



COUNCIL SUMMONS

To Members of the Metropolitan Borough Council

Dear Councillor

You are requested to attend a Meeting of the Sefton Metropolitan Borough Council to be held on **Thursday 16th January, 2025 at 6.30 pm at the Town Hall, Bootle** to transact the business set out on the agenda overleaf.

Yours faithfully,

A handwritten signature in black ink, appearing to be "D. Campbell", written over a light grey dotted background.

Chief Executive

Town Hall,
Southport

Wednesday 8 January 2025

Please contact Debbie Campbell, Democratic Services Manager
on 0151 934 2254 or e-mail debbie.campbell@sefton.gov.uk

We endeavour to provide a reasonable number of full agendas, including reports at the meeting. If you wish to ensure that you have a copy to refer to at the meeting, please can you print off your own copy of the agenda pack prior to the meeting.

A G E N D A

1. Apologies for Absence

2. Declarations of Interest

Members are requested at a meeting where a disclosable pecuniary interest or personal interest arises, which is not already included in their Register of Members' Interests, to declare any interests that relate to an item on the agenda.

Where a Member discloses a Disclosable Pecuniary Interest, he/she must withdraw from the meeting room, including from the public gallery, during the whole consideration of any item of business in which he/she has an interest, except where he/she is permitted to remain as a result of a grant of a dispensation.

Where a Member discloses a personal interest he/she must seek advice from the Monitoring Officer or staff member representing the Monitoring Officer to determine whether the Member should withdraw from the meeting room, including from the public gallery, during the whole consideration of any item of business in which he/she has an interest or whether the Member can remain in the meeting or remain in the meeting and vote on the relevant decision.

3. Minutes of Previous Meeting

(Pages 5 - 20)

Minutes of the meeting held on 14 November 2024

4. Mayor's Communications

Public Session

5. Matters Raised by the Public

To deal with matters raised by members of the public resident within the Borough, of which notice has been given in accordance with the procedures relating to public questions, motions or petitions set out in Paragraph 36 to 47 of the Council and Committee Procedure Rules in Chapter 4 of the Council Constitution.

(Details of any further petitions notified or questions submitted by members of the public will be circulated at the meeting).

Council Business Session

6. Questions Raised by Members of the Council

To receive and consider questions to Cabinet Members, Chairs of Committees or Spokespersons for any of the Joint Authorities upon any matter within their portfolio/area of responsibility, of which notice has been given by Members of the Council in accordance with Paragraph 49 to 51 of the Council and Committee Procedure Rules, set out in Chapter 4 of the Council Constitution.

- 7. Making Space for Water Crossens SuDS Scheme** (Pages 21 - 24)
Report of the Assistant Director - Operational In-House Services
- 8. Pay Policy 1 April 2025 - 31 March 2026** (Pages 25 - 44)
Report of the Head of HR and Workforce
- 9. Financial Procedure Rules** (Pages 45 - 118)
Report of the Executive Director – Corporate Services and Commercial
- 10. Council Tax Reduction Scheme and Council Tax Base 2025/26** (Pages 119 - 140)
Report of the Executive Director – Corporate Services and Commercial
- 11. DBS Checks for Elected Members** (Pages 141 - 152)
Report of the Executive Director – Corporate Services and Commercial
- 12. Programme of Meetings – 2025/26 Municipal Year** (Pages 153 - 174)
Report of the Chief Legal and Democratic Officer
- 13. Membership of Committees 2023/24**
To consider any changes to the membership of any Committees etc.
- 14. Motion Submitted by Councillor Sammon - The Future of Respite Care** (Pages 175 - 176)
Copy attached
- 15. Motion Submitted by Councillor Prendergast - National Insurance Increases Will Damage Local Businesses and Vital Services** (Pages 177 - 178)
Copy attached
- 16. Motion Submitted by Councillor Halsall - In-Depth** (Pages 179 -

- Neurodiversity Training for Staff and Contractors Working With Children In Care** 180)
Copy attached
17. **Motion Submitted by Councillor Halsall - Call for Ceasefire in Gaza and Sanctions on Israel** (Pages 181 - 182)
Copy attached
18. **Motion Submitted by Councillor Halsall - Call for Government-Funded Pay Rise for Council Staff** (Pages 183 - 184)
Copy attached
19. **Motion Submitted by Councillor Doolin - Renewable Energy Generation on New Council Developments** (Pages 185 - 186)
Copy attached
20. **Motion Submitted by Councillor Doolin - Government's Betrayal of WASPI Women** (Pages 187 - 188)
Copy attached
21. **Motion Submitted by Councillor Pugh - Southport as a Seaside Resort** (Pages 189 - 190)
Copy attached

COUNCIL

MEETING HELD AT THE TOWN HALL, SOUTHPORT ON THURSDAY 14TH NOVEMBER, 2024

PRESENT: The Deputy Chair Councillor Carragher in the Chair

Councillors Atkinson, Brodie - Browne, Brough, Danny Burns, Byrom, Cavanagh, Corcoran, Jim Conalty, Desmond, Dodd, Doolin, Dowd, Duerden, Evans, Grace, Halsall, Hansen, Harrison Kelly, Harvey, Hinde, Howard, Johnson, Keith, John Kelly, Killen, Lappin, Lloyd-Johnson, Lunn-Bates, McGinnity, McKee, McNabb, Moncur, Morris, Murphy, Myers, Neary, O'Brien, Catie Page, Christopher Page, Parker, Porter, Prendergast, Pugh, Robinson, Roche, Roscoe, Sammon, Shaw, Spring, Thomas, Thompson, Veidman, Sir Ron Watson, Webster and Williams

51. WELCOME

The Deputy Chair welcomed Members and members of the public to the Council meeting.

The Deputy Chair reported that she was chairing the Council meeting as the Mayor, Councillor June Burns, did not feel able to attend, given that her husband, Paul, had recently passed away. On behalf of the Council, the Deputy Chair extended her deepest sympathies to June and her family at this very sad time.

The Deputy Chair reminded Members and visitors in the public gallery that if they wished to film or record the proceedings of the meeting, out of courtesy to those present, it would be appreciated if they would indicate that intention.

52. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Bradshaw, June Burns, Carlin, Doyle, Hardman, Hart, Sonya Kelly, Maher and Richards.

53. DECLARATIONS OF INTEREST

In accordance with Paragraph 9 of the Council's Code of Conduct, the following declarations of personal interest were made and the Member concerned remained in the room during the consideration of the item:

Member	Minute No.	Nature of Interest
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Councillor Pugh	Minute No. 67 - Motion Submitted by Councillor Prendergast - Bring Back Children's A&E Services to Southport	His daughter in law works at the Children's Department of Ormskirk Hospital as a nurse, took part in the consideration of the item and voted thereon.
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54. MINUTES OF PREVIOUS MEETING

RESOLVED:

That the Minutes of the Council Meetings held on 12 September 2024 be approved as a correct record.

55. MAYOR'S COMMUNICATIONS

Mons Delegation

From 25 to 28 October, Sefton had welcomed a four-person delegation from the twinned city of Mons to further strengthen the project work planned for 2026 and 2027 involving Sefton Schools' Music Service and to remember the Battle of Mons. The Deputy Chair reported that the delegation had enjoyed their visit to the Borough, which included a visit to a rehearsal from the Music Service, and also to Bootle Strand to look at the plans for the redevelopment, specifically the plans for Mons Square.

Charity Events

The Deputy Chair reported that tickets were on sale for the Charity Burns Night on Saturday, 25 January 2025 at Waterloo Rugby Club. The ticket cost was £25.00 which included a two course Burns Night supper. If any Members required tickets, they were requested to contact the Mayor's office. Tickets would also soon be available for the Gala Charity Ball which would take place on Saturday, 26 April 2025 at Formby Hall.

Christmas Toy Appeal

The Deputy Chair reported that the Mayor of Sefton's Christmas Toy Appeal would be officially launched on 20 November. The Deputy Chair considered that the appeal meant much to Sefton residents and details of drop off locations for toys would be released following the official launch.

Councillor Sir Ron Watson

The Deputy Chair recalled that the Mayor had announced at the last Council meeting that 2024 marked the 50th anniversary of Councillor Sir

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Ron Watson first being elected as a Sefton Councillor. The Deputy Chair invited Members to join her in congratulating Sir Ron on this achievement and reported that arrangements would be made for the Mayor to formally write to Sir Ron, to thank him for his service to the Borough.

Mayor of Sefton

The Deputy Chair reported the thanks expressed by the Mayor for the messages of sympathy and support she had received from Members, following the sad passing of her husband.

56. MATTERS RAISED BY THE PUBLIC

The Council considered a schedule setting out the written questions submitted by:

1.	Mr. Jeff Holloway to the Cabinet Member – Communities and Partnership Engagement (Councillor Dowd)
2.	Ms. Maureen Walker-Miller to the Cabinet Member – Housing and Highways (Councillor Veidman)
3.	Ms. Maria Walsh to the Cabinet Member – Communities and Partnership Engagement (Councillor Dowd)

together with responses given.

Members of the public who had submitted questions were in attendance at the Council meeting. Supplementary questions to questions 2 and 3 were responded to by the Cabinet Member – Housing and Highways and the Cabinet Member – Communities and Partnership Engagement.

57. ADJOURNMENT OF MEETING

The meeting was temporarily adjourned, due to a disturbance in the public gallery.

58. QUESTIONS RAISED BY MEMBERS OF THE COUNCIL

The Council considered a schedule setting out the written questions submitted by:

1.	Councillor Prendergast to the Cabinet Member for Regeneration, Economy and Skills and Deputy Leader (Councillor Lappin)
2.	Councillor Prendergast to the Leader of the Council (Councillor Atkinson)
3.	Councillor Prendergast to the Cabinet Member – Housing & Highways (Councillor Veidman)

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4.	Councillor Morris to the Cabinet Member – Regeneration, Economy and Skills and Deputy Leader (Councillor Lappin)
5.	Councillor Brough to the Cabinet Member – Regeneration, Economy and Skills and Deputy Leader (Councillor Lappin)
6.	Councillor Brough to the Cabinet Member – Regeneration, Economy and Skills and Deputy Leader (Councillor Lappin)
7.	Councillor Brough to the Cabinet Member – Regeneration, Economy and Skills and Deputy Leader (Councillor Lappin)
8.	Councillor Sir Ron Watson to the to the Leader of the Council (Councillor Atkinson)
9.	Councillor Sir Ron Watson to the Leader of the Council (Councillor Atkinson)
10.	Councillor Keith to the Cabinet Member – Children, Schools and Families (Councillor Cllr Roscoe)
11.	Councillor Pugh to the Cabinet Member – Cleansing and Street Scene (Councillor Harvey)
12.	Councillor Pugh to the Cabinet Member – Cleansing and Street Scene (Councillor Harvey)
13.	Councillor Pugh to the Cabinet Member – Housing and Highways (Councillor Veidman)
14.	Councillor Doolin to the Cabinet Member - to the Cabinet Member for Public Health and Wellbeing (Councillor Doyle)
15.	Councillor Doolin to the Cabinet Member – Housing and Highways (Councillor Veidman)
16.	Councillor Shaw to the Leader of the Council (Councillor Atkinson)
17.	Councillor Sammon to the Cabinet Member – Housing and Highways (Councillor Veidman)
18.	Councillor Lloyd-Johnson to the Cabinet Member – Housing and Highways (Councillor Veidman)
19.	Councillor Lloyd-Johnson to the Cabinet Member – Housing and Highways (Councillor Veidman)
20.	Councillor Evans to the Cabinet Member – Regeneration, Economy and Skills (Councillor) Lappin)

21.	Councillor Evans to the Cabinet Member – Corporate Services (Councillor Howard)
22.	Councillor Brodie-Browne to the Cabinet Member – Children, Schools and Families (Councillor Roscoe)
23.	Councillor Brodie-Browne to the Cabinet Member – Regeneration, Economy and Skills (Councillor Lappin)
24.	Councillor Thompson to the Cabinet Member – Regeneration, Economy and Skills (Councillor Lappin)
25.	Councillor Shaw to the Leader of the Council (Councillor Atkinson)

together with responses given. Supplementary questions to questions 1, 3, 5, 8, 9, 12, 15, 16, 17, 18, 19, 23, 24 and 25, were responded to by the Cabinet Member for Regeneration, Economy and Skills and Deputy Leader; the Cabinet Member – Housing and Highways; the Leader of the Council; and the Cabinet Member for Cleansing and Street Scene.

59. MARITIME CORRIDOR SCHEME PHASE 1 - RECEIPT OF CAPITAL FUNDING

Further to Minute No. 52 of the meeting of the Cabinet of 3 October 2024, the Council considered the report of the Assistant Director of Highways and Public Protection indicating that schemes over £1m in value required Council approval and the necessary funding needed to be included within the Council’s Capital Programme. The first Phase of the Maritime Corridor Scheme was expected to cost approximately £12.3m. Subject to approval from the Liverpool City Region Combined Authority, a Grant Funding Agreement would be received for this amount.

It was moved by Councillor Veidman, seconded by Councillor Atkinson and

RESOLVED:

That a supplementary capital estimate for £12.303m externally funded using the Levelling Up Fund and City Region Sustainable Transport Settlement from the Liverpool City Region Combined Authority (LCRCA) for the delivery of Maritime Corridor Phase 1 scheme pending the receipt and sealing of a grant funding agreement from the LCRCA, be approved.

60. SOUTHPORT EASTERN ACCESS SCHEME - RECEIPT OF CAPITAL FUNDING

Further to Minute No. 64 of the meeting of the Cabinet of 7 November 2024, the Council considered the report of the Assistant Director -- Highways and Public Protection advising that schemes over £1m in value

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required approval by the Council and the necessary funding needed to be included within the Council's Capital Programme. The Southport Eastern Access scheme was expected to cost approximately £16.3m. Subject to approval from the Liverpool City Region Combined Authority, a Grant Funding Agreement would be received for this amount.

It was moved by Councillor Veidman, seconded by Councillor Atkinson and

RESOLVED:

That a supplementary capital estimate for £16.3m externally funded using the City Region Sustainable Transport Settlement from the LCRCA for the delivery of the Southport Eastern Access scheme, pending receipt and signing of a Grant Funding Agreement from the LCRCA, be approved.

61. LOCAL ELECTRIC VEHICLE INFRASTRUCTURE - RECEIPT OF CAPITAL FUNDING

Further to Minute No. 65 of the meeting of the Cabinet held on 7 November 2024, the Council considered the report of the Assistant Director - Highways and Public Protection advising that allocations of additional funding over £1m in value required Council approval. The report sought Council approval to add £1.067m of Local Electric Vehicle Charging (LEVI) funding to the Council's Capital Programme. Subject to confirmation from the Liverpool City Region Combined Authority, a Grant Funding Agreement would be received for this amount.

It was moved by Councillor Veidman, seconded by Councillor Atkinson and

RESOLVED:

That a supplementary capital estimate for £1.067m, externally funded using Local Electric Vehicle Charging (LEVI) funding from the Liverpool City Region Combined Authority (LCRCA) for the delivery of Electric Vehicle Infrastructure across the Borough, be approved.

62. TREASURY MANAGEMENT POSITION TO SEPTEMBER 2024

Further to Minute No. 70 of the meeting of the Cabinet of 7 November 2024, the Council considered the report of the Executive Director – Corporate Services and Commercial that provided Members with a review of the Treasury Management activities undertaken to 30 September 2024.

It was moved by Councillor Howard, seconded by Councillor Atkinson and

RESOLVED:

That the Treasury Management update to 30 September 2024, be noted, together with the review the effects of decisions taken in pursuit of the

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Treasury Management Strategy, and consideration of the implications of changes resulting from regulatory, economic and market factors affecting the Council's treasury management activities.

63. FINANCIAL MANAGEMENT 2024/25 TO 2027/28 – MEDIUM TERM FINANCIAL PLAN 2025/26 TO 2027/28

Further to Minute No. 69 of the meeting of the Cabinet of 7 November 2024, the Council considered the report of the Executive Director – Corporate Services and Commercial informing of the update to the Medium-Term Financial Plan (MTFP) for 2025/26 to 2027/28 taking account of all currently available information; and providing an update on other areas that inform financial decision making including the Council's reserves position, its growth programme, its position on its wholly owned Council companies and the High Needs budget, as these were all interlinked with the MTFP.

It was moved by Councillor Howard, seconded by Councillor Atkinson and

RESOLVED:

That the updated Medium-Term Financial Plan for 2025/26 to 2027/28 and any assumptions made be approved.

64. HONORARY FREEDOM OF THE BOROUGH - SEFTON COUNCIL FOR VOLUNTARY SERVICE

The Council considered the report of the Executive Director – Operations and Partnerships advising that under Section 249(5) of the Local Government Act 1972, the Council had the power to grant the Freedom of the Borough to a person or a service unit of distinction who had rendered eminent service to the Borough and the report set out proposals for Sefton Council for Voluntary Service (Sefton CVS) to be granted the Honorary Freedom of the Borough.

It was moved by Councillor Dowd, seconded by Councillor Atkinson and

RESOLVED: That

- (1) in accordance with Section 249 (5) of the Local Government Act 1972, this Council wishes to place on record its high appreciation of Sefton Council for Voluntary Service as a strategic partner for the Council over the last 50 years and to recognise and celebrate all of its achievements over this time in supporting Sefton's communities; and
- (2) the Executive Director of Corporate Resources and Commercial be authorised to take all the necessary actions associated with (1) above and arrange a civic reception for Sefton CVS and to take place at the rising of an Extra-ordinary Council meeting in Bootle Town Hall on a date to be arranged.

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65. MATTERS DEALT WITH IN ACCORDANCE WITH RULE 46 OF THE SCRUTINY PROCEDURE RULES (CALL-IN AND URGENCY) OF THE CONSTITUTION

The Council considered the report of the Leader of the Council in relation to a matter that was dealt with in accordance with Rule 46 (waiving call-in) of the Access to Information Procedure Rules of the Council Constitution, whereby "call in" was waived.

It was moved by Councillor Grace, seconded by Councillor Howard and

RESOLVED:

That the report be noted.

66. MEMBERSHIP OF COMMITTEES 2024/25

The Deputy Chair reported that the Labour Group wished to make changes to the membership of the following Committees/Joint Authority:

Overview and Scrutiny Committee (Adult Social Care and Health)

Councillor Carragher to fill the vacancy as the substitute member for Councillor Desmond.

Councillor Conalty to replace Councillor McKee as a Member of the Committee.

Pay and Grading Committee

Councillor Duerden to fill the vacancy on the Committee.

Planning Committee

Councillor McKee to fill the vacancy on the Committee.

Merseyside Fire and Rescue Authority

Councillor Chris Page to fill the vacancy on the Authority.

RESOLVED:

That the changes as detailed above be approved.

67. MOTION SUBMITTED BY COUNCILLOR PRENDERGAST - BRING BACK CHILDREN'S A&E SERVICES TO SOUTHPORT

It was moved by Councillor Prendergast, seconded by Councillor Morris:

Bring Back Children's A&E Services to Southport

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Since 2003, Southport has not had a dedicated Children's A&E Service. The nearest service is based in Ormskirk which closes between the hours of midnight and 8 am.

During those hours, the nearest Children's A&E Services are based in Liverpool, around a 45-minute journey from Southport. For a town of over 90,000 people, it is unacceptable that families have to travel so far to receive emergency care for their children.

Southport needs, and local residents and families deserve to have, a 24-hour Children's A&E Service fully integrated with adult emergency care services in our town.

Council hereby resolves:

- To support longstanding calls for the reinstatement of 24-hour Children's A&E Services at Southport Hospital, removed in 2003, and for those to be fully integrated with adult emergency care provision.
- To write to the Members of Parliament for Southport and Sefton Central to ask that they raise the issue on behalf of Southport and Sefton residents in Parliament and with the Secretary of State for Health & Social Care.
- To write to the Secretary of State for Health and Social Care calling for the reinstatement of 24-hour Children's A&E Services at Southport Hospital, integrated with adult emergency care provision, and for adequate capital funding to be made available to provide investment in Southport Hospital.

An **amendment** was moved by Councillor Moncur, seconded by Councillor Lunn-Bates that the Motion be revised as follows:

- Deleting the 2nd bullet point of the resolves and inserting:

To write to the Members of Parliament for Southport and Sefton Central commending them for their ongoing support on this matter.
- In the 3rd bullet point deleting the words "Secretary of State for Health and Social Care" and inserting "Chair of the Cheshire and Merseyside Integrated Care Board".

Following a debate on the **amendment** the Chief Legal and Democratic Officer officiated a vote and the Deputy Chair declared that the **amendment was carried unanimously**.

Thereafter, the Chief Legal and Democratic Officer officiated a vote on the **Substantive Motion** and the Deputy Chair declared that the **Substantive Motion was carried unanimously** and it was

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RESOLVED:

Bring Back Children's A&E Services to Southport

Since 2003 Southport has not had a dedicated Children's A&E Service. The nearest service is based in Ormskirk which closes between the hours of midnight and 8 am.

During those hours, the nearest Children's A&E Services are based in Liverpool, around a 45-minute journey from Southport. For a town of over 90,000 people, it is unacceptable that families have to travel so far to receive emergency care for their children.

Southport needs, and local residents and families deserve to have, a 24-hour Children's A&E Service fully integrated with adult emergency care services in our town.

Council hereby resolves:

- To support longstanding calls for the reinstatement of 24-hour Children's A&E Services at Southport Hospital, removed in 2003, and for those to be fully integrated with adult emergency care provision.
- To write to the Members of Parliament for Southport and Sefton Central commending them for their ongoing support on this matter.
- To write to the Chair of the Cheshire and Merseyside Integrated Care Board calling for the reinstatement of 24-hour Children's A&E Services at Southport Hospital, integrated with adult emergency care provision, and for adequate capital funding to be made available to provide investment in Southport Hospital.

68. MOTION SUBMITTED BY COUNCILLOR PRENDERGAST - SUPPORTING SOUTHPORT TOWN CENTRE BUSINESSES

It was moved by Councillor Prendergast, seconded by Councillor Morris:

Supporting Southport Town Centre Businesses

As a town, Southport is one of the economic engines of Sefton with a vibrant tourism and hospitality sector attracting around 9 million visitors per year, generating £550 million to the local economy. Nearly 7,000 jobs depend on this sector alone.

Southport also has a well-developed retail and service sector with many local people working in these sectors in and around Southport Town centre.

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However, many Southport town centre businesses, across all sectors, are struggling, with many reporting drops in footfall of between 70-75% over the last few months.

One of the factors, which can be addressed by this Council, impacting local businesses is town centre car parking. This Council recognises the impact that parking charges, and previous increases in those charges, has had on local businesses and resolves to explore a range of options to address this issue.

Council hereby resolves:

- To prepare a feasibility report in order investigate the potential benefits of introducing a free parking scheme in Southport town centre and for this report to be considered by the Overview & Scrutiny Committee (Regulatory, Compliance and Corporate Services). This could, for example, include free parking during off peak times (October – March) for a set number of hours (for example 2/3 hours free).
- To engage with town centre businesses on the issue of town centre parking and the impact it has on them when competing with online retailers, retail parks and other nearby towns that offer free parking for set periods or at certain times of year.
- To recognise that successive increases in parking charges in Southport Town Centre have impacted town centre businesses.
- To work with local businesses to address parking and other issues with a coherent strategy for Southport Town Centre and our local economy.

Following a debate on the motion the Chief Legal and Democratic Officer officiated a vote and the Deputy Chair declared that **the motion was lost** by 13 votes to 41 with 2 abstentions.

69. MOTION SUBMITTED BY COUNCILLOR PUGH - SCHOOL ACADEMIES

It was moved by Councillor Pugh, seconded by Councillor Evans:

School Academies

This Council

(1) Notes the sharp increase in local schools seeking and gaining academy status and the detrimental impact on the council's budget and ability to provide statutory services and special needs provision

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(2) Believes that the current direction of travel both locally and nationally leads to a less accountable and less manageable and more wasteful education system

And therefore, request the Secretary of State for Education, Bridget Phillipson informing her of the difficulties experienced by this and other councils to review current legislation in order to achieve greater efficiency and better transparency and accountability, and ensure that money intended by the taxpayer to support children's education is wisely spent.

Following a debate on the motion the Chief Legal and Democratic Officer officiated a vote and the Deputy Chair declared that **the motion was lost** by 11 votes to 44.

70. MOTION SUBMITTED BY COUNCILLOR PUGH - EMERGENCY CARE SERVICES

The Notice of Motion was withdrawn.

71. MOTION SUBMITTED BY COUNCILLOR PRENDERGAST - SUPPORTING SEFTON'S PENSIONERS

It was moved by Councillor Prendergast, seconded by Councillor Sir Ron Watson:

Supporting Sefton's Pensioners

As a result of the Labour Government's decision to penalise pensioners with an income as little as £13,000 per year by removing the Winter Fuel Allowance from around 10 million pensioners nationally, Sefton Council is determined to mitigate in any way possible the harmful effects of this policy on the elderly.

The need for pensioners to keep warm in the winter months should be a clear health priority for our society and around 56,000 pensioners in Sefton are going to suffer great hardship due to the arbitrary withdrawal of the Winter Fuel Allowance.

The effect of the measure on the country's finances amounts to no more than 0.0183% of the total national budget and will have no discernible impact on the overall financial position of the country.

There is overwhelming evidence that one of the key elements to keeping warm and healthy in winter is protective clothing. This is an issue this council can help with.

Council hereby resolves:

- To introduce a scheme in conjunction with private sector retailers to provide those pensioners affected with a lined hoodie type top to help them deal with the adverse impact of the Labour Government's policy.

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- To work with major retailers who will be invited to quote for the provision of such garments and identify a means of distribution based on identity with an appropriate method of recording the transaction to avoid abuse of the scheme. Preliminary estimates of cost indicate that they will be in the region of £150000 to £200000 and can be met by using some of the £30 million held currently in unused balances.
- To ensure that those who need support the most Sefton council confirms that the scheme will not apply to the small number of pensioners whose overall income results in them paying the higher rate of Income Tax.
- To make it clear that Sefton council has the best interests of all pensioners at heart, particularly health as a critical element of council policy.

Following a debate on the motion the Chief Legal and Democratic Officer officiated a vote and the Deputy Chair declared that **the motion was lost** by 4 votes to 50.

72. MOTION SUBMITTED BY COUNCILLOR HOWARD - SEFTON COUNCIL COMMENDS HISTORIC BUDGET OCTOBER 2024

It was moved by Councillor Howard, seconded by Councillor Lappin:

Sefton Council Commends Historic Budget October 2024

Sefton Council commends the historic budget delivered by the Labour Government on 30th October 2024.

For the first time in many years, we welcome a new co-operative and collaborative way of working with Local Government. Over the last 14 years Local Government has felt the full force of austerity which in turn seriously impacted on all Sefton residents, we look forward to the next five years with confidence and a government which will unleash the power and innovation of local government which in turn will enable our local residents to enjoy improved living conditions. This budget will:

- Improve the health of Sefton residents by allocating an extra £25.7bn to the NHS over this year and the next, representing the biggest increase in NHS spending since 2010, excluding COVID-19 years.
- Tackle in-work poverty for Sefton residents by increasing the minimum wage for millions of workers, representing a £1,400 increase for an eligible full-time worker.
- Breaks down barriers to opportunity for Sefton children through a £1.8bn expansion in funding to childcare, a £1bn uplift to SEND funding and a £30m funding commitment to set up breakfast clubs.
- Will enable the re-building of crumbling Sefton schools through the provision of £1.4bn, targeting 50 rebuilds a year nationally.

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- Will increase the number of affordable homes in Sefton through provision of an extra £500m to the Affordable Homes Programme.
- Protects Sefton pensioners in their retirement by increasing the state pension by 4.1%, increasing the full basic state pension by £360 annually.
- Protects a vital green space in Sefton by cancelling of the Port of Liverpool Access Road through Rimrose Valley.
- Finally, helps to set Sefton Council back on the road to financial sustainability through the provision of £1.3bn of new grant funding for local authority services, including £600m in new grant funding for social care.

This council welcomes this investment in Sefton and resolves to work closely with the Ministry of Housing Communities and Local Government to achieve the best possible outcomes for Sefton residents.

An **amendment** was moved by Councillor Halsall, seconded by Councillor Doolin that the Motion be revised as follows:

Sefton Council Commends Historic Budget October 2024

Sefton Council welcomes the budget delivered by the Labour Government on 30th October 2024.

For the first time in many years, we welcome a new co-operative and collaborative way of working with Local Government. Over the last 14 years Local Government has felt the full force of austerity which in turn seriously impacted on all Sefton residents, we look forward to the next five years with confidence and a government which will hopefully unleash the power and innovation of local government which in turn will enable our local residents to enjoy improved living conditions.

This budget could:

- Improve the health of Sefton residents by allocating an extra £25.7bn to the NHS over this year and the next, representing the biggest increase in NHS spending since 2010, excluding COVID-19 years.
- Tackle in-work poverty for Sefton residents by increasing the minimum wage for millions of workers, representing a £1,400 increase for an eligible full-time worker.
- Breaks down barriers to opportunity for Sefton children through a £1.8bn expansion in funding to childcare, a £1bn uplift to SEND funding and a £30m funding commitment to set up breakfast clubs.
- Will enable the re-building of crumbling Sefton schools through the provision of £1.4bn, targeting 50 rebuilds a year nationally.
- Will increase the number of affordable homes in Sefton through provision of an extra £500m to the Affordable Homes Programme.
- Protects Sefton pensioners in their retirement by increasing the state pension by 4.1%, increasing the full basic state pension by £360 annually.

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- Protects a vital green space in Sefton by cancelling of the Port of Liverpool Access Road through Rimrose Valley.
- Finally, helps to set Sefton Council back on the road to financial sustainability through the provision of £1.3bn of new grant funding for local authority services, including £600m in new grant funding for social care.

Whilst this is welcomed if Sefton is to thrive this Council requests that the national government provides dedicated funding for the restoration and revitalization of the pier, recognising its historic and economic importance to the community. Additionally, the Council calls on the national government to improve public transport links from Southport by increasing funding for local bus services and reopening the Burscough Curves rail lines to establish direct rail connections to Preston and beyond. These investments are vital for enhancing accessibility, supporting local tourism, and strengthening the regional economy.

Furthermore, the Council urges the national government to support local businesses through funding and protections to ensure they can thrive within the community, helping to create a resilient local economy. Finally, we call on the government to allocate new funding to enable the Council to bring the care sector back under local authority control, ensuring higher standards and better working conditions for care staff, to the benefit of all residents who rely on these essential services.

This council welcomes this investment in Sefton and resolves to work closely with the Ministry of Housing Communities and Local Government to achieve the best possible outcomes for Sefton residents.

Following a debate on the **amendment** the Chief Legal and Democratic Officer officiated a vote and the Deputy Chair declared that **the amendment was lost** by 2 votes to 53.

Thereafter, the Chief Legal and Democratic Officer officiated a vote on the **Motion** and the Deputy Chair declared that the **Motion was carried** by 41 votes to 15.

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Making Space for Water Crossens SuDS scheme

Date of meeting:	5 December 2024 16 January 2025		
Report to:	Cabinet Council		
Report of:	Assistant Director - (Operational In-House Services)		
Portfolio:	Health and Wellbeing		
Wards affected:	Meols		
Is this a key decision:	Yes	Included in Forward Plan:	Yes
Exempt/confidential report:	No		

Summary: To seek Cabinet approval of this pre-procurement report to authorise the contract award, as described below, for the Making Space for Water scheme to manage flooding in the Crossens area, and to seek the recommendation to Council to approve a supplementary capital estimate of £1.75m funded from £1.6m Environment Agency Grant funding (subject to funding award) and £0.15m from the Highways capital programme.

Recommendation(s):

Cabinet is recommended to:

- (1) Approve the pre-procurement report describing the tender process to procure the contractor for the Making Space for Water Crossens SuDS scheme as outlined in this report.
- (2) Gives delegated authority to the Assistant Director of People (Operational In-House Services), in consultation with the Cabinet Member Health and Wellbeing, to award the Contract resulting from the procurement.

Cabinet recommendation to Council:

- (1) Approve a supplementary estimate capital estimate of £1.75m, funded from Environment Agency grant of £1.6m (subject to funding being allocated by the Environment Agency) and £0.15m from the Highways capital programme as

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outlined in the report.

1. The Rationale and Evidence for the Recommendation

- 1.1. Sefton Council have been developing a flood management scheme associated with the Pool watercourse that runs from the lake in Botanic Gardens, through the stray woodland, runs parallel to Preston New Road before passing through Crossens Community Park and discharging into the Three Pools Waterway. The scheme will seek to create flood storage areas to reduce surface water flood risk directly to 98 properties as well as increase biodiversity and improve the quality of the open space.
- 1.2. Sefton Council are seeking Grant in Aid funding from the Environment Agency for £1.6m to fund most of the scheme. The Environment Agency administer the grant-in-aid funding process and a bid and business case has been submitted (October 2024). The funding allocation is based on a national funding pot and is competitive between projects based on a series of outcomes. Additional funding of £150k has been earmarked from the Sefton Council highway capital improvement programme to support improvements to the drainage of the highway in the area which is contributing to flooding.
- 1.3. The preferred procurement methodology is to use the Environment Agency's Collaborative Delivery Framework, which is part of their Next Generation Supplier Arrangements for delivering flood risk management schemes. Sefton Council are already signed up (10/10/2019) to use the framework. The framework was established in 2018 for 4year with a 4year extension, which has been enacted. The framework is a direct award to a single supplier allocated for the north west. Using the Environment Agency's framework will give the Environment Agency more confidence in the delivery of the scheme.
- 1.4. If the Collaborative Delivery Framework supplier is unable to undertake the work for any reason, then it is proposed to undertake a restricted tender procedure to appoint a suitable contractor as set out in 2.3 of Sefton Council's Contract Procedure Rules 2024.

2. Financial Implications

- 2.1. The scheme will be fully funded through capital grant-in-aid (£1.6m) from the Environment Agency and capital highway funding (£150k), subject to the grant-in-aid funding bid being approved. If the bid is not approved for the full amount, then the scheme cannot be delivered as designed. Within the bid amount there is a contingency of £197k to allow for any cost increases.
- 2.2. The grant is subject to the Environment Agency Grant memorandum and if we propose not to complete a project, the Environment Agency have approved or we are prevented from doing so by circumstances beyond our control we must inform the Environment Agency immediately. We must also fully explain the reasons for this. In these circumstances the Environment Agency may withhold any capital grant payments that they would have otherwise paid. They would not seek to reclaim grant for any expenditure already incurred on the project.
- 2.3. The business case and grant-in-aid bid was submitted on the 23rd October, it is anticipated that the approval process will be completed in mid-December 2024 and notification of grant made shortly afterwards.
- 2.4. The scheme is proposed to be completed within the financial year 2025/26.

3. Legal Implications

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3.1. As determined by the Council's Contract Procedure Rules, the contract will need to be sealed as its total value will be in excess of £250,000.

4. Risk Implications

4.1. The procurement process has little risk due to the use of a national framework.

4.2. The funding bid is subject to a national competitive process and as such there is a risk that funding does not get awarded.

5. Staffing HR Implications

5.1. There are no staffing implications, though additional resource may be available to support the project through the grant-in-aid funding.

6. Conclusion

6.1. The use of a national framework for procurement to a single supplier is appropriate for this scheme.

Alternative Options Considered and Rejected

Sefton Council's Highway term contractor was considered as the contractor for the scheme, but with their current workload and lack of experience in this type of flood suds scheme, it was felt that they would be unable to deliver the scheme in a timely fashion.

Equality Implications:

There are no equality implications of this procurement exercise. The project itself will not have any equality implications, and the site will be accessible to all as far as practicable within the context of this project.

Impact on Children and Young People:

There are no impacts on young children as a result of the procurement exercise. The project itself will provide children and young people to improved environmental green space and reduce the stresses and impacts associated with properties at flood risk.

Climate Emergency Implications:

The recommendations within this report will have a positive impact. The scheme will be reducing flood risk and adapting to future climate change.

What consultations have taken place on the proposals and when?

(A) Internal Consultations

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The Executive Director of Corporate Services & Commercial (FD.7837/24) and the Chief Legal and Democratic Officer (LD.5937/24) have been consulted and any comments have been incorporated into the report.

(B) External Consultations

Meetings have been held with the Environment Agency's Commercial Business Relationship Manager and the north west contractor with regards to using the Collaborative Delivery Framework on 24/10/2024.

A public consultation on the scheme was undertaken in Autumn 2023.

Cabinet Member Health and Wellbeing has been briefed on the project 16/10/2024

Implementation Date for the Decision:

Following the expiry of the "call-in" period for the Cabinet decision; and Immediately following the Council meeting

Contact Officer:	Paul Wisse
Telephone Number:	01519342959
Email Address:	Paul.wisse@sefton.gov.uk

Appendices:

There are no appendices to this report

Background Papers:

There are no background papers to this report

Pay Policy 1.4.2025-31.3.2026

Date of meeting:	15 January 2025 16 January 2025		
Report to:	Pay and Grading Committee Council		
Report of:	Head of HR and Workforce		
Portfolio:	Cabinet Member – Corporate Services		
Wards affected:	all		
Is this a key decision:	No	Included in Forward Plan:	No
Exempt/confidential report:	no		

Summary:

To recommend a Pay Policy for the Council as required by the Localism Act 2011.

Recommendation(s):

Pay and Grading Committee:

The proposed Pay Policy report is recommended to the full Council for approval.

Council:

- (1) The proposed Pay Policy in this report be approved.
- (2) That any changes to the Pay Policy as required because of legislation are delegated to the Pay and Grading Committee.

1. The Rationale and Evidence for the Recommendations

- 1. This report deals with the requirement in Sections 38 and 43 of the Localism Act 2011 which requires Local Authorities to agree and publish an Annual Pay Policy Statement.

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PAY POLICY 1st April 2025 – 31st March 2026

(As required by the Local Government Transparency code 2015 and the Localism Act 2011)

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I	National Joint Council (NJC) Employees para 44
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M	Pay Relationships para 61
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T	Apprentice Pay para 77
U	Pay Policy for Centrally Employed Teaching staff para 78

Note: Reference is made in this policy to various national and local terms and conditions agreements, and policies.

National Pay Agreements within Local Government

- JNC Chief Executive Terms and Conditions of Service
- JNC Chief Officer Terms and Conditions of Service
- Local Government Pension Scheme
- NJC Terms and Conditions of Service (Green Book): [Green book](#)
- Soulbury Terms and Conditions of Service: (Education & Young People)
- Youth and Community Workers Terms and Conditions of Service (Pink Book) :(Education & Young People)
- Non-Standard Working Arrangements and Associated Payments: [Non-standard Working Arrangements](#)

A. OPENING STATEMENT

1. The aim of this Policy is to help maintain and improve quality of service provision by ensuring all employees are valued and receive proper reward for their work and contribution. It also serves to satisfy the requirements of the Localism Act 2011 relative to pay accountability.
2. It is recognised that both financial and non-financial rewards are necessary to attract, retain and motivate employees. As such, there needs to be a close link between reward and the overall approach to people management, including workforce planning and development strategies. There needs to be a fair balance between changing organisational needs and the aspirations of individuals. Equally, there needs to be recognition of the financial constraints of the current economic climate and the imperative to manage public monies responsibly.
3. This Policy will assist in managing pay in a fair, equitable, responsible, and transparent manner. The Council supports the principle of equality of opportunity in employment. In this regard every endeavour will be made to ensure that employees receive equal treatment, irrespective of age, disability, gender reassignment, race, religion or belief, sex, sexual orientation, marital status, pregnancy, or maternity.
4. All pay related decisions will be taken in compliance with the provisions of The Equality Act 2010, The Employment Rights Act 1996, The Employment Relations Act 1999, the Employment Act 2002, The Employment Act 2008, The Part-Time Workers (Prevention of Less Favourable Treatment) Regulations 2000, The Fixed Term Employees' (Prevention of Less Favourable Treatment) Regulations 2002, all as amended.

B. SCOPE OF POLICY

5. This Policy covers all employees other than those in schools.

C. AVAILABILITY OF POLICY

6. This Policy will be made available on the Sefton's Council website

D. DECISION MAKING

7. The Pay Policy is the responsibility of the Pay & Grading Committee with any recommendations for change being subject to the approval of the Council.
8. The policy will be reviewed by the Pay and Grading Committee once every municipal year and referred to the Council for consideration prior to the beginning of the subsequent municipal year on 1st April.
9. The Localism Act 2011 states that full council should be given the opportunity to vote before large salary packages offered in respect of a new appointment. The Guidance states that the Secretary of State considers that £100,000 is the right level for that threshold. To comply, the Council has an agreed a mechanism specifically for the consideration of new appointments to posts which have a remuneration package of £100,000 or above. The Employment Procedure Committee will decide on the remuneration packages for Senior Officers in cases where the proposed remuneration is over £100,000. This will be debated at the point when the decision to fill the post is made. A recommendation will then be made to the Full Council who will have the opportunity to vote on the remuneration proposed. The remuneration must be agreed prior to an appointment offer being made.

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10. The Localism Act 2011 states that full council should be given the opportunity to vote before large severance packages beyond a particular threshold are approved for staff leaving the organisation. As with salaries on appointment, the Secretary of State considers that £100,000 is the right level for that threshold.

With regard to severance packages which amount to £100,000 or above, statutory guidance entitled *Making and disclosure of Special Severance Payments by local authorities in England* - was published on 12 May 2022. It followed previous, controversial, attempts by the Government to produce regulations curtailing spending on public sector exit payments. The revised statutory guidance is more workable than its predecessor. It seeks to restrict the amount of exit payments made to employees in 'best value authorities', such as the Council and deals with approvals and transparency.

11. Whilst titled 'guidance' it should be noted that it is legally binding, and the Council must consider the guidance whenever it is contemplating a severance payment. The full details of the guidance are provided at Annex A to this report. Consequently, this guidance must be followed which stipulates the level of sign off required for an SSP dependant on its value. This is a change from previous practices. Approving Special Severance Payments must now be determined as follows:

- £100,000 and above - must be approved by a vote of full council
- £20,000 and above but below £100,000 - must be personally approved and signed off by the Head of Paid Service, with a clear record of the Leader's approval and that of any others who have signed off the payment
- below £20,000 - must be approved according to the local authority's scheme of delegation.

E. SENIOR OFFICERS PAY

12. The Code of Recommended Practice for Local Authorities on Data transparency Sept 2011 stated that Senior employee salaries must be published, with 'Senior employee salaries' is defined as all salaries which are above £58,200.

The Local Government Transparency code 2015 Para 48 and 49 states that Local Authorities are required to publish, under the Accounts and Audit Regulations 2015

- the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000
- details of remuneration and job title of certain senior employees whose salary is at least £50,000, and
- employees whose salaries are £150,000 or more must also be identified by name.

13. The data produced by Sefton mirrors the definition of 'Senior salaries' above £58,200.

Individual Senior Management pay is set out in data published on the Council's website. It provides details of:

- the number of employees whose remuneration in that year was at least £58,200 – in brackets of £5,000
- details of the job title of senior employees whose salary is at least £58,200, and
- identification by name of any employees whose salaries are £150,000 or more

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- the information is based on basic salary and all other remuneration i.e., overtime pay received, contractual allowances etc.
14. Senior officers (other than those paid under the Soulbury agreement) are paid in accordance with the HAY job evaluation method.
 15. The Chief Executive is paid £181,001 (as per the 1.4.24 pay award). The salary comprises of 5 incremental points within a salary band ranging from £164,731 to £181,001.
 16. HAY officers grade HAY 1 to HAY 5 were awarded 2.5% for the 2024 pay award. As at 1.4.2024 Executive Directors are paid as follows:
 - Executive Director Children's Social Care and Education paid spot salary payment of HAY 1 = £131,208 plus a market supplement of £6323 per annum totalling £137531.
 - Executive Director - Adult Social Care, Health & Wellbeing is paid a Personal grade HAY 1 £131,208 plus additional payment of £8751= totalling £139,959.
 - Executive Director - Operations & Partnerships, Executive Director - Corporate Services & Commercial, Executive Director - Regeneration, Economy & Assets are paid spot salary payments of HAY 1 = £131,208.
 17. Assistant Directors and the Chief Legal and Democratic Officer are paid at HAY 3 £96,369 as a spot grade.
 18. The Head of Health & Wellbeing/Director of Public Health is paid at HAY 3 £96,369 plus market supplement of £2646 Totalling = £99,015.
 19. Other Senior Management are paid relative to Hay grades 4 as a spot grade of £85,125.
 20. Hay grades 5 and 6 are incremental grades:
 - Hay 5 has 5 incremental points and ranges from £70,599 - £77,451 and
 - Hay 6 has 7 incremental points and ranges from £56,104 - £64,634.
 21. The terms and conditions for the post of Chief Executive are in accordance with the Joint National Council (JNC) Scheme for Chief Executives. In the case of HAY Grades 1 - 5 the terms and conditions are as per the JNC Scheme for Chief Officers. For officers paid at HAY Grade 6 the terms and conditions are in accordance with the National Joint Council (NJC) Scheme for Local Government services employees (known as the "Green Book").
 22. HAY grades are allocated to posts using the HAY job evaluation system. This system enables the factors of a job to be analysed and translated into a point score which, in turn, is related to the appropriate grade associated with the score.
 23. Pay awards are payable as per the agreements reached by the appropriate Joint negotiating Committees.

F. EDUCATION PROFESSIONALS PAY [Soulbury Agreement]

24. The Soulbury Committee provides national collective bargaining machinery for advisory staff in Local Authorities. Nationally, it covers staff including; education improvement professionals, education psychologists, and young people's/community service managers. In addition to any annual pay increase, the Soulbury Committee also determines the national salary framework.

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25. The Soulbury agreement provides separate sets of pay spines for Education Improvement Professionals (EIPs), Educational Psychologists, including Principals, Seniors, Assistants and Trainees as well as Community Service Managers. On 20 December 2023 the Soulbury Committee reached agreements on pay awards for 2022 and 2023 providing for an increase of £1,925 on all spinal column points and an increase of 4.04% on all allowances with effect from 1 September 2022. In addition, an increase of 4% on all spinal column points and an increase of 3.88% on all allowances with effect from 1.9.23. The Soulbury pay spines with effect from 1 September 2023 are detailed below. At the time of writing the Soulbury pay award due from 1 September 2024 has yet to be agreed. The National Employers have made an offer of 2.5% on all pay points and allowances which has been rejected by the Officers' Side. When agreed, this document will be updated with the revised salary ranges.

26. The Soulbury salary scales are based on the duties and responsibilities of the post and the need to recruit and motivate staff. Minimum starting points are defined in the pay conditions and include an extended range to accommodate structured professional assessments (SPA) points.

27. **Education Improvement Professionals (EIPs)**

Spine Point	Salary from 1st September 2023
Ranges from spine point 1	£40,540
To spine point 52 inclusive of structured professional assessment (SPA) points	£112,491

The Salary scales to consist of not more than four consecutive points based on the duties and responsibilities and the need to recruit and motivate staff.

Spine point 8 is the minimum point for EIPs

Spine point 13 is the minimum point for Senior EIPs

Spine point 20 is the minimum point for leading EIPs

Spine points 51 and 52 are to accommodate structured professional assessments.

28. **Educational Psychologists**

Spine Point	Salary from 1st September 2023
Ranges from spine point 1	£42,422
To spine point 14 inclusive of SPA points	£65,120

29. With effect from 1st September 2023 Educational Psychologists salary scales consist of six consecutive points based on the duties and responsibilities and the need to recruit retain and motivate staff. Spine points 12 to 14 are an extension to the scale to accommodate structured professional assessment points. The pay ranges will be either scp 1-6, 2-7, 3-8, 4-9, 5-10 or 6 –11. SPA points will not be conflated with range points allowing the option to utilise that additional headroom if budgetary flexibility is available to assist with any recruitment and retention challenges

30. **Senior & Principal Educational Psychologists**

Spine Point	Salary from 1 st September 2023
Ranges from spine point 1	£52,678
To spine point 21 inclusive of SPA points	£86,587

31. Salary scales to consist of not more than four consecutive points based on the duties and responsibilities and the need to recruit retain and motivate staff. Spinal column point 6 is the minimum point for principal educational psychologist undertaking the full range of duties. Spinal column points 19 – 21 are an extension to the range to accommodate discretionary scale points and structured professional assessments.

32. **Trainee Educational Psychologists**

Spine Point	Salary from 1 st September 2023
Ranges from spine point 2	£29,872
To spine point 6	£37,473

33. With effect from 1st September 2023 SCP 1 is deleted with SCP 2 becoming the first point of the scale.

34. **Assistant Educational Psychologists**

Assistant Educational Psychologists former salary scale was SCP 1-4. With effect from 1st September 2023, SCP 1 is deleted with SCP 2 becoming the first point of a 4-point scale up to SCP 5.

Spine Point	Salary from 1 st September 2023
Ranges from spine point 2	£35,228
To spine point 5	£39,341

35. **Young Peoples Community Service Managers**

Spine Point	Salary from 1 st September 2023
Ranges from spine point 1	£41,972
To spine point 24	£72,358

The Salary scales to consist of not more than four consecutive points based on the duties and responsibilities and the need to recruit and motivate staff.

Spine point 4 is the minimum point for Senior Y&CSOs

Spine point 7 is the minimum point for Principal Y&CSOs

Spine points 20 – 24 are an extension to the range to accommodate structured professional assessments.

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36. The Soulbury Agreement does not set its own specific conditions of service. Instead, it provides that:

“The conditions of service of Soulbury officers shall be not less favourable than those prescribed for the local government services staff of the authority”.

G. Soulbury SPA POINTS

37. To be eligible for SPA1 an employee must have been paid for four years on Soulbury terms and conditions and have been in their current role for two years. There is a discretionary rule whereby SPA points are transferrable, and Sefton have had instances where staff have been appointed to the second point on a pay scale due to having a SPA which was awarded by another authority.

SPA2 can be applied for one year following the award of SPA1.

SPA3 (in theory) can be applied for two years after an employee has been awarded SPA2. (However, within Sefton SPA 3 has never been awarded or applied for.)

38. A formal application process is in place for employees to apply for the application of structured professional assessments for Senior management to consider. SPAs cannot be paid backdated and are payable from 1st September in any year. (The only element of backdating applicable would be any time period between the SPA being agreed and the approval documentation being written, submitted and processed).
39. The Council has a formal application process which defines the principles underpinning the SPA process and defines the basis of what is considered relative to each application.

H. Youth and Community Workers

40. The pay of Youth and Community Workers is determined from pay points prescribed by the Joint Negotiating Committee (JNC). The JNC for Youth and Community Workers reached a Pay agreement on 17th December 2024. This provides for an increase of £1290 for all Youth and Community Workers in England and Wales. The pay award will be backdated to 1st September 2024.

41. The tables below covers pay spines payable from 1st September 2024. There are two ranges of pay points, one for Youth and Community Support Workers and one for Professional staff.

42. Youth and Community Support Workers

Spine Point	Salary from 1st September 2024
Ranges from spine point 5	£24,786
To spine point 17	£34,431

43. Professional Staff

Spine Point	Salary from 1st September 2024
Ranges from spine point 13	£30,896
To spine point 32	£48,606

I. NATIONAL JOINT COUNCIL (NJC) EMPLOYEES

44. The largest proportion of employees are paid in accordance with the NJC (Green Book) terms and conditions of employment and in conjunction with a locally determined grading structure that is derived from the spinal column points (SCPs) provided by the NJC for Local Government Services pay scales.
45. Grades are allocated to posts using the Local Government Single Status Job Evaluation Scheme which forms part of the NJC (Green Book) terms and conditions of employment.
46. The grading structure and the arrangements for applying the job evaluation scheme are agreed with the local trade unions.
47. The current pay spine for NJC employees relates to the 1st April 2024 pay award.
48. The lowest spinal column point (point 2) within Sefton is £12.6021 per hour based on the Council's 36-hour standard working week.
49. The highest spinal column point for none HAY grade officers (Point 43) is £28.1305 per hour based on the Council's 36 hour per week standard working week.
50. The full National NJC pay scale as at 1st April 2024 is detailed below.

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1st April 2024				
SCP	Annual Salary	Hourly rate of pay	JE Score	Grade
SCP 1 and Grade A deleted 31.03.23				
2	£23,656	£12.6021	up to 260	B
3	£24,027	£12.7998	261 to	C
4	£24,404	£13.0006	299	
5	£24,790	£13.2062	300 to	D
6	£25,183	£13.4156	332	
7	£25,584	£13.6292	333	E
8	£25,992	£13.8466		
9	£26,409	£14.0687	to	
10	£26,835	£14.2957	DO NOT USE	
11	£27,269	£14.5269	372	
12	£27,711	£14.7623	373	F
13	£28,163	£15.0031	DO NOT USE	
14	£28,624	£15.2487		
15	£29,093	£15.4986	to	
16	£29,572	£15.7537	DO NOT USE	
17	£30,060	£16.0137		
18	£30,559	£16.2795	DO NOT USE	
19	£31,067	£16.5502	411	
20	£31,586	£16.8266	412	G
21	£32,115	£17.1084	DO NOT USE	
22	£32,654	£17.3956	to	
23	£33,366	£17.7749		
24	£34,314	£18.2799		
25	£35,235	£18.7705	459	
26	£36,124	£19.2441	460	H
27	£37,035	£19.7295		
28	£37,938	£20.2105	to	
29	£38,626	£20.5770		
30	£39,513	£21.0495	509	
31	£40,476	£21.5626	510	I
32	£41,511	£22.1139		
33	£42,708	£22.7516	to	
34	£43,693	£23.2763		
35	£44,711	£23.8186	559	
36	£45,718	£24.3551	560	J
37	£46,731	£24.8947	to	
38	£47,754	£25.4397		
39	£48,710	£25.9490	609	
40	£49,764	£26.5105	610	K
41	£50,788	£27.0560	659	
42	£51,802	£27.5962	660	L
43	£52,805	£28.1305	709	
43	£52,805	£28.1305	Over 710	M

J. MARKET SUPPLEMENTS POLICY

51. The Council aims to recruit and retain the best possible employees with the skills, knowledge and experience needed Page 34xcellent services and to meet its corporate

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objectives. There may be times when the grading of a post results in an inability to successfully recruit or retain to a particular post. In such cases it may be appropriate to pay a market supplement in addition to the salary to ensure that an appointment can be secured.

52. In these circumstances, the potential for the application of a Market Supplement Rate will need to be objectively justified. Such payments are lawful under the Equality Act 2010 where there is evidence to justify that market factors are the “material factor” for the post attracting a higher rate of pay than other posts with the same score. To establish equality of pay the Council needs factual evidence to prove that paying any Market Supplement Rate is “a proportionate means of achieving a legitimate aim”.
53. A Business case must be produced by an Assistant Director for any request for a Market supplement in their service area. Any business cases made for Market Supplement payments will be subject to investigation and scrutiny and must be updated annually to inform renewal. The Head of HR and Workforce is authorised to consider any such requests for additional payments to assist with any recruitment and retention difficulties to ensure that the Authority has a balanced and cohesive workforce. Such payments will only be put into operation following appropriate legal advice.
54. The implementation of any additional payments will require the formal approval via the Executive Director - Corporate Services & Commercial, in consultation with the Chief Executive and formal documentation of the payment principles to be applied. Additional payments will be subject to annual review, and, where necessary, supplementary reviews following any pay award agreements or incremental advancement. In addition, the Joint Trade Union forum will be provided with details of any positions which have been approved for the Market Supplement Payments.

K. OTHER PAY

55. **Returning Officer** The Council has to appoint a Returning Officer for elections. This is usually a senior officer of the Council who performs the role in addition to his/her normal duties. Appointment as a Returning Officer is deemed to be separate remunerable employment.
56. **Acting Up Payments** an employee who, following a fair selection arrangement, performs the full duties and responsibilities of a higher graded post on a temporary basis, will be paid in accordance with the higher graded post for the specified period and without any commitment to permanency in that post. This is known as “Acting Up”. It is an operationally practical arrangement applied throughout the workforce and is an expedient measure that should maintain for as short a period as possible – normally less than 12 months.
57. **NJC Employees - Non-Standard Working Arrangements and Associated Payments** In accordance with The National Joint Council agreement on Pay and Conditions of Service Part 3 the Council has an approved a package of “Local” terms and conditions which have been agreed by local negotiation in respect of employees who are required to work outside “normal” working hours.
58. **Tupe Pay obligations** - The Council can from time to time employ staff on Personal salaries stemming from staff transferring into the organisation via TUPE regulations. In these cases, as and when reviews are conducted the Council would look to transfer employees onto Sefton’s pay and grading structure and Sefton Terms and Conditions. At the present time there are no staff in receipt of Personal Salaries stemming from Tupe obligations.

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59. **Progression through the grade** - An employee's progression through the incremental point on the grade is linked to length of service. Increments are awarded on 1st April each year or for new employees with less than 6 months service in the grade as of 1st April after 6 months completed service.

L. **PAY PROTECTION**

60. In certain circumstances where employees suffer a loss in basic pay as a result of the actions of the employer, 12 months' pay protection is available.

M. **PAY RELATIONSHIPS**

61. The Local Government Transparency Code 2015 Part 2.2 paras 51 & 52 and Section 38 of the Localism Act 2011 requires local authorities to produce information relative to pay dispersion i.e., the relationship between remuneration of Senior Officers and the remuneration of other staff. The information in this section illustrates the Councils pay dispersion.
62. The FTE pay relationships information below has been based on comparison of the Chief Executive salary as at 1st April 2024 and NJC graded salaries as at 1st April 2024.
- The highest level of (*full time equivalent – FTE*) employee remuneration in the Council is associated with the post of Chief Executive which is £181,001. (Figure A)
 - The lowest level of (FTE) employee remuneration which is £23,656 Based on the lowest scp of the NJC grade and excluding apprentice salaries. (Figure B)
 - Based on figures A and B the highest pay is 7.65 times greater than lowest pay.
 - The median level full time equivalent basic pay (excluding the Chief Executive) is £27,269. (Figure C)
 - The median level of full-time equivalent pay inclusive of contractual allowances earned (e.g. overtime, shift pay etc) (excluding the Chief Executive) is £29,093. (Figure D)
 - Based on Figure C, the FTE Median basic pay is 1.15 times greater than lowest pay figure B.
 - Based on figure D, the FTE Median pay including all contractual allowances earned (e.g. weekend working allowances, shift allowances etc) is 1.23 times greater than lowest pay figure B.
 - Highest pay associated with the Chief Executive is 6.64 times greater than median basic pay (C) and 6.22 times greater than median pay including contractual allowances (D).

N. **OTHER TERMS AND CONDITIONS**

63. The normal working week is 36 hours (FTE). This is on the understanding that for those staff defined as senior officers, additional hours will be worked, as necessary, without financial or time off recompense.
64. The Council recognises the importance of the need to balance personal and working demands. Employees are required to be receptive to such needs both in their own case and relative to those for whom they are responsible. It is considered that an empathetic

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management approach to controlled attendance will contribute to high performance and outcomes.

65. The Council's terms and conditions of employment generally provide for 28 days leave for employees with less than 5 years' service and 33 days after 5 years have been completed (35 days for HAY 5 and above). The Council also recognises long service by granting an additional 5 days leave (as a one off award) after 25 years' service has been completed and celebrates longer periods of service.
66. The Council also supports officers in the discharge of their duties by reimbursing expenditure, paying subsistence allowances, and operating a corporate travel scheme for eligible employees offering reduced cost rail travel with deductions being made direct from payroll.

O. PUBLIC HEALTH STAFF

67. The transfer of the Public Health function and its associated employees in 2013 was on a statutory basis as per the Health and Social Care Act 2012. The pay scales applicable at the point of transfer were as per Public Health NHS pay scales and remained static until the positions become vacant. New appointments to posts within the Public Health function are made on either NJC or JNC HAY grades as appropriate to the role. There are no Public Health employees currently paid in accordance with Public Health pay scales.

P. National Minimum Wage (NMW) and National Living Wage (NLW) rates

68. The rates below show the National Living Wage (for those aged 21 and over) and the National Minimum Wage (for those under 21) as at 1.4.2024. The rates change on 1 April every year.

Age	Hourly Rate
Age 21 and over	£11.44
18 – 20	£8.60
Under 18	£6.40
Apprentice	£6.40

Q. REAL LIVING WAGE

69. In addition to the above there is a *living wage* determined by the Real Living Wage Foundation. This rate was announced on 23rd October 2024. Employers who are Living wage Employers have until May 2025 to implement the new rate of £12.60 per hour (outside of London). The Real Living Wage rate is based on the concept that a certain amount of money is needed to ensure that people can have a decent standard of living. The adoption of the Real Living Wage is voluntary whilst the adoption of the Minimum/National Living wage is a legal requirement.
70. To become a true Real Living Wage employer the rate would need to be applied not only to employees but also be extended to third party contractors who are defined by the Living Wage Foundation as those who work regularly on Council premises, or premises necessary to the work being carried out, for 2 or more hours a day, in any day of the week, for 8 or more consecutive weeks of the year.

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71. The National Joint Council (NJC) rates are updated in April each year. With effect from 1st April 2024 the Council is paying £12.6021 as its lowest rate per hour in line with the Real Living Wage.

R. RE-EMPLOYMENT OF STAFF WHO HAVE BEEN IN RECEIPT OF REDUNDANCY PAY AND/OR PENSION.

72. Subject to compliance with legislative/regulatory requirements:

- An individual may be in receipt of a pension (LGPS or otherwise) in addition to remuneration from their employment with the Council.
- An individual who has left the Council and been in receipt of a severance or redundancy payment and/or pension (LGPS or otherwise) may subsequently be re-employed or engaged under a contract for services. However, given the budgetary pressures facing the Council there should be (in most cases) a period of at least 2 years from the redundancy date before re-employment occurs and such cases must also satisfy robust justification and the business case in respect of justification must include specific details why the re-employment would be beneficial to the Council or service area.
- The Council recognises in consideration of the business case that any re-employment must only be after consideration of characteristics of the post and work area (including the ability to attract and retain employees). The business case should also consider the circumstances of the individual that left employment recognising that individuals in low pay jobs may be more readily re-employed.

73. All Local Government Pension Schemes (LGPS) Administrating Funds have the discretion to abate pension upon re-employment to local government. Merseyside Pension Fund discretion stipulates that anyone who is re-employed and who was granted Compensatory Added Years when they retired due to redundancy/ interest of efficiency will have their pension abated by Merseyside Pension Fund whilst in re-employment with a Local Authority. This discretion still applies, however, the members awarded added years will now be of an age (youngest 70 years of age) where it would be highly unlikely that they would be re-employed.

S. GENDER PAY GAP REPORTING

74. The Council is required by law to carry out Gender Pay Reporting under the Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 and to publish the results on both the Council website and a government website. In line with these requirements data is published annually. The data published reflects the position on 31st March in the previous year.

75. The data published shows the difference between the average earnings of male and female employees but does not involve publishing individual employee data. The pay calculations are based on gross pay calculated before deductions at source. Pay data includes basic pay, paid leave, allowances, and shift pay but not overtime pay, expenses, redundancy or any other termination pay.

76. Gender Pay Reporting information is established each year by using our HR and payroll records and relates to centrally employed staff only and does not include Schools data as only employers with over 250 employees are covered by the legislation.

T. APPRENTICE PAY

77. Sefton pay apprentices the standard NMW based upon age for level 2 apprenticeship. For Level 3 a 3% increase is applied to the NMW and at level 4 a 5% increase is applied to the NMW. The rates change in line with NMW increase each year on April 1st. As at 1st April 2024 the rate are as follows:

Apprenticeship Level	Under 18	18 to 20	21 and over	Sefton Rate
Intermediate Level 2	£6.40	£8.60	£11.44	As per NMW
Advanced Level 3	£6.59	£8.86	£11.78	Plus 3% on top of NMW
Higher Level 4	£6.72	£9.03	£12.01	Plus 5% on top of NMW

U. PAY POLICY FOR CENTRALLY EMPLOYED TEACHING STAFF

78. Section 3 of the School Teachers' Pay and Conditions Document places a statutory duty on the Council to have a pay policy for centrally employed teaching staff, including appeals against pay determinations. This policy has been devised in addition to the usual Pay Policy for Teaching staff and is attached as Annex B to this report.

2. Financial Implications

The Pay Policy has been amended and updated to reflect any changes that have occurred since the last report.

3. Legal Implications

The Council has the following duties under the following sections of the Localism Act 2011:

Section 38- The Council must prepare a Pay Policy Statement for each financial year which sets out its policies relating to the remuneration of its chief officers and its lowest-paid employees and the relationship between the remuneration of its chief officers and its employees.

Section 39- The Council's Pay Policy Statement must be approved by resolution of the authority before it comes into force and prior to 31st March immediately preceding the financial year to which it relates.

Section 40- Regarding its functions under sections 38 and 39 [above] the Council must have regard to any guidance issued or approved by the Secretary of State.

4. Risk Implications none

5. Staffing HR Implications none

6. Conclusion The Pay Policy report is recommended to the full Council for approval.

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Alternative Options Considered and Rejected Not applicable

Equality Implications: There are no equality implications.
Impact on Children and Young People: none
Climate Emergency Implications: The recommendations within this report will have a Neutral impact.

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Executive Director of Corporate Resources and Customer Services (FD7897/24) and the Chief Legal and Democratic Officer (LD5997/24) have been consulted and any comments have been incorporated into the report.

(B) External Consultations

Not applicable

Implementation Date for the Decision:

Immediately following the Pay and Grading Committee / Council meeting.

Contact Officer:	Jill Readfern Head of HR and Workforce
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Appendices:

Annex A Consideration of severance packages which amount to 100,000 or above, statutory guidance entitled *Making and disclosure of Special Severance Payments by local authorities in England*.

ANNEX B Pay Policy for Centrally Employed Teaching Staff

Link to follow

ANNEX A

The statutory guidance entitled *Making and Disclosure of Special Severance Payments (SSPs) by local authorities in England*

The above guidance was published on 12 May 2022. It followed previous, controversial, attempts by the Government to produce regulations curtailing spending on public sector exit payments. The revised statutory guidance is more workable than its predecessor. It seeks to restrict the amount of exit payments made to employees in 'best value authorities', such as the Council. It also deals with approvals and transparency.

Whilst titled 'guidance' it should be noted that it is legally binding, and Sefton must consider the guidance whenever it is contemplating a severance payment of the sort identified below; and if in doubt, seek advice from Legal Services.

A severance payment is any payment offered to an employee, by their employer, at the end of their employment. A Special Severance Payment ('SSP') includes discretionary sums paid in addition to statutory or contractual entitlements.

Settlement agreements may occasionally arise in a school setting, and, in the case of maintained schools, the employees of a school are ultimately employed by the Council. The guidance is silent on the applicability to maintained schools, however the accompanying Government response (published on 12 May 2022) confirms that *'the guidance **will not** apply to those local government staff employed in a maintained school.'*

What is included in the definition of a Special Severance Payment?

The guidance explicitly states that SSPs *'may only be made where there is a convincing case that they are in the interests of taxpayers. Local authorities may not be generous at the expense of taxpayers and must genuinely consider payments to be in the public interest.'*

The following types of payments are likely to constitute Special Severance Payments:

- a) any payments reached under a settlement agreement between the employer and employee to discontinue legal proceedings without admission of fault
- b) the value of any employee benefits or allowances which are allowed to continue beyond the employee's agreed exit date
- c) write-offs of any outstanding loans
- d) any honorarium payments
- e) any hardship payments

- f) any payments to employees for retraining related to their termination of employment

Settlement agreements for officers are very infrequent but where they are encountered this guidance must be followed.

May amount to Special Severance Payment

The guidance is more ambiguous about the following payments, stating they **may** be Special Severance Payments depending on the terms of the individual's contract, relevant statutory provisions, any non-statutory applicable schemes and other relevant terms and conditions:

- a) pay or compensation in lieu of notice (PILON) where the amount of the payment is not greater than the salary due in the period **Page 41** set out in the employee's contract.

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- b) pension strain payments arising from employer discretions to enhance standard pension benefits.

Do not amount to Special Severance Payment

The guidance identifies severance payments which do **not** amount to SSPs: These being:

- a) statutory and contractual redundancy payments, in both voluntary and compulsory redundancy cases.
- b) severance payments made in accordance with the local authority's policy adopted pursuant to Regulation 7 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006.
- c) strain costs paid to the relevant LGPS administering authority under specific LGPS Regulations resulting in a LGPS member's retirement benefits becoming immediately payable without reduction.
- d) payment for untaken annual leave.
- e) payments ordered by a court or tribunal or agreed as part of a judicial or non-judicial mediation.
- f) payments made as part of the ACAS Early Conciliation process.
- g) payments made to compensate for injury or death of the worker.
- h) payments made in consequence of the award of ill-health retirement benefits under Regulation 35 of the LGPS Regulations.

Considerations where Special Severance Payment are identified.

The guidance outlines relevant considerations including:

Economy

- ❖ Can the Council exit the individual at a lower cost
- ❖ How the SSP will be perceived by the public
- ❖ Alternative use of that expenditure
- ❖ Setting precedent
- ❖ Evidence for additionality i.e. those offered SSP would not terminate their employment with their statutory and contractual benefits alone

Efficiency and effectiveness

- ❖ Legal advice on the prospects of successfully defending a claim, including the costs that could be incurred
- ❖ Ensuring SSPs are not used to avoid management action.
- ❖ Disciplinary processes
- ❖ Unwelcome publicity or avoidance of embarrassment
- ❖ Consideration of a lower value payment
- ❖ Managing conflict of interest to ensure individuals who are the subject of complaints are not involved in deciding whether those complaints should be settled.

These considerations, where relevant, should be evidenced and a full audit trail of this should be maintained to ensure compliance with the guidance.

Exceptional Circumstances

The guidance acknowledges that there may be exceptional circumstances where paying an SSP will help facilitate an exit. It is stressed that these circumstances must be exceptional and still provide value for money.

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The most likely example for Sefton is settling disputes after receiving professional advice. This is only possible having demonstrated other routes have been thoroughly explored and excluded and where there is clear evidence that attempts were made to resolve disputes before they escalated to a legal claim. Legal Advice will always be required on this.

Governance

The guidance stipulates what level of sign-off is required for an SSP dependant on its value. This is a change from previous practices where the Council's internal scheme of delegation, in accordance with applicable statutory rules, was determinative.

- • £100,000+ - must be approved by a vote of full council

- • £20,000+ but below £100,000 - must be personally approved and signed off by the Head of Paid Service *, with a clear record of the Leader's approval and that of any others who have signed off the payment

- • below £20,000 - must be approved according to the local authority's scheme of delegation.

* Where the proposed payment is to the Head of Paid Service, to avoid a conflict of interest, the payment should be approved by a panel including at least two independent persons.

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Report Title: Financial Procedure Rules

Date of meeting:	11 December 2024 16 January 2025		
Report to:	Audit and Governance Committee Council		
Report of:	Executive Director of Corporate Services and Commercial		
Portfolio:	Corporate Services		
Wards affected:	All		
Is this a key decision:	No	Included in Forward Plan:	No
Exempt/confidential report:	No		

Summary:

It is a requirement of the Council's Constitution that there is a regular review of the Financial Procedure Rules.

This report seeks approval for revisions to the Financial Procedure Rules following the most recent review.

Recommendation(s):

- (1) That the Audit and Governance Committee:
 - (a) Consider and approve the revision to the Financial Procedure Rules set out in the Appendix to this report.
 - (b) Refer the duly amended Financial Procedure Rules to Council for approval.
- (2) That Council approve the amended Financial Procedure Rules as set out in the Appendix to this report.

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1. Financial Procedure Rules

- 1.1 As part of the annual review of the Council's Constitution, the Council's Financial Procedure Rules have been the subject of review.
- 1.2 This review has included officers from the Finance Service, Internal Audit and Senior Officers within the Council. The final document as included within this report has also been the subject of review and initial approval by the Council's Monitoring Officer, prior to presentation to members.
- 1.3 As would be expected, large elements of the previous version of the Financial Procedure Rules remain as previously approved, however certain changes are proposed and are discussed below. These changes align with the Council's structure and the aims of the Financial Procedure Rules such that:
 - They provide the framework for managing the financial affairs of the Council;
 - They define the roles and responsibilities of members and officers;
 - They facilitate the effective operation of Council activity; and
 - They provide a framework for the delivery of an effective internal control environment.
- 1.4 Having reviewed the Financial Procedure Rules there are a number of key areas that are reflected in the updated schedule and the changes have been summarised within the following paragraphs.
- 1.5 Other minor changes have been made to the format and content of the Financial Procedure Rules to reflect changes to Cabinet Member and Senior Officer titles.

Changes as a Result of Organisational Redesign

- 1.6 The Financial Procedure Rules have been updated to take account of changes to the roles and responsibilities and job titles within the Council including Officers within the Senior Leadership Board and Cabinet Members.

Issuing Quotations for Goods and Services (Paragraph E.10)

- 1.7 In order to reinforce existing good practice within the Council, the Financial Procedure rules have been updated to include a new section on what services must do when issuing quotations to other organisations and individuals for the provision of Council goods and services. This is supported by an additional guidance note which provides the key principles which must be followed when issuing quotes and also instructions on the content and the format. The guidance note has been shared directly with services and will be regularly reviewed and updated as part of the normal ongoing reviews of Council financial policies, procedures and guidance documentation.

Fuel Cards (Paragraph E.52 to E53)

- 1.8 The purpose of Fuel Cards is to allow services and individuals to access fuel at designated retailers within the borough of Sefton. This includes those services with patrol vehicles and those that operate outside of normal business hours.
- 1.9 Similar to existing good practice with Credit / Debit / Pre-paid Cards, a new section has been included within the Financial Procedure Rules in relation to Fuel Cards. This reinforces the existing requirement that Fuel Cards must be used in line with the Procedures for Fuel Card Usage as issued by the Service Manager for Transport and Vehicle Maintenance / Specialist Transport / School Crossing Services. This includes the scope of usage, card limits, safekeeping, record keeping and reconciliation requirement.

Bidding for Grant Funding (Paragraph F.8)

- 1.10 This section provides services with guidance on the formal approval process that must be followed prior to bids being made for external grant funding and the subsequent actions required for approval to include this within the Council's budget if the bid is successful before any commitments or expenditure can be incurred.
- 1.11 This has been updated following a recent review of the supporting guidance (the Grant Funding Protocol) to provide additional clarification on the roles and responsibilities of officers in relation to the management, certification, record keeping, monitoring arrangements and ensuring that any conditions associated with grants are met.

Grants, Donations and Contributions (Paragraphs F.9 to F13)

- 1.12 This section covers situations where the Council is providing support to other organisations or individuals in the form of a grant, donation or contribution. This change will be supported by a policy to provide a framework for the overarching approach and this will be approved by the Cabinet Member for Corporate Services in consultation with the Section 151 Officer and the Chief Legal and Democratic Services Officer.
- 1.13 It is the responsibility for Executive Directors and Assistant Directors to ensure that any grants provided by their services are consistent with this policy and that they clearly set out the process for allocation and any conditions that apply to grant funding.

2. Financial Implications

Robust financial procedures support effective resource allocation, contribute to long term planning, monitoring, reporting and risk mitigation.

3. Legal Implications

Production of this report has been considered in line with Section 151 of the Local Government Act 1972, Section 114 of the Local Government Finance Act 1988, the Local Government and Housing Act 1989 and the Local Government Act 2003 together with any other relevant legislation as detailed within the Financial Procedure Rules.

4. Corporate Risk Implications

Robust financial procedures help with the identification and mitigation of financial risks.

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5 Staffing HR Implications

There are no staffing HR implications associated with the recommendations within this report.

6 Conclusion

As part of the annual review of the Council's Constitution, the Council's Financial Procedure Rules (FPR) have been the subject of review. This has resulted in a number of proposed revisions, which are now presented for consideration by Audit and Governance Committee and referral to Council for their consideration and approval.

Alternative Options Considered and Rejected

No alternative options have been considered as the review of the Financial Procedure Rules is a requirement of the Constitution.

Equality Implications:
There are no equality implications.
Impact on Children and Young People:
The recommendations within this report will have no direct impact on Children and Young People. However, robust financial procedures support effective resource allocation, contribute to long term planning, monitoring, reporting and risk mitigation. Therefore, supporting the Council to achieve its aims and objectives including supporting Children and Young People.
Climate Emergency Implications:
The recommendations within this report will have a Neutral impact. However, robust financial procedures support effective resource allocation, contribute to long term planning, monitoring, reporting and risk mitigation. Therefore, supporting the Council to achieve its aims and objectives including commitments with respect to the Climate Emergency.

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Executive Director of Corporate Services and Commercial (FD.7867/24) and the Chief Legal and Democratic Officer (LD.5967/24) have been consulted and any comments have been incorporated into the report.

(B) External Consultations

Not applicable.

Implementation Date for the Decision :

With immediate effect following the Committee / Council meeting.

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Appendices:

Appendix – Revised Financial Procedure Rules

Background Papers:

There are no background papers available for inspection.

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Sefton Metropolitan Borough Council

Constitution

DECEMBER 2024

CHAPTER 10 – FINANCIAL PROCEDURE RULES

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SECTION A - INTRODUCTION TO THE FINANCIAL PROCEDURE RULES

- A.1 The Financial and Contract Procedure Rules provide the framework for managing the Council's financial affairs. They apply to every Member and Officer of the Council and anyone acting on its behalf, including School Governors operating under local delegation arrangements. All decision makers need to ensure that they are not only empowered under the Constitution to make every decision that they propose to make, but that they are also authorised under these Rules to incur the financial consequences of every decision that they make.
- A.2 The Rules identify the financial responsibilities of the full Council, Cabinet, Overview and Scrutiny Members, statutory officers and the Executive Directors and Assistant Directors. A written record shall be kept of all decisions taken under these Rules which are taken using delegated powers.
- A.3 All Members and staff have a general responsibility for taking reasonable action to provide for the security of the assets under their control, and for ensuring that the use of these resources is legal, is warranted, properly authorised, provides value for money and achieves best value and is in the interest of the Council's citizens.
- A.4 The Section 151 Officer is responsible for maintaining a regular review of the Financial Procedure Rules and submitting any additions or changes necessary to the full Council for approval. The Assistant Director Corporate Resources and Customer Services (Strategic Support) is responsible for maintaining a regular review of the Contract Procedure Rules and submitting any additions or changes necessary to the full Council for approval. The Section 151 Officer is also responsible for reporting, where appropriate, breaches of the Financial and Contract Procedure Rules to Audit and Governance Committee.
- A.5 Executive Directors and Assistant Directors are responsible for ensuring that all staff in their Services are aware of the existence and content of the Council's Financial and Contract Procedure Rules and other internal regulatory documents and that they comply with them, as required by the Council's Code of Conduct for Employees and this Constitution. Failure to comply with the Code of Conduct will be dealt with in accordance with the Council's Disciplinary Policy and Procedure. These documents will be located on the Sefton intranet for reference. Where staff do not have access to the intranet, Executive Directors and Assistant Directors must ensure that an adequate number of copies of the relevant policies are available for reference within their Services.
- A.6 The Section 151 Officer, is responsible for issuing advice and guidance to underpin the Financial and Contract Procedure Rules that Members,

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officers and others acting on behalf of the Council are required to follow.

- A.7 The Rules are not intended to cover every eventuality, but the spirit of the Rules must always be followed. Where there is any uncertainty in matters of interpretation, advice should be sought from the Section 151 Officer before decisions or actions are taken.

SECTION B - FINANCIAL MANAGEMENT

WHY THIS IS IMPORTANT

B.1 Financial Management covers all financial accountabilities in relation to the running of the Council, including the policy framework and budget. Members and Officers have a responsibility to abide by the highest standards of probity in dealing with financial issues, understanding their respective roles and responsibilities and other key financial accountabilities regarding financial management.

WHAT IS COVERED IN THIS SECTION

B.2 The roles and responsibilities of:

- The full Council
- The Cabinet
- The committees delegated by Cabinet
- Statutory officers; and
- Executive Directors and Assistant Directors (including Schemes of Financial Delegation)

B.3 Other financial accountabilities:

- Virement
- Supplementary estimates
- Section 106
- Treatment of year end balances
- Accounting policies
- Accounting records and returns
- The Annual Statement of Accounts

THE FULL COUNCIL

B.4 The responsibilities of the full Council are set out in Chapter 4 of the Constitution. In respect of financial matters, this includes approving the Budget within which the Cabinet operates.

B.5 The Budget comprises the allocation of financial resources to different services and projects, proposed contingency funds, the Council Tax base and Council Tax rate, and decisions relating to the control of the

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Council's borrowing requirement, and the allocation and control of capital expenditure.

THE CABINET

- B.6 The Cabinet's responsibilities, in respect of financial matters include:
- a. developing and reviewing the Council's plans and policies
 - b. advising on budget setting
 - c. ensuring proper arrangements exist for the effective and efficient management of the Council's executive affairs
 - d. monitoring and auditing the lawful, proper and efficient conduct of the Council's financial affairs, including the extent to which budgets and financial policies are being met and any appropriate remedial action; and
 - e. ensuring officers exercising delegated powers on behalf of the Cabinet discharge their responsibilities efficiently and effectively.

CABINET MEMBERS

- B.7 Individual Cabinet Members have specific decision-making powers which are set out in Chapter 5 of the Council's Constitution. Cabinet Members responsibilities in respect of financial matters include:
- a. the proper administration of the Council's services
 - b. ensuring adequate staffing, premises and other resources are in place to secure agreed standard and target outcomes within the scope of their portfolio
 - c. ensuring budget control and financial monitoring within the scope of their portfolio
 - d. making recommendations to the Cabinet in respect of strategic policy concerning matters within their portfolio.
- B.8 Cabinet Members must consult with relevant officers before exercising their delegated decision-making powers. In doing so, the individual Member must take account of legal and financial liabilities and risk management issues that may arise from the decision and that they have authority to incur the financial consequences of that decision.

COMMITTEES

OVERVIEW AND SCRUTINY COMMITTEES

- B.9 Overview and Scrutiny Committees are responsible for discharging the Council's functions under Section 9F to 9FU of the Local Government Act 2000, including:

- a. scrutinising Cabinet decisions before or after they have been implemented; and
- b. establishing task and finish reviews as they see fit.

AUDIT AND GOVERNANCE COMMITTEE

- B.10 The Audit and Governance Committee has right of access to all of the information necessary to effectively discharge its responsibilities and can consult directly with internal and external auditors.
- B.11 The committee responsibilities are detailed in Chapter 7 of the Constitution.

STATUTORY OFFICERS

CHIEF OFFICERS

- B.12 Chief Officers are the Chief Executive, Executive Directors or any Assistant Directors to whom there has been specific delegation in writing by the Council or the Chief Executive.
- B.13 In accordance with the management structure of the Council, Chief Officers will be referred to as follows:
- a. Chief Executive (Head of Paid Service)
 - b. Executive Directors
 - c. Assistant Directors
- B.14 The Chief Executive is the Head of the Council's Paid Service. The responsibilities of the Chief Executive include:
- a. leading and directing the strategic management of the Council
 - b. ensuring the effective pursuit and achievement of the Council's objectives
 - c. ensuring the Council's activities are carried out with maximum effectiveness and efficiency.
- B.15 The Chief Executive must report to and provide information for full Council, the Cabinet, the Overview and Scrutiny Committees and other committees.

MONITORING OFFICER

- B.16 The Council's Monitoring Officer pursuant to Section 5 and 5A of the Local Government and Housing Act 1989 (as amended) is responsible for exercising the functions of that role. This includes reporting, in consultation with the Chief Executive and Section 151 Officer to the full Council (or to the Executive in relation to an Executive function), if they consider that any proposal, decision or omission would give rise to

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unlawfulness or if any decision or omission has given rise to a finding of maladministration. Such a report will have the effect of stopping the proposal or decision being implemented until the report has been considered by Cabinet.

- B.17 The Monitoring Officer must ensure that Cabinet decisions and the reasons for them are made public. They must also ensure that Council Members are aware of decisions made by the Cabinet and of those made by officers who have delegated responsibility.
- B.18 The Monitoring Officer is responsible for advising all Members and officers about who has authority to take a particular decision.
- B.19 The Monitoring Officer is responsible for advising the Cabinet or full Council about whether a decision is likely to be considered contrary or not wholly in accordance with the Policy Framework.
- B.20 The Monitoring Officer (together with the Section 151 Officer) is responsible for advising the Cabinet or full Council about whether a decision is likely to be considered contrary to or not wholly in accordance with the budget. Actions that may be 'contrary to the budget' include:
- a. initiating a new policy which may have financial implications that cannot be contained within existing budgets
 - b. committing expenditure in future years that exceeds Medium Term Financial Plan assumptions
 - c. agreeing budget transfers that exceed approved virement limits
 - d. causing the total expenditure financed from Council tax, grants and corporately held reserves to increase, or to increase by more than a significant amount ("Significant" to be defined by the Section 151 Officer or their representative).
- B.21 The Monitoring Officer is responsible for maintaining an up-to-date Constitution.

RESPONSIBLE FINANCIAL OFFICER (SECTION 151 OFFICER)

- B.22 The Section 151 Officer is the financial adviser to the Council, the Cabinet and officers and is the Council's 'responsible financial officer' under the Accounts and Audit Regulations. They are responsible for the proper administration of the Council's affairs as specified in, and undertaking the duties required by, Section 151 of the Local Government Act 1972, Section 114 of the Local Government Finance Act 1988, the Local Government and Housing Act 1989, the Local Government Act 2003 and all other relevant legislation.
- B.23 The Section 151 Officer is responsible generally, for discharging, on behalf of the Council, the responsibilities set out in the Chartered

Institute of Public Finance and Accountancy (CIPFA) Statement on the Role of the Chief Financial Officer in Local Government, including:

- a. in conjunction with the Executive Directors and Assistant Directors, the proper administration of the Council's financial affairs
- b. setting and monitoring compliance with financial management standards
- c. advising on the corporate financial position and on the key financial controls necessary to secure sound financial management
- d. providing financial information
- e. preparing the revenue budget and capital programme
- f. treasury management.

B.24 Section 114 of the Local Government Finance Act 1988 includes a requirement for the Section 151 Officer to report to the full Council, Cabinet and external auditor if the Council or one of its officers:

- a. has made, or is about to make, a decision which involves incurring unlawful expenditure
- b. has taken, or is about to take, an unlawful action which has resulted or would result in a loss or deficiency to the Council
- c. is about to make an unlawful entry in the Council's accounts

B.25 Section 114 of the 1988 Act also requires:

- a. the Section 151 Officer to nominate a properly qualified Member of staff to deputise should they be unable to perform the duties under section 114 personally. The designated deputy for this purpose is the Service Manager (Finance).
- b. the Authority to provide the Section 151 Officer with sufficient staff, accommodation and other resources – including legal advice where this is necessary – to carry out the duties under section 114 of the Local Government Finance Act 1988.

MONEY LAUNDERING REPORTING OFFICER

B.26 The Section 151 Officer is appointed as the Council's Money Laundering Reporting Officer and will maintain and advise on Anti-Money Laundering procedures.

B.27 They will be responsible for notifying the National Crime Agency (NCA) of any suspected cases of money laundering committed within the accounts of the Council as soon as possible and fulfil other duties as defined by legislation or regulation related to the post. Simultaneously,

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the Cabinet Member for Corporate Services will be kept informed of any notifications to NCA and of any issues arising from them.

EXECUTIVE LEADERSHIP TEAM AND STRATEGIC LEADERSHIP BOARD

- B.28 The officer management arrangements for the Council are overseen by an Executive Leadership Team comprising the Chief Executive and Executive Directors including the Section 151 Officer. Each member of the Executive Leadership Team is accountable to the Chief Executive for ensuring that Council Services are managed in accordance with the objectives, plans, policies, programmes, budgets and processes of the Council.
- B.29 The Strategic Leadership Board includes the Executive Leadership Team and all of the Executive Directors and Assistant Directors. The Strategic Leadership Board is responsible for ensuring that the Council's Services are managed in accordance with the Council's strategic objectives and within the agreed policy and budget framework.

EXECUTIVE DIRECTORS AND ASSISTANT DIRECTORS

- B.30 Powers are delegated to Executive Directors and Assistant Directors, who will establish, operate and keep under review Schemes of Financial Delegation, to cascade powers and responsibilities to Service Managers and other subordinate officers. Every such sub-delegation will be recorded in writing within a Scheme of Financial Delegation. The sub-delegation of functions shall not in any way diminish the overall responsibility and accountability of the delegator. Executive Directors, Assistant Directors and their managers should provide leadership, act with integrity, be open and transparent as possible, regarding financial performance and risks.
- B.31 Executive Directors and Assistant Directors are responsible for and accountable for the financial management arrangements within their service area. They shall manage the development of budget policy options with a detailed assessment of financial implications within the budget process and resource framework agreed by the Council.

SCHEMES OF FINANCIAL DELEGATION

- B.32 Executive Directors and Assistant Directors will establish, operate and annually review Schemes of Financial Delegation, in consultation with the Section 151 Officer, to ensure that:
- a. the day to day financial management of services within their directorate is carried out in a secure, efficient and effective

- manner, and in accordance with the Financial Procedure Rules and associated relevant guidance.
- b. expenditure is contained within the service's overall approved budget and that individual budget heads are not overspent, by monitoring the budget and taking appropriate and timely corrective action where significant variances are forecast and if necessary, seeking specific in year approval for the transfer of resources between budgets.
 - c. regular reports in an approved format are made to Cabinet on projected expenditure against budget and performance against service outcome targets.
 - d. prior approval is sought at the appropriate level for new proposals that create financial commitments in future years, change existing policies, initiate new policies or materially extend or reduce the Council's services.
 - e. resources are only used for the purposes for which they were intended.
 - f. compliance with the scheme of virement (as set out in the following section "MANAGING EXPENDITURE: SCHEME OF VIREMENT").
 - g. risks are appropriately assessed, reviewed and managed.
 - h. all members of staff are fully trained, aware of and comply with the requirements of Financial Procedure Rules, including the Contract Procedure Rules.
 - i. all allegations of suspected fraud, corruption and financial irregularity are promptly reported to the Section 151 Officer and Chief Internal Auditor and that any local investigations are undertaken thoroughly, consistently and impartially.
- B.33 Schemes of Financial Delegation will set out all financial responsibilities and approval limits as delegated by the Executive Directors and Assistant Directors to Service Managers, and any sub-delegations within services. Authorised Officers are those officers given specific delegated authority by their Executive Directors and Assistant Director as documented in that service's Scheme of Financial Delegation. The financial limits specified in the Scheme of Financial Delegation will be used to control access to financial systems and on- line transaction approvals. The Section 151 Officer will provide advice and prescribed format to Executive Directors and Assistant Directors to facilitate the completion of the Schemes of Financial Delegation. The Section 151 Officer to review and approve all Schemes of Financial Delegation on an annual basis.

MANAGING EXPENDITURE

SCHEME OF VIREMENT

- B.34 A virement constitutes the movement of existing approved budgets from one area to another and is not an increase in overall budgets through

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the addition of new monies.

- B.35 The Scheme of Virement is intended to enable the Cabinet, Executive Leadership Team and Strategic Leadership Board and their staff to manage budgets with a degree of flexibility within the overall policy framework determined by the full Council, and therefore to optimise the use of resources.
- B.36 The full Council is responsible for agreeing limits for virement of expenditure between budget headings.
- B.37 Executive Directors and Assistant Directors are responsible for agreeing in-year virements within delegated limits; in consultation with the Section 151 Officer where required and ensuring that written records of any changes are maintained.
- B.38 Key controls for the scheme of virement are:
- a. it is administered by the Section 151 Officer within guidelines set by the full Council. Any departure from this scheme requires the approval of the full Council.
 - b. the overall budget is agreed by the Cabinet and approved by the full Council. Executive Directors, Assistant Directors and budget managers are therefore authorised to incur expenditure in accordance with the estimates that make up the budget. Income received cannot be used to defray expenditure.
 - c. for the purposes of this scheme, a budget head is considered to be a division of service as identified in the approved Budget Report, or, as a minimum, at an equivalent level to the standard service subdivision as defined by CIPFA's Service Expenditure Analysis
 - d. virement does not create additional overall budget liability
 - e. no virements are permitted from ring fenced budgets
- B.39 Some revenue virements are essentially of an administrative nature, for example, implementation of restructuring and reorganisation proposals that have already received the appropriate level of officer and Member approval; routine changes to the structure of the chart of accounts or changes to notional accounting budgets which are required for reporting purposes but which do not impact on the Councils cash expenditure. Where the virement is of an administrative nature, Member approval is not required and approval limits will be based on the Scheme of Financial Delegation. Administrative virements that exceed these limits will be approved by the Section 151 Officer.
- B.40 Executive Directors and Assistant Directors are expected to exercise their discretion in managing their budgets responsibly and prudently. For example, they should aim to avoid supporting recurring expenditure from one-off sources of savings or additional income, or creating future commitments, including full-year effects of decisions made part way

through a year, for which they have not identified future resources. Executive Directors and Assistant Directors must plan to fund such commitments from within their own budgets.

- B.41 Where transfers are a single transaction, they must be affected as such and must not be undertaken as two or more smaller transactions. Approval limits for virements are as follows:

REVENUE AND CAPITAL VIREMENTS

VIREMENT WITHIN A PORTFOLIO

Virement Amount (within portfolio)	Approval Level
Up to and including £100,000	The relevant Executive Director or Assistant Director
In excess of £100,000 up to and £250,000	The relevant Executive Director or Assistant Director in consultation with the Cabinet Member and the Section 151 Officer
In excess of £250,000 up to and including £1,000,000	The relevant Cabinet Member in consultation with Cabinet Member for Corporate Services (or the Leader of the Council if the matter concerns the Cabinet Member for Corporate Services)
Over £1,000,000 (where virement is within budget framework)	Cabinet
Over £1,000,000 (where virement is outside budget framework)	Council

VIREMENT BETWEEN PORTFOLIOS

Virement Amount (between portfolios)	Approval Level
Up to and including £250,000	The relevant Executive Director or Assistant Director in consultation with the Cabinet Members and the Section 151 Officer
In excess of £250,000 up to and including £1,000,000	The relevant Cabinet Members in consultation with Cabinet Member for Corporate Services (or the Leader of the Council if the matter concerns the Cabinet Member for Corporate Services Portfolio).
Over £1,000,000 (where virement is within budget framework)	Cabinet

SUPPLEMENTARY REVENUE ESTIMATES

- B.42 Where services wish to undertake an activity not originally identified in the budget or incur additional revenue expenditure on an existing activity where this is fully funded (for example through additional specific grant allocations), approval must be sought for a supplementary revenue estimate in accordance with the following table. The Section 151 Officer must be consulted to establish that any additional grant funding identified can be legitimately linked to the expenditure in question and the net impact of the proposal must be neutral on the Councils overall budget.
- B.43 Approval limits for fully funded supplementary revenue estimates are as follows:

Supplementary Estimate Amount	Approval Level
Up to and including £100,000	The relevant Executive Director or Assistant Director
In excess of £100,000 up to and including £250,000	The relevant Executive Director or Assistant Director in consultation with the Cabinet Member and the Section 151 Officer
In excess of £250,000 up to and including £500,000	The relevant Cabinet Member in consultation with Cabinet Member for Corporate Services (or the Leader of the Council if the matter concerns the Cabinet Member for Corporate Services) and the Section 151 Officer
In excess of £500,000 up to and including £1,000,000	Cabinet
Over £1,000,000	Council

B.44 During the financial year, all earmarked reserves and contingencies will be reviewed at least once. In the event that funding can be released the approval limits for the utilisation of this funding for either a supplementary revenue or capital estimate are as follows:

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Supplementary Estimate Amount	Approval Level	
	From Earmarked Reserves	From Contingencies
Up to and including £250,000	Section 151 Officer	Section 151 Officer
In excess of £250,000 up to and including £500,000	Section 151 Officer in consultation with the Chief Executive	Section 151 Officer in consultation with the Chief Executive
In excess of £500,000 up to and including £1,000,000	Cabinet	Section 151 Officer in consultation with the Cabinet Member for Corporate Services
Over £1,000,000	Council with recommendation from Cabinet	Cabinet

B.45 Supplementary revenue estimates which are to be funded wholly or in part from general reserves or general purpose funding (i.e. Council Tax or non-ring fenced grant) must be approved by Council regardless of value.

SUPPLEMENTARY CAPITAL ESTIMATES

B.46 Council approves the inclusion of capital block grant allocations within the capital programme. The respective Cabinet Members in conjunction with the Council's Section 151 Officer have delegated authority to allocate capital grants to capital projects to be included within the capital programme up to a level of £1m per individual scheme. Schemes above this threshold will require approval by Council.

- B.47 Supplementary capital estimates which are fully funded from external resources (e.g. specific grant; developer’s contributions) must be approved in accordance with following table.
- B.48 Capital budget increases funded wholly or in part from additional Council resources such as capital reserves, borrowing and capital receipts, regardless of value, must be approved by Council. Council approval is also required where there are significant revenue implications for future year’s budgets.
- B.49 Approval limits for supplementary capital estimates are as follows:

Supplementary Estimate Amount	Approval Level
Up to and including £100,000	Section 151 Officer in consultation with the Chief Executive
In excess of £100,000 up to and including £250,000	Section 151 Officer in consultation with Cabinet Member for Corporate Services
In excess of £250,000 up to and £1,000,000	Cabinet
Over £1,000,000	Council with recommendation from Cabinet

SECTION 106

- B.50 Full delegation with respect of the allocation of Neighbourhoods Section 106 balances is given to the Assistant Director Communities.

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- B.51 The Assistant Director of Communities will ensure that any expenditure commitments are in accordance with each individual agreement and the associated legislative requirements. The Assistant Director of Communities will make arrangements for adequate records to be kept to meet the reporting requirements of the Annual Infrastructure Funding Statement.
- B.52 Approval limits will be set by the Assistant Director of Communities and agreed with the Section 151 Officer and will be recorded within the Schemes of Financial Delegation for the service area.
- B.53 Reporting will be in accordance with the Council's normal and established monthly monitoring process.

TREATMENT OF YEAR END BALANCES

- B.54 The full Council is responsible for agreeing procedures for carrying forward under-and overspendings on budget headings.
- B.55 A budget heading is considered to be a division of service as identified in the approved Budget Report, or, at an equivalent level to the standard service subdivision as defined by CIPFA's Service Expenditure Analysis.
- B.56 Any revenue underspending at the year-end may be carried forward, subject to the agreement of the Cabinet. The Section 151 Officer will identify and make recommendations about the carry forward of underspends to Cabinet as part of the budget monitoring reporting process. All carry forward proposals must be supported by an appropriate business case demonstrating that the underspend was planned and that the resources carried forward will be earmarked for a specific and appropriate purpose. Executive Directors and Assistant Directors should include provisional indications of likely carry forward requests as part of their in year budget and performance monitoring. Before approval is sought for a carry forward, Executive Directors and Assistant Directors should ensure that there are no unfunded overspends within their service. It is extremely unlikely that proposed carry forwards will be approved if there are unfunded overspends elsewhere within the service.
- B.57 Capital block provisions are allocations within which the full cost value of approved schemes must be contained. Any uncommitted sum at the year-end may be carried forward subject to consideration by Cabinet. Any uncommitted sum which is not justified on this basis will be returned to Council balances. Equally, any overspending will be carried forward as the first call on the following year's provision.

ACCOUNTING POLICIES

- B.58 The Section 151 Officer is responsible for selecting appropriate accounting policies; exercising oversight of financial and accounting records and systems; and preparing and publishing reports containing statements on the overall finances of the Council including the annual statement of accounts.
- B.59 The key controls for accounting policies are:
- a. systems of internal control are in place to ensure that financial transactions are lawful
 - b. suitable accounting policies are selected and applied consistently
 - c. accurate and complete accounting records are maintained
 - d. financial statements are prepared which present fairly the financial position of the Council and its expenditure and income
- B.60 The Section 151 Officer is responsible for:
- a. selecting suitable accounting policies and ensuring that they are applied consistently
 - b. exercising supervision over financial and accounting records and systems
 - c. preparing and publishing reports containing the statements on the overall finances of the Council including the Council's Annual Report and Accounts
- B.61 Executive Directors and Assistant Directors are responsible for ensuring that all staff within their directorates receive any relevant financial training which has been approved by the Section 151 Officer, and that they are aware of and adhere to the accounting policies, procedures and guidelines set by down by the Section 151 Officer.

ACCOUNTING RECORDS AND RETURNS

- B.62 The Section 151 Officer is responsible for determining and approving the accounting procedures and records for the Council.
- B.63 All accounts and accounting records will be compiled by the Section 151 Officer or under his/her direction. The form and content of records maintained in other directorates will be approved by the Section 151 Officer.
- B.64 The key controls for accounting policies are:
- a. calculation, checking and recording of sums due to or from the Council will be separated as completely as possible from their collection or payment

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- b. officers responsible for examining and checking cash transaction accounts will not process any of these transactions themselves
- c. reconciliation procedures are carried out to ensure transactions are correctly recorded
- d. procedures are in place to enable accounting records to be reconstituted in the event of systems failure
- e. prime documents are retained in accordance with legislative and other requirements.

THE ANNUAL STATEMENT OF ACCOUNTS

- B.65 The Section 151 Officer is responsible for ensuring that the annual statement of accounts is prepared in accordance with the Code of Practice on Local Council Accounting in the United Kingdom (CIPFA/LASAAC) and signing them in accordance with the Accounts and Audit Regulation 2015. Approval of the statutory accounts has been delegated by Council to the Audit and Governance Committee.

SECTION C - FINANCIAL PLANNING

WHY THIS IS IMPORTANT

- C.1 Financial planning is the development of effective systems to enable scarce resources to be allocated in accordance with carefully weighed priorities. Preparing a policy framework, comprehensive budgets and robust business and performance plans are the key elements to achieving this. By regular monitoring, the Council can ensure that legal requirements and other relevant government guidelines are met and that variances and spending pressures are identified and dealt with promptly.
- C.2 The full Council is responsible for agreeing the Council's Budget, which will be proposed by the Cabinet. In terms of financial planning, the key elements are:
- a. the Medium Term Financial Plan – sets out:
 - what the Council wants to achieve in the short and medium term
 - how services will change in the light of priorities, performance, resources, workforce planning needs and consideration of risks
 - investment required to deliver change
 - how much services will cost in overall terms and to service users
 - b. the Budget – this is the financial expression of the Council's Business Plan. It sets out the allocation of resources to services and projects, the level of contingency funding, the Council Tax base and Council Tax rate, borrowing limits and capital financing requirements.
 - c. the Capital Programme – Capital expenditure involves acquiring or enhancing fixed assets with a long-term value to the Council, such as land, buildings, and major items of plant, equipment or vehicles. Capital assets shape the way services are delivered in the long term and create financial commitments for the future in the form of financing costs and revenue running costs.
 - d. the Capital Strategy and Treasury Management Strategy – which sets out the arrangements for the management of the Council's borrowing, lending, cash flows and investments
 - e. specific Strategies which have a financial implication

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WHAT IS COVERED IN THIS SECTION

- C.3 The following aspects of Financial Planning are covered in this section:
- Policy Framework
 - Budget Plan
 - Revenue Budget Monitoring and Control of Revenue Expenditure
 - Monitoring and Control
 - Contingent Liabilities
 - Determination, Monitoring and Control of Affordable Borrowing
 - Resource Allocation
 - Capital Expenditure
 - Capital Monitoring, Approvals and Amendments to the Capital Programme
 - Capital Receipts
 - Leasing and Rental Agreements
 - Commercial Activity
 - Maintenance of Reserves
 - Reporting

POLICY FRAMEWORK

- C.4 The full Council is required by law, to agree a Policy Framework. The Policy Framework is comprised of the plans and strategies as set out in Chapter 4 of the Constitution.
- C.5 The full Council is also responsible for approving procedures for agreeing variations to approved budgets, plans and strategies forming the Policy Framework.
- C.6 The full Council is responsible for setting the level at which the Cabinet may reallocate budget funds from one service to another. The Cabinet is responsible for taking in-year decisions on resources and priorities in order to deliver the Policy Framework within the financial limits set by the Council.

BUDGET PLAN

- C.7 Each year the Section 151 Officer is responsible for preparing a budget plan for the Council including an approved revenue budget, capital programme, treasury management strategy (new capital strategy) and reserves strategy detailing the financial and service scenario and the policy and expenditure changes required to respond to this scenario.
- C.8 Executive Directors and Assistant Directors will support this process by assessing and advising on the service scenario and policy and

expenditure options for revenue and capital, in their area of responsibility, in a form determined by the Section 151 Officer.

- C.9 The Cabinet, advised by the Section 151 Officer, Executive Directors and Assistant Directors, will develop a budget package including financing options, policy and expenditure options and capital programme. This will be subject to scrutiny by the Overview and Scrutiny Committee before the Cabinet finalises its recommendations to Council. The final Budget policy and Council Tax will be determined by Council.

REVENUE BUDGET MONITORING AND CONTROL REVENUE EXPENDITURE

- C.10 Revenue expenditure is broadly defined as any expenditure incurred on the day to day running of the Council. Examples of revenue expenditure include salaries, energy costs, and consumable supplies and materials.

MONITORING AND CONTROL

- C.11 The Section 151 Officer is responsible for providing appropriate financial information to enable budgets to be monitored effectively. They must monitor and control expenditure against budget allocations at a corporate level and report to the Cabinet on the overall position on a regular basis.
- C.12 It is the responsibility of Executive Directors and Assistant Directors to control income and expenditure within their area and to monitor performance, taking account of financial information and guidance provided by the Section 151 Officer. They must report on variances within their own areas. They must also take any action necessary to avoid exceeding their budget allocation and alert the Section 151 Officer to any potential overspending or under-achievement of income budgets in a timely manner.
- C.13 The Section 151 Officer is responsible for the following:
- a. Establishing an appropriate framework of budgetary management and control which ensures that:
 - budget management is exercised within annual budget allocations unless the full Council agrees otherwise
 - timely information on receipts and payments is made available, which is sufficiently detailed to enable officers to fulfil their budgetary responsibilities

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- expenditure is committed only against an approved budget head
 - all officers responsible for committing expenditure comply with relevant guidance, and the Financial and Contract Procedure Rules
 - each cost centre has a single named manager, determined by the relevant Executive Director and Assistant Director. As a general principle, budget responsibility should be aligned as closely as possible to the decision-making processes that commits expenditure
 - significant variances from approved budgets are investigated and reported by budget managers regularly
- b. Administering the Council's scheme of virement
 - c. Submitting reports to the Cabinet and to the full Council, in consultation with the relevant Executive Director or Assistant Director, where they are unable to balance expenditure and resources within existing approved budgets under their control
 - d. Preparing and submitting reports on the Council's projected income and expenditure compared with the budget on a regular basis.

C.14 Executive Directors and Assistant Directors are responsible for the following:

- a. Maintaining budgetary control within their Services and ensuring that all income and expenditure is properly recorded and accounted for
- b. Ensuring that an accountable budget manager is identified for each item of income and expenditure under their control. As a general principle, budget responsibility should be aligned as closely as possible to the decision-making that commits expenditure.
- c. Ensuring that spending remains within the service's overall approved budget, and that individual budget heads are not overspent, by monitoring the budget and taking appropriate and timely corrective action where significant variations from the approved budget are forecast.
- d. Ensuring that a monitoring process is in place to review performance levels/levels of service in conjunction with the budget and is operating effectively
- e. Preparing and submitting to the Cabinet regular reports on the service's projected expenditure compared with its budget, in consultation with the Section 151 Officer
- f. Ensuring prior approval by the full Council or Cabinet (as appropriate) for new proposals, of whatever amount, that:
 - create financial commitments in future years
 - change existing policies, initiate new policies or cease existing policies or materially extend or reduce the Council's services.
- g. Ensuring compliance with the scheme of virement
- h. Agreeing with the appropriate Executive Director or Assistant Director any budget proposal, (including a virement proposal) which impacts their respective service areas, after having

consulted with the Section 151 Officer and the Cabinet Member for Corporate Services

- i. Ensuring Schemes of Financial Delegation are maintained for all within their area of responsibility
- j. Ensuring best value is obtained.

CONTINGENT LIABILITIES

C.15 Contingent liabilities are possible obligations whose existence will be confirmed by uncertain future events which are not wholly within the control of the Council.

C.16 The S151 Officer is responsible for:

- a. reviewing at least annually in consultation with Executive Directors and Assistant Directors the existing contingent liabilities and ensuring that a balance sheet provision is made where necessary, in accordance with CIPFA guidance.
- b. taking steps wherever possible, in consultation with the Chief Executive, Executive Directors and Assistant Directors, to minimise the risk of contingent liabilities.

C.17 The Chief Executive, Executive Directors and Assistant Directors are responsible for:

- a. setting up procedures and processes to minimise the risk of creating contingent liabilities
- b. reviewing at least annually their service areas for contingent liabilities
- c. informing the Section 151 Officer of any new contingent liabilities and of any changes in the circumstances of existing contingent liabilities.

C.18 These regulations may be modified by any Delegation Scheme which the Council may approve from time to time.

DETERMINATION, MONITORING AND CONTROL OF AFFORDABLE BORROWING

C.19 Under the Local Government Act 2003 the Council is required by regulation to comply with the CIPFA Prudential Code for Capital Finance in Local Authorities. The key objectives of the Prudential Code are to ensure that within a clear framework, the capital investment plans

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of local authorities are affordable, prudent and sustainable. A further objective is to ensure that treasury management supports prudence, affordability and sustainability. The Code explicitly states that authorities must not borrow to invest primarily for a financial return.

C.20 The Council is responsible for approving prior to the commencement of the financial year the prudential indicators for the forthcoming financial year and subsequent financial years as required by the Code. The indicators required as a minimum are:

- a. Estimates of capital expenditure
- b. Estimate of capital financing requirement (underlying need to borrow for a capital purpose)
- c. Authorised limit for external debt
- d. Operational boundary for external debt
- e. Estimate of gross debt to CFR
- f. Estimated Liability benchmark
- g. Estimates of the ratio of financing costs to net revenue stream
- h. Estimate of net income from commercial and service investments to net revenue stream

After the year end actual values are to be calculated for:

- a. Capital expenditure
- b. Capital financing requirement
- c. External debt
- d. Liability benchmark
- e. Ratio of financing costs to net revenue stream
- f. Ratio of net income from commercial and service investments to net revenue stream

C.21 The Section 151 Officer is responsible for:

- a. establishing procedures to both monitor performance against all forward looking prudential indicators and for ensuring that net external borrowing does not exceed the capital financing requirement.
- b. reporting to Council any significant deviations from expectations.
- c. ensuring that regular monitoring is undertaken in year against the key measures of affordability and sustainability, by reviewing estimates of financing costs to revenue and the capital financing requirement.
- d. reporting to Council, setting out management action, where there is significant variation in the estimates used to calculate these prudential indicators, for example caused by major overruns of expenditure on projects or not achieving in-year capital receipts.

RESOURCE ALLOCATION

- C.22 The Section 151 Officer is responsible for developing and maintaining a resource allocation process that ensures due consideration of the Council's Policy Framework.
- C.23 The Section 151 Officer is responsible for:
- a. advising on methods available for the funding of resources, such as grants from central government and borrowing requirements
 - b. assisting in the allocation of resources to budget managers
- C.24 Executive Directors and Assistant Directors are responsible for:
- a. working within budget limits and to utilise resources allocated, and further allocate resources, in the most efficient, effective and economic way
 - b. identifying opportunities to minimise or eliminate resource requirements or consumption without having a detrimental effect on service delivery

CAPITAL EXPENDITURE

- C.25 Capital expenditure is broadly defined as expenditure on the acquisition of a tangible asset, or expenditure which enhances (rather than merely maintains), the value of an existing asset and/or extends the useful life of an asset and increasing usability, provided that the asset yields benefits to the Council and the services it provides is for a period of more than one year. Sefton's de minimis level for new assets is currently £10,000. This limit can be varied at the discretion of the Section 151 Officer.

CAPITAL MONITORING, APPROVALS AND AMENDMENTS TO THE CAPITAL PROGRAMME

- C.26 The Section 151 Officer is responsible for preparing and submitting reports to Cabinet on the Council's projected capital expenditure and resources compared with the budget on a regular basis, as well as an annual outturn report after the close of the financial year.
- C.27 The Section 151 Officer is responsible for establishing procedures to monitor and report on performance compared to the prudential indicators set by the Council.

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- C.28 The Section 151 Officer in conjunction with the Chief Executive is responsible for:
- a. Setting up procedures under which capital expenditure proposals are evaluated and appraised to ensure that value for money is being achieved, are consistent with service and are achievable
 - b. Compiling a capital programme for approval by Council
 - c. Setting up procedures for corporate monitoring of external sources of capital funding
 - d. Ensuring that expenditure treated as capital expenditure by the Council is in accordance with the best accounting practice
- C.29 Executive Directors and Assistant Directors are responsible for:
- a. liaising with the Section 151 Officer ensuring that estimated final costs of schemes in the approved capital programme are included within the reports to Cabinet of the overall capital programme position
 - b. reporting to the Section 151 Officer circumstances when it is considered that additional Council capital resources will be required to implement a project that has previously been given approval to spend, where such additional resources cannot be identified from within the portfolio programme concerned
 - c. reporting to the Section 151 Officer on any proposed variations to the capital programme during a financial year
 - d. seeking authority for a capital scheme which is not in the capital programme agreed by Council or changes to capital programme
- C.30 Any 'in year' approval sought for capital schemes, must be supported by a completed, detailed Business Case template, in a format approved by the Section 151 Officer, prior to submission through the appropriate decision-making route.

CAPITAL RECEIPTS

- C.31 The Section 151 Officer must be informed of all proposed sales of land and buildings so that the effect on financial and property management can be assessed.
- C.32 On the advice of the Section 151 Officer, the Council will determine how capital receipts will be applied when setting the annual revenue and capital budget.

LEASING AND RENTAL AGREEMENTS

- C.33 Leasing or renting agreements must not be entered into unless the service has established that they do not constitute a charge against the Council's prudential borrowing limits. The Executive Director of Regeneration, Economy and Assets is responsible for issuing any financial procedures /guidance in relation to Leases and Lease agreements. If a disposal is made by way of a Lease rather than freehold transfer, then the authority for the grant of such Leases shall be dealt with as follows: Leases for a term of up to 20 years are delegated to the Executive Director of Regeneration, Economy and Assets. Leases over 20 years in length are delegated to the Cabinet Member Regeneration, Economy and Skills and the Executive Director of Regeneration, Economy and Assets.
- C.34 Leases relating to land or property following the approval process can only be signed by the Monitoring Officer or his/her authorised deputies, or persons specifically authorised by the Service Scheme of Financial Delegation, may sign such agreements. The Chief Executive, Executive Directors and Assistant Directors are responsible for ensuring all procedures / guidance issued by the Executive Director of Regeneration, Economy and Assets in regard to Leases and Lease arrangements are complied with.

COMMERCIAL ACTIVITY

- C.35 The Council holds a selection of assets that support the Council's Core Purpose and operate on a more commercial basis than other elements of the Council's General Fund. These include the Council's wholly owned companies – Sandway Homes Limited, Sefton Hospitality Operations Limited and Sefton New Directions Limited – together with Bootle Strand Shopping Centre.
- C.36 For such defined assets, detailed business plans outlining forecast income and expenditure over a determined period are produced for approval by Cabinet. Business plans should be reviewed and refreshed annually and presented to Cabinet for approval. Where the business plans require budgetary approval – including revenue or capital expenditure– this is approved in line with the requirements of the Financial Procedure Rules.
- C.37 In order to support the management of these assets, appropriate governance via officer boards – for Council assets – or shareholder meetings – for Council companies – will be established to provide strategic direction, monitor progress against the delivery of Council objectives, monitor the delivery of the business plan and record any decisions required

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to be taken in respect of the delivery of the business plan. The approval of these business plans will include provision that all financial (capital and revenue) and operational decisions will be delegated to the officer boards or shareholder meetings (as appropriate) with Cabinet informed of any material variations in accordance with the Council's normal reporting processes and the governance arrangements between the Council and Company as appropriate.

- C.38 The approach to the management of wholly owned companies will reflect best practice guidance within the sector. This is an area in local government that is continually updated to reflect developments in the sector and to take on learning to ensure governance and management of such companies complies with best practice. As such Cabinet as the Council's executive and shareholder will be informed of this best practice guidance and any subsequent changes or developments in order that they can execute their role as shareholder effectively. Overview and Scrutiny management board will also receive this report. This will ensure that there is a fully transparent and up to date approach to governance and management within the Council.
- C.39 Any loan arrangements between the Council and the specific Company will be in accordance with the requirement of the Financial Procedure Rules.
- C.40 For Council assets, officer boards will review monitoring reports on financial and operational performance on a monthly basis and will escalate any material variations to Cabinet as part of the Council's normal monthly budget monitoring process or via standalone reports where appropriate. For Council owned companies, any material variations will be escalated from shareholder meetings to Cabinet as shareholder at the earliest opportunity in accordance with the agreements between the Council and the Company.
- C.41 Where there are requirements for additional financial resources in year for additional activity not included within the approved business plans – such as additional revenue or capital expenditure – approval should be sought in line with the requirements of the Financial Procedure Rules for supplementary revenue or capital estimates. The write-off of any assets or unrecoverable bad debts associated with these commercial assets should be approved as outlined under the Asset Disposal / Write-Off section of the Financial Procedure Rules.
- C.42 Business plans should be reviewed and refreshed annually and presented to Cabinet for approval each Autumn to allow for the financial implications to be included within the budget each Spring. Annual reports on financial and operational performance should also be presented to Overview and Scrutiny Committee.
- C.43 Cabinet will continue to have executive leadership of commercial assets and will monitor performance through the approval and monitoring of

business plans, ensuring that capital expenditure is in accordance with the Councils Treasury Management Strategy and Prudential Indicators. Performance will be reported on a quarterly basis.

MAINTENANCE OF RESERVES

- C.44 It is the responsibility of the Section 151 Officer to advise the Cabinet and/or the full Council on prudent levels of reserves for the Council.
- C.45 The key controls are:
- a. Professional standards as set out in the Code of Practice on Local Authority Accounting in the United Kingdom: and agreed accounting policies
 - b. Clear agreement of the purpose for which reserves are held and the type of expenditure which they may be used to fund
 - c. Clear processes for the authorisation of Appropriations (transfers between accounts to and from reserves)
- C.46 The Section 151 Officer is responsible for advising the Cabinet and/or the full Council on prudent levels of reserves for the Council, having due regard to any advice that may be offered by the Council's external auditor and other professional bodies (e.g. CIPFA) in this matter.
- C.47 Executive Directors and Assistant Directors are responsible for ensuring that resources are used only for the purposes for which they were intended.

REPORTING

- C.48 Executive Directors and Assistant Directors are responsible for preparing reports on overall financial and non-financial performance for their Services and for submitting these to the Cabinet, and the Overview and Scrutiny Committee after consulting the Section 151 Officer in accordance with procedures agreed from time to time. These reports must include specific reference to the implementation of policy changes and new developments agreed as part of the budget setting process and other specific requirements as notified in the reporting guidance. Executive Directors and Assistant Directors will also be required to support the Section 151 Officer in reporting on the progress and forecast of all capital expenditure and income against the approved programme.
- C.49 Any reports are to include specific reference to Service performance against the expected non-financial outcomes in the form of key

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performance targets. Executive Directors and Assistant Directors are expected to achieve value for money in the delivery of services and the reports should demonstrate how this has been achieved together with an analysis of how key policy and expenditure proposals have been implemented.

C.50 The key reporting stages are:

- a. Approval of the Business Case, which will be in a form prescribed by the Section 151 Officer before it can be included in the Capital Programme
- b. Monthly reviews of revenue and capital expenditure produced by the Section 151 Officer in consultation with Executive Directors and Assistant Directors
- c. Final outturn reports for both revenue and capital expenditure, including full post-implementation review, on all major capital schemes completed during the year.

C.51 In addition, the reports will be specifically required to give details in respect of the following:

- a. Potential overspends and proposed remedial action, including any impact on balances and future year's budgets which may need to be factored in to future financial scenario planning
- b. Amendments to approved budgets (virements, supplementary capital estimates etc.) where Member approval is required.

SECTION D - RISK MANAGEMENT AND CONTROL OF RESOURCES

WHY THIS IS IMPORTANT

D.1 It is essential that robust, integrated systems are developed and maintained for identifying and evaluating all significant operational risks to the Council. This should include the proactive participation of all those associated with planning and delivering services.

WHAT IS COVERED IN THIS SECTION

D.2 The following aspects of Risk Management and Control of Resources are covered in this section:

- Risk Management and Insurance
- Operational Risk
- Business Continuity
- Internal Controls
- Audit Requirements (Internal and External)
- Preventing Fraud and Corruption
- Assets (Property, Inventory, Stocks, Cash, Disposal / Write Off and Intellectual Property)
- Treasury Management
- Banking
- Investments and Borrowing
- Loans to Third Parties and Acquisition of Third Party Interests
- Trust Funds and Funds Held for Third Parties
- Staffing (Salaries and Wages, Early Retirement/Severance, Travelling and Subsistence, Code of Conduct, Third Party Funds and Retention of Records)

RISK MANAGEMENT AND INSURANCE

D.3 The Cabinet is responsible for advising Council on an appropriate risk management policy statement and strategy, and for reviewing the effectiveness of risk management. The Audit and Governance Committee is responsible for monitoring the effectiveness of the risk management policy. The Cabinet is also responsible for ensuring that proper insurance exists where appropriate.

D.4 The Section 151 Officer is responsible for preparing the Council's risk management policy statement and for promoting it throughout the Council.

INSURANCE

- D.5 The Section 151 Officer will maintain and administer the Council's insurances. The Section 151 Officer is responsible for authorising the settlement or repudiation of insurance claims and associated costs acting on advice from the Council's Legal Services, insurers, and claim handlers.
- D.6 Executive Directors and Assistant Directors are responsible for informing the Section 151 Officer immediately of:
- a. any events which may result in an insurance claim against the Council
 - b. the terms of any indemnity which the Council is required to give prior to entering into any contracts etc.
 - c. any new risks which might require to be insured, together with any changed circumstances affecting existing risks. Consideration should be given to new projects, new ways of working, and changes in legislation requiring new ways of delivery etc., where the insurance impact is often overlooked
- D.7 No new insurances may be taken out without prior consultation with the Section 151 Officer.
- D.8 Executive Directors and Assistant Directors must ensure that there is co-operation with the Insurance Team in providing the correct documentation and that the correct retention of documents is observed.

RISK MANAGEMENT

- D.9 The Council's approach to Risk Management is that it should be embedded throughout the organisation at both a strategic and an operational level, through integration into existing systems and processes.
- D.10 The Section 151 Officer develops the strategy and supporting framework on behalf of Executive Directors and Assistant Directors. The Audit and Governance Committee scrutinise the risk management process ensuring the Council's risks are managed effectively.
- D.11 Executive Directors and Assistant Directors are responsible for ensuring the Risk Management Strategy is implemented and that the full risk management cycle operates within their Service.

- D.12 The principles within the Corporate Risk Management Handbook consist of:
- a. identification of risks, both negative and positive, in relation to the objectives of the Council.
 - b. evaluation of risks scored for likelihood and impact, both gross (before any controls) and net (with existing controls)
 - c. treatment of the risk either by: treat, tolerate, transfer or terminate the activity.
 - d. actions and risks monitored and reviewed on a regular basis.
 - e. the Council's Corporate Risk Register will be developed and maintained by the Chief Internal Auditor in consultation with Executive Directors and Assistant Directors.
- D.13 There are three levels to the Risk Register. There should be a movement of risks both upwards and downwards throughout the levels and treatment addressed at the most appropriate level of the organisation.
- a. Corporate – those risks that impact on the organisation's overall objectives either because of their frequency of occurrence or the significance of the impact.
 - b. Service – those risks that impact on the service objectives.
 - c. Operational – minor risks that are managed within the service area that impact on the operational performance of the team. Where the risks increase they should move upwards into the service and potentially corporate risk register.

OPERATIONAL RISK

- D.14 Executive Directors and Assistant Directors are responsible for ensuring risk management is carried out at both an operational and strategic level in accordance with the agreed guidance and procedures.
- D.15 Executive Directors and Assistant Directors will take account of, and address, corporate risks and inform the Chief Internal Auditor of any service risks that should be considered significant enough to rise to the corporate risk register level.
- D.16 Service and operational risk registers, and associated actions, should be reviewed on a regular basis (at least quarterly) as part of the performance management process.
- D.17 The Corporate Risk Register will be reported to Executive Directors and Assistant Directors / Strategic Leadership Board and to the Audit and Governance Committee on a quarterly basis.

BUSINESS CONTINUITY

- D.18 The Civil Contingencies Act 2004 places a statutory requirement for Local Authorities to maintain plans for the continuation of services in the event of an emergency, so far as is reasonably practicable. Services are expected to have arrangements in place to ensure the effective identification, evaluation and management of business critical services.

INTERNAL CONTROLS

- D.19 Internal Control refers to the systems devised by management to help ensure the Council's objectives are achieved in a manner that promotes economic, efficient and effective use of resources and that the Council's assets are safeguarded.
- D.20 The Section 151 Officer is responsible for advising on effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice.
- D.21 It is the responsibility of Executive Directors and Assistant Directors to establish sound arrangements for planning, appraising, authorising and controlling their operations in order to achieve continuous improvement, economy, efficiency and effectiveness.

AUDIT REQUIREMENTS

INTERNAL AUDIT

- D.22 The requirement for an internal audit function for local authorities is implied by section 151 of the Local Government Act 1972, which requires that authorities "make arrangements for the proper administration of their financial affairs". The Accounts and Audit Regulations 2015 more specifically require that a "relevant authority must ensure that it has a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensures that the financial and operational management of the authority is effective; and includes effective arrangements for the management of risk."
- D.23 The Public Sector Internal Audit Standards define internal auditing as "an independent, objective assurance and consulting activity designed

to add value and improve and organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

- D.24 The Council's Internal Audit Team delivers this function within the Council and provides assurance to the Section 151 Officer and the Audit and Governance Committee, with regard to the effectiveness of the Council's internal control environment.
- D.25 The Council must, on an annual basis, produce an Annual Governance statement. This statement must provide a description of the system of internal control within the Council, a description of any work undertaken to assess the effectiveness of the internal control framework, and any significant governance issues.
- D.26 To contribute to the production of the Annual Governance Statement, the Chief Internal Auditor is responsible for planning and delivering a programme of independent review of the Council's activities, the scope of the programme being based on the Council's objectives and an assessment of the risk which may affect the achievement of these objectives.
- D.27 The Chief Internal Auditor is also responsible for reporting to those charged with governance and currently satisfies this requirement by presenting an annual report to the Audit and Governance Committee, in which the activity of the internal audit service during the preceding financial year is summarised as to arrive at an opinion on the effectiveness of the Council's internal control. The annual internal audit plan is presented to Audit and Governance Committee for approval and a report summarising performance and key findings is presented to every Audit and Governance meeting.
- D.28 The Internal Audit Charter sets out that Audit staff will have, in accordance with the Accounts and Audit Regulations, and with strict accountability for confidentiality, and safeguarding records and information, full, free and unrestricted access to any and all of the Council's premises, personnel, assets and records. Rights of access to relevant external bodies will be set out in the contracts/ agreements.

EXTERNAL AUDIT

- D.29 The basic duties of the external auditor are governed by section 15 of the Local Government Finance Act 1982, as amended by section 5 of the Audit Commission Act 1998.
- D.30 The Local Audit and Accountability Act 2014 established new arrangements for the audit and accountability of relevant authorities. Under these new arrangements the Council has opted for its external

auditors to be appointed by the Public Sector Audit Appointments Limited (PSAA), an independent company established by the LGA for this purpose.

- D.31 The Council may, from time to time, be subject to audit, inspection or investigation by external bodies such as HM Revenue and Customs, who have statutory rights of access.

PREVENTING FRAUD AND CORRUPTION

- D.32 The Section 151 Officer is responsible for the development and maintenance of an anti-fraud and anti-corruption policy which should be presented to Cabinet for approval.
- D.33 The Council has an approved Anti-Fraud and Corruption Policy which places responsibility for preventing fraudulent activity with all Members, Managers and individual members of staff. Any matters which involve, or are thought to involve, any fraud or other significant irregularity involving Council assets or those of a third party fund, must be notified immediately to the Section 151 Officer and Chief Internal Auditor.
- D.34 The Monitoring Officer will, in consultation with Section 151 Officer and Chief Internal Auditor, decide whether any matter under investigation should be recommended for referral to the Police or the appropriate enforcement agency. The Council's External Auditor also has powers to independently investigate fraud and corruption.

ASSETS

- D.35 In the context of these Rules, assets are defined as the resources, other than people, that the Council uses to deliver its service functions. Assets include buildings, land and infrastructure; furniture; equipment; plant; stores and "intellectual property" such as computer software, data and information of all kinds.
- D.36 Executive Directors and Assistant Directors are responsible for the care, control and proper and economical use of all assets used in connection with the operation and delivery of their Services. Proper records should be maintained for these assets, together with appropriate arrangements for their management and security. Information Assets should be recognised in line with the Council's guidance and recorded in the Information Asset Register.
- D.37 Executive Directors and Assistant Directors are responsible for ensuring that assets are used only for official purposes and that all appropriate

rights, licenses and insurances are obtained.

- D.38 Executive Directors and Assistant Directors are responsible for ensuring that all computer software used is properly licensed.
- D.39 Executive Directors and Assistant Directors are expected to have policies in place for:
 - a. the effective disposal of surplus assets
 - b. asset replacement programme
 - c. compilation of and regular review of Asset inventories
- D.40 The Service Manager – Property Services is responsible for ensuring there is a current Asset Management Strategy and Asset Disposal Policy in place.

PROPERTY

- D.41 The Service Manager – Property Services is responsible for maintaining a “property terrier” recording all land and buildings owned by the Council. The delegated Monitoring Officer is responsible for the safe keeping and recording of all property deeds.
- D.42 The Council’s Asset Management Strategy sets out the vision, core values and objectives that form the context for the preparation of the Corporate Asset Management Plan and Service Asset Management Plans.
- D.43 All property acquisitions, lettings and disposals must be in accordance with the Council’s rules and procedures. Separate rules apply to specific processes, such as the use of capital receipts from property sales to pay for new schemes, and guidance should be sought from the Section 151 Officer where this arises.

INVENTORIES

- D.44 Executive Directors and Assistant Directors must ensure that proper arrangements are made to maintain inventories of all valuable and transportable items, including vehicles, furniture, computer and other equipment (including software), visual aids, expensive tools and sports equipment.
- D.45 For ICT equipment, Executive Directors and Assistant Directors must ensure they, and staff within their service areas, adhere to the requirements of the ICT Acceptable Use Policy, the Starters, Movers and Leavers Policy and any associated guidance.
- D.46 The inventory must be updated for all acquisitions and disposals and checked at least annually. Items acquired under leasing arrangements

must be separately identified for disclosure in the published final accounts. The Section 151 Officer will provide guidance on the procedures to be followed.

STOCKS

- D.47 Stock is defined as consumable items constantly required and held by a Service in order to fulfil its functions. Executive Directors and Assistant Directors are responsible for the control of stocks. They must ensure that stocks are appropriately secured and recorded, do not exceed reasonable requirements and that all significant stock is accounted for in the year end accounts. Stocks should be checked at least once a year, more frequently in the case of expensive items.

CASH

- D.48 Cash held on any Council premises should be held securely, and should not exceed any sums for which the Council is insured. If retention of cash on site is unavoidable in exceptional circumstances, the Assistant Director is responsible for making appropriate security arrangements. All cash should be banked as quickly as possible.

ASSET DISPOSAL/WRITE-OFF

- D.49 Executive Directors and Assistant Directors may authorise the disposals, of obsolete or surplus equipment / groups of items, materials, vehicles or stores up to a disposal value of £10,000 in consultation with the Section 151 Officer. For write offs of £10,000 and over per item or group of items, this should be reported jointly by the Section 151 Officer and the relevant Assistant Director to the Audit and Governance Committee for write-off action.
- D.50 Any write off which arises as a result of theft or fraud must be notified to the Chief Internal Auditor immediately.

INTELLECTUAL PROPERTY

- D.51 The Chief Executive is responsible in conjunction with the Monitoring Officer for developing and disseminating best practice regarding the treatment of intellectual property.

- D.52 The Chief Executive, Executive Directors and Assistant Directors are responsible for:
- a. Ensuring that controls are in place to ensure that staff do not carry out private work in council time and that staff are aware that anything they create during the course of their employment, whether written or otherwise, belongs to the Council.
 - b. Complying with copyright, design and patent legislation and, in particular, to ensure that:
 - Only software legally acquired and installed by the authority is used on its computers,
 - Staff are aware of legislative provisions, and
 - In developing systems, due regard is given to the issue of intellectual property rights.

TREASURY MANAGEMENT

- D.53 The Council has adopted CIPFA's Code of Practice for Treasury Management in Local Authorities.
- D.54 The full Council is responsible for approving the treasury management policy statement setting out the matters detailed in CIPFA's Code of Practice for Treasury Management in Local Authorities. The policy statement is proposed to the full Council by the Cabinet. The Section 151 Officer has delegated responsibility for implementing and monitoring the statement.
- D.55 All money in the hands of the Council is controlled by the Section 151 Officer as designated for the purposes of section 151 of the Local Government Act 1972, referred to in the code as the finance director.
- D.56 The Section 151 Officer is responsible for proposing to the Cabinet a treasury management strategy for the coming financial year at or before the start of each financial year. Full Council is responsible for approving the strategy.
- D.57 All Cabinet decisions on borrowing, investment or financing shall be delegated to the Section 151 Officer, who is required to act in accordance with CIPFA's Code of Practice for Treasury Management in Local Authorities.
- D.58 The Section 151 Officer is responsible for reporting to the Council no less than two times in each financial year on the activities of the treasury management operation and on the exercise of his or her delegated treasury management powers. One such report will comprises a mid-year review and an annual report on treasury management for presentation prior to the 30th June following each financial year end.

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BANKING

- D.59 It is the responsibility of the Section 151 Officer to operate such bank accounts as are considered necessary. Opening or closing any bank account shall require the approval of the Section 151 Officer.
- D.60 Executive Directors and Assistant Directors are responsible for operating bank accounts opened with the approval of the Section 151 Officer in accordance with issued guidelines.

INVESTMENTS AND BORROWINGS

- D.61 It is the responsibility of the Section 151 Officer to:
- a. ensure that all investments of money are made in the name of the Council or in the name of approved nominees
 - b. ensure that all securities that are the property are held in the name of the Council or its nominees (the Chief Legal and Democratic Officer is responsible for ensuring the title deeds of all property in the Council's ownership is held in safe custody)
 - c. effect all borrowings in the name of the Council
 - d. act as the Council's registrar of stocks, bonds and mortgages and to maintain records of all borrowing of money by the Council

LOANS TO THIRD PARTIES AND ACQUISITION OF THIRD PARTY INTERESTS

- D.62 Interests should not be acquired in companies, joint ventures or other enterprises without obtaining prior approval of the full Council, the Leader, Cabinet or the appropriate Cabinet Member as outlined below.
- a. The Section 151 Officer, Cabinet Member for Corporate Services and relevant Cabinet Member(s) are jointly responsible for approving financial and asset loans made to third parties up to £50,000
 - b. The Cabinet is responsible for approving financial and asset loans between £50,000 and £1m
 - c. The Council is responsible for approving financial or asset loans above £1m
 - d. Loans transacted as part of Treasury Management activities are covered by the Treasury Management Policy and Strategy.
- D.63 For wholly owned council companies, Cabinet as the Executive of the Council and the shareholder in wholly owned Council companies, make

decisions in respect of approving business plans including any loan provision.

TRUST FUNDS AND FUNDS HELD FOR THIRD PARTIES

D.64 It is the responsibility of the Section 151 Officer to:

- a. arrange for all trust funds to be held, wherever possible, in the name of the Council (e.g. 'Sefton Metropolitan Borough Council on behalf of.....'). All officers acting as trustees by virtue of their official position shall deposit securities, etc. relating to the trust with the Section 151 Officer, unless the deed otherwise provides.
- b. arrange where funds are held on behalf of third parties, for their secure administration, approved by the Section 151 Officer, and to maintain written records of all transactions
- c. ensure that trust funds are operated within any relevant legislation and the specific requirements for each trust
- d. Approval of procedures for the management of Clients financial affairs, where the Council has been granted advocacy, Appointeeship and/or Deputyship
- e. The Executive Directors of Children's Social Care and Adult Social Care are responsible for ensuring procedures in relation to the management of Clients financial affairs are complied with.

STAFFING

SALARIES AND WAGES

- D.65 Executive Directors and Assistant Directors are responsible, in consultation with the Chief Personnel Officer, for providing accurate and appropriate information and instructions to the Transactional HR, Payroll & Pensions Services to enable the calculation and prompt payment of salaries, expenses and pensions, including details of appointments, promotions, regrading, resignations, dismissals, retirements and absences from duty. Human Resources will advise the Transactional HR, Payroll & Pensions Services of relevant changes in respect of employee's pensions. The Service Manager – Employee Support will make arrangements for payment to the appropriate bodies, of all statutory, including taxation, and other payroll deductions.
- D.66 Time sheets and other pay documents which are used to generate payment of salaries, wages or other employee-related expenses must be on official forms or via authorised electronic inputs. Executive Directors and Assistant Directors are responsible for ensuring that they are certified

by an authorised officer and that they are submitted to the Transactional HR, Payroll & Pensions Services in accordance with the specified timetable. This includes on-line input entered locally. The names and specimen signatures of authorised officers must be secured by Executive Directors and Assistant Directors and included in the service Scheme of Financial Delegation notified to the Section 151 Officer.

- D.67 The Chief Personnel Officer will implement national and local pay agreements as soon as possible after their notification from the appropriate body. Arrangements for funding such awards will be determined each year as part of the budgetary process.

EARLY RETIREMENT/SEVERANCE

- D.68 Where Executive Directors and Assistant Directors wish to bring forward proposals under the Council's policies on severance and early retirement, they must be accompanied by a full cost and affordability assessment, in a form agreed by the Chief Executive, the Section 151 Officer and the Chief Personnel Officer. The Cabinet Member for Corporate Services shall be consulted for proposals relating to Hay Grade 6 and above.
- D.69 The Chief Executive or Section 151 Officer must approve all requests up to £100,000 including pension strain. All requests in excess of £100,000 including pension strain must be approved by the Pay and Grading Committee.
- D.70 Executive Directors and Assistant Directors will generally be required to meet the costs of severance and early retirement from within their approved budget. Service efficiency applications may be subject to phasing over an agreed period. A corporate budget may also be established for staffing reductions linked to the Council's MTFP saving options and access to this budget will be subject to the agreement of the Chief Executive and the Section 151 Officer.

TRAVELLING AND SUBSISTENCE

- D.71 The Section 151 Officer and the Chief Personnel Officer are responsible for issuing guidance on travelling and subsistence. Executive Directors and Assistant Directors are accountable for ensuring their teams follow the approved guidance on travelling and subsistence claims.
- D.72 Executive Directors and Assistant Directors are responsible for instructing the Chief Personnel Officer and for providing appropriate and accurate information to enable the prompt and accurate payment of travelling, subsistence and other expenses to authorised employees in accordance with the terms of employment agreed by the Council.

- D.73 Executive Directors and Assistant Directors are responsible for ensuring that Council employees who use their cars for official business are properly insured to indemnify the Council against any loss and for ensuring that payments are only made in respect of journeys which are necessary and actually undertaken. Executive Directors and Assistant Directors should ensure that the most economical available means of transport is used, including pool cars, hire cars and car sharing.
- D.74 All claims for reimbursement must be made using appropriate official claim forms, always using electronic processing where available.
- D.75 Further guidance is available via the Intranet - Pay and Expenses.

CODE OF CONDUCT

- D.76 The Code of Conduct for Employees applies to, and will be followed by all officers. It covers financial, personal and other interests, gifts hospitality and other favours, sponsorship – giving and receiving, use of financial resources, disclosure of information, relationship with others, and separation of duties during tendering, appointments, political neutrality, additional employment, intellectual property, equality and declarations.
- D.77 Where an outside organisation wishes to sponsor or is asked to sponsor a Council activity, whether by invitation, tender, negotiation or voluntarily, the basic conventions concerning acceptance of gifts and hospitality applies, as detailed in the Code of Conduct for Employees.
- D.78 Further guidance is available via the Intranet – Personnel Policies and Procedures.

THIRD PARTY FUNDS

- D.79 A third party fund is defined as any fund financed other than by the Council, controlled wholly or partly by a member of the Council's staff in connection with the clients, establishments or activities of the Council such as School Funds, Amenity Funds or Criminal Injuries Compensation Payments for children in care. A register of third party funds will be maintained by the Corporate Finance team.
- D.80 Money or goods belonging to the Third Party Fund must be kept completely separate from other money or goods belonging to the Council. Similarly, completely separate records must be kept of the money or goods involved.
- D.81 An independent auditor must be appointed who has suitable qualities though not necessarily professionally qualified, to audit the Third Party

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Fund on an annual basis. Annual Statements of Account and Audit Certificates must be formally presented to a Management Committee or other appropriate governing body of the Third Party fund.

- D.82 Executive Directors and Assistant Directors are responsible for ensuring that any Third Party Funds controlled by Council staff are:
- a. formally declared to Corporate Finance team as part of a register kept by the Service
 - b. maintained separately and correctly in accordance with these Financial Procedure Rules, and
 - c. subject to the same standards of stewardship and probity as Council funds
- D.83 The Returning Officer will be responsible for maintaining complete and accurate records and for reconciliation with regard to elections accounts.

RETENTION OF RECORDS

- D.84 The Council, in common with other public and private organisations, has certain statutory obligations it has to meet for the retention of its records. It also has to fulfil the requirements of HM Revenue and Customs, other legislative requirements and the external auditors in respect of its financial records.
- D.85 All records held should have an appropriate retention period assigned to them, which meet the statutory obligations to retain financial records, but also takes into account legislative requirements such as the Limitation Act and General Data Protection Regulation; Freedom of Information requirements; and the business needs of the Service.
- D.86 The majority of financial records must be kept for six years from the end of the tax year to which they relate. Some records however, may need to be kept for longer periods e.g. if required to defend future insurance claims. It is possible others can be destroyed within shorter periods. Guidance on the appropriate retention period is given in the Council's Retention Policy and its Information Asset Register.

SECTION E - FINANCIAL SYSTEMS AND PROCEDURES

WHY THIS IS IMPORTANT

- E.1 Sound systems and procedures are essential to an effective framework of accountability and control.

WHAT IS COVERED IN THIS SECTION

- E.2 The following aspects of Financial Systems and Procedures are covered in this section:

- Banking Services
- Banking Arrangements
- Income (Generating Income, Issuing Quotations for Goods and Services, Charging for Income, Collecting Income and Bad Debts)
- Ordering and Paying for Work, Goods and Services (General Principles, Payment of Invoices, Non-Invoice Payments, Payment Cards (Credit Cards/Debit Cards/Purchase Cards), Fuel Cards, Imprest Accounts, Payment to Members and Financial Arrangements in an Emergency)
- Taxation
- Trading Accounts and Business Units

BANKING SERVICES

- E.3 The Council will approve the terms under which banking services, including overdraft facilities, are provided.

BANKING ARRANGEMENTS

- E.4 All bank accounts must be titled impersonally in the name of Sefton Metropolitan Borough Council.
- E.5 Subject to any directions given by the Council, all arrangements with the Council's bankers must be made solely through the Section 151 Officer. No bank accounts may be opened or arrangements made with any other bank except by agreement with the Section 151 Officer.
- E.6 Bank transfers from the General Fund and subsidiary accounts must be authorised by the Section 151 Officer, or those officers authorised to sign through the agreed Scheme of Financial Delegation or in accordance with the Treasury Management Policy and Strategy.

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- E.7 Cheques drawn must bear the mechanically impressed signature of the Section 151 Officer or be signed by the Section 151 Officer or other officer authorised to sign through the agreed Scheme of Financial Delegation.

INCOME

GENERATING INCOME

- E.8 The Section 151 Officer is responsible for developing and maintaining standards, procedures, systems and reports to facilitate the effective and efficient identification, collection, receipting, banking and recovery of income due to the Council in accordance with current relevant UK legislation.
- E.9 Executive Directors and Assistant Directors are responsible for ensuring that the appropriate legal authority for all income generating activities has been identified.

ISSUING QUOTATIONS FOR GOODS AND SERVICES

- E.10 The “Guidance on Issuing Quotations” must be followed when issuing quotes to other organisations or individuals for the provision of Council goods and services. This includes the key principles for issuing quotes for goods and services, the content that should be included within quotes and guidance on the format.

CHARGING FOR INCOME

- E.11 Executive Directors and Assistant Directors, in consultation with the relevant Cabinet Member, shall determine on an annual basis the level of fees or charges payable in respect of any chargeable goods or services supplied, work undertaken or the loan or use of plant, equipment or machinery. These will be approved by Cabinet Member in advance of the start of the financial year.
- E.12 There may be circumstances where fees and charges require in year amendments – for example, during periods of economic uncertainty, where there are volatile rates of inflation and sector specific pressures. These in year changes will be approved by the relevant Cabinet Member.

COLLECTION OF INCOME

- E.13 The Council operates a Sundry Debt Collection policy to secure invoiced sundry debt income for the provision of services. All debt owing to the Council must be collected promptly, effectively, efficiently and economically, while ensuring fair treatment of those that owe money,

including consideration of any financial difficulties.

- E.14 Council officers must comply with guidelines issued by the Section 151 Officer, and those contained in the Corporate Debt Policy and Corporate Debt Procedures for the safe and efficient collection and recording of all money due to the Council.
- E.15 Executive Directors and Assistant Directors are responsible for ensuring that accounts for income due to the Council, including grant claims, reimbursements and third party contributions, are raised immediately and accurately in a form approved by the Section 151 Officer. These must include VAT where appropriate.
- E.16 The cost of collection should be taken into account when raising accounts. Executive Directors and Assistant Directors must ensure that the method of collection is the most cost effective relative to the value of the transaction.
- E.17 Executive Directors and Assistant Directors are responsible for ensuring that all income received is receipted, where required, recorded correctly against the appropriate budgets, and in the case of cash and cheques, banked with the minimum of delay. The frequency of banking should follow guidelines provided by the Section 151 Officer Services should avoid incurring disproportionate banking charges on relatively low value transactions, taking into account local security arrangements.
- E.18 Executive Directors and Assistant Directors are responsible for monitoring income collection and ensuring appropriate recovery action is taken. A summary of the position on the level of outstanding debt and collection issues should be included in quarterly financial updates and the final outturn report.
- E.19 The Section 151 Officer will monitor compliance with Executive Director and Assistant Director responsibilities regarding the collection of income and may, in circumstances where avoidable adverse cash flow has resulted, determine an appropriate interest charge against Service budgets.
- E.20 Credit notes must be authorised by appropriate officers nominated in the local Scheme of Financial Delegation.
- E.21 Any receipts, tickets or other documents used as receipts should be in a format agreed by the Section 151 Officer. All controlled stationery issued to a Assistant Director must be recorded in a register, which is held by a single officer within each Service.
- E.22 There may be circumstances where third parties wish to exit income generating contracts early in return for providing the Council with a lump

sum. Where these proposals are within the approved budget policy framework and have:

- No detriment financially and reflects current income being received
- That the annual sums are received at the same level and the timeline at least as what is being received under the contract; and
- Any lump sum at the end of the contact period is based on current income levels and the timing is at least as currently set out within the existing agreement

Then this can be approved by the relevant Cabinet Member and the Cabinet Member for Corporate Services and reported in line with the Council's established monitoring process. Any lump sums will be reserved and used to support the budget as originally set out.

- E.23 Where third parties wish to exit income generating contracts early and these cannot be contained within the existing budget policy framework, then these should be approved in line with the requirements for Supplementary Revenue Estimates as set out within the Financial Procedure Rules.

BAD DEBTS

- E.24 The Section 151 Officer is responsible for producing and issuing guidance on bad debt. Executive Directors and Assistant Directors are responsible for ensuring their teams comply with this guidance and the Corporate Debt Policy and Procedures.
- E.25 All debts which are due to the Council will be subject to full recovery, collection and legal procedures as detailed in the Council Corporate Debt Policy and Procedures. However, not all debts may be collectable and therefore it will be appropriate, in certain circumstances, to classify debts as irrecoverable or "bad debts".
- E.26 Bad debts of up to £10,000 may be written off by Authorised Officers as contained in the Scheme of Financial Delegation in consultation with the Section 151 Officer and the Monitoring Officer. Bad debts of £10,000 and over should be reported jointly by the Section 151 Officer and the relevant Assistant Director to the Audit and Governance Committee for write-off action.
- E.27 Any write off which arises as a result of theft or fraud must be notified to the Chief Internal Auditor immediately.
- E.28 Executive Directors and Assistant Directors are responsible for ensuring that an adequate provision for bad debt is made in the Council's

accounts at year end and that contributions to this provision are included in budgetary projections and outturn reports.

ORDERING AND PAYING FOR WORK, GOODS AND SERVICES

GENERAL PRINCIPLES

- E.29 Executive Directors and Assistant Directors are responsible for providing all appropriate information and instructions to Transactional Services to allow for prompt and accurate payment for goods and services provided and for the analysis of expenditure.
- E.30 Except for purchases by purchase /credit /debit card, all purchases must be supported by an official requisition. All purchases must have regard to Contract and Financial Procedure Rules.
- E.31 All requisition and purchase orders must be authorised in accordance with the relevant service Scheme of Financial Delegation to ensure that funds are available to pay for the purchase.
- E.32 All official purchase orders must include, as a minimum, the order number, the price agreed with the supplier, description of the goods or services to be provided, the delivery address, the address where invoices must be received and a link to the standard terms and conditions for the goods and services to be provided.
- E.33 Executive Directors and Assistant Directors must ensure that there is adequate separation of duties in the raising and authorisation of requisitions, authorising of purchase orders, receipt of goods and authorisation of payments to transactional services.
- E.34 Executive Directors and Assistant Directors must ensure robust processes to continually maintain computer records and accesses, and Schemes of Financial Delegation so that electronic workflows associated with core financial systems are not compromised.
- E.35 All procurement, commissioning, contract administration or contract management must be carried out in accordance with the Council's Contract Procedure Rules
- E.36 Executive Directors and Assistant Directors must consult the Section 151 Officer on appropriate arrangements for purchases of goods and services which cannot be accommodated within standard ordering and payment processes.

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PAYMENT OF INVOICES

- E.37 All invoices must be sent directly by the creditor to the address stated on the official purchase order to enable prompt payment.
- E.38 All invoices, as a minimum, must include the official purchase order number, the description of the goods or services provided, the quantity delivered, the delivery address, the date of the invoices and/ or date of delivery of the goods or services, the address and VAT registration number of the supplier and the price and VAT at the prevailing rate.
- E.39 Invoices received without a valid purchase order number may be returned to the creditor as unauthorised for payment.
- E.40 The Council's standard payment terms are 30 days from receipt of a correct invoice by BACS (Bankers Automated Clearing System). Alternative terms may not be negotiated or agreed with suppliers without the explicit approval of the Section 151 Officer. Executive Directors and Assistant Directors are responsible for notifying suppliers of these terms and for ensuring that they are observed by all those involved in the purchasing and payment processing.
- E.41 Payment will only be made for goods and services which have been formally receipted in accordance with receipting procedures set out by the Section 151 Officer.
- E.42 All procurement, commissioning, contract administration or contract management activity must be carried out in accordance with the Council's Contract Procedure Rules and any advice or guidance that may be issued from time to time by the Section 151 Officer regarding the efficient and effective use of the Council's core financial and e-procurement systems and processes. Invoices received for payment must comply with the Council's best practice processes.

NON-INVOICE PAYMENTS

- E.43 Where Executive Directors and Assistant Directors wish to initiate a payment to a third party without a supporting invoice, an official request for payment must be submitted in a form approved by the Section 151 Officer.
- E.44 Any such requests must be authorised by an officer designated with an appropriate approval limit in the relevant service Scheme of Financial Delegation. They are responsible for ensuring that all payment details provided are accurate and that supporting records and documentation are available to substantiate the payment, including an official VAT receipt to

allow for the reclaim of any VAT element.

- E.45 Appropriately authorised requests for payment will be processed and paid by BACS. Cheques will only be used in exceptional cases and by prior agreement.
- E.46 Non-invoice payments should be requested on an exceptional basis only. Where payments of this type need to be made on regular basis Executive Directors and Assistant Directors must consider, in conjunction with the Section 151 Officer, other alternative options which may be more appropriate.
- E.47 Payments or reimbursements in respect of salaries and wages travelling expenses or other employment allowances must be processed through the Payroll system and not treated as a non-invoice payment.

PAYMENT CARDS

- E.48 The Section 151 Officer is responsible for:
 - a. providing credit cards, debit cards and purchase cards to be used for agreed purposes and to be allocated to nominated members of staff
 - b. prescribing procedures for the use of credit cards, debit cards and purchase cards and the accounting arrangements required to record and monitor expenditure incurred with such cards
- E.49 Purchase Cards/Credit Cards/Debit Cards are an effective method of payment for goods and services of low value and for one off purchases. Executive Directors and Assistant Directors are responsible for the appropriate deployment, management and the security of purchase/credit/debit cards within their service in accordance with the Scheme of Financial Delegation.
- E.50 Purchase Cards/Credit Cards/Debit Cards should only be used for legitimate Council business by the person who has been allocated the card and whose name the card is in.
- E.51 Adequate records must be maintained to allow for the verification and reconciliation of all payments made to the Council's general ledger and bank accounts, and to allow for the proper treatment of VAT.

FUEL CARDS

- E.52 The purpose of Fuel Cards is to allow services and individuals to access fuel at designated retailers within the borough of Sefton. This includes

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those services with patrol vehicles and those that operate outside of normal business hours.

- E.53 Fuel Cards must be used in line with the Procedures for Fuel Card Usage as issued by the Service Manager for Transport and Vehicle Maintenance / Specialist Transport / School Crossing Services. This includes the scope of usage, card limits, safekeeping, record keeping and reconciliation requirement.

IMPREST ACCOUNTS

- E.54 The Section 151 Officer is responsible for providing, in agreed circumstances and where such need is proven to be essential, cash or bank imprest accounts to meet minor or other agreed expenditure. The Section 151 Officer is also responsible for defining procedures for operating these accounts.
- E.55 The Chief Executive, Executive Directors and Assistant Directors are responsible for the operation of approved cash and bank imprest accounts in accordance with procedures issued by the Section 151 Officer.
- E.56 Executive Directors and Assistant Directors are responsible for ensuring that where local arrangements are in place:
- a. Schemes of Financial Delegation set out clearly the responsibilities and approval limits of individual officers in respect of these arrangements; and that these are reviewed and updated regularly
 - b. they are operated in accordance with guidance issued and that appropriate management supervision and compliance monitoring is undertaken
 - c. adequate records must be maintained to allow for the verification and reconciliation of all payments made to the Council's general ledger and bank accounts, and to allow for the proper treatment of VAT
 - d. arrangements are being operated for legitimate Council business only
- E.57 Local arrangements may not be used in any circumstances to circumvent either the Council's Contract Procedure Rules or agreed approval and authorisation procedures, nor must they be used for any payments in respect of salaries and wages, travelling or other employment expenses, or payments for work carried out under the Construction Industry Tax Deduction Scheme.

PAYMENT TO MEMBERS

- E.58 The Section 151 Officer is responsible for paying all allowances to Members.
- E.59 The Section 151 Officer will make payments to any Members entitled to claim allowances on receipt of the proper form, completed and certified in accordance with the approved scheme for allowances.

FINANCIAL ARRANGEMENTS IN AN EMERGENCY

- E.60 The Chief Executive, or his / her representative acting as Emergency Duty Co-ordinator must be able to incur expenditure immediately in order to carry out the role effectively and may rely on the provisions of Section 138 of the Local Government as amended by Section 156 of the Local Government and Housing Act 1989 (LGHA 1989). Section 155 of the LGHA 1989 provides for a scheme whereby local authorities may recoup from central government a proportion of agreed expenditure under 'Bellwin Rules'.
- E.61 The Section 151 Officer is responsible for:
- a. approving a form of record for all emergency expenditure.
 - b. reporting all expenditure to the Cabinet as soon as reasonably practicable.
 - c. issuing a single expenditure code for the emergency.
- E.62 Those who incur expenditure on the occasion of any Emergency or scaled up incident are responsible for:
- a. taking such steps as are reasonable, bearing in mind the local circumstances, to enable proper accounting for any disbursement to be achieved after the event.
 - b. taking such judgments as to what constitutes reasonable controls in light of the scale and the nature of the payments, their urgency and the physical conditions at the time.
 - c. ensuring caution is exercised where large scale cash disbursements to third parties are involved
 - d. attempting to obtain some documented acknowledgement of receipt.
 - e. attempting to utilize cashless methods wherever possible.
- E.63 Wherever possible/practicable, the Council's existing procurement framework contracts should be used.

TAXATION

- E.64 It is the responsibility of the Section 151 Officer, in conjunction with Transactional HR, Payroll & Pensions Services to:
- a. complete all Inland Revenue returns regarding PAYE
 - b. complete a monthly return of VAT inputs and outputs to HM Revenue and Customs
 - c. provide details to HM Revenue and Customs regarding the construction industry tax deduction scheme
 - d. maintain up-to-date guidance for Council employees on taxation issues
- E.65 It is the responsibility of Executive Directors and Assistant Directors to:
- a. ensure that the correct VAT liability is attached to all income due and that all VAT recoverable on purchases complies with HM Revenue and Customs regulations
 - b. ensure that, where construction and maintenance works are undertaken, the contractor fulfils the necessary construction industry tax deduction requirements
 - c. ensure that all persons employed by the Council are added to the Council's payroll and tax deducted from any payments, except where the individuals are bona fide self-employed or are employed by a recognised staff agency
 - d. follow the guidance on taxation issued by the Section 151 Officer.

TRADING ACCOUNTS AND BUSINESS UNITS

- E.66 As a general rule, separate trading accounts are required when services are provided to either internal or external clients, on a basis other than a straightforward recharge of full cost. It is the responsibility of the Section 151 Officer to advise on the establishment and operation of trading accounts and business units.
- E.67 It is the responsibility of Executive Directors and Assistant Directors to:
- a. consult with the Section 151 Officer and the Monitoring Officer where a business unit wishes to enter into a contract with a third party where the contract expiry date exceeds the remaining life of their main contract with the Council. In general, such contracts should not be entered into unless they can be terminated within the main contract period without penalty.
 - b. observe all statutory requirements in relation to business units, including the maintenance of a separate revenue account to which all relevant income is credited and all relevant expenditure,

- including overhead costs, is charged, and to produce an annual report in support of the final accounts
- c. ensure that the same accounting principles are applied in relation to trading accounts as for other services or business units
 - d. ensure that each business unit prepares an annual business plan.

SECTION F - EXTERNAL ARRANGEMENTS

WHY THIS IS IMPORTANT

F.1 The Council provides a distinctive leadership role for the community and brings together the contributions of the various stakeholders.

WHAT IS COVERED IN THIS SECTION

F.2 The following aspects of External Arrangements are covered in this section:

- Partnerships
- Bidding for Grant Funding
- Support to Other Organisations
- Sponsorship Arrangements

PARTNERSHIPS

F.3 Partnerships play a key role in delivering community strategies and contributing to the well-being of the area. They also provide new ways to share risks, access new resources and new and better ways of delivering services.

F.4 The Section 151 will provide guidance for Partnership Arrangements. This will outline officer and partner responsibilities and provides a checklist of all necessary requirements before entering into a partnership, during it and following its cessation.

F.5 Executive Directors and Assistant Directors are responsible for:

- a. Adhering to the guidance issued by the Section 151 Officer before embarking on any partnership agreement, ensuring a risk management appraisal is undertaken and obtaining the appropriate approvals
- b. Ensuring partnerships do not impact adversely on Council services
- c. Providing appropriate information for the statement of accounts
- d. Maintaining all contract document and any associated requirements of the Contract Procedure Rules
- e. Ensuring partners are aware of their obligations with regards to confidentiality, conflicts of interest, communication and financial and contractual responsibilities

- f. Ensuring that financial resources are used efficiently and effectively and that accounting arrangements are satisfactory and maintain the same high standards of conduct with regard to financial administration in partnerships that apply throughout the Council

BIDDING FOR GRANT FUNDING

- F.6 In some circumstances there may be specific grant funds available, where these are aligned with the Council's priorities, accessed through some form of bidding process. The approval process for bidding for grant funding is as follows:
- a. All grant submissions should be approved by the Section 151 Officer and the relevant Assistant Director / Executive Director in advance
 - b. The relevant Cabinet Member / Cabinet Member for Corporate Services should be consulted and provide approval to proceed
 - c. If a bid is successful, expenditure can only commence when formal approval for the Supplementary Revenue / Capital Estimate has been received.
- F.7 Any new capital schemes must be approved in line with the requirement for Supplementary Capital Estimates. Officers must ensure that they understand and are aware of the grant conditions attaching to any funding and consider whether the Council's processes and procedures are sufficient to comply with these conditions or whether more detailed processes need to be followed.
- F.8 The Grant Funding Protocol sets out the procedure that must be followed prior to bidding for grant funding, approval of budgets for both successful bids for funding and any grants allocated directly to the Council. It also sets out the roles and responsibilities of officers for the ongoing management of grant funding including: grant claim certification and submission processes; the requirement for each service to maintain a Grants Register; and monitoring arrangements. Services are responsible for ensuring that any conditions linked to the grant funding are met.

SUPPORT TO OTHER ORGANISATIONS

GRANTS, DONATIONS AND CONTRIBUTIONS

- F.9 The Cabinet Member for Corporate Services will on a periodical basis, approve a policy (a Grant Provision Policy) setting down the overarching approach to be taken to the allocation of grants, donations and other contributions to outside bodies, in consultation with the Section 151 Officer and The Chief Legal and Democratic Services Officer.

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F.10 Grants, donations and contributions will be provided by the Council in accordance with this Policy, subject to there being adequate provision in service budgets and the appropriate approvals being sought.

Approval level	Amount
Executive Directors and Assistant Directors	Up to and including £50,000 (where grant is within approved grant policy)
Cabinet Member	Between £50,000 and £100,000 (where grant is within approved grant policy)
Cabinet	All Grants of £100,000 or more. All grants which do not fall within existing approved grant policy require Cabinet approval.

F.11 Executive Directors and Assistant Directors will be responsible for setting out further guidance on the provision of specific grants, donations and contributions to organisations or individuals, the process for allocation and any conditions that should apply to any grant funding. This must be consistent with the requirements of the Grant Provision Policy.

F.12 Executive Directors and Assistant Directors will report on the outcomes achieved through the provision of support to outside bodies on an annual basis to the appropriate Cabinet Member, with interim reporting (quarterly reports being the minimum) where the sums involved are in excess of £100,000.

F.13 Where the Council is spending or passporting on grant funding received by the Council, which is ringfenced for a specific purpose, this falls outside of the scope of the Grant Provisions Policy. This must be approved in line with the requirements of the Financial Procedure Rules (see “Supplementary Revenue / Capital Estimates”) and the Grant Funding Protocol. Any such expenditure or payments must be made in line with the specific grant terms and conditions.

SPONSORSHIP ARRANGEMENTS

- F.14 Sponsorship arrangements must comply with the Council's Sponsorship Policy and Code of Conduct.
- F.15 All sponsorship arrangements will require a business case to be submitted to the Chief Executive and the Section 151 Officer for approval.
- F.16 The Assistant Director of Corporate Services and Commercial (Strategic Support) is responsible for maintaining a register which will include a list of approved sponsors.
- F.17 The following financial thresholds must be adhered to:

Value	Level of Approval
Up to and including £10,000	Executive Director Cc Assistant Director
In excess of £10,000 and up to and including £50,000	Chief Executive Cc Executive Director and Assistant Director
Over £50,000	Cabinet Cc Executive Director and Assistant Director

- F.18 Any sponsorship arrangement over £100k or materially affecting 2 or more wards will need including on the Forward Plan as a key decision.

ANNEXE

GLOSSARY OF TERMS / DEFINITIONS

Appropriation – Amounts transferred between the Revenue account and revenue or capital reserves.

Bad Debt – All debts which are due to the Council will be subject to full recovery, collection and legal procedures as outlined in the Council Corporate Debt Policy & Procedures. However, not all debts may be collectable and therefore it will be appropriate, in certain circumstances, to classify debts as irrecoverable or “bad debts”.

Balances (Revenue Account) – The accumulated surplus of income over expenditure. Members may agree that Balances be used to reduce future Council Tax precepts although a minimum level, consistent with prudence and best practice will be maintained. Amounts in excess of that required for day-to-day cash management and to finance working capital can be invested to generate interest income to the Council.

Block Provisions – Annual capital allocations made to cover minor schemes with starting values of less than £250,000.

Business Case Template – This is a pro forma to be completed for all Capital schemes and all significant Revenue proposals. It will provide details on the expected outcomes falling from the proposed investment and identify how the proposal will meet corporate objectives.

Capital Approval – The capital programme provision as amended by any supplementary estimates or virements.

Capital Expenditure – Expenditure on the purchase, construction or replacement of capital (fixed) assets or expenditure which adds to the life or value of an existing fixed asset.

Capital Programme – The Council’s plan of capital projects and spending over future years. Included in this category are the purchase of land and buildings, the erection of new buildings and works, Highway Improvement schemes and design fees, and the acquisition of vehicles and major items of equipment.

Capital Project / Scheme – These terms mean the same thing and are used interchangeably within these Rules. A project/scheme may be separately identified in the capital programme or be an item within a block provision.

Capital Receipts – Income received from the sale of capital assets and available, subject to rules laid down by the Government, to finance new capital expenditure or to repay debt.

All **carry-forwards** (except for Schools) need the approval of the Cabinet upon the presentation of a business case. The Sefton Scheme for Financing Schools identifies the level of balances each maintained school can carry forward without prior permission from the Schools Forum.

Chief Officers – Chief Officers are the Chief Executive or any Assistant Director of the Council to whom there has been specific delegation in writing by the Council or the Chief Executive. Chief Officers must operate efficient systems of financial control.

Contingencies – Sums set aside to meet either:

the potential costs of activities expected to occur during the year over and above those costs included in Service budgets (pay and price contingency); or

items which are difficult to predict in terms of financial impact or timing (contingency for uncertain items).

Contract – An agreement to supply goods, services or works for a price. A contract is normally in writing however a contractual arrangement may, inadvertently be entered into orally.

Contractor – Any person or organisation awarded a Contract. This includes any consultant appointed by the Council to provide advice on any project.

Commissioning Team /Procurement – The central procurement unit is the department responsible for procurement activity within the Council.

Council Fund – The Council's main revenue fund to which all revenue receipts are credited, and from which revenue liabilities are discharged. The movement on the fund in the year represents the excess of income over expenditure within the Consolidated Revenue Account. The level of balances held is based on the Council's assessment of the level of risk and uncertainty and the potential call on such reserves.

Debt Write-Off – Realising the cost of debt which is considered to be "bad" (unrecoverable) by writing it off against the revenue account or bad debt provision.

Earmarked Reserves – These reserves represent monies set aside that can only be used for a specific use or purpose.

Financial Year – The Council's accounting period covers the 12 months from April 1 to March 31.

Forward Plan – As defined in the Constitution.

Key Decision – As defined in the Constitution.

Leases – Agreements covering the hire/rental of equipment or buildings, generally for a specified period of time and at a specified rate.

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Option Appraisal/Business Case – This is required for all Capital schemes and all significant revenue proposals and takes the form of a Business Case Template. This will be used to assess whether the scheme is affordable and deliverable. Consequences to the Service are considered and evaluated and it will also provide a basis for monitoring and reporting progress. In the case of revenue proposals, it will also take into account the risk and impact on users.

Policy and Expenditure Planning – The Council's annual cycle of planning for the medium and short-term future, aimed at achieving optimal allocation of available resources.

Policy and Expenditure Proposals – Proposals, including new policies, which have resource implications and will be subject to appraisal by Members, Executive Leadership Team and consultees before inclusion in annual budget preparation.

Provision – An amount set aside by the Authority for any liabilities of uncertain amount or timing that have been incurred.

The main category is estimates of liabilities or losses already incurred but whose exact amount will be determined in the future (e.g. bad debts, obsolete stock). See also Capital Provision and Provision for Doubtful Debt.

Provision for Doubtful Debt – An allocation of funds set aside from Service revenue budgets to cover amounts which may not be recoverable from debtors.

Prudential Borrowing Limits – The maximum amount of borrowing that the Council can enter into at any one point in time during the year. This limit is set by Council prior to the start of the year to which it relates and cannot be breached under any circumstances.

Revenue Account – The Account which sets out the Council's income and expenditure for the year for non-capital spending.

Revenue Expenditure – Spending on the day-to-day running expenses of the Council. It includes expenditure on employees, premises, transport and supplies and services.

Ring Fencing – Certain budgets agreed by the Section 151 Officer are "ring-fenced". This means that under-spends on these budgets will return to balances and overspends will be met centrally. This is to reflect the fact that certain items of expenditure are either demand-led or so significantly influenced by extraneous factors that they are beyond the direct control of managers. Ring-fenced budgets include planning levies, external audit fees and election expenses.

Schemes of Financial Delegation – Schemes of Financial Delegation are the documents that set out, for each Service, all authorisations and approval limits as delegated by the Executive Directors and Assistant Directors to Authorised Officers within their Service. Executive Directors and Assistant Directors are responsible for maintaining up to date and

accurate Schemes of Financial Delegation.

Section 106 Agreement - Planning obligations, also known as Section 106 agreements (based on that section of The 1990 Town & Country Planning Act) are private agreements made between local authorities and developers and can be attached to a planning permission to make acceptable development which would otherwise be unacceptable in planning terms. This will set out a number of on-site and/or financial obligations that are necessary to make the proposal acceptable in planning terms.

Service Plan – A plan which outlines measurable Service aims for the year ahead, encompassing both core purpose and specific key objectives for any given year. The Plan will consider both inputs and outputs.

“Starts value” – Represents the full value of the Council’s contribution to a Capital Scheme irrespective of the timing of the payments.

Sponsorship is defined as - “An agreement between the Council and the sponsor, where the Council receives either money or a benefit in kind for an event, campaign or initiative from an organisation or individual which in turn gains publicity or other benefits”.

Supplementary Capital Estimate (SCE) – Additional resources approved by Members during the financial year with funds either provided by a third-party (e.g. developer contributions, receipts, government grant), by the use of Council reserves or from the Revenue budget.

Supplementary Revenue Estimate (SRE) – An approved increase to a Service revenue budget during the financial year, funded centrally from reserves, contingencies or external funding sources such as grants or partner contributions.

Third Party Fund(s) – Funds provided by outside bodies or individuals in support of Council activities, establishments or clients. Can sometimes be known as trust funds.

Underspend – An underspend results when the net costs of a budget holder are lower than the net budget for the year.

Virement – A Revenue virement is a transfer of amounts from one budget heading to another within, or between, Executive Directors / Assistant Directors. Capital virements cover any changes to Capital budgets funded from within the existing Capital programme.

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Report Title **Council Tax Reduction Scheme & Council Tax Base 2025/26**

Date of meeting:	9 January 2025 14 January 2025 16 January 2025
Report to:	Cabinet Overview & Scrutiny (Regulatory, Compliance & Corporate Services) Council
Report of:	Executive Director of Corporate Resources and Commercial
Portfolio:	Corporate Services
Wards affected:	All
Included in Forward Plan:	Yes
Is this a key decision:	Yes
Exempt/confidential report:	No

Summary:

The purpose of this report is to provide details of the review of the local Council Tax Reduction Scheme for the current year 2024/25. Following the review, it is proposed that there is no change made to the scheme for 2025/26.

The report also provides an updated Council Tax Base for Sefton Council and each Parish area for 2025/26.

Recommendation(s):

Cabinet

1. Notes the outcome of the review of the Council Tax Reduction Scheme for the current year 2024/25.
2. Recommend that Council approve the current scheme for 2025/26.
3. Recommend that Council approves the relevant Council Tax Base for Sefton Council and each Parish Area for 2025/26 as set out in Annex A.

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Overview & Scrutiny Committee

That the report is noted.

Council

1. Note the outcome of the review of the Council Tax Reduction Scheme for the current year 2024/25.
2. Approve the current scheme for 2025/26.
3. Approve the relevant Council Tax Base for Sefton Council and each Parish Area for 2025/26 as set out in Annex A of the report.

1. The Rationale and Evidence for the Recommendations

Local Council Tax Reduction Scheme

1.1 Introduction/Background

- 1.2 Local Council Tax Reduction replaced Council Tax Benefit (CTB) from 1st April 2013. The Council Tax Reduction Scheme is a discount awarded to households on a low income to help towards Council Tax payments. The amount awarded is based on a person's household and income. The local scheme rules only apply to working-age Council Taxpayers. Pensioners are protected by legislation and must be provided with the level of Council Tax support specified by the Government.
- 1.3 The grant transferred to the Council, Police and Crime Commissioner and Fire Authority in 2013/14 to fund the local scheme was £24.2M; this was £3M lower than had previously been provided to fund CTB in 2012/13. The Council therefore had to introduce changes to the national default Council Tax Support Scheme to ensure that the local scheme was cost neutral. As the Government had specified the level of support that had to be provided to pensioners, the saving requirement had to be met by reducing the level of support available to working age claimants and through changes to Council Tax empty property discounts.
- 1.4 The Council is required, by law, to review the Scheme each year irrespective of whether it is being amended. The Council Tax Reduction Scheme for 2025/26 must be agreed by Council by 11th March 2025.

2. Review of the Council Tax Reduction Scheme for 2024/25

- 2.1 To satisfy the requirement to review the Scheme, the following areas have been evaluated:
 - Claimant caseload
 - Scheme expenditure
 - Impact on most vulnerable claimants
 - Council Tax collection, including Attachment of Benefits
 - Review of the Council's principles for the Scheme
 - Council Tax Exceptional Hardship Fund.

2.2 Claimant Caseload

The table below shows the caseload data at 30th September 2024 compared to caseload data at the end of each year since the Council Tax Reduction Scheme was introduced in 2013/14:

Year	Date	Pensioners	Working Age	Total	Change
2013/14	03.04.14	14,655	16,025	30,680	n/a
2014/15	01.04.15	13,925	15,349	29,274	-1,406
2015/16	31.03.16	13,206	14,886	28,092	-1,182
2016/17	31.03.17	12,541	14,524	27,065	-1,027
2017/18	31.03.18	11,970	14,005	25,975	-1,090
2018/19	31.03.19	11,404	14,160	25,564	-411
2019/20	31.03.20	10,871	14,326	25,197	-367
2020/21	31.03.21	10,491	15,519	26,010	+813
2021/22	31.03.22	10,243	14,917	25,160	-850
2022/23	31.03.23	10,053	14,712	24,765	-395
2023/24	31.03.24	9,874	14,456	24,330	-435
2024/25	30.09.24	9,853	14,249	24,102	-228

The working age caseload can be split further:

Year	Date	Employed	Other	Total	Change
2013/14	03.04.14	2,874	13,151	16,025	n/a
2014/15	01.04.15	2,748	12,601	15,349	-676
2015/16	31.03.16	2,504	12,382	14,886	-463
2016/17	31.03.17	2,193	12,331	14,524	-362
2017/18	31.03.18	1,900	12,105	14,005	-519
2018/19	31.03.19	1,597	12,563	14,160	+155
2019/20	31.03.20	1,268	13,058	14,326	+166
2020/21	31.03.21	1,070	14,449	15,519	+1,193
2021/22	31.03.22	1,126	13,791	14,917	-602
2022/23	31.03.23	1,081	13,631	14,712	-205
2023/24	31.03.24	1,039	13,417	14,456	-256
2024/25	30.09.24	971	13,278	14,249	-207

2.3 Pensioner Claimants: Since the initial implementation of the scheme in 2013/14 the number of Pensioner Claimants has declined in every year. Pensioner claimant numbers have continued to fall in 2024/25, however, the rate of decline has slowed.

2.4 Working Age Claimants: Claimant numbers increased significantly in 2020/21 as a result of the economic impact of Covid-19. Claimant numbers have reduced each year since 2021/22. However, the current economic climate is uncertain, and we could see this trend reverse.

2.5 Scheme Expenditure

The following table shows the Council Tax Reduction Scheme Expenditure reported in the Revenue Outturn Return compared to the mid-year estimate for 2024/25:

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Year	Source	Pensioners £000	Working £000	Total £000	Change £000
2013/14	RO Return	13,305	9,907	23,212	n/a
2014/15	RO Return	12,152	10,364	22,516	-696
2015/16	RO Return	11,895	9,760	21,655	-861
2016/17	RO Return	11,540	10,559	22,099	+444
2017/18	RO Return	11,378	10,948	22,326	+227
2018/19	RO Return	11,695	11,069	22,764	+438
2019/20	RO Return	11,790	11,784	23,574	+810
2020/21	RO Return	11,898	13,414	25,312	+1,738
2021/22	RO Return	12,020	13,823	25,843	+531
2022/23	RO Return	12,037	13,585	25,622	-221
2023/24	RO Return	12,468	14,254	26,722	+1,100
2024/25	Estimate	12,962	14,673	27,635	+913

Note: The forecast increase in the cost of the scheme in 2024/25 of £0.913m (3.4%) is largely due to an average council tax increase of 4.87% being offset by a reduction in claimants.

2.6 Council Tax Collection

The table below shows the amount of Council Tax billed and collected during 2023/24. At national level, it should be noted that Council Tax collection in Sefton was 1.3% above the average for Metropolitan authorities, with Sefton also being the strongest performer in the Liverpool City Region for in-year collection.

Recorded at 31 March 2024	Liability Raised £000	Received In Year £000	Collection Rate %
CTRS Cases - Working Age	4,405	3,106	70.5
CTRS Cases - Pensioner Age	1,436	1,707	118.9
Other Council Tax Payers	190,762	181,674	95.2
Total (in-year collection)	196,603	186,487	94.9

Current Year Council Tax Collection: 2024/25

As at 31st October 2024, the in-year Council Tax collection figure was 62.39% compared to 62.24% in 2023/24. Collection compares favourably to the same point in 2023/24, particularly as the Council is part way through a Single Occupier Discount Review that has increased the net collectible debit for the year by around £317,000.

2.7 Impact on the most vulnerable claimants

The local Council Tax Reduction Scheme continues to address the Council's priorities to minimise the impact on the most vulnerable, by seeking to strike a balance between dealing with Council priorities whilst supporting those experiencing financial challenges. The Council, having recognised the impact on communities, has introduced a range of mitigating actions,

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- Provision of an Exceptional Hardship Fund (see Section 2.10 below)
- Easing the transition for households claiming Universal Credit by treating notifications received from the Department for Work and Pensions (DWP), as a claim for local Council Tax Reduction, thus removing the need for those in receipt of Universal Credit to have to make a separate claim for support towards their Council Tax.
- Continuing to disregard the whole of a war pension as part of the Council Tax Reduction Scheme, including War Disablement Pensions, War Widows Pensions, and any corresponding pensions payable to a widower or surviving civil partner. For those claimants also in receipt of Housing Benefit, the Council also fully disregards War Disablement Pension and War Widow's Pension; with the cost of the first £10 disregard met by the Government as part of the Housing Benefit subsidy claim and the remainder of costs covered by the Council.
- Offering 12-month (rather than 10-month) instalment payments to Council Tax payers and taking a sensitive approach to enforcement action to consider the potential vulnerability of Council Tax Reduction claimants. Before cases are referred to Enforcement Agents a vetting stage has been introduced and cases are dealt with under a separate debt recovery process to minimise potential increases in debt.
- In response to the cost-of-living crisis, the procedures for negotiating payments have been reviewed and updated to include feedback from Sefton Citizen's Advice. In addition, there is a co-ordinated working relationship between the Council's contracted Enforcement Agents and Citizens Advice to support people in debt. Citizens Advice Sefton has direct lines of communication with the Enforcement Agents and can arrange for recovery action to be placed on hold whilst discussing and agreeing affordable payment arrangements.
- The Council is taking a sensitive approach with Council Tax collection for households in the Southport area who may have been affected by the tragic incident in July with a hold being placed on recovery action.
- Council Tax support has been provided to households in Bootle that were affected by flooding at the end of September 2024. A discretionary award has been made through the Exceptional Hardship Fund to cover Council Tax payments.
- The Debt Respite Scheme (known as Breathing Space), which started in May 2021, gives a person with debt problems the right to legal protections from recovery activity. Standard breathing space lasts for 60-days and can be extended if the person is receiving mental health crisis treatment. This enables a debt advice provider time to arrange an appropriate debt solution. During the period 1st November 2023 – 31st October 2024, the Council has received notification of 205 customers in Breathing Space of which 180 have now expired. Over 95% of these applications were in respect of Council Tax debt only.

2.8 **Attachment of Benefits**

Since the introduction of the Council Tax Reduction Scheme in April 2013 the number of working age claimants falling into arrears continues to grow. One recovery option open to the Council for benefit claimants is to apply for an Attachment of Benefit (AOB) via the courts. Under this option, the following deductions from benefits may be applied:-

- For claimants of Job Seeker's Allowance/Income Support/Employment Support Allowance/Pension Credit the weekly deduction is £4.55.

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- For single claimants under 25 on Universal Credit, the deduction is £15.58 per 4 weeks, rising to £19.67 per 4 weeks for those aged over 25.
- For couples over 25 on Universal Credit, the deduction is £30.88 per 4 weeks.
- An AOB cannot be applied without first having taken the debtor to court to obtain a Liability Order. Due to the need to follow the correct legislative timeline for obtaining a Liability Order, payment by AOB cannot commence until part-way through the year. Typically for a bill issued in March the first payments would not be made by the DWP until August of the same year.
- A significant number of people have arrears for more than one financial year. As only one AOB order may be deducted at a time there has been a significant increase in the number of pending cases. These cases are effectively stacked up until an earlier order is paid. No recovery action may be taken in the interim and the value of such cases is increasing year on year.
- Many new claimants for local Council Tax Reduction have already accrued debts before an AOB can be considered.

The following table shows the amount of debt being recovered by AOB, and the amount of debt still waiting recovery by AOB as at 31st October 2024:-

	31.10.21	31.10.22	31.10.23	31.10.24
AOB in payment	£1,170,127	£1,719,777	£2,012,354	£2,238,654
Number of cases	5,002	7,524	7,715	8,089
AOB Pending	£4,868,797	£5,897,664	£7,441,760	£8,624,268
Number of cases	17,101	20,008	22,649	24,693

2.9 Review of Scheme Principles

The local Council Tax Reduction Scheme is based on five principles and the review is summarised below:

Principle	CTRS working for non-pensioner claimants?
The Council will continue to support work incentives	Yes – The Council continues to operate a system which disregards certain amounts of money from customers earnings through employment and self-employment when calculating entitlement, and to support those working households making the transition from legacy state-benefits to Universal Credit.
The Council will continue to	Yes – The Council continues to make additional

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<p>recognise the additional needs of our most vulnerable residents.</p>	<p>allowances and give additional support to those receiving certain DWP sickness benefits, disability benefits and benefits for Carers when calculating entitlement.</p> <p>Additionally, the Council continues to disregard certain disability benefits as income when calculating entitlement</p> <p>Procedures are regularly reviewed for the collection of non- payment of Council Tax to ensure non-disproportionate impact on the most vulnerable households. Also budgeting support and advice is made available to all claimants.</p> <p>The Council Tax Exceptional Hardship Fund is available to those in the greatest financial need with fair and transparent criteria for awards.</p>
<p>The Council will continue to recognise the additional needs of families with children</p>	<p>Yes – Child Benefit and Child Maintenance payments are not considered as income when calculating entitlement to CTRS.</p> <p>Additional allowances are given when calculating entitlement for where there is a disabled child in the family.</p> <p>The CTRS takes childcare costs into account for low income working families.</p> <p>The Council continues to include the Family Premium when calculating the Council Tax Reduction. This has been removed for all new Housing Benefit claims from 2016. The Council has also chosen not to mirror the Housing Benefit scheme which restricts the amount of support given to families with more than two children within its CTRS.</p>
<p>The Council supports households staying together to make better use of housing in Sefton and reduce homelessness.</p>	<p>Yes - The amount of Council Tax Reduction taken away from a customer when other adults live in the household (known as a non-dependant deduction), was reduced in 2013 and remains at those lower levels.</p>
<p>The Council will continue to have due regard to the Armed Forces Covenant</p>	<p>Yes – War Disablement and War Widows pensions in calculating CTRS, including any Armed Forces compensation in accordance with the covenant is disregarded. This also includes the service attributable element of the armed forces pension could also be disregarded as income when calculating entitlement.</p>

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The EHF fund is administrated within an agreed policy, the Discretionary Reduction in liability policy, approved by Cabinet Member for Regulatory, Compliance and Corporate Services.

The EHF aims to help vulnerable working age people experiencing financial hardship by reducing their Council Tax bill.

The total fund for 2024/25 is £277,034, this includes the £170,000 annual EHF and agreed carry over from 2023/24. As at 1st November 2024, £184,684 EHF has been awarded, leaving £92,349 available for the remainder of the year.

Each year, EHF of approximately £33,000 is used to fund Council Tax discounts for care leavers. The Council provide up to a 100% discount of Council Tax to care leavers aged 18 or over, up to the date of their 25th birthday, who live in Sefton and who are looked after by the Council.

3. Council Tax Base 2025/26

In accordance with Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as amended, the Council is required to set a tax base for both Sefton Council and for each Parish Area for 2025/25 before 31st January 2025.

The proposed council tax base for Sefton Council and the Parish Areas is set out in Annex A of this report.

4. Financial Implications

Council Tax Reduction Scheme

There would be no additional revenue implications as a result of a decision to retain the current scheme, with the cost of the current Scheme discounts are reflected in the draft council tax base set out in Annex A of this report.

Council Tax Exceptional Hardship Fund

This report contains no proposals to change Council Tax Exceptional Hardship Fund budget for 2025/26 so there are no financial implications. However, it should be noted that as the amount of reserves available to carry forward has reduced in 2024/25 there will be less funding available in 2025/26 to meet the cost of EHF awards.

Council Tax Base

Changes to the council tax base will have an impact on the level of Council Tax income transferred from the Collection Fund to the Council's General Fund in 2025/26. It will also impact on the amounts due to the Police and Crime Commissioner, the Fire and Rescue Service, and the Combined Authority.

The following table shows the estimated increase in council tax income as a result of changes to the tax base between 2024/25 and 2025/26, based on the 2024/25 Council Tax Band D charge:

Council Tax Income	Sefton Council £ million	Police & Crime £ million	Fire & Rescue £ million	Combined Authority £ million
Draft Tax Base	1.769	0.241	0.083	0.017

5. Legal Implications

Local Council Tax Reduction Scheme

By Section 5 of Schedule 1A of the Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012) for each financial year each billing authority must:

- (1) Consider whether to revise its Council Tax Reduction Scheme or to replace it with another scheme.
- (2) Make any revision to its scheme, or any replacement scheme, no later than 11 March in the financial year preceding that for which the revision or replacement is to have effect.
- (3) If any revision to a scheme, or any replacement scheme, has the effect of reducing or removing a reduction to which any class of person is entitled, the revision or replacement must include such transitional provision relating to that reduction or removal as the authority thinks fit.
- (4) Before revising its scheme or making a replacement scheme, an authority must:
 - i. Consult any major precepting authority which has power to issue a precept to it.
 - ii. Publish a draft scheme in such manner as it thinks fit, and
 - iii. Consult other such persons as it considers are likely to have an interest in the operation of the scheme.

6. Corporate Risk Implications

The Council's Internal Audit team have carried out two reviews relevant to this report: a review of Housing Benefit / Council Tax Reduction Scheme administration (June 2023) and also a review of Council Tax collection / debt management (July 2024). The aim of both reviews was to provide senior managers in Corporate Resources with assurance that risks are being appropriately managed and mitigated. In both cases, the risk was determined as being minor.

7. Staffing HR Implications

The local Council Tax Reduction Scheme will continue to be administered from existing resources.

8. Conclusion

As a result of the review undertaken, it is proposed that the Council's local Council Tax Reduction Scheme for 2025/26 will remain unchanged to help maintain consistency and stability for those using it. The Scheme continues to address the Council's focus to minimise the impact on the most vulnerable households by striking a balance between collecting Council Tax whilst supporting those experiencing financial challenges.

The council tax base set out in Annex A has increased compared to 2024/25 which will assist in closing the budget gap faced by the Council in 2025/26.

Alternative Options Considered and Rejected

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None, as following review, the scheme continues to address the Council's priorities to minimise the impact on the most vulnerable, by seeking to strike a balance between dealing with Council priorities whilst supporting those experiencing financial challenges.

Equality Implications:

Department for Communities and Local Government issued a report in February 2014 reminding local authorities of their key duties when deciding on local Council Tax Reduction Schemes:

- Public Sector Equality Duty (The Equality Act 2010)
- Duty to mitigate the effects of child poverty (The Child Poverty Act 2010)
- The Armed Forces Covenant
- Duty to prevent Homelessness (The Housing Act 1996)

An equality impact assessment has been undertaken as part of the review of the Council Tax Reduction Scheme and is available at Annex B. The assessment found that there are no disproportionate impacts; mitigating actions remain effective and valid continuing to support working families and vulnerable residents as follows:-

- The Council continues to provide a discretionary Exceptional Hardship Fund to assist financially vulnerable working age households and families as described in paragraph 2.10 above.
- Procedures and processes for collection of non-payment of Council Tax as set out at paragraph 2.7 above help to ensure that there is no disproportionate impact on the most vulnerable households.
- The Council continues to support the five principles set out for the Scheme as can be seen at the table at paragraph 2.9 above.
- Legislation remains in place to protect low-income pensioners from any reduction in support brought about by the introduction of the local Council Tax Reduction Scheme.

Impact on Children and Young People:

One of the Council's key principles for the Scheme is to recognise the additional needs of families with children. A summary of support provided by the Scheme is set out at in the table at 2.9 above.

In addition, the Council's Exceptional Hardship Fund provides Council Tax support to young people leaving care provided by Sefton Council as set out at 2.10 above.

Climate Emergency Implications:

The recommendations within this report will have a Neutral impact.

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Executive Director of Corporate Resources and Commercial (FD.7885/24) and the Chief Legal and Democratic Officer (LD.5985/24) have been consulted and any comments have been incorporated into the report.

(B) External Consultations

Details of the review of the local Council Tax Reduction Scheme, the proposed scheme for 2025/26 and the Council Tax Base are provided to the precepting bodies, i.e., the Police and Crime Commissioner, Merseyside Fire and Rescue Service and the Liverpool City Region Combined Authority.

Implementation Date for the Decision:

Following the expiry of the “call-in” period for the Minutes of the Cabinet recommendation to Council and approval by Council on 16th January 2025.

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Appendices:

Annex A: Council Tax Base Report 2025/26

Annex B: Equality Impact Assessment: Council Tax Reduction Scheme

Background Papers: Not applicable.

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SETTING THE COUNCIL TAX BASE FOR 2025/26

1. Setting the Council Tax Base

- 1.1 The council tax base is the link between the Council's budget and the level of council tax. The tax base will be used to calculate the council tax in Sefton, once the Council's budget has been agreed. The Council is required to calculate its own tax base as well as the tax base for each parish council within its boundary and have them approved by the 31 January 2025.
- 1.2 The calculation of the council tax base takes into account many factors such as the rate of new building and the trends in people living on their own (Sole Occupier Discounts) as well as forecast long-term collection rates.

2. Council Tax Base for Sefton Council in 2025/26

- 2.1 An analysis of the changes between the 2024/25 and the 2025/26 tax base is provided in the table below:

Tax Base for Sefton Council		Band D Equivalents		
		2024/25	2025/26	Change
H	<u>Chargeable Dwellings</u>			
	Dwellings on the Banding List	113,369.8	114,056.0	686.2
	Exempt Dwellings	-2,426.9	-2,778.6	-351.7
	Disabled Persons Reductions	-159.7	-160.4	-0.7
		110,783.2	111,117.0	333.8
Q	Discounts	-10,593.4	-10,521.9	71.5
E1	Empty Homes Premium	1,356.8	1,142.8	-214.0
E2	Second Homes Premium	0.0	368.9	368.9
J	Adjustments	-631.9	-337.3	294.6
Z	Council Tax Support Scheme	-12,019.2	-11,847.0	172.2
B	Collection Rate Adjustment	-2,444.6	-2,562.8	-118.2
	MOD Properties	8.0	8.0	0.0
Council Tax Base		86,458.9	87,367.7	908.8

- 2.2 The main reasons for the changes in the tax base are:

Dwellings on the Banding List: The number of properties on the Banding List has increased by 738 (+0.6%) in the year.

Exempt Dwellings (A-W): The number of dwellings subject to an exemption increased by 409 (14.2%). The largest increases were in the number of Class B exemptions (owned by a charity), Class N exemptions (Student Households), and Class U exemptions (Severely Mentally Impaired).

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Sole Occupier & Status Discounts: The number of dwellings receiving a 25% discount due to single occupancy has decreased by 825 (-1.7%). However, this has been offset by an increase in the number of dwellings receiving status discounts and Class C empty property discounts.

Empty Homes Premium: The number of dwellings left empty for more than one year has reduced by 259 (-18.7%).

Second Homes Premium: This is a new premium applied from 1 April 2025.

Adjustments: The taxbase forecast assumes a higher level of housing growth over the next year. The adjustments have also reduced as a result of removing the banding list reductions / prior year adjustments forecast in 2025/26, the collection rate adjustment has been increased to compensate for this.

Council Tax Support Scheme (CTRS): The number of both pension and working age claimants has reduced over the last 12 months.

Collection Rate Adjustment (CRA): The provision for non-collection has been reduced from -2.75% to -2.50%, however, a new adjustment for changes to prior year net charges of -0.35% has been added in 2025/26 which has changed the total CRA by -0.1% from -2.75% to -2.85%. The prior year adjustment was previously included in Item J (Adjustments).

3. Council Tax Base in Parish Areas for 2025/26

- 3.1 There are also new tax base figures for each parish area in 2025/26. The following tables provide details of the proposed new tax base for each parish compared to 2024/25:

Tax Base for Parish Areas	Band D Equivalents			%
	2024/25	2024/25	Change	Change
Parish of Aintree Village	2,079.9	2,089.3	9.4	0.5%
Parish of Formby	9,222.3	9,277.5	55.2	0.6%
Parish of Hightown	874.0	870.0	-4.0	-0.5%
Parish of Ince Blundell	174.0	171.7	-2.3	-1.3%
Parish of Little Altcar	450.5	480.5	30.0	6.7%
Parish of Lydiate	2,110.2	2,137.0	26.8	1.3%
Parish of Maghull	6,920.9	7,066.5	145.6	2.1%
Parish of Melling	1,118.2	1,129.6	11.4	1.0%
Parish of Sefton	327.6	335.7	8.1	2.5%
Parish of Thornton	772.5	800.4	27.9	3.6%

- 3.2 The tax base calculation for each of the parish areas is based on the same assumptions made in the calculation for Sefton Metropolitan Borough Council.
- 3.3 The reductions in Hightown and Ince Blundell Parish Areas are largely due to an increase in exemptions in those areas.

4. **New Second Homes Premium and Premium Exceptions introduced in 2025/26**

- 4.1 At its meeting on 18 January 2024, the Council approved the introduction of a 100% council tax premium on dwellings occupied periodically (the Second Homes Premium) from 1 April 2025. The impact of this new premium has been built into the tax base forecasts presented in this report.
- 4.2 Some second homeowners are expected to take action to avoid the premium when it applies, and an adjustment has been made in Item J of the taxbase calculation to take account of this. However, as this is the first year that the second homes premium will apply there is significant uncertainty over the level of avoidance that might occur in 2025/26.
- 4.3 In October 2024, the Government made new regulations that introduced a number of new exceptions that will apply to either or both the long-term empty homes and second homes premiums. The exceptions which come into force from 1 April 2025 are listed in the table below:

<u>Class</u>	<u>Exception</u>	<u>Applies to</u>
G	Dwellings being actively marketed for sale	Both
H	Dwellings being actively marketed for let	Both
I	Dwellings which have fallen in Class F of the Exempt Dwellings Order and have undergone probate.	Both
J	Dwellings which are periodically occupied in certain job-related circumstances.	Second Homes
K	A pitch occupied by a caravan, or a mooring occupied by a boat	Second Homes
L	Dwellings where a planning condition prevents permanent occupancy.	Second Homes
M	Vacant dwelling which requires or is undergoing major repair work to make it habitable, or structural alterations.	Empty Homes

Exceptions G, H and I will apply for a maximum of 12 months. These exceptions are intended to allow council taxpayers time to sell or let their properties without having to pay the premium. Exceptions J, K, L, and M are not time limited.

- 4.4 An adjustment has been made in Item J of the taxbase calculation to take account of the potential impact of the new exceptions. However, as this is the first year that the exceptions will apply there is significant uncertainty over the level of premium income that might be lost in 2025/26.
- 4.5 The parish area tax base forecasts have also been adjusted to take account of the impact of the premium exceptions.
- 4.6 The application of the premium exceptions is expected to make future council tax income more volatile and therefore more difficult to forecast. The Cabinet and Council are provided with regular monthly updates of council tax income forecasts during the year. Any significant variation from the tax base forecast presented in section 2.1 above will be reported during 2025/26.

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Annex B

Equality Impact Assessment – Council Tax Reduction Scheme 2025/26

Details of proposal: Council Tax Reduction Scheme – No change to Council Tax Reduction Scheme for 2025/26

It is proposed that there will be no changes made to the Council Tax Reduction (CTR) scheme for 2025/26. The scheme provides support to around 24,000 households who are on a low income with Council Tax payments.

There are around 14,200 households of working age, with the remainder of pension age.

The current scheme is a means tested discount; pension age recipients are protected from any reduction in support under a scheme that is set out in national regulations.

Ramifications of Proposal:

Summary of Council Tax Support available to assist Council Taxpayers who are in receipt of a low income for 2025/26

Sefton Council's local Council Tax Reduction Scheme is based on five principles: -

1. The Council will continue to support work incentives
2. The Council will continue to recognise the additional needs of our most vulnerable residents.
3. The Council will continue to recognise the additional needs of families with children
4. The Council supports households staying together to make better use of housing in Sefton and reduce homelessness
5. The Council will continue to have due regard to the Armed Forces Covenant

Are there any protected characteristics that will be disproportionately affected in comparison to others?

The protected characteristics under the Equality Act 2010 are:

Age (working age)

The Council's local Council Tax Reduction scheme affects working age people and has a financial impact on households who already have a low income.

Age (Pensionable age)

People over pensionable age are supported with Council Tax Reduction, but this is via the national prescribed scheme and local authorities are not permitted to change this.

People with a Disability

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In Sefton, around 53% of pensioners receiving Council Tax Reduction have a disability income, and 41% of working aged people receiving Council Tax Reduction have a disability income.

The Council recognises that additional expenses may be incurred relating to disability and has put the following mitigations in place: -

- Continuing to make additional allowances and give additional support to those receiving certain DWP sickness benefits, disability benefits and benefits for Carers when calculating entitlement.
- Disregarding certain disability benefits as income when calculating entitlement.
- Providing signposting and support to people to claim other reductions of Council Tax liability where appropriate, e.g., discount in respect of severe mental impairment, disabled banding reductions

Gender Reassignment

No impacts identified specific to this equality group.

Marriage and Civil Partnership

No impacts identified specific to this equality group.

Race

No impacts identified specific to this equality group. Calculation of entitlement to Council Tax Reduction does not refer to race and is not impacted by it.

Religion or Belief

No impacts identified specific to this equality group.

Sex

Women are generally more likely to be single parents in the first place (84%) according to ONS 2021.

No impacts identified specific to this equality group.

Sexual Orientation

No impacts identified specific to this equality group.

Pregnancy and Maternity

We do not have sufficient evidence, but females are disproportionately affected and are more likely to be single parents.

Mitigation in place to support the additional needs of households with children includes:

- Deciding that the Council's local Council Tax Reduction scheme for working-age

families should not replicate the rules that are in place in the national Housing Benefit scheme and the Council Tax Reduction Pensioner scheme whereby the removal of the family premium and the “2-child” rule restrict the level of award.

- Child Benefit and Child Maintenance payments are not taken into account as income when calculating entitlement to Council Tax Reduction.
- Additional allowances are given when calculating entitlement for where there is a disabled child in the family.
- The scheme also mirrors provisions in the Housing Benefit scheme by taking childcare costs into account for low income working families.
- The Council continue to include the Family Premium when calculating the Council Tax reduction.
- Procedures are regularly reviewed for the collection of non-payments of Council Tax and signposting to Exception Hardship Fund to ensure non-disproportionate impact on the most vulnerable household.

No further impacts identified specific to this equality group.

Mitigations in place to support the Council’s principles of the scheme

Financially Vulnerable People:

The Council has put the following mitigation in place: -

- Provision of a discretionary Exceptional Hardship Fund to provide additional support to those financially vulnerable to struggling to pay Council Tax
- For working aged people, allowing a Universal Credit notification, received from the Department for Work and Pensions (DWP), to be treated as a claim for local Council Tax Reduction thus removing the need for those in receipt of Universal Credit to have to make a separate claim for support towards their Council Tax.
- Making provision in the local Council Tax Reduction Scheme for awards to be backdated for up to 6-months for working-age vulnerable claimants.
- Offering 12-month (rather than 10-month) instalment payments to Council Tax payers to help ease payment difficulties.
- Adopting a sensitive approach to enforcement action to consider the potential vulnerability of Council Tax Reduction claimants. Before cases are referred to Enforcement Agents a vetting stage is in place and cases are dealt with under a separate debt recovery process to minimise potential increases in debt.
- Establishing a co-ordinated working relationship between the Council’s contracted Enforcement Agents and Citizens Advice Sefton to support people in debt, ensuring that Citizens Advice Sefton has direct lines of communication with the Enforcement Agents and can arrange for recovery action to be placed on hold whilst discussing and agreeing affordable payment arrangements.
- Putting an escalation process in place for the debt advisor based at South Sefton foodbank to contact nominated Council Tax staff to request a hold on recovery action or discuss affordable payment arrangements.
- Participating with Council anti-poverty initiatives, e.g. staff from the Council’s Council Tax and Benefit team work with partner organisations and other Council services to support residents suffering financial vulnerability, this includes signposting customers to emergency support for food, heating, essential household goods and provide practical support such as signposting claimants for winter coats, school uniforms.
- The Council attends various customer representative events and hard to reach groups to raise awareness of Council Tax support available, i.e., Pensioner and Disability forums, Sefton Citizens Advice surgeries.

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Care Leavers

The Council provides up to 100% Council Tax discount to support to young people leaving local authority care up to the date of their 25th birthday.

Armed Forces Covenant

The Council has identified that there are less than 100 households in Sefton claiming support from Council Tax Reduction and/or Housing Benefit and in receipt of War Disablement, War Widows pension including any Armed Forces compensation. The Council fully disregards this income when calculating entitlement. Also disregarded is the service attributable element of the armed forces pension.

Supporting Households to Stay Together, Making Better Use of Housing and Reducing Homelessness

- The Council has decided that the amount of Council Tax Reduction taken away from a customer's entitlement when other adults live in the household (known as a non-dependant deduction), should remain at a reduced level.
- The Council uses the powers available to it to charge a premium on long-term empty properties to encourage owners to bring them back into use. The premium cannot be applied homes that are empty due to the occupant living in armed forces accommodation for job-related purposes. Also, the Council Tax system makes provision for statutory exemptions for properties left empty for a specific purpose, e.g. when a person goes into care.

Consultation:

There has been no public consultation exercise as there are no changes proposed for the Council Tax Reduction scheme for 2025-26.

Is there evidence that the Public Sector Equality Duties will be met?

The Equality Act 2010 requires that those subject to the Equality Duty must, in the exercise of their functions, have due regard to the need to:

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

The Act explains that having due regard for advancing equality involves:

- *Removing or minimising disadvantages suffered by people due to their protected characteristics.*
- *Taking steps to meet the needs of people from protected groups where these are different from the needs of other people.*
- *Encouraging people from protected groups to participate in public life or in other*

activities where their participation is disproportionately low.

The Council has set out in the sections above how it meets its equalities duties in relation to the local Council Tax Reduction Scheme.

What actions would follow if proposal accepted by Cabinet and Council?

No changes to the Council Tax Reduction scheme for 2025-26.

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Report: DBS Checks for Elected Members

Date of meeting:	11 December 2024 16 January 2025
Report to:	Audit and Governance Committee Council
Report of:	Executive Director of Corporate Services and Commercial
Portfolio:	Corporate Services
Wards affected:	All
Included in Forward Plan:	No
Is this a key decision:	No
Exempt/confidential report:	No

Summary:

This report outlines proposals for elected members to be subject to voluntary DBS checks. It is proposed that all elected members and co-opted members obtain a Basic DBS Check and those members and substitute members sitting on Overview and Scrutiny (Children’s Services & Safeguarding) Committee and Overview and Scrutiny (Adult Social Care and Health) Committee and Cabinet Members obtain an Enhanced DBS Check.

Recommendation(s):

That the Audit and Governance Committee recommends to Full Council that a scheme is introduced whereby:

- (1)** All elected members are asked to agree to be subject to a Basic DBS check within one month of taking office.
- (2)** All elected members who sit on or are substitute members on the Overview and Scrutiny (Children’s Services & Safeguarding) Committee and Overview and Scrutiny (Adult Social Care and Health) Committee are asked to agree to be subject to an Enhanced DBS check within one month of being appointed to the committee.
- (3)** All Cabinet Members are asked to agree to be subject to an Enhanced DBS check

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within one month of being appointed to Cabinet.

(4) All co-opted Members to Overview and Scrutiny (Children's Services & Safeguarding) Committee and Overview and Scrutiny (Adult Social Care and Health) Committee will be asked to agree to be subject to an Enhanced DBS check.

(5) Agree that such checks outlined above will be subject to renewal every 3 years.

(6) Agree the content of the 'Risk Assessment of Unspent Convictions or Conditional Cautions' attached as Appendix 2

(7) Authorise the Council's Monitoring Officer to amend Chapter 2 of the Council's Constitution to reflect the above recommendations

(8) Delegate authority to the Council's Monitoring Officer to amend the scheme to reflect any subsequent changes to the committee titles.

(9) Further to the letter from the Minister for Local Government of 18th January 2024, the Council calls upon the Council Leader to write to the Secretary of State for Housing, Communities and Local Government requesting that legislation be introduced to make it mandatory for all elected members (and co-opted members) to be subject to enhanced DBS checks.

Full Council

- (1) Endorses the recommendations of the Audit and Governance Committee outlined above.

1. The Rationale and Evidence for the Recommendations

1.1 There are four types of DBS check:

- A **Basic DBS Check** provides provide a minimal overview of an individual's criminal history and reveals unspent convictions. It does not include cautions, reprimands, or spent convictions.
- A **Standard DBS Check** is more comprehensive than basic checks and are commonly used in specific industries such as finance and law. It reveals both unspent and spent convictions.
- An **Enhanced DBS Check** provides the highest level of disclosure and is essential for certain roles in education, healthcare, and other sensitive areas. It reveals unspent and spent convictions. It includes cautions, reprimands, and warnings. It also encompasses relevant police intelligence information deemed necessary for the applied position.
- An **Enhanced with Barred Lists DBS Check** contains the same information as an enhanced DBS certificate and will include a check of one or both child and adult barred lists.

1.2 Section 27 of the Localism Act 2011 requires local authorities to promote and maintain high standards of conduct by members and co-opted members of the authority.

1.3 In 2022 as part of the government's strategy to tackle violence against women and girls, the Home Office commissioned Simon Bailey to carry out a review of the effectiveness of the disclosure and barring regime in safeguarding children and vulnerable adults. The purpose of the review was to provide assurance to Ministers on the effectiveness of the Disclosure and Barring Service regime in safeguarding children and vulnerable adults.

1.4 He concluded that the disclosure and barring regime is delivering its mission of helping employers and organisations to make safer employment decisions but he identified several areas where the regime could be strengthened.

1.5 He made 9 recommendations which the government are considering but have not formally responded to.

1.6 His report includes:

"There is no uniformity of practice among councils in relation to obtaining criminal record checks for safeguarding purposes."

"Put simply, if a number of councils properly regard such checks as necessary, having regard to their duty to safeguard, how can the need for the checks not apply to all councils having the same duty? That said, it does not seem to me that it is necessary that enhanced checks should apply to all councillors, but rather to those who are being considered for appointment to any committee involved in decisions on the provisions of children's services or services for vulnerable adults."

1.7 Current position with neighbouring authorities:

- Liverpool – no checks
- Wirral – no checks
- Cheshire West & Chester – no checks
- Knowsley – Enhanced checks for

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▪ Cabinet

- Children's Scrutiny Committee
- Health & Adult Scrutiny Committee

1.8 The review included consideration of the eligibility of local councillors for criminal record checks provided by the Disclosure and Barring Service ('DBS checks'). On this point the review made the following recommendation:

Recommendation 5: local councillors

That an enhanced criminal record check is made mandatory for all councillors in Unitary and Single Tier Authorities who are being considered for appointment to any committee involved in decisions on the provisions of children's services or services for vulnerable adults. I accept that this would require legislation and therefore some inevitable delay, so I further recommend that these authorities are encouraged to adopt this procedure as best practice pending legislation.

1.9 On 18th January 2024, the Minister of State for Local Government issued a letter to all leaders of Unitary and Upper Tier Authorities in England informing them the recommendation and sated that:

"Government strongly supports the recommendation and I urge an enhanced DBS check to be adopted as best practice for all councillors being considered for appointment to any committee which discharges education or social services functions. Such roles are eligible for enhanced DBS checks, and it is within the power of relevant authorities to implement this best practice. My clear view is that there is reputational benefit in councils being both consistent and robust on adopting this best practice recommendation given the high profile of cases, rightly so, when things go wrong.

In the meantime, the Government will keep under review the case for mandating enhanced criminal record checks for all councillors falling into the categories identified by Bailey's recommendation 5 above.

I feel strongly that adopting as best practice enhanced DBS checks for all councillors serving on committees with responsibilities for children's services or services for vulnerable adults is important to ensure public confidence in political representatives. I would be grateful if the content of this letter could be brought to the attention of those officers with responsibilities for these matters."

1.10 The Council's Monitoring Officer sought guidance from the DBS on the subject and they confirmed that all councillors can apply for a Basic Checks and those councillors who are members of the Council's executive with education or social services

functions and those councillors who a member of a committee that discharges those functions can apply for an Enhanced Check.

Nomination Forms to Stand for Election

1.11 The nomination form requires candidates to declare that they are not barred from standing for election for various reasons including that they do not contravene S 80 Local Government Act 1972 as amended (Disqualifications for election and holding office as member of local authority e.g. convicted and sentenced to 3 months or more, etc) and criminal offence to make a false declaration.

The Use of Disclosure Information

1.12 The existence of a criminal record or other information revealed as a result of a DBS check will not necessarily debar a councillor from holding office. Only if the information demonstrates that the councillor is in fact disqualified from office would they cease to be a councillor.

1.13 If the disclosure information received raises issues of concern, the Chief Executive, in consultation with the relevant Group Leader, with advice from the Council's Monitoring Officer, will discuss with the individual Councillor in confidence the roles that they perform as a councillor, the committees and outside bodies on which they serve and their arrangements for ward work/surgeries, in accordance with the Risk Assessment document at **Appendix 2**.

Freedom of Information Act / Confidentiality

1.14 *Would a DBS check be released in response to an FOI?*

There is a precedent set by the ICO in their decision notices, where a complainant requested information from the Disclosure and Barring Service (DBS) about an individual who had been convicted of offences. The DBS refused to confirm or deny whether it held this information on the basis it was personal information.

1.15 The decision was in relation to a single individual. If the council receives a request about a single Councillor's DBS check there is a precedent here and the Council would neither confirm nor deny that it holds the information. The same principle would also

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apply if the Council were to receive a request for multiple elected member DBS checks, where the elected members are specifically named.

1.16 *Would the council release information about who has and has not undertaken a DBS check?*

If the request is about statistics, i.e. how many elected members have requested a DBS check and how many haven't, it is more likely that information would be disclosed, as it doesn't identify anyone individually.

1.17 *Would information contained in a DBS check be made public?*

No, information contained in a DBS check would be treated as confidential.

2. Financial Implications

The fee for a Basic DBS check is £21.50 each. Enhanced DBS checks cost £49.50 each. The cost of the DBS check is to be met by the Council.

3. Legal Implications

It is not a legislative requirement for Elected Members to undertake DBS checks. However, it is proposed by Government as best practice, pending legislation.

4. Corporate Risk Implications

There is a reputational risk to the Council by not implementing this proposal and if not, there is a risk that a member may undertake an inappropriate role in light of an undisclosed conviction.

5 Staffing HR Implications

The DBS checking process will be co-ordinated by the Council's Democratic Services. This will involve registering each member on the eBulk2000 system and then each member must use the on-line process to provide identification and submit the application. Training will be provided to members.

6 Conclusion

As part of our ongoing commitment to safeguarding and transparency within our local governance, the Council is recommended to introduce Disclosure and Barring Service (DBS) checks for all Elected Members. This new measure will bolster public trust and ensure that those in positions of authority are held to the highest standards of integrity and accountability

Alternative Options Considered and Rejected

Given the contents of this report it is not considered appropriate for the Council to do nothing and retain the current position that elected members are not subject to any DBS checks.

Equality Implications: There are no equality implications
Impact on Children and Young People: None directly from the recommendations within this report.
Climate Emergency Implications: The recommendations within this report will have a neutral impact.

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Executive Director of Corporate Services & Commercial (FD.7872/24.....) and the Chief Legal and Democratic Officer (LD 5972/24.) have been consulted and any comments have been incorporated into the report.

(B) External Consultations

None

Implementation Date for the Decision:

With immediate effect.

Contact Officer:	David McCullough
Telephone Number:	07973 297719
Email Address:	david.mccullough@sefton.gov.uk

Appendices:

The following appendices are attached to this report:

- **Appendix 1** – Letter from the Department of levelling Up, Housing & Communities, dated 18th January 2024
- **Appendix 2** - Risk Assessment of Unspent Convictions or Conditional Cautions

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Background Papers: None



Department for Levelling Up,
Housing & Communities

Simon Hoare MP
Minister for Local Government
2 Marsham Street
London
SW1P 4DF

Leaders of Unitary and Upper Tier Authorities in
England

18 January 2024

Dear Leaders,

I wish to draw your attention to the recommendation in Simon Bailey's Independent Review of the Disclosure and Barring Regime (18 April 2023) concerning the eligibility of local councillors for criminal record checks. The review is available online at:

<https://www.gov.uk/government/publications/independent-review-of-the-disclosure-and-barring-regime>

The purpose of the review, commissioned by the Home Office, was to provide assurance to Ministers about the effectiveness of the disclosure and barring regime in safeguarding children and vulnerable adults. Part of the review considered the regime with regard to eligibility of local councillors for criminal record checks provided by the Disclosure and Barring Service ('DBS checks').

With specific reference to local authorities, the review made the following recommendation:

Recommendation 5: Local councillors

I recommend that an enhanced criminal record check is made mandatory for all councillors in Unitary and Upper Tier Authorities who are being considered for appointment to any committee involved in decisions on the provisions of children's services or services for vulnerable adults. I accept that this would require legislation and therefore some inevitable delay, so I further recommend that these authorities are encouraged to adopt this procedure as best practice pending legislation.

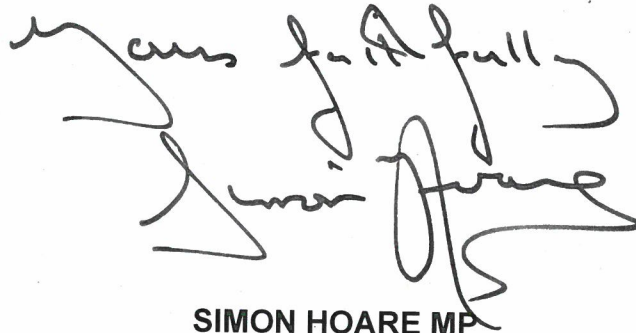
Government strongly supports the recommendation and I urge an enhanced DBS check to be adopted as best practice for all councillors being considered for appointment to any committee which discharges education or social services functions. Such roles are eligible for enhanced DBS checks, and it is within the power of relevant authorities to implement this best practice. My clear view is that there is reputational benefit in councils being both consistent and robust on adopting this best practice recommendation given the high profile of cases, rightly so, when things go wrong.

In the meantime, the Government will keep under review the case for mandating enhanced criminal record checks for all councillors falling into the categories identified by Bailey's recommendation 5 above.

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I feel strongly that adopting as best practice enhanced DBS checks for all councillors serving on committees with responsibilities for children's services or services for vulnerable adults is important to ensure public confidence in political representatives. I would be grateful if the content of this letter could be brought to the attention of those officers with responsibilities for these matters.

This letter will be published on GOV.UK.

A handwritten signature in black ink, appearing to read 'Simon Hoare', written in a cursive style.

SIMON HOARE MP
Minister for Local Government

Risk Assessment of Unspent Convictions or Conditional Cautions

1. Where a basic DBS check reveals that a councillor has an unspent conviction or conditional caution, the potential risks associated with the conviction will be considered on a case-by-case basis and in the context of specific responsibilities of the councillor.
2. The existence of an unspent conviction or conditional caution does not necessarily impact on the work of a councillor, and the Council supports the rehabilitation of offenders. In the case of councillors, the Council respects the outcome of the democratic process, particularly if on election a previous unspent conviction or conditional caution was known to their electorate and should not unreasonably restrict the work that an elected representative can do on behalf of their ward.

However, the outcome of a DBS check may provide evidence of unsuitability for various councillor appointed roles such as

- cabinet member
- member of a committee
- appointment to community organisations as the council's representative

The outcome of a DBS check may also inform a risk assessment of a councillor's wider role within their ward, particularly in respect of unsupervised contact with vulnerable members of the community.

3. The assessment is intended to identify and address any potential risks arising from the councillor's specific responsibilities and consider whether the unspent conviction or caution impacts the member's suitability to continue with those specific responsibilities. The protection and safeguarding of children and/or adults are the primary concern, however there may be other types of convictions which impact suitability, depending on the circumstances.
4. This assessment will be undertaken by the relevant Group Leader with the Chief Executive, advised by the Council's Monitoring Officer. Where the unspent conviction or caution relates to the Group Leader or an independent member or a co-opted member, the assessment will be carried out by the Chief Executive. The Chief Executive can seek advice from such other officers within the Council as deemed appropriate.
5. Factors that may be considered as part of the assessment include the following:
 - the seriousness of any offence disclosed and its relevance to the conduct expected of the councillor in the course of their duties

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- when the offence was committed and the length of time since any offence took place. The offences disclosed on the certificate may be irrelevant in many instances due to passage of time. Consider how the councillor's conduct and circumstances have changed since the offence was committed.
 - whether there is a pattern of offending behaviour. Consider whether the individual has committed a single offence or whether there has been a pattern of offending behaviour and whether there is a large gap between offences or is there a string of similar offences.
 - the circumstances surrounding the offence and any mitigating factors
 - relevance of the conviction or caution to specific responsibilities
 - Is there potential for reputational damage
6. The Group Leader or Chief Executive should ensure that the councillor is given the opportunity to explain the circumstances. The purpose of the discussion is to gather information necessary to assess whether the councillor may pose a risk in relation to their specific responsibilities and to take appropriate action.
 7. The basic DBS check will not reveal details of any spent convictions or cautions and information about such convictions should not be requested.
 8. In carrying out the risk assessment Group leaders and the Chief Executive should also be mindful that they do not discriminate on grounds of a protected characteristic, such as age, sex, disability or race.
 9. Where the assessment leads to information relevant to the councillor's appointment to specific roles, the Chief Executive shall provide advice to the Group Leader accordingly. Where the Group Leader disagrees with the advice of the Chief Executive, this will be recorded. Where the Chief Executive considers that appropriate steps should be taken in relation to Council facilities or resources, they should be implemented following consultation with the Group Leader.
 10. Upon completing the assessment, the factors taken into account and the outcome should be recorded in writing and retained by the Chief Executive and Monitoring Officer.

Report Title Programme of Meetings – 2025/26 Municipal Year

Date of meeting:	9 January 2025 16 January 2025		
Report to:	Cabinet Council		
Report of:	Chief Legal and Democratic Officer		
Portfolio:	Corporate Services		
Wards affected:	All		
Is this a key decision:	No	Included in Forward Plan:	No
Exempt/confidential report:	No		

Summary:

To seek approval of a Programme of Meetings for the 2025/26 Municipal Year.

Recommendations:

Cabinet

That the Programme of Meetings for the Cabinet, Public Engagement and Consultation Panel, Safer Sefton Together and the Health and Wellbeing Board for 2025/26 as set out in Annexes A and D of the report be approved.

Council

- (1) the Programme of Meetings for the Council, Member Briefing Sessions; Regulatory Committees; and Overview and Scrutiny Committees for 2025/26 as set out in Annexes B and C of the report be approved; and
- (2) the Programme of Meetings for the Cabinet, Public Engagement and Consultation Panel, Safer Sefton Together and the Health and Wellbeing Board for 2025/26 as set out in Annexes A and D of the report be noted.

1. The Rationale and Evidence for the Recommendations

- 1.1 The Council is required to establish a programme of meetings for the 2025/26 Municipal Year.
- 1.2 Annexes are attached to the report setting out the suggested programme.

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- 1.3 Similar to the arrangements put in place last year once the programme of meetings have been approved, an “in-house” diary will be produced for Members of the Council.

1.4. Programme of Meetings 2025/26

- 1.5. The key principles of the Programme of Meetings are as follows:

- Four Ordinary Council Meetings to be held every 8 weeks on a Thursday commencing at 6.30 p.m. plus the Budget Council Meeting to be held on 26 February 2026.
- Council will not meet on the same day as Cabinet.
- Members’ Briefing Sessions to be held at 5.00 p.m. prior to the four Ordinary Council Meetings.
- No meetings will be held:
 - In the period between Christmas and New Year (December 2025/January 2026)
 - In April 2026 except for the meetings of the Planning Committee, and Cabinet.
- As far as possible no meetings will be held during the school half term holiday weeks.
- The programme of meetings indicates that all meetings will alternate between Bootle and Southport Town Halls.
- Cabinet Meetings to be held on a Thursday at 10.00 a.m. The first meeting to be held on 22 May 2025.
- Planning Committee to meet every four weeks on a Wednesday.
- Planning Visiting Panel to meet 2 days prior to each meeting of the Planning Committee to undertake site visits as agreed by the Committee.
- Each of the 4 Overview and Scrutiny Committees to meet bi-monthly, 5 times during the year commencing at 6.30 p.m. – Overview and Scrutiny work will also be undertaken by Informal Meetings or Working Groups established on an ad hoc basis.
- Special meeting of the Overview and Scrutiny Committee (Regulatory, Compliance and Corporate Services) to be held on 10 February 2026 to scrutinise the Cabinet budget process.
- Overview and Scrutiny Management Board to meet 5 times per year, commencing at 4.30 p.m. These meetings will be held remotely
- Licensing and Regulatory Committee to meet quarterly on a Monday commencing at 6.30 p.m.
- Meetings of the Licensing Sub-Committee to be convened as and when required.
- Audit and Governance Committee to meet every quarter (4 meetings per year) on a Wednesday commencing at 3.00 p.m. in order to meet statutory requirements etc. A special meeting of the Committee will be held on 24 September 2025 to audit the Statement of Accounts
- Pay and Grading Committee to be convened as and when required.
- Health and Wellbeing Board to meet 4 times per year.
- The dates for the Public Engagement and Consultation Panel, which are not public meetings are included in the Corporate Calendar.

1.6. Calendar of Meetings

- 1.7 A copy of the Calendar of Meetings for 2025/26 and associated annexes are attached.

2. Financial Implications

- (A) Revenue Costs – None
- (B) Capital Costs – None

3. Legal Implications

None

4. Risk Implications

None

5 Staffing HR Implications

None

6 Conclusion

As mentioned above, once the programme of meetings have been approved, an “in-house” diary will be produced for Members of the Council.

Alternative Options Considered and Rejected

None. The Council is required to produce a programme of meetings.

Equality Implications:	
There are no equality implications.	
Impact on Children and Young People:	
There are no direct implications impacting on children and young people arising from this report. Any impact on children and young people arising from the consideration of reports considered at meetings contained in the programme will be contained in such reports when they are presented to Members at the appropriate time.	
Climate Emergency Implications:	
The recommendations within this report will	
Have a positive impact	No
Have a neutral impact	Yes
Have a negative impact	No
The Author has undertaken the Climate Emergency training for report authors	Yes
There are no direct climate emergency implications arising from this report. Any climate emergency implications arising from the consideration of reports referred to in the programme will be contained in such reports when they are presented to Members at the appropriate time.	

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Executive Director of Corporate Services Commercial (FD7887/24) has been consulted and notes there are no direct financial implication. Page 155

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The Chief Legal and Democratic Officer (LD5987/24) is the author of this report.

Chief Executive
Executive Director of Corporate Services and Commercial
Assistant Director - Strategic Support
Assistant Director - Communities
Director of Public Health
Chief Planning Officer

(B) External Consultations

None

Implementation Date for the Decision:

In respect of the Programme of Meetings for the Cabinet, Public Engagement and Consultation Panel, Safer Sefton Together and the Health and Wellbeing Board the implementation date will be upon the expiry of the call-in period of the minutes of the Cabinet meeting.

In respect of the Programme of Meetings for the Council, Member Briefing Sessions; Regulatory Committees; and Overview and Scrutiny Committees - immediately following the Council meeting.

Contact Officer:	Paul Fraser
Telephone Number:	0151 934 2068
Email Address:	paul.fraser@sefton.gov.uk

Appendices:

Annex A - Programme of Meetings for the Cabinet in 2025/26

Annex B - Programme of Meetings for the Council, Members' Briefing Sessions and Regulatory Committees in 2025/26

Annex C - Programme of Meetings for the Overview and Scrutiny Committees in 2025/26

Annex D - Programme of Meetings for the Public Engagement and Consultation Panel, Sefton Safer Communities Partnership and the Health and Wellbeing Board in 2025/26
Calendar of meetings 2025/26

Background Papers:

There are no background papers available for inspection.

ANNEX A
METROPOLITAN BOROUGH OF SEFTON
PROGRAMME OF CABINET MEETINGS - 2025/2026

Meeting	Day	Time	Venue	2025								2026					
				May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
CABINET	Thur.	10.00 a.m.	B	22		24				2		4		5	5		21
			S		19			4		6		8	→12		2		

→ Budget Meeting

Key to Venues:

B - Bootle Town Hall

S - Southport Town Hall

ANNEX B
METROPOLITAN BOROUGH OF SEFTON
PROGRAMME OF COUNCIL, MEMBERS' BRIEFING SESSIONS AND REGULATORY COMMITTEE MEETINGS ETC. - 2025/2026

Meeting	Day	Time	Venue	2025								2026						
				May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	
COUNCIL	Thur.	6.30 p.m.	B	15←					11				15	26→			14°	
			S	13↑		10				13								12↓ Tue
MEMBERS' BRIEFING SESSIONS Prior to each Ordinary Council Meeting. Confirmation that Briefing Sessions will be held will be notified to Members nearer the time	Thur.	5.00 p.m.	B						11				15					
			S			10				13						23		
AUDIT AND GOVERNANCE COMMITTEE	Wed.	3.00 p.m.	B		18				*24			10						
			S						3						18			
EVALUATIONS (FOR PERSONNEL RESOURCES) - as and when required	Thur.	-	B															
			S															
LICENSING AND REGULATORY COMMITTEE	Mon.	6.30 p.m.	B		9							5						
			S						1						9			
LICENSING SUB-COMMITTEE - as and when required			B															
			S															
PLANNING COMMITTEE (Note: Mandatory meetings to start at 5.00 p.m. Meeting on 21/05 on Tue)	Wed.	6.30 p.m.	B	↓20	25				17		12	14		11			↓20	
			S		4	23				15		10		4		8		
PLANNING VISITING PANEL	Mon	10.00 a.m.	B		2 & 23	21		15	13	10	8	12	2	9	7			
PAY AND GRADING COMMITTEE - as and when required																		

↑ Annual Meeting 2025/26 - commences at 6.00 p.m. (Tuesday) (Venue to be determined)

← Adjourned Annual Meeting - Appointment of Committees etc. for 2025/26

→ Budget Meeting

↑ Mandatory Planning Committee - To start at 5.00 p.m.

↓ Annual Meeting 2026/2027 - commences at 6.00 p.m. (Tuesday) (Venue to be determined)

° Adjourned Annual Meeting - Appointment of Committees etc. for 2026/2027

* Audit & Governance - Approval of 2024/25 Statement Of Accounts

ANNEX C
METROPOLITAN BOROUGH OF SEFTON
PROGRAMME OF MEETINGS FOR OVERVIEW AND SCRUTINY COMMITTEES - 2025/2026
(Tuesday)

Meeting	Venue	2025								2026				
		May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
OVERVIEW AND SCRUTINY COMMITTEE (Adult Social Care and Health) (6.30 p.m.) (Tue)	B		17				14					24		
	S					2				6				
OVERVIEW AND SCRUTINY COMMITTEE (Regulatory, Compliance and Corporate Services) (Tue) (6.30 p.m.)	B					9				13	*10			
	S		10				21					3		
OVERVIEW AND SCRUTINY COMMITTEE (Regeneration and Skills) (6.30 p.m.) (Tue)	B		24						4			10		
	S					16				20				
OVERVIEW AND SCRUTINY COMMITTEE (Children's Services Safeguarding) (p.m.) (Tue)	B		3						11			17		
	S					23				27				
OVERVIEW AND SCRUTINY MANAGEMENT BOARD (4.30 p.m.) (Tue)	Remote Meetings		17			9			11		6		10	

* Special meeting to consider Budget proposals.

ANNEX D
METROPOLITAN BOROUGH OF SEFTON
PROGRAMME OF MEETINGS FOR PARTNERSHIP MEETINGS- 2025/2026

Meeting	Day	Time	Venue	2025								2026				
				May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
PUBLIC ENGAGEMENT AND CONSULTATION PANEL ^	Fri	10.00 a.m.	B	23		11		5		7		16		6		
			S													
SAFER SEFTON TOGETHER	Thu	10.00 a.m.	B		5	31		11		13		15		26		
			S													
HEALTH AND WELLBEING BOARD	Wed.	2.00 p.m.	B		4			10			3			4		
			S													

Meetings video conferenced to Southport Town Hall

Agenda Item 12

SEFTON COUNCIL CALENDAR OF MEETINGS 2025/26

MAY 2025		
THU	1	
FRI	2	
SAT	3	
SUN	4	
MON	5	BANK HOLIDAY
TUE	6	
WED	7	
THU	8	
FRI	9	
SAT	10	
SUN	11	
MON	12	
TUE	13	6.00 ANNUAL COUNCIL (VENUE TO BE DETERMINED)
WED	14	
THU	15	6.30 ADJOURNED ANNUAL COUNCIL (B)
FRI	16	
SAT	17	
SUN	18	
MON	19	
TUE	20	5.00 MANDATORY PLANNING COMMITTEE TRAINING SESSION (B)
WED	21	
THU	22	10.00 CABINET (B)
FRI	23	10.00 PUBLIC ENGAGEMENT AND CONSULTATION PANEL (B)
SAT	24	
SUN	25	
MON	26	SPRING BANK HOLIDAY SCHOOL HALF-TERM HOLIDAY WEEK
TUE	27	
WED	28	
THU	29	
FRI	30	
SAT	31	
MAY 2025		

Agenda Item 12

JUNE 2025		
SUN	1	
MON	2	10.00 PLANNING VISITING PANEL (B)
TUE	3	6.30 OVERVIEW AND SCRUTINY (CHILDREN'S SERVICES AND SAFEGUARDING) (B)
WED	4	2.00 HEALTH AND WELLBEING BOARD (B) 6.30 PLANNING COMMITTEE (S)
THU	5	10.00 SAFER SEFTON TOGETHER (B)
FRI	6	
SAT	7	
SUN	8	
MON	9	6.30 LICENSING AND REGULATORY (B)
TUE	10	6.30 OVERVIEW AND SCRUTINY (REGULATORY, COMPLIANCE AND CORPORATE SERVICES) (S)
WED	11	
THU	12	
FRI	13	
SAT	14	
SUN	15	
MON	16	
TUE	17	4.30 OVERVIEW AND SCRUTINY MANAGEMENT BOARD (RM) 6.30 OVERVIEW AND SCRUTINY (ADULT SOCIAL CARE AND HEALTH) (B)
WED	18	3.00 AUDIT AND GOVERNANCE (B)
THU	19	10.00 CABINET (S)
FRI	20	
SAT	21	
SUN	22	
MON	23	10.00 PLANNING VISITING PANEL (B)
TUE	24	6.30 OVERVIEW AND SCRUTINY (REGENERATION AND SKILLS) (B)
WED	25	5.00 PLANNING TRAINING SESSION (B) 6.30 PLANNING COMMITTEE (B)
THU	26	
FRI	27	
SAT	28	
SUN	29	
MON	30	
JUNE 2025		

Agenda Item 12

JULY 2025		
TUE	1	
WED	2	
THU	3	
FRI	4	
SAT	5	
SUN	6	
MON	7	
TUE	8	
WED	9	
THU	10	5.00 MEMBERS' BRIEFING - TBC (S) 6.30 COUNCIL (S)
FRI	11	10.00 PUBLIC ENGAGEMENT AND CONSULTATION PANEL (B)
SAT	12	
SUN	13	
MON	14	
TUE	15	
WED	16	
THU	17	
FRI	18	
SAT	19	
SUN	20	
MON	21	10.00 PLANNING VISITING PANEL (B)
TUE	22	
WED	23	5.00 PLANNING TRAINING SESSION (S) 6.30 PLANNING COMMITTEE (S)
THU	24	10.00 CABINET (B)
FRI	25	
SAT	26	
SUN	27	
MON	28	
TUE	29	
WED	30	
THU	31	10.00 SAFER SEFTON TOGETHER (B)

Agenda Item 12

AUGUST 2025		
FRI	1	
SAT	2	
SUN	3	
MON	4	
TUE	5	
WED	6	
THU	7	
FRI	8	
SAT	9	
SUN	10	
MON	11	
TUE	12	
WED	13	
THU	14	
FRI	15	
SAT	16	
SUN	17	
MON	18	
TUE	19	
WED	20	
THU	21	
FRI	22	
SAT	23	
SUN	24	
MON	25	SUMMER BANK HOLIDAY
TUE	26	
WED	27	
THU	28	
FRI	29	
SAT	30	
SUN	31	
AUGUST 2025		

Agenda Item 12

SEPTEMBER 2025		
MON	1	6.30 LICENSING AND REGULATORY (S)
TUE	2	6.30 OVERVIEW AND SCRUTINY (ADULT SOCIAL CARE AND HEALTH) (S)
WED	3	3.00 AUDIT AND GOVERNANCE (S)
THU	4	10.00 CABINET (S)
FRI	5	10.00 PUBLIC ENGAGEMENT AND CONSULTATION PANEL (B)
SAT	6	
SUN	7	
MON	8	
TUE	9	4.30 OVERVIEW AND SCRUTINY MANAGEMENT BOARD (RM) 6.30 OVERVIEW AND SCRUTINY (REGULATORY, COMPLIANCE AND CORPORATE SERVICES) (B)
WED	10	2.00 HEALTH AND WELLBEING BOARD (B)
THU	11	10.00 SAFER SEFTON TOGETHER (B) 5.00 MEMBERS' BRIEFING - TBC (B) 6.30 COUNCIL (B)
FRI	12	
SAT	13	
SUN	14	
MON	15	10.00 PLANNING VISITING PANEL (B)
TUE	16	6.30 OVERVIEW AND SCRUTINY (REGENERATION AND SKILLS) (S)
WED	17	5.00 PLANNING TRAINING SESSION (B) 6.30 PLANNING COMMITTEE (B)
THU	18	
FRI	19	
SAT	20	
SUN	21	
MON	22	
TUE	23	6.30 OVERVIEW AND SCRUTINY (CHILDREN'S SERVICES AND SAFEGUARDING) (S)
WED	24	3.00 AUDIT AND GOVERNANCE (B) (SPECIAL MEETING FOR APPROVAL OF 2023/24 STATEMENT OF ACCOUNTS)
THU	25	
FRI	26	
SAT	27	
SUN	28	
MON	29	
TUE	30	
SEPTEMBER 2025		

Agenda Item 12

OCTOBER 2025		
WED	1	
THU	2	10.00 CABINET (B)
FRI	3	
SAT	4	
SUN	5	
MON	6	
TUE	7	
WED	8	
THU	9	
FRI	10	
SAT	11	
SUN	12	
MON	13	10.00 PLANNING VISITING PANEL (B)
TUE	14	6.30 OVERVIEW AND SCRUTINY (ADULT SOCIAL CARE AND HEALTH) (B)
WED	15	5.00 PLANNING TRAINING SESSION (S) 6.30 PLANNING COMMITTEE (S)
THU	16	
FRI	17	
SAT	18	
SUN	19	
MON	20	
TUE	21	6.30 OVERVIEW AND SCRUTINY (REGULATORY, COMPLIANCE AND CORPORATE SERVICES) (S)
WED	22	
THU	23	
FRI	24	
SAT	25	
SUN	26	
MON	27	SCHOOL HALF-TERM HOLIDAY WEEK
TUE	28	
WED	29	
THU	30	
FRI	31	
OCTOBER 2025		

Agenda Item 12

NOVEMBER 2025		
SAT	1	
SUN	2	
MON	3	
TUE	4	6.30 OVERVIEW AND SCRUTINY (REGENERATION AND SKILLS) (B)
WED	5	
THU	6	10.00 CABINET (S)
FRI	7	10.00 PUBLIC ENGAGEMENT AND CONSULTATION PANEL (B)
SAT	8	
SUN	9	REMEMBRANCE SUNDAY
MON	10	10.00 PLANNING VISITING PANEL (B)
TUE	11	4.30 OVERVIEW AND SCRUTINY MANAGEMENT BOARD (RM)
WED	12	6.30 OVERVIEW AND SCRUTINY (CHILDREN'S SERVICES AND SAFEGUARDING) (B) 5.00 PLANNING TRAINING SESSION (B) 6.30 PLANNING COMMITTEE (B)
THU	13	10.00 SAFER SEFTON TOGETHER (B)
FRI	14	5.00 MEMBERS' BRIEFING- TBC (S) 6.30 COUNCIL (S)
SAT	15	
SUN	16	
MON	17	
TUE	18	
WED	19	
THU	20	
FRI	21	
SAT	22	
SUN	23	
MON	24	
TUE	25	
WED	26	
THU	27	
FRI	28	
SAT	29	
SUN	30	
NOVEMBER 2025		

Agenda Item 12

DECEMBER 2025		
MON	1	
TUE	2	
WED	3	2.00 HEALTH AND WELLBEING BOARD (B)
THU	4	10.00 CABINET (B)
FRI	5	
SAT	6	
SUN	7	
MON	8	10.00 PLANNING VISITING PANEL (B)
TUE	9	
WED	10	3.00 AUDIT AND GOVERNANCE (B) 5.00 PLANNING TRAINING SESSION (S) 6.30 PLANNING COMMITTEE (S)
THU	11	
FRI	12	
SAT	13	
SUN	14	
MON	15	
TUE	16	
WED	17	
THU	18	
FRI	19	SCHOOL CHRISTMAS BREAK
SAT	20	
SUN	21	
MON	22	
TUE	23	
WED	24	
THU	25	CHRISTMAS DAY
FRI	26	BOXING DAY
SAT	27	
SUN	28	
MON	29	COUNCIL OFFICES CLOSED
TUE	30	COUNCIL OFFICES CLOSED
WED	31	COUNCIL OFFICES CLOSED
DECEMBER 2025		

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JANUARY 2026		
THU	1	NEW YEAR'S DAY
FRI	2	COUNCIL OFFICES CLOSED
SAT	3	
SUN	4	
MON	5	6.30 LICENSING AND REGULATORY (B)
TUE	6	4.30 OVERVIEW AND SCRUTINY MANAGEMENT BOARD (RM) 6.30 OVERVIEW AND SCRUTINY (ADULT SOCIAL CARE AND HEALTH) (S)
WED	7	
THU	8	10.00 CABINET (S)
FRI	9	
SAT	10	
SUN	11	
MON	12	10.00 PLANNING VISITING PANEL (B)
TUE	13	6.30 OVERVIEW AND SCRUTINY (REGULATORY, COMPLIANCE AND CORPORATE SERVICES) (B)
WED	14	5.00 PLANNING TRAINING SESSION (B) 6.30 PLANNING COMMITTEE (B)
THU	15	10.00 SAFER SEFTON TOGETHER (B) 5.00 MEMBERS' BRIEFING – TBC (B) 6.30 COUNCIL (B)
FRI	16	10.00 PUBLIC ENGAGEMENT AND CONSULTATION PANEL (B)
SAT	17	
SUN	18	
MON	19	
TUE	20	6.30 OVERVIEW AND SCRUTINY (REGENERATION AND SKILLS) (S)
WED	21	
THU	22	
FRI	23	
SAT	24	
SUN	25	
MON	26	
TUE	27	6.30 OVERVIEW AND SCRUTINY (CHILDREN'S SERVICES AND SAFEGUARDING) (S)
WED	28	
THU	29	
FRI	30	
SAT	31	
JANUARY 2026		

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FEBRUARY 2026		
SUN	1	
MON	2	10.00 PLANNING VISITING PANEL (B)
TUE	3	
WED	4	5.00 PLANNING TRAINING SESSION (S) 6.30 PLANNING COMMITTEE (S)
THU	5	10.00 CABINET (B)
FRI	6	
SAT	7	
SUN	8	
MON	9	
TUE	10	6.30 OVERVIEW AND SCRUTINY (REGULATORY, COMPLIANCE AND CORPORATE SERVICES) BUDGET MEETING (B)
WED	11	
THU	12	10.00 CABINET (BUDGET) (S)
FRI	13	
SAT	14	
SUN	15	
MON	16	SCHOOL HALF-TERM HOLIDAY WEEK
TUE	17	
WED	18	
THU	19	
FRI	20	
SAT	21	
SUN	22	
MON	23	
TUE	24	6.30 OVERVIEW AND SCRUTINY (ADULT SOCIAL CARE AND HEALTH) (B)
WED	25	
THU	26	6.30 BUDGET COUNCIL (B)
FRI	27	
SAT	28	
FEBRUARY 2026		

Agenda Item 12

MARCH 2026		
SUN	1	
MON	2	
TUE	3	6.30 OVERVIEW AND SCRUTINY (REGULATORY, COMPLIANCE AND CORPORATE SERVICES) (S)
WED	4	2.00 HEALTH AND WELLBEING BOARD (B)
THU	5	10.00 CABINET (B)
FRI	6	10.00 PUBLIC ENGAGEMENT AND CONSULTATION PANEL (B)
SAT	7	
SUN	8	
MON	9	10.00 PLANNING VISITING PANEL (B) 6.30 LICENSING AND REGULATORY (S)
TUE	10	4.30 OVERVIEW AND SCRUTINY MANAGEMENT BOARD (RM) 6.30 OVERVIEW AND SCRUTINY (REGENERATION AND SKILLS) (B)
WED	11	5.00 PLANNING TRAINING SESSION (B) 6.30 PLANNING COMMITTEE (B)
THU	12	
FRI	13	
SAT	14	
SUN	15	
MON	16	
TUE	17	6.30 OVERVIEW AND SCRUTINY (CHILDREN'S SERVICES AND SAFEGUARDING) (B)
WED	18	3.00 AUDIT AND GOVERNANCE (S)
THU	19	
FRI	20	
SAT	21	
SUN	22	
MON	23	
TUE	24	
WED	25	
THUR	26	10.00 SAFER SEFTON TOGETHER (B)
FRI	27	
SAT	28	
SUN	29	
MON	30	SCHOOL SPRING HOLIDAY
TUE	31	
MARCH 2026		

Agenda Item 12

APRIL 2026		
WED	1	
THU	2	10.00 CABINET (S)
FRI	3	GOOD FRIDAY
SAT	4	
SUN	5	EASTER SUNDAY
MON	6	EASTER MONDAY
TUE	7	10.00 PLANNING VISITING PANEL (B)
WED	8	5.00 PLANNING TRAINING SESSION (S) 6.30 PLANNING COMMITTEE (S)
THU	9	
FRI	10	
SAT	11	
SUN	12	
MON	13	
TUE	14	
WED	15	
THU	16	
FRI	17	
SAT	18	
SUN	19	
MON	20	
TUE	21	
WED	22	
THU	23	
FRI	24	
SAT	25	
SUN	26	
MON	27	
TUE	28	
WED	29	
THU	30	
APRIL 2026		

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MAY 2026		
FRI	1	
SAT	2	
SUN	3	
MON	4	MAY BANK HOLIDAY
TUE	5	
WED	6	
THU	7	
FRI	8	
SAT	9	
SUN	10	
MON	11	
TUE	12	6.00 ANNUAL COUNCIL (VENUE TO BE DETERMINED)
WED	13	
THU	14	6.30 ADJOURNED ANNUAL COUNCIL (B)
FRI	15	
SAT	16	
SUN	17	
MON	18	
TUE	19	
WED	20	5.00 MANDATORY PLANNING COMMITTEE TRAINING SESSION (B)
THU	21	10.00 CABINET (B)
FRI	22	
SAT	23	
SUN	24	
MON	25	SPRING BANK HOLIDAY SCHOOL HALF-TERM HOLIDAY WEEK
TUE	26	
WED	27	
THU	28	
FRI	29	
SAT	30	
SUN	31	
MAY 2026		

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NOTICE OF MOTION

COUNCIL MEETING – 16th January 2025

Moved by: Councillor Sammon

Seconded by: Councillor TBC

The Future of Respite Care

The closure of Revitalise Sandpipers in Southport is a huge loss to the community and a devastating blow to people living with disabilities and their carers who relied on it. The highly skilled staff and dedicated volunteers who kept Sandpipers running for decades will be greatly missed. It was one of two such facilities in the UK run by Revitalise, the closure of the charity now puts into question the future of respite care in the UK.

The Council notes that:

Respite care is an essential service. It is vital that people living with disabilities and their carers can enjoy a holiday in a safe and relaxing environment to help take the pressure off everyday life.

Respite care cannot end with the closure of the Revitalise charity.

It is regrettable that the closure of Sandpipers and Revitalise happened so suddenly and was unable to be prevented.

The Council resolves to:

Write to the Secretary of State for Health and Social Care requesting that the Government preserves the future of respite care by looking to establish a new respite care holiday centre in Southport.

Publicly thank everyone who worked and volunteered at the Revitalise Sandpipers venue and offer them support to find new jobs and volunteering opportunities, if required.

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NOTICE OF MOTION

COUNCIL MEETING – 16 JANUARY 2025

Proposed by: Councillor Mike Prendergast

Seconded by: Councillor Tony Brough

National Insurance Increases Will Damage Local Businesses & Vital Services

On taking office, the current Labour government inherited the fastest growing economy in the G7, inflation back at the Bank of England target of 2% and employment levels at record highs.

During the election campaign, the Labour Party repeatedly stated they would not increase taxes on working people. Despite this, in the Labour Budget, National Insurance contributions for employers will be increased from April 2025, increasing from 13.8% to 15%, this equates to a tax increase for employers of almost 9%.

The threshold which employers must contribute to National Insurance will also be reduced, from £9,100 to £5,000 per year.

The Office of Budget Responsibility (OBR) has stated that *“policy changes leave nominal and real earnings growth lower of the remainder of the forecast as employers pass on the National Insurance contribution rise.”*

The OBR further notes that *“in 2025/26 firms will pass on 60% of the higher costs to workers and consumers, via lower wages and higher prices.”*

Businesses, large and small, have criticised the plans confirming that job losses, price hikes and reduced wage increases will follow.

Many vital services, such as nurseries, hospices and charities will also be hit by the huge increases in National Insurance.

There are around 8,000 businesses across Sefton, large, medium and small, who will be directly affected by the changes.

It is untenable to suggest that all of this does not amount to a tax on working people.

Council believes:

- That raising revenue through excessive increases on employer's National Insurance contributions is wrong and will lead to job losses, fewer jobs being created, increased prices and reduced wage increases.

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- That increasing employer's National Insurance contributions does amount to a tax on working people that will be detrimental to the people of Sefton.
- That the increases will lead to higher costs for Sefton Council when dealing with third party contractors and will place greater pressure on council finances and make it harder to deliver vital services.

Council resolves to:

- To place on record our disappointment regarding the National Insurance increases and the damaging impact it will have on all those who live and work in Sefton.
- To request that the Leader of the Council write to the Chancellor of the Exchequer to ask her to reconsider the proposed changes which are undeniably damaging to businesses and vital services.

NOTICE OF MOTION

COUNCIL MEETING – 16 JANUARY 2025

Moved by: Councillor Halsall

Seconded by: Councillor TBC

IN-DEPTH NEURODIVERSITY TRAINING FOR STAFF AND CONTRACTORS WORKING WITH CHILDREN IN CARE

This Council recognises the critical importance of understanding and supporting neurodiverse children in our care. We believe that a thorough foundation in neurodiversity awareness will enable our staff and contracted service providers to better meet the unique needs of each child, fostering a supportive and inclusive environment.

To this end, the Council commits to ensuring that all directly employed staff and contracted individuals who work with or interact with children in our care undertake in-depth neurodiversity training. This training must be delivered in person by qualified professionals with expertise in neurodiversity, ensuring a comprehensive, interactive learning experience. We further commit to involving neurodiverse individuals who have left care, as well as parents of neurodiverse children, in guiding and shaping the training content to ensure it reflects real-life experiences and needs.

Sefton Council will:

- Ensure that all directly employed staff and contracted personnel who work with children in care complete neurodiversity training.
- Require that the training is delivered in person by qualified neurodiversity professionals, ensuring an in-depth and interactive experience.
- Involve neurodiverse individuals who have left care and parents of neurodiverse children in the development of training content to reflect lived experiences and practical insights.
- Include practical strategies and skills in the training for understanding and supporting neurodiverse children in care.
- Conduct an annual review and update of training programs to reflect current best practices, research, and feedback from neurodiverse individuals and families.

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NOTICE OF MOTION

COUNCIL MEETING – 16 JANUARY 2025

Moved by: Councillor Halsall

Seconded by: Councillor TBC

CALL FOR CEASEFIRE IN GAZA AND SANCTIONS ON ISRAEL

This Council is deeply concerned by the ongoing violence in Gaza and the immense suffering of civilians caught in the conflict. We recognise the importance of immediate action to protect human life and uphold international law.

This Council therefore resolves to write to the UK Government, urging it to:

- Call for an immediate, comprehensive ceasefire in Gaza, ensuring the protection of civilians and the provision of humanitarian aid.
- Impose sanctions on Israel if a ceasefire is not implemented and maintained, demonstrating a commitment to international law and accountability.
- End all arms sales to states that are currently under investigation by the International Court of Justice (ICJ) for war crimes and crimes against humanity, ensuring that the UK is not complicit in actions that violate human rights.
- Offer support to residents affected by the conflict and work with groups already engaged in supporting those who it's impacted.

Sefton Council stands firmly in support of peace, human rights, and justice, and calls on the UK Government to take decisive action toward ending the violence and holding all parties accountable.

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NOTICE OF MOTION

COUNCIL MEETING – 16 JANUARY 2025

Moved by: Councillor Halsall

Seconded by: Councillor TBC

CALL FOR GOVERNMENT-FUNDED PAY RISE FOR COUNCIL STAFF

This Council recognises the hard work and dedication of our council staff, who provide essential services that support our community every day. With rising living costs, it is crucial that these workers receive fair compensation to reflect their invaluable contributions.

This Council therefore calls on the UK Government to fund a 10% pay rise for all council staff. This increase should be funded with new government money, ensuring that the financial burden does not fall on local council tax payers.

Sefton Council also commits to ensuring that any improvements in pay will not result in an erosion of working conditions or negatively impact staff work-life balance.

Sefton Council will:

- Write to the Government to request new funding for a 10% pay rise for all council staff.
- Insist that this pay rise is fully funded by the Government, not through increased council tax or reallocation of existing council funds.
- Ensure that any pay increase does not lead to a reduction in existing working conditions or a compromise of work-life balance for council staff.
- Continue to support fair compensation, strong working conditions, and a healthy work-life balance for all employees.

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NOTICE OF MOTION

COUNCIL MEETING – 16 JANUARY 2025

Moved by: Councillor Doolin

Seconded by: Councillor Halsall

RENEWABLE ENERGY GENERATION ON NEW COUNCIL DEVELOPMENTS

In July 2019, Sefton Council passed a motion declaring a climate emergency and committed us to reducing carbon emissions in line with expert scientific understanding and for Sefton Council's activities to be carbon neutral by 2030.

As part of the subsequent report (a), Sefton MBC committed to:

- Municipalisation of energy supply by utilising public sector sites to generate energy where appropriate
- Ensure that all strategic decisions are in line with a shift to zero carbon by 2030.
- Support and work with all other relevant agencies towards making the Sefton area Zero Carbon within the same timescale.
- Achieve 100% clean energy across Sefton Council's full range of functions by 2030.

We also note that, at the current time, Sefton has significant plans in relation to infrastructure developments at Bootle Strand and Southport Marine Lake Events Centre and for the total refurbishment of Southport Pier. We additionally note Sefton Council's ownership of Sandway Homes Ltd.

Since the passing of the original motion, although some progress has been made in pursuit of the aims in that report, the damaging effects of climate breakdown have also become more frequent, more destructive and economically more expensive.

Council therefore commits to:

- 1) Ensuring the use of appropriate renewable energy solutions such solar PV, air-source and wind technologies to help power all new Council developments including those at Bootle Strand and Southport Marine Lake Events Centre.
- 2) Incorporating similar fossil fuel-free technologies and live educational displays when Southport Pier is rebuilt - such that it might be marketed as not only the country's first iron pleasure pier but also its first 'eco-pier'.
- 3) All new Sandway Homes Ltd developments to be fitted with air source heat pumps in lieu of a domestic gas boiler along with solar PV generation capacity to provide clean, low-cost electricity to householders and to in order to reduce demand on the local electricity distribution grid.
- 4) The setting up of a joint council/community-owned limited company with the aim of retrofitting appropriate renewable energy technologies to schools and other publicly-owned buildings.

Agenda Item 19

Reference:

- (a) <https://modgov.sefton.gov.uk/documents/s97052/Climate%20Emergency-%20Strategy%20final.pdf>

NOTICE OF MOTION

COUNCIL MEETING – 16 JANUARY 2025

Moved by: Councillor Doolin

Seconded by: Councillor Halsall

Government's Betrayal of WASPI Women

This council deplores the decision of the Government to withdraw all proposed support, as recommended by the Parliamentary Ombudsman report on this topic, to the estimated 3.5 million affected women across the UK. This will directly impact up to 10,000 WASPI women across Sefton.

This council notes the WASPI campaign sought compensation for each affected woman and that the campaign has strongly condemned this decision.

This council condemns in the strongest possible terms the Government's decision to refuse to implement the recommendations of the Parliamentary Ombudsman who proposed compensation of between £1,000 and £2,950 be paid to affected women who missed out on pension entitlement.

This council agrees that it is time for the Labour party at all levels, local, national and in government to deliver on the promises they have been making to the WASPI campaign for so many years.

Council therefore commits to:

The Leader of the Council writing to the Work and Pensions Secretary, Liz Kendall expressing our shock and opposition to the Government's decision to deny compensation in line with the Ombudsman's recommendation and ask them to reconsider in the interest of fairness and justice.

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NOTICE OF MOTION

COUNCIL MEETING – 16 JANUARY 2025

Moved by: Councillor Pugh

Seconded by: Councillor TBC

SOUTHPORT AS A SEASIDE RESORT

This Council:

- (1) **recognises** that, notwithstanding important current commitments to regeneration and coastal management, Southport faces significant challenges to its traditional status as a seaside resort
- (2) **notes** that there exists no financial provision within its current budget for the complete restoration and opening of the Pier and no strategy to ensure the preservation of a Leisure Beach
- (3) **calls** upon the Sefton Cabinet to review its policy in this area and to clarify both its policy for the Southport shoreline and whether it remains council policy as agreed on 16th November 2023 to request "a firm commitment" from government "to cover the capital and maintenance costs" of the Pier.

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