



Cabinet

Wednesday, 9 February 2022 at 5.30 p.m.

**C1, 1st Floor, Town Hall, Mulberry Place, 5 Clove Crescent,
London, E14 2BG**

Tabled Scrutiny Papers



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London Borough of Tower Hamlets

Cabinet

Wednesday, 9 February 2022

5.30 p.m.

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| 5. OVERVIEW & SCRUTINY COMMITTEE | |
| 5.1 Chair's Advice of Key Issues or Questions | 5 - 38 |
| Pre-Decision Scrutiny Questions and officer responses and the Scrutiny response to the draft budget papers. | |



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Overview & Scrutiny PDSQs 07.02.2022

| Questions | Response | |
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| Item 6.1 Delivery Report – Housing and Homes | | |
| Housing Delivery and Supply page of presentation | <p>1. 827 new homes - completed and occupied. These are a combination of new build and purchases" can we have a breakdown between s106 new build purchases, purchases of pre-built properties, and genuinely new homes commissioned and built by LBTH?</p> <p>2. of the other 1,219 properties adding up to 2,046 how many will have been commissioned and built by LBTH as opposed to others?</p> <p>3. RP's have delivered 1,613 new homes (905 rented**, 705 intermediate) since 2020/21 how many these were s106 properties in new private developments?</p> | <p>1. New Build – 225 2. S.106 – 157 3. Acquisitions – 422 4. Others (conversions) - 23</p> <p>This breaks down as 1,185 new build homes, 2 conversions and 32 acquisitions.</p> <p>If further clarification is required we can provide this.</p> |
| Annual Delivery Report – Housing & Homes | <p>4. Housing Management – Tower Hamlets Homes What is the number of stage one and stage two complaints received in 2020/21?</p> <p>There were 1312 Stage 1 complaints received and 125 Stage 2 complaints received in 2020/2021</p> | |
| Housing Supply and Delivery | <p>5. Considering the council utilise a matrix/model which Savills independently verify</p> <p>A. when was Cabinet last able to review the Savills analysis underpinning the housing delivery and supply assumptions?</p> <p>A. We have used Savills over a number of years to produce and support us in the preparation of the HRA Business Plan. Savills are experts in this area and by using their model we are benefitting from the knowledge acquired through their time in the sector and the</p> | |

Agenda Item 5.1

Overview & Scrutiny PDSQs 07.02.2022

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| <p>B. Have the assumptions regarding projected impact to the HRA been back tested? And if so, when and who reviewed the back testing?</p> | <p>experiences of their other local authority clients. The assumptions and variables are discussed with between Finance, the Housing Supply team, THH and Savills, and there is plenty of opportunity to raise challenges and create alternative scenarios within the model. The completed model is not taken to Cabinet, instead the output is reviewed and presented to the Senior Management Team, Lead Members, and the Mayor where there is a further opportunity to discuss the underlying data, variables, and assumptions with officers, often supported by a representative from Savills.</p> <p>B. The HRA business Plan is a forward planning tool. A full review of the variables and influences on the Plan is performed annually to ensure that the most up to date position is being reflected.</p> |
| Item 6.2 Delivery Report - Community Safety | |
| <p>Reducing Violence and safeguarding those at risk of violence and exploitation</p> <p>1. Have we done enough through the council's housing options – when will the Draft Domestic Violence Housing Protocol for officers be published?</p> | <p>a) There have been a number of innovations in the Council's work with households becoming homeless or threatened with homelessness as a result of domestic abuse in 2021/22. A new IDVA (Independent Domestic Violence Advocate) Service for homeless households fleeing domestic abuse commissioned by the Council and provided by Solace is being delivered within the statutory housing options service pathway. In addition the Housing Options Service is delivering the new 'priority need' duties to homeless DA applicants as per the DA Act and its new definition of domestic abuse and the newly updated Homelessness Code of Guidance (Chapter 21. Domestic Abuse - Guidance on providing homelessness services to people who have experienced or are at risk of domestic violence or abuse). A commitment to achieve DAHA accreditation will result in further innovation and codification of the Housing Options approach to domestic abuse.</p> |

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| b) When will the draft be updated (and published) in line with the requirement from the recent Domestic Abuse Bill? | b) Consequently, given the recent state of flux, the DV Housing Protocol will be updated once the necessary transitions are embedded, operational approaches agreed and stabilised, which it is anticipated will be in 2022/23. |
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Item 6.3 The Council's 2022-23 Budget Report and Medium-Term Financial Strategy 2022-25

Ref: 6.3k Appendix 7B Capital Budget Detail , item 6.3

1. Can we have a more detailed breakdown of this as not enough detail to fully understand what the spend is on. For example Basic Needs/Expansions £119 m does not match known school projects

Appendix 7B shows high level programme budgets for service areas. Individual schemes within each programme category are subject to further work and a detailed list cannot be provided at this time. With reference to the Basic Needs/Expansion, in addition to the schemes referred to specifically in the report, the programme budget includes capital funding for previously approved schemes such as St Anne's School, Stepney Park Primary and SEND provision at Beatrice Tate and Harpley School

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2. How much is Liveable Streets / Healthy Streets?

In 2020/21, £9.5m was allocated to the Liveable Streets programme in Bethnal Green, Wapping, Barkantine, Bow and Brick Lane. In 2021/22, a further £4.2m was allocated for Old Ford West, Shadwell, Whitechapel, and Mile End. Of this £13.2m has been spent. A further £3.2m has been allocated for 2022/23 onwards.

3. Can we have a column added for total project costs including historical spend so that we know total costs per project i.e. new Town Hall, South Dock Bridge - which can also be done on the main summary where the row is for a single project?

South Dock Bridge:

Approved budget: £20.0m

Spend to date: 0.761m

London Square:

Approved budget £1.457m

Spend to date: £0.48m

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| | <p>New Town Hall: Approved budget: £123.350m Spend to date: £70.276m</p> |
| Item 6.5 Leisure Estate Investment Plan | |
| <p>1. "There is a backlog of condition issues, with an estimated total cost of £11.3m needing to be funded over the next decade" why is there a backlog and who was responsible for the structure of St Georges Baths for example?</p> | <p>The Council has committed funding to maintain key elements of the leisure estate's facilities in the past, alongside meeting all the other priorities that it must address.</p> <p>The backlog refers to condition issues at all the Council's leisure centres as we bounce back from the pandemic, excluding St George's, based on surveys carried out in 2021. The backlog is a combination of works that are anticipated to be needed in the forthcoming period, and some that are needed promptly due to individual components or elements of the fabric requiring attention.</p> <p>The Council is responsible for meeting the costs of major repairs to the structure of St George's Leisure Centre.</p> |
| <p>2. "The cost of remedial works to allow the existing St George's building to reopen has been estimated as £9.9m" can we have a breakdown of these costs and why they differ so much from re-opening costs at Tiller for example.</p> | <p>The condition needs of the two centres are entirely different, and recent surveys have shown that Tiller and all the leisure centres other than St Georges are in a reasonable condition. The works that have been completed at Tiller are far less complex and extensive than those that would be needed at St George's Leisure Centre. The pool has been repaired and retiled, lighting upgraded and the plant improved. The total cost was approximately £500,000.</p> <p>Tiller and St George's are different in their design, which also impacts upon the cost and complexity of undertaking works. The pool at St George's is on the first floor, with the tank extending into the ground floor. The mechanical and electrical plant is in the basement beneath, effectively entombed by the pool tank, with only two staircases for access.</p> <p>The breakdown of costs that would be required at St George's is set out below. Please note this represents those works considered necessary to allow the building to reopen. An additional £3.5m would be needed soon thereafter</p> |

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| | <p>to keep the building open for up to 5 years.</p> <ul style="list-style-type: none"> - Concrete and Fabric Works £0.65m - Replacement of Plant £4.85m - Electrical Works £1.8m - Asbestos surveys, specialist fees & contingency estimated at £2.6m TOTAL £9.9m |
| 3. The Wapping resident's group 'Friends of St Georges Pool' want permission to have access to the building to carry out a detailed independent feasibility and refurbishment improvement study to establish whether the proposal to build a new pool is better value for money for the council. Will the council allow this? | <p>The Council has been clear about the need to proceed to decisions in relation to St George's Leisure Centre in a timely way. It would therefore not be appropriate to grant access to the site for investigations that have not been commissioned or approved by the Council, to a timescale which would run beyond the point at which decisions should be made.</p> <p>The Council asked the London region office of Swim England to review its proposals for St George's Leisure Centre to provide an independent view of the same. Their response to the question whether the site should be refurbished or redeveloped was as follows: "Our preference would be to support the redevelopment proposal as it will assist in providing the local community with a sustainable facility thus reducing operational costs and carbon emissions."</p> |
| 4. Why does it "looks very unlikely for multiple reasons" that the Tiller road re-development could be included in the OHG redevelopment next door? | <p>There is insufficient space for the footprint of a full specification leisure centre when combined with the proposed residential development on the same site. Accommodating both would be extremely difficult to achieve without compromising aspects of either or both the leisure centre and residential elements. The phasing of building works was also a factor in the decision, as it would be difficult to build a new leisure centre while keeping the existing facility open, given the pressure this would place on the available space and phasing of the residential building works. Both the Council and One Housing have explored this opportunity in a spirit of open collaboration, enabling the range of issues set out above to be explored to test what is realistically</p> |

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| | possible. |
| 5. Has the plan taken in the major works which will be needed to maintain the boiler system at York Hall? | £3m has been allocated over the next three years to meet the condition needs of the Council's leisure centres, excluding St George's. This will include investment for York Hall, some of which is expected to be for the heating system. The precise allocation of funding across the whole estate will be finalised in the near future. |
| Item 6.9 Disposal of property at 53 Antill Road, E3 5BT | |
| 1. Why did we pay £825k for a derelict property? which was not materially different in value from other properties sold on that street in recent years in I assume better condition? ago | In buying the property the council received a valuation report. It was upon this that an offer was made. The valuation took account of the dilapidated state of the property. The agreed purchase price was below the valuation figure. |
| Item 6.10 Future of Commercial Road Car Pound | |
| 1. Why won't Tower Hamlets Council develop this site itself or with a housing association partner? it is smaller than Blackwall Reach for example | The Council currently has a full building programme planned, and does not have the capacity to undertake a project of this magnitude. From reviewing the appraisals undertaken by our external valuers last year the total construction costs (factoring all associated outgoings) will be well in excess of £40m and in the intervening period costs have increased. Putting this considerable cost into one scheme puts significant pressure on the Councils Capital Finances. Part of the wider issue is that it falls within the York Square Conservation area which will have potential impact on the development issues. Furthermore, in respect of a potential ground floor commercial development, the likely anchor tenant of a supermarket is reduced with a Sainsbury Local directly opposite, which complicates ensuring the correct commercial facilities are provided for the market. |

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| 2. As the feasibility study included options for a scheme to deliver 120 residential units, what were the reasons for the site not being utilised for the council's house building programme? | The site will generate a substantial volume of affordable homes regardless of the party who constructs them because of the Planning requirement to have an element of Affordable Housing. The sale of the land will also facilitate additional 'pump-priming' for other Council led schemes within the following years |
| 3. Will the Cabinet agree to defer decision on this item to allow the Overview and Scrutiny Committee to scrutinise the recommendations set out in the report and provide feedback for Cabinet's consideration? | The lead member is happy to meet with Overview and Scrutiny members to discuss this further. We feel the proposal does represent best value and do not want to defer this decision so we can proceed with realising the value of the capital receipt which will allow for the timely building of social housing on other council sites. |
| Item 6.11 LGA Corporate Peer Challenge Re-Visit Findings and Action Plan | |
| 1. Which opposition Councillors met the LGA? | <p>The LGA re-visit was a follow up visit from the LGA Full Peer Review undertaken in 2018. As this was a one-day visit focused on our progress against their recommendations, an agenda was agreed with LGA which included a range of stakeholders including Executive Members, partners, and residents.</p> <p>The Council will look to undertake another full Peer Review in 2022 or early 2023 which will involve non-executive and opposition councillors.</p> |

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Overview & Scrutiny Committee

Review of Budget Proposals for 2022-23

February 2022

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Appendix -1 – Budget Scrutiny Report 20-21

Foreword

As has become an unfortunate reoccurring theme in recent years, the Overview & Scrutiny Committee (OSC) recognises that the council has faced the challenging task of setting the budget during a time of unprecedented tragedy and unpredictability. In addition to the uncertainty of the pandemic, the council does not yet know what impact the fair funding review, business rate reset, and outcome of the New Homes Bonus consultation will have on its medium- or long-term finances.

In the absence of long-term funding assurances, the council has had to make difficult decisions. I would like to commend the Mayor, Cabinet and officers for the work that has gone into ensuring the council has a balanced budget and is in a relatively firm financial position.

As we move into 2022 and beyond, to a time where the budget setting will be defined even more by difficult decisions than it is now, I think it is important to take stock and highlight the role of OSC in the budget setting process. OSC helps to ensure that the council's budget is robust and sustainable, reflects the voices of local people, and challenges prevailing assumptions. OSC is a critical part of the council's corporate governance that ensures transparency and understanding of the tough choices the council is making.

It is in this context, that we express our disappointment that OSC has yet again had to make several recommendations which reiterate the findings and recommendations made in previous years, where effective action has not been taken. We have therefore included as appendix 1 our budget scrutiny report from 2020-21 for consideration by the Mayor. We remain frustrated that OSC is not engaged in the budget setting process sooner to allow us to have a greater impact. This would also help to ensure that the budget is better aligned to council and resident priorities. We are also disheartened to see our reservations voiced during last year's budget setting process about the council being fiscally conservative, unheeded, at a time when frontline services are in desperate need of funding. We hope that the Mayor will make every effort to work with us to improve budget setting moving forward.

We recognise that the council is in a relatively strong financial position and will have a surplus of £5.4m. It is regretful to think of previous funding cuts to frontline services which could have been avoided. As many of our residents are challenged by increased costs of living, we are asking the Mayor to reconsider some of the agreed savings to be delivered and further areas where some of this funding can be put back into frontline services. This will help to alleviate some of the hardship many of our residents are facing as we progress in our recovery from the pandemic. We have made some suggestions of where the additional funding can be best allocated which we hope will be considered.

Finally, I would like to thank my scrutiny colleagues for their invaluable participation, knowledge, and insights in undertaking our review of the budget. I would also like to thank Mayor John Biggs and Councillor Candida Ronald for their engagement. I hope we can continue to work together to deliver a budget which truly protects services, supports our most vulnerable, helps residents with the increased cost of living and invests to unlock opportunity for all.

**Councillor Mohammed Pappu,
Overview & Scrutiny Committee Chair**

Summary Recommendations

Medium Term Financial Strategy

Recommendation 1

Provide the Committee with modelling of what impact changes to income in future years will have on the council's finances, providing insight of worst-case, medium case, and best-case scenario.

Recommendation 2

- a. Establish a funding approach that includes a refreshed Reserves' Policy
 - so that it does not operate in isolation, and is integrated; attach confidence levels/levels of assurance against items and aspects projected to happen, and reflect on past projections to learn from those things we have previously predicted/assumed that have not eventuated.
- b. Review modelling for income projections and expenditure assumptions to ensure income growth is more accurately reflected.

Recommendation 3

In light of the additional £5.4m, review previously agreed savings alongside the equalities impact assessment and identify where additional funding can be allocated. In particular savings which have or will have the greatest impact on access to frontline services and vulnerable people must be reviewed.

Recommendation 4

That the Council restructures its budget setting process so that it has a greater focus on delivering priorities and measuring impact.

- a. Conduct the Budget Consultation (which gauges public priorities) at the beginning of the municipal year
- b. That the Council restructures its budget setting process so that it has a greater focus on delivering priorities and measuring outcomes.

Fees and Charges

Recommendation 5

Reduce the level of increase to market trader fees and charges which will have a significant impact on people's livelihood and ability to stay in employment i.e. charges impacting market traders at Watney market, Columbia Road, Whitechapel market, and Bethnal green road.

Recommendation 6

Review the fees and charges for hiring of venues such as community hubs, ideas store, Brady Centre to make them more affordable and accessible for local community organisations and groups.

Recommendation 7

Provide a link on the fees and charges for community based social care services and residential care services within the fees and charges report.

Findings & Recommendations

Funding & Reserves

- 1.1. As part of the budget scrutiny process last year OSC questioned the necessity of some the savings proposals and its impact on vulnerable residents (£13.5m savings proposals for 2021/22). At the same time using some of the funding the council received to top up reserves when the Committee considered that reserves were sufficient. The Committee suggested that this was as a consequence of underestimating projected income, as has also happened in previous years, which then needed to be offset by increased savings (reduction in services). The savings made in 2021/22 resulted in reduced funding and provision in vital services, including social care, drug and alcohol treatment services, children with special needs & disabilities, and library services.
- 1.2. Despite a series of strong representations from OSC that the council's assumptions have been hugely conservative, the Committee was shocked to understand the scale of underestimation in this year's budget. In 2021/22, the Medium-Term Financial Strategy (MTFS) forecasted that the funding requirement for 2022/23 was £360.2m and the council's income would be £341.1m. However, this year's report reveals that the council's forecasted income was substantially inaccurate, with an additional £47.8m available. Such a significant inaccuracy must not be overlooked. It has erroneously informed subsequent savings and unnecessarily reduced service provision at a time when our residents have faced significant hardship. The Committee is concerned that the council will continue to make the same mistakes and act too conservatively. It was noted that there has been a dramatic increase in the funding requirement for 2022/23, increasing from a projected £360.2 to £383.5m. In order to increase confidence, a fundamental review of the performance of projections/modelling of income must occur. It is recommended that the Mayor and Cabinet Member for Resources and the Voluntary Sector revisit the estimated corporate costs (detailed in appendix B of the MTFS report) to ensure accuracy and provide greater transparency of estimated expenditure.
- 1.3. The Committee was informed that the council benefited from a significant increase in New Homes Bonus (NHB) grant. Yet again, the scale in the discrepancy between what was estimated, and what was received, characterises the conservative nature of the council's approach to setting the budget, and this Committee's concerns. It was estimated that the council would receive £3.8m, however it was awarded £16.2m, one of the highest amounts of NHB received in the country. This is particularly disappointing for the Committee given the issues with NHB forecast highlighted in last year's report. Significantly, the Committee identified the underestimation of NHB grant to be one of the main drivers of projected deficits in future years and the assumed need for further savings and increased fees and charges.
- 1.4. In response to the Committee's recommendations last year, the Committee was informed that we should 'resist the temptation to become overly optimistic in our forecasting' and advised that other local authorities have had to apply to

Government for emergency funding partly because of insufficient contingencies and unrealistic income projections. The Committee accepts the need for caution; however, this year's budget proves there is compelling evidence to be bolder in the council's forecasting and reconsider its approach to reserves. The Committee acknowledges that there are looming changes to the way NHB is allocated, and along with key reforms such as the fair funding review and business rates reset this presents long-term uncertainty. However, in the council's assumptions there is a clear absence of possible mitigation, such as transitional relief facing funding reductions, which helps to lessen the sense of uncertainty. Moreover, the council has healthy reserves, with £588m in total and almost £100m of this is available to allocate where required. In addition to reserves, the council has several buildings which could be sold to bring in additional income. It is recommended that the Council re-evaluate its approach to risk and consider how much risk it is willing to carry to ensure vital support is provided to residents. This will help alleviate the burden on residents who are struggling financially due to the rise in energy prices, increased cost of living, and dramatic economic impact of the pandemic.

- 1.5. The Committee reiterates the recommendations it made last year in the council's approach to its reserves policy. The current funding approach is not integrated: there is not a clear relationship between the reserves policy and new and additional government grants over years.
- 1.6. The establishment, monitoring and review of the levels of reserves and balances are an important element of the council's financial management approach. While reserves are an important mechanism for setting aside sums for future use, they are also an opportunity to mitigate against unexpected or unprecedented events.
- 1.7. The Committee considered that given the Reserves Policy is reviewed annually, it could be made clearer that reserves' balances (general fund, HRA, earmarked) could be listed along with targets or projections for the MTFS period. Some local authorities go further, providing a breakdown of key line items (e.g. earmarked, capital reserve items) with purpose and projected timings for use.

Recommendation 1

Provide the Committee with modelling of what impact changes to income in future years will have on the council's finances, providing insight of worst-case, medium case, and best-case scenario.

Recommendation 2

- a. Establish a funding approach that includes a refreshed Reserves' Policy – so that it does not operate in isolation, and is integrated; attach confidence levels/levels of assurance against items and aspects projected to happen, and reflect on past projections to learn from those things we have previously predicted/assumed that have not eventuated.
- b. Review modelling for income projections and expenditure assumptions to ensure income growth is more accurately reflected.

Budget Surplus

- 1.8. Based on the provisional Local Government Funding Settlement the MTFS shows an estimated budget surplus of £5.4m for 2022-23 which will be allocated to one-off projects in line with local and national priorities.
- 1.9. The Committee recommends that a review of previously agreed savings is undertaken, alongside consideration of equalities impact assessments, to identify where there is the greatest need to allocate additional funding. In particular, savings which have had the greatest impact on access to frontline services and vulnerable people must be reviewed. The Committee also recommends the Mayor to consider investment in the following areas:
 - **Rising energy costs**
The cost of energy is set to reach an unprecedented high in coming months, with an anticipated 50% increase in household energy bills set to be in place from April. This will apply a greater burden to household budgets already suffering from increased costs of living.
 - **Ideas Stores**
Following savings delivered Idea Store opening hours have reduced opening hours. Funding could allow for Ideas Stores to open for longer and provide vital support to help residents access services.
 - **Standard Utilities Allowance**
This was reduced from £15 per week to £5 per week, impacting approximately 1,200 residents. Moving this back £15 for a one- or two-year period would provide some respite to those residents.
 - **Council Tax Support**
Review the use of the minimum income floor to provide support for self-employed residents. Review the counting of disabled people's personal independence payment as income when calculating their entitlement and consider what concessions can be made.
 - **Discretionary Housing Payment**
This will help to avoid evictions for those residents falling behind with their rent due to the sudden increase in cost of living or those who's employment may have been impacted by the pandemic.
 - **Support for residents to access services to help mitigate the move to digital services**
Many residents are experiencing difficulties navigating new online systems and accessing services. The digitalisation of services is beneficial, but many residents are struggling to keep up with the pace of change. Providing additional support to facilitate this transition and ensure they can still access services would be very helpful.
 - **Contributions to Tower Hamlets food banks & Resident Support Payments**
At a time when many residents are facing increased costs, continue to provide vital poverty relief through one off payments to food banks and increased funding for Resident Support programmes.
 - **Review savings highlighted by OSC as part of 2021/22 budget report**
The Committee made representations in 2021/22 to use the Social Care grant to delay implementation of savings proposals for Day Opportunities Centre, Early Years Services, Drug and Alcohol Treatment Services, and

Education and Partnership Service. The Committee asks that these proposals be revisited in light of the additional funding available.

- **Schools Forum**

We know that our schools have felt the impact of the pandemic as much as any of our frontline services, and they continue to navigate significant challenges. Consult with the school's forum to understand where they would benefit from additional one-off funding.

Recommendation 3

In light of the additional £5.4m, review previously agreed savings alongside the equalities impact assessment and identify where additional funding can be allocated. In particular savings which have or will have the greatest impact on access to frontline services and vulnerable people must be reviewed.

Budget Setting Timetable

- 1.10. The Committee believes that the public consultation process should begin earlier to allow for a longer lead time to consider and reflect consultation feedback from residents, members, partners, and businesses. This has been a reoccurring recommendation from the Committee for a number of years and while there has been some change this year the Committee feels earlier engagement will help better shape the MTFS.
- 1.11. This year, OSC was unable to view budget proposals until January, providing extraordinarily little time for effective engagement. The Committee was informed that there will be further information on the budget, such as details on the capital programme, provided ahead of the Cabinet meeting in February. This does not appear to be the most effective or transparent way to review the budget. The Committee is unable to understand the full implications of the budget if it is not given all the information in its entirety or in a timely manner
- 1.12. In particular, the Committee notes the budget scrutiny process at Lewisham and would like to see a modified timetable based on the following:

| Timetable | Activity |
|------------------|--|
| July/August | Officers prepare proposals |
| August/September | Cabinet considers proposals |
| September | Proposals in public domain for consultation |
| October/November | Scrutiny of proposals |
| November | Mayor and Cabinet decision on budget |
| December/January | Officers prepare final budget and savings report |

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| February | Council sets the budget |
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- 1.13. The scope of the Council's Budget Consultation currently focuses on priorities rather than specific proposals. Putting the process earlier in the year would allow these identified priorities to better shape proposals as they are developed.

Recommendation 4

That the Council restructures its budget setting process so that it has a greater focus on delivering priorities and measuring impact.

- a. Conduct the Budget Consultation (which gauges public priorities) at the beginning of the municipal year.
- b. That the Council restructures its budget setting process so that it has a greater focus on delivering priorities and measuring outcomes.

Fees & Charges

- 1.14. The Committee considered that increases to fees and charges for market traders at Watney Market, Columbia Road, Whitechapel market, and Bethnal Green Road (up to 288% increase) are excessively high. The Committee is concerned that as many small businesses are trying to recover from the impact of the pandemic, this increase will have a detrimental impact on their livelihood and ability to stay in employment. It is recommended that the level of increase be reduced, especially considering the £5.4m budget surplus.
- 1.15. The Committee would also like to see the fees and charges for hiring council venues such as Community Hubs or Ideas Stores reduced. They need to be more affordable and accessible, particularly for local community organisations and groups. The Committee welcomes the Mayor's commitment to review these charges.
- 1.16. The Committee would also like further clarity on the fees and charges for community based social care services and residential care services. The report does not list what they are and states that 'they are in accordance with the relevant charging policy.' It is recommended that this detail is included in the report and made available to the committee to help understand the variance in charges.

Recommendation 5

Reduce the level of increase to market trader fees and charges which will have a significant impact on people's livelihood and ability to stay in employment i.e. charges impacting market traders at Watney market, Columbia Road, Whitechapel market, and Bethnal green road.

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OSC Budget Scrutiny

February 2021

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Foreword

The past year has been an unprecedented tragedy. For councils like Tower Hamlets to respond to the COVID-19 pandemic and continue to keep services running as appropriate is testament to the continued resilience of local government and local communities after a decade of reduction in government grants.

The Committee recognises that in this context, setting a local budget has been extremely difficult. Uncertainty of what will unfold in the next 12 months has carried over into the government's planning and response, which has tested local authorities.

We commend the Mayor, his Cabinet and officers for the work which has gone into achieving a balanced budget and the placing of the council in a relatively firm financial position.

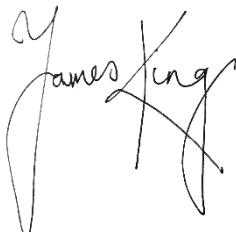
I thank my scrutiny colleagues for their participation and efforts in their review of the Budget, and thank Mayor John Biggs, and Cllrs Candida Ronald, Danny Hassell and Rachel Blake for engaging with scrutiny in attending the January budget scrutiny session, and for being generally helpful and open providing information and answering questions, often in detail.

The Committee have reflected on the budget making process, the overall outlook and direction the budget takes and how individual proposals shape that.

This year the Committee has particularly felt that the proposals are fiscally conservative – to the point where savings (and reduction of services) have to be made in order to maintain levels of reserves during this dire period.

The Committee feels that using reserves now is as prudent during the COVID-19 pandemic as it will be in the long term aftermath of the pandemic.

The Committee has also tried to interrogate how proposals might affect a recovery from COVID-19 in the future. The council needs to demonstrate how its budget and strategic direction is geared towards the pandemic and its effects.



Councillor James King

Overview & Scrutiny Committee Chair

Summary Recommendations

Funding and Reserves

Recommendation 1 - Establish a funding approach that includes a refreshed Reserves' Policy – so that it doesn't operate in isolation, and is integrated; attach confidence levels/levels of assurance against items and aspects projected to happen, and reflect on past projections to learn from those things we have previously predicted/assumed that have not eventuated.

Recommendation 1A: Revisit the estimates of the New Homes Bonus.

Recommendation 1B: Scrutiny to review the council's approach to commercialisation and income generation.

Fees and Charges

Recommendation 2 - Review approach to comparing increases (i.e. percentage vs absolute - £/p); establish a method to understand impact on affected residents and communities for this annual process BEFORE making decisions, or even proposing changes.

COVID-19 impacts

Recommendation 3 - Looking beyond the council's response, and into recovery – ensuring infrastructure, services and staff are planning to support communities and residents in dealing with the expected economic shock which will last for months/years.

Recommendation 3A: Provide further poverty relief by making up to £100k available (one-off for 2021-22) to foodbanks who are under financial pressures in meeting community needs; and expand the Resident Support Grant to £150k (one-off for 2021-22) for vulnerable people to access – funded from additional £7million New Homes Bonus which is earmarked for reserves.

Recommendation 3B: Given the continuing pandemic conditions, scrutiny would like to see evidence that decisions made last year to reduce funding services and be more self-sustaining under normal circumstances, are now no longer viable, and needs reviewing including mitigation approaches.

Budget information

Recommendation 4: Include more detail on assumptions, actuals (past quarters'/years' budget headline numbers) and risks (HRA project breakdown and consultants' reports, including Savills reports, and reviews) to provide better context for budget proposals; this includes service/function budgets (i.e. more resolution than directorate) so that multiple impacts within portfolios can be better viewed and cumulative impacts to resident and communities can be evaluated.

Recommendation 4A: Progress the minimal, essential elements of budget setting now, but delay major decisions until more information is available to better understand impacts and respond in the summer.

Council Tax Support

Recommendation 5: Improve Council Tax Support offer for self-employed residents

Risk Management

Recommendation 6 - Scrutiny should be sighted on the risk management approach that is to be tabled (Treasury Management Strategy) at Audit Committee – the TMS is fundamental to the annual budget approach and setting the MTFS.

Social Care Grant

Recommendation 7 - Use the Social Care Grant to delay the implementation of key savings proposals.

Savings

Recommendation 8: The Committee asks that Cabinet consider the recommendations arising from a scrutiny challenge session on a Revised Approach for IDEA Stores and Library Service held on 28 January.

Recommendations raised in previous years (still applicable):

- Start the Budget setting process earlier.
- That the Annual Budget and MTFS reflects the council's priorities, specifically matching spend, funding and savings to Strategic Plan and Borough Plan priorities and outcomes – including assessment of beneficial and adverse impacts at the proposal stage.

1. Recommendations

Funding and Reserves

Recommendation 1: Establish a funding approach that includes a refreshed Reserves' Policy – so that it doesn't operate in isolation, and is integrated; attach confidence levels/levels of assurance against items and aspects projected to happen, and reflect on past projections to learn from those things we have previously predicted/assumed that have not eventuated.

- 1.1. The Committee queried cutting services (£13.5m savings proposals for 2021-22) to allow for topping up of reserves (e.g. £7m New Homes Bonus) when the Committee considers that reserves are sufficient.
- 1.2. Further, the Committee suggested that such a situation arises from an under-estimation of projected income, which has happened in previous years, which then needs to be offset by increased savings (reduction in services). The problem highlighted is that actual income increased, negating the need for savings/service cuts – but these have then been already made, perhaps with long-term impact (given increasing service demand in some areas).
- 1.3. Of particular concern to the Committee for any changes to services and support proposed (saving proposals) is the ability of the following services to continue to meet existing demand, and be flexible to rise to meet increasing demand in the short to medium term:
 - Support for Learning Service - decision/details pending
 - Libraries - £600k
 - Drug and Alcohol Treatment Services - £552k
 - Children with Special Education Needs & Disabilities (SEND) – decision/details pending
- 1.4. In order to increase confidence, a fundamental review of the performance of projections/modelling of income must occur.
- 1.5. The Committee considered that the funding approach isn't integrated: there is not a clear relationship between the reserves policy and new and additional government grants over years.
- 1.6. The establishment, monitoring and review of the levels of reserves and balances are an important element of the council's financial management approach. While reserves are an important mechanism for setting aside sums for future use, they are also an opportunity to mitigate against unexpected or unprecedented events. The Committee feels that the current Reserves Policy makes no explicit provision for emergencies or unexpected events, not even in a strategic context.
- 1.7. The Committee considered that given the Reserves Policy is reviewed annually, it could be made clearer that reserves' balances (general fund, HRA, earmarked) could be listed along with targets or projections for the

MTFS period. Some local authorities go further, providing a breakdown of key line items (e.g. earmarked, capital reserve items) with purpose and projected timings for use.

Recommendation 1A: Revisit the estimates of the New Homes Bonus

- 1.8. The Committee notes the government's intention to replace the New Homes Bonus (NHB) grant scheme with one that rewards those local authorities that facilitate the development of new housing.
- 1.9. However, members have consistently questioned the original estimate of income from over the next three years - £10m in 2021/22, £3.8m in 2022/23 and nil in 2023/24. The sum actually provided by the government for NHB in 2021/22 stands at £17m.
- 1.10. While it is acknowledged that this total was only announced at the beginning of December, this £7m additional funding simply being applied to top-up existing reserves. Additionally, this under-estimate of NHB funding for next year hasn't led to any revision to the estimates for 2022/23 and 2023/24. In the Committee's view these very conservative estimates are one of the main drivers of the projected deficits in those years and the assumed need for further savings and increased fees and charges.
- 1.11. It is recommended that the Cabinet Member for Resources and the Voluntary Sector and Divisional Director of Finance urgently revisit these estimates. The council should explore whether those other London Boroughs that are significant beneficiaries of NHB are also assuming they will receive a fifth of the 2021/22 funding in 2022/23 and nothing at all in 2023/24, and report back on this to the Mayor and Cabinet.
- 1.12. We also urge the Mayor and Lead Member to reflect upon the appropriateness of the proposal to simply place this in reserves instead of using it to ease the financial burden on residents struggling financially during the economic crisis brought on by the pandemic.

Recommendation 1B: Scrutiny to review the council's approach to commercialisation and income generation.

- 1.13. In further discussions, the Committee reflected that more could be done in income generation, and that the Budget paper does identify this opportunity: 'Income generation opportunities including through a more commercial approach'. Scrutiny has not yet seen the detail of this commercial approach.

Fees and Charges

Recommendation 2: Review approach to comparing increases (i.e. percentage vs absolute - £/p); establish a method to understand impact on affected residents and communities for this annual process BEFORE making decisions, or even proposing changes.

- 1.14. The Committee considered that increases for resident parking permits (up to 135% increase) and market traders (up to 263% increase) are significant and inconsistent – with little empirical justification for the specific increases proposed.
- 1.15. The Committee noted that proposed increases to fees and charges are predicated on the level of inflation (CPI as a key factor), then service demand, projected cost of services, benchmarking with other local authorities and impact of economic factors, including COVID-19, on the council's residents. However, the Committee suggested there needs to be much greater clarity for justifying increases above CPI.
- 1.16. The Cabinet Member for Resources and the Voluntary Sector reflected that evaluation of fees and charges based on percentage increases alone does not provide a well-rounded view. The Committee agrees, and challenges the Cabinet Member and her services to develop a better method in determining increases in the first instance, and then presenting them clearly in a public report so that residents and communities can understand the logic in proposed specific increases. Where the justification is to balance fees and charges income against the costs of providing a service, e.g. street markets, then more information needs to be supplied as to the actual income and costs of each service so that the increase in charges can be more easily understood.
- 1.17. The Committee continues to be concerned about our understanding of impacts on individuals (particularly those with protected characteristics) and communities, and doesn't feel that sufficient impact assessment is being done to enable evidence-based decision-making.
- 1.18. As the Committee has said previously, there are several models that can be used to quantify and measure impact. The Centre for Public Scrutiny recommends the 'Nesta' model for instance.
- 1.19. In further discussions, the Committee continues to be concerned about raising fees and charges, and proposing savings, in such unprecedented times for communities. Putting impact measurement systems in place will allow the council to demonstrate value and justify its decisions to the public.

COVID-19 recovery

Recommendation 3: Looking beyond the council's response, and into recovery – ensuring infrastructure, services and staff are planning to support communities and residents in dealing with the expected economic shock which will last for months/years.

- 1.20. The Budget paper recognises the COVID-19 dimension to the council's activities in 2020 and the cost of our COVID-19 response – referencing some items such as the rise in cost to Local Council Tax Reduction Scheme of £5m, and how the pandemic has impacted the business rates income – a £10.2m deficit.

- 1.21. The Committee considered that a further view is needed, for medium term impacts on residents and communities as they manage economic shock which are still unfolding – and services and infrastructure need to be planning for the next economic shock, particularly once furloughs and payment holidays end.

Recommendation 3A: Provide further poverty relief by making up to £100k available (one-off for 2021-22) to foodbanks who are under financial pressures in meeting community needs; and expand the Resident Support Grant to £150k (one-off for 2021-22) for vulnerable people to access – funded from additional £7m New Homes Bonus which is earmarked for reserves.

- 1.22. Further, the Committee considers that given the continued and, in many cases, amplified tragedies in Tower Hamlets, there is responsibility for the council to respond accordingly and provide poverty relief in recognition and response to current hardship.
- 1.23. The Committee suggests £100k is made available to foodbanks in recognition that they are under financial pressure to continue to provide support to those in need of food; and an expanded sum of £150k is available for the Resident Support payments programme again recognising that there are people in dire need of support – and that both should be funded from the £7m New Homes Bonus proposed to be put into reserves.

Recommendation 3B: Given the continuing pandemic conditions, scrutiny would like to see evidence that decisions made last year to reduce funding services and be more self-sustaining under normal circumstances, are now no longer viable, and need reviewing including mitigation approaches.

- 1.24. The Committee discussed whether the council understands the impacts of previous reductions to services in the context of new proposed changes and COVID-19, and how the resilience of communities is now reduced. For example, last year's decision that the Community Learning Service should operate more sustainably, is now not possible in pandemic conditions.
- 1.25. The Committee reflected that unmet savings from previous years continue to impact the current budget, and along with the pandemic severely impacting communities, there needs to be more focus and recognition of these aspects to the council's approach.

Budget information

Recommendation 4: Include more detail on assumptions, actuals (past quarters'/years' budget headline numbers) and risks (HRA project breakdown and consultants' reports and reviews) to provide better context for budget proposals; this includes service/function budgets (i.e. more resolution than directorate) so that multiple impacts within portfolios can be better viewed and cumulative impacts to resident and communities can evaluated.

- 1.26. The budget presented to Cabinet on 6 January was without HRA, capital programme details and assets proposals. In future years, the budget papers

should be presented to the Committee as a complete draft budget prior to the scrutiny meeting so that the budget proposals can be holistically scrutinised.

- 1.27. No actual historical information has been provided for comparison purposes (as even 2020/21 is based on that year's budget). When asked why, the response was that the departmental structure had changed making year on year comparison difficult. But this ignores three points:
 1. Income can still be compared with previous years - it is only the departmental cost structure that changed
 2. Costs can be broken down in other ways e.g. total staff costs, total utilities, etc, to allow year on year comparison in other ways
 3. It should be possible to isolate those functions which moved departments in both actuals and budget to allow comparisons at a more detailed level and not all departments changed structure
- 1.28. We should have at least the last two years of actual income and costs 2019/20 and 2018/19 as a comparison (as 2020/21 will be such a strange year it might make sense to only include the original budget for this year).
- 1.29. In further discussions by the Committee, it is felt that more information is needed regarding a budget breakdown of HRA projects – with clarity sought about the phase 2 infill – there is substantial risk identified in Cabinet's September 2020 Capital Programme report.
- 1.30. Also, Savills reports are mentioned throughout but their findings are not presented regarding the 1k new homes. For transparency it is important to understand which projects are delivered by which housing companies. Finally, regarding asset transfer, there is a need to understand what risk there is for specific projects and what this means for different vehicles, and the impact on 30 year plan.

Recommendation 4A: Progress the minimal, essential elements of budget setting now, but delay major decisions until more information is available to better understand impacts and respond in the summer.

- 1.31. The Committee reflected that even at the national level there are difficulties in setting a budget during such a volatile environment impacted by the pandemic, with the Chancellor delaying the Spending Review until the summer At this point we will be better placed to understand budget allocation for local government.

Council Tax Reduction scheme

Recommendation 5: Improve Council Tax Support offer for self-employed residents

- 1.32. The Committee discussed with the Cabinet Member for Resources and the Voluntary Sector at the outset of the pandemic about the impact of the

lockdown on their income after the Chancellor had announced a £500m Council Tax Hardship Fund in his March Budget. Members noted that the government had suspended its use of the Minimum Income Floor (MIF) to determine entitlement to Universal Credit. It was understood that self-employed residents would be similarly helped through the council's own Council Tax Reduction Scheme.

- 1.33. However, claimants have been required to apply under the Section 13A relief from Council Tax provisions, which require a very strict and intrusive assessment of their expenditure as well as their income.
- 1.34. The Committee considered that the extra £4.2m provided was insufficient to cover the extra costs incurred by the Council Tax Support (CTS) scheme given an estimated extra 3000 claimants; and that there is insufficient financial support for self-employed residents at this time of financial crisis.
- 1.35. The Committee suggests that the council needs to have a better understanding of the number of self-employed CTS claimants who have benefitted from becoming entitled to CTS or via the section 13A relief route, and what last year's £4.2m Hardship Fund was used for.

Risk Management

Recommendation 6: Scrutiny should be sighted on the risk management approach that is to be tabled (Treasury Management Strategy) at Audit Committee – the TMS is fundamental to the annual budget approach and setting the MTFS.

- 1.36. The global economy has shifted significantly in 2020 and it would be expected that changes continue to unfold in 2021 and beyond. Therefore, details around borrowing and investment performance for 2020 and projections into next year are of particular interest.
- 1.37. The Committee reflected that in order to scrutinise the council's complete financial position, review of the proposed Treasury Management Strategy is essential.
- 1.38. Further, the Committee requested further details around the HRA and capital programme and noted that the changes between the 23 September, 6 January and 27 January Cabinet meetings needed further consideration. There was concern expressed at the lack of the detail within the proposals regarding the council's housing vehicles, specifically in respect of risk modelling. A further report on the progress of the vehicles and their impact should be submitted to the Committee.

Social Care Grant

Recommendation 7: Use the Social Care Grant to delay the implementation of key savings proposals

- 1.39. The sum of £2.9m provided as Social Care Grant over and above the £9m originally expected – making a total of £12.3m in 2021. The Committee

agrees that this sum will not fill the deficit in Adults Services budgets caused by demographic pressures and cannot therefore be a substitute for utilising the maximum 3% Adult Social Care Precept recommended by the Chancellor.

- 1.40. However, the Committee could not clearly reference £2.9m in 2022/23 and 2023/24. This needs to be included to more accurately represents funding in the MTFS. Like the New Homes Bonus Grant, the Committee considers this is overly-conservative, given past experience with the SCG and the Better Care Fund, and more accurately presenting income/funding.
- 1.41. The Committee asks the Cabinet to use part of this additional sum to delay the implementation of any changes to those services (i.e. new savings proposals for 2021-22) with impacts on service users, particularly vulnerable people.
- 1.42. The Committee suggests a delay should apply to the following proposals:
 - Early Years' Service
 - Education and Partnerships Service
 - Day Opportunities
 - Substance Misuse services
- 1.43. A moratorium or delay would better allow council to understand impacts on residents, and allow time for a redesign of services to meet needs and provide best support to those who need it most.
- 1.44. On 8 February 2021, the Health and Adult Scrutiny Sub-Committee raised questions regarding Grant Thornton's recommendation around 2021/2022 budget savings proposals and at the time of this report the Committee were awaiting an update. The Committee noted that in future, the schedule for budget scrutiny should take into consideration the timing of sub-committee meetings, so that recommendations can align with the Committee's budget recommendations.

Savings

Recommendation 8: The Committee asks that Cabinet consider the recommendations arising from a scrutiny challenge session on Revised Approach for IDEA Stores and Library Service held on 28 January

- 1.45. The Committee questioned whether the time is right for such a substantial change to library services, as was proposed in the public consultation ending 29 January.
- 1.46. The Committee has already drafted recommendations as a result of the scrutiny challenge session held on 28 January.

Other recommendations – raised in previous years:

A. Start the Budget setting process earlier

1.47. The Committee believes that the public consultation process should begin earlier to allow for a longer lead time to consider and reflect consultation feedback from local residents, members, partners and businesses.

B. That the Annual Budget and MTFS reflects the council's priorities, specifically matching spend, funding and savings to Strategic Plan and Borough Plan priorities and outcomes – including assessment of beneficial and adverse impacts at the proposal stage

1.48. The Committee's responsibility in scrutinising the budget includes questioning how the proposed spending plans fit with the council's overall aims, objectives and priorities. Current budget proposals do not go beyond referring to the Strategic Plan in the introduction, and do not link the budget approach (for all elements such as funding, reserves, savings) for 2021-22 to the delivery of LBTH priorities and outcomes.

2. Approach to Budget Scrutiny

- 2.1. Budget scrutiny is aligned to the council's annual budget process, which starts with challenging how the budget has been constructed (i.e. during budget setting) before it is agreed.
- 2.2. The Overview and Scrutiny Committee undertakes quarterly monitoring of the budget and engages regularly with the Cabinet Member for Resources and the Voluntary Sector as a key component of its work programme.
- 2.3. The Scrutiny Lead for Resources engages the Resources Directorate to understand and query the budget setting processes and relevant budget policies.
- 2.4. In setting the budget for the upcoming 2021-22 financial year, the Committee was asked to provide their budget scrutiny report earlier than usual: before Cabinet's consideration of the final draft budget on 27 January, and submission to Full Council on 24 February.
- 2.5. Recommendations in this report are based on the Committee's discussions at the Budget Scrutiny meeting held on 11 January, where Scrutiny Members reviewed proposed Fees and Charges for 2021-22, the 2021-22 Budget position (particularly funding, savings and reserves) and the longer term MTFS over the next three years.

Pre-decision Scrutiny Questions – Cabinet 6 January and 27 January 2021

- 2.6. The Committee looks at decisions before they are made by Cabinet. This is an important opportunity to challenge assumptions, consider what risks might arise from decisions, and influence decisions. Scrutiny members bring a different perspective to the decision-making process than that provided by Cabinet members or officers, which can help decisions to be more robust.
- 2.7. Ahead of the draft budget considered by Cabinet on 6 January and the revised Budget papers on 27 January, the Committee tabled a number of pre-decision scrutiny questions. These and their answers can be found at Appendix 1.

OSC Budget Briefing

- 2.8. On 7 January 2021, the Committee received a briefing from the Cabinet Member for Resources and the Voluntary Sector, Cllr Ronald and officers on business rates, COVID-funding and gaps, and Council Tax support.

- 2.9. The Committee heard how the Business Rates Retention Scheme works, and the impact of a reset on the baseline funding level, tariff to be paid back to the government, and the Council's budget.
- 2.10. The Committee was also briefed on how business rates are calculated and the challenges and variation in this funding stream which makes budget forecasting difficult. The impact of the pandemic on collection rates and net collectable debit was also highlighted.
- 2.11. Lastly, the Committee heard about the Council Tax Reduction Scheme and about the overall costs of the scheme, over MTFS years, and the mechanisms for determining eligibility for residents.

OSC Budget Scrutiny Sessions

- 2.12. On 11 January 2021, the Committee held its budget scrutiny session with time spent discussing:
 - Fees and Charges proposed for 2021-22
 - Budget proposals, including the MTFS
 - Focus on two areas given their impact on the budget: Health, Adults and Community; and Children and Culture
- 2.13. Further details of these discussions and key issues can be found in the minutes of the meeting on the council website [here](#).
- 2.14. On 1 February, the Overview and Scrutiny Committee held a follow-up budget scrutiny session to review Cabinet's 27 January amendments to the council's 2021-22 Budget Report and Medium Term Financial Strategy 2021-24, with a particular focus on the capital programme and new section on Housing Revenue Account.
- 2.15. Further details of these discussions and key issues can be found in the minutes of the meeting on the council website [here](#).

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