



Report of : Executive Member for Finance and Performance

Meeting of	Date	Agenda Item	Ward(s)
Executive Policy & Performance Scrutiny Committee	15 th January 2015 22 nd January 2015		All
Executive Council	12 th February 2015 26 th February 2015		
Delete as appropriate	Exempt		Non-exempt

BUDGET PROPOSALS 2015-16

1 INTRODUCTION

- 1.1 The budget report is a strategic financial document which encapsulates the Council's priorities in an overall budget package for the financial year 2015-16. The principal purpose of this report is for the Executive to recommend proposals in respect of the 2015-16 budget, as the basis for setting the 2015-16 budget and council tax. The Policy and Performance Scrutiny Committee will review the proposed budget at its meeting on 22nd January 2015 and its comments will be taken into account in setting the final budget and level of council tax at Council on 26th February 2015.
- 1.2 The contents of this report are summarised below:
- Section 2** sets out the recommendations.
- Section 3** sets out the 2015-16 General Fund revenue budget and Medium Term Financial Strategy (MTFS).
- Section 4** details the Housing Revenue Account (HRA) for 2015-16 and its MTFS.
- Section 5** details the 2015-16 to 2017-18 Capital Programme.
- Section 6** will set out the Treasury Management Strategy in the final version of the budget report to be considered by Executive on 12th February 2015 and Council on 26th February 2015, following its consideration by the Audit Committee on 29th January 2015.
- Section 7** will show the detailed, statutory council tax calculations in the final version of the budget report to be considered by Executive on 12th February 2015 and Council on 26th February 2015, following its consideration by the Audit Committee on 29th January 2015.
- Section 8** details matters to consider in setting the budget.

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2 RECOMMENDATIONS

The General Fund Budget 2015-16 and MTFS (Section 3)

- 2.1 To agree the 2015-16 net Council cash limits as set out in **Table 1 (paragraph 3.1.4)** and the MTFS at **Appendix A**, which include the revenue savings in **Appendix B**.
- 2.2 To agree, within the 2015-16 revenue budget, £0.6m to continue to provide a Resident Support Scheme following the cessation of Local Welfare Provision funding by the Government, and to note that we will review expenditure on the Resident Support Scheme in the first three months of 2015-16 and supplement this funding as required from the Housing Benefit Reserve up to the level of the government grant for 2014-15 that is being cut (£1.44m). (**Paragraphs 3.2.5 to 3.2.6**)
- 2.3 To note the requirement to report on the number of maintained schools that have completed the Schools Value Financial Standard (SVFS) by 31st March to the Department for Education by 31st May each year. (**Paragraph 3.2.15**)
- 2.4 To agree the fees and charges policy and the schedule of 2015-16 fees and charges. (**Paragraph 3.2.16-17 and Appendix C**)
- 2.5 To agree the Council's policy on the level of General Fund balances and the estimated use of the Council's earmarked reserves. (**Paragraph 3.2.21-22 and Table 3**)

The HRA Budget and MTFS (Section 4)

- 2.6 To agree the balanced HRA 2015-16 budget within the HRA MTFS at **Appendix D1**.
- 2.7 To agree the proposed increases in 2015-16 for HRA rents and other fees and charges. (**Paragraphs 4.4 to 4.9, Table 5 and Appendix D2**)

The Capital Programme 2015-16 to 2017-18 (Section 5)

- 2.8 To agree the 2015-16 capital programme and note the provisional programme for 2016-17 to 2017-18, which includes funding for an expanded Phase 2 Bunhill heat and power scheme (funded on the expectation that it will be a priority for planning gain from developments in Bunhill). (**Paragraph 5.1, Table 6 and Appendix E**)
- 2.9 To agree that the Corporate Director of Finance and Resources applies capital resources to fund the capital programme in the most cost-effective way. (**Paragraph 5.3**)
- 2.10 To note the schemes that comprise the Capital Allowance pot of eligible affordable housing and regeneration schemes. (**Paragraph 5.4 and Appendix E**)

Treasury Management Strategy (Section 6)

- 2.11 To note that the Treasury Management Strategy will initially be considered by Audit Committee on 29th January 2015 and then included for agreement within the final budget report to Executive on 12th February 2015 and Council on 26th February 2015.

Council Tax 2015-16, including Statutory Calculations (Section 7)

- 2.12 To note that the General Fund budget has been prepared on the basis that the basic amount of council tax in Islington (excluding the GLA precept) will increase by 1.99% in 2015-16.
- 2.13 To note that the detailed, statutory council tax calculations and the recommendations for the final 2015-16 council tax level, including the GLA precept, will be included in the budget report to Executive on 12th February 2015 and Council on 26th February 2015.

Matters to consider in setting the Budget (Section 8)

- 2.14 To note the Section 151 Officer's and the Monitoring Officer's comments in their determination of the revenue and capital budgets for 2015-16 and the basis for the level of council tax, including the Section 151 Officer's report in relation to his responsibilities under section 25 (2) of the Local Government Act 2003.
- 2.15 To note the Resident Impact Assessment (RIA) on the 2015-16 budget. (**Appendix F**)

3 GENERAL FUND BUDGET 2015-16

3.1 GENERAL FUND BUDGET - OVERVIEW

- 3.1.1 Following the significant cut in national Government funding since 2010, Islington Council has had to close a net budget gap of £112m over the four years 2011-15. For the financial year 2015-16, there is a further budget gap of £37m to close, following the announcement of further Government cuts to the Council's general grant funding (£25m) and further inflationary and demographic cost pressures (£12m).
- 3.1.2 There is significant financial uncertainty from 2016-17 onwards due in the main to the approaching General Election in May 2015 and the Spending Review that will follow.
- 3.1.3 The proposed General Fund revenue budget and net revenue cash limits for 2015-16 are shown within the MTFS at **Appendix A**. The MTFS includes the proposed 2015-16 General Fund savings, totalling £37m and included at **Appendix B**, and also details the forecast net expenditure over the medium term, based on current knowledge and expectations.
- 3.1.4 **Table 1** below shows the net budget figures for 2015-16 that are included within the MTFS at **Appendix A**, for agreement as part of the recommendations of this report.

Table 1 – Council Budget Requirement and Departmental Cash Limits 2015-16

	£000s
Departments	
Children's Services	73,944
Chief Executive	6,307
Environment and Regeneration	30,564
Finance and Resources	489
Housing and Adult Social Services	81,619
Public Health	0
Corporate and Democratic Core (CDC)/Unapportionable Central Overheads (UCO)	16,675
NET COST OF SERVICES	209,598
Net Corporate items	6,409
NET OPERATING EXPENDITURE	216,007
Other Budget Items:	
Transfer to/(from) Reserves	10,450
New Homes Bonus (net of estimated top-slice to London Local Enterprise Partnership)	(9,884)
Education Services Grant (Estimate)	(2,322)
AMOUNT TO BE MET FROM CORE GOVERNMENT FUNDING AND COUNCIL TAX	214,251

3.2 **GENERAL FUND BUDGET – DETAIL**

Provisional Local Government Finance Settlement 2015-16

3.2.1 The Provisional Local Government Finance Settlement, announced on 18th December 2015, detailed the Council's core Government funding allocation for 2015-16. An analysis is shown in **Table 2** below.

Table 2 – Core Government Funding 2015-16

	2015-16 Provisional £m
Revenue Support Grant	65.9
Retained Business Rates	57.0
Top-up Grant	20.4
Total Core Government Funding	143.3

3.2.2 Overall, total core Government funding will be cut by £25.1m (15%) in 2015-16.

3.2.3 The Government estimates that the Council will collect £190m in business rates in 2015-16. Of this, the Council is estimated to retain £57m (30%) towards core funding, with 20% and 50% going to the GLA and Central Government respectively.

3.2.4 2015-16 core Government funding also includes a £20.4m top-up grant because estimated business rates income is less than the Government determined funding need.

Local Welfare Provision Funding/Resident Support Scheme

3.2.5 It was confirmed as part of the provisional local government finance settlement that there will be no Government funding for Local Welfare Provision (LWP) from 2015-16; the funding therefore stops in the financial year 2014-15. It is recommended that £0.6m is provided from the General Fund in 2015-16 to continue to provide a Resident Support Scheme. This can be provided for within the revenue budget due to the level of 2015-16 savings that have been found, including in particular £500k from reducing the number of refuse collection vehicles required by moving towards a communal kitchen waste and green waste collection service.

3.2.6 We are concerned, however, that this level of funding may not cover the demand for such support in 2015-16. As a result, we will review expenditure on the Resident Support Scheme in the first three months of 2015-16 and supplement this funding as required from the Housing Benefit Reserve up to the level of the government grant for 2014-15 that is being cut (£1.44m). The Housing Benefit Reserve is being held to allow for the management of the transition from housing benefit to universal credit and for the ongoing requirement to run a council tax support scheme. The commencement of universal credit has continually been delayed by the Government and although our Islington start-date has not yet been fixed, we have recently been told that it will not be prior to October 2015 for new claimants and not until 2016-17 for current claimants. This delay should allow for the release of some temporary funding from the Housing Benefit Reserve as required in order to meet demand from some of the borough's most vulnerable residents through the Resident Support Scheme.

New Homes Bonus Scheme

3.2.7 The Council will receive £13.8m New Homes Bonus income in 2015-16. Islington is the sixth highest recipient of New Homes Bonus in England, directly attributable to the number of new homes built in the borough over the past five years.

3.2.8 In 2015-16, an estimated £3.9m of our New Homes Bonus income will be top-sliced to fund London Local Enterprise Partnership (LEP) projects.

Health/Social Care Funding

3.2.9 The Better Care Fund is a pooled budget to help improve the integration of health and care services that are currently commissioned by the NHS and local authorities. The revenue funding for Islington of £17m is from within Islington Clinical Commissioning

Group budgets and will be pooled along with £1.4m of social care capital grants. The NHS and local authorities must agree locally through Health and Wellbeing Boards how the funding will be spent across health and care services. Not all of these funds are transferring to the Council and £8.6m is existing NHS funding to support social care with health benefits, carers and reablement plus a further allocation for new burdens arising from the Care Bill.

3.2.10 The Council will receive £25.4m Public Health Grant in 2015-16, ring-fenced for spending on public health services.

Children's Services Funding 2015-16

3.2.11 The Dedicated Schools Grant (DSG) is a ring-fenced grant for spending on education. The Schools Forum makes recommendations about how the grant awarded to Islington should be allocated to schools and the Council (including the Early Years Service) as appropriate.

3.2.12 The Department for Education has committed to a DSG cash floor of minus 2% per pupil for 2015-16, to ensure that a minimum funding guarantee of minus 1.5% per pupil at school level can be maintained (excluding sixth form funding) and before the Pupil Premium is added. The DSG priorities for 2015-16 are being developed in conjunction with the Schools Forum.

3.2.13 The Pupil Premium is a specific grant to support disadvantaged pupils in mainstream and special schools, Pupil Referral Units, and 14 to 15 year olds in Further Education colleges. It is being extended to disadvantaged 3 and 4 year olds in early years provision from 2015-16. It is estimated that total Pupil Premium funding for Islington (including Academies) will be around £15.6m in 2015-16, to be announced in early 2015.

3.2.14 Education Services Grant (ESG) – The Department for Education has announced indicative allocations of this grant for 2015-16, with the Council's allocation being provisionally reduced by £0.5m in 2015-16 to £2.3m in line with an overall reduction in this funding stream at a national level.

Statement of Assurance on Schools

3.2.15 The Council has a system of audit in place that provides adequate assurance over maintained schools' standards of financial management and the regularity and propriety of their spending. The Council is required to report on the number of maintained schools that have completed the Schools Value Financial Standard (SVFS) by 31st March to the Department for Education by 31st May each year. The SVFS returns are also used by the Council to inform its programme of financial assessment of maintained schools and audit.

Fees and Charges 2015-16

3.2.16 Some fees and charges are laid down by statute and are not within the Council's power to vary locally; others are discretionary and are set with Council's approval. The Council's proposed discretionary fees and charges for 2015-16 are set out in the schedule included at **Appendix C** and incorporated in the overall revenue budget.

3.2.17 It is the Council's policy to increase its discretionary fees and charges in line with inflation (2.4% at Quarter 3 2014, this being the quarter average) unless a variation is approved by Council or Executive. The relevant extract of the Council's fees and charges policy is set out below:

“There will be an overall annual increase in fees and charges in line with the Retail Price Index (RPI), subject to the following:

- (i) use of the Quarter 3 RPI (All Items)
- (ii) appropriate rounding of charges for the purposes of administration and collection
- (iii) statutory changes to fees and charges being excluded
- (iv) fees and charges on which the Council has or decides to have a specific policy may be varied by report to the Executive

Where the Quarter 3 RPI (All Items) is negative all fees and charges will be frozen, subject to provisions (ii) to (iv) above.”

3.2.18 Fees and charges in relation to Leisure Services and Cemeteries were agreed separately by the Executive on 27th November 2014 and will take effect from 1st January 2015.

Local Initiatives Fund

3.2.19 The Local Initiatives Fund is £240k, with £15k being allocated to each ward. Members decide on allocations locally and formal decisions will continue to be taken in-year by the Voluntary and Community Sector Committee.

General Balances and Reserves

3.2.20 The Government has reserve powers under the Local Government Act 2003 to set a minimum level of reserves for which an authority must provide in setting its budget. These powers would only be used where there were grounds for serious concern about an authority and there is no intention to make permanent or blanket provision for minimum reserves under these provisions.

3.2.21 The Section 151 Officer is required to report to the authority, when it is making the statutory calculations required to determine its council tax, on the estimates included in the budget and the adequacy of reserves. The report of the Section 151 Officer is included within **Section 8** of this report. The estimated level of earmarked reserves and general balances for use in 2015-16, after taking into account existing and estimated allocations against these reserves, are shown in **Table 3** below:

Table 3 – Estimated Reserve and General Balances 2015-16

	2015-16 £m
Redundancy Reserve	2.0
Contingency Reserve	1.9
Housing Benefit Reserve	7.3
Levies Smoothing Reserve	0.8
General Fund Balances (excluding schools)	10.6
Schools Balances	10.9
Total	33.5

3.2.22 It is recommended that the Council agrees the same policy as previous years on the level of general balances for the 2015-16 budget. This is as follows:

“The policy of the Council is to set a target level of General Fund balances (excluding schools balances) at 5% of the net budget requirement (excluding schools expenditure) over the course of the medium-term financial strategy. The rationale for this level is based upon an assessment of the level of risk inherent within the Council budget over the medium-term financial planning period. The level of General Fund balances should be adequate to meet working balance requirements and to provide a reasonable allowance for unquantifiable risks that are not already covered within the Council’s budgets and contingency sums. The Chief Finance Officer (Section 151 officer) shall be responsible for reporting to the Council on the adequacy of the reserves and balances.”

Corporate Levies

3.2.23 The Council is required to pay levies to a number of other bodies, which must be met from within the overall budget requirement. The latest 2015-16 levy estimates are detailed in **Table 4**.

Table 4 – Levy Estimates 2015-16

Levies by Body	2015-16 Budget £m
Concessionary Fares (Freedom Pass)	11.923
North London Waste Authority	7.881
Lee Valley Regional Park Authority	0.226
Traffic and Control Liaison Committee	0.324
Inner London North Coroners Court	0.295
London Pensions Fund Authority	1.204
Environment Agency (Thames Region)	0.163
London Boroughs Grants Scheme	0.231
Total	22.247

4 THE HOUSING REVENUE ACCOUNT

HRA Overview

- 4.1 The HRA MTFS covers the cost of managing and maintaining council owned housing stock, servicing debt and contributing towards the long term investment in the stock, all of which is funded primarily from rents and tenant/leaseholder service charges.
- 4.2 The HRA MTFS is balanced over the medium term, accommodating the impact of inflation, the reintegration of the repairs service and the HRA's contribution towards the pension fund deficit. The proposed HRA budget for 2015-16 and the forecast budgets over the medium term, based on current knowledge and expectations, are shown within the HRA MTFS at **Appendix D1**.
- 4.3 A significant HRA budget risk over the medium term is the potential impact of the Government's welfare reforms. At this stage it is difficult to predict the financial impact with any degree of accuracy, but indicative modelling suggests costs in respect of additional staffing and rent arrears could be in the region of £5m.

Rental Income and Other HRA Fees and Charges

- 4.4 It is Council policy to continue to apply the principles of rent restructuring by moving actual rents towards target rents over time, subject to the affordability cap of prior year rent plus Consumer Price Index (1.2% at September 2014) plus 1% plus £2.
- 4.5 **Table 5** below sets out the proposed average rent increase for 2015-16.

Table 5 – Weekly Rent 2015-16

	Proposed 2015-16
Average Weekly Rent	£115.89
Increase (£)	£4.40
Increase (%)	3.95%
Average Weekly Target Rent	£122.72

- 4.6 All other HRA fees and charges are set out at **Appendix D2** and increased in line with inflation in 2015-16 (Retail Price Index at September 2014, 2.3%) unless there are agreed reasons for doing otherwise. These exceptions are outlined below.
- 4.7 **Heating and Hot Water Charges** will not be increased in 2015-16. In addition, depending on the actual cost of energy in 2015-16, an energy fund will be established to mitigate against future energy price increases.
- 4.8 **Estate Parking Charges** will be increased to more closely reflect market charges.
- 4.9 **Concierge Charges:** a new £1 charge will be introduced where coverage is provided by a small number of cameras to enable anti-social behaviour issues to be addressed.

5 **CAPITAL PROGRAMME**

- 5.1 The 2015-16 to 2017-18 capital programme is summarised in **Table 6** below and shown in full at **Appendix E**. This will deliver projects of £326m over the next three years and includes the continuation of existing programmes of investment in new homes (£119m), housing major works and improvements (£122m) and school buildings (£19m). This is a significant level of investment at a time when Government capital grants have been substantially scaled back.

Table 6 – Capital Programme 2015-16 to 2017-18

	2015-16 £000	2016-17 £000	2017-18 £000	Total £000
Housing and Adult Social Services	84,508	81,860	83,104	249,472
Children's Services	16,165	4,000	0	20,165
Environment and Regeneration	28,342	15,425	8,326	52,093
Finance and Resources	1,500	1,500	1,500	4,500
Total Capital Programme	130,515	102,785	92,930	326,230

- 5.2 The capital programme includes funding for an expanded Phase 2 Bunhill Heat and Power scheme (£7.3m). This scheme is funded by external grant (£1m) and Council funding (£6.3m), on the expectation that the Council's contribution will be a priority for planning gain from developments in Bunhill.
- 5.3 Whilst uncertainty surrounds the level and timing of capital receipts estimated to be available over the medium-term, the Council is forecasting that there will be sufficient resources to fund the 2015-16 programme and the provisional programme for 2016-17 to 2017-18. The Corporate Director of Finance and Resources will continue to apply capital resources to fund the ongoing capital programme in the most cost-effective way.
- 5.4 A key element of the Capital Medium Term Strategy is that the Council maximises the capital resources it has available for investment. This includes ensuring that the Council has a sufficient 'Capital Allowance' pot for affordable housing and regeneration schemes to avoid having to pay over housing capital receipts (excluding Right to Buy receipts which are covered by separate regulations) into the national pool. The schemes included in the Capital Allowance pot of eligible affordable housing and regeneration schemes are designated at **Appendix E**.

6 THE TREASURY MANAGEMENT STRATEGY 2015-16

- 6.1 The Council's 2015-16 annual treasury management and investment strategy will initially be considered by Audit Committee on 29th January 2015 and then included for agreement within the final budget report to Executive on 12th February 2015 and Council on 26th February 2015.

7 COUNCIL TAX 2015-16 (INCLUDING STATUTORY CALCULATIONS)

- 7.1 The revenue budget for 2015-16 has been prepared on the basis of an assumed council tax rise of 1.99%. A grant has been made available by the Government worth the equivalent value of a 1% increase in council tax for freezing council tax in 2015-16. However, the freeze grant is one-off funding only and would not compensate for the permanent loss in additional council tax income that a council tax freeze would represent. An increase of 1.99% on Islington's council tax will cost a Band D (average) council tax payer around an extra 40p per week.
- 7.2 The detailed, statutory council tax calculations and the recommendations for the final level of the 2015-16 council tax, including the GLA precept, will form part of the budget report to Executive on 12th February 2015, for onward recommendation to Council on 26th February 2015.
- 7.3 The 2015-16 budget incorporates the Council decision on 4th December 2014 to leave unchanged for 2015-16 the existing Council Tax Support Scheme.
- 7.4 The 2015-16 budget report to be considered by Executive on 12th February 2015 will incorporate the decisions on the level of the overall council tax base to be agreed by Audit Committee on 29th January 2015.

8 MATTERS TO CONSIDER IN SETTING THE BUDGET

COMMENTS OF THE SECTION 151 OFFICER

- 8.1 The Council, when determining the budget and thereby the level of council tax, must take into account the report of its Section 151 Officer. The report must comment on the robustness of the estimates included in the budget and parallel consideration of the adequacy of the Council's proposed reserves. This section of the report includes consideration of these specific areas and enables the authority to discharge its duty to take account of the statutory report under section 25(2) of the Local Government Act 2003.
- 8.2 The process for challenging, compiling and collating the budget begins in April prior to the year for which the council tax is being set. The process involves all of the spending departments, and assumptions are scrutinised throughout the year. It is the thoroughness of this process which provides the assurance that all strategic, operational and financial risks facing the authority have been taken into account, as far as they are reasonably anticipated to be incurred by the Council in the next financial year. It is the opinion of the Section 151 Officer that the estimates for 2015-16 have been prepared on a robust basis, and further that where there are uncertainties, for instance on the levels of service demand, that these can be covered by an adequate corporate contingency provision.
- 8.3 In setting the level of general reserves and balances, account has been taken of the key financial assumptions underpinning the budget, the views of the Council's auditors, the level of earmarked reserves and provisions, and the risks facing the Council over the medium term. The MTFS assumes contributions such that over the planning period the Council is forecast to attain the target of general balances at 5% of the budget requirement.

COMMENTS OF THE MONITORING OFFICER

- 8.4 This report sets out the basis upon which a recommendation will be made for the adoption of a lawful budget and the basis for the level of the council tax for 2015-16. It also outlines the Council's current and anticipated financial circumstances, including matters relating to the General Fund budget and MTFS, the HRA, the capital programme, and borrowing and expenditure control.
- 8.5 The setting of the budget and council tax by Members involves their consideration of choices. No genuine and reasonable options should be dismissed out-of-hand and Members must bear in mind their fiduciary duty to the council taxpayers of Islington.
- 8.6 Members must have adequate evidence on which to base their decisions on the level of quality at which services should be provided. Where a service is provided pursuant to a statutory duty, it would not be lawful to fail to discharge it properly or abandon it, and where there is discretion as to how it is to be discharged, that discretion should be exercised reasonably. Where a service is derived from a statutory power and is in itself discretionary that discretion should be exercised reasonably.
- 8.7 The report sets out the relevant considerations for Members to consider during their deliberations and Members are reminded of the need to ignore irrelevant considerations. Members have a duty to seek to ensure that the Council acts lawfully. They are under an obligation to produce a balanced budget and must not knowingly budget for a deficit. Members must not come to a decision which no reasonable authority could come to; balancing the nature, quality and level of services which they consider should be provided, against the costs of providing such services.

8.8 Under the constitutional arrangements, the setting of the Council budget is a matter for the Council, having considered recommendations made by the Executive. Before the final recommendations are made to the Council on 26th February 2015, the Policy and Performance Scrutiny Committee must have been given the opportunity to scrutinise these proposals and the Executive should take into account its comments when making those recommendations.

RESIDENT IMPACT ASSESSMENT

8.9 The Equality Act 2010 sets out the requirement for the Council to pay due regard in the exercise of its functions to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act;
- Advance equality of opportunity between people who share a protected characteristic and those who do not;
- Foster good relations between people who share a protected characteristic and those who do not.

8.10 A Resident Impact Assessment (RIA) of the 2015-16 budget proposals is set out at **Appendix F**. It is supplemented at a departmental level by detailed RIAs of major proposals. These demonstrate that the Council has met its duties under the Equality Act 2010 and has taken account of its duties under the Child Poverty Act 2010.

8.11 While the majority of the 2015-16 savings proposals relate to efficiencies, it is difficult to make savings on the scale required without any impact on residents and there will inevitably be some impact on particular groups, including those with protected characteristics as defined by the Equality Act. The Council is not legally obliged to reject savings with negative impacts on any particular groups but must consider carefully and with rigour the impact of its proposals on the Public Sector Equality Duty (as set out above), take a reasonable and proportionate view about the overall impact on particular groups and seek to mitigate negative impacts where possible. In this context, the Council's proposals for achieving savings are considered to be reasonable overall and take adequate account of the three duties set out under the Equality Act.

8.12 Members are asked to note the Resident Impact Assessment.

Final report clearance

Signed by

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Executive Member for Finance and Performance

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Date

Received by

.....
Head of Democratic Services

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Date

Responsible Officer : Mike Curtis, Corporate Director of Finance and Resources
Report Author : Tony Watts, Head of Financial Planning