



**Council  
25 February 2015**

**Budget 2015-16**

**Purpose of report**

The purpose of this report is to set out the Council’s Medium Term Financial Strategy (MTFS) and Plan (MFTP) 2015/16 to 2018/19, outline the Revenue Budget 2015/16, Capital Programme 2015/16 to 2024/25 and Treasury Management Strategy 2015/16.

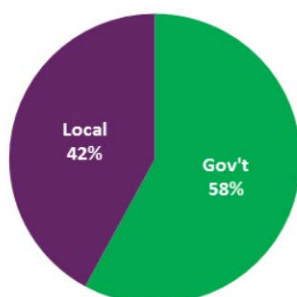
**Attachment(s):**

- Appendix 1 – MTFS Summary 2015/16 – 2018/19
- Appendix 2 – Revenue Budget Changes 2015/16
- Appendix 3 – Capital Programme 2015/16 – 2024/25
- Appendix 4 – Treasury Management Strategy
- Appendix 5 – Fees and Charges 2015/16

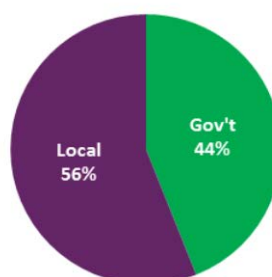
**1. Overview and context**

- 1.1. This report refreshes the Medium Term Financial Strategy 2014/15 to 2017/18 that was approved by Council in February 2014 and updated at Finance Sub Committee in December 2014.
- 1.2. The MTFS 2014/15 to 2017/18 was formulated during a difficult financial settlement, which was designed to address the challenging national financial position. There were a significant number of policy changes which had to be addressed and incorporated into the financial forecast.
- 1.3. Positive signs are emerging from the large amount of data and intelligence surrounding the UK economy. However, there remains some uncertainty over the outlook for the UK and this will continue to put pressure on Local Government finances over the medium term.
- 1.4. In October 2010 the Government announced its 2010 Spending Review, which set budgets for Government departments up to 2014/15. As part of the 2014/15 settlement, indicative figures were announced for 2015/16.
- 1.5. Following the Chancellor’s Autumn Statement, the provisional local government finance settlement figures were announced on 18<sup>th</sup> December 2014.
- 1.6. Since 2010 the way Councils are funded has changed. The graphs below demonstrate how the balance has changed between what is funded directly by the government versus what is raised locally. Funding from Central Government refers to grants and funding received directly from the government, such as Revenue Support Grant. Funding raised locally refers to funding generated directly within the district such as Council Tax, New Homes Bonus and Business Rates. This can be increased by stimulating economic growth within the district.

ENC Funding 2010

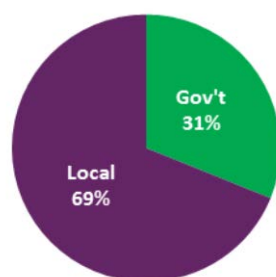


ENC Funding Now



- 1.7. The Government's changes around the Business Rate Retention Scheme and localisation of council tax support are a major part of the reason for this shift in funding. By the end of MTFS period in 2018/19 it is forecast that 70% of the Council's funding will be raised locally, with the remainder coming from Government.

ENC Funding 2018/19



## 2. Long Term Financial Position

- 2.1. There remains some short term uncertainty, but the biggest risk facing the Council is in assessing the financial implications of proposed changes to Local Government funding over the longer term on our being able to continue to provide services at current levels.
- 2.2. The major uncertainties and changes affecting Local Government are going to impact principally upon levels of funding over the long term. In the shorter term the General Election in May 2015 may present uncertainties depending upon the new Government's approach to austerity and views on resource allocation both to and within local government. The situation will be closely monitored and any risks and assumptions reviewed as necessary.
- 2.3. Whilst it must be recognised that there is a lot of uncertainty, the preparations and setting of a MTFS and budget must still take place.
- 2.4. In addition to the uncertainty around the Council's revenue budget over the longer term, there are also some significant risks surrounding the future of the Council's capital programme.
- 2.5. The capital programme is projected for a period of 10 years to help the Council manage its assets. A large amount of work is being undertaken to assess the condition of the Council's assets and ensure that their future life cycle costs are fully reflected in the capital programme.
- 2.6. The funding of the capital programme remains a risk, and approaches to manage this risk are reflected within this report.

## 3. Government Funding and Policy Changes

- 3.1. The changes to local government funding referred to in section 1 of this report are set out in detail below.

### 3.2. ***Business Rates Retention Scheme***

- 3.2.1. The previous grant regime was replaced with a Business Rate Retention Scheme in April 2013. The key aim of this is to incentivise local business growth. Following extensive lobbying from local government, it was announced that at least 25% of business rates growth will be retained locally. The Council continues to work with other councils across Northamptonshire to maximise the benefits of pooling arrangements across the county. The previous pooling arrangement is planned to be dissolved with effect from 31<sup>st</sup> March 2015 with a new pool in place from 1<sup>st</sup> April 2015. The new pool will feature a different configuration of councils. This new arrangement is expected to increase the benefit to the Council by a further £175k, to £330k.

### 3.3. ***Local Council Tax Support Scheme***

- 3.3.1. The Council Tax Benefit system ceased at the end of March 2013 as a result of the Welfare Reform Bill, and was replaced with the localised scheme administered by the Council. The Government reduced the funding for the scheme by 10% and the expectation was that this would be offset by reductions in expenditure. The Council continues to work with other authorities across the County to identify how some of this impact could be mitigated. Our Council Tax Support Scheme was approved by Council in December. The scheme remains unchanged for 2015/16, and remains self financing.

### 3.4. ***Welfare Reform***

- 3.4.1. Over the medium term planning period, more information and detail will be released about universal credit and other welfare reform initiatives which will have an impact upon the current service provision of ENC.
- 3.4.2. Two staff have been transferred to the Department for Work and Pensions under the transfer of responsibility for the Single Fraud Investigation Service. This took place in December 2014. The implications of this have been incorporated in the MTFS.
- 3.4.3. Universal Credit is being made available to people who are on a low income or are out of work. It aims to make the welfare system simpler by replacing six benefits and tax credits with a single monthly payment. It includes support for the costs of housing, children and childcare, as well as support for disabled people and carers. The Government has confirmed that it remains on track to deliver Universal Credit safely and securely by 2017. The Council has one resident in receipt of Universal Credit as they moved here from a pathfinder area.

### 3.5. ***Disabled Facilities Grants (DFGs)***

- 3.5.1. Funding to assist authorities meet the cost of providing DFGs for disabled people is currently paid by Department for Communities and Local Government (DCLG) as a capital grant.
- 3.5.2. In July 2013, as part of the government spending review, it was announced that from 2015/16 the total DFG grant for LAs will be £220m. For 2015/16 all of this central government funding will be provided by the Department of Health (DH), with no capital spend on DFGs by DCLG. This DH funding is included in the Better Care Fund (BCF).

3.5.3. The demand for DFGs to the Council is increasing because of the aim to keep people living at home for longer, and the scale of works required will also increase. Our current demand for DFGs for 2015-16 is in excess of £400k a year with new referrals coming in from NCC Occupational Therapists all the time. Due to the increase in demand it is proposed that the Council should increase the provision within the capital programme.

3.5.4. Countywide, work continues to develop a framework for contractors with the aim of driving down the unit price of the works.

### 3.6. **Government Funding**

3.6.1. The Coalition Government has followed a policy of austerity to address the deficit position and public sector net debt. Despite the improving position in the economy as a whole, it is likely that restraints will continue on public sector spending for the medium term. The forthcoming general election in 2015 makes it difficult to predict Government policy, but further reductions in Government funding of 10% a year are expected, in line with independent forecasts.

## 4. **Medium Term Financial Strategy**

4.1. Each year the Council reviews and considers its financial position and develops a model for forecasting the likely position over the medium term. The overall purpose of the MTFS is to enable the Council to manage its future finances and ensure that its plans are sustainable. This is becoming increasingly difficult because of the severity of government spending cuts, recent freezes of Council Tax, government policy changes, high levels of inflation and some significant uncertainties over future costs and income. This report explores some of these details and sets out the MTFS based on a set of assumptions about those key variables.

4.2. The Council's financial strategy for the medium term is to:  
*"Ensure the financial position is stable and sustainable with resources focussed on its priorities"*

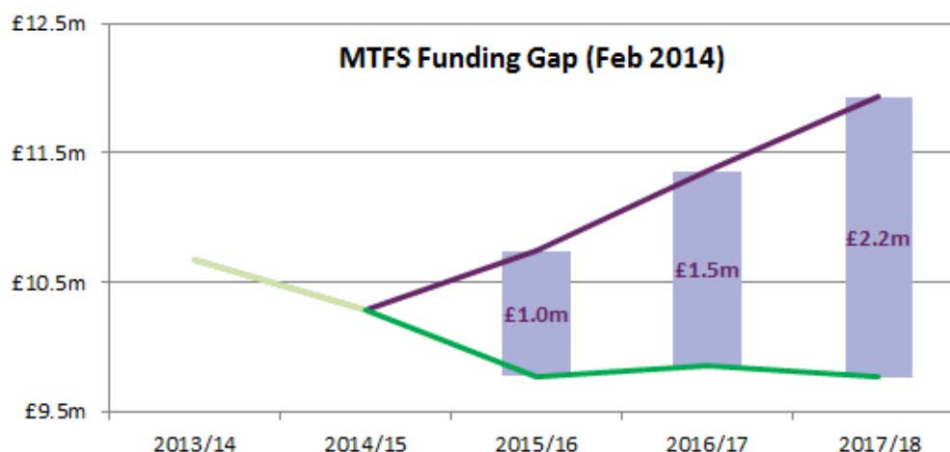
4.3. The MTFS and Budget 2015/16 set out in this report have been developed to address the financial challenges identified above. The MTFS includes our capital spending plans as these have a direct and sometimes significant impact on our revenue expenditure.

4.4. The MTFS includes:

- receipts from central government in the form of core funding, through Revenue Support Grant;
- estimated income from Council Tax, based on our estimated Council Tax base and assumptions as to the level of Council Tax increases over the period; and
- transfers to or from the Council's revenue reserves

4.5. This report updates the MTFS that was set for 2014/15 - 2017/18 and was approved by Council on 26 February 2014. At that time it had been identified that, over the medium term, there was likely to be a funding gap between what the Council expected to spend compared to funding that was anticipated to be received.

- 4.6. The graph below demonstrates the projected funding gap over the medium term as at February 2014.



## 5. Review of Assumptions

- 5.1 In order to address the projected funding gap that had previously been identified, as outlined in paragraph 4.5, officers and members have been working to review and challenge the assumptions within the last MTFS, and to bridge that gap. An in-depth review has taken place. All assumptions have been reviewed and challenged, and where amendments have been made these are outlined below.

- 5.2 The key assumptions in the MTFS are as follows:

<b>Revenue Budget</b>	<ul style="list-style-type: none"> <li>The Council will spend around £10m (net) each year</li> <li>There is no reliance on one-off funding from reserves over the MTFS period</li> </ul>
<b>Council Tax</b>	<ul style="list-style-type: none"> <li>It is assumed that there is no increase to Council tax for 2015/16 with increases of 1.99% each year thereafter.</li> <li>Council tax is assumed to be £123.65 for 2015/16</li> <li>Lowest council tax in the county</li> </ul>
<b>Government Funding</b>	<ul style="list-style-type: none"> <li>Continue to maximise the proportion of business rates growth retained locally by “pooling” its business rates with other councils in Northamptonshire</li> <li>Reductions in Revenue Support Grant of 10% a year over the medium term</li> </ul>
<b>Capital Programme</b>	<ul style="list-style-type: none"> <li>Invest up to £10.9m over 10 year MTFS period</li> <li>Requirements to look into other capital funding sources over the medium term</li> <li>Continue with current asset sales strategy</li> <li>Continue with implementation of capital governance arrangements</li> </ul>
<b>Reserves</b>	<ul style="list-style-type: none"> <li>Maintain a minimum level of reserves of £1.5m to ensure the Council can meet unforeseen costs in the long term, and to manage the shorter-term risks</li> </ul>

## 5.3 Previous Committee Decisions

The following Committee decisions have been factored into the MTFS.

Committee Decision	Revenue Savings
	£000
Pest Control – reduce provision	15
Withdrawal from Northamptonshire Waste Partnership	14
<b>Total</b>	<b>29</b>

#### 5.4 **Employee Costs**

- 5.4.1 The national pay negotiations were recently concluded between Local Government Employers and the trade unions. The final agreement was for a 2.2% increase over the period from January 2015 to March 2016. This has been incorporated into the MTFS. Pay inflation has been assumed to be 1% from 2016/17 onwards.
- 5.4.2 Over the past 3 years the Council has budgeted for a full establishment; however, due to vacancies arising from staff turnover, the budget has been consistently underspent. The Council has experienced an average staff cost variance of 4.6% during this period.
- 5.4.3 Vacancy factors have been trialled during 2014/15 and monitored via Finance Sub-Committee and CMT. These have now been incorporated into the 2015/16 budget and MTFS.
- 5.4.4 Based on previous years and following a prudent approach, a level of 3.5% (£200k) has been assumed.
- 5.4.5 With reducing workforces across many organisations, the ability to provide for the future pension liability through pension contributions from the reduced workforce is extremely difficult. The process for recovery of pension deficit costs changed in 2011/12. This put additional pressure on budgets.
- 5.4.6 The employer pension costs paid to the Local Government Pension Scheme (LGPS) are an uncontrollable cost.
- 5.4.7 Estimated information received to date indicates a pressure of around £84k each year over the medium term will arise in respect of the pensions deficit. This has been incorporated into the MTFS.

#### 5.5 **Contract Costs**

- 5.5.1 Contractual commitment costs have been reducing over the past few years, with new and renewed contracts being procured. The majority of contracts have been in place for a number of months or years and there is more certainty when forecasting future inflationary increases within the contract.
- 5.5.2 Contractual commitments have been reviewed, and contractual inflation has only been built into the MTFS where it is mentioned within the contract. It has been assumed that all other contracts will be maintained within current levels of expenditure. This is a change from the assumption in the previous MTFS of an inflationary increase across all contracts. A further review of contracts will be undertaken as part of the MTFP.

#### 5.6 **General Inflation**

- 5.6.1 As part of the review of assumptions, general inflation has been removed. Only pay, contractual and utilities inflation is assumed within the MTFS.

#### 5.7 **Fees and Charges**

- 5.7.1 The previous MTFS assumed increases in charges in line with the Retail Price Index (RPI) to reflect the economic climate. For 2015/16, a thorough review of all fees and charges is being undertaken to understand what increases can be put in place that ensure that demand is reflected in the charge and costs are fully recovered.

## 5.8 **Investment Income**

- 5.8.1 The current low level of interest rates has resulted in significant reductions in our investment income. We previously assumed investment returns of 1% in 2013/14, increasing to 3% by 2016/17 as the economic position improves. It is now anticipated that investment returns will remain lower for longer than previously forecast and as a result the anticipated return on investment for 2015/16 is likely to be around 0.6%, increasing to around 1.25% by 2017/18. There are significant risks in estimating the rate at which the economic position will improve, and we have taken a relatively cautious view.

## 5.9 **Council Tax Base**

- 5.9.1 The assumptions relating to the Council Tax Base have been reviewed. The estimated Billing Authority tax base for 2015/16 is 29,397 compared to 28,353 for 2014/15. The increase in the tax base is attributable mainly to new property completions and the reduction in Council Tax Support expenditure. This is illustrated in the table below. The proposed tax base for 2015/16 also takes into account other discounts and exemptions, anticipated additional new properties and a small provision for non-collection. That has been amended from 1.8% to 1.3% to reflect the better-than-expected collection of Council Tax from CTS payers and owners of empty properties

<b>2014/15 Tax base</b>	<b>28,353</b>	
Amendment to 14/15 baseline	488	Actual new property completions exceeding the original forecast.
New properties	110	Increase in the anticipated number of new property completions over the next twelve months.
Council Tax support	389	Substantial reduction in CTS expenditure indicating the scheme is successful in encouraging claimants to return to work.
Discounts/Exemptions	(73)	Slight increase in exemptions and single occupier discounts.
Changes in collection rate	130	Change of approx. 0.5% to reflect better than expected collection.
<b>2015/16 Tax base</b>	<b>29,397</b>	

## 5.10 **Council Tax**

5.10.1 It has been assumed within the MTFS that Council Tax will remain unchanged for 2015/16. The Council would therefore qualify for a Council Tax Freeze Grant, equivalent to a 1% rise, £38k, for one year only. A 1.99% increase has been assumed for subsequent years.

5.10.2 In line with previous years, the Secretary of State has proposed that a 2% referendum trigger will apply for all principal local authorities in 2015/16.

## 5.11 **Council Tax Support Funding**

5.11.1 ENC will receive Council Tax Support Funding in 2015/16. This funding is not ring-fenced and can be used to support any spending the Council incurs. The Government has indicated that a proportion of this funding could be passported to local precepting authorities at the Council's discretion; this is similar to previous years. Further to previous decisions of the Council, the MTFS assumes that the grant will not be passported in 2015/16 or thereafter.

## 5.12 **Business Rates**

5.12.1 Two elements of growth have been built in to the MTFS:

- Rushden Lakes 600k
- Further growth in the district 180k

An officer working party comprising staff from Planning, Revenues and Finance has been looking at Business Rates with the aim of increasing business intelligence and understanding, and to forecast growth in future years. A proportion of this is related to the Rushden Lakes development. Further growth of £140k-£180k across the district has been estimated. There is an associated risk that the timing of when these growth elements are realised could be different to the timescales that have been estimated.

## 5.13 **Government Funding**

5.13.1 The MTFS assumes a reduction in government funding of 10% per annum. There is some uncertainty over this figure due to the forthcoming general election; however, austerity is expected to continue, and a range of 7% - 15% has been considered. The MTFS has assumed 10% as it falls in the middle of this range. The Chancellor's autumn statement confirmed the local government settlement figures for 2015/16. There is minimal change from the figures that had been forecast. A review of the structure of business rates was announced. This will report back to government by the Budget 2016. Some capital schemes were announced including work on the Chowns Mill roundabout, and a feasibility study on duelling the remainder of the A45 between Raunds and Thrapston.

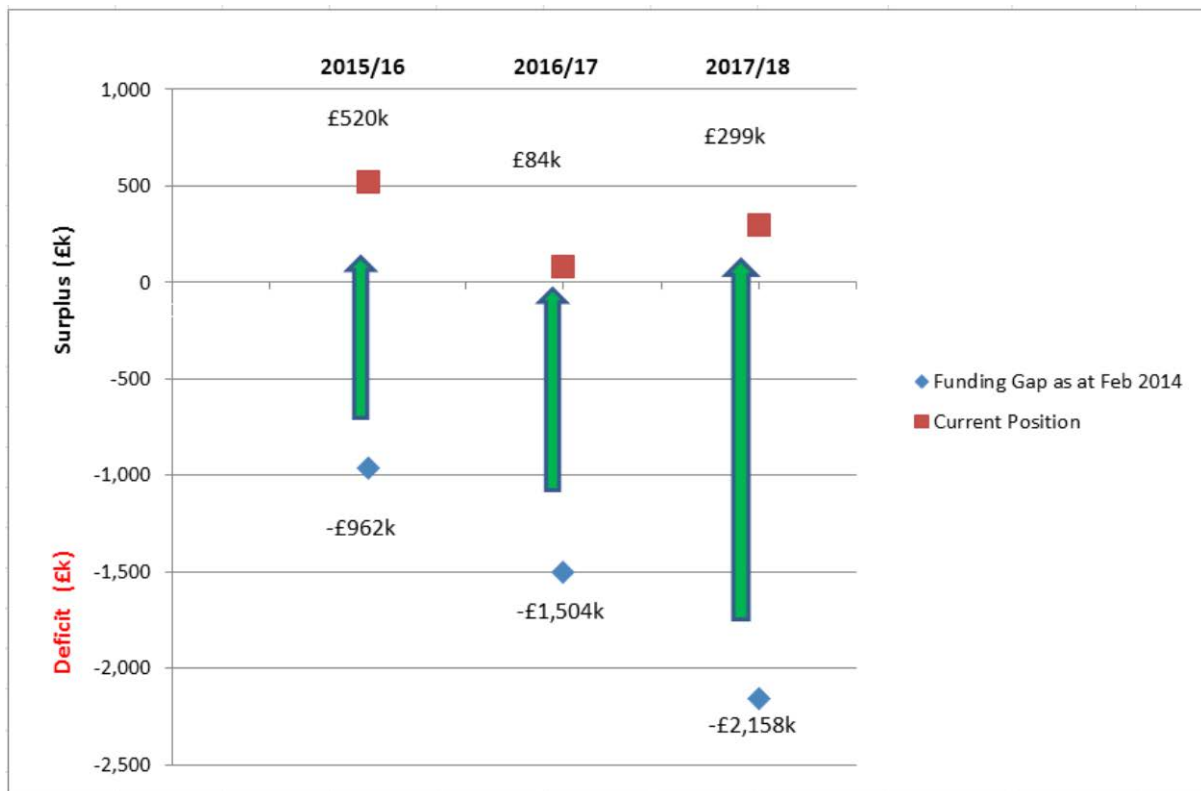


5.14 ***Bridging the Projected Funding Gap and moving towards a Medium Term Financial Plan***

5.14.1 The effect of the changes outlined above has been to bridge the projected funding gap within the MTFS, as outlined in paragraph 4.6. This has also created some headroom over and above that gap to allow funds to be made available for financing the future Capital programme, corporate objectives and political priorities. This will allow the Council to move from having a *Medium Term Financial Strategy* to a *Medium Term Financial Plan*.

	2015/16	2016/17	2017/18
	£000	£000	£000
Starting position - Projected funding gap as at Feb 2014	962	1,504	2,158
Pensions deficit	0	84	168
National Insurance	0	100	100
Underspends identified through 14/15 monitoring	-480	-480	-480
Vacancy factor	-200	-200	-200
Business Rates – Pooling Benefit & updated baseline	-156	-221	-289
Business Rates – Rushden Lakes & Other growth	-140	-260	-480
Reducing leisure subsidy	-150	-150	-325
Effect of increased Council Tax Base	-104	-106	-108
New Homes Bonus	-93	0	0
Pay awards – change to assumption	-60	-120	-180
Remove general inflation	-40	-80	-120
Council Tax Freeze Grant 2015/16	-39	0	0
Contractual inflation – change to assumption	-35	-70	-105
Updated forecast for interest received	-30	-107	-266
Committee decisions	-15	-29	-29
Revenue Support Grant - updated figure based on settlement	-15	-11	-8
Other movements	75	62	-135
<b>Updated position - Surplus</b>	<b>-520</b>	<b>-84</b>	<b>-299</b>

5.14.2 The resultant change in the MTFS position is shown in the graph below.



## 6 Medium Term Financial Strategy (MTFS)

6.1 The MTFS for 2015/16 – 2018/19 is shown in **Appendix 1**.

## 7 Medium Term Financial Plan (MTFP)

7.1 Work is continuing on proposals to create further headroom over and above the projected surpluses shown above to create a *Medium Term Financial Plan*.

7.2 Items that are being looked at include:

- Waste Management
- ICT
- Reducing leisure subsidy
- Business Transformation
- Contract Review
- Fees and charges
- Asset Management review

## 8 Risks

### 8.1 Government Funding

8.1.1 The MTFS assumes reductions in Government funding of 10% per annum. Funding is predicted by independent analysts to reduce by between 7%-15% each year over the medium term, although the General Election in May adds some uncertainty in trying to predict future levels of Government funding.

8.1.2 The provisional Local Government Finance Settlement 2015/16 was announced on 18<sup>th</sup> December and the figures from this have been incorporated into the budget.

8.1.3 As outlined in section 5.11, the MTFs assumes that Council Tax Support Grant will not be passported to precepting Town and Parish Councils in 2015/16. There is a risk that the Government could legislate to force the payment for this to Town and Parish Councils. Were this to happen, the cost to the Council would be £195k in 2015/16, reducing thereafter in line with cuts in government funding.

## 8.2 ***Waste Cost Mitigation***

8.2.1 There is a potential pressure of £500k per annum from 2017/18 onwards due to the renewal of the waste contract and changes to waste regulations. This cost will need to be mitigated within the Waste Management service.

## 8.3 ***Pressures from Other Public Sector Bodies***

8.3.1 The forecast continued reduction in public sector funding is expected to see further changes implemented by other public sector bodies as they reduce their levels of spending. Some of these could have an adverse impact on East Northamptonshire Council's budget, either directly or indirectly. Particular areas of risk are areas of expenditure where there are links with the County Council or Health. Examples could include changes at a county level to waste management, reducing or scrapping the payment of recycling credits, or the way in which DFGs are funded now that this forms part of the Better Care Fund. The impact of such changes cannot be quantified until the County Council approves its final budget and the Northamptonshire Better Care Fund is signed off.

## 8.4 ***Business Rates***

8.4.1 Changes to businesses' circumstances can affect the income due to the Council from Business Rates. Changes that can occur include appeals, demolitions, changes in use, and Business Rate Reliefs. These changes can be significant and are often difficult to predict. They are closely monitored and analysed to ensure that forecasting of future business rate income is robust and accurate.

## 9 **Revenue Budget 2015/16**

### 8.1 ***Revenue Outturn 2014/15***

9.1.1 The Council is committed to focusing its resources on its priorities and will continue to drive out efficiencies to help meet the financial challenges over the medium term.

9.1.2 The 2014/15 budget monitoring is currently showing an underspend of £1,052k. This demonstrates that the Council is managing within current resources. Over 40% of this underspend is attributable to planning fee income being significantly higher than budgeted. A proportion of the underspend is one-off in nature, but any on-going savings will be incorporated into the budget.

9.1.3 At present the £1,052k underspend will form a contribution to revenue reserves at the end of the financial year.

## 9.2 Revenue Budget 2015/16

9.2.1 The Council needs to spend £9.1m in 2015/16 to maintain current services. A summary of the revenue budget for 2015/16 is set out below:

2014/15 £		2015/16 £
1,792,657	Customer and Community Services	1,326,636
2,734,280	Environmental Services	2,848,440
961,640	Information Technology	940,540
1,751,850	Resources and Organisational Development	1,812,357
1,178,850	Planning Services	1,245,820
1,225,600	Corporate and Democratic Core	973,390
<b>9,644,877</b>	<b>Total Net Expenditure</b>	<b>9,147,183</b>
59,800	Transfer to Earmarked Reserves	520,308
609,927	Community Projects	1,008,635
(25,536)	Net Interest (Received) / Paid	(78,000)
<b>10,289,068</b>	<b>Budget Requirement</b>	<b>10,598,126</b>

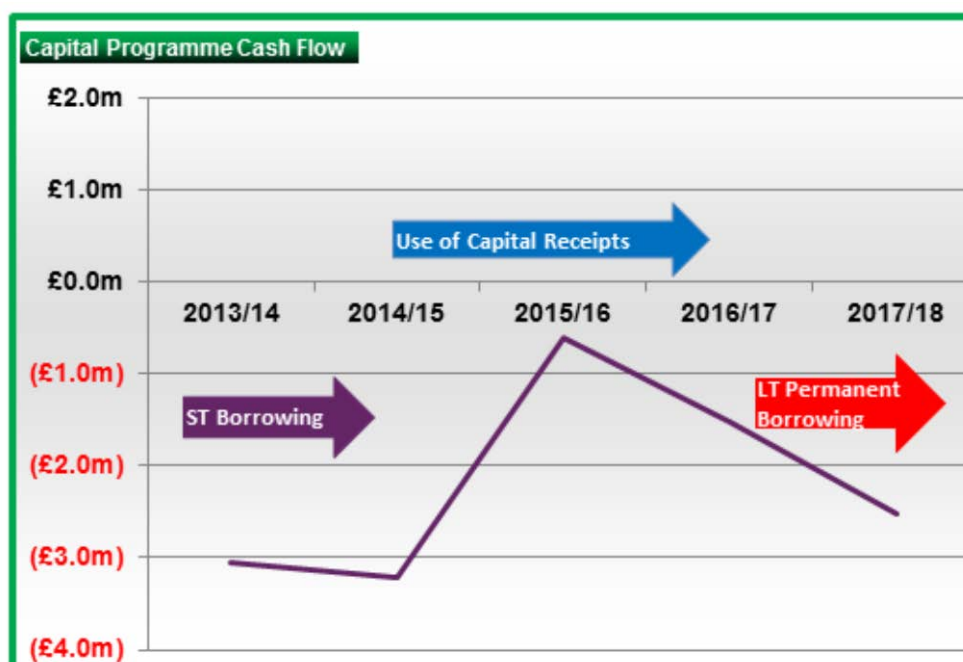
9.2.2 The total net service expenditure in the revenue budget for 2015/16 is £498k lower than the approved budget 2014/15. This is due to the following changes:

	£k
Revenue Budget Net Service Expenditure 2014/15	9,645
Service Pressures and Budget Increases	76
Savings and Additional Income (excl. Government Funding and Council Tax)	(574)
<b>Revenue Budget Net Service Expenditure 2014/15</b>	<b>9,147</b>

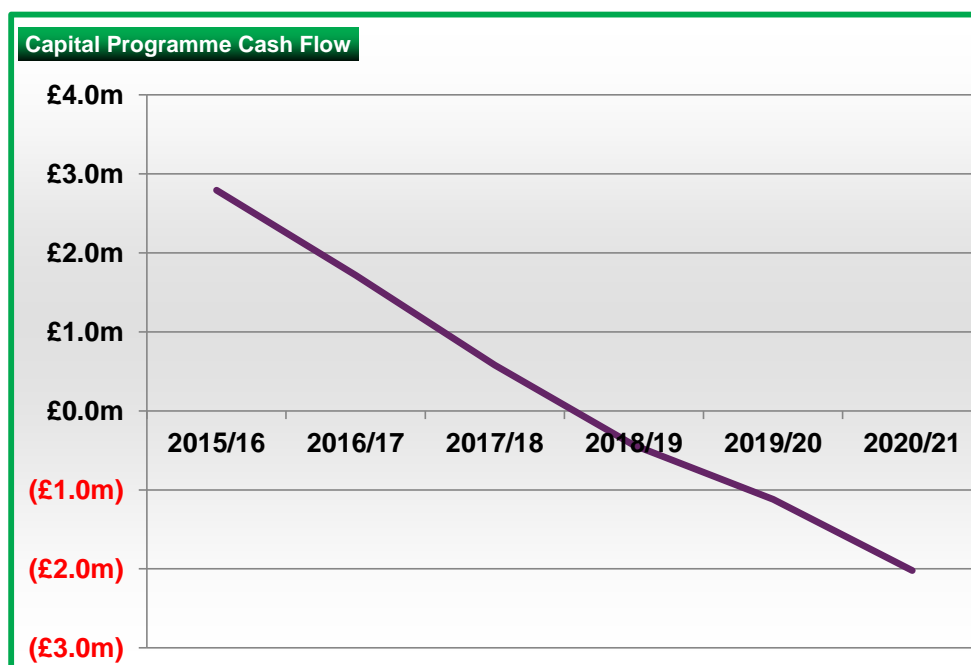
9.2.3 A full analysis of the revenue budget changes is shown at **Appendix 2**.

## 10 Draft Capital Programme 2015/16 to 2024/25

10.1 The Council's projected capital cash flow as at February 2014 is shown in the following graph.



- 10.2 For 2014/15 the capital programme has been split into two sections – the approved capital programme, for those schemes that have specific funding which has been released; and the development pool of proposed schemes. These schemes would remain within the development pool until such time as funding became available, at which point they would go to Finance Sub-Committee for approval to move into the approved programme.
- 10.3 During 2014/15 there have been two batches of capital schemes that have been released into the approved programme. These were approved by Finance Sub Committee
- 10.4 Since the last budget was set, further capital receipts arising from asset sales have been received earlier than previously anticipated.
- 10.5 As a result, the latest position on the capital cash flow is now as follows. A one-off technical accounting adjustment of £2.4m identified during the closure of the 13/14 accounts has been used to finance capital expenditure.



- 10.6 The graph shows the cash flow over the medium term based on the current capital programme and development pool. It is currently anticipated (based on all schemes being approved) that during 2018/19 the Council will run out of capital resources and be required to seek alternative options for financing capital expenditure. This position is being proactively mitigated through the MTFP.
- 10.7 **Capital Outturn 2014/15**
- 10.7.1 The capital programme 2014/15 is currently forecasting a variance of £3k.
- 10.7.2 The 2014/15 capital programme is summarised in the table below:

	2014/15
Approved Capital Programme	£1,589,140
<b>Total Expenditure</b>	<b>£1,589,140</b>
Funded by:	
Wheeled bins – RCCO	£228,500
DFG - 2 <sup>nd</sup> homes from NCC	£220,412
DFG - Capital Grant	£178,107
Capital Reserves	£962,121
<b>Total Funding</b>	<b>£1,589,140</b>

10.7.3 As set out in the quarter 3 budget monitoring report, the Council has released the £2.4m negative capital financing requirement identified during the production of the Statement of Accounts from unusable to usable reserves. This has provided a short term boost for the Capital Programme.

10.7.4 Due to the capital cash flow position outlined in the graph above, any capital underspend for 2014/15 will reduce the need to borrow (use surplus cash reserves) in the short term and would not be a benefit to the reserves position.

## 10.8 **Capital Programme 2015/16 and beyond**

10.8.1 The main aim of the Capital Programme 2015/16 to 2024/25 is to set out a programme which is affordable, ensures business continuity for the Council's services and enables investment in Council priorities. To achieve these, often competing, objectives, the Council's capital spending must be reviewed and scrutinised in the same way as revenue expenditure to ensure the schemes put forward meet the Council's priorities and are affordable.

10.8.2 The programme is focussed on maintaining business continuity, meeting statutory obligations and investing in assets to improve revenue income streams.

10.8.3 The development pool has been reviewed and updated by CMT in line with current and future service planning. Further information about individual schemes can be requested from the relevant Head of Service. The revised position is shown in **Appendix 3**.

## 10.9 **Revised Capital Position**

10.9.1 After taking into account the proposed changes to the capital programme, the revised programme is as follows.

	2015/16	Future Years	Total
Approved Capital Programme	811,000		811,000
Development Pool	873,000	9,296,600	10,169,600
Total Expenditure	1,684,000	9,296,600	10,980,600
Funded by:			
Capital Reserves (including Proceeds from Asset Sales)	1,284,000	Future funding streams will be agreed annually as part of the budget setting process	
Grant and Revenue Contribution	400,000		
Total Funding	1,684,000		

10.9.2 The revised programme above reflects the capital investment needs over the longer term and reflects what investment is likely to be required to maintain the current service levels.

## 11 **Reserves and Balances Strategy**

11.1 Historically the Council has used its reserves to fund the Council's capital and revenue spending. This is not sustainable on an on-going basis. The aim is to achieve a balanced budget (i.e. no draw on reserves) over the period of the MTFP.

### 11.2 **Minimum Level of Reserves**

11.2.1 There is a regulatory requirement to set a minimum level of reserves.

11.2.2 Having considered the risks facing the Council in the short, medium and long term its is proposed to reduce the minimum level of reserves to £1.5m as follows:

- An underlying minimum level of £1m for the long term, and
- In the short to medium term to maintain the minimum level to £1.5m to reflect the uncertainties currently facing the Council

- 11.2.3 There remain a number of uncertainties, including:
- currently unaffordable capital programme over the medium/longer term
  - mitigating the expected medium term cost pressures on the waste service
  - delivery of a cost reduction / income generation programme to ensure on-going revenue spending is sustainable

11.2.4 In order to fully capture and manage the risks and their impact on reserves, a reserves matrix is used. This is a grid which sets out the risks facing the Council and applies a financial probability to each risk. The matrix will assist the Council in determining the correct level of minimum reserves required.

11.2.5 The table below sets out the Council's forecast reserves position:

	Forecast position as at				
	31/03/2014	31/03/2015	31/03/2016	31/03/2017	31/03/2018
	£000	£000	£000	£000	£000
Council Improvement Reserve	2,832	3,082	3,082	3,082	3,082
Budgeted contribution to reserves	0	520	805	1,403	1,837
Regeneration Reserve	480	480	480	480	480
Planning Reserve	63	0	0	0	0
Land Charges	189	0	0	0	0
Community Projects	603	0	0	0	0
Elections Reserve	120	120	30	60	90
Carry forwards 2013/14	95	95	95	95	95
Insurance Reserve	100	100	100	100	100
Capital Financing	387	387	387	387	387
Environment (HI 4 EM)	40	0	0	0	0
Empty Homes	24	0	0	0	0
Revenue Grants Reserve	78	78	78	78	78
BRR Reserve	350	350	350	350	350
Future Contract Procurement	200	200	200	200	200
<b>Earmarked Revenue Reserves</b>	<b>5,561</b>	<b>5,412</b>	<b>5,607</b>	<b>6,235</b>	<b>6,699</b>
Underlying minimum level of reserves	1,000	1,000	1,000	1,000	1,000
Enhanced minimum level of reserves	750	500	500	500	500
<b>Total Revenue Reserves</b>	<b>7,311</b>	<b>6,912</b>	<b>7,107</b>	<b>7,735</b>	<b>8,199</b>
Estimated Outturn Position as at 31/12/14 (Subject to change)	0	1,052	1,052	1,052	1,052
<b>Total Estimated Contribution</b>	<b>0</b>	<b>1,052</b>	<b>1,052</b>	<b>1,052</b>	<b>1,052</b>
Capital Reserves	2,975	2,013	699	0	0
Capital Receipts Reserve	0	1,784	2,094	1,716	581
<b>Total Capital Reserves</b>	<b>2,975</b>	<b>3,797</b>	<b>2,793</b>	<b>1,716</b>	<b>581</b>
<b>Total Reserves</b>	<b>10,286</b>	<b>11,762</b>	<b>10,952</b>	<b>10,504</b>	<b>9,833</b>

11.2.6 The table above assumes that all capital schemes within the development pool would be moved to the approved pool in each year. Capital reserves would be utilised by 2018/19, as shown in the chart above paragraph 10.6.

### 11.3 **Future use of reserves**

11.3.1 The MTFS proposes a minimum level of reserves of £1.5m. The remaining level of reserves has been earmarked for future use.

11.3.2 It is important to review the use of earmarked reserves regularly to ensure they meet the needs and priorities of the Council.

## **12 Draft Treasury Management Strategy 2015/16**

- 12.1 The CIPFA Code of Practice on Treasury Management, adopted by the Council in April 2002, requires the preparation of an annual Treasury Management Strategy Statement (TMSS). The 2003 Prudential Code for Capital Finance in Local Authorities introduced requirements on how capital spending plans should be considered when determining the Council's Treasury Management Strategy for the next four financial years.
- 12.2 The Prudential Code requires the Council to set a number of Prudential Indicators, which replace the borrowing/variable interest limits previously determined as part of the TMSS, and also extend the period covered from one to three years. The report incorporates the indicators which should be considered when determining the council's Treasury Management Strategy for the next four years.
- 12.3 The Treasury Management Strategy needs to consider the following four matters:
- The institutions the Council will invest money with
  - The types of investment instruments that will be used
  - The limits that are placed on either the institution or the instrument used
  - The underlying economic environment that will affect the types of investment the Council will use and the duration of these investments
- 12.4 The Council's Treasury Management Strategy is set out in **Appendix 4**.
- 12.5 The TMSS sets out the Council's Authorised Limits and Operational Boundaries and these are set out within Appendix A of the Treasury Management Strategy.
- 12.6 The table in Appendix D of the TMSS sets out the Council's investment limits for each counterparty, dependent on their credit rating and the type of investment.

## **13 Fees and Charges**

- 12.1 As set out in section 5.7, a full review of fees and charges is being undertaken. The MTFS assumes increases in line with the Retail Price Index (RPI).
- 12.2 A document listing all fees and charges applicable to 2015/16 is set out in **Appendix 5**.

## **14 Equality and Diversity Implications**

- 14.1 There are no equality and diversity implications arising from this report.

## **15 Legal Implications**

- 15.1 There are no known legal implications arising from this report.

## **16 Risk Management**

- 16.1 The risk register includes the corporate risk of "failure to develop and deliver sustainable budgets (Risk 257)". The purpose of the MTFS is to ensure that this risk is anticipated and addressed.
- 16.2 The key risks relating to the MTFS are:
- Delivery of an affordable capital programme with more certainty over funding sources over the medium term
  - Major uncertainty regarding future Government funding levels
  - Uncertainty around levels of growth, nationally and locally
  - Inability to deliver cost reduction / income generation programme



## 17 Financial Implications

17.1 This report is of a financial nature and the implications are set out within the report

## 18 Corporate Outcomes

18.1 This report links to the following Corporate Outcomes:

- Good Quality of Life  
*Ensuring the financial sustainability of the Council to maintain and improve upon service levels contributing to better quality of life*
- Effective Management  
*MTFS allows the Council to manage and review its financial performance. Financial forecasting and horizon scanning contributes to the effective management of the Council*
- Good Value for Money  
*The MTFS ensures that services provided are lowest possible cost and high quality and strive to continually improve*
- High Quality Service Delivery  
*Ensuring financial sustainability via the MTFS allows high quality services to continue to be delivered*
- Strong Community Leadership  
*The MTFS represents the financial interpretation of the Council's strategic priorities; this contributes to strong community leadership*

## 19 Recommendations

19.1 *(To be proposed by the Leader of the Council, along with the proposal for the Council Tax resolution for 2015-16)*

That, subject to the determination of the level of Council Tax for the 2015-16 financial year, consideration be given to the recommendation of the Policy and Resources Committee, detailed within the minutes of the meeting held on 16 February 2015, in respect of approving the following as part of the budget setting process:

- Medium Term Financial Strategy (MTFS)
- Revenue Budget 2015/16
- Approved Capital Programme for 2015/16 (Development Pool items are subject to the review set out within the report)
- Minimum level of Reserves and Earmarked Reserves
- Treasury Management Strategy
- Fees and Charges

*(Reason: To ensure that the Council complies with its constitution in setting its Budget)*

<b>Legal</b>	Power:					
	Other considerations:					
<b>Background Papers:</b>						
<b>Person Originating Report:</b> Glenn Hammons, Chief Finance Officer & Section 151 Officer, ☎ 01832 742267 ✉ ghammons@east-northamptonshire.gov.uk						
<b>Date:</b> 28/01/15						
<b>CFO</b> 12.2.2015			<b>MO</b>		<b>CX</b>	

Medium Term Financial Strategy 2015/16 to 2018/19

2014/15 Revised Budget £		2015/16 Draft Budget £	2016/17 Indicative Budget £	2017/18 Indicative Budget £	2018/19 Indicative Budget £
1,792,657	Customer and Community Services	1,326,636	1,337,639	1,173,841	1,185,246
2,734,280	Environmental Services	2,848,440	2,834,538	2,834,698	2,834,923
961,640	Information Technology	940,540	945,303	950,124	955,002
1,751,850	Resources and Organisational Development	1,812,357	1,826,030	1,839,946	1,854,109
1,178,850	Planning Services	1,245,820	1,254,262	1,262,837	1,271,547
1,225,600	Corporate and Democratic Core	973,390	1,163,145	1,252,984	1,342,907
<b>9,644,877</b>	<b>Total Service Expenditure</b>	<b>9,147,183</b>	<b>9,360,919</b>	<b>9,314,430</b>	<b>9,443,734</b>
	<b>Other Expenditure/Adjustments</b>				
59,800	Transfer to Earmarked Reserves	520,308	84,247	298,903	433,823
609,927	Community Projects (New Homes Bonus)	1,008,635	1,117,052	1,185,655	1,185,655
(25,536)	Net Interest Received / Paid	(78,000)	(110,500)	(143,000)	(175,500)
<b>644,191</b>	<b>Total Other Adjustments</b>	<b>1,450,943</b>	<b>1,090,799</b>	<b>1,341,559</b>	<b>1,443,979</b>
<b>10,289,068</b>	<b>Total Budget Requirement</b>	<b>10,598,126</b>	<b>10,451,717</b>	<b>10,655,988</b>	<b>10,887,712</b>
	<b>Sources of Funding</b>				
(33,750)	Transfer From Collection Fund	(180,000)	0	0	0
(1,524,817)	New Homes Bonus	(2,017,269)	(2,234,103)	(2,371,310)	(2,371,310)
(38,692)	Council Tax Freeze Grant	(39,053)	<i>Rolled into baseline (RSG)</i>		
(2,438,759)	Revenue Support Grant	(1,709,463)	(1,282,097)	(961,573)	(721,180)
(2,146,279)	Business Rates Retention Baseline	(2,187,291)	(2,252,910)	(2,320,497)	(2,390,112)
(359,552)	Business Rates Retention Growth	(499,552)	(619,552)	(839,552)	(1,139,552)
(156,558)	Business Rates Retention Pooling Benefit	(330,558)	(330,558)	(330,558)	(330,558)
(84,875)	Other income grants	0	0	0	0
<b>(6,783,283)</b>	<b>Total Funding</b>	<b>(6,963,187)</b>	<b>(6,719,221)</b>	<b>(6,823,491)</b>	<b>(6,952,713)</b>
<b>3,505,785</b>	<b>Amount to be met from Council Tax</b>	<b>3,634,939</b>	<b>3,732,496</b>	<b>3,832,497</b>	<b>3,935,000</b>
<b>28,353</b>	<b>Council Tax Base</b>	<b>29,397</b>	<b>29,597</b>	<b>29,797</b>	<b>29,997</b>
<b>123.65</b>	<b>Equivalent Band D Tax</b>	<b>123.65</b>	<b>126.11</b>	<b>128.62</b>	<b>131.18</b>
	<b>% change in Council Tax</b>	<b>0.00%</b>	<b>1.99%</b>	<b>1.99%</b>	<b>1.99%</b>

Service Area	Change	Technical Adjustment	Salary Incr./ (Decr.)	Pay Inflation	Contract Inflation	Service Pressure	Efficiency	Additional Income	Service Reduction	Net Change
			£000	£000	£000	£000	£000	£000	£000	£000
Customer & Community Services	Staff Budget Efficiencies		(84)							(84)
	Contributions to Community Safety					18				18
	Housing Benefit Changes					112				112
	Council tax Income					8		(45)		(37)
	Land Charges							(15)		(15)
	Reduction in Q Publications						(21)			(21)
	Leisure management contract						(150)			(150)
	Technical and Other Changes less than £10k	(285)				16	(14)		(7)	(290)
Environmental Services	Staff Budget Changes		29							29
	Net increase in Garden Waste Club memberships					89		(83)		6
	Increase in Contractual Charges (Waste/Street Cleansing)				34					34
	Increase on waste income							(26)		(26)
	County Council recycling credits					34				34
	Revenue contribution to Capital					32				32
	Technical and Other Changes less than £10k	10				14	(10)	(3)	(5)	7
Information Technology	Staff Budget Efficiencies		(15)							(15)
	Landline phone rentals and call charges						(13)			(13)
	Increased web functionality, sharepoint and licensing unit					20				20
	Technical and Other Changes less than £10k				3	4		(10)	(6)	(9)
Resources and Organisational Development	Staff Budget Changes		139							139
	Service Charges							(22)		(22)
	Sale Of Oundle Car Park & Depot						(44)			(44)
	Technical and Other Changes less than £10k	(23)			(3)	20	(7)			(13)
Head of Planning Services	Staff Budget Changes		132							132
	Increased Planning Fees							(65)		(65)
	Technical and Other Changes less than £10k	14			4				(19)	(1)
Corporate and Democratic	Staff Budget Changes		(38)							(38)
	Reduction in External Audit Fees						(34)			(34)
	Vacancy factor		(200)							(200)
	Technical and Other Changes less than £10k	(0)			14	2				16
<b>Total Revenue Budget Changes</b>		(284)	(37)	0	52	369	(293)	(269)	(37)	(498)

East Northamptonshire Council Capital Programme 2014/15 - 2024/25

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Total 2015/16 to 2024/25
<b>Approved Capital Programme</b>	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	£	£	£	£	£	£	£	£	£	£	£
Housing Projects	500,000	-	-	-	-	-	-	-	-	-	500,000
Leisure and Tourism Projects	71,000	-	-	-	-	-	-	-	-	-	71,000
Environment Projects	240,000	-	-	-	-	-	-	-	-	-	240,000
<b>Total</b>	<b>811,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>811,000</b>
<b>Approved Capital Project</b>											
Disabled Facilities Grants	500,000	-	-	-	-	-	-	-	-	-	500,000
Purchase of Wheeled Bins	240,000	-	-	-	-	-	-	-	-	-	240,000
Stanwick Lakes - Infrastructure	71,000	-	-	-	-	-	-	-	-	-	71,000
<b>Total</b>	<b>811,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>811,000</b>
<b>Development Pool</b>											
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Total 2015/16 to 2024/25
	£	£	£	£	£	£	£	£	£	£	£
Housing Projects	-	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,500,000
Leisure and Tourism Projects	25,000	150,000	40,000	-	-	-	-	-	20,000	-	235,000
Environment Projects	-	200,000	200,000	-	16,600	-	-	-	-	-	416,600
Central Services Projects	60,000	30,000	-	-	24,000	20,000	30,000	-	-	-	164,000
Corporate Systems	668,000	398,000	650,000	312,000	272,000	512,000	337,000	462,000	182,000	182,000	3,975,000
Essential Property Maintenance	120,000	169,000	115,000	375,000	40,000	40,000	-	10,000	10,000	-	879,000
Vehicle Replacements	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>873,000</b>	<b>1,447,000</b>	<b>1,505,000</b>	<b>1,187,000</b>	<b>852,600</b>	<b>1,072,000</b>	<b>867,000</b>	<b>972,000</b>	<b>712,000</b>	<b>682,000</b>	<b>10,169,600</b>

## East Northamptonshire Council Capital Programme 2014/15 - 2024/25

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	
<b>Development Pool</b>											
Disabled Facilities Grants		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,500,000
<b>Contractual</b>											
Stanwick Lakes - Infrastructure		69,000	75,000	65,000							209,000
Purchase of Wheeled Bins		200,000	200,000								400,000
<b>Business Critical</b>											
AMP - Pemberton Centre		150,000	40,000						10,000		200,000
AMP - Nene Centre									10,000		10,000
AMP - Rushden Centre		50,000				30,000					80,000
AMP - East Northamptonshire House	95,000	10,000	10,000	10,000	30,000	10,000			10,000		175,000
AMP - Industrial Units	25,000	30,000	30,000	300,000							385,000
AMP - Polebrook Cemeteries		10,000			10,000			10,000			30,000
Splash Pool - Emergency & Improvement Plan	25,000										25,000
Print Room Asset Management	20,000	30,000				20,000	30,000				124,000
Replacement Dog Warden Vans					16,600						16,600
Replacement Hardware (PC S, Monitors & Laptops)	30,000	30,000	23,000	35,000	35,000	15,000	15,000	15,000	15,000	15,000	228,000
Data Infrastructure Equipment	64,000	64,000	10,000	10,000	10,000	100,000	10,000	10,000	10,000	10,000	298,000
Security Systems/GovConnect	16,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000			81,000
Licences	119,000	119,000	137,000	137,000	137,000	137,000	137,000	137,000	137,000	137,000	1,334,000
DR/Business Continuity							40,000	40,000			80,000
Replacement Printers & Scanners	20,000	15,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Replacement Servers	10,000	10,000	80,000	10,000	10,000	10,000	10,000	80,000	10,000	10,000	240,000
Upgrade for Uninterrupted Power Supply to server room <i>(UPS for L12)</i>			25,000								25,000
Storage/Replacement SAN		50,000	15,000	20,000	10,000	10,000	60,000	15,000			180,000
Upgrade Public Access and TLC systems <i>(CAPS Solutions/ERMS)</i>	40,000	10,000	10,000	20,000	10,000	200,000	10,000	10,000			310,000
CRM Upgrades	70,000		300,000								370,000
Telephone System	30,000		10,000		10,000		10,000				60,000
ESRI - GIS Upgrade		70,000			10,000			70,000			150,000
Oracle Licensing & Physical servers	50,000			40,000				40,000			130,000
Oracle Development	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000			80,000
Mobile working	25,000										25,000
Exchange 2013	30,000										30,000
Intranet	36,000										36,000
Server 2012	30,000										30,000
SQL Consolidation	28,000										28,000
Sharepoint development	30,000										30,000
NDL development	20,000										20,000
Revenues and Benefits Upgrade	10,000	15,000	15,000	10,000	10,000	10,000	15,000	15,000			100,000
<b>Invest to Save</b>											
Replacement Finance System	40,000										40,000
<b>Total</b>	<b>873,000</b>	<b>1,447,000</b>	<b>1,505,000</b>	<b>1,187,000</b>	<b>852,600</b>	<b>1,072,000</b>	<b>867,000</b>	<b>972,000</b>	<b>712,000</b>	<b>682,000</b>	<b>10,169,600</b>
<b>Total Approved Programme and Development Pool</b>	<b>1,684,000</b>	<b>1,447,000</b>	<b>1,505,000</b>	<b>1,187,000</b>	<b>852,600</b>	<b>1,072,000</b>	<b>867,000</b>	<b>972,000</b>	<b>712,000</b>	<b>682,000</b>	<b>10,980,600</b>

# **East Northamptonshire Council Treasury Management Strategy Statement and Investment Strategy 2015/16**

## **Contents**

- 1. Context**
- 2. Economic Outlook**
- 3. Outlook for Interest Rates**
- 4. Borrowing Requirement and Strategy**
- 5. MRP Strategy**
- 6. Investment Policy and Strategy**
- 7. Balance Budget Requirement**
- 8. Reporting**

## **Appendices**

- A. Prudential Indicators**
- B. Interest Rate Outlook**
- C. Specified and Non-specified Investments for use by the Council**
- D. Criteria to be used for maintaining approved counterparty lists and limits**

## 1. Context

1.1. The Chartered Institute of Public Finance and Accountancy's Code of Practice for Treasury Management in Public Services (the "CIPFA TM Code") requires local authorities to set the Treasury Management Strategy Statement (TMSS) for borrowing each financial year.

1.2. CIPFA has defined Treasury Management as:

*"the management of the organisation's investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks."*

1.3. This strategy takes into account the impact of the Council's Revenue Budget, Capital Programme and the Balance Sheet position. The Prudential Indicators and the outlook for interest rates are also considered within the strategy.

1.4. The Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Treasury Management risks are identified in the Council's approved Treasury Management Practices; the main risks to the Council's treasury activities are:

- Liquidity Risk (Inadequate cash resources)
- Market or Interest Rate Risk (Fluctuations in interest rate levels and thereby in the value of investments)
- Inflation Risks (Exposure to inflation)
- Credit and Counterparty Risk (Security of Investments)
- Refinancing Risks (Impact of debt maturing in future years)
- Legal & Regulatory Risk (i.e. non-compliance with statutory and regulatory requirements, risk of fraud)

1.5. The purpose of this Treasury Management Strategy Statement is to approve:

- Treasury Management Strategy for 2015/16
- Prudential Indicators
- MRP Strategy
- Use of Specified and Non-Specified Investments
- Criteria for accepting counterparties on to the Council's approved lending list

## 2. Outlook for the Economy and Interest Rates

2.1. The economic interest rate outlook provided by the Council's treasury advisor Arlingclose Ltd is attached at Appendix B.

### 2.2. **Background**

There is momentum in the UK economy, with a continued period of growth domestically-driven activity and strong household consumption. There are signs that growth is becoming more balanced. The greater contribution from business investment should support continued, although slower, expansion of GDP. Inflation is likely to remain low in the short-term and have little or no pressure on the economy. There have been large falls in unemployment but levels of part-time working, self employment and underemployment are significant and nominal earnings growth remains weak and below inflation.

### 2.3. **Outlook**

The continued global economic recovery has led to a general improvement in credit conditions since last year.

2.4. Although the UK economy's recovery continues, fears for the Eurozone still remain. It is likely that the ECB will introduce outright quantitative easing which is likely to maintain a safe haven bid for UK government debt, keeping yields artificially low in the short term.

2.5. The continuing repair of public and private sector balance sheets leaves them sensitive to higher interest rates. The MPC clearly believes the appropriate level for Bank Rates for the post-crisis UK economy is significantly lower than the previous norm. It is suggested this is between 2.5 and 3.5%.

2.6. Arlingclose continue to forecast that the first rise in official interest rates will be in Q3 2015; general market sentiment is now close to this forecast.

2.7. The transposition of two European Union directives into UK legislation in the coming months will place the burden of rescuing failing EU banks disproportionately onto unsecured local authority investors. The *Bank Recovery and Resolution Directive* promotes the interests of individual and small businesses covered by the Financial Services Compensation Scheme and similar European schemes, while the recast *Deposit Guarantee Schemes Directive* includes large companies into these schemes. The combined effect of these two changes is to leave public authorities and financial organisations (including pension funds) as the only senior creditors likely to incur losses in a failing bank after July 2015.

2.8. Based on the above outlook for interest rates, and after taking into consideration the existing position of our portfolio, it is anticipated that the average return on the Council's funds for the next four years will be;

Year	Average Return %
2014/15	0.55
2015/16	0.80
2016/17	1.30
2017/18	1.80
2018/19	2.30

### 3. **The Treasury Position**

3.1. The Council's estimated average treasury position for 2014/15 and for the following financial years is:

	2014/15 Estimate £m	% Return	2015/2016 Estimate £m	2016/2017 Estimate £m	2017/2018 Estimate £m	2018/2019 Estimate £m
<b>Investments</b>	13.80	0.55	12.90	12.10	11.40	10.60
<b>Total Investments</b>	<b>13.80</b>		<b>12.90</b>	<b>12.10</b>	<b>11.40</b>	<b>10.60</b>

3.2. The estimate for interest receipts in 2014/15 is £80k. The estimates for 2015/16 and subsequent years take into consideration the current portfolio and the outlook for interest rates. The impact on interest earned has been reflected in our financial plans.



## **4. Investment Policy and Strategy**

### **4.1. Background**

Guidance from the then CLG on Local Government Investments in England requires that an Annual Investment Strategy (AIS) be set. The Guidance permits the Treasury Management Strategy Statement (TMSS) and the AIS to be combined into one document.

### **4.2. Investment Policy**

4.2.1. The Council's general policy objective is to invest its surplus funds prudently. Due to the on going uncertainty in the banking sector which has seen institutions fold, it is appropriate to focus on the safe return of the sum invested. As such the Council's investment priorities in priority order are:

- security of the invested capital
- liquidity of the invested capital
- the return received from the investment

The speculative procedure of borrowing purely in order to invest is unlawful and will not be used.

4.2.2. Investments are categorised as 'Specified' or 'Non Specified' investments based on the criteria in the ODPM Guidance. Potential instruments for the Council's use within its investment strategy are contained in Appendix C.

4.2.3. The Council will maintain a counterparty list based on its criteria and monitor and update the credit standing of the institutions on a regular basis. Appendix D sets out the Council's policy for determining which counterparties to invest with and this list will be restricted to any advice given from the Council's Treasury Advisors.

### **4.3. Investment Strategy**

4.3.1. The Council's investment strategy for 2015/16 will be based solely on the priorities listed in 4.2.1 above.

4.3.2. The return on the Council's investment will be a tertiary consideration after preservation of capital and the liquidity of our monies. The Council will endeavour to seek the best possible returns through the pro-active management of its cash balances, however, it is anticipated that the opportunities in the current environment will be limited.

4.3.3. The Chief Finance Officer under delegated powers will undertake the most appropriate form of investments in keeping with the investment objectives, income and risk management requirements and Prudential Indicators.

### **4.4. Investments Managed In-House**

4.4.1. The Council's existing investments are a combination of short-term investments (i.e. with maturities of six months or less), money market funds and call accounts, and reflect previous treasury management strategies and decisions. The mix of investments enables the Council to maintain an appropriate level of liquidity and enables it to mitigate re-investment risk (the risk that a large proportion of maturing investments are reinvested when interest rates are at a cyclical low).

- 4.4.2. The Council's shorter term cash flow investments are made with reference to the outlook for the UK Bank Rate and money market rates. For these monies, the Council will mainly utilise Money Market Funds, Call Accounts and term deposits.

*During 2015 the impact of European Union Directives into UK legislation will place the burden of rescuing failing EU banks disproportionately onto the unsecured local authority investors. The continued global economic recovery has led to general improvement in credit conditions since the crisis began. However, due to these legislative changes, the credit risk associated with making unsecured bank deposits will increase relative to the risk of other investment options available to the Authority as indicated in section 2.7.*

- 4.4.3. As and when appropriate a proportion of the Council's in-house core balances can be invested with a longer-term strategic focus, within the limits the Council has set for Non-Specified Investments:

- Investments in longer-term deposits and in bonds to provide certainty of investment income over the life of the instrument
- Collective Investment Schemes (pooled funds) as outlined in 4.6 below
- The associated increase in credit risk from a longer-term investment is managed by using counterparties meeting the Council's longer-term credit criteria

#### 4.5. ***Investments Managed Externally***

- 4.5.1. The Council currently does not use any external fund managers. Any decision to do so would be subject to review by the Finance Sub-Committee and approval by Policy & Resources Committee.

#### 4.6. ***Collective Investment Schemes (Pooled Funds)***

- 4.6.1. The Council has evaluated the use of Pooled Funds and determined the suitability of their use within the investment portfolio. The reasons for doing so are the continuing importance of investment returns in the Council's overall finances as well as a recognition that investment returns from cash or near cash instruments will be lower in the future.

- 4.6.2. Pooled funds enable the Council to diversify the assets and the underlying risk in the investment portfolio and provide the potential for enhanced returns. It enables the Council to establish relatively small exposures (£1m - £2m upwards) in appropriate asset classes including those which, if used within segregated funds management mandates, would constitute capital expenditure.

- 4.6.3. The Council does not currently use this type of investment and any decision to do so in the future will be undertaken following advice from Arlingclose.

#### 4.7. ***The Use of Financial Instruments for the Management of Risks***

- 4.7.1. Currently, Local Authorities' legal power to use derivative instruments remains unclear. The General Power of Competence enshrined in the Localism Bill is not sufficiently explicit. Consequently, the authority does not intend to use derivatives. Should this position change, the Council may seek to develop a detailed and robust risk management framework governing the use of derivatives, but this change in strategy will require full Council approval.

#### 4.8. ***Investments which constitute Capital Expenditure***

- 4.8.1. Investments meeting the definition of capital expenditure will only be used by this Council following consideration and approval by the Finance Sub-Committee and Policy & Resources Committee.

## 5. Borrowing Requirement and Strategy

- 5.1. The Council's underlying need to borrow for capital purposes is measured by reference to its Capital Financing Requirement (CFR) – see Appendix A, section 4. The CFR represents the cumulative capital expenditure of the local authority that has not been financed (the underlying need to borrow). To ensure that this expenditure will ultimately be financed, local authorities are required to make a Minimum Revenue Provision (MRP) from the Revenue budget each year.
- 5.2. Capital expenditure not financed from internal resources (i.e. Capital Receipts, Capital Grants and Contributions, Revenue or Reserves) will produce an increase in the CFR and subject to the nature of the borrowing, will in turn produce an increased requirement to charge MRP in the Revenue Account.
- 5.3. Physical external borrowing may be greater or less than the CFR, but in accordance with the Prudential Code, the Council will ensure that net external borrowing does not, except in the short term, exceed the CFR in the preceding year plus the estimates of any additional CFR for the current and next two financial years.

### 5.4. *Balance Sheet Summary*

- 5.4.1. As indicated in table 1, the Authority is currently debt free (excluding the finance lease) and its capital expenditure plans do not currently imply any external borrowing requirement in 2015/16. The medium term, however indicates that the Authority will have a gross borrowing requirement, but has sufficient balances and reserves to avoid the need for external borrowing. By essentially lending its own surplus funds to itself the Authority is able to minimize borrowing costs and reduce overall treasury risk by reducing the level of its external investment balances.

<b>Table 1</b>	<b>2014/15 Estimate £m</b>	<b>2015/16 Estimate £m</b>	<b>2016/17 Estimate £m</b>	<b>2017/18 Estimate £m</b>
General Fund CFR	656	510	361	208
<b>Total CFR</b>	<b>656</b>	<b>510</b>	<b>361</b>	<b>208</b>
Less: External Borrowing	-	-	-	-
Less: Other Long Term Liabilities	(656)	(510)	(361)	(208)
<b>Gross Borrowing Requirement</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Usable Cash Balances	(7,620)	(8,140)	(8,224)	(8,523)
<b>Net Investments</b>	<b>(7,620)</b>	<b>(8,140)</b>	<b>(8,224)</b>	<b>(8,523)</b>

### 5.5. *Sources of Borrowing and Portfolio Implications*

- 5.5.1. In conjunction with advice from its treasury advisor, Arlingclose, the Council will keep under review the following borrowing options:
- PWLB loans
  - Borrowing from other local authorities
  - Borrowing from money markets
  - Local authority stock issues
  - Local authority bills
  - Structured finance
- 5.5.2. The cost of carry (which is the financial cost of borrowing, including interest costs, brokers fees and marginal revenue provision) has resulted in an increase in the

availability of shorter dated and variable rate borrowing. This type of borrowing injects volatility into the debt portfolio in terms of interest rate risk but is counterbalanced by its affordability and alignment of borrowing costs with investment returns.

- 5.5.3. The Authority's requirement of shorter dated borrowing is kept under regular review by reference to the difference between variable rate and longer term borrowing costs.

## **6. Annual MRP Statement**

- 6.1. East Northamptonshire Council will in accordance with the main recommendations contained within the guidance issued by the Secretary of State, under section 21(1A) of the Local Government Act 2003, assess their MRP for 2015/16.
- 6.2. Expenditure reflected within the debt liability at 31 March 2016 will under delegated powers be subject to MRP under option 3, which will be charged over a period which is reasonably commensurate with the estimated useful life applicable to the nature of the expenditure, using the equal annual instalment method. For example, capital expenditure on a new building or on the refurbishment or enhancement of a building will be related to the estimated life of that building. Under this option no MRP charge is required until the financial year after that in which an item of capital expenditure is fully incurred or in case of a new asset comes into service.
- 6.3. MRP in respect of leases and Private Initiative Schemes brought on Balance Sheet under the International Financial Reporting Standards (IFRS) based Accounting Code of Practice will match the annual principle repayment for the associated deferred liability.
- 6.4. Estimated life periods will be determined under delegate powers. To the extent that expenditure is not on the creation of an asset and is of a type that is subject to estimated life periods that are referred to in the guidance, these period will generally be adopted by the Council. However, the Council reserves the right to determine useful life periods and prudent MRP in exceptional circumstances where the recommendations of the guidance would not be appropriate.
- 6.5. The Council's CFR at 31 March 2015 is estimated to be positive and therefore a requirement to charge MRP in 2015/16. However as stated in 6.3 the Council has elected not to make any MRP for temporary borrowing.

## **7. Balanced Budget Requirement**

- 7.1 The Council complies with the provisions of Section 32 of the Local Government Finance Act 1992 to set a balanced budget.

## **8 Reporting on the Treasury Outturn**

- 8.1 The Chief Finance Officer will report to the Finance Sub-Committee, Policy & Resources Committee and Council, a quarterly outturn report on treasury activity to these committees at the first available meeting after the quarter end.

## PRUDENTIAL INDICATORS

### 1. Background:

- 1.1. There is a requirement under the Local Government Act 2003 for local authorities to have regard to CIPFA's Prudential Code for Capital Finance in Local Authorities (the "CIPFA Prudential Code") when setting and reviewing their Prudential Indicators. It should be noted that CIPFA undertook a review of the Code in early 2008 with a fully revised version being published in 2009 to incorporate changes towards implementing IFRS.

### 2. Net Borrowing and the Capital Financing Requirement

This is a key indicator of prudence. In order to ensure that over the medium term net borrowing will only be for capital purposes, the local authority should ensure that the net external borrowing does not, except in the short term, exceed the total of the capital financing requirement in the preceding year plus the estimates of any additional increases to the capital financing requirement for the current and next two financial years.

### 3. Estimates of Capital Expenditure:

- 3.1 This indicator is set to ensure that the level of proposed capital expenditure remains within sustainable limits and, in particular, to consider the impact on Council Tax.

Capital Expenditure	2014/15	2014/15	2015/16	2016/17	2017/18
	Approved £'000	Revised £'000	Estimate £'000	Estimate £'000	Estimate £'000
General Fund	1,992	1,554	1,684	1,447	1,505
<b>Total</b>	<b>1,992</b>	<b>1,554</b>	<b>1,684</b>	<b>1,447</b>	<b>1,505</b>

- 3.2 Capital expenditure will be financed or funded as follows:

Capital Financing				
	2014/15 Estimate £000	2015/16 Estimate £000	2016/17 Estimate £000	2017/18 Estimate £000
Capital Reserves	851	1,314	1,077	1,135
Government Grants / Contributions	495	170	170	170
Revenue Contributions	208	200	200	200
<b>Total Funding</b>	<b>1,554</b>	<b>1,684</b>	<b>1,447</b>	<b>1,505</b>
Supported Borrowing	-	-	-	-
Unsupported Borrowing	-	-	-	-
<b>Estimated Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Financing</b>	<b>1,554</b>	<b>1,684</b>	<b>1,447</b>	<b>1,505</b>

#### 4. Ratio of Financing Costs to Net Revenue Stream:

4.1 This is an indicator of affordability and highlights the revenue implications of existing and proposed capital expenditure by identifying the proportion of the revenue budget required to meet borrowing costs. The definition of financing costs is set in the Prudential Code.

4.2 The ratio is based on costs net of investment income.

Ratio of Financing Costs to Net Revenue Stream	2014/15 Approved %	2014/15 Revised %	2015/16 Estimate %	2016/17 Estimate %	2017/18 Estimate %
General Fund	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

#### 5. Capital Financing Requirement:

5.1 The Capital Financing Requirement (CFR) measures the Council's underlying need to borrow for a capital purpose. The calculation of the CFR is taken from the amounts held in the Balance Sheet relating to capital expenditure and capital financing. It is an aggregation of the amounts shown for Fixed and Intangible assets, the Revaluation Reserve, the Capital Adjustment Account, Government Grants Deferred and any other balances treated as capital expenditure<sup>1</sup>.

Capital Financing Requirement	2014/15 Approved £'000	2014/15 Estimate £'000	2015/16 Estimate £m	2016/17 Estimate £m	2017/18 Estimate £m
General Fund	0	510	361	208	52
<b>Total CFR</b>	<b>0</b>	<b>510</b>	<b>361</b>	<b>208</b>	<b>52</b>

5.2. In order to ensure that over the medium term net borrowing will only be for a capital purpose, the Council should make sure that net external borrowing does not, except in the short term, exceed the Capital Financing Requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years.

5.3. The Council's Chief Finance Officer confirms that this Council had no difficulty meeting this requirement in 2014/15 nor are difficulties envisaged for the current or future financial years.

<sup>1</sup> In line with CIPFA's guidance, any investments or other items not falling within the classification of fixed or intangible assets, but financed from capital resources must be included within the CFR for the purposes of this calculation.

## 6 Actual External Debt:

- 6.1 This indicator is obtained directly from the Council's balance sheet. It is the closing balance for actual gross borrowing plus other long-term liabilities. This Indicator is measured in a manner consistent for comparison with the Operational Boundary and Authorised Limit.

Actual External Debt as at 31/3/2015	£'000
Borrowing	-
Other Long-term Liabilities	510
<b>Total</b>	<b>510</b>

## 7. Incremental Impact of Capital Investment Decisions:

- 7.1 This is an indicator of affordability that shows the impact of capital investment decisions on Council Tax. The incremental impact is calculated by comparing the total revenue budget requirement of the current approved capital programme with an equivalent calculation of the revenue budget requirement arising from the proposed capital programme.

Incremental Impact of Capital Investment Decisions	2014-15 Approved £	2014-15 Revised £	2015-16 Estimate £	2016-17 Estimate £	2017-18 Estimate £
Increase in Band D Council Tax	0.20	0.33	0.43	0.49	0.51

## 8 Authorised Limit and Operational Boundary for External Debt:

- 8.1 The Council has an integrated Treasury Management Strategy and manages its treasury position in accordance with its approved strategy and practice. Overall borrowing will therefore arise as a consequence of all the financial transactions of the Council and not just those arising from capital spending reflected in the CFR.
- 8.2 The **Authorised Limit** sets the maximum level of external borrowing on a gross basis (i.e. not net of investments) for the Council. It is measured on a daily basis against all external borrowing items on the Balance Sheet (i.e. long and short term borrowing, overdrawn bank balances and long term liabilities). This Prudential Indicator separately identifies borrowing from other long term liabilities such as finance leases. It is consistent with the Council's existing commitments, its proposals for capital expenditure and financing and its approved Treasury Management policy statement and practices.
- 8.3 The Authorised Limit has been set on the estimate of the most likely, prudent but not worst case scenario with sufficient headroom over and above this to allow for unusual cash movements.

- 8.4 The Authorised Limit is the statutory limit determined under Section 3(1) of the Local Government Act 2003 (referred to in the legislation as the Affordable Limit).

Authorised Limit for External Debt	2014/15 Approved £'000	2014/15 Revised £'000	2015/16 Estimate £'000	2016/17 Estimate £'000	2017/18 Estimate £'000
Borrowing	5,800	2,000	2,000	2,000	2,000
Other Long-term Liabilities	600	700	550	400	300
<b>Total</b>	<b>4,900</b>	<b>2,700</b>	<b>2,550</b>	<b>2,400</b>	<b>2,300</b>

- 8.5 The **Operational Boundary** links directly to the Council's estimates of the CFR and estimates of other cashflow requirements. This indicator is based on the same estimates as the Authorised Limit reflecting the most likely, prudent but not worst case scenario.

Operational Boundary for External Debt	2014/15 Approved £'000	2014/15 Revised £'000	2015/16 Estimate £'000	2016/17 Estimate £'000	2017/18 Estimate £'000
Borrowing	4,000	0	0	0	0
<b>Other Long-term Liabilities</b>	550	660	550	350	250
<b>Total</b>	<b>3,110</b>	<b>660</b>	<b>550</b>	<b>350</b>	<b>250</b>

## 9. Adoption of the CIPFA Treasury Management Code:

- 9.1 This indicator demonstrates that the Council has adopted the principles of best practice.

Adoption of the CIPFA Code of Practice in Treasury Management
The Council approved the adoption of the CIPFA Treasury Management Code at its meeting on 29 April 2002. The Council has incorporated the changes to the revised CIPFA Code of practice into its treasury policies, procedures and practices.

## 10. Upper Limits for Fixed Interest Rate Exposure and Variable Interest Rate Exposure:

- 10.1 These indicators allow the Council to manage the extent to which it is exposed to changes in interest rates. This Council calculates these limits on net principal outstanding sums.

	2014/15 Approved %	2014/15 Revised %	2015/16 Estimate %	2016/17 Estimate %	2017/18 Estimate %
<b>Upper Limit for Fixed Interest Rate Exposure</b>	100.00	100.00	100.00	100.00	100.00
<b>Upper Limit for Variable Rate Exposure</b>	100.00	100.00	100.00	100.00	100.00



10.2 The limits above provide the necessary flexibility within which decisions will be made for drawing down new loans on a fixed or variable rate basis; the decisions will ultimately be determined by expectations of anticipated interest rate movements as set out in the Council's Treasury Management Strategy.

**11 Maturity Structure of Fixed Rate borrowing:**

11.1 This indicator highlights the existence of any large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates and is designed to protect against excessive exposures to interest rate changes in any one period, in particular in the course of the next ten years.

11.2 It is calculated as the amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate. The maturity of borrowing is determined by reference to the earliest date on which the lender can require payment.

Maturity structure of fixed rate borrowing	Lower Limit %	Upper Limit %
under 12 months	0	100
12 months and within 24 months	0	100
24 months and within 5 years	0	100
5 years and within 10 years	0	100
10 years and above	0	100

**12. Upper Limit for total principal sums invested over 364 days:**

12.1 The purpose of this limit is to contain exposure to the possibility of loss that may arise as a result of the Council having to seek early repayment of the sums invested. The revised limits for 2014/15 onwards also reflect the overall lower level of investments held by the Council and the need to maintain a sufficient balance for cashflow purposes.

	2014/15 Approved £'000	2014/15 Revised £'000	2015/16 Estimate £'000	2016/17 Estimate £'000	2016/17 Estimate £'000
<b>Upper Limit for total principal sums invested over 364 days</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

### Arlingclose's Economic & Interest Rate Forecast

	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18
<b>Official Bank Rate</b>													
<b>Upside risk</b>				0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>Arlingclose Central Case</b>	0.50	0.50	0.75	0.75	1.00	1.00	1.25	1.25	1.50	1.50	1.75	1.75	1.75
<b>Downside risk</b>			0.25	0.25	0.50	0.50	0.75	0.75	1.00	1.00	1.00	1.00	1.00
<b>3-month LIBID rate</b>													
<b>Upside risk</b>	0.10	0.20	0.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
<b>Arlingclose Central Case</b>	0.55	0.60	0.80	0.90	1.05	1.15	1.30	1.40	1.55	1.65	1.80	1.95	2.00
<b>Downside risk</b>	0.15	0.20	0.30	0.40	0.55	0.65	0.75	0.85	0.95	0.95	0.95	0.95	1.00
<b>1-yr LIBID rate</b>													
<b>Upside risk</b>	0.10	0.20	0.20	0.30	0.30	0.30	0.30	0.30	0.40	0.40	0.40	0.40	0.40
<b>Arlingclose Central Case</b>	0.95	1.00	1.20	1.30	1.45	1.55	1.70	1.80	1.95	2.05	2.20	2.35	2.40
<b>Downside risk</b>	0.15	0.20	0.30	0.50	0.55	0.60	0.65	0.70	0.75	0.80	0.80	0.80	0.80
<b>5-yr gilt yield</b>													
<b>Upside risk</b>	0.35	0.40	0.40	0.40	0.40	0.40	0.40	0.45	0.45	0.45	0.45	0.50	0.50
<b>Arlingclose Central Case</b>	1.10	1.20	1.30	1.40	1.50	1.65	1.80	1.95	2.10	2.20	2.35	2.40	2.50
<b>Downside risk</b>	0.35	0.35	0.40	0.45	0.50	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.75
<b>10-yr gilt yield</b>													
<b>Upside risk</b>	0.35	0.40	0.40	0.40	0.40	0.45	0.45	0.45	0.45	0.50	0.50	0.55	0.55
<b>Arlingclose Central Case</b>	1.60	1.70	1.80	1.90	2.00	2.15	2.30	2.45	2.60	2.70	2.85	2.90	3.00
<b>Downside risk</b>	0.35	0.35	0.40	0.45	0.50	0.50	0.55	0.60	0.65	0.70	0.70	0.75	0.80
<b>20-yr gilt yield</b>													
<b>Upside risk</b>	0.35	0.40	0.45	0.50	0.50	0.50	0.50	0.50	0.50	0.55	0.55	0.55	0.55
<b>Arlingclose Central Case</b>	2.10	2.20	2.30	2.35	2.45	2.50	2.65	2.75	2.90	3.00	3.15	3.20	3.30
<b>Downside risk</b>	0.35	0.40	0.50	0.60	0.70	0.75	0.75	0.75	0.80	0.85	0.85	0.90	0.90
<b>50-yr gilt yield</b>													
<b>Upside risk</b>	0.35	0.40	0.45	0.50	0.50	0.50	0.50	0.50	0.50	0.55	0.55	0.55	0.55
<b>Arlingclose Central Case</b>	2.15	2.25	2.35	2.40	2.50	2.55	2.70	2.80	2.95	3.05	3.20	3.25	3.35
<b>Downside risk</b>	0.35	0.40	0.50	0.60	0.70	0.75	0.75	0.75	0.80	0.85	0.85	0.90	0.90

### Specified and Non Specified Investments

#### **Specified Investments identified for use by the Council:**

Specified Investments will be those that meet the criteria in the ODPM Guidance, i.e. the investment:

- is sterling denominated
- has a maximum maturity of 1 year
- meets the “high” credit criteria as determined by the Council or is made with the UK government or is made with a local authority in England, Wales and Scotland.
- the making of which is not defined as capital expenditure under section 25(1)(d) in SI 2003 No 3146 (i.e. the investment is not loan capital or share capital in a body corporate).

“Specified” Investments identified for the Council’s use are:

- Deposits in the DMO’s Debt Management Account Deposit Facility
- Deposits with UK local authorities
- Deposits with banks and building societies
- <sup>2</sup>Certificates of deposit with banks and building societies
- <sup>2</sup>Gilts : (bonds issued by the UK government)
- <sup>2</sup>Bonds issued by multilateral development banks
- Money Market Funds, i.e. ‘AAA’ liquidity funds with a 60-day Weighted Average Maturity (WAM)
- <sup>2</sup>Other Money Market Funds and Collective Investment Schemes– i.e. credit rated funds which meet the definition of a collective investment scheme as defined in SI 2004 No 534 and SI 2007 No 573.

For credit rated counterparties, the minimum criteria will be the long-term ratings assigned by one or more of the following agencies (Moody’s Investors Services, Standard & Poor’s, Fitch)

Published credit ratings for financial institutions (minimum long term rating of A- or equivalent for counterparties; A+ or equivalent for non-UK sovereigns).

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<sup>2</sup> Investments in these instruments will be on advice from the Council’s treasury advisor

**Non-Specified Investments determined for use by the Council:**

Having considered the rationale and risk associated with Non-Specified Investments, the following have been determined for the Council's use:

<b>Instrument</b>	<b>In-House use</b>	<b>Maximum maturity</b>	<b>Max % of portfolio</b>	<b>Capital expenditure</b>
Term Deposits with banks, building societies which meet the specified investment criteria (on advice from TM Adviser)	Yes	<u>2 years</u>	50% in aggregate	No
Term deposits with local authorities	Yes		50% in aggregate	No
Investments with part nationalised banks and building societies	Yes	<u>3 Months</u>	£2m	No
CDs and other negotiable instruments with banks and building societies which meet the specified investment criteria (on advice from TM Adviser)	Yes	<u>5 years</u>	50% in aggregate	No
Gilts and bonds <ul style="list-style-type: none"> <li>▪ Gilts</li> <li>▪ Bonds issued by multilateral development banks</li> <li>▪ Bonds issued by financial institutions guaranteed by the UK government</li> <li>▪ Sterling denominated bonds by non-UK sovereign governments</li> </ul>	Yes	<u>10 years</u>	50% in aggregate	No
Money Market Funds and Collective Investment Schemes (pooled funds which meet the definition of a collective investment scheme as defined in SI 2004 No 534 and SI 2007 No 573) but which are not credit rated	Yes	These funds do not have a defined maturity date	50%	No
Bonds and debt instruments (e.g. floating rate notes) issued by corporate bodies	No	<u>10 years</u>	£2m	No
Collective Investment Schemes (Pooled funds) which do not meet the definition of collective investment schemes in SI 2004 No 534 or SI 2007 No 573	Yes	These funds do not have a defined maturity date	£2m	Yes

1. In determining the period to maturity of an investment, the investment should be regarded as commencing on the date of the commitment of the investment rather than the date on which funds are paid over to the counterparty.
2. The use of the above instruments by the Council's fund manager(s) will be by reference to the fund guidelines contained in the agreement between the Council and the individual manager.

**CRITERIA TO BE USED FOR CREATING/ MANAGING APPROVED COUNTERPARTY  
LISTS/LIMITS**

1. The Chief Financial Officer will formulate suitable criteria for assessing and monitoring the credit risk of investment counterparties and shall construct a lending list comprising time, type, sector and specific counterparty limits.
2. Treasury Management staff will add or delete counterparties to/from the approved counterparty list in line with the policy on criteria for selection of counterparties.
3. The Council will use credit criteria in order to select creditworthy counterparties for placing investments with and will take advice as appropriate from the Council's external Treasury Advisors.
4. Credit ratings will be used as supplied from one or more of the following credit rating agencies: -
  - Fitch
  - Standard & Poor's
  - Moody's Investors Services
5. Selection criteria for approved investment counterparties.
  - Published credit ratings for financial institutions (minimum long term rating of A- or equivalent for counterparties; A+ or equivalent for non-UK sovereigns).
  - Credit Default Swaps
  - Economic fundamentals (Net Debt as a percentage of GDP)
  - Share Prices
  - Corporate Developments, news, market sentiment and momentum
  - Subjective overlay

**The Councils Bank**

The Council banks with Barclays Bank. If their credit rating does not meet the minimum credit criteria specified in this Investment Strategy, Barclays Bank will continue to be used for the short term liquidity requirements (overnight and weekend investments) only to ensure business continuity arrangements are maintained.

6. Investment limits for each counterparty:

Credit Rating	Banks Unsecured	Bank Secured	Government	Corporate	Registered Providers
UK Govt	n/a	n/a	£10m 50 years	n/a	n/a
AAA	£2m 5 years	£2.5m 20 years	£2.5m 50 years	£2xm 20 years	£2m 20 years
AA+	£2m 5 years	£2.5m 10 years	£2.5m 25 years	£2m 10 years	£2m 10 years
AA	£2m 4 years	£2.5m 5 years	£2.5m 15 years	£2m 5 years	£2m 10 years
AA-	£2m 3 years	£2.5m 4 years	£2.5m 10 years	£2m 4 years	£2m 10 Years
A+	£2m 2 years	£2.5m 3 years	£2.5m 5 years	£2m 3 years	£2m 5 years
A	£2m 13 months	£2.5m 2 years	£2.5m 5 years	£2m 2 Years	£2m 5 years
A-	£2m 6 months	£2.5m 13 months	£2.5m 5 years	£2m 13 months	£2m 5 years
BBB+	£1m 100 days	£1.5m 6 months	£1.5m 2 years	£1m 6 months	£2m 2 years
BBB or BBB-	Next day only	Next day only	n/a	n/a	n/a
None	£1m 6 months	n/a	£2m 25 years	£50,000 5 years	£1m 5 years
Pool funds	£2m per fund				

7. The maximum value for any one investment transaction will be as shown in the table above.
8. Sterling denominated only.
9. Sovereign rating of any non-UK counterparty will not be less than the current UK Sovereign rate.

Below is an explanation of the headings used:

*Credit Ratings and Risk Assessment:* Investment decisions are made by reference to the lowest published long-term credit rating from Fitch, Moody's or Standard & Poor's. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used.

Credit ratings are obtained and monitored by the Authority's treasury advisers, who will notify changes in ratings as they occur. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:

- no new investments will be made,
- any existing investments that can be recalled or sold at no cost will be, and
- full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.

Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as "rating watch negative" or "credit watch negative") so that it may fall below the approved rating criteria, then only investments that can be withdrawn (on the next working day) will be made with that organisation until the outcome of the review is announced. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating.

*Banks Unsecured:* Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. Unsecured investment with banks rated BBB or BBB- are restricted to overnight deposits at the Authority's current account bank.

*Banks Secured:* Covered bonds, reverse repurchase agreements and other collateralized arrangements with banks and building societies. These investments are secured on the bank's assets, which limits the potential losses in the unlikely event of insolvency, and means that they are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the highest of the collateral credit rating and the counterparty credit rating will be used to determine cash and time limits. The combined secured and unsecured investments in any one bank will not exceed the cash limit for secured investments.

*Government:* Loans, bonds and bills issued or guaranteed by national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is an insignificant risk of insolvency. Investments with the UK Central Government may be made in unlimited amounts for up to 50 years.

*Corporate:* Loans, bonds and commercial paper issued by companies other than banks and registered providers. These investments are not subject to bail-in, but are exposed to the risk of the company going insolvent. Loans to unrated companies will only be made as part of a diversified pool in order to spread the risk widely.

*Registered Providers:* Loans and bonds issued by, guaranteed by or secured on the assets of Registered Providers of Social Housing, formerly known as Housing Associations. These bodies are tightly regulated by the Homes and Communities Agency and, as providers of public services; they retain a high likelihood of receiving government support if needed.

*Pooled Funds:* Shares in diversified investment vehicles consisting of any of the above investment types, plus equity shares and property. These funds have the advantage of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a fee. Money Market Funds that offer same-day liquidity and aim for a constant net asset value will be used as an alternative to instant access bank accounts, while pooled funds whose value changes with market prices and/or have a notice period will be used for longer investment periods.

Bond, equity and property funds offer enhanced returns over the longer term, but are more volatile in the short term. These allow the Authority to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Authority's investment objectives will be monitored regularly.

## Amendment to Item 5, Appendix 5 – Fees & Charges booklet 2015/16.

The following amendments (highlighted in red) are required to the Fees & Charges figures in Appendix 5 of the Budget report.

- Section 5, Waste Management

### Ancillary Services Page 14

Item	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge	Income Code
Septic Tanks (per visit)* (VAT zero rated)				
• For the first 4,546 litres	£93.38	N/A	£93.38	N/A
• For each subsequent 4,546 litres	£93.38	N/A	£93.38	N/A

### Clinical Waste Service Page 14

Item	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
Domestic Customers	Free of charge	N/A	Free of charge	N/A
Commercial Customers (per collection)	£11.75	N/A	£11.75	CAA 006 9312
Commercial Customers (disposal charges) per unit Landfill waste	£1.50	N/A	£1.50	CAA 006 9398
Incineration Waste (sharps)	£5.25	N/A	£5.25	CAA 006 9398
Incineration Waste (sacks)	£2.50	N/A	£2.50	CAA 006 9398

### Commercial Waste Service Page 15

Item	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
1 roll of 25 Sacks (For Businesses subject to collection and disposal charges)	£59.00	N/A	£59.00	CAA 009 9313
1 roll of Cardboard tape (For Businesses subject to collection and disposal charges)	£55.00	N/A	£55.00	CAA 009 9313
<del>1 roll of 25 Sacks (For Businesses subject to collection charges only)</del> REMOVED	<del>£30.45</del>	<del>N/A</del>	<del>£30.45</del>	<del>CAA 009 9313</del>
<del>1 roll of Cardboard tape (For Businesses subject to collection charges only)</del> REMOVED	<del>£40.60</del>	<del>N/A</del>	<del>£40.60</del>	<del>CAA 009 9313</del>

### Household Garden Waste Service Page 16

Item	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
Garden waste collection 240 litre x 24 collections	£51.50	N/A	£51.50	CAA 004 9311
<del>Garden waste collection 360 litre x 24 collections</del> REMOVED	<del>£76.13</del>	<del>N/A</del>	<del>£76.13</del>	<del>CAA 004 9311</del>
Garden Waste Services 10 x 75 litre paper sacks (including delivery, collection and disposal)	£15.00	N/A	£15.00	CAA 004 9390



Item	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
Cost of Replacement 240 litre Bin including delivery	<b>£27.50</b>	N/A	<b>£27.50</b>	CAA 001 9390
Domestic 180 litre Bin including delivery	<b>£24.50</b>	N/A	<b>£24.50</b>	CAA 001 9390
<del>Cost of Replacement 240 litre Bin including delivery</del>	<del>£27.41</del>	<del>N/A</del>	<del>£27.41</del>	<del>CAA 001 9390</del>
<del>Recycling 180 litre Bin including delivery REMOVED</del>	<del>£24.36</del>	<del>N/A</del>	<del>£24.36</del>	<del>CAA 001 9390</del>

- Section 6, Environmental Services

Services	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
5 Basic Food Hygiene Training Course (per person)	<b>£72.00</b>	N/A	<b>£72.00</b>	CAS 001 9390
6 Primary Authority hourly rate	<b>£50.00</b>	N/A	<b>£50.00</b>	CAR 001 9390

Services	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
26 Private Water Sampling	£100.00	N/A	£100.00	CAV 002 9390
27 Assistance in Private Water Risk Assessment completion per hour	<b>£25.00</b>	<b>N/A</b>	<b>£25.00</b>	<b>CAV 002/9390</b>
28 Houses in Multiple Occupation: Mandatory Licence Application Fee per property (covers a 5 year period)	<b>£478.60</b>	N/A	<b>£478.60</b>	CDG 006 9684
Mandatory Licence Renewal Fee	<b>£312.10</b>	N/A	<b>£312.10</b>	CDG 006 9684
Plus Criminal Records check Fee	£53.99	N/A	£53.99	CDG 006 9601
29 Inspection and Report of Property for Immigration purposes	<b>£129.92</b>	<b>£25.98</b>	<b>£155.90</b>	CDG 006 9684
30 Charges for the service of Housing Act 2004 Notices per hour	£25.38	N/A	£25.38	CDG 006 9684
31 Street Trading	£533.72	N/A	£533.72	CKN 002 9690

32	<b>Hackney Carriage:</b> Vehicle Licence	<b>£259.00</b>	N/A	<b>£259.00</b>	CKN 003 9618
	Duplicate Licence	<b>£15.00</b>	N/A	<b>£15.00</b>	CKN 003 9618
	<b>Transfer Fee</b>	<b>£49.00</b>	N/A	<b>£49.00</b>	CKN 003 9618
	<b>Hackney Carriage:</b> Drivers Licence (2 year licence)	<b>£165.00</b>	N/A	<b>£165.00</b>	CKN 003 9672
	Duplicate Licence	<b>£15.00</b>	N/A	<b>£15.00</b>	CKN 003 9672
	plus Criminal Records check Fee where applicable	£53.99	N/A	£53.99	CKN 003 9601
33	<b>Private Hire:</b> Vehicle Licence	<b>£259.00</b>	N/A	<b>£259.00</b>	CKN 003 9619
	Duplicate Licence	<b>£15.00</b>	N/A	<b>£15.00</b>	CKN 003 9619
	<b>Transfer Fee</b>	<b>£49.00</b>	N/A	<b>£49.00</b>	CKN 003 9619
	<b>Private Hire:</b> Driver's Licence (2 year licence)	<b>£165.00</b>	N/A	<b>£165.00</b>	CKN 003 9672
	Duplicate Licence	<b>£15.00</b>	N/A	<b>£15.00</b>	CKN 003 9672
	<b>Private Hire:</b> Operator's Licence (2 year licence)	<b>£155.80</b>	N/A	<b>£155.80</b>	CKN 003 9673
Duplicate Licence	£15.00	N/A	£15.00	CKN 003 9673	
plus Criminal Record check Fee where applicable	£53.99	N/A	£53.99	CKN 003 9601	
34	<b>Trailer:</b> for Private Hire	£157.10	N/A	£157.10	CKN 003 9619
	for Hackney carriage vehicle	£157.10	N/A	£157.10	CKN 003 9618
35	<b>Replacement Badge and Plate</b>	<b>£20.50</b>	N/A	<b>£20.50</b>	CKN 003 9620
36	<b>Temporary Plate Private Hire</b>	<b>£136.00</b>	N/A	<b>£136.00</b>	CKN 003 9619
37	<b>Temporary Plate Hackney Carriage</b>	<b>£136.00</b>	N/A	<b>£136.00</b>	CKN 003 9618
38	<b>Copy of the SFBB package</b>	<b>£10.00</b>	<b>N/A</b>	<b>£10.00</b>	<b>CAS 001 9390</b>
39	<b>Copy of diary sheets for SFBB package</b>	<b>£5.00</b>	<b>N/A</b>	<b>£5.00</b>	<b>CAS 001 9390</b>
40	<b>Knowledge test resit</b>	<b>£40.00</b>	<b>N/A</b>	<b>£40.00</b>	<b>CKN 003 9672</b>

- Section 7, Planning Services

#### Statutory Charges - Schedule of Planning Fees Page 26

Category of Development		Proposal Size	Fee Payable	Maximum Fee
10	<b>Exploratory drilling for oil and gas:</b> Operations connected with	Site area up to 7.5 hectares	<b>£423</b> per 0.1 hectare	<b>£31,725</b>
		Site area over 7.5 hectares	<b>£31,725</b> plus <b>£126</b> per 0.1ha area in excess of 7.5ha	£250,000

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# Fees and Charges 2015/16

*Charges applicable from 1 April 2015*

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## East Northamptonshire Council

East Northamptonshire House, Cedar Drive,  
Thrapston, Northamptonshire, NN14 4LZ  
Tel: 01832 742000 Fax: 01832 734839  
E-mail: [info@east-northamptonshire.gov.uk](mailto:info@east-northamptonshire.gov.uk) Website: [www.east-northamptonshire.gov.uk](http://www.east-northamptonshire.gov.uk)



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⊛ = statutory fee

## **CREDIT CARD CHARGES**

East Northamptonshire Council offers a convenient and secure way to pay for a number of council services on line using a debit or credit card. These services include:

- Council Tax
- Non Domestic Rates
- Housing benefit overpayment
- Planning applications
- Land charges
- Pest control in domestic premises
- Waste management in domestic and commercial premises
- Licenses

All customers who pay any council bill by credit card will incur a 1.8% handling fee. This transaction charge applies to credit card payments only, not debit card payments. Details of this charge will be displayed before you confirm acceptance of your payment and there is an option to cancel the transaction should you wish.

By applying handling fees, the council can recoup some of the transaction charges it pays to credit card companies when credit cards are used. Just like other businesses, the council needs to identify areas where it can reduce costs and this is a proven method to achieve this cost reduction.

The council won't make money from handling fees, as it will only recoup some of the charges it pays to credit card companies. The handling fee percentage will be set at a level equal to, but not exceeding, the transaction charge levied to the council by credit card companies.

When paying over the internet or by automated telephone, the payment systems will automatically identify whether a card is a credit or debit card and so know whether a handling fee should apply. You will be advised that a handling fee is due to be added before you commit to the payment, as well as the handling fee amount and total payable.

The payment systems will automatically calculate the handling fee for credit card payments using the current handling fee percentage as well as the normal payment amount.

For more information about handling fees, contact the details shown on your bill, invoice or letter.

## Section 2

## General Research/Written Confirmation Request Services

The Council has a policy of charging for certain categories of enquiry that require specific research, a search of East Northamptonshire Council's records and/or a site visit. Information contained within statutory registers is available for the public to view free of charge, however, where the customer requires an officer to search registers on their behalf then the following charges are levied for this service.

Any written advisory information provided is given as an informal opinion only without prejudice to any view expressed or decision made by this Council's Committee.

Set out below is a schedule of the proposed fees and charges.

Enquiry that requires specific research, a search of East Northamptonshire Council's records and/or a site visit.	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Section	Income Code
<b>Building Control</b> ■ ☆ – Any request for information or advice involving a site visit (including a letter etc.) per enquiry	£87.33	£17.46	<b>£104.79</b>	Building Control	CFE 001 9308
	£14.54	£2.90	<b>£17.44</b>		
<b>Building Control File</b> ■ – Request to extract file from archive for viewing per enquiry	£87.33	£17.46	<b>£104.79</b>	Building Control	CFE 001 9308
	£14.54	£2.90	<b>£17.44</b>		
<b>Building Control records (prior to 1 April 2001)</b> * ☆ ■ – Search of East Northamptonshire Council's building control records to identify building regulation approval, completion notice or other building control matter per enquiry	£87.33	£17.46	<b>£104.79</b>	Building Control	CFE 001 9308
	£14.54	£2.90	<b>£17.44</b>		

## Section 2

## General Research/Written Confirmation Request Services

Enquiry that requires specific research, a search of East Northamptonshire Council's records and/or a site visit.	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Section	Income Code
<b>Conditional planning permission*☆</b> – Search of East Northamptonshire Council's planning records and/or a site visit to establish if condition has been complied with. per enquiry	£82.37 £13.73	£16.47 £2.74	<b>£98.84</b> <b>£16.47</b>	Planning Services - Enforcement	CFA 002 9308
<b>Contaminated Land*</b> – Search of East Northamptonshire Council's records of historic land use which may have the potential for contamination Domestic searches	£62.42	£12.48	<b>£74.90</b>	Environmental Services	CAV 008 9684
<b>Contaminated Land*</b> – Commercial searches	£93.63	£18.73	<b>£112.36</b>	Environmental Services	CAV 008 9684
<b>Note: regarding commercial searches: Please contact the Contaminated Land Officer for a quote on 01832 742037</b>					
<b>Planning Policy*</b> – Specific research, search of East Northamptonshire Council's records and/or a site visit. per enquiry	£82.37 £13.73	£16.47 £2.74	<b>£98.84</b> <b>£16.47</b>	Planning Services	CFA 003 9308
<b>Planning enforcement matter*☆</b> – Search of East Northamptonshire Council's records and/or a site visit. per enquiry	£82.37 £13.73	£16.47 £2.74	<b>£98.84</b> <b>£16.47</b>	Planning Services - Enforcement	CFA 002 9308

Enquiry that requires specific research, a search of East Northamptonshire Council's records and/or a site visit.	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Section	Income Code
<b>Planning history and/or use</b> *☆ – Search of East Northamptonshire Council's records. per enquiry	£82.37 £13.73	£16.47 £2.74	<b>£98.84</b> <b>£16.47</b>	Planning Services	CFA 002 9308
<b>Section 106 or Section 52 Agreement</b> *☆ – Search of East Northamptonshire Council's records and/or a site visit to establish if a 106 agreement exists/complied with. per enquiry	£82.37 £13.73	£16.47 £2.74	<b>£98.84</b> <b>£16.47</b>	Planning Services	CFA 002 9308
<b>Tree Preservation Order (TPO)</b> *☆◆ – Search of East Northamptonshire Council's records to establish if a TPO is in existence. per enquiry	£82.37 £13.73	£16.47 £2.74	<b>£98.84</b> <b>£16.47</b>	Planning Services	CFA 002 9308

- Please note that information which does not form part of a public register will only be released to the owner of the property or another party with the owner's consent.
- \* Subject to copyright.
- ☆ Any written advisory information provided is given as an informal opinion only without prejudice to any view expressed or decision made by this Council's Committee.
- ◆ Exemption from Payment of Fees - The charges for services in these categories will not be made in the case of requests from Parish and Town Councils and Parish Meetings or in the case of approved student enquiries and projects at the discretion of the relevant Head of Service.



## Section 3

## Copy Documents/Chargeable Enquiry Request Services

The Council has a policy of charging for certain copy documents. Certain statutory documents are available free of charge, however we may require 24 hours notice to produce some of them - please enquire at the Customer Contact Centre. Set out below is a schedule of the proposed fees and charges.

<b>Copy Documentation</b> (to copy and forward)	<b>Current Charge</b> (excluding VAT)	<b>VAT</b> (if applicable)	<b>Current Charge</b>	<b>Section</b>	<b>Income Code</b>
<u>A1 sized</u> (either non-legal document/ plan**) Per sheet	£4.95	£0.98	<b>£5.93</b>	All	CFA 002 9646 (Development Control documents)
<u>A2 sized</u> (either non-legal document/ plan**) Per sheet	£3.50	£0.70	<b>£4.20</b>	All	
<u>A3 sized</u> (either non-legal document/ plan**) Per sheet	£2.32	£0.45	<b>£2.77</b>	All	
<u>A4 sized</u> (either non-legal document/ plan**) for first sheet of each document. 15p per sheet thereafter including VAT	£1.21	£0.23	<b>£1.44</b>	All	
Agendas – Development Control Committee	£43.65	£8.73	<b>£52.38</b>	Corporate Services	AKC 111 9646
Council Minutes with agendas	£40.60	£8.12	<b>£48.72</b>	Corporate Services	AKC 111 9646
Faxed copy of copy document per faxed page plus relevant copying fee	£1.19	£0.24	<b>£1.43</b>	All	Directorate cost centre
Legal notice (eg, Planning permission/decision notice, enforcement notice, TPO, 106 agreement, etc) where appropriate reference number <u>is</u> provided (per notice/certificate flat rate)	£12.50	£2.50	<b>£15.00</b>	Planning Services	CFA 002 9646 (Development Control) CFE 001 9646 (Building Control documents)

## Section 3

## Copy Documents/Chargeable Enquiry Request Services

<b>Copy Documentation (to copy and forward)</b>	<b>Current Charge (excluding VAT)</b>	<b>VAT (if applicable)</b>	<b>Current Charge</b>	<b>Section</b>	<b>Income Code</b>
Legal notice (eg, Planning permission/decision notice, enforcement notice, TPO, 106 agreement, ■building control approval notice etc) where appropriate reference number <u>is not</u> provided (per notice/certificate flat rate)	£13.73	£2.74	<b>£16.47</b>	Planning Services	CFA 002 9646 (Development Control)  CFE 001 9646 (Building Control)
Ordnance Survey plan (6.no, A4 size) Price for Urban or Rural unless specifically stated (VAT applicable to electronic copy only)	£9.00	£1.80	<b>£10.80</b>	ICT	AKT 002 9650
1:200					
1:500	£15.00	£3.00	<b>£18.00</b>		
1:1250 (Urban)	£25.00	£5.00	<b>£30.00</b>		
1:1250 (Rural)	£20.00	£4.00	<b>£24.00</b>		
1:2500 (Urban)	£60.00	£12.00	<b>£72.00</b>		
1:2500 (Rural)	£25.00	£5.00	<b>£30.00</b>		
Other sizes and coverage available on request.					
Other Committee Agendas (combined)	£31.97	£6.39	<b>£38.36</b>	Corporate Services	AKC 111 9646
Other Committee Agendas (per Committee)	£31.97	£6.39	<b>£38.36</b>	Corporate Services	AKC 111 9646
Other Committee Agendas (up to 3 combined)	£63.95	£12.79	<b>£76.74</b>	Corporate Services	AKC 111 9646
Agendas – Policy and Resources Committee	£53.29	£10.66	<b>£63.95</b>	Corporate Services	AKC 111 9646
Elections Registration Letter	£16.00	N/A	<b>£16.00</b>	Elections	CKK 001 9292

## Section 3

## Copy Documents/Chargeable Enquiry Request Services

<i>Copy Documentation (to copy and forward)</i>	<b>Current Charge (excluding VAT)</b>	<b>VAT (if applicable)</b>	<b>Current Charge</b>	<b>Section</b>	<b>Income Code</b>
Rural North, Oundle and Thrapston Plan Hard Copy Plus postage and Packing £4.70	£41.62	£8.32	<b>£49.94</b>	Planning Policy	CFA 003 9308
CD Copy Plus postage and packing £0.80	£2.08	£0.42	<b>£2.50</b>	Planning Policy	CFA 003 9308

■ Please note that information will only be released to the owner of the property or another party with the owner's consent.

\*\* Subject to copyright.

**Printing for Town and Parish Councils has been replaced by a design and print service. Design work only will be charged at £30.00 per hour plus VAT. A quote will be required before printing is undertaken.**

Local Land Charges – Zero Rated VAT	Current Fee 2015/16** (non-electronic)	Current Fee 2015/16** (electronic <b>where received via NLIS</b> )	VATable Item (Y/N)	Income Code
<b>Official Search</b>				
In any one part of the register	£2.00	£2.00	N/A	CKN 001 9393
In the whole of the register	£6.00	£4.00	N/A	CKN 001 9393
In addition for each parcel of land above one	£6.00	£4.00	N/A	CKN 001 9393
<b>Supplementary Enquiries</b>				
<b>Part 1 Enquiries</b>				
one parcel of land	£126.00	£100.00	N/A	CKN 001 9393
several parcels of land			N/A	CKN 001 9393
<ul style="list-style-type: none"> <li>• first parcel of land</li> <li>• each additional parcel</li> </ul>	£126.00 £18.50	£100.00 £15.00	N/A	CKN 001 9393
<b>Part II Enquiries</b>				
each printed enquiry	£14.00	£12.00	N/A	CKN 001 9393
each additional enquiry	£24.00	£20.00	N/A	CKN 001 9393
<b>Personal search</b>				
In any one part of the register	£0.00	£0.00	N/A	CKN 001 9393
In the whole of the register	£0.00	£0.00	N/A	CKN 001 9393
In addition for each parcel of land above one	£0.00	£0.00	N/A	CKN 001 9393
<b>STANDARD SEARCH FEE</b>	£132.00	£104.00	N/A	CKN 001 9393

Local Land Charges – Zero Rated VAT	Current Fee 2015/16** (non-electronic)	Current Fee 2015/16** (electronic <b>where received via Email</b> )	VATable Item (Y/N)	Income Code
<b>Con29R Component Data</b>				
Question 1.1(a-e)	£70.00	£70.00	N/A	CKN001/ 9393
Question 1.1(f)	£1.75	£1.75	N/A	CKN001/ 9393
Question 1.1(g)	£1.75	£1.75	N/A	CKN001/ 9393
Question 1.1(h)	£1.75	£1.75	N/A	CKN001/ 9393
Question 1.2	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.5	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.7(a)	£1.75	£1.75	N/A	CKN001/ 9393
Question 3.7(b)	£1.75	£1.75	N/A	CKN001/ 9393
Question 3.7(c)	£1.75	£1.75	N/A	CKN001/ 9393
Question 3.7(d)	£1.75	£1.75	N/A	CKN001/ 9393
Question 3.7(f)	£1.75	£1.75	N/A	CKN001/ 9393
Question 3.8	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(a)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(b)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9 (c)	£2.00	£2.00	N/A	CKN001/ 9393

Local Land Charges – Zero Rated VAT	Current Fee 2015/16** (non-electronic)	Current Fee 2015/16** (electronic <b>where received via Email</b> )	VATable Item (Y/N)	Income Code
Question 3.9(d)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(e)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(f)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(g)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(h)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(i)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(j)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(k)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(l)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(m)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.9(n)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.10(a)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.10(b)	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.11	£2.00	£2.00	N/A	CKN001/ 9393
Question 3.12(a)	£0.50	£0.50	N/A	CKN001/ 9393
Question 3.12(b)(i)	£0.50	£0.50	N/A	CKN001/ 9393
Question 3.12(b) (ii)	£0.50	£0.50	N/A	CKN001/ 9393

Local Land Charges – Zero Rated VAT	Current Fee 2015/16** (non-electronic)	Current Fee 2015/16** (electronic <b>where received via Email</b> )	VATable Item (Y/N)	Income Code
Question 3.12(c)	£0.50	£0.50	N/A	CKN001/ 9393
Question 3.13	£2.00	£2.00	N/A	CKN001/ 9393

⊛ **statutory fee**    **\*\* National Land Information Service (NLIS) may also add an administrative fee for use of their service**

**NB: VAT is now charged on the electronic transmission of the pricing differential.**



National Land Information Service (NLIS) is a joined-up government initiative to automate the processing of local land charge searches (LLC1 and CON29)

**Household Bulky Waste Collection**

	<b>Current Charge (excluding VAT)</b>	<b>VAT (if applicable)</b>	<b>Current Charge</b>	<b>Income Code</b>
Up to 7 items	£25.38	N/A	£25.38	CAA 002 9311

**Ancillary Services**

<b>Item</b>	<b>Current Charge (excluding VAT)</b>	<b>VAT (if applicable)</b>	<b>Current Charge</b>	<b>Income Code</b>
Septic Tanks (per visit)* (VAT zero rated)				
• For the first 4,546 litres	£93.38	N/A	£93.38	N/A
• For each subsequent 4,546 litres	£93.38	N/A	£93.38	N/A

\*Service carried out by Kier Environmental Services – customer makes payment directly to them.

**Clinical Waste Service**

<b>Item</b>	<b>Current Charge (excluding VAT)</b>	<b>VAT (if applicable)</b>	<b>Current Charge (including VAT)</b>	<b>Income Code</b>
Domestic Customers	Free of charge	N/A	Free of charge	N/A
Commercial Customers (per collection)	£11.75	N/A	£11.75	CAA 006 9312
Commercial Customers (disposal charges) per unit Landfill waste	£1.50	N/A	£1.50	CAA 006 9398
Incineration Waste (sharps)	£5.25	N/A	£5.25	CAA 006 9398
Incineration Waste (sacks)	£2.50	N/A	£2.50	CAA 006 9398



**Commercial Waste Service**

<b>Item</b>	<b>Current Charge (excluding VAT)</b>	<b>VAT (if applicable)</b>	<b>Current Charge (including VAT)</b>	<b>Income Code</b>
1 roll of 25 Sacks (For Businesses subject to collection and disposal charges)	£59.00	N/A	£59.00	CAA 009 9313
1 roll of Cardboard tape (For Businesses subject to collection and disposal charges)	£55.00	N/A	£55.00	CAA 009 9313

Note: Businesses subject to collection charges only are defined within The Controlled Waste Regulations 1992

**Household Garden Waste Service**

<b>Item</b>	<b>Current Charge (excluding VAT)</b>	<b>VAT (if applicable)</b>	<b>Current Charge (including VAT)</b>	<b>Income Code</b>
Garden waste collection 240 litre x 24 collections	£51.50	N/A	£51.50	CAA 004 9311
Garden Waste Services 10 x 75 litre paper sacks (including delivery, collection and disposal)	£15.00	N/A	£15.00	CAA 004 9390

**Replacement Bins**

Item	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
Cost of Replacement 240 litre Bin including delivery	£27.50	N/A	£27.50	CAA 001 9390
Domestic 180 litre Bin including delivery	£24.50	N/A	£24.50	CAA 001 9390

**Abandoned Vehicles** ⚠

Since April 2005, East Northamptonshire Council has been a part of the County based End Of Life Vehicle Impound Scheme (E.L.V.I.S.) which tackles the problem of abandoned and untaxed vehicles. This is a County based scheme which is operated in partnership with Northamptonshire Police, Northamptonshire County Fire Service, Northamptonshire County Council, all District and Borough Councils and the Driver Vehicle Licensing Authority (DVLA). The scheme is administered by Northamptonshire Police so East Northamptonshire Council will not be processing any monies for the retrieval of vehicles. Charges made for the collection of vehicles will be paid directly to the removal contractor.

## General Services

	Services	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
1	<b>Drainage investigations</b>	£86.28	£17.26	£103.54	CAV 002 9390
2	<b>Stray Dogs:</b> First time detained (plus kennelling costs) Subsequent occasions (plus kennelling costs)	£42.63 £76.13	N/A N/A	£42.63 £76.13	CAV 001 9647
3	<b>Anti-Barking Collar</b> per week plus £15.00 deposit	£11.17	£2.23	£13.40	CAV 001 9390
4	<b>Health and Safety Accident Investigation Reports</b>	£203.00	£40.60	£243.60	CAR 002 9399
5	<b>Basic Food Hygiene Training Course</b> (per person)	£72.00	N/A	£72.00	CAS 001 9390
6	<b>Primary Authority</b> hourly rate	£50.00	N/A	£50.00	CAR 001 9390

A concession may be applied to customers requesting relevant services if they produce evidence that they are currently in receipt of any of the following income related benefits:

- Income support
- Income based job seekers allowance (not contribution based)
- Working families tax credit
- Housing benefit
- Council tax support (not single occupancy discount or second home/vacant property discount)

**Pest Control Services**

	<b>Services</b>	<b>Current Charge (excluding VAT)</b>	<b>VAT (if applicable)</b>	<b>Current Charge (including VAT)</b>	<b>Income Code</b>
7	<b>Domestic Premises - Rats</b> Call out and first course of treatment All Subsequent Treatments	Free of charge £51.77	N/A £10.35	Free of charge £62.12	CAT 001 9388
8	<b>Domestic Premises - Mice</b> Call out and treatment Call out only	£51.77 £14.21	£10.35 £2.84	£62.12 £17.05	CAT 001 9388
9	<b>Domestic Premises - Cockroaches</b> Call out and treatment Call out only	£48.72 £14.21	£9.74 £2.84	£58.46 £17.05	CAT 001 9389
10	<b>Domestic Premises - Fleas and bedbugs</b> Call out and treatment Call out only	£81.20 £14.21	£16.24 £2.84	£97.44 £17.05	CAT 001 9389
11	<b>Domestic Premises - Wasps</b> Call out and treatment Call out only	£48.72 £14.21	£9.74 £2.84	£58.46 £17.05	CAT 001 9395
12	<b>Domestic Premises - Insect Pests</b> including Ants, Carpet Beetles Call out and treatment Call out only	£48.72 £14.21	£9.74 £2.84	£58.46 £17.05	CAT 001 9389

Services		Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
13	<b>Commercial Premises</b> - Rats/Mice per hour plus cost of pesticide	£60.90	£12.18	£73.08	CAT 001 9390
14	<b>Commercial Premises</b> - Wasps per hour plus cost of pesticide	£60.90	£12.18	£73.08	CAT 001 9390
15	<b>Commercial Premises</b> - Fleas and bedbugs per hour plus cost of pesticide	£91.35	£18.27	£109.62	CAT 001 9390
16	<b>Commercial Premises</b> - Insect Pests (including cockroaches, ants and carpet beetles) per hour plus cost of pesticide	£60.90	£12.18	£73.08	CAT 001 9390
17	<b>Fixed term pest control contracts with Commercial Premises are priced individually.</b>				

**Fixed Penalty Fines**

Item		Current Charge	VAT	Current Charge (including VAT)	Income Code
18	Offences under Dog Control Orders ☼	£75.00	N/A	£75.00	CAV 001 9391
19	Environmental Protection Act 1990 – Littering ☼	£75.00	N/A	£75.00	CAB 001 9392
20	Failure to comply with waste receptacle notice ☼	£100.00	N/A	£100.00	CAA 001 9392
21	Failure to comply with Street Litter control notice ☼	£100.00	N/A	£100.00	CAB 001 9392
22	Failure to comply with litter clearing notice ☼	£100.00	N/A	£100.00	CAB 001 9392

Item	Current Charge	VAT	Current Charge (including VAT)	Income Code	
23	Failure to Produce Waste documents ☻	£300.00	N/A	£300.00	CAA 001 9629
24	Failure to produce authority to transport waste ☻	£300.00	N/A	£300.00	CAA 001 9629
25	Unauthorised distribution of free printed matter ☻	£75.00	N/A	£75.00	CAB 001 9392

**Other Services – Zero rated VAT**

Services	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code	
26	<b>Private Water Sampling</b>	£100.00	N/A	£100.00	CAV 002 9390
27	<b>Assistance in Private Water Risk Assessment completion per hour</b>	£25.00	N/A	£25.00	CAV 002/9390
28	<b>Houses in Multiple Occupation:</b>				
	Mandatory Licence Application Fee per property (covers a 5 year period) ☻	£478.60	N/A	£478.60	CDG 006 9684
	Mandatory Licence Renewal Fee Plus Criminal Records check Fee	£312.10 £53.99	N/A N/A	£312.10 £53.99	CDG 006 9684 CDG 006 9601
29	<b>Inspection and Report of Property for Immigration purposes</b>	£129.92	£25.98	£155.90	CDG 006 9684
30	<b>Charges for the service of Housing Act 2004 Notices per hour</b>	£25.38	N/A	£25.38	CDG 006 9684
31	<b>Street Trading</b>	£533.72	N/A	£533.72	CKN 002 9690

Services		Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
32	<b>Hackney Carriage:</b> Vehicle Licence	£259.00	N/A	£259.00	CKN 003 9618
	Duplicate Licence	£15.00	N/A	£15.00	CKN 003 9618
	<b>Transfer Fee</b>	£49.00	N/A	£49.00	CKN 003 9618
	<b>Hackney Carriage:</b> Drivers Licence (2 year licence)	£165.00	N/A	£165.00	CKN 003 9672
	Duplicate Licence	£15.00	N/A	£15.00	CKN 003 9672
	plus Criminal Records check Fee where applicable	£53.99	N/A	£53.99	CKN 003 9601
	33	<b>Private Hire:</b> Vehicle Licence	£259.00	N/A	£259.00
Duplicate Licence		£15.00	N/A	£15.00	CKN 003 9619
<b>Transfer Fee</b>		£49.00	N/A	£49.00	CKN 003 9619
<b>Private Hire:</b> Driver's Licence (2 year licence)		£165.00	N/A	£165.00	CKN 003 9672
Duplicate Licence		£15.00	N/A	£15.00	CKN 003 9672
<b>Private Hire:</b> Operator's Licence (2 year licence)		£155.80	N/A	£155.80	CKN 003 9673
Duplicate Licence		£15.00	N/A	£15.00	CKN 003 9673
plus Criminal Record check Fee where applicable		£53.99	N/A	£53.99	CKN 003 9601

Services		Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
34	<b>Trailer:</b> for Private Hire for Hackney carriage vehicle	£157.10	N/A	£157.10	CKN 003 9619
		£157.10	N/A	£157.10	CKN 003 9618
35	<b>Replacement Badge and Plate</b>	£20.50	N/A	£20.50	CKN 003 9620
36	<b>Temporary Plate Private Hire</b>	£136.00	N/A	£136.00	CKN 003 9619
37	<b>Temporary Plate Hackney Carriage</b>	£136.00	N/A	£136.00	CKN 003 9618
38	<b>Copy of the SFBB package</b>	£10.00	N/A	£10.00	CAS 001 9390
39	<b>Copy of diary sheets for SFBB package</b>	£5.00	N/A	£5.00	CAS 001 9390
40	<b>Knowledge test resit</b>	£40.00	N/A	£40.00	CKN 003 9672

\*\* excludes Veterinary Inspection charge

#### **Local Air Pollution Control (LAPC) and Local Authority Pollution Prevention and Control (LAPPC) Services**✪

(Income code CAV 007 9629)

#### **Local Air Pollution Control (LAPC) and Local Authority Pollution Prevention and Control (LAPPC) Mobile Plant Charges**✪

(Income code CAV 007 9629)

#### **Local Authority Integrated Pollution Prevention and Control (LA-IPPC) Services**✪

(Income code CAV 007 9629)

These are statutory fees set by the Department for Environment, Food and Rural Affairs (Defra) but they have not yet been notified to the Council.

VAT is not applicable to any of these charges.

✪ = statutory fee



## Town and Country Planning Fees

### *Charges for Making Planning Applications*

It is necessary to pay a fee for the majority of applications for planning permission.

The details attached show only the general requirements. Should you wish to refer to the relevant statute you should obtain The Town and Country Planning (Fees for Applications and Deemed Applications) (Amendment) (England) Regulations 2008.

The Government make adjustments periodically to adjust the scale of charges in line with inflation.

**Where the regulations require a fee to be paid, that fee must be paid when the application is made. Until the correct fee has been submitted your application cannot be fully dealt with.**

Cheques in payment of these fees are to be crossed and made payable to East Northamptonshire Council.

All correspondence should be addressed to Head of Planning Services, East Northamptonshire Council, East Northamptonshire House, Cedar Drive, Thrapston, Northamptonshire, NN14 4LZ. DX: 701611 Thrapston Tel: (01832) 742225 Fax: (01832) 734839  
e-mail: [planning@east-northamptonshire.gov.uk](mailto:planning@east-northamptonshire.gov.uk)

## Statutory Charges - Schedule of Planning Fees ✪

(Income Code CFA 002 9300)

Category of Development		Proposal Size	Fee Payable	Maximum Fee
1	Outline Application for all development types	Site area up to 2.5 hectares	£385 per 0.1 Ha	£9,527
		Site area over 2.5 hectares	£9,527 plus £115 per 0.1 ha area in excess of 2.5 ha	£125,000
2	New Dwellings	50 Units or fewer	£385 per dwelling	£19,049
		Over 50 Units	£19,049 plus £115 per unit in excess of 50	£250,000
3	New Building or extensions (except dwellings or agricultural building) New gross floor space:	None	£195	
		40m <sup>2</sup> or less	£195	
		Between 40m <sup>2</sup> and 75m <sup>2</sup>	£385	
		Between 75m <sup>2</sup> and 3750m <sup>2</sup>	£385 per 75m <sup>2</sup>	£19,049
		Exceeding 3750m <sup>2</sup>	£19,049 plus £115 per 75m <sup>2</sup> in excess of 3750m <sup>2</sup>	£250,000

Category of Development		Proposal Size	Fee Payable	Maximum Fee
4	<b>Agricultural buildings on agricultural land (other than glasshouses)</b> New Gross floor space:	465m <sup>2</sup> or less	£80	
		Between 465m <sup>2</sup> and 540m <sup>2</sup>	£385	
		Between 540m <sup>2</sup> and 4215m <sup>2</sup>	£385 for first 540m <sup>2</sup> plus £385 for each extra 75m <sup>2</sup>	£19,049
		Exceeding 4215m <sup>2</sup>	£19,049 plus £115 per 75m <sup>2</sup> in excess of 4215m <sup>2</sup>	£250,000
5	<b>Glasshouses on agricultural land</b> New gross floor area:	465m <sup>2</sup> or less	£80	
		Exceeding 465m <sup>2</sup>	£2,150	
6	<b>Plant and Machinery:</b> Erection, alteration or replacement	Site area up to 5.0 hectares	£385 per 0.1 hectare	£19,049
		Site area over 5.0 hectares	£19,049 plus £115 per 0.1ha area in excess of 5.0ha	£250,000
7	<b>Extensions or alterations to existing dwellings:</b>	One Dwelling	£172	
		Two or more dwellings	£339	
8	<b>Ancillary operations in curtilage of a dwelling house:</b> gates, fences etc. and incidental buildings		£172	
9	<b>Car parks, roads and accesses,</b> incidental to existing use, for a single undertaking		£195	

Category of Development		Proposal Size	Fee Payable	Maximum Fee
10	<b>Exploratory drilling for oil and gas:</b> Operations connected with	Site area up to 7.5 hectares	£423 per 0.1 hectare	£31,725
		Site area over 7.5 hectares	£31750 plus £126 per 0.1ha area in excess of 7.5ha	£250,000
11(a)	<b>Operations not within above categories</b> Mineral operations	Site area up to 15 hectares	£195 per 0.1 hectare	£29,112
		Site area over 15 hectares	£29,112 plus £115 per 0.1ha area in excess of 15ha	£65,000
11(b)	<b>Operations not within above categories</b> Excluding mineral operations		£195 per 0.1 hectare	£1,690
12(a)	<b>Change of use of building:</b> From existing dwelling to two or more dwellings	50 units or over	£385 per additional dwelling	£19,049
		Over 50 units	£19,049 plus £115 per unit in excess of 50	£250,000
12(b)	<b>Change of use of building:</b> From other building to one or more dwellings	50 units or over	£385 per additional dwelling	£19,049
		Over 50 units	£19,049 plus £115 per unit in excess of 50	£250,000
13	<b>Use for disposal of refuse or waste materials and open mineral storage</b>	Site area up to 15 hectares	£195 per 0.1 hectare	£29,112
		Site area over 15 hectares	£29,112 plus £115 per 0.1ha area in excess of 15ha	£65,000
14	<b>Material change of use other than above</b>		£385	

	Category of Development	Fee Payable
<b>Adverts</b>		
<b>15</b>	<b>Advertisement relating to business on the premises</b>	£110
<b>16</b>	<b>Advance directional signs:</b> Not visible from the premises	£110
<b>17</b>	<b>All other Advertisements</b>	£385
<b>Determinations</b>	<b>Whether prior approval is required for</b>	
<b>18(a)</b>	Agricultural/forestry buildings or private ways	£80
<b>18(b)</b>	Demolition of building only (whether no other development is taking place)	£80
<b>18(c)</b>	Installation of a radio mast, radio equipment, housing or public callbox	£385
<b>Others</b>		
<b>19</b>	<b>Variation of a condition</b> on a planning permission	£195
<b>20(a)</b>	<b>Certificates of lawful development</b> for existing uses or operations	Same as equivalent planning application fee
<b>20(b)</b>	<b>Certificates of lawful development</b> for proposed uses or operations	Half of equivalent planning application fee

	Category of Development	Fee Payable
21(a)	Conditions Discharge (Householder)	£28
21(b)	Conditions discharge (Other Development)	£97
22(a)	<b>New Planning Permission to replace an Extant Planning Permission:</b> Householder application	£57
22(b)	<b>New Planning Permission to replace an Extant Planning Permission:</b> Major application	£575
22(c)	<b>New Planning Permission to replace an Extant Planning Permission:</b> All other applications	£195
23(a)	<b>Non-material Amendment following a grant of planning Permission:</b> Householder application	£28
23(b)	<b>Non-material Amendment following a grant of planning Permission:</b> All other applications	£195

**CONCESSIONS AND EXEMPTIONS**

There are a number of concessions and exemptions relating to applications for persons with disabilities; where permitted development rights have been removed; for revised applications following approval, refusal or withdrawal of a recent application; and development by Town and Parish Councils. If you consider that your proposal may benefit from one of these categories, please consult the Fee Concessions and Exemptions Note or contact us.

This is a summary of the regulations. In cases of doubt or dispute you are advised to read the full regulations at [www.legislation.gov.uk/ukdsi/2012/9780111527290/contents](http://www.legislation.gov.uk/ukdsi/2012/9780111527290/contents) for the fee structure and current fee amounts. Planning application fees are exempt from VAT.

You may obtain advice by e-mailing us at [planning@east-northamptonshire.gov.uk](mailto:planning@east-northamptonshire.gov.uk), or telephoning us on (01832) 742225.

Fees must be submitted with the application. Cheques should be made payable to ENC.

## Concessions and Exemptions Note

Application	Fee Payable
Extensions and alterations to a dwellinghouse or works within its curtilage; or operations in order to provide access to public buildings; for the benefit of persons with disabilities	NIL
Applications required solely by reason of the removal of permitted development rights either by Article 4 direction or by condition attached to a previous planning permission	NIL
Revised or fresh application of same character or description; made by the same applicant and submitted within 12 months following grant of permission, refusal, or the lodging of an appeal against non-determination	NIL
Revised or fresh application of same character or description; made by the same applicant and submitted within 12 months following the making of an application which was subsequently withdrawn	NIL
Applications for alternative proposals on one site, submitted on same date by same applicant	Highest fee plus half fee for each alternative
Applications for Listed Building consent or Conservation Area Consent	NIL
Application consisting of winning and working of minerals where the permission sought consolidates two or more existing permissions and does not seek permission for additional land	NIL
Applications made by Town or Parish Councils	Half fee



**Scale of Fees for Public Path Orders****(Income Code AKL005 9390)**

Content of Order	Fee payable
1. Where Order relates to the creation, diversion or stopping-up of one public path.	Minimum £2,500 (dependent upon the complexity) plus advert costs
2. For each additional public path created, diverted or stopped-up within the same Order.	£75

**Applications made under the High Hedges Regulations****(Income Code CFA002 9300)**

Application	Fee payable
1. Provision for Local Authority to determine complaints by owners/occupiers of domestic property adversely affected by evergreen hedges over 2 metres high.	£375 (payable by complainant)

**Scale of Fees for Discharge of Conditions****(Income Code CFA002 9300)**

Content of Order	Fee payable
1. Fee for the discharge of planning conditions for householders	£28
2. Fee for the discharge of planning conditions for non householders	£97

## Pre application Advice Charges

Category of Development	Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
The erection of 1-4 dwelling houses	£109.62	£21.92	£131.54	CFA002/9305
The erection of 5-9 dwelling houses	£130.94	£26.19	£157.13	CFA002/9305
The erection of 10 or more dwelling houses or development involving more than 1000 square metres floor space	10% of the normal planning application fee.	yes		CFA002/9305
Business and commercial developments involving less than 1000 square metres floor space	£87.29	£17.46	£104.75	CFA002/9305
Developments involving the change of use of land where there is no increase in floor space	£87.29	£17.46	£104.75	CFA002/9305
All advertisements	£65.98	£13.20	£79.18	CFA002/9305
Agricultural development	£87.29	£17.46	£104.75	CFA002/9305
Agricultural development which involves the erection of a new dwelling house	£109.62	£21.92	£131.54	CFA002/9305

**Notes on Calculation of Fees****1. Reserved matters (following an outline permission)**

Where an applicant has submitted earlier reserved matter applications and the total fees for these equal the fee for a full application for the entire scheme, further reserved matters applications by the same applicant on the same scheme will be charged at a flat rate, as per the fees detailed above.

**2. Alternative Applications**

In order not to discourage the submission of alternative proposals for the same site there is a fee concession for applications for alternative development. However, to qualify for the reduced rate each application must be submitted on the same day, or on behalf of, the same applicant. If this is the case, the highest of the fees applicable for each alternative application is charged plus a sum equal to half the rest.

**3. Buildings on the Site of Demolished Buildings**

Where an existing building is to be demolished and rebuilt on the same site, there is no “credit” against the fee for the new building e.g. demolition of an office block of 1,000 sq. m. and replacement by a new building of 2,000 sq. m. would require a fee for the total floor space created by the new development i.e. 2,000 sq. m.

**4. Retrospective Applications**

In cases where work has been carried out without planning permission and a retrospective application is made, the normal fee will be charged.

**5. Advertisements**

The provisions of note 4(b), (c) and (d) of Section B also apply to advertisement applications.

Where the application is for the display of more than one advertisement on the same site, only one fee is payable and that shall be the highest fee for any of the advertisements to be displayed.

Where an application is for consent to display advertisements on more than one site the fee payable shall be the aggregate of the sums payable on each site.

For applications for consent for the display of advertisements on litter bins or bus shelters within a specified area a single fee is payable in respect of all advertisements covered by the application.

**6. Applications for Certificate of Lawful Use or Development**

If the use or development is established (i.e. has an existing Certificate of Established Use) then half the normal fee is payable.

If an application covers items 25 and 26 in these notes the fee that must be paid is the sum of the two fees calculated for the two sections (i.e. as if an application had been made under each section separately).

## Guidance Notes

Building control charges fall into different categories - plan charges, inspection charges, building notice charges and regularisation charges. **With the exception of regularisation, the charges are subject to VAT at the appropriate rate.** The four charge tables are shown overleaf.

The following notes are for guidance only and are not a substitute for the Statutory Instrument 1998 No.3129, which contains a full statement of the law.

These charges are set at levels, which are anticipated to cover the appropriate service costs

- **Full Plans** – The plan charges **must be paid** on the deposit of the plans with the Council.
- **Building Notice Charge** – This is the sum of the plan charge and the inspection charge. However in certain categories of work there is a surcharge involving 115% of the total of the plan charge and the inspection charge. (Refer to Tables) **Please note that you must send this amount with the application.**
- **Inspection Charges** – These will be payable following the first inspection of the works.
- **Regularisation Charge** - this is 140% of the total of the plan charge and inspection charge. **Please send this amount with your application. VAT does not apply to this type of application.**
- **Estimated cost** - in Table D means a reasonable estimate as would be provided by a professional builder to carry out the project but excluding professional fees and VAT
- **Exemption** - there is no charge where the application is solely for the benefit of someone with a disability. Please telephone for further information.
- **Multiple Works**- Where plans show more than one type of work (i.e. two separate extensions) the charges payable are aggregated accordingly.
- **Payments/Instalments**- Please make cheques payable to East Northamptonshire Council. It may be possible to pay by instalments. Please telephone if you need further information.
- **Electrical Works** – There is no additional charge for electrical installations carried out in conjunction with other building regulations works. The charge in Table C applies to unrelated electrical installations/alterations undertaken by electricians who are not members of a Competent Persons Scheme. (A separate guidance leaflet ‘Electrical Safety in the Home’ is available from Building Control).
- **Exempt Buildings** - A fee of £25 (including VAT) should accompany an application for registration of an exempt building.

If you have any doubt or difficulty please call the **Building Control Helpline** on **01832 742139** or email [building.control@east-northamptonshire.gov.uk](mailto:building.control@east-northamptonshire.gov.uk)

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We hope these notes are helpful. If you feel they are not or you require further assistance call the Building Control Manager on 01832 742122.

These standard charges have been set by the authority on the basis that the building work does not consist of, or include, innovative or high risk construction techniques (details available from the authority) and/or the duration of the building work from commencement to completion does not exceed 12 months.

The charges have also been set on the basis that the design and building work is undertaken by a person or company that is competent to carry out the design and building work referred to in the standard charges tables, that they are undertaking. If not, the work may incur supplementary charges.

**Table A STANDARD CHARGES FOR THE CREATION OF NEW HOUSING**  
(Income code CFE 001 9303)

Number of dwellings	Full Plans Charge						Building Notice Charge			Regularisation Charge
	Plan Charge			Inspection Charge			£	VAT £	Total £	Total £
	£	VAT £	Total £	£	VAT £	Total £				
1	136.28	27.26	163.54	408.83	81.77	490.60	626.87	125.37	752.24	763.14
2	180.71	36.14	216.85	542.14	108.43	650.57	831.28	166.26	997.54	1011.99
3	231.08	46.22	277.30	693.23	138.65	831.88	1062.95	212.59	1275.54	1294.02
4	278.48	55.70	334.18	835.43	167.09	1002.52	1280.99	256.20	1537.19	1559.46
5	328.84	65.77	394.61	986.51	197.30	1183.81	1512.65	302.53	1815.18	1841.49
6 to 10	379.20	75.84	455.04	1137.60	227.52	1365.12	1744.32	348.86	2093.18	2123.52
11 to 15	474.00	94.80	568.80	1422.00	284.40	1706.40	2180.40	436.08	2616.48	2654.40
16 to 20	583.61	116.72	700.33	1750.84	350.17	2101.01	2684.62	536.92	3221.54	3268.23

For applications for more than 20 dwellings, please contact the Building Control Manager on 01832 742122.

Note:- For six or more dwellings or if the floor area of the dwellings exceeds 300m<sup>2</sup> the charge is individually determined.

### Footnotes:

#### 1. VAT

The above figures exclude VAT, which is charged at the prevailing rate.

#### 2. Building Notice Charge

The increased amount reflects additional Building Control time spent.

#### 3. Regularisation Charge

This is for retrospective approval of work which has already started/completed. (Note: In the event the work cannot be regularised, the fee is non refundable).

#### 4. Extra charges

These may be made, and an invoice sent to the owner, where the Builder or Building owner:

- a) Causes additional inspections to be carried out through needing closer supervision.
- b) Causes additional inspections by suspending progress of work and failing to notify us.

Unless agreed otherwise schemes exceeding one years duration may be subject to additional charge.

Table B ERECTION OF DOMESTIC EXTENSIONS AND CERTAIN SMALL BUILDINGS

Type of Work	Full Plans Charge						Building Notice Charge			Regularisation Charge
	Plan Charge			Inspection Charge			£	VAT £	Total £	Total £
	£	VAT £	Total £	£	VAT £	Total £				
Domestic extensions (Based on floor area)										
Up to 10m2	71.10	14.22	85.32	213.30	42.66	255.96	327.06	65.41	392.47	398.16
10m2 to 40m2	91.84	18.37	110.21	275.51	55.10	330.61	422.45	84.49	506.94	514.29
40m2 to 100m2	136.28	27.26	163.54	408.83	81.77	490.60	626.87	125.37	752.24	763.14
Detached/Attached domestic buildings and garage/carports										
Detached habitable buildings	82.95	16.59	99.54	248.85	49.77	298.62	381.57	76.31	457.88	464.52
Detached non-habitable buildings	59.25	11.85	71.10	177.75	35.55	213.30	272.55	54.51	327.06	331.80
Detached/attached Garage	77.03	15.41	92.44	231.08	46.22	277.30	354.32	70.86	425.18	431.34
Detached/Attached carport	142.20	28.44	170.84	0.00	0.00	0.00	163.53	32.71	196.24	199.08



### Footnotes:

#### 1. VAT

The above figures exclude VAT, which is charged at the prevailing rate.

#### 2. Building Notice Charge

The increased amount reflects additional Building Control time spent.

#### 3. Regularisation Charge

This is for retrospective approval of work which has already started/completed. (Note: In the event the work cannot be regularised, the fee is non refundable).

#### 4. Extra charges

These may be made, and an invoice sent to the owner, where the Builder or Building owner:

- a) Causes additional inspections to be carried out through needing closer supervision.
- b) Causes additional inspections by suspending progress of work and failing to notify us.

For electrical work not covered under Competent Persons Scheme refer to Table C (account will be given with regard to repetitive work and a discount may be applied) and:

An hourly rate may be used for all other work not covered by a Competent Persons Scheme

Unless agreed otherwise schemes which will be exceeding one year's duration may be subject to additional charge.

Table C DOMESTIC ALTERATIONS TO A SINGLE DWELLING

Type of Work	Full Plans Charge						Building Notice Charge			Regularisation Charge
	Plan Charge			Inspection Charge			£	VAT £	Total £	Total £
	£	VAT £	Total £	£	VAT £	Total £				
Loft Conversion	94.80	18.96	113.76	284.40	56.88	341.28	436.08	87.22	523.30	530.88
Garage Conversion	59.25	11.85	71.10	177.75	35.55	213.30	272.55	54.51	327.06	331.80
Conservatory conversion	59.25	11.85	71.10	177.75	35.55	213.30	272.55	54.51	327.06	331.80
Barn conversion to dwelling	100.73	20.15	120.88	302.18	60.44	362.62	463.34	92.67	556.01	564.06
Chimney removal	32.59	6.52	39.11	97.76	19.55	117.31	149.90	29.98	179.88	182.49
Load bearing wall removal	44.44	8.89	53.33	133.31	26.66	159.97	204.41	40.88	245.29	248.85
Underpinning	85.91	17.18	103.09	257.74	51.55	309.29	395.20	79.04	474.24	481.11
Re-roofing	41.48	8.30	49.78	124.43	24.89	149.32	190.79	38.16	228.95	232.26
Install bathroom or WC	44.44	8.89	53.33	133.31	26.66	159.97	204.41	40.88	245.29	248.85
Install roof light(s)	32.59	6.52	39.11	97.76	19.55	117.31	149.90	29.98	179.88	182.49
Replacement Windows	26.66	5.33	31.99	79.99	16.00	95.99	122.65	24.53	147.18	149.31
Install solar panels	38.51	7.70	46.21	115.54	23.11	138.65	177.16	35.43	212.59	215.67

Type of Work	Full Plans Charge						Building Notice Charge			Regularisation Charge
	Plan Charge			Inspection Charge			£	VAT £	Total £	Total £
	£	VAT £	Total £	£	VAT £	Total £				
Install wind turbine	38.51	7.70	46.21	115.54	23.11	138.65	177.16	35.43	212.59	215.67
Thermal upgrade of walls/roof	38.51	7.70	46.21	115.54	23.11	138.65	177.16	35.43	212.59	215.67
Electrical installation work (not undertaken under a competent person scheme)	71.10	14.22	85.32	213.30	42.66	255.96	327.06	65.41	392.47	398.16

**Footnotes:****1. VAT**

The above figures exclude VAT, which is charged at the prevailing rate.

**2. Building Notice Charge**

The increased amount reflects additional Building Control time spent.

**3. Regularisation Charge**

This is for retrospective approval of work which has already started/completed. (Note: In the event the work cannot be regularised, the fee is non refundable).

**4. Extra charges**

These may be made, and an invoice sent to the owner, where the Builder or Building owner:

- a) Causes additional inspections to be carried out through needing closer supervision.
- b) Causes additional inspections by suspending progress of work and failing to notify us.

Unless agreed otherwise schemes exceeding one years duration may be subject to additional charge.

Table D ALL OTHER WORK

Estimated cost of work (excl VAT) £	Full Plans Charge						Building Notice Charge			Regularisation Charge
	Plan Charge			Inspection Charge			£	VAT £	Total £	Total £
	£	VAT £	Total £	£	VAT £	Total £				
0 to 1,000	23.70	4.74	28.44	71.10	14.22	85.32	109.02	21.80	130.82	132.72
1,001 to 5,000	56.29	11.26	67.55	168.86	33.77	202.63	258.92	51.78	310.70	315.21
5,001 to 10,000	59.25	11.85	71.10	177.75	35.55	213.30	272.55	54.51	327.06	331.80
10,001 – 20,000	74.06	14.81	88.87	222.19	44.44	266.63	340.69	68.14	408.83	414.75
20,001 to 35,000	88.88	17.78	106.66	266.63	53.33	319.96	408.83	81.77	490.60	497.70
35,001 to 50,000	100.73	20.15	120.88	302.18	60.44	362.62	463.34	92.67	556.01	564.06
50,001 – 75,000	112.58	22.52	135.10	337.73	67.55	405.28	517.85	103.57	621.42	630.42
75,001 to 100,000	154.05	30.81	184.86	462.15	92.43	554.58	708.63	141.73	850.36	862.68

### Footnotes:

#### 1. VAT

The above figures exclude VAT, which is charged at the prevailing rate.

#### 2. Building Notice Charge

The increased amount reflects additional Building Control time spent.

#### 3. Regularisation Charge

This is for retrospective approval of work which has already started/completed. (Note: In the event the work cannot be regularised, the fee is non refundable).

#### 4. Extra charges

These may be made, and an invoice sent to the owner, where the Builder or Building owner:

- a) Causes additional inspections to be carried out through needing closer supervision.
- b) Causes additional inspections by suspending progress of work and failing to notify us.

Note: - For schemes exceeding £100,000 estimated contract price the charge is individually determined.

For window replacement schemes to commercial buildings the charge is individually determined.

Unless agreed otherwise schemes exceeding one years duration may be subject to additional charge

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Service		Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
1	Council Chamber per hour	£29.86	See Note	See Note	AKA 007 9750
2	Room CHG2 per hour	£22.37	See Note	See Note	AKA 007 9750
3	Members Room per hour	£22.37	See Note	See Note	AKA 007 9750
4	Drinks Machine (up to 15 cups)	£14.88	See Note	See Note	AKA 007 9750
5	Drinks Machine (more than 15 cups)	£22.57	See Note	See Note	AKA 007 9750

**Note:** The addition of VAT is dependent on the use of the room.

*The following fees and charges are administered by the Central Licensing Administration Unit which produces licences on behalf of the following partners: The Borough Council of Wellingborough, Corby Borough Council, Daventry District Council, East Northamptonshire Council and Kettering Borough Council.*

*Please note: payments by credit card will incur a 1.8% handling charge.*

***Enquiries should be directed to the Licensing Partnership Advice Line 01832 742102.***

**Licensing Act 2003:**

**Premises – Alcohol and Entertainment **

<b>Partner</b>	<b>Income code</b>
Borough Council of Wellingborough	CKN007 9675
Corby Borough Council	CKN009 9675
Daventry District Council	CKN006 9675
East Northamptonshire Council	CKN004 9675
Kettering Borough Council	CKN008 9675

1. **Premises and Club Application and Annual fees** 

Premises that are licensable will be allocated to a fee band according to rateable value.

Each band attracts a different level of Application fee and Annual fee. Annual fees become payable one year after the grant of the licence.

Rateable Value	Band	Application Fee	Application Multiplier applied to premises used <b>exclusively or primarily</b> for the supply of alcohol for consumption on the premises	Annual Fee	Annual Fee Multiplier applied to premises used <b>exclusively or primarily</b> for the supply of alcohol for consumption on the premises
No rateable value to £4,300	A	£100	n/a	£70	n/a
£4,301 to £33,000	B	£190	n/a	£180	n/a
£33,001 to £87,000	C	£315	n/a	£295	n/a
£87,001 to £125,000	D	£450	£900	£320	£640
£125,001 and above	E	£635	£1,905	£350	£1,050

VAT is not applicable on these charges



2. **Exceptionally Large Events** 

The Licensing Authority will also charge an additional premises fee for exceptionally large events:

Number in attendance at any one time	Additional Application Fee	Additional Annual Fee
5,000 to 9,999	£1,000	£500
10,000 to 14,999	£2,000	£1,000
15,000 to 19,999	£4,000	£2,000
20,000 to 29,999	£8,000	£4,000
30,000 to 39,999	£16,000	£8,000
40,000 to 49,999	£24,000	£16,000
50,000 to 59,999	£32,000	£16,000
60,000 to 69,999	£40,000	£20,000
70,000 to 79,999	£48,000	£24,000
80,000 to 89,999	£56,000	£28,000
90,000 and over	£64,000	£32,000

VAT is not applicable on these charges

The Licensing Authority will charge other fees in relation to their duties under the Act, most notably for temporary events and personal licences:

### 3. Temporary Events and Other Fees\_★

Item	Fee
Temporary event notice	£21.00
Theft, loss etc of temporary event notice	£10.50
Theft, loss etc of premises licence, club certificate or summary	£10.50
Application for a provisional statement where premises being built, etc	£315.00
Notification of change of name or address	£10.50
Application to vary licence to specify individual as premises supervisor	£23.00
Application for transfer of premises licence	£23.00
Interim authority notice following death, etc of licence holder	£23.00
Notification of change of name or alteration of rules of club	£10.50
Change of relevant registered address of club	£10.50
Right of freeholder etc. to be notified of licensing matters	£21.00
DPS Community premises condition removal	£23.00
Minor variation	£89.00

VAT is not applicable on these charges

4. **Personal Licences** ✪

<b>Partner</b>	<b>Income code</b>
Borough Council of Wellingborough	CKN007 9674
Corby Borough Council	CKN009 9674
Daventry District Council	CKN006 9674
East Northamptonshire Council	CKN004 9674
Kettering Borough Council	CKN008 9674

<b>Item</b>	<b>Fee</b>
Application for a grant or renewal of personal licence	£37.00
Duty to notify change of name or address	£10.50
Theft, loss etc. of personal licence	£10.50

VAT is not applicable on these charges

**Gambling Act 2005:**

Partner	Income code
Borough Council of Wellingborough	CKN007 9676
Corby Borough Council	CKN009 9676
Daventry District Council	CKN006 9676
East Northamptonshire Council	CKN004 9676
Kettering Borough Council	CKN008 9676

**1. Schedule of Fees for Gambling Act 2005 – Premises Licence Fees (£)**

Category Of premises licence	New Application	Variation	Transfer	Re-instatement	Provisional statement	Prov. Stat to full licence	Copy Licence	Notification of change	Annual Fee
Existing Casino	N/A	£758.66	£512.78	£512.78	N/A	N/A	£29.42	£57.79	£1,140.10
New Small Casino	£3,036.75	£1,518.38	£684.06	£684.08	£3,036.75	£1,140.10	£29.42	£57.79	£1,898.76
New Large Casino	£3,796.47	£1,898.78	£816.46	£816.46	£3,796.47	£1,898.76	£29.42	£57.79	£3,796.47
Regional Casino	£5,695.23	£2,847.61	£2,467.23	£2,467.23	£5,695.23	£3,036.75	£29.42	£57.79	£5,695.23
Bingo Club	£1,328.19	£663.05	£457.10	£457.10	£1,328.19	£457.10	£29.42	£57.79	£380.38
Betting Premises (Excl. tracks)	£1,392.41	£569.53	£457.10	£457.10	£1,392.41	£457.10	£29.42	£57.79	£263.75
Tracks	£948.86	£474.95	£360.43	£360.43	£948.86	£360.43	£29.42	£57.79	£380.38
Licensed FEC	£758.66	£380.85	£360.43	£360.43	£758.66	£360.43	£29.42	£57.79	£270.05
Adult Gaming Licence	£758.66	£380.85	£380.85	£514.86	£758.66	£758.66	£29.42	£57.79	£379.34

VAT is not applicable on these charges

## 2. Schedule of Fees for Gambling Act 2005 (National) – Permits and Notifications (£)✳

Application Type	Brand New Application	Existing Operator	Annual Fee	Variation	Transfer	Renewal	Change of Name	Copy Permit
Alcohol Licensed Premises – Gaming Machine Permit	£150.00	£100.00	£50.00	£100.00	£25.00	N/A	£25.00	£15.00
Prize Gaming Permit	£300.00	£100.00	N/A	N/A	N/A	£300.00	£25.00	£15.00
Club Machine permit	£200.00	£100.00 (or with club premises certificate)	£50.00	£100.00	N/A	£200** or £100##	N/A	£15.00
Club Gaming Permit	£200.00	£100.00 (or with club premises certificate)	£50.00	£100.00	N/A	£200** or £100##	N/A	£15.00
Unlicensed FEC	£300.00	£100.00	N/A	N/A	N/A	£300.00	£25.00	£15.00

VAT is not applicable on these charges

\*\* new ## existing

Application Type	Initial Application Fee	Renewal Fee
Small Society Lotteries	£40.00	£20.00
Notification of 2 Machines or less on Alcohol Licensed Premises	£50.00	N/A

VAT is not applicable on these charges

**Environmental Health Licensing:**

Services		Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
1	<b>Animal Boarding Commercial</b>	£214.17	N/A	£214.17	CKN 002 9624 ENC CKN 006 9624 DDC CKN 007 9624 BWC CKN 008 9624 KBC CKN 009 9624 CBC
2	<b>Animal Boarding Domestic Home</b>	£207.06	N/A	£207.06	CKN 002 9624 ENC CKN 006 9624 DDC CKN 007 9624 BCW CKN 008 9624 KBC CKN 009 9624 CBC
3	<b>Dangerous Wild Animals**</b>	£191.84	N/A	£191.84	CKN 002 9628 ENC CKN 006 9628 DDC CKN 007 9628 BCW CKN 008 9628 KBC CKN 009 9628 CBC
4	<b>Zoo Licence</b>	£508.52	N/A	£508.52	CKN 002 9678 ENC CKN 006 9678 DDC CKN 007 9678 BCW CKN 008 9678 KBC CKN 009 9678 CBC
5	<b>Dog Breeding Establishment**</b>	£180.67	N/A	£180.67	CKN 002 9625 ENC CKN 006 9625 DDC CKN 007 9625 BCW CKN 008 9625 KBC CKN 009 9625 CBC

Services		Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
6	<b>Ear Piercing, Acupuncture, Electrolysis, Skin colouring and Tattooing:</b> Registration of Premises & Practitioners	£220.26	N/A	£220.26	CKN 002 9621 ENC CKN 006 9621 DDC CKN 007 9621 BCW CKN 008 9621 KBC CKN 009 9621 CBC
	Add/Remove Practitioner(s)	£49.74	N/A	£49.74	
7	<b>Sex Shops:</b> Application	£1,136.80	N/A	£1,136.80	CKN 002 9677 ENC CKN 006 9677 DDC CKN 007 9677 BCW CKN 008 9677 KBC CKN 009 9677 CBC
	Renewal	£302.47	N/A	£302.47	
8	<b>Pet Shops</b>	£191.84	N/A	£191.84	CKN 002 9626 ENC CKN 006 9626 DDC CKN 007 9626 BCW CKN 008 9626 KBC CKN 009 9626 CBC
9	<b>Riding Establishments**</b>	£235.48	N/A	£235.48	CKN 002 9627 ENC CKN 006 9627 DDC CKN 007 9627 BCW CKN 008 9627 KBC CKN 009 9627 CBC
10	<b>Scrap Metal Dealers Licence</b> Site Licence	£329.88	N/A	£329.88	CKN 002 9622 ENC CKN 006 9622 DDC CKN 007 9622 BCW CKN 008 9622 KBC CKN 009 9622 CBC
	Collectors Licence	£243.60		£243.60	
	Variation to Site Licence	£65.98		£65.98	
	Duplicate Copy Licence	£15.23		£15.23	

Services		Current Charge (excluding VAT)	VAT (if applicable)	Current Charge (including VAT)	Income Code
11	<b>Boat Licences</b> New Licence New Plaques Renewal	£152.25 £50.75 £101.50	N/A	£152.25 £50.75 £101.50	CKN 002 9602 ENC CKN 006 9602 DDC CKN 007 9602 BCW CKN 008 9602 KBC CKN 009 9602 CBC
12	<b>Mobile Homes:</b> Application Fee: 1 - 10 pitches 11 - 50 pitches 51 - 100 pitches 101 + pitches  Annual Fee 1 - 5 pitches 6 - 10 pitches 11 - 50 pitches 51 - 100 pitches 101 + pitches  Depositing, varying or deleting Site Rules	£148.00 £198.00 £248.00 £298.00  Exempt £98.00 £123.00 £148.00 £173.00  £98.00	N/A	£148.00 £198.00 £248.00 £298.00  Exempt £98.00 £123.00 £148.00 £173.00  £98.00	CKN002 9617 ENC CKN006 9617 DDC CKN007 9617 BCW CKN008 9617 KBC CKN009 9617 CBC

\*\* excludes Veterinary Inspection Charges



**Section 106 Contributions**

Section 106 contributions are negotiated on an individual basis. Income should be coded as follows

	GL Code		GL Code
Education Contributions Irthlingborough	BMB001/0765	Open Space Contributions Oundle	BMB009/0765
Education Contributions Oundle	BMB002/0765	Open Space Contributions Rushden	BMB010/0765
Education Contributions Rushden	BMB003/0765	Open Space Contributions Thrapston	BMB011/0765
Education Contributions Thrapston	BMB004/0765	Open Space Contributions Higham Ferrers	BMB012/0765
Education Contributions Stanwick	BMB005/0765	Open Space Contributions Villages	BMB013/0765
Education Contributions Higham Ferrers	BMB006/0765	Open Space Contributions Irthlingborough	BMB014/0765
Education Contributions Villages	BMB008/0765	Open Space Contributions Stanwick	BMB015/0765
Education Contributions Raunds	BMB017/0765	Open Space Contributions Raunds	BMB016/0765
Comm. Facilities Contributions Rushden	BMB007/0765	Affordable Housing Contribution	BMB018/0765
Comm. Facilities Cont. Higham Ferrers	BMB019/0765	Env. Improvements Irthlingborough	BMB020/0765
Comm. Facilities Contributions Villages	BMB021/0765	Env. Improvements Oundle	BMB022/0765
Env. Improvements Thrapston	BMB023/0765		