of progress against adopted plans for 2021/22 and emerging priorities identified from a range of sources.

2. GENERAL FUND

- 2.1 The updated General Fund Capital Programme of £107.537 million presented in October 2021, included an indicative capital requirement of £48.061 million for 2022/23 based on progress against the adopted 2021/22 Programme (at the Quarter 2 stage) and other emerging intelligence, including (especially) the growing investment needs of the ICT Strategy.

General Fund Capital: Growth Proposals

- 2.2 There has been little change to the indicative growth position presented in October 2021 with the largest proposed area of growth remaining the ICT Strategy, with emerging spending pressures (as presented to Stronger Council Select Committee in April 2021) being included again.

General Fund Capital: Proposed Growth Items (@ December 2021)						
Description	2022/23	2023/24	2024/25	2025/26	2026/27	Total
	£'s	£'s	£'s	£'s	£'s	£'s
Council Chamber Upgrade	160,000	0	0	0	0	160,000
Highway Ranger Vehicle & Equipment	40,000	0	0	0	0	40,000
Disabled Facilities Grants	-300	-300	-300	-300	971,210	970,010
Home Assist Grants	100,000	100,000	100,000	100,000	100,000	500,000
ICT General Schemes	18,980	93,000	93,000	93,000	93,000	390,980
ICT Strategy	1,994,930	1,086,000	971,000	1,126,000	931,000	6,108,930
Investment Properties (Planned Works)	225,000	225,000	225,000	225,000	250,000	1,150,000
Operational Properties (Planned Works)	21,220	50,000	50,000	50,000	50,000	221,220
CCTV Replacement	0	0	0	130,000	45,000	175,000
Vehicle & Plant Replacements	0	0	0	0	30,000	30,000
Increased/(Reduced) Budget Demand	2,559,830	1,553,700	1,438,700	1,723,700	2,470,210	9,746,140

- 2.3 The table above shows an initial overall growth proposal of £9.746 million over five years (including £2.470 million in 2026/27), although it should be noted that spending on Disabled Facilities Grants is funded by a Government grant.

2.4 Members should note the following in terms of the ICT Strategy:

- Current proposals include the migration of several applications to 'Software as a Service'. Some applications are already in the process of being migrated, such as Planning, Local Land Charges, Grounds Maintenance and BACS processing, with others being considered for future financial years. The proposals also include moving other applications to hosted solutions with the supplier or migrating (as part of the datacentre) to Azure
- Investment is also proposed to the remaining on-site infrastructure to ensure it is fit for purpose while the migration to the Cloud happens. Full migration would take 2 to 3 years, and significant network changes would be required to facilitate the new Cloud-based way of working; however
- Officers are currently developing updated delivery plans in the context of the Council's latest financial position, which includes potentially frontloading capital investment towards projects yielding higher cashable savings. Therefore, it is assumed in this budget that the revenue costs of delivering the proposed growth in the ICT Strategy will be met from the savings it delivers. The current capital spending profile presented may also be revised within the final budget proposals presented in February 2022.

2.5 There are two further new items to note:

- Council Chamber Upgrade (£160,000) – the microphones and speaker equipment in the Council Chamber is nearing the end of their useful life and if not upgraded or replaced they will eventually fail. The equipment was also not originally intended to accommodate virtual or hybrid meetings and whilst the current equipment has been adapted to facilitate meetings carried out in this form, the equipment's performance is sub optimal. Several Members have commented on the performance of the equipment in the Chamber. Provision is therefore requested in the Capital Programme to carry out a replacement programme that brings enhanced quality, increased functionality and better integration with webcasting and Zoom. The listing of the Council Chamber means this is more complex than would otherwise be the case and estimated provision reflects this; and
- Highway Rangers (£40,000) – The proposal is to expand the successful Highway Rangers scheme as envisaged initially; two distinct teams will be formed to allow greater coverage across the district, whilst increasing the number of apprenticeship opportunities. The teams play a key role in the sustainability and environmental agenda as well as improving the condition of the High Streets and rural areas. The capital bid is to allow the expansion by purchasing and fitting out a second vehicle.

2.6 The other growth items in the proposed General Fund Capital Programme reflect established commitments, rolling programmes (e.g. as part of Asset Management Strategy noted below in Paragraph 2.8) or capital replacement costs.

General Fund Capital: Updated Summary (Annex C1)

- 2.7 The table below provides an updated summary of the General Fund Capital Programme at a service level. A relatively stable position compared to October 2021 is shown with just a slightly adjusted total 5-year capital requirement of £107.916 million, including £46.563 million in 2022/23.

Draft General Fund Capital Programme 2022/23 to 2026/27: service analysis (@ December 2021)						
Service	2022/23	2023/24	2024/25	2025/26	2026/27	Total
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Community & Wellbeing	1,450	-	-	-	-	1,450
Commercial & Technical	16,221	15,129	1,161	1,231	1,146	34,889
Corporate Services	3,134	1,179	1,064	1,219	1,024	7,620
Customer Services	160	-	-	-	-	160
Housing (General Fund)	348	300	300	300	300	1,548
Place	250	-	-	-	-	250
Qualis	25,000	37,000	-	-	-	62,000
Totals	46,563	53,608	2,525	2,750	2,470	107,916

- 2.8 The individual schemes in the table above include the following:

- **Community and Wellbeing (£1.450 million)** – the Museum and Library Joint Facility at Waltham Abbey is the sole capital scheme within the Community and Wellbeing Service. Cabinet approved total funding for the scheme of £1.54 million in December 2020 and preliminary work has been completed to get the project to “RIBA Stage 2”. However, the project is currently paused due to wider conversations with the Library and other partners about a coherent community hub approach to service delivery across the district which can be underpinned both by the community hub based at the Civic Offices and any future community hub born out of a partnership to combine both the Museum and Library in Waltham Abbey
- **Commercial and Technical (£34.889 million)** – the Commercial and Technical service is leading on seven separate schemes, which are dominated by four in particular:
 - **Cartersfield Road (£2.894 million)** – the scheme – approved by Cabinet in February 2021 – entails the redevelopment of a group of Council-owned industrial warehouse units, situated in Cartersfield Road, Waltham Abbey. The spending included in the adopted Capital Programme, is partly funded by an insurance receipt received in relation to a previous fire at the site
 - **Epping Leisure Facility (£24.282 million)** – the new Epping Leisure Facility is the single largest scheme included in the Programme. The scheme will see the development of a replacement leisure facility for the existing (and aging) leisure facility as well as the construction of a multi-story car park. Cabinet approved the addition of this scheme to the draft Capital Programme at its meeting on 21st January 2021

- Disabled Facilities Grants (£4.856 million) – the Epping Forest District Council allocation for Disabled Facilities Grants in 2021/22 was £971,213 (£297 above February 2021 estimate). There is currently no indication of future allocations. It is therefore that the Council will receive the same amount – without uplift – from 2022/23 onwards; and
- Investment Property Acquisition Fund (£1.053 million) – it is estimated that the Council will have £1.053 million left of the original £30.0 million allocation for investment in commercial properties, available for roll forward into 2022/23.
- **Corporate Services (£7.620 million)** – indicative spending covers the Council’s ICT capital investment needs (predominantly the new ICT Strategy); as explained in paragraph 2.4 above
- **Housing (General Fund/Property Services) (£1.548 million)** – the future capital needs of the Commercial and Operational Property portfolios are currently the subject of a detailed review as the Council develops a new Asset Management Strategy (AMS). The overall provision in the Capital Programme therefore represents a ‘placeholder’ in the Council’s funding plans and any spending will require justification and approval by scrutiny and Cabinet
- **Place (£0.250 million)** – this is the second year of the planned capital investment of £0.5 million on Environmental Projects over the two-year period 2021/22 and 2022/23 and is being used for projects identified in the Green Infrastructure Strategy and as a result of the Climate Change consultation; and
- **Qualis (£62.0 million)** – this is the balance on the previously agreed £98.0 million Regeneration Finance Loans (including the recently extended loan facility of £35.0 million approved by Cabinet in July 2021). The first advance of £6.0 million was made in March 2021, with further advances of £30.0 million anticipated in 2021/22 at this stage. The loans are a key enabler in the delivery of the Council’s regeneration priorities in the district through Qualis; the Council will receive a revenue margin on the loan, which is available to support general spending and minimise Council Tax increases.

3 HOUSING REVENUE ACCOUNT (HRA)

- 3.1 The updated HRA Capital Programme of £170.297 million presented in October 2021, included an indicative capital requirement of £45.365 million for 2022/23 based on progress against the adopted 2021/22 Programme (at the Quarter 2 stage) and other emerging intelligence, including (especially) the Housing Development Programme.
- 3.2 The table below provides a further updated summary of the HRA Capital Programme. An increased capital requirement of £185.133 million over the 5-year period is shown, including £47.017 million in 2022/23.

Draft HRA Capital Programme 2022/23 to 2026/27: summary analysis (@ December 2021)						
Service	2022/23	2023/24	2024/25	2025/26	2026/27	Total
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Housing Development Programme	28,059	28,498	11,556	6,695	-	74,808
Capital Works	11,729	23,255	24,070	13,217	14,497	86,768
Regeneration Schemes	5,750	4,200	2,000	6,000	-	17,950
Other Housing Schemes	1,479	997	1,023	1,043	1,065	5,607
Totals	47,017	56,950	38,649	26,955	15,562	185,133

3.3 The Programme – which is presented in detail in **Annex C2** – is dominated by the Housing Development Programme and routine Capital Works:

- **Housing Development Programme (£74.808 million)** – the Housing Development Programme combines (direct) Housebuilding and Acquisitions from Qualis, including:
 - Housebuilding (£52.082 million) – this is expected to deliver a mixture of affordable rent and shared ownership properties by 2025/26, including New Build Properties (212 affordable rent units) and Qualis Acquisitions (22 shared ownership, and 67 affordable rent units); and
 - Qualis Acquisitions (£20.726 million) – the Development Programme also includes the planned acquisition of 89 affordable rent and shared ownership properties across five different sites; St. Johns (46), Conder (11), Hemnall Street (10), Roundhills (7) and Pyrles Lane (15). The sites are currently owned by the Council but are shortly to be sold to Qualis.
- **Capital Works (£86.768 million)** – planned Capital Works (which includes works on Windows, Doors, Roofing, Kitchens, Bathrooms etc.) over the five-year period average out at £17.354 million annually. This contrasts with annual budgets of £9.592 million and £11.970 million in 2020/21 and 2021/22 respectively. The increase reflects a reversal in lifecycle assumptions previously applied to a range of capital items; most notably this applies to Gas Boilers where lifecycles were previously extended from 15 to 20 years, which have now reverted back to 15 years, which triggered a backlog capital investment requirement of £10.716 million. The same position applies to Flat Roofs (backlog cost £7.010 million).

3.4 Members should note that the data in the Fortress model is still being refined, with Housing officers currently working on two important initiatives:

- Phasing of Capital Works – as reported in October 2021, initial work by Housing officers identified a peak investment need of £35.0 million in 2022/23. The delivery of the associated works exceeds capacity and would trigger an excessive need for the use of sub-contractors (potentially resulting in reduced value for money). This has resulted in the need to smooth delivery over a more realistic three-year period; the initial assumption is that this will happen on a straight line basis, but – at the time of preparing this report – officers are still re-analysing the detail with a view to improving efficiency and value for money through the implementation of a more sophisticated delivery plan; and

- Stock Condition – it has been several years since the Council's Housing Stock was the subjected on an independent (and comprehensive) Stock Condition Survey (SCS). For that reason, an independent has been commissioned and is in progress. Once complete, the outputs from that exercise will allow a more accurate and focussed assessment of the Council's need for capital investment in its stock.

Annex C1: Draft General Fund Capital Programme 2022/23 to 2026/27

Directorate	Service	Scheme	DRAFT MTFP 2022/23 to 2026/27 (@ December 2021)					
			2022/23 Updated	2023/24 Updated	2024/25 Updated	2025/26 Updated	2026/27 New (Proposed)	Total MTFP 22/23 to 26/27
			£'s	£'s	£'s	£'s	£'s	£'s
Community & Wellbeing	Waltham Abbey Hub	Joint Museum and Library Facility	1,450,000	-	-	-	-	1,450,000
		Sub-Totals	1,450,000	-	-	-	-	1,450,000
Commercial & Technical	Asset Management	Cartersfield Road	1,416,460	1,477,400	-	-	-	2,893,860
		Investment Property Acquisition Fund	1,053,120	-	-	-	-	1,053,120
	Community Safety	CCTV Replacement Programme	140,000	50,000	60,000	130,000	45,000	425,000
		Superfast Broadband (REFCuS)	350,000	-	-	-	-	350,000
	Contract Management	Epping Leisure Facility	11,781,550	12,500,000	-	-	-	24,281,550
	Fleet Operations	Vehicle Fleet Replacement	139,000	-	-	-	-	139,000
		Highway Ranger Vehicle & Equipment	40,000	-	-	-	-	40,000
	Grounds Maintenance	Vehicle and Plant Replacements	30,000	30,000	30,000	30,000	30,000	150,000
	North Weald Airfield	NWA Preparations Phase 1	200,000	-	-	-	-	200,000
	Regulatory (PH Grants)	Disabled Facilities Grants	971,210	971,210	971,210	971,210	971,210	4,856,050
	Regulatory (PH Grants)	Home Assist Grants	100,000	100,000	100,000	100,000	100,000	500,000
			Sub-Totals	16,221,340	15,128,610	1,161,210	1,231,210	1,146,210
Corporate Services	ICT	ICT General Schemes	141,000	93,000	93,000	93,000	93,000	513,000
	ICT	ICT Strategy	2,992,750	1,086,000	971,000	1,126,000	931,000	7,106,750
		Sub-Totals	3,133,750	1,179,000	1,064,000	1,219,000	1,024,000	7,619,750
Customer Services	Communications	Council Chamber Upgrade	160,000	-	-	-	-	160,000
		Sub-Totals	160,000	-	-	-	-	160,000
Housing (Property Services)	Facilities Management	Investment Properties (Planned Works)	250,000	250,000	250,000	250,000	250,000	1,250,000
	Facilities Management	Oakwood Hill Depot Extension	9,170	-	-	-	-	9,170
	Facilities Management	Operational Properties (Planned Works)	88,420	50,000	50,000	50,000	50,000	288,420
		Sub-Totals	347,590	300,000	300,000	300,000	300,000	1,547,590
Place	Climate Change	Environmental Projects	250,000	-	-	-	-	250,000
		Sub-Totals	250,000	-	-	-	-	250,000
Qualis	Capital Investments	Asset Purchase Loan	-	-	-	-	-	-
		Regeneration Finance Loans	25,000,000	37,000,000	-	-	-	62,000,000
		Sub-Totals	25,000,000	37,000,000	-	-	-	62,000,000
Annual Totals			46,562,680	53,607,610	2,525,210	2,750,210	2,470,210	107,915,920

Annex C2: Draft HRA Capital Programme 2022/23 to 2026/27

Schemes	DRAFT MTFP 2022/23 to 2026/27 (@ December 2021)					
	2022/23 Updated	2023/24 Updated	2024/25 Updated	2025/26 Updated	2026/27 New (Proposed)	Total MTFP 22/23 to 26/27
	£'s	£'s	£'s	£'s	£'s	£'s
Housing Development Programme:						
Housebuilding	15,597,810	20,556,660	9,533,240	6,394,460	0	52,082,170
Qualis Acquisitions	10,461,190	7,941,340	2,022,760	300,540	0	20,725,830
Development Land Purchases	2,000,000	0	0	0	0	2,000,000
Sub-Totals	28,059,000	28,498,000	11,556,000	6,695,000	0	74,808,000
Capital Works:						
Heating	2,045,000	6,221,260	4,649,520	2,399,160	3,049,730	18,364,670
Windows, Door and Roofing	1,974,000	6,127,840	5,379,110	2,791,320	3,154,290	19,426,560
Compliance Planned Maintenance	903,000	2,000,160	2,098,170	1,027,780	1,150,160	7,179,270
Kitchens & Bathrooms (inc void allocation)	2,050,000	4,786,000	5,065,400	2,561,190	2,345,780	16,808,370
Electrical	2,140,000	1,350,000	3,824,750	1,921,000	2,096,630	11,332,380
Sprinklers	100,000	130,620	130,620	130,620	130,620	622,480
Environmental	402,000	868,320	910,870	489,600	499,320	3,170,110
Structural works	700,000	626,000	849,000	866,000	883,000	3,924,000
Disabled Adaptations	1,145,000	650,000	650,000	650,000	800,000	3,895,000
Asbestos Removal	130,000	280,800	294,560	158,330	161,470	1,025,160
Estate Improvements	140,000	214,000	218,000	222,000	226,000	1,020,000
Sub-Totals	11,729,000	23,255,000	24,070,000	13,217,000	14,497,000	86,768,000
Regeneration Projects:						
Limes Avenue and Copperfield	3,000,000	3,000,000	0	0	0	6,000,000
Broadway	2,750,000	0	0	0	0	2,750,000
Pylres Lane	0	1,200,000	0	0	0	1,200,000
Harvey Fields	0	0	2,000,000	0	0	2,000,000
Oakwood Hill Estate	0	0	0	6,000,000	0	6,000,000
Sub-Totals	5,750,000	4,200,000	2,000,000	6,000,000	0	17,950,000
Other Housing Schemes:						
Service Enhancements (General)	234,990	233,540	506,000	519,000	573,000	2,066,530
Housing Asset Management Project	400,010	255,460	0	0	0	655,470
Service Enhancements (HFFHH)	154,000	154,000	154,000	154,000	114,000	730,000
Sheltered Block Refurbishments	330,000	354,000	363,000	370,000	378,000	1,795,000
Emergency Alarm System Upgrades	360,000	0	0	0	0	360,000
Sub-Totals	1,479,000	997,000	1,023,000	1,043,000	1,065,000	5,607,000
Total Expenditure	47,017,000	56,950,000	38,649,000	26,955,000	15,562,000	185,133,000

Draft Fees & Charges 2022/23

1. Background

- 1.1 Councils can recover the cost of providing certain services through making a charge to service users. For some services, this is a requirement and charges are statutorily determined. In other areas, councils have the discretion to determine whether charging is appropriate, and the level at which charges are set.

2. Introduction

- 2.1 This report focuses on discretionary fees and charges for 2022/23, with detailed proposals for both the Council's General Fund and the ring-fenced Housing Revenue Account (HRA).
- 2.2 As with all councils, the use of charging has become an increasingly important feature of Epping Forest District Council's financial strategy, as the pressure on the revenue budget limits the extent to which the subsidisation of discretionary services is feasible. Recovering the costs of these services from users where possible helps to ensure the sustainability of the Council's offer to residents and businesses, beyond the statutory minimum, whilst maintaining the lowest Council Tax possible.
- 2.3 The Medium-Term Financial Plan (MTFP) 2022/23 to 2026/27 adopted by Cabinet in October 2021 agreed to an assumed average increase of 2.0% in General Fund fees and charges for 2022/23 (excluding Car Park charges) which, given the prevalence of statutory fees and charges, also assumed that some discretionary fees and charges would need an increase beyond that level. The most notable HRA charge is driven by inflation in accordance with the Government's Rent Standard (April 2020).

3. General Fund Fees & Charges (excluding Car Parking)

- 3.1 Senior officers across the Council's General Fund services have reviewed the discretionary fees and charges within their individual service areas taking account of a range of factors including Council priorities, cost recovery, anticipated inflationary pressure, comparative prices and service demand. This has resulted in a list of proposed fees and charges for 2022/23 (presented in **Annex D1**), which are set alongside the current fees and charges 2021/22 to aid comparison.
- 3.2 No increases are proposed in many fees and charges for 2022/23, which reflects the relatively high proportion of statutorily determined items. However, a range of increases are proposed, mostly relatively small and below the rate of inflation (the CPI inflation rate for October 2021 was 4.2%), although in some areas, proportionately larger increases are proposed for a variety of specific factors (especially where full cost recovery is not being achieved based on current prices).

4. Car Parking Charges

- 4.1 Off Street Parking tariffs in the district have not increased since 2015. A review of tariffs has been undertaken to ensure that they remain at a level that supports the operation of the district's Car Parks and assists with budget pressure created by the pandemic. The review has also considered the Climate Change Action Plan and the need to reduce the carbon footprint and improve air quality in Epping Forest, whilst simultaneously balancing the need to maintain and promote the vitality of our town centres.

- 4.2 An initial report on the outcome of the review was presented for scrutiny to the Stronger Place Select Committee on 4th November 2021, and Cabinet are due to consider an updated report – elsewhere on this agenda – in the light of scrutiny and other feedback.
- 4.3 The key proposal is the creation of uniform Car Parking tariffs as follows:
- 30-minute tariff; increase from 20p to 30p
 - 1-hour tariff; increase from 80p/90p to £1-00; and
 - 2-hour tariff; increase from £1.60/£1.80 to £2-00.
- 4.4 If adopted, the new tariff structure is expected to generate additional income of £158,000 annually; this will help towards addressing the budget gap whilst protecting wider Council services (one-off implementation costs of £40,000 will reduce the income yield to £118,000 in 2022/23). The full Car Parking tariff proposals are summarised at **Annex D2**.

5. Housing Revenue Account (HRA) Fees & Charges

- 5.1 A summary of miscellaneous fees and charges proposed for the Council's HRA is attached at **Annex D3**. An increase of 5.0% is suggested in most cases, although some items are frozen at 2021/22 prices.

Housing Rents

- 5.2 Social housing rents are set according to the Government's National Social Rent Policy (NSRP) and the Welfare Reform and Work Act 2016. The NSRP came into effect from 1st April 2020, allowing average rents to increase by up to CPI plus 1%, until 1st April 2024. The policy is further confirmed in the Regulator of Social Housing's (RSH) Rent Standard, which applies to all social housing providers, including local authorities.
- 5.3 In accordance with the Rent Standard, the applicable inflation rate is the September 2021 CPI rate of 3.1%. Therefore, applying the 'CPI plus 1.0%' formula, results in a **recommended average rent increase of 4.1% for 2022/23 (equating to a weekly increase of £4.12; increasing the average weekly rent from £101.64 to £105.76)**. This is the current assumption within the Council's emerging HRA Business Plan (with future rent increases also assumed to follow the Rent Standard).

Annex D1: Draft General Fund Fees & Charges (excluding Car Parks) 2022/23

Appendix D

Draft Fees & Charges Summary 2022/23							
Description of Charge	2021/22	2022/23					Change
	Gross	Net	VAT			Gross	%
	£'s	£'s	%	Cat	£'s	£'s	
Customer Services							
Customer/Revenues and Benefits							
Summons costs (Council Tax & NDR)	65	80	0%	O	-	80	23%
Liability Order costs (Council Tax & NDR)	30	15	0%	O	-	15	-50%
Commercial & Technical							
Commercial & Regulatory Services / North Weald Airfield							
HGV Training – pay as you go	79	69	20%	S	14	83	5%
HGV Training – monthly fee	1,140	979	20%	S	196	1,174	3%
Driving Schools – full day	328	281	20%	S	56	338	3%
Driving Schools – half day	229	196	20%	S	39	235	3%
Driving Experience Days	475	408	20%	S	82	489	3%
Driving Schools – emergency services	113	103	20%	S	21	124	10%
Driving Schools – ATC full day	152	130	20%	S	26	156	3%
Driving Schools – ATC ½ day	101	86	20%	S	17	104	3%
Driving Schools – City TM	165	142	20%	S	28	170	3%
Motorsport Sprints	945	811	20%	S	162	974	3%
Filming / Photoshoots – static full day	795	695	20%	S	139	834	5%
Filming / Photoshoots – static half day	476	409	20%	S	82	490	5%
Filming / Photoshoots – moving full day	1,114	974	20%	S	195	1,169	5%
Filming / Photoshoots – moving half day	636	557	20%	S	111	668	5%
Meeting Room Hire – full day	191	164	20%	S	33	197	3%
Meeting Room – half day	128	110	20%	S	22	132	3%
Meeting Room – EFDC full day	70	62	20%	S	12	74	6%
Meeting Room -EFDC half day	50	31	20%	S	22	53	6%
Grounds Maintenance							
Programmed Maintenance - All Saints Church, Chigwell	8,502	7,085	20%	S	1,417	8,502	0%
Grass cutting - Copped Hall	177	147	20%	S	29	177	0%
Grass cutting - Debden Sports Club	2,314	175	20%	S	35	2,314	0%
Grass cutting - Epping Archers	273	22	20%	S	4	273	0%
Bed Maintenance - Epping Upland PC	177	148	20%	S	30	177	0%
Grass cutting - Village greens	1,309	1,090	20%	S	218	1,309	0%
Grass cutting - Loughton Football Club	523	43	20%	S	9	523	0%
Grass cutting - N/Weald Village Hall	436	61	20%	S	12	436	0%
Grass cutting - St John's Church, Loughton	2,909	355	20%	S	71	2,909	0%
Programmed Maintenance - St Mary's Church, Chigwell	10,581	8,818	20%	S	1,764	10,581	0%
Grass cutting - Theydon Bois P.C.	1,205	287	120%	S	57	1,205	0%
Grass cutting - Theydon Bois Cemetery	957	228	220%	S	46	957	0%
Grass cutting - Theydon Bois Cemetery entrance	106	33	320%	S	7	106	0%
Grave reinstatement - Theydon Bois Cemetery	230	12	20%	S	2	230	0%
Grass cutting - Loughton Lane	114	36	20%	S	7	114	0%
Grass cutting - Piercing Hill	114	36	20%	S	7	114	0%
Grass cutting - Bloody Meadows	227	71	20%	S	14	227	0%
Grass cutting - Thrifts Hall Farm	683	213	20%	S	43	683	0%
Training							
Basic Food Hygiene Course - Basic Food Hygiene Course	75	75	0%	O	-	75	0%
Basic Food Hygiene Course - 6 courses, 10 per course	65	65	0%	O	-	65	0%
Food Hygiene Re-rating visits	200	200	0%	O	-	200	0%
Special Treatments - Premises	180	200	0%	O	-	200	11%
Special Treatments - Person	97	150	0%	O	-	150	54%
Animal Welfare							
Animal Boarding - Star rated	365	379	0%	O	-	379	4%
Dog Breeding – Star rated	365	379	0%	O	-	379	4%
Pet Shop – Star rated	365	379	0%	O	-	379	4%
Dangerous Wild Animals – Star rated	365	379	0%	O	-	379	4%
Riding Establishment – Star rated	365	379	0%	O	-	379	4%
Dog Home Boarding Fee – Star rated	253	263	0%	O	-	263	4%
Doggy Day Care	253	263	0%	O	-	263	4%
Zoos	570	593	0%	O	-	593	4%
Variations applicable to all	132	137	0%	O	-	137	4%
Hackney Carriage/Private Hire							
New Annual Vehicle Licence - For new vehicles £30 plate deposit	277	277	0%	O	-	277	0%
Annual vehicle Licence renewal	277	277	0%	O	-	277	0%
Annual Drivers Licence - (3 year licence)	228	228	0%	O	-	228	0%
Replacement Vehicle Plate	30	30	0%	O	-	30	0%
Replacement Driver Badge	10	10	0%	O	-	10	0%
Duplicate Paper Licence	7	7	0%	O	-	7	0%
Drivers Test	21	21	0%	O	-	21	0%
Drivers Re-sit of Test	21	21	0%	O	-	21	0%

Appendix D

Description of Charge	2021/22	2022/23					Change
	Gross	Net	VAT			Gross	%
	£'s	£'s	%	Cat	£'s	£'s	
Private Hire Operators							
Annual Operator Licence (1 vehicle only)	105	105	0%	O	-	105	0%
Annual Operators (> 1 vehicle)	405	405	0%	O	-	405	0%
Transfer of Vehicle Licence	66	66	0%	O	-	66	0%
Plate Exemption	-	-	0%	O	-	-	-
Gambling Act 2005							
Betting Premises (not tracks) new application	1,220	1,220	0%	O	-	1,220	0%
Betting Premises (not tracks) annual fee	600	600	0%	O	-	600	0%
Betting Premises (not tracks) application to vary	1,000	1,000	0%	O	-	1,000	0%
Betting Premises (not tracks) application to transfer	300	300	0%	O	-	300	0%
Betting Premises (not tracks) application for re-instatement	600	600	0%	O	-	600	0%
Betting Premises (not tracks) application for provisional statement	1,220	1,220	0%	O	-	1,220	0%
Adult Gaming Centre new application	1,000	1,000	0%	O	-	1,000	0%
Adult Gaming Centre annual fee	500	500	0%	O	-	500	0%
Adult Gaming Centre application to vary	1,000	1,000	0%	O	-	1,000	0%
Adult Gaming Centre application to transfer	300	300	0%	O	-	300	0%
Adult Gaming Centre application for re-instatement	500	500	0%	O	-	500	0%
Adult Gaming Centre application for provisional statement	1,000	1,000	0%	O	-	1,000	0%
Bingo Premises Licence	1,250	1,250	0%	O	-	1,250	0%
Bingo Premises annual fee	630	630	0%	O	-	630	0%
Bingo Premises application to vary	625	625	0%	O	-	625	0%
Bingo Premises application to transfer	300	300	0%	O	-	300	0%
Bingo Premises application for re-instatement	630	630	0%	O	-	630	0%
Bingo Premises application for provisional statement	1,250	1,250	0%	O	-	1,250	0%
Betting Premises Track Licence new application	1,300	1,300	0%	O	-	1,300	0%
Betting Premises Track Licence annual fee	630	630	0%	O	-	630	0%
Betting Premises Track Licence application to transfer	625	625	0%	O	-	625	0%
Betting Premises Track Licence application for re-instatement	630	630	0%	O	-	630	0%
Betting Premises Track Licence application for provisional statement	1,300	1,300	0%	O	-	1,300	0%
Gambling Act 2005 Permits							
FEC Gaming Machine app. Fee, and renewal fee	300	300	0%	O	-	300	0%
Price Gaming app fee and renewal fee	300	300	0%	O	-	300	0%
Alcohol Licences Premises - Notification of 2 or less machines app fee	50	50	0%	O	-	50	0%
Alcohol Licences Premises - More than 2 machines app fee	150	150	0%	O	-	150	0%
Alcohol Licences Premises - More than 2 machines: annual fee	50	50	0%	O	-	50	0%
Club Gaming Permit app fee	200	200	0%	O	-	200	0%
Club Gaming Permit: annual fee	50	50	0%	O	-	50	0%
Club Gaming Machine Permit App. Fee and same for renewal	50	50	0%	O	-	50	0%
Club Fast-track for Gaming Permit or Gaming Machine Permit: App fee	100	100	0%	O	-	100	0%
Club Fast-track for Gaming Permit or Gaming Machine Permit: annual fee	50	50	0%	O	-	50	0%
Small Society Lottery Registration: App fee	40	40	0%	O	-	40	0%
Small Society Lottery Registration: annual fee	20	20	0%	O	-	20	0%
Permit – Miscellaneous fees							
FEC Permits: name change	25	25	0%	O	-	25	0%
FEC Permits: permit copy	15	15	0%	O	-	15	0%
Prize Gaming Permits: name change	25	25	0%	O	-	25	0%
Prize Gaming Permits: permit copy	15	15	0%	O	-	15	0%
Alcohol Licences Premises - more than 2 machines: name change	25	25	0%	O	-	25	0%
Alcohol Licences Premises - more than 2 machines: permit copy	15	15	0%	O	-	15	0%
Club Gaming Permit: name change	25	25	0%	O	-	25	0%
Club Gaming Permit: permit copy	15	15	0%	O	-	15	0%
Club Gaming Machine Permit: name change	50	50	0%	O	-	50	0%
Club Gaming Machine Permit: permit copy	15	15	0%	O	-	15	0%
Small Society Lottery Registration: name change	40	40	0%	O	-	40	0%
Small Society Lottery Registration: permit copy	20	20	0%	O	-	20	0%
Miscellaneous							
Sex Shops and Cinemas	600	624	0%	O	-	624	4%
Sexual Entertainment Venues	4,425	4,425	0%	O	-	4,425	0%
Street Trading Consents	430	447	0%	O	-	447	4%
Scrap Metal Site 3 yr licence	437	454	0%	O	-	454	4%
Scrap Metal Dealer 3 yr licence	262	272	0%	O	-	272	4%
Road Closure Notices	194	202	0%	O	-	202	4%
Temporary Pavement Licence	100	100	0%	O	-	100	0%
Community Resilience							
Provision of CCTV for Insurance Purposes/Solicitors	120	125	0%	Z	-	125	0%

Appendix D

Description of Charge		2021/22	2022/23					Change	
		Gross	Net	VAT			Gross	%	
		£'s	£'s	%	Cat	£'s	£'s		
Special collections									
Units									
1 to 3		27.60	24.17	20%	S	4.83	29.00	5%	
4 to 7		41.65	36.44	20%	S	7.29	43.73	5%	
8 to 10		55.00	48.13	20%	S	9.63	57.75	5%	
11 to 15		70.00	61.25	20%	S	12.25	73.50	5%	
Over 15	Contact us for price								
Special collections - over 60's									
Units									
1 to 3		13.80	12.08	20%	S	2.42	14.50	5%	
4 to 7		20.80	18.20	20%	S	3.64	21.84	5%	
8 to 10		27.60	24.17	20%	S	4.83	29.00	5%	
11 to 15		35.00	30.63	20%	S	6.13	36.75	5%	
Over 15	Contact us for price								
Trade Waste									
Refuse (bin sizes)									
240		9.48	10.00	0%	Z	0.00	10.00	5%	
360		10.88	11.42	0%	Z	0.00	11.42	5%	
660		14.36	15.07	0%	Z	0.00	15.07	5%	
1100		18.78	19.72	0%	Z	0.00	19.72	5%	
Recycling (bin sizes)									
240		7.26	7.62	0%	Z	0.00	7.62	5%	
360		8.04	8.44	0%	Z	0.00	8.44	5%	
660		9.20	9.66	0%	Z	0.00	9.66	5%	
1100		11.18	11.74	0%	Z	0.00	11.74	5%	
Food (bin sizes)									
240		7.91	8.30	0%	Z	0.00	8.30	5%	
360		8.64	9.07	0%	Z	0.00	9.07	5%	
660		10.10	10.61	0%	Z	0.00	10.61	5%	
1100		N/A							
Glass (bin sizes)									
240		7.11	7.47	0%	Z	0.00	7.47	5%	
360		7.85	8.24	0%	Z	0.00	8.24	5%	
660		8.90	9.35	0%	Z	0.00	9.35	5%	
1100		10.71	11.25	0%	Z	0.00	11.25	5%	
Private Sector Housing Grants									
DFGs and HRA									
Disabled Facilities Grants (paid)		126,652	126,652	0%	Z	-	126,652		
Decent Homes Loans		9,750	9,750	0%	Z	-	9,750		
Private Sector Housing (Tech)									
Licences - HMOs (Initial & Renewal): fee per licence									
HMO with up to 5 units of accommodation		809	841	0%	O	-	841	4%	
Renewal fee for non-compliant landlords		735	764	0%	O	-	764	4%	
Renewal fee for compliant landlords		439	456	0%	O	-	456	4%	
Additional units of accommodation (includes new app's and renewals)		32	33	0%	O	-	33	3%	
Park Homes Licensing Fees									
Site licence fees - In accordance with EFDC's Fees Policy for Licensing Residential Park Home Sites	On 8 sites	3,880	3,880	0%	O	-	3,880	0%	
Depositing of site rules		155	155	0%	O	-	155	0%	
Penalty Charges for Private Landlords									
Failing to provide appropriate smoke and carbon monoxide alarms (Smoke and Carbon Monoxide Alarms)		5,000	5,000	0%	O	-	5,000	0%	
Fine for Lettings Agencies and Property Agencies failing to join a Government-approved Redress Scheme		5,000	5,000	0%	O	-	5,000	0%	
Civil Penalty Notice for certain Housing Act 2004 offences. See charging policy matrix for offences.		30,000	30,000	0%	O	-	30,000	0%	
Energy Efficiency Private Rented Properties Regs		2,000	2,000	0%	O	-	2,000	0%	
Property let with EPC below E for less than 3 months		4,000	4,000	0%	O	-	4,000	0%	
Property let with EPC below E for more than 3 months		1,000	1,000	0%	O	-	1,000	0%	
False or misleading information on exemption register		2,000	2,000	0%	O	-	2,000	0%	
Failure to comply with compliance notice		2,000	2,000	0%	O	-	2,000	0%	
Property Inspections for Immigration Applications									
At 20/21 flat fee charge agreed		200	200	0%	O	-	200		
Enforcement of Private Sector Housing Conditions- Housing Act 2004 and Mobile Homes Act 2013 (mobile home equates to 1 bed property)									
1 - 4 Hazards per enforcement									
1 Bed Property		390	390	0%	O	-	390	nil	
2 Bed Property		423	423	0%	O	-	423	nil	
3 Bed Property		504	504	0%	O	-	504	0%	
4 Bed Property		585	585	0%	O	-	585	0%	
5 or 6 Bed Property		650	650	0%	O	-	650	0%	
> 6 Bed Property or HMO		796	796	0%	O	-	796	0%	
5 or more Hazards									
1 Bed Property		488	488	0%	O	-	488	0%	
2 Bed Property		536	536	0%	O	-	536	0%	
3 Bed Property		585	585	0%	O	-	585	0%	
4 Bed Property		699	699	0%	O	-	699	0%	
5 or 6 Bed Property		748	748	0%	O	-	748	0%	
> 6 Bed Property or HMO		829	829	0%	O	-	829	0%	
Works in default following enforcement	Cost of work + 30%								

Appendix D

Description of Charge	2021/22		2022/23				Change	
	Gross	Net	VAT			Gross	%	
	£'s	£'s	%	Cat	£'s	£'s		
Community & Wellbeing								
Venue Hire								
The Space day rate (per hour) (30 people) Commercial	27	23	20%	S	5	28	2%	
The Space day rate (per hour) (30 people) Community	16	14	20%	S	3	17	3%	
The Space evening rate (per hour) (30 people) Commercial	54	46	20%	S	9	55	2%	
The Space evening rate (per hour) (30 people) Community	38	32	20%	S	6	39	3%	
The Space Sunday rate (per hour) (30 people) Commercial	109	93	20%	S	19	112	3%	
The Space Sunday rate (per hour) (30 people) Community	88	74	20%	S	15	89	2%	
Overnight hire at both museums Commercial	575	488	20%	S	98	585	2%	
Tea/Coffee and Biscuits (per person)	3	3	20%	S	1	3	2%	
Buffet Lunch (per person)	8	7	20%	S	1	8	2%	
Limes Centre Main Hall Mon-Fri 9am-6pm Scale 1	14	12	20%	S	2	15	2%	
Limes Centre Main Hall Mon-Fri 9am-6pm Scale 2 Non EFDC residents	29	24	20%	S	5	29	2%	
Limes Centre Main Hall Mon-Fri 9am-6pm Scale 2 EFDC residents	23	19	20%	S	4	23	2%	
Limes Centre Main Hall Mon-Fri 6pm - 10pm Scale 1	20	17	20%	S	3	20	3%	
Limes Centre Main Hall Mon-Fri 6pm - 10pm Scale 2 Non EFDC residents	40	34	20%	S	7	40	2%	
Limes Centre Main Hall Mon-Fri 6pm - 10pm Scale 2 EFDC residents	32	27	20%	S	5	32	2%	
Limes Centre Main Hall Sat 10am-6pm Scale 1	20	17	20%	S	3	21	2%	
Limes Centre Main Hall Sat 10am-6pm Scale 2 Non EFDC residents	42	36	20%	S	7	43	2%	
Limes Centre Main Hall Sat 10am-6pm Scale 2 EFDC residents	33	28	20%	S	6	34	2%	
Limes Centre Main Hall Sat 6pm-11pm Scale 1	32	27	20%	S	5	33	2%	
Limes Centre Main Hall Sat 6pm-11pm Scale 2 Non EFDC residents	54	46	20%	S	9	55	2%	
Limes Centre Main Hall Sat 6pm-11pm Scale 2 EFDC residents	44	37	20%	S	7	44	2%	
Limes Centre Main Hall Sun 10am-9pm Scale 1	33	28	20%	S	6	33	2%	
Limes Centre Main Hall Sun 10am-9pm Scale 2 Non EFDC residents	54	46	20%	S	9	55	2%	
Limes Centre Main Hall Sun 10am-9pm Scale 2 EFDC residents	44	37	20%	S	7	44	2%	
Limes Centre Activity Room Mon-Fri 9am-6pm Scale 1	10	9	20%	S	2	11	3%	
Limes Centre Activity Room Mon-Fri 9am-6pm Scale 2 Non EFDC residents	22	19	20%	S	4	23	2%	
Limes Centre Activity Room Mon-Fri 9am-6pm Scale 2 EFDC residents	17	15	20%	S	3	18	3%	
Limes Centre Activity Room Mon-Fri 6pm - 10pm Scale 1	16	13	20%	S	3	16	3%	
Limes Centre Activity Room Mon-Fri 6pm - 10pm Scale 2 Non EFDC residents	27	23	20%	S	5	28	2%	
Limes Centre Activity Room Mon-Fri 6pm - 10pm Scale 2 EFDC residents	22	19	20%	S	4	23	2%	
Limes Centre Activity Room Sat/Sun 10am-6pm Scale 1	17	14	20%	S	3	17	3%	
Limes Centre Activity Room Sat/Sun 10am-6pm Scale 2 Non EFDC residents	28	24	20%	S	5	29	2%	
Limes Centre Activity Room Sat/Sun 10am-6pm Scale 2 EFDC residents	22	19	20%	S	4	23	2%	
Limes Centre Activity Room Sat/Sun 6pm-11pm Scale 1	23	19	20%	S	4	23	2%	
Limes Centre Activity Room Sat/Sun 6pm-11pm Scale 2 Non EFDC residents	33	28	20%	S	6	34	2%	
Limes Centre Activity Room Sat/Sun 6pm-11pm Scale 2 EFDC residents	27	23	20%	S	5	28	2%	
Limes Centre Meeting Room Mon-Fri 9am-6pm Scale 1	7	6	20%	S	1	7	4%	
Limes Centre Meeting Room Mon-Fri 9am-6pm Scale 2 Non EFDC residents	13	11	20%	S	2	13	2%	
Limes Centre Meeting Room Mon-Fri 9am-6pm Scale 2 EFDC residents	11	9	20%	S	2	11	2%	
Limes Centre Meeting Room Mon-Fri 6pm - 10pm Scale 1	14	11	20%	S	2	14	2%	
Limes Centre Meeting Room Mon-Fri 6pm - 10pm Scale 2 Non EFDC residents	26	22	20%	S	4	26	2%	
Limes Centre Meeting Room Mon-Fri 6pm - 10pm Scale 2 EFDC residents	22	18	20%	S	4	22	2%	
Limes Centre Meeting Room Sat/Sun 10am-6pm Scale 1	14	11	20%	S	2	14	2%	
Limes Centre Meeting Room Sat/Sun 10am-6pm Scale 2 Non EFDC residents	27	23	20%	S	5	27	2%	
Limes Centre Meeting Room Sat/Sun 10am-6pm Scale 2 EFDC residents	22	18	20%	S	4	22	2%	
Limes Centre Meeting Room Sat/Sun 6pm-11pm Scale 1	18	15	20%	S	3	18	3%	
Limes Centre Meeting Room Sat/Sun 6pm-11pm Scale 2 Non EFDC residents	36	30	20%	S	6	37	3%	
Limes Centre Meeting Room Sat/Sun 6pm-11pm Scale 2 EFDC residents	28	24	20%	S	5	29	2%	
Culture and Community Programme								
Family Fun Workshops and Toddler sessions	2	2	0%	X	-	2	4%	
Half Day Workshops	9	9	0%	X	-	9	2%	
Full day workshops	22	22	0%	X	-	22	2%	
Artist-led Workshops 1.5 hrs (incl. materials)	11	11	0%	X	-	11	2%	
Artist-led Workshops 2 hrs (incl. materials)	11	11	0%	X	-	11	4%	
Artist-led Workshops 5 hrs/1 day (incl. materials)	22	22	0%	X	-	22	2%	
Artist led – 3-day workshop	54	55	0%	X	-	55	2%	
Adult Art Classes	17	17	0%	X	-	17	3%	
Museum Movers	5	5	0%	X	-	5	8%	
Creative Homes Arts sessions per session (incl. materials and set up, clear up time)	80	82	0%	X	-	82	2%	
Creative Homes Dance sessions per session (incl. materials)	60	62	0%	X	-	62	3%	

Appendix D

Description of Charge	2021/22		2022/23				Change	
	Gross	Net	VAT			Gross	%	
	£'s	£'s	%	Cat	£'s	£'s		
Wellbeing Programme								
Yoga Sessions - Get Active	5	5	0%	X	-	5	4%	
Indoor Bowls - Get Active	5	5	0%	X	-	5	4%	
David Lloyd Bowls - Get Active	5	5	0%	X	-	5	4%	
Keep Fit - Get Active	5	5	0%	X	-	5	4%	
Pilates - Get Active	5	5	0%	X	-	5	4%	
Active Living	5	5	0%	X	-	5	4%	
Strength & Balance	5	5	0%	X	-	5	4%	
Lifewalks - per walk	3	3	0%	X	-	3	0%	
Lifewalks - privilege card for 6 months	32	35	0%	X	-	35	9%	
Lifewalks - privilege card for 12 months	62	66	0%	X	-	66	6%	
Cycling for health 2 hour session	5	5	0%	X	-	5	4%	
Cycling for health with bike hire 2 hour session	10	11	0%	X	-	11	12%	
Cycling for health all day ride	10	10	0%	X	-	10	4%	
Cycling for health all day ride with bike hire	18	20	0%	X	-	20	13%	
Multi-sports/Activity Camps	21	23	0%	X	-	23	10%	
Play in the Forest	4	4	0%	X	-	4	5%	
After School Clubs	25	35	0%	X	-	35	40%	
Walking Football	3	4	0%	X	-	4	9%	
Football V Fat	4	5	0%	X	-	5	35%	
Athletics/Tennis	4	4	0%	X	-	4	6%	
Play in the Park (Charge for town/parish councils)	90	95	0%	X	-	95	6%	
Images (Private Research & Commercial)								
Private Research:								
A4 Black & White print	8	6	20%	S	1	8	3%	
A4 Colour print	8	7	20%	S	1	8	3%	
A4 Black and white photocopy	2	1	20%	S	0	2	3%	
Digital copy, 300dpi (by email)	7	6	20%	S	1	7	3%	
Digital copy, 300dpi (by email) (over 10 images)	6	5	20%	S	1	6	3%	
Loans Handling Fee	105	89	20%	S	18	107	2%	
Exhibition Hire								
Touring Exhibitions (Venues in Eastern Region) per month (minimum 2 month hire)	70	75	0%	X	-	75	7%	
Touring Exhibitions (Venues outside Eastern Region) per month (minimum 2 month hire)	100	105	0%	X	-	105	5%	
Design Charges								
Exhibition and Design Officer (per hour)	30	32	0%	Z	-	32	7%	
Other Officers (per hour)	25	28	0%	Z	-	28	12%	
Administrative Tasks (per hour)	15	17	0%	Z	-	17	10%	
Talks and Tours								
1 hour daytime talk within the Epping Forest District (per group)	65	66	0%	X	-	66	2%	
1 hour daytime talk outside the Epping Forest District (per group)	75	77	0%	X	-	77	2%	
1 hour evening talk outside museum but within district (per group)	75	77	0%	X	-	77	2%	
1 hour evening talk outside the district (per group)	86	88	0%	X	-	88	2%	
1 hour daytime talk or tour (incl. Behind the Scenes), with refreshments within the museum (per pers)	7	7	0%	X	-	7	3%	
1 hour evening talk or tour (incl. Behind the Scenes), with refreshments within the museum (per pers)	9	9	0%	X	-	9	2%	
Schools (workshops in school - Max 35 pupils per class)								
1 class for 1 hour								
Epping Forest District Schools	48	49	0%	X	-	49	2%	
Schools outside Epping Forest area	59	60	0%	X	-	60	2%	
2 classes on same day 2 x 1 hour								
Epping Forest District Schools	75	77	0%	X	-	77	2%	
Schools outside Epping Forest area	86	88	0%	X	-	88	2%	
3 classes on same day 3 x 1 hour								
Epping Forest District Schools	102	104	0%	X	-	104	2%	
Schools outside Epping Forest/Broxbourne area	113	115	0%	X	-	115	2%	
4 classes on same day 4 x 1 hour								
Epping Forest District Schools	129	131	0%	X	-	131	2%	
Schools outside Epping Forest area	140	143	0%	X	-	143	2%	
2 hours (half day) up to two classes								
Epping Forest District Schools (Per child) minimum charge £45	5	5	0%	X	-	5	2%	
Schools outside Epping Forest area (Per child) minimum charge £55	6	6	0%	X	-	6	2%	
4 hours (full day) up to two classes								
Epping Forest District Schools (Per child) minimum charge £45	7	7	0%	X	-	7	3%	
Schools outside Epping Forest area (Per child) minimum charge £55	8	8	0%	X	-	8	2%	
Self guided visit - with Trail provided by EFDC	1	1	0%	X	-	1	4%	
School Topic Box Hire								
Epping Forest Schools	48	49	0%	X	-	49	2%	
Schools outside Epping Forest area	59	60	0%	X	-	60	2%	
*Special rate - save £10 if booked with and delivered on the same day as a workshop								
Homelessness (General Fund)								
Bed & Breakfast – Single Room (per night)	44	45	0%	O	-	45	2%	
Bed & Breakfast – Double Room (per night)	53	54	0%	O	-	54	2%	

Appendix D

Description of Charge	2021/22	2022/23					Change
	Gross	Net	VAT			Gross	%
	£'s	£'s	%	Cat	£'s	£'s	
Corporate Services							
Legal							
Property Transactions - Redemption of Mortgages	152	155	0%	X	-	155	2%
Property Transactions - Transfers of Equity	295	300	0%	X	-	300	2%
Property Transactions - Sale of Land	650	663	0%	X	-	663	2%
Property Transactions - Repayment of Discount and Postponement of Legal Charge	433	433	0%	X	-	441	2%
Property Transactions - Deed of Release of Covenant	400	408	0%	X	-	408	2%
Property Transactions - Deed of Covenant + Application to Cancel Land Charges Entry	300	306	0%	X	-	306	2%
Property Transactions - Second Mortgage Questionnaires	120	122	0%	X	-	122	2%
Property Transactions - Licence to cross land/occupy land	643	546	20%	S	109	655	2%
Property Transactions - Licences to cross housing land	324	343	0%	X	-	343	6%
Leases							
Shops	1,200	1,224	0%	X	-	1,224	2%
Industrial (e.g. Oakwood Hill and North Weald)	1,200	1,224	0%	X	-	1,224	2%
Leases contracted out of Landlord and Tenant Act 1954 provisions	184	187	0%	X	-	187	2%
New Lease extending Term (residential)	600	612	0%	X	-	612	2%
Licences granted pursuant to a lease							
To Assign (add £60.77 if surety)	1,140	968	20%	S	172	1,140	0%
For Alterations	1,140	968	20%	S	194	1,162	2%
For Change of Use	1,140	968	20%	S	194	1,162	2%
To Sublet	1,140	968	20%	S	194	1,162	2%
Deed of Surrender of Lease	1,140	968	20%	S	194	1,162	2%
Combined Surrender / Licence	1,140	968	20%	S	194	1,162	2%
Transfer of Lease and Notification of Mortgage (RTB)	84	85	20%	X	-	85	1%
For Commercial Leases	90	91	0%	X	-	91	1%
Deeds of Variation	450	459	0%	X	-	459	2%
Consent for restriction	114	97	20%	S	19	116	2%
Planning Agreements							
Section 106 - routine	900	918	0%	X	-	918	2%
Section 106 – Complex	Time Recorded						
Section 106 – inc minor Highways works	1,300	1,326	0%	X	-	1,326	2%
Section 106 – inc major Highways works	1,500	1,530	0%	X	-	1,530	2%
Unilateral Undertaking – routine	500	510	0%	X	-	510	2%
Unilateral Undertaking – complex	Time Recorded						
Variation / Revocation S 106 Agreement or Unilateral Undertaking	500	510	0%	X	-	510	2%
Business Support							
CON29R All Enquiries	73.80	61.50	20%	S	12.30	73.80	0%
CON29R Extra parcel fee	15.60	13.00	20%	S	2.60	15.60	0%
CON290 Questions 4 - 21	12.00	10.00	20%	S	2.00	12.00	0%
CON290 Questions 22 (on behalf of Essex Legal)	16.80	14.00	20%	S	2.80	16.80	0%
CON290 admin fee	18.00	15.00	20%	S	3.00	18.00	0%
Additional enquiries – per enquiry	24.00	20.00	20%	S	4.00	24.00	0%

Appendix D

Description of Charge	2021/22		2022/23				Change	
	Gross	Net	VAT			Gross	%	
	£'s	£'s	%	Cat	£'s	£'s		
Planning & Development								
Commercial/Building Control								
1 Plot (New-build houses)	755	642	20%	S	128	770	2%	
2 Plots (houses)	1,145	971	20%	S	194	1,165	2%	
3 Plots (houses)	1,585	1,346	20%	S	269	1,615	2%	
4 Plots (houses)	2,000	1,700	20%	S	340	2,040	2%	
5 Plots (houses)	2,415	2,050	20%	S	410	2,460	2%	
1 Plot (flats)	755	642	20%	S	128	770	2%	
2 Plots (flats)	1,145	971	20%	S	194	1,165	2%	
3 Plots (flats)	1,585	1,346	20%	S	269	1,615	2%	
4 Plots (flats)	2,000	1,700	20%	S	340	2,040	2%	
5 Plots (flats)	2,415	2,050	20%	S	410	2,460	2%	
Conversion to house	740	633	20%	S	127	760	3%	
Conversion to flat	610	521	20%	S	104	625	2%	
Single storey extension to dwelling not exceeding 40m ²	620	546	20%	S	109	655	6%	
Single storey extension to dwelling 40-100m ²	1,045	871	20%	S	174	1,045	0%	
2 or 3 storey extension to dwelling not exceeding 40m ²	620	546	20%	S	109	655	6%	
2 or 3 storey extension to dwelling 40-100m ²	1,045	871	20%	S	174	1,045	0%	
Garage/carport/store not exceeding 100m ²	505	429	20%	S	86	515	2%	
Detached non-habitable outbuilding not exceeding 50m ²	620	529	20%	S	106	635	2%	
Loft conversion to dwelling under 40m ²	680	583	20%	S	117	700	3%	
Garage conversion to dwelling	370	317	20%	S	63	380	3%	
Renovation of thermal element on a dwelling	285	246	20%	S	49	295	4%	
Replacement windows/rooftlights on a dwelling	285	246	20%	S	49	295	4%	
Alterations to a dwelling under £5,000 in value	285	246	20%	S	49	295	4%	
Alterations to a dwelling £5,000-£25,000 in value	490	417	20%	S	83	500	2%	
Alterations to a dwelling £25,000 - £100,000 in value	735	625	20%	S	125	750	2%	
Non-domestic single storey extension up to 40m ²	635	550	20%	S	110	660	4%	
Non-domestic single storey extension 40 – 100m ²	1,030	858	20%	S	172	1,030	0%	
Non-domestic 2 or 3 storey extension under 40m ²	635	550	20%	S	110	660	4%	
Non-domestic 2 or 3 storey extension 40-100m ²	1,030	858	20%	S	172	1,030	0%	
Alterations to a commercial building up to £5,000 in value	285	246	20%	S	49	295	4%	
Replacement windows/doors/rooftlights to a commercial building <20 units	285	246	20%	S	49	295	4%	
Renewable Energy Systems	285	246	20%	S	49	295	4%	
Replacement shop front	285	246	20%	S	49	295	4%	
Alterations to a commercial building £5,000 - £25,000 in value	505	429	20%	S	86	515	2%	
Replacement windows/doors rooftlights to a commercial building >20 units	330	283	20%	S	57	340	3%	
Renovation of thermal elements to a commercial building	285	246	20%	S	49	295	4%	
Raised storage platform installation	240	208	20%	S	42	250	4%	
Alterations to a commercial building £25,000 - £100,000 in value	750	642	20%	S	128	770	3%	
Fit-out of a commercial building up to 100m ² floor area	285	246	20%	S	49	295	4%	
Testing and certification of Electrical work where Part P installer not used	350	292	20%	S	58	350	0%	
Retrieval of archived files (+3years old), research and reinspection	160	208	20%	S	42	250	56%	
NEW - Research, retrieval and issue of copy decision notices and certificates - emailed	-	42	20%	S	8	50	0%	
NEW - Research, retrieval and issue of copy decision notices and certificates - posted	-	46	20%	S	9	55	0%	
NEW - Letter confirming exemption from Building Regulations - emailed	-	42	20%	S	8	50	0%	
NEW - Letter confirming exemption from Building Regulations - posted	-	46	20%	S	9	55	0%	
Conservatory Roof Replacement partnership (BCR)	150	125	20%	S	25	150	0%	
Planning								
PPA's	140.00	125.00	20%	S	25.00	150.00	7%	
Documents requests/research	100.00	110.00	20%	S	22.00	132.00	32%	
Urgent requests (Within 48 hrs)	500.00	500.00	20%	S	100.00	600.00	20%	
Scanning Fees – Paper Applications	20.00	20.00	20%	S	4.00	24.00	20%	
Admin Charge for Section 106 Legal Agreements with requirement for financial contribution			20%	S	0.00	0.00		
Admin Charge for Section 106 Legal Agreements with no requirement for financial contribution	500.00	416.67	20%	S	83.33	500.00		
Planning - Development Management								
Pre-Planning Applications								
Written Advice Meetings: Minor 1-2 Units	420.00	375.00	20%	S	75.00	450.00	7%	
Written Advice Meetings: Minor 3-9 Units	1,260.00	1,125.00	20%	S	225.00	1,350.00	7%	
Written Advice Meetings: Major 10-19 Units	2,520.00	2,250.00	20%	S	450.00	2,700.00	7%	
Written Advice Meetings: Major 20-49 Units	5,040.00	4,500.00	20%	S	900.00	5,400.00	7%	
Written Advice Meetings: Major 50+ Units	By negotiation		20%	S	0.00	0.00		
Planning Advice Meetings: All other cases (including Listed Buildings)	140.00	125.00	20%	S	25.00	150.00	7%	
Planning Written Advice or Meeting: Discussions for a way forward following refusal of PA (minor)	140.00	125.00	20%	S	25.00	150.00	7%	
Planning Nature and Form of Meetings by Negotiation: Discussions for a way forward following refusal of PA (major)	By negotiation		20%	S	0.00	0.00	0%	
Planning Application Fee								
Various based on set national fees & charges	Various		20%	S	0.00			

Annex D2: Draft Car Parking Charges 2022/23

Description of Charge		2021/22		2022/23				Change	
		Gross	Net	VAT			Gross	%	
		£'s	£'s	%	Cat	£'s	£'s		
Car Parking									
Tariff Six									
Cottis Lane, Epping, CM16 5EG	07:30 - 18:00	5.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Civic Offices, EFDC, CM16 4BZ (1st free hour enter reg no.)	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
The Drive, Loughton, IG10 1HW	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	5.00	4.17	20%	S	0.83	5.00	0%	
High Beech, Loughton, IG10 4HH	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	5.00	4.17	20%	S	0.83	5.00	0%	
Verre Road, Debden, IG10 3SW	08:30 - 17:30	5.00	4.17	20%	S	0.83	5.00	0%	
Burton Road South, Debden, IG10	08:30 - 17:30	5.00	4.17	20%	S	0.83	5.00	0%	
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0%	
Beaumont Park Drive, Bakery Close, Roydon	N/A	5.00	4.17	20%	S	0.83	5.00	0%	
Tariff Seven									
Cottis Lane, Epping, CM16 5EG	07:30 - 18:00	10.00	N/A	N/A	N/A	N/A	N/A	N/A	
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	6.00	8.33	20%	S	1.67	10.00	67%	
Civic Offices, EFDC, CM16 4BZ (1st hr free)	08:00 - 18:00	10.00	1.67	20%	S	8.33	10.00	0%	
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	10.00	1.67	20%	S	8.33	10.00	0%	
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	6.00	1.00	20%	S	5.00	6.00	0%	
The Drive, Loughton, IG10 1HW	08:00 - 18:00	10.00	1.67	20%	S	8.33	10.00	0%	
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	10.00	1.67	20%	S	8.33	10.00	0%	
High Beech, Loughton, IG10 4HH	08:00 - 18:00	10.00	1.67	20%	S	8.33	10.00	0%	
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	6.00	1.00	20%	S	5.00	6.00	0%	
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	6.00	1.00	20%	S	5.00	6.00	0%	
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	10.00	1.67	20%	S	8.33	10.00	0%	
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	10.00	1.67	20%	S	8.33	10.00	0%	
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	6.00	1.00	20%	S	5.00	6.00	0%	
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	10.00	1.67	20%	S	8.33	10.00	0%	
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	6.00	1.00	20%	S	5.00	6.00	0%	
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	6.00	1.00	20%	S	5.00	6.00	0%	
Verre Road, Debden, IG10 3SW	08:30 - 17:30	10.00	1.67	20%	S	8.33	10.00	0%	
Burton Road South, Debden, IG10	08:30 - 17:30	6.00	1.00	20%	S	5.00	6.00	0%	
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	6.00	1.00	20%	S	5.00	6.00	0%	
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	10.00	1.67	20%	S	8.33	10.00	0%	
Beaumont Park Drive, Bakery Close, Roydon	N/A								
Saturdays (Up to 1 hour free) - * Full Tariff									
Cottis Lane, Epping, CM16 5EG	07:30 - 18:00	*	N/A	N/A	N/A	N/A	N/A	N/A	
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	1.00	N/A	20%	Z	N/A	*		
Civic Offices, EFDC, CM16 4BZ (1st free hour enter reg no.)	08:00 - 18:00	1.00	N/A	20%	Z	N/A	*		
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	*	N/A	20%	Z	N/A	*		
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	1.00	N/A	20%	Z	N/A	*		
The Drive, Loughton, IG10 1HW	08:00 - 18:00	*	N/A	20%	Z	N/A	*		
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	*	N/A	20%	Z	N/A	*		
High Beech, Loughton, IG10 4HH	08:00 - 18:00	*	N/A	20%	Z	N/A	*		
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	1.00	N/A	20%	Z	N/A	*		
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	1.00	N/A	20%	Z	N/A	*		
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	*	N/A	20%	Z	N/A	*		
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	*	N/A	20%	Z	N/A	*		
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	1.00	N/A	20%	Z	N/A	*		
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	*	N/A	20%	Z	N/A	*		
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	1.00	N/A	20%	Z	N/A	*		
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	1.00	N/A	20%	Z	N/A	*		
Verre Road, Debden, IG10 3SW	08:30 - 17:30	*	N/A	20%	Z	N/A	*		
Burton Road South, Debden, IG10	08:30 - 17:30	1.00	N/A	20%	Z	N/A	*		
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	1.00	N/A	20%	Z	N/A	*		
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	*	N/A	20%	Z	N/A	*		
Beaumont Park Drive, Bakery Close, Roydon	N/A	0.00	0.00	0%	Z	0.00	0.00		
Sundays (2021/22 Up to 1 hour Free - 2022/23 Up to 2 hours free)									
Cottis Lane, Epping, CM16 5EG	07:30 - 18:00	1.00	N/A	N/A	N/A	N/A	N/A	N/A	
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	1.00	1.67	0%	Z	0.33	2.00		
Civic Offices, EFDC, CM16 4BZ (1st free hour enter reg no.)	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
The Drive, Loughton, IG10 1HW	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	0.00	1.67	0%	Z	0.33	2.00		
High Beech, Loughton, IG10 4HH	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	0.00	1.67	0%	Z	0.33	2.00		
Verre Road, Debden, IG10 3SW	08:30 - 17:30	0.00	1.67	0%	Z	0.33	2.00		
Burton Road South, Debden, IG10	08:30 - 17:30	0.00	1.67	0%	Z	0.33	2.00		
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	0.00	1.67	0%	Z	0.33	2.00		
Beaumont Park Drive, Bakery Close, Roydon	N/A	0.00	0.00	0%	Z	0.00	0.00		

Annex D3: Draft Housing Revenue Account (HRA) Fees & Charges 2022/23

Draft Fees and Charges 2022/23 - HOUSING REVENUE ACCOUNT							
Description	2021/22	2022/23					Change
	Gross	Net	VAT			Gross	%
	£'s	£'s	%	Cat	£'s	£'s	
Older People's Housing							
Communal Halls:							
Pelly Court Hall, Epping	11.24	11.80	N/A	X	0.00	11.80	5%
Oakwood Hill Hall, Loughton (lease)	184.41	161.36	20%	S	32.27	193.63	5%
Barrington Hall, Loughton	9.18	9.64	N/A	X	0.00	9.64	5%
Guest Rooms - Sheltered Housing	15.05	13.17	20.00	S	2.63	15.80	5%
Scooter Stores:							
Rental	4.48	4.70	N/A	O	0.00	4.70	5%
Electricity	2.32	2.44	N/A	O	0.00	2.44	5%
Home Ownership and Sales							
Leasehold Vendors' Enquiries	198.27	173.49	20%	S	34.70	208.18	5%
Certificates of Buildings Insurance - Leaseholders	63.09	55.20	20%	S	11.04	66.24	5%
Valuation & Legal Charge - Re-sale of RTB Property within 5 years / Sale of property to EFDC within 10 years	425.78	372.56	20%	S	74.51	447.07	5%
Consideration of Right to Re-purchase Former RTB Property within 10 years of Original Purchase	70.31	61.53	20%	S	12.31	73.83	5%
Housing Management							
Hire of Halls for Elections	102.72	107.86	N/A	X	0.00	107.86	5%
Garage rents (tenants)	9.45	9.92	N/A	O	0.00	9.92	5%
Hardstandings	97.92	102.82	N/A	O	0.00	102.82	5%
Lockable parking spaces	8.13	8.54	N/A	O	0.00	8.54	5%
Mortgage references	57.90	50.66	20%	S	10.13	60.79	5%
Request for covenant and leasehold approvals	92.35	80.81	20%	S	16.16	96.97	5%
Licences for vehicular access across housing land	128.01	134.41	N/A	O	0.00	134.41	5%
Dishonoured cheques	29.88	31.37	N/A	O	0.00	31.37	5%
Repairs and Maintenance							
Rechargeable repairs (actual cost plus Admin fee of)	2.50	-	-	-	-	2.50	0%
Replacement Door Entry and Suited Keys	20.00	16.67	20%	S	3.33	20.00	0%
Sewerage charges for individual sewerage systems (Actual Costs plus Admin Fee of)	2.50	-	-	-	-	2.50	0%
New Charges							
Registration subletting a leasehold property	100.80	88.20	20%	S	17.64	105.84	5%
Garage rents private	11.34	9.92	20%	S	1.99	11.91	5%
Front garden parking permissions	90.10	78.83	20%	S	15.77	94.60	5%
Skip licence	78.00	68.25	20%	S	13.65	81.90	5%
Replacement fobs	20.00	16.67	20%	S	3.33	20.00	0%
Cycle stores per cycle hoop first year: £10 refundable on return of key	34.50	34.50	N/A	O	0.00	34.50	0%
Annual charge for cycle hoops	20.00	20.00	N/A	O	0.00	20.00	0%
Replacement keys for cycle hoop	20.00	20.00	N/A	O	0.00	20.00	0%

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Medium-Term Financial Plan (MTFP) 2022/23 to 2026/27

Updated December 2021

1. Background

1.1 The preparation of a Medium-Term Financial Plan (MTFP) provides the cornerstone on which the Council can build and deliver services in accordance with the aims and objectives outlined in the Corporate Plan 2018-2023, which are grouped under the three corporate ambitions:

- Stronger Communities
- Stronger Place; and
- Stronger Council.

1.2 Through ‘horizon scanning’ and anticipating necessary change at the earliest opportunity, resilience and the ability to react to and withstand ‘major shocks’ is achieved.

2. Introduction

2.1 This is the second iteration of the MTFP within the 2022/23 budget cycle and covers both the General Fund and the ring-fenced Housing Revenue Account (HRA). It is a forward-looking document which provides a tentative look at the Council’s General Fund financial picture over the next five years (2022/23 through to 2026/27) and re-evaluates the position in the light of the development and completion of the initial draft 2022/23 budget.

3. General Fund MTFP

3.1 The October 2021 MTFP revealed a projected General Fund deficit of £1.504 million for 2022/23, primarily reflected the loss of Government Support for Covid-19 (£1.263 million) and the contribution from the General Reserve (£1.350) compared to the 2021/22 budget. Estimated net expenditure was £16.022 million, compared to funding of £14.518 million.

3.2 The General Fund budget preparation process for 2022/23 has now reached its first major milestone, with initial draft budget proposals prepared that address the original deficit identified in October 2021, taking account of subsequent developments. However, the Local Government Finance Settlement for 2022/23 has yet to be announced, which means prudent – best available – funding estimates, are still a feature of the 2022/23 draft budget and this updated MTFP; these estimates will be further refined in the light of the actual Settlement (anticipated announcement December 2021).

3.3 The October 2021 **General Fund** MTFP projections can be summarised as follows:

Financial Year	(Surplus)/Deficit	Comment
	£000's	
2022/23	1,504	No Gov Covid support (£1.263 million in 2021/22) + no Use of Reserves (£1.350 million in 2021/22)
2023/24	336	
2024/25	579	New Waste Management contract from 1st December 2024
2025/26	1,139	
2026/27	74	

3.4 The updated MTFP (2022/23 through to 2026/27), reflecting an initial draft General Fund balanced budget for 2022/23, is illustrated in the table below.

General MTFP illustration (@ December 2021)						
Description	2022/23 (OCT 2021 MTFP)	2022/23 (INITIAL DRAFT BUDGET)	2023/24	2024/25	2025/26	2026/27
	£000's	£000's	£000's	£000's	£000's	£000's
NET EXPENDITURE						
Employees	24,814	25,525	26,271	27,039	27,830	28,645
Premises	3,107	2,828	2,885	2,942	3,001	3,061
Transport	369	321	327	334	340	347
Supplies & Services	9,057	9,042	9,246	9,432	9,622	9,815
Support Services	52	19	20	20	20	21
Contracted Services	6,666	6,801	7,118	7,627	8,579	8,665
Transfer Payments	22,078	22,210	19,654	17,609	15,973	14,665
Financing Costs	3,211	2,263	2,638	3,056	3,129	3,196
Gross Expenditure	69,355	69,009	68,159	68,060	68,495	68,414
Fees & Charges	(16,823)	(17,474)	(17,755)	(18,286)	(18,652)	(19,025)
Government Contributions	(23,869)	(24,277)	(21,721)	(19,676)	(18,040)	(16,731)
Miscellaneous Income (inc. Qualis)	(5,098)	(4,462)	(5,848)	(5,335)	(5,115)	(4,909)
Other Contributions	(2,965)	(2,426)	(2,426)	(2,426)	(2,426)	(2,426)
HRA Recharges	(4,578)	(5,225)	(5,344)	(5,466)	(5,591)	(5,716)
Net Expenditure	16,022	15,145	15,066	16,870	18,671	19,607
FUNDING						
Council Tax	(8,640)	(8,639)	(9,179)	(9,644)	(10,107)	(10,578)
Business Rates	(4,962)	(5,016)	(5,116)	(5,219)	(5,323)	(5,429)
Collection Fund Adjustments	150	150	0	0	0	0
Council Tax Sharing Agreement (CTSA)	(550)	(948)	(750)	(765)	(780)	(796)
New Homes Bonus	(452)	(452)	0	0	0	0
Covid-19 Funding	0	0	0	0	0	0
L-T Services Grant	0	0	0	0	0	0
Other Grants	(12)	(189)	(189)	(189)	(189)	(189)
Credit Loss Adjustment	(51)	(51)	(51)	(51)	(51)	(51)
Contribution to/(from) Reserves	0	0	300	0	0	0
Total Funding	(14,518)	(15,145)	(14,986)	(15,868)	(16,419)	(16,992)
In-Year (Surplus)/Deficit	1,504	0	80	922	1,250	362
Cumulative (Surplus)/Deficit	1,504	0	80	1,002	2,252	2,614

3.5 As presented in **Appendix A**, the originally forecast £1.504 million General Fund deficit for 2022/23 identified in the October 2021 MTFP has now been eliminated. It is a highly complex exercise to draw detailed comparisons between the two iterations of the MTFP; there are multiple variables that ‘roll up’ cumulatively as the years progress. However, it is possible to highlight the key influences in Years 2 (2022/23) and 3 (2024/25) as follows:

- **2023/24 (£0.08 million deficit)** – this is an improved position compared a projected deficit of £0.336 million in the October 2021 MTFP. The key factor that underlies the positive swing is higher than originally forecast income from Fees & Charges; as reported in **Appendix A**, no increase in Car Parking charges was factored into the October 2021 projections and income from Planning Fees is now expected to be higher than originally envisaged. It should be noted that this iteration of the MTFP also assumes a contribution of £0.3 million to reserves in anticipation of the General Fund Reserve falling below the adopted minimum contingency level of £4.0 million; and
- **2024/25 (£1.002 million deficit)** – this is up by £0.423 million compared to a projected deficit of £0.579 million in the October 2021 MTFP. This is a combination of a large number of smaller factors, although recently updated assumptions on Qualis loans is a notable factor as the initial £6.0 million Working Capital Loan is expected to be paid off and, following an anticipated peak margin in 2023/24, in the absence of further loans – based on the usage of Equal Instalment of Principal (“EIP”) loans – interest receivable (in cash terms) will decline at a faster rate than interest payable so the cash yield on loan margins declines.

3.6 Overall though, the broad profile of this iteration of the MTFP remains unaltered, with the with a peak annual budget pressure of £1.250 million still occurring in 2025/26, following the anticipated letting of the new Waste Management contract.

3.7 Embedded in the overall forecasts are a range of net spending and funding issues and assumptions. Key **net spending** highlights and assumptions include the following:

- **Inflation** – the published CPI rate for October 2021 was 4.2% (up from 3.1% in September 2021), although most commentators anticipate the current upturn in inflation rates to be short-lived, including the Bank of England; their Monetary Policy Report for November 2021 anticipates CPI inflation to peak at around 5% in April 2022 and to “fall back materially” from the second half of 2022. For the duration of this MTFP, including most of the budget for 2022/23 (subject to exceptions discussed in **Appendix A**), inflation has been assumed at 2.0%, which is (the Bank of England’s long-term target rate). However, the notable exception is Employee Costs; the provisional 2.0% pay increase reported in October 2021 for 2022/23 has been retained. But – from 2023/24 onwards, a 3.0% annual increase is assumed
- **Growth** – no discretionary budget growth items were assumed in the projections presented in October 2021. A small Growth item (of £40,000) was eventually included in the 2022/23 draft Budget proposal (for “Highways Rangers” – covered in **Appendix A**). No further growth items from 2023/24 onwards are currently assumed

- **Financing Costs** – following the reclassification of interest paid to the PWLB on Qualis loans (moved into Miscellaneous Income to match interest receivable on Qualis loans), the profile of financing costs has changed slightly, although it should be noted that interest payable on the General Fund Capital Programme is expected to grow significantly in 2023/24 and 2024/25, especially as the new Epping Leisure facility is developed. The amount of Minimum Revenue Provision (“MRP”) that the Council is required to set aside for the repayment of loans is also expected to grow in the earlier years of this MTFP due to profiled spending on assets with shorter expected useful lives (notably ICT and vehicle replacements)
- **Qualis Income** – increased lending to Qualis (an additional £35.0 million loan facility agreed by Cabinet in July 2021) and updated assumptions on timing and interest rates now mean that peak lending is expected to be reached in 2023/24 with an anticipated Council margin of £4.818 million, thereafter – assuming no further loans – declining as interest receivable declines at a faster rate than interest payable (e.g. a margin of £4.305 million is anticipated in 2024/25)
- **Fees and Charges** – as reported elsewhere (in **Appendix A**), income from Fees and Charges has recovered well (from the effects of the pandemic) in recent months. A flat 2.0% increase is assumed generally from 2023/24. No further increases in Car Parking charges are assumed (other than those currently proposed in the 2022/23 draft budget); and
- **HRA Recharges** – at this stage, recharges to the HRA are assumed to be relatively stable from 2023/24 onwards with just inflationary increases only applied. However, the Transformation work being undertaken by officers on General Fund services can be expected to yield savings that can be shared with the HRA; this will be reflected in future iterations of this MTFP.

3.8 Key **funding** highlights and assumptions include the following:

- **Council Tax** – there is a provisional assumption that the Council will increase the Council Tax by £5 for a Band D property for the duration of the MTFP. This is currently the maximum amount allowable. Such increases generate estimated annual funding increases of around £400,000. Members of course have the option to alter this assumption
- **Business Rates** – initial projections of the estimated amount that the Council can expect to receive from the Business Rates Retention (BRR) scheme in 2022/23 made in October 2021 have been updated to reflect the September 2021 CPI rate of 3.1% only, which has made just a marginal difference (£54,000) to expectations for 2022/23. The Chancellor announced a freeze in the Multiplier in the Autumn Budget on 27th October 2021; it is still assumed that the Council will receive 100% compensation for this through Section 31 grant in the usual way. Further detailed work will be undertaken by officers during January 2022 to refine the Business Rates estimates in the light of the 2022/23 Local Government Finance Settlement 2022/23; this could lead to some adjustments to the current figures in the MTFP

- **Collection Fund Adjustments** – the complexities created by the pandemic still make an accurate estimate of the Collection Fund adjustment very difficult at this stage. However, as at 31st March 2021, the Council held an Earmarked Reserve of £6.650 million funded by surplus Section 31 money paid by Government as compensation for extended Business Rates Reliefs granted in response to the pandemic; this represents 40.1% of the cumulative deficit on the Business Rates share of the Collection Fund at the same point in time. Consequently, a 'zero adjustment' is assumed in 2022/23 for Business Rates. The cumulative deficit on the Council Tax share of the Collection Fund is not mitigated by an Earmarked Reserve. At this stage therefore a negative Collection Fund adjustment of £150,000 (13.7% of cumulative deficit) has been assumed for Council Tax. As with Business Rates, this is an area that officers will be examining in detail during January 2022.
- **Council Tax Sharing Agreement (CTSA)** – as reported in **Appendix A**, latest estimates (2nd December 2021) provided by Essex County Council show a much more optimistic picture for income from the CTSA scheme for 2022/23 (£948,000). However, mindful of the 'bounce back' effect from the pandemic in 2021/22 and 2022/23, caution has been exercised in this MTFP regarding income expectations in 2023/24 onwards (e.g. with £750,000 currently assumed for 2023/24).
- **Grants** – as reported in October 2021, following the demise of Revenue Support Grant (RSG) funding from the Government, the most significant remaining grant within the annual Settlement is the New Homes Bonus (NHB). The Government consulted on a replacement for the NHB earlier this year. Any new housing incentive scheme will reflect a more targeted approach that rewards local government where they are 'ambitious' in delivering housing growth. At this stage, there is no further detail on what form the new scheme will take. For now, legacy payments of £451,720 are assumed in 2022/23 only, with nothing beyond. Lower Tier Services Grant of £185,880 has been received in 2021/22; this is assumed to be a one-off payment, so has been removed from future funding assumptions. It should be noted that greater clarity is expected to emerge here with the announcement of the Local Government Finance Settlement for 2022/23 (imminently anticipated in December 2021), which will be reflected in the next iteration of the draft budget for 2022/23 and updated MTFP in February 2022.

Members should also note the temporary inclusion of £177,000 in respect of the cost of the 1.25% uplift in Employers' National Insurance contributions for 2022/23 announced by the Chancellor; the announcement was accompanied by a pledge to compensate public sector employers for the additional cost, although further details are still awaited; it is likely that – although the funding should remain – there will be a reclassification of this item in the next iteration of this MTFP.

- **Credit Loss Adjustments** – it is a technical accounting requirement for the Council to provide for estimated credit losses on the £6.0 million Working Capital Loan to Qualis. For each year that Qualis maintains its loan payments, the size of that provision can be reduced, thus releasing revenue funds from the General Fund Reserve (£172,020 from 2022/23 to 2025/26)

- **Government Support for Covid-19** – the Government support that the Council has received during the pandemic, is expected to be discontinued. No Government support is assumed in 2022/23 and beyond and the position remains unchanged compared to the October 2021 MTFP; and
- **Use of Reserves** – as reported to Cabinet and the Stronger Council Select Committee in October/November 2021, the Council's General Fund Reserve is now very close to its adopted minimum contingency balance of £4.0 million and is expected to temporarily fall below this level at the end of 2021/22. Consequently, there are no longer any surplus funds available to support any of the budgets for the duration of this updated MTFP. However, the slightly improved position in 2023/24, as reported in Paragraph 3.5 above, does allow an assumed contribution of £300,000 into the Reserve in that year only.

4. Housing Revenue Account (HRA) MTFP

4.1 The October 2021 MTFP revealed a projected HRA deficit of £2.755 million for 2022/23 (broadly offset by an initial surplus of £2.651 million in 2021/22); The initial volatility between 2021/22 and 2022/23 was primarily due to a change in financing assumptions as part of the initial rollout of the new HRA Business Plan model compared to previously established assumptions. A very stable position was projected for 2023/24 onwards.

4.2 The October 2021 MTFP projections for the HRA can be summarised as follows:

Housing Revenue Account MTFP (@ October 2021)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2022/23	2,755	Deficit substantially offset by assumed surplus of £2.651 million in 2021/22
2023/24	2	
2024/25	0	
2025/26	2	Assumed £900,000 saving from Qualis re Housing Repairs
2026/27	(1,918)	

4.3 The updated MTFP (2022/23 through to 2026/27), reflecting an initial draft HRA budget for 2022/23, is illustrated in the table below.

HRA MTFP illustration (@ December 2021)						
Description	2022/23 (OCT 2021 MTFP)	2022/23 (INITIAL DRAFT BUDGET)	2023/24	2024/25	2025/26	2026/27
	£000's	£000's	£000's	£000's	£000's	£000's
Employees	4,455	3,980	4,100	4,223	4,349	4,480
Premises	3,457	3,614	3,759	3,856	3,934	4,012
Transport	69	71	74	76	77	79
Supplies & Services	943	1,577	1,135	1,037	1,262	961
Contracted Services	6,107	6,704	7,117	7,384	6,602	6,722
Support Services (GF Recharges)	4,578	5,225	5,344	5,466	5,591	5,716
Debt Management Expenses	58	58	61	62	63	65
Bad Debt Provision	92	93	100	108	110	113
Depreciation	8,958	8,958	9,137	9,320	9,506	9,696
Total Expenditure	28,717	30,280	30,825	31,531	31,494	31,844
Rental Income – Dwellings	(34,833)	(35,124)	(37,744)	(40,704)	(41,447)	(42,805)
Rental Income – Non-Dwellings	(827)	(836)	(869)	(892)	(909)	(928)
Fees & Charges (charged for services)	(1,500)	(1,516)	(1,610)	(1,652)	(1,683)	(1,744)
Other Contributions (shared amenities)	(364)	(368)	(383)	(393)	(401)	(409)
Total Income	(37,574)	(37,844)	(40,606)	(43,641)	(44,440)	(45,886)
Net Cost of Services	(8,857)	(7,564)	(9,781)	(12,110)	(12,946)	(14,042)
Interest Received	(4)	(5)	(2)	(1)	(1)	(2)
Financing Costs	5,595	5,618	6,269	6,865	7,172	7,283
Net Operating Income	(3,266)	(1,951)	(3,514)	(5,246)	(5,775)	(6,761)
<i>Appropriations:</i>						
HRA Contributions to Capital	6,021	4,914	3,499	5,212	5,725	5,142
Contributions to/(from) Reserves	0	0	0	0	0	0
Total Appropriations	6,021	4,914	3,499	5,212	5,725	5,142
(Surplus)/Deficit	2,755	2,963	(15)	(34)	(50)	(1,620)

- 4.4 As presented in **Appendix A**, the originally forecast £2.755 million HRA deficit for 2022/23 (offset by an estimated £2.651 million surplus in 2021/22) identified in the October 2021 MTFP has now been eliminated.
- 4.5 Further work on the Council's emerging HRA Business Plan enabled a range of detailed refinements to be made to the 2022/23 figures (covered in **Appendix A**). This has marginally increased the projected 2022/23 deficit to £2.963 million. However, the rest of the MTFP – from 2023/24 through to 2026/27 – presents a very stable position, with a generally breakeven position now projected for the 3-year period 2023/24 through to 2025/26, followed by a significant surplus in 2016/27 (now estimated at £1.620 million compared to £1.918 million in October 2021).
- 4.6 As discussed in **Appendix A**, officers are still refining the HRA Business Plan using the "Fortress" model and the completion of the Stock Condition Survey remains a major priority as, once complete, it will further enhance the accuracy of the outputs from the model and will also enable the Plan to be extended from 30 to 40 years; this will help inform future iterations of the HRA MTFP.