

Classification: Public

Key Decision: No

Gravesham Borough Council

Report to: Finance and Audit Committee
Date: 16 July 2024
Reporting officer: Director (Corporate Services)
Subject: General Fund Provisional Outturn Report 2023/24

Purpose and summary of report:

To provide Members with information on actual performance against the approved Revenue and Capital budgets for 2023/24, including details on budget variances and wider budgetary control activity.

To update Members on other key areas of financial performance that may impact on the Council's Medium Term Financial Strategy, Medium Term Financial Plan (MTFP), or Financial Statements.

Recommendation:

1. This report is for information only.

Key Implications:	
Item	Implications
Legal	There are no specific legal matters arising from this report
Finance and Value for Money	The financial implications are contained within the body of the report.
Corporate Plan	One Council: a well-run and innovative authority, defined by its skilled and valued workforce, committed to developing its local social impact. Financial responsibility: a financially sustainable authority, driven by a strong Medium Term Financial Strategy, enforced by a suite of effective financial monitoring controls.
Climate Change	No direct implications

1. INTRODUCTION

- 1.1. The Constitution of the Council requires Members to receive reports in respect of the Council's finances and financial performance. This report therefore provides details of the provisional budget outturn for the 2023/24 financial year, as well as updating Members on other key areas of financial performance.
- 1.2. During 2023/24, the council continued to operate robust budgetary control actions to ensure good financial governance and respond to the pressures on the council's finances. In addition to the reporting of financial performance through regular budget monitoring reports, these actions included:
 - Requiring all financial decisions and major acquisitions to be brought to Management Team for discussion and approval;
 - Appropriate controls in approving purchase orders;
 - Requiring recruitment activity which impacts on either budgetary provision or results in a permanent change to the staffing establishment to be considered and approved by Management Team
 - Monitoring the delivery of activity under the Medium-Term Financial Strategy (MTFS).

2. EXECUTIVE SUMMARY

Revenue

- 2.1. The provisional outturn position for the year is considered to be favourable, with the council's reliance on working balances reduced. The Original Budget reflected the intention to draw down £2.26m drawn from working balances to produce a balanced budget. The provisional outturn reports that this requirement has been reduced by £293k, resulting in the actual drawdown (subject to external audit) being £1.97m.
- 2.2. Significant movements against budget are detailed in the report, with the most notable items relating to Leisure Services, St George's Centre, Interest Payable and Homelessness (each described within their respective directorate section). The wider financial context within which the council operates is explored in section 3.11 of this report.
- 2.3. The level of Working Balances at year-end is projected to be £6.35m, constituted of minimum working balances of £2.0m, the General Fund reserve of £3.25m and usable Working Balances of £1.1m.
- 2.4. Movements in the year have resulted in a net decrease in earmarked reserves of £1.2m. Further information on contributions and use of reserves can be found in section 3.12 of this report.

Capital

- 2.5. The Original Budget for 2023/24 (incorporating carry-forwards from 2022/23) supported a capital programme valued at around £84m. Key projects included ongoing provision of the loan facility for The Charter development of £43.2m and bringing forward a new Leisure Centre for the borough for which works during the year were expected to total £27m.

- 2.6. Increased costs of borrowing and challenges in the construction industry have required a reprofiling of planned schemes into 2024/25, which have been considered via the budget-setting process. Final expenditure for 2023/24 was £10.2m, with the largest movements compared to the Original Budget relating to delays in construction works of The Charter and a revised timescale for works at the new Leisure Centre.

3. REVENUE

3.1. Budget 2023/24

- 3.1.1. The approved Original Budget Requirement for 2023/24 was £14,127,930, largely funded by a combination of retained Non-Domestic Rates, New Homes Bonus, and Council Tax. Additionally, there was a requirement to use £2,262,090 of Usable Working Balances, in accordance with the Medium-Term Financial Strategy, to produce an overall balanced budget.
- 3.1.2. The provisional General Fund outturn against the Original Budget is presented in the next table. It should be noted that headings for directorates, reserves and transactions below the line have been adjusted to neutralise the effect of year-end accounting entries such as depreciation, and to incorporate the correct accounting treatment for reserves and grant income. As a result, the table may not be directly comparable to previous budget monitoring reports.

Directorate / Budget Heading	Original Budget 2023/24 (£)	Outturn 2023/24 (£)	Variation 2023/24 (£)
All Directorate - Salaries	18,086,720	18,009,860	(76,860)
Chief Executive	(465,170)	(478,620)	(13,450)
Communities	(3,926,670)	(3,098,840)	827,830
Corporate Services	3,446,720	2,504,440	(942,280)
Environment	573,810	634,030	60,220
Housing	472,490	1,371,150	898,660
Non-Directorate Specific	650,910	650,910	0
Interest and Investment Income	(832,000)	(2,078,030)	(1,246,030)
Government Grant Funding	(1,184,260)	(2,513,200)	(1,328,940)
Transfers to/ (from) reserves	(2,560,350)	(1,482,940)	1,077,410
Transfers to/ (from) balances	500,560	500,560	0
Transactions below the line	(634,830)	(207,370)	427,460
BUDGET REQUIREMENT	14,127,930	13,811,950	(315,980)
Business Rates Income	(3,374,230)	(3,350,790)	23,440
Revenue Support Grant	(112,450)	(112,450)	0
Council Tax Income	(7,915,920)	(7,915,920)	0
Parish Precepts	(515,720)	(515,720)	0
New Homes Bonus	(500,560)	(500,560)	0
Lower Tier & Services Grants	(387,350)	(387,350)	0
Transfers to/(from) the Collection Fund	940,390	940,390	0
Use of Working Balances	(2,262,090)	(2,262,090)	0
BUDGET SHORTFALL/(UNDERSPEND)	0	(292,540)	(292,540)

Table 1: General Fund Revenue Outturn by Directorate / Budget heading

3.2. **ALL DIRECTORATE – £77k FAVOURABLE VARIANCE**

3.2.1 The Council's original budget for 2023/24 included a projected general pay award of 5% for all staff. Following negotiations between the Local Government Organisation and the Unison, Unite and GMB Unions, agreement was reached in November resulting in an average pay increase of 5.54% for employees, with the average increase in employer costs being 7.26% (taking into account resultant increases in employers National Insurance and pension contributions). When factoring in the Senior Management restructure commencing in June 2023, and natural turnover as well as posts held vacant pending the re-design of services, the net budgetary impact for 2023/24 is a favourable variance of £77k.

3.3. **CHIEF EXECUTIVE'S DIRECTORATE – £13k FAVOURABLE VARIANCE**

3.3.1 **Budget Rationalisation: £15k favourable variance** – As part of the council's Balancing the Budget activity designed to address the ongoing financial challenges, in Quarter Three budget holders were asked to carry out a review of budgets within their areas and identify both immediate areas and future potential areas for budgetary reduction – through a combination of reduced expenditure and/or increased income opportunities. Within the Chief Executive's Directorate, this process identified £15k worth of favourable variances which were able to be reflected immediately for 2023/24.

3.3.2 **Other Net Variances: £2k adverse variance** – The net effect of other variances across the Chief Executive's Directorate is an adverse variance of £2k.

3.4. **COMMUNITIES & INCLUSIVE GROWTH DIRECTORATE – £828k ADVERSE VARIANCE**

3.4.1 **Events budget: £152k favourable variance** – This variance has arisen through a combination of the budget rationalisation exercise as part of the Balancing the Budget activity and utilisation of funding from the Enterprise Zone for events as approved by Cabinet in June 2023. As part of the budget rationalisation exercise, officers identified a number of areas to reduce expenditure and maximise external income opportunities. This, in conjunction with £63k from Enterprise Zone business rates funds (drawn down from the Enterprise Zone reserve), has result in a year-end favourable variance of £152k.

3.4.2 **Energy Costs: £116k favourable variance** – At the time of setting the 2023/24 budget, energy prices were volatile and, to reflect this, increased provision was factored into electricity and gas budgets based upon usage and pricing trends at the time (electricity day and night unit prices had risen by 17% and 45% respectively in October 2022. Similarly, gas unit prices had risen by 58% in October 2022).

3.4.3 In 2023/24 electricity day and night unit prices have fallen by 22% and 18% respectively from April, whilst gas unit prices have fallen by 36% from the same period. These price changes, in conjunction with lower than anticipated energy usage, have led to a year-end underspend of £116k. This variance primarily relates to The Woodville, the St George's Arts Centre and Sports Development services within Communities and Inclusive Growth – corresponding energy variances relating to the Civic Centre are shown within the Corporate Services section.

- 3.4.4 **Budget Rationalisation: £71k favourable variance** – In a similar fashion as described within the Chief Executive’s Directorate, the equivalent exercise within Communities and Inclusive Growth has delivered a favourable variance of £71k. This covered a number of general expenditure items across the directorate including a rationalisation of various equipment, travel, materials and stationery budgets.
- 3.4.5 **Investment Properties & Industrial Estates rental income: £69k favourable variance** – Although rental income has been under pressure during the ongoing challenging economic climate, the council has continued to benefit from a combination of continued tenancies at a number of sites, as well as periodic rent reviews in 2023/24. The outcome is that across Investment Properties purchased under the Commercial Property Acquisition Programme, as well as Industrial Units already owned, there is £69k additional income at the year-end.
- 3.4.6 **The Woodville: £59k favourable variance** – A combination of factors across The Woodville services have led to a year-end favourable position. Primarily over the last financial year there has been a revised emphasis in the nature of theatre hire between “Council Shows” and “Private Hires”. “Council Shows” are where officers have agreed with a promoter for their show to come to The Woodville and for there to be a split of ticket sales between the Council and promoter. In this situation, there is no set/guaranteed level of income, as this is solely dependent on ticket sales. “Private Hires” on the other hand are where the promoter hires The Woodville theatre to put on their show and retaining all ticket income, but where the Council can charge a guaranteed theatre hire fee. Given the more reliable, and advantageous nature of “Private Hires”, Woodville officers have worked during 2023/24 to move more show hires on this basis.
- 3.4.7 Furthermore, the bar & catering offering continues to perform strongly, as officers have looked to refocus the offer available and seek more preferential purchasing costs or suppliers. The net effect of additional theatre hire income as well bar and catering sales, is a year-end favourable variance of £59k.
- 3.4.8 **St George’s Arts Centre: £33k favourable variance** – Officers have continued to review budgeted expenditure lines within the St George’s Arts Centre, resulting in a year-end favourable variance of £22k. Furthermore, income from centre hire fees and workshop events has generated an additional £11k in 2023/24, leading to the combined year-end favourable variance of £33k.
- 3.4.9 **Fibre Optics: £18k favourable variance** – There is no longer a requirement for fibre optic cables for CCTV purposes; decommissioning these has resulted in a year-end variance of £18k.
- 3.4.10 **Leisure Services: £367k adverse variance** – This relates to the ongoing support provided to Gravesham Community Leisure Limited (GCLL). In March 2023 the Council agreed to waive the £250k Management Fee payable in response to the significant increases in energy costs and GCLL invoking a clause in their contract. As set out in the contract, GCLL are responsible for overall consumption costs associated with gas, electricity and water charges, whereas the council are responsible for increases in the unit cost of utilities. This resulted in projected further support of £250k, equating to the overall projected adverse variance of £500k which has been reported during the year.
- 3.4.11 The final position in terms of direct support to GCLL in 2023/24 was £235k, thus an improvement of £15k from what was previously projected. Additionally, following analysis of GCLL’s last complete financial year, 1st January-31st December 2023, the Council has also received a profit share / management fee of £118k that was not

previously expected, thus an improvement upon the previous expected income loss of £250k.

3.4.12 Therefore, the overall closing position for 2023/24 is a net adverse variance of £367k (£235k direct support, and £132k reduction in income).

3.4.13 **St George's Centre – net rental income: £988k adverse variance** – As a result of continuing pressures on the retail market over the last few years, there has been a significant downward pressure on rents, and a number of vacant units within the Centre for which the Council continues to incur service charges and business rates which would otherwise have been chargeable to tenants. Despite these pressures, St George's is currently out-performing the national vacancy rates for shopping centres at 11.63% compared to the national rate of 17.98% of April 2024.

3.4.14 A new approach to managing the asset has been put in place, including a moratorium on service charge caps/discounts for new tenants, the shortfall for which would otherwise have to be met by the Council. Officers are also pursuing a significant diversification of uses, improved marketing and a focus on activation (including pop-ups, community events and public art). All of this activity has been supported by proactive estate management by Officers and the Council's external agents, which has seen two units let in May 2024 and two further units under offer. Increased leasing activity will drive more footfall to the Centre alongside the successful bid for funding to create a Tech Hub which will offer residents and businesses flexible and creative workspaces in Town.

3.4.15 During 2023/24, non-recoverable service charges amounted to £707k, with business rate liabilities being £163k. There was an income shortfall compared to the original budget of £101k, which along with other net adverse variances of £17k, results in the overall deficit for the year of £988k. With the recent lettings and push towards full occupancy, it is hoped that both non-recoverable service charges and business rates liabilities fall in 2024/25. There is however, a need for a resetting of the budget to reflect current market conditions, which has been reflected in the 2024/25 budget that assumes income of £750k as opposed to £1,412k in 2023/24. It is anticipated that further rental income of £200k is achievable over the next 12-18 months.

3.4.16 **Other Net Variances: £9k favourable variance** – The net effect of other variances across the Communities and Inclusive Growth Directorate is a favourable variance of £9k.

3.5 **CORPORATE SERVICES DIRECTORATE – £942k FAVOURABLE VARIANCE**

3.5.1 **Interest Payable: £563k favourable variance** – When setting the budget for 2023/24, assumptions were made on the level of debt and the associated revenue cost based on the capital programme and the level of debt that required refinancing. Delays to the capital programme, in particular The Charter and the new Leisure Centre, has led to a reduction on the level of external debt that has been required and consequently the revenue costs associated with this debt have been avoided. In addition, some debt that matured during the year has not been refinanced, as originally anticipated, given the council's level of cash balances and the high prevailing interest rates. This has resulted in further savings against the interest payable budget.

3.5.2 During construction of The Charter, the council has taken on external debt which it then onward lends to Rosherville Property Development Ltd (RPDL). The council has been meeting the interest costs of this debt from its revenue budget with the intention to recover the total spend from RPDL as part of the debt refinancing on practical

completion of the development. Officers, in consultation with a technical accounting expert, have identified alternative accounting treatment which enables the council to treat the interest costs as a long-term debtor which transfers the interest costs from the revenue budget to the Council's balance sheet. The outturn position is reflective of this revised accounting treatment. Officers have discussed the principal of this accounting treatment with the external auditor, who have advised that this treatment could be considered as code compliant but reserve the right to confirm their view during the 2023/24 external audit process.

- 3.5.3 **Energy Costs: £174k favourable variance** – In a similar fashion to the energy costs variance described within the Communities and Inclusive Growth directorate, a similar situation has emerged within Corporate Services. Here, energy costs primarily relate to the Civic Centre (excluding The Woodville), with a year-end favourable variance of £174k.
- 3.5.4 **Sundry Debt Impairment Provision: £121k favourable variance** – Following analysis of the year-end provision for General Fund sundry debt, a reduction in the provision for bad debts held is required in 2023/24. Despite challenging economic circumstances, sundry debt collection continues to hold up well, with funds previously set aside relating to Covid-19 and the Cost of Living crisis now being released. The overall position is a year-end favourable variance of £121k.
- 3.5.5 **Corporate Inflation: £115k favourable variance** – In October 2022 the rate of inflation peaked at 11.1%. Since this time, inflation has steadily fallen to a rate of 3.2% as at the year-end. To reflect this easing of inflationary pressures, the balance held in the corporate inflation provision of £115k has been released.
- 3.5.6 **Administrative Buildings – Rental Income: £82k favourable variance** – For arrangements relating to the renting of the Civic Centre 2nd floor, part of the 1st Floor and basement, interim service charges are billed to occupiers on account, with final service charges concluded following the year-end. In the financial year 2023/24, these final service charges relating to 2022/23 invoiced resulted in an additional £82k income. This primarily occurred as 2022/23 energy and staffing costs were higher than originally budgeted, and thus hadn't featured in the interim service charges originally billed.
- 3.5.7 **Housing Benefit Subsidy – £52k favourable variance** – Housing Benefit budgets were reviewed as part of the budget rationalisation exercise. This resulted in some changes in subsidy estimates in future years based on caseload reductions as a result of the implementation of Universal Credit, amounting to a year-end favourable variance of £52k.
- 3.5.8 **Budget Rationalisation: £22k favourable variance** – The recent budget rationalisation exercise within Corporate Services identified £22k worth of favourable variances. This comprises various running expenses across the directorate including equipment, printing and stationery, travelling and court cost budgets.
- 3.5.9 **Treasury Management: £191k adverse variance** – There are two areas of spend which have resulted in an adverse variance. The council engaged Arlingclose to undertake negotiations with Aviva Investors to exit the legal and financial arrangements relating to the St Georges shopping centre. Arlingclose achieved a beneficial saving for the Council as a result of those negotiations. The council has also incurred brokers fees when securing external borrowing for The Charter development. This is a timing issue as these costs will be recovered as part of the refinancing exercise once the development reaches practical completion.

3.5.10 **Other Net Variances: £4k favourable variance** – The net effect of other variances across the Corporate Services Directorate is a favourable variance of £4k.

3.6 **ENVIRONMENT DIRECTORATE – £60k ADVERSE VARIANCE**

3.6.1 **Garden Waste Income: £74k favourable variance** – The service continues to grow with additional demand for the subscription service during 2023/24. This has led to a favourable year-end variance of £74k.

3.6.2 **Waste Recycling Credits: £24k favourable variance** – Recycling rates continue to be maintained and consequently additional income has been received from Kent County Council in 2023/24 for this budget line.

3.6.3 **Budget Rationalisation: £17k favourable variance** – The recent budget rationalisation exercise has identified £17k favourable variance across the Environment directorate.

3.6.4 **Depot Overheads – Rosherville Servicing: £10k favourable variance** – Under the terms of the council's service level agreement with Rosherville Servicing Limited, recharges for shared use of the vehicle workshop (including business rates, utility and repairs and maintenance costs) are made quarterly. An increased volume of work being completed by Rosherville Servicing has resulted in the company making more use of the vehicle workshop than originally anticipated, generating £10k additional income to the Council in 2023/24.

3.6.5 **Burials Administration – Fees & Charges: £40k adverse variance** – Due to reduced demand for the services in 2023/24 compared with original budget expectations, there is an adverse variance of £40k.

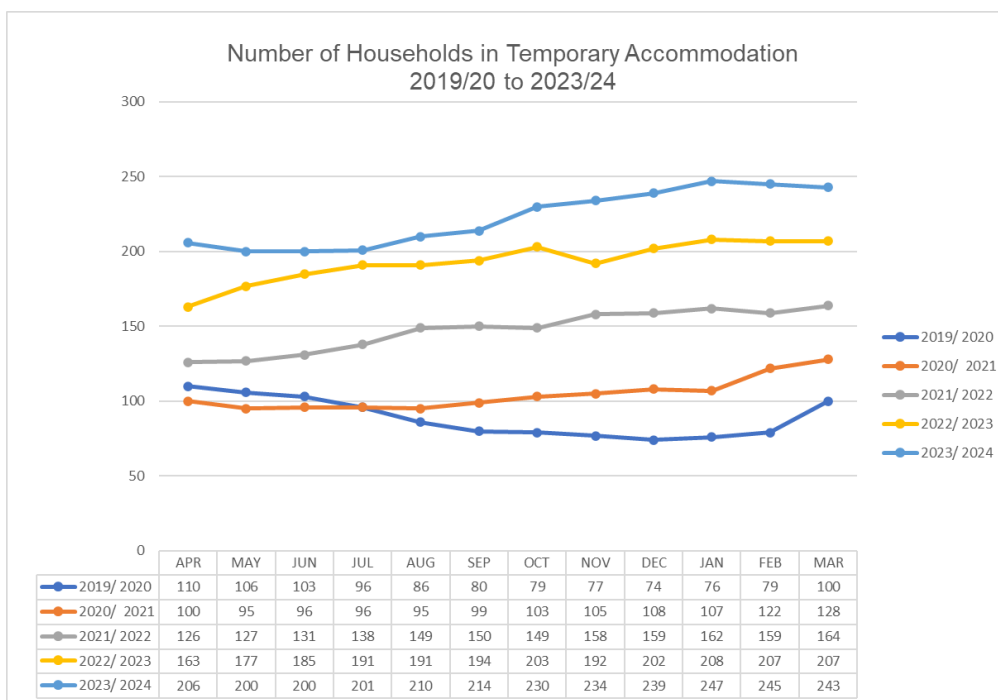
3.6.6 **Cemeteries – Repairs & Maintenance: £46k adverse variance** – Due to an unexpected sink hole at Gravesend Cemetery as well as necessary repairs to the front car park at the same site, unforeseen expenditure of £46k was incurred in 2023/24.

3.6.7 **Planning Applications Income: £99k adverse variance** – Nationally the number of planning applications received have fallen from 409,560 in 2022 to 361,802 in 2023, representing a 11.7% decline (DLUHC figures). There's been a slowdown in major applications and the scale of major planning applications, which has impacted planning application income. There's also been a slowdown in minor and householder applications, as businesses and households tighten their financial belts to respond to uncertain economic conditions. The pandemic witnessed a peak in householder applications, which hasn't been sustained over the proceeding period.

3.6.8 The number of applications has not significantly varied between financial years between 22/23 and 23/24, but what has varied is the type and nature of the applications, which impacts income. A number of factors have been implemented during 2023/24, which will make positive contributions during 2024/25 (e.g. increase in planning application and pre-application fees, reduction in headcount), with further reviews of service delivery regularly considered, to ensure the service is delivered in an efficient and effective manner.

3.7 HOUSING DIRECTORATE – £899k ADVERSE VARIANCE

- 3.7.1 **Homelessness – Interpreting Fees: £10k adverse variance** – The service has seen a number of households presenting homeless or at risk where there are language barriers to effective service delivery. It is vital to ensure that the service is accessible to all and the Housing Options Service need to be satisfied that the appropriate information is being provided to applicants. The service has therefore required use of an interpreter to ensure all relevant information is relayed to ensure applicants are able to fully engage in the application process which, in turn, also safeguards the local authority from legal challenges. This has resulted in £10k additional costs in 2023/24.
- 3.7.2 **Rosherville Repairs Income: £10k adverse variance** – This income line relates to general fund staffing recharges linked to supporting Rosherville Repairs & Maintenance. Income is less than predicted due to the level of support needed from general fund staffing being less than first anticipated.
- 3.7.3 **Homelessness – Legal Fees: £14k adverse variance** – The Homeless legislation outlines the key criteria for councils to consider when making legal housing decisions. Customers can request an internal review of the council’s decision where they disagree and apply to the court for a judicial review where they also disagree with the outcome of the internal review. The service works closely with Legal Services to make informed decisions and minimise the financial impact and risk to the local authority though will need to incur legal fees and potentially costs where an application to court is made. The additional expenditure within this budget line relates to settling legal fees and cases above the level anticipated at the start of the year.
- 3.7.4 **Homeless Prevention: £16k adverse variance** – The Council has a legal duty to prevent and relieve homelessness where possible, which includes assisting households where there are financial barriers to accessing private sector accommodation. The Housing Options Service prevented 74 households from becoming homeless and relieved 79 households from homelessness. These successes avoided or removed households from being in expensive temporary accommodation, however, given the nature of this prevention work, there was nevertheless an adverse year-end variance in 2023/24 of £16k. The Council launched its Social Lettings Agency, GBC Lettings on 24 October 2023 which is anticipated to have a positive impact on the homelessness service as a whole.
- 3.7.5 **Denton Caravan Site: £79k adverse variance** – Whilst there was a reduction in income against the original budget, the majority of this adverse variance relates to a fire in one of the washrooms provided onsite that not only damaged the building, but also affected the electrical supply to the site. Therefore, urgent and unplanned repairs were needed, including the provision of a generator to provide electricity whilst repairs were carried out. The cost incurred because of the fire is being pursued via an insurance claim.
- 3.7.6 **Homelessness – Temporary Accommodation: £756k adverse variance** – Homelessness support demands continue to place pressure on the council’s finances with demand for temporary accommodation remaining high within the borough and across the county more generally.



3.7.7 The council continues to have to place reliance on nightly paid accommodation, the cost of which is not fully recoverable through Housing Benefit where this is assessed as payable.

3.7.8 The Council's original budget for the net cost of temporary accommodation in 2023/24 was £883k. At Quarter Three the predicted overspend on homelessness at year end was £1m. Despite the level of demand for services, officers from across the council have worked to proactively reduce the financial impact to the council and identify new initiatives to support delivery of the service. This has included the introduction of a dedicated Income Officer, which has led to a 43% reduction in arrears on any payments towards their accommodation due from those placed in temporary accommodation. The final provisional outturn position is a reduction of the adverse variance to the council's budget from £1m to £756k.

3.7.9 Following Cabinet approval on 30th May 2023, GBC Lettings officially launched in October 2023 with the aim to manage 20 suitable, affordable homes within the private sector in its first year of operation. The service is currently managing 16 homes, with another three due to come under the management of the agency within the next few weeks. This has provided the opportunity to move 16 households from more expensive nightly paid temporary accommodation.

3.7.10 In addition to this, the Housing Options team has introduced a mediation service and is reviewing incentives for homeless prevention and the Allocations Scheme to ensure maximum opportunities to prevent homelessness and temporary accommodation placements are realised.

3.7.11 The number of households approaching for housing assistance to the service remains challenging. There is continued scrutiny around processes and procedure to ensure the council continue to be robust with all assessments and placements. The table below shows the number of households approaching for assistance within the last three quarters of 2023/24 and details the number placed in temporary accommodation.

Homelessness Data Table	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
No of homeless approaches	182	162	139	182	152	102	170	169	134
No of TA Placements	17	20	19	23	13	12	17	13	13

3.7.12 **Other Net Variances: £14k adverse variance** – The net effect of other variances across the Housing Directorate is an adverse variance of £14k.

3.8 CARRIED FORWARD FROM 2022/23 – £7,610

3.8.1 An amount of £7,610 was approved for carry forward to 2023/24 by the Section 151 Officer and the Council's Management Team, this is in relation to external funding received for 'Base Camp' an event focused on Armed Forces.

3.9 INTEREST AND INVESTMENT INCOME – £1,246k FAVOURABLE VARIANCE

3.9.1 Spend on the capital programme in the current and previous financial year has been slower than was anticipated at budget setting which has resulted in the council having higher cash balances for longer. This coupled with the increasing Bank of England base rate has had a positive impact on the income generated by the Council's investments. Assumptions about the level and speed of interest rate rises at budget setting were much more modest than has been experienced to date, as the Bank of England attempts to control rising inflation. The net impact of each of these factors has led to the year-end favourable variance of £1,246k.

3.10 FUNDING STREAMS – £198k ADVERSE VARIANCE

3.10.1 **Government Grant Funding & Business Rates Income: Net £1,306k favourable variance** – Due to timing differences between completion of the statutory NNDR1 form in January 2023 and the finalisation of the budget-setting process for 2023/24, impacted by the revaluation exercise that was implemented in April 2023, estimates were made to assess Business Rates income and Central Government Section 31 grants receivable in-lieu of direct business rates receipts.

3.10.2 The 2023/24 outturn for Section 31 grants, in conjunction with direct Business Rates income received as part of the budget setting process, is a net favourable variance of £1,306k. This includes £166k further government grant funding received in March 2024 relating to a top-up-tariff grant payment, and distribution of the national levy account surplus.

3.10.3 Transfers to/from Reserves: £1,077k additional contributions – Following analysis of the overall year-end position, the opportunity has been taken to review amounts held within specific earmarked reserves. Compared to the original budget, the following movements have taken place:

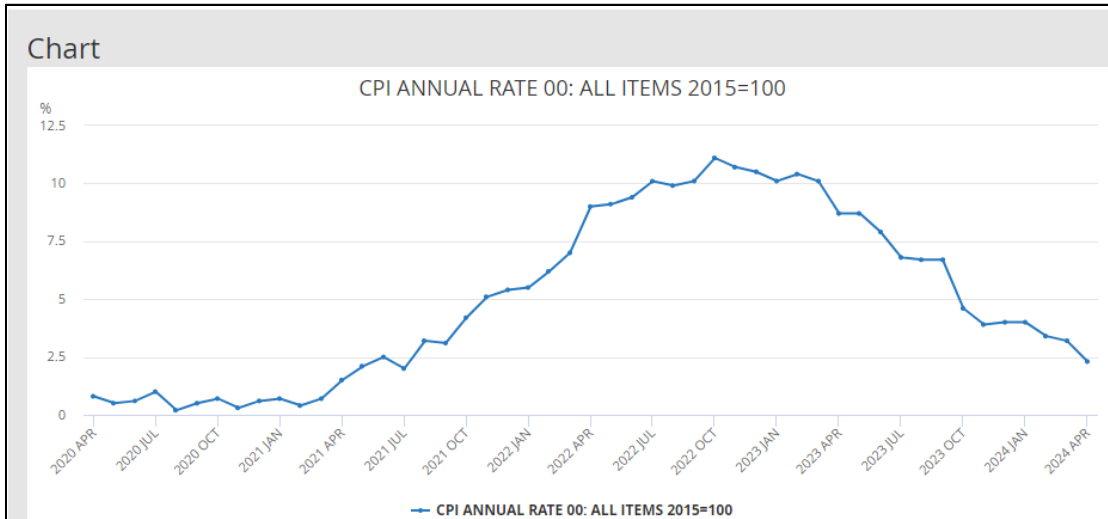
- Corporate Priorities Reserve – transfer to reserve of £150k to contribute to the delivery of Corporate Plan initiatives.
- Asset Enhancement Reserve – transfer to reserve of £150k to meet ongoing landlord maintenance responsibilities across the council's portfolio of property assets.
- NNDR Growth Fund Reserve – contribution of £177k following analysis of the year-end business rates position relating to Kent Pool arrangements.
- Investment Income Equalisation Reserve – In 2017/18, the council established an Investment Income Equalisation Reserve following the introduction of IFRS 9 which requires council's to account for the gains or losses on any pooled investment funds in the year that they occur rather than at the point of disinvestment. A subsequent statutory override set in place until 31 March 2025 has meant that the council has not needed to draw upon the reserve thus far. During 2023/24 the Lothbury Property Fund, which the council originally invested just under £5m in 2016, experienced a significant level of redemption requests which has ultimately led to the fund terminating as at 30 May 2024. The Council's investment will be repaid as and when assets within the fund are sold but given the value of the investment is currently below the level the at which it entered into the fund, the Council are likely to need to recognise a loss in the year(s) the investment is repaid. Given the full loss on the investment will not be known until the point all assets have been sold and the council's investment has been fully repaid, it is felt prudent to bolster this reserve by a further £600k.

3.10.4 Transactions below the line: £427k adverse variance – There is an adverse year-end variance of £427k within this section, which can be attributed to the following:

- Collection Fund Adjustment Account – Due to timing differences in collection fund accounting arrangements, £19k has now been released in 2023/24 relating to Enterprise Zone, and cost of collection amounts originally arising in 2022/23.
- Aviva loan extinguishment premium – The council exited the Aviva loan arrangement relating to the St George's Shopping Centre in October 2023. The premium payable for exiting is chargeable in the council's accounts across the period of the outstanding loan at that point i.e. approximately 45 years. The impact of this in 2023/24 is £183k.
- The Minimum Revenue Provision (MRP) budget for the year is based on the level of the council's historic unfinanced capital expenditure. As part of the work to finalise the 2019/20 accounts, the capital expenditure on the St George's Centre could no longer be financed by an external grant. Therefore, this increased the Council's total historic unfinanced capital expenditure and therefore increased the MRP charge due in the current year, resulting in an overall adverse variance of £263k.

3.11 **Wider Risks to the MTFP and Horizon Scan**

- 3.11.1 Although the reported provisional outturn position is more positive than anticipated at Quarter Three, expenditure at this authority continues to be greater than income received with an approximate overspend of £14k per working day. Reliance on the council's reducing working balances is not a sustainable approach to managing this position and therefore the council must press on with its Balancing the Budget activity to either reduce expenditure or increase income and enable in-year spend commitments to be matched by the council's ability to generate or receive revenue income. There is a further report on the June 2024 Cabinet agenda responding to this and setting out the activity of the council over the last two years in particular to respond to the challenging financial position, as well as providing further information on how the council intends to continue its activity to balance its budget in the future.
- 3.11.2 Service demand pressures continue to principally come from demand for homelessness advice and the provision of Temporary Accommodation. The latter seeing household placements increase from 200 in April 2023 reaching a peak of 247 in January 2024 and 243 in March 2024.
- 3.11.3 The Inter Authority Agreement (IAA) between Gravesham Borough Council and Kent County Council (KCC) relating to waste collection and recycling services in the borough expired on 31 March 2024. KCC has taken the decision not to renew the IAA which will have an adverse effect on this council's budget. Officers are currently working with colleagues in the Mid Kent Districts (Ashford, Maidstone and Swale) who had similar arrangements with KCC that were also not renewed to consider the next steps.
- 3.11.4 In May 2024 government announced its "Simpler Recycling" proposals, a new approach to recycling collection arrangements intended to simplify and boost recycling rates across England. Councils will be able to collect plastic, metal, glass, paper and card in one receptacle. Similarly, food and garden waste will also be allowed to be co-collected. A report on this subject was considered by the Operational Services Cabinet Committee on 3 June.
- 3.11.5 A NJC pay claim for 2024-25 of at least £3,000 or 10% (whichever is greater) on all spinal points was made by the Joint Trade Union Side (UNISON, GMB and UNITE) to the Local Government Association on 29 February 2024. In response the National Employers on 16 May 2024 have made a full and final offer of £1,290 for scale 1 to POE; 2.5% increase to Head of Service and above; 2.5% on all allowances. The council has budgeted for an average 5% pay award in 2024/25 whereas this pay-award ranges from 5.77% for employees on scale 1 to 2.50% Heads of Service and above.)
- 3.11.6 The latest release from the Office of National Statistics reported that the Consumer Prices Index (CPI) had fallen to 3% in the 12 months to April 2024, continuing the downward trend from its peak at 11.1% in October 2022.



Source: ONS [CPI ANNUAL RATE 00: ALL ITEMS 2015=100 - Office for National Statistics \(ons.gov.uk\)](https://ons.gov.uk/cpi)

3.12 WORKING BALANCES AND RESERVES

3.12.1 The variances and Carried Forward items outlined in this report have the following effect upon the General Fund working balances:

Working Balances	£
Balance Brought Forward from 2022/23	7,818,520
New Homes Bonus (Straight to working balances)	500,560
Budgeted use of Working Balances to support the General Fund	(2,262,090)
Variances per budget report (Incl.items Bfwd from 2022/23)	292,540
Working Balances C/Fwd (as at 31 March 2024) including Minimum GF Working Balance	6,349,530
Less: Minimum GF balance	(2,000,000)
Less: Additional General Fund Reserve	(3,250,000)
Usable Working Balances C/Fwd (as at 31 March 2024)	1,099,530

Table 3: Effect on General Fund Balances

3.12.2 In quarter three, provision was made for the anticipated outcome of additional interest charges relating to the St George's Shopping Centre transaction. Following completion of the external audit of the 2019/20 accounts, these estimates have been replaced by the actual interest charges accounted for, the effect of which is now reflected in a Debt Repayment Reserve.

3.12.3 The general working balance is supplemented by specific reserves, established to assist with future funding obligations or initiatives. The table below provides a summary of the projected movements on these specific reserves during the year.

General Fund Earmarked Reserves	Opening Balance 01/04/2023 £'000	Actual Use of Reserve (Expenditure) £'000	Actual Contributions (Income) £'000	Transfers Between Reserves £'000	Closing Balance 31/03/2024 £'000
Planning Policy Reserve	545	(24)	50		571
Asset Enhancement Reserve	988	(204)	250	122	1,156
Leisure Centres Reserve	28	--			28
Corporate Priorities Reserve	600	(246)	271		625
Elections Reserve	225	(163)	51		113
NNDR Collection Fund Equalisation Reserve	2,102	(721)			1,381
IT Infrastructure Reserve	457	(30)	25		452
DSO Vehicle Capital Reserve	344	(99)	132		377
Freighter Replacement Reserve	1,156	(851)	221		526
NNDR Growth Fund Reserve	408	(165)	177		420
Lower Thames Crossing Reserve	140	(140)			--
Woodville Repairs Reserve	122	(57)	57	(122)	--
Investment Interest Equalisation Reserve	500		600		1,100
Housing & Commercial Growth Fund	700				700
Commercial Income Protection Reserve	758		13		771
Playgrounds Reserve	109	(30)	69		148
Decriminalisation Reserve	141	(132)	58		67
Enterprise Reserve	1,177	(561)	620		1,236
Climate Change Reserve	498	(117)			381
Debt Repayment Reserve	3,458				3,458
Sub-total - Specific Earmarked Reserves	14,456	(3,540)	2,594	--	13,510
Revenue Grants not yet applied	1,468	(319)	100		1,249
Total - All Earmarked Reserves	15,924	(3,859)	2,694	--	14,759

Table 4: Analysis of Specific Reserves

3.12.4 Significant or new approved uses of reserves, other than those referred to elsewhere within the report include:

- Growth Fund Reserve - £95k release to fund “Design for Gravesham” – a borough wide design code to advise on sustainable new development and regeneration.
- Asset Enhancement Reserve – £204k released to expenditure within the “Essential Repairs to Buildings” budget in the Capital Programme.
- Freighter Replacement Reserve - £851k released to cover expenditure within the Capital Programme.
- Transfer of £122k between the Woodville Repairs and Asset Enhancement Reserves intended to rationalise repairs budgets for General Fund operational assets under one heading.

4. GENERAL FUND CAPITAL PROGRAMME

4.1. The following table details the outturn position for the General Fund Capital Programme. This includes the revised original budget for 2023/24, taking into consideration adjustments for carried forward items as approved by the Section 151 Officer and the Council's Management Team.

Scheme	2023/24 Original Budget £	2023/24 Approved Adjustments £	2023/24 Working Budget £	23/24 Final Outturn £	Variance £	Carry forwards to 2024/25 £
Essential Repairs to Buildings	595,000	65,230	660,230	254,360	405,870	405,870
Purchase of Vehicles (DSO Fleet)	346,500	0	346,500	199,430	147,070	147,070
Gatekeeper Replacement	50,000	0	50,000	0	50,000	0
New Wheeled Bins for Flat Recycling	58,400	8,410	66,810	10,710	56,100	56,100
Waste & Horticulture back office system	11,490	8,960	20,450	5,960	14,490	14,490
Replacement Playground Programme	130,000	0	30,000	30,000	0	0
Property Acquisition Programme	3,564,790	0	1,700,000	0	1,700,000	1,700,000
St George's Centre	2,982,530	0	0	0	0	0
Heritage Assets	0	157,580	157,580	0	157,580	157,580
Gym Equipment Leisure Centres	0	28,150	28,150	0	28,150	28,150
Parking Machines	0	173,070	173,070	131,600	41,470	41,470
LATCO development costs	0	18,600	18,600	0	18,600	18,600
LATCO working capital provision	0	103,640	103,640	41,870	61,770	61,770
Elizabeth Huggins Cottages – Loan	288,140	345,380	633,520	733,430	(99,910)	0
Purchase of Freighters	800,000	0	800,000	984,590	(184,590)	0
IT Infrastructure Assets	40,000	0	30,000	75,310	(45,310)	0
Rosherville Loan (The Charter)	35,584,850	7,635,110	10,000,000	5,738,030	4,261,970	4,261,970
New Leisure Centre	27,001,610	0	300,000	277,900	22,100	22,100
Disabled Facilities Grant	1,019,600	1,205,110	2,224,710	1,200,080	1,024,630	1,024,630
Springhead Sports Pitches	150,000	0	0	0	0	0
UK Prosperity Fund	25,470	15,000	40,470	35,000	5,470	5,470
Mobile Polling Station	0	13,300	13,300	13,180	120	0
Electric Vehicle Charging Point	69,650	0	69,650	64,770	4,880	4,880
Multi-Play Sports Equipment	192,570	0	192,570	192,570	0	0
St Andrews Garden Landscaping	285,260	0	14,200	24,700	(10,500)	0
Public Access to the River	1,000,000	0	0	0	0	0
AV Equipment for Council Chambers	0	0	150,000	140,080	9,920	9,920
Tech hub Flexible working space	0	0	50,000	0	50,000	50,000
	74,195,860	9,777,540	17,873,450	10,153,570	7,719,880	8,010,070

Table 5: General Fund Capital Programme 2023/24

- Essential Repairs to Buildings** – During 2023/24 a variety of works to the council's General Fund assets have been completed. These include the refurbishment of staff toilets, areas of yard surfacing works, safety works and LED lighting upgrades to the vehicle workshop all at the Brookvale Depot and entrance arch repairs at the Borough Market. Planned works to Gordon Lodge are now scheduled to take place during the first quarter of 2024/25, with anticipated repair works to St Peter's and St Paul's Church wall now programmed to commence during quarter two of 2024/25.
- Purchase of Vehicles (DSO Fleet)** – The replacement of vehicles continues to follow the 10 year replacement plan and additional vehicles have been purchased as service expansion has required.
- Gatekeeper Replacement** - Bus shelters in King Street have been removed and reinstatement works are largely complete. The level of expenditure on this project amounted to around £13k, the works were not capital in nature and did not relate to a specific council asset. Consequently, these works have therefore been accounted for within revenue repairs budgets.

- **New Wheeled Bins for Flat Recycling** – Additional provision has been made to some flatted developments to provide recycling services during 2023/24. Further improvements will be made before March 2026 to ensure the council meets the timescales set out in the Government’s “Simpler Recycling” initiative.
- **Waste & Horticulture Back Office System** – Further improvements have been made to the Waste Management Software System in 2023/24. The potential to use the system for the Parks and Open Spaces service is being investigated for 2024/25.
- **Replacement Playground Programme** – This programme relates to a rolling fund for playground replacements and necessary repairs across the borough. During 2023/24, schemes included work undertaken at the Children’s Corner in Cobham and at Hever Farm Recreation Area.
- **Property Acquisition Programme** – In January 2024 Cabinet approved the purchase of Hazell’s Farm, Durndale Farm and Wingfield Bank Farm for the purpose of delivering a site for Biodiversity Net Gain (BNG) capture alongside complimentary uses such as agriculture. The purchase was not completed by the end of the financial year.
- **St George’s Centre** – The leasing structure in place with Aviva Investors relating to the St Georges was terminated in October 2023. No works were planned for the shopping centre during the year.
- **Heritage Assets** – This funding reflects a capital contribution committed to works to the Town Pier as part of the sale to Uber Boats by Thames Clipper (UBTC). This funding must be drawn down by UBTC in 2024/25. Works have recently commenced and a claim is therefore anticipated during 2024/25.
- **Gym Equipment Leisure Centres** – Due to ongoing pressures on utility costs, replacement spin bikes have been put on hold whilst other priority works are being considered. It is anticipated that the remaining £28,150 from the capital budget could be applied to support the recently successful grant application to Sport England’s Swimming Pool Support Fund (Approx. £173k) for improvements to relevant plant and machinery works (e.g. Pool covers, air handling unit improvement works etc.), which will help to reduce utility costs and improve efficiencies at Cygnet Leisure Centre. Specifications for these works are currently being developed before the tendering process commences.
- **Parking Machines** – The project to install the ANPR/Barrier system within the three remaining car parks is complete. The remaining balance on the budget line relates to the one year maintenance agreement which formed part of the initial procurement and software licences which are subject to further discussions between officers SAGOS.
- **LATCO Development Costs and Working Capital Provision** – The initial funding provision made by the council was intended to cover initial working capital requirements for each of the Rosherville businesses. Earlier in the financial year Cabinet approved a working capital request for Rosherville Ltd of £42k to cover operating expenditure budgeted in 2023/24.

- **Elizabeth Huggins Cottages – Loan** – In 2019, Cabinet approved for funding to be made available to Elizabeth Huggins Cottages Charity Housing Association in the form of a long-term loan to fund development of the charity’s housing site at Cross Lane West. Development works on phase one concluded during the summer of 2023.
- **Purchase of Freighters** – Due to the age of the current fleet of freighters, more vehicles have had to be replaced than anticipated when the budget was set. A fully funded plan is in place for 2024/25 and 2025/26 to replace freighters to support changes to the refuse and recycling service.
- **IT Infrastructure Assets** – During 2023/24 the council procured new iPads for all Members elected during the Local Elections in May 2019 to equip them for their role. The overspend against this capital programme project has been brought about as a consequence of the council being served a Product End of Life Notice by Adelante Software, the supplier of the Income and Payments solutions platform. The decision was made to progress with migration to a cloud-based product in line with the council’s IT and Digital Strategy and the incorporate replacement of the council’s income management system as part of the project.
- **Rosherville Loan (The Charter)** – The Charter is a development of 242 build to rent apartments and new multi-story car park which is being delivered through the Council’s wholly owned commercial trading company, Rosherville Property Development Ltd (RPDL). The development started on site in 2021 and was originally anticipated to be completed in late 2023. In May 2023, the contractor, Henry Construction went into administration and all work on the site ceased. RPDL and Reef Group (the developer) have been working together to get work on site restarted, with site works recommencing in May 2024.
- **New Leisure Centre** – The council has a consented scheme for the replacement Cascades Leisure Centre, which is developed up to RIBA Stage 3 design. Moving the project forward remains subject to securing funding from external sources.
- **Disabled Facilities Grants** – The total fund available for 2023/24 was £2,225k of which £1,020k was the original allocated budget. The remainder was carried forward from previous years with an additional £103k received in-year for the prevention of hospital admissions and delays in discharge. During 2023/24 the Council spent a total of £1,200k, including mandatory grants of £865k and £279k other social care packages (Hospital Discharge and Homestraight contributions). Remaining funds will be carried forward into 2024/25 with the intention to set up a “step down” property for clients able to leave hospital with the support of a “care at home” package, but who are unable to return to their own home for reasons such as the need for repairs or a major deep clean.
- **Springhead Sports Pitches** – As reported previously, a preferred groundworks company has now been appointed for the pitch works improvements. It is anticipated that these works will start later in the Summer after the current football season has been completed.
- **UK Prosperity Fund** – The capital expenditure in 2023/24 supported the new operators at the Borough Market in making improvements to the audio-visual systems at the venue.
- **Mobile Polling Station** – The mobile polling station has had the outstanding work completed to attach an awning for shelter so that it can be made available for use as a both a welfare unit and polling station.

- **Electric Vehicle Charging Points** – During 2023/24, a network of 18 EV charging points were installed at Brookvale Depot to support the conversion of the operational fleet from diesel to electric vehicles.
- **Multi-Play Sports Equipment** – During 2023/24 replacement and refurbishment works were completed for six multi-play sports equipment sites across the borough, with the scheme now complete.
- **St Andrews Garden Landscaping** – Initial design and planning work has been undertaken for St Andrew’s Gardens during 2023/24 to redevelop the greenspace at this location. It is anticipated that groundworks will commence late summer/early autumn in 2024, and the scheme will complete this financial year.
- **Public Access to the River** – A feasibility report has been undertaken by Beckett Rankine to appraise the potential of enhancing public river access at the Promenade in Gravesend. Several options have been explored, with both an improved and new slipway considered. Given current economic conditions and pressures on budgets the decision has been taken to defer the project while external funding sources are identified. The council remains committed to improving river access and the quality of riverside spaces and will continue working with stakeholders to identify funding sources to support these ambitions.
- **Audio Visual Equipment for Council Chamber** – The AV equipment installation began in January 2024 and works were completed in February. Officers have been trained on operating the new system and Members on the considerations of streaming whilst chairing meetings. Several meetings were used to test the new system's live streaming capabilities and the system went live on 20 May 2024, with meetings being live streamed through YouTube.
- **Tech Hub flexible working space** – The Council’s bid to the South East Local Enterprise Partnership (SELEP) Getting Building Fund for £370k has been successful and a funding agreement has been signed. A match contribution from the council and preferred operator makes up the total project budget of £751k. A soft mark testing exercise is currently being undertaken to determine an operator for the space.

5. CAPITAL RESOURCES

5.1 The table below shows the General Fund resources available to fund capital projects in the future:

General Fund Capital Resources	Opening Balance 01/04/2023 £	Income 2023/24 £	Use of Funding 2023/24 £	Closing Balance 31/03/2024 £
Capital Receipts	(760,440)	(3,337,080)	191,870	(3,905,650)
S106 Capital Contributions	(589,890)	0	24,700	(565,190)
Capital Grants Unapplied	(96,390)	0	0	(96,390)
Total Capital Resources	(1,446,720)	(3,337,080)	216,570	(4,567,230)

Table 6: General Fund Capital Resources 2023/24

Capital Grants Unapplied	Opening Balance 01/04/2023 £	Actual Income 2023/24 £	Use of Funding 2023/24 £	Closing Balance 31/03/2024 £
Localised Council Tax Support	(41,390)	0	0	(41,390)
Land at South of Hever Court Road	(55,000)	0	0	(55,000)
Total Capital Grants Unapplied	(96,390)	0	0	(96,390)

Table 7: Capital Grants Unapplied 2023/24

5.2 The table below lists the S106 developer contributions currently held by the council. These contributions are treated as specific grants as they have conditions attached to their use.

S106 Developer Contributions	General Fund £	HRA £	Third Party Contributions £	Total S106 Income 2023/24 £	Purpose of S106
Infrastructure Maintenance Depot (IMD) Compensation fund	(2,590)	0.00	0.00	(2,590)	This grant fund was established by money secured from Union Rail the developers of the Channel Tunnel Rail Link. The original contribution was £242,000. Its aim is to support the delivery of landscape access, wildlife and recreation schemes in the Wards and Parishes affected by the development. The money can be spent on Singlewell Ward to deliver mitigation requested by Leisure Services.
Land South of Dalefield Way, Dering Way	(17,000)	0.00	0.00	(17,000)	Flood Risk Management - £12,000, Bus Shelter - £5,000.
Springhead Leisure Contribution	(150,000)	0.00	0.00	(150,000)	To provide additional and/or improved play facilities at the Recreational ground and if not expended in 7 years after payment any unspent sum should be repaid
Bluewater - Gravesend Town Centre Improvements	(37,790)	0.00	0.00	(37,790)	A scheme to improve or enhance the environmental setting, visitor and shopper experience, and / or attractiveness of Gravesend Town Centre.
Dover Road - Open space	(50,000)	0.00	0.00	(50,000)	For use by Gravesend Council leisure for Springhead Recreation Ground pitch improvements at Dover Road Development, Includes levelling works to make 'pitch' 2 more usable to accommodate junior markings and potential 5V5 pitch.
Coldharbour Road	(229,000)	0.00	0.00	(229,000)	To be used to fund projects to improve and enhance the Fleet Leisure Centre or such other leisure facilities situated within 5 miles of the Site.
Rosherville Property Development - NHS Contribution	0.00	0.00	(155,230)	(155,230)	Refurbishment, configuration and/or extension of either Gravesend medical centre or the Springhead Health Centre
Rosherville Property Development - St Andrews Gardens	(285,260)	0.00	0.00	(285,260)	Towards the improvement of landscaping at St Andrew's Gardens.
Heritage Funds	(29,030)	0.00	0.00	(29,030)	Purpose of implementing measures to enhance the interpretation of heritage assets.
King Street, Gravesend	(42,840)	0.00	(58,050)	(100,890)	GBC contribution towards improvements at one or both of the sites known as the Riverside Leisure Centre, Gordon Promenade Gravesend and Windmill Hill Gardens, Windmill Hill, Gravesend. Third Party contribution towards NHS; Library; Schools; Youth and community learning.
Builders Yard, Lower Range Road	(16,380)	0.00	(20,860)	(37,240)	GBC contribution for improvement works at Waterton Park, Park Place, the Riverside Leisure Area, Canal Road. Third Party contribution towards the provision of additional library book stock in Kings Farm Library, 100 Sun Lane and a contribution towards Phase 1 of the expansion of Gravesend Grammar School.
Total S106 Contributions	(859,890)	0.00	(234,140)	(1,094,030)	

Table 8: S106 Contributions 2023/24

6. Appendices

6.1. There are no appendices.

7. Background Documents

7.1. The following background documents were used:

7.1.1. [Agenda for Operational Services Cabinet Committee on Monday, 3 June 2024, 7.30 pm – Gravesham Borough Council](#)

Lead Officer: Andrew Barnett, Principal Accountant (General Fund)

Email: andrew.barnett@gravesham.gov.uk

Secondary Implications	
Risk Assessment	The purpose of this report is to demonstrate financial performance as at 31 March against the original budget set for the 2023/24 financial year. It also illustrates how the projected position affects the Working Balances and Earmarked Reserves held by the Council.
Data Protection Impact Assessment	<p><i>A data protection impact assessment (DPIA) should be carried out at the start of any major project involving the use of personal data or if you are making a significant change to an existing process.</i></p> <p>a. Does the project/change being recommended through this paper involve the processing of personal data or special category data or criminal offence data?</p> <p>A definition of each type of data can be found on the Information Commissioner’s Office website via the above links.</p> <p>N/A</p> <p>b. If yes to question a, have you completed and attached a DPIA including Data Protection Officer advice?</p> <p>N/A</p> <p>c. If no to question b, please seek advice from your nominated DPIA assessor or the Information Governance Team at gdpr@medway.gov.uk.</p> <p>N/A</p>
Equality Impact Assessment	<p>a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community? If yes, please explain answer.</p> <p>N/A</p> <p>b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality? If yes, please explain answer.</p> <p>N/A</p> <p><i>In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above</i></p>
Crime and Disorder	No direct implications
Digital and website implications	No direct implications
Safeguarding children and vulnerable adults	No direct implications