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Wednesday, 13 March 2024

To All Councillors:

As a Member or Substitute of the **Governance & Resources Committee**, please treat this as your summons to attend a meeting on **Thursday, 21 March 2024 at 6.00 pm** in the **Council Chamber, Town Hall, Matlock, DE4 3NN**

Yours sincerely,

Helen Mitchell
Director of Corporate and Customer Services

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AGENDA

1. APOLOGIES FOR ABSENCE

Please advise the Democratic Services Team on 01629 761133 or email committee@derbyshiredales.gov.uk of any apologies for absence.

2. APPROVAL OF MINUTES OF PREVIOUS MEETING (Pages 5 - 12)

15 February 2024

3. PUBLIC PARTICIPATION

To enable members of the public to ask questions, express views or present petitions, **IF NOTICE HAS BEEN GIVEN**, (by telephone, in writing or by email) **BY NO LATER THAN**

12 NOON OF THE WORKING DAY PRECEDING THE MEETING. As per Procedural Rule 14.4 at any one meeting no person may submit more than 3 questions and no more than 1 such question may be asked on behalf of one organisation.

4. INTERESTS

Members are required to declare the existence and nature of any interests they may have in subsequent agenda items in accordance with the District Council's Code of Conduct. Those interests are matters that relate to money or that which can be valued in money, affecting the Member, her/his partner, extended family and close friends. Interests that become apparent at a later stage in the proceedings may be declared at the time.

5. QUESTIONS PURSUANT TO RULE OF PROCEDURE NUMBER 15

To answer questions from Members who have given the appropriate notice.

6. PHASE ONE CAR PARK REVIEW - CONSULTATION (Pages 13 - 32)

Members of the Car Park Working Group and Officers have worked on the recommendations as outlined in 1.4 and seek approval to consult the public on those recommendations.

A report will be presented to a future meeting of the Community and Environment Committee which will outline the comments received and a proposed way forward for Members to consider.

7. INTERNAL AUDIT PROGRESS UPDATE 2023/24 (Pages 33 - 40)

This report is to present for members' information a progress update in respect of the 2023/2024 Internal Audit Plan and to provide assurance on the governance, risk and control arrangements in place. The report includes a summary of internal audit reports issued since the last meeting of this committee and details of overall progress on the plan.

8. INTERNAL AUDIT PLAN 2024/25 (Pages 41 - 50)

To present to members the 2024/25 Internal Audit Plan for approval.

9. STATEMENT OF ACCOUNTS 2023/24 - APPROVAL OF ACCOUNTING POLICIES (Pages 51 - 68)

To seek approval for the Accounting Policies to be used within Derbyshire Dales District Council's Statement of Accounts 2023/24, highlighting any changes from last year.

10. REVENUE BUDGET MONITORING FOR QUARTER 3 OF FINANCIAL YEAR 2023/24 (Pages 69 - 80)

This report provides an update on the Council's revenue budget for 2023/24 and seeks approval for virements and the revised budget for 2023/24.

11. REVIEW OF DERBYSHIRE DALES SAFEGUARDING POLICY (Pages 81 - 114)

This report provides an overview for the proposed implementation of a revised Safeguarding Policy and seeks approval and adoption of the revised policy.

12. STREET NAMING AND NUMBERING POLICY (Pages 115 - 140)

This report details changes to the Council's Street Naming and Numbering Policy to more fully reflect the national Street Naming and Numbering guidance and Code of Practice.

13. PUBLIC SECTOR DECARBONISATION SCHEME 3C - ENERGY EFFICIENCY IMPROVEMENTS AT NORTHWOOD DEPOT (Pages 141 - 146)

This report seeks the Committee's approval for one new bid for a capital project to be referred to Council for inclusion in the District Council's Capital Programme 2024/25.

14. ARREARS FOR WRITE OFF 2023/24 (Pages 147 - 154)

This report provides information about debtor write offs authorised by the Director of Resources under delegated authority in accordance with the Council's Financial Regulations and seeks approval for the write off of individual debts of £10,000 or more in accordance with the Council's Financial Regulations.

Members of the Committee - Councillors Nick Wilton (Chair), Neil Buttle (Vice-Chair), Geoff Bond, Steve Flitter, David Hughes, Stuart Lees, Lucy Peacock, Simon Ripton and Roger Shelley

Substitutes – Councillors David Chapman, Marilyn Franks, Joanne Linthwaite, Laura Mellstrom and Andy Nash

NOTE

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Governance & Resources Committee

Minutes of a Governance & Resources Committee meeting held at 6.00 pm on Thursday, 15th February, 2024 in the Council Chamber, Town Hall, Matlock, DE4 3NN.

PRESENT

Councillor Nick Wilton - In the Chair

Councillors: Neil Buttle, Geoff Bond, Steve Flitter, David Hughes, Stuart Lees, Lucy Peacock, Simon Ripton and Roger Shelley

Lucy Harrison (Democratic Services Assistant), Tommy Shaw (Democratic Services Team Leader), Karen Henriksen (Director of Resources), Helen Mitchell (Director of Corporate and Customer Services (Monitoring Officer)), Alastair Newall (Mazars LLP), Deborah Unwin (Human Resources Manager) and Ashley Watts (Director of Community and Environmental Services)

Members of the Public: 5

Note:

“Opinions expressed or statements made by individual persons during the public participation part of a Council or committee meeting are not the opinions or statements of Derbyshire Dales District Council. These comments are made by individuals who have exercised the provisions of the Council’s Constitution to address a specific meeting. The Council therefore accepts no liability for any defamatory remarks that are made during a meeting that are replicated on this document.”

312/23 - APPROVAL OF MINUTES OF PREVIOUS MEETING

It was moved by Councillor Roger Shelley, Seconded by Councillor Simon Ripton and

RESOLVED

That the minutes of the meeting of the Governance and Resources Committee held on 02 November 2024 be approved as a correct record.

Voting

08 For

00 Against

01 Abstention

The Chair declared the motion **CARRIED**.

313/23 - PUBLIC PARTICIPATION

Mr Paul Williamson (Local Resident), Ms Sarah Dines MP (MP for the Derbyshire Dales) and Councillor Dermot Murphy (Ward Councillor for Hulland) spoke on Item 12, Complaint Against the District Council, Lessons Learned and Moving Forward.

Ms Sylvia Jones spoke on Item 7, Fees and Charges.

314/23 - INTERESTS

Item 12 Complaint Against the District Council, Lessons Learned and Moving Forward

The Director of Corporate and Customer Services declared a personal interest in Item 12 due to being a former employee of the Centre for Governance and Scrutiny.

315/23 - QUESTIONS PURSUANT TO RULE OF PROCEDURE NUMBER 15

Question from Councillor Stuart Lees to Councillor Nick Wilton, Chair of the Governance & Resources Committee:

“Following the recent investigation into a complaint made to Derbyshire Dales District Council What is the district council going to do with regards to improving itself and how is this to be done publicly.”

Councillor Nick Wilton provided the following response.

RESPONSE:

The item relating to the complaint and actions to be taken forward is on the agenda today for discussion and agreement amongst Members. There are clear recommendations in that report in respect of an action plan to address where we, as a Council, have fallen short and a suggestion of a governance review.

Question from Councillor Susan Hobson to Councillor Nick Wilton, Chair of the Governance & Resources Committee:

“My request to the Leader, Councillor Steve Flitter, to have this report discussed, openly and transparently, at Full Council was denied.

All Councillors were informed that this matter would be discussed at an EXTRAORDINARY meeting of this committee.

This report is instead being discussed by 9 Councillors tonight at Item 12 on a packed agenda, following a lengthy statement from Derbyshire Dales District Council this weekend.

Can you explain how Derbyshire Dales residents can have confidence in this process?”

Councillor Nick Wilton provided the following response.

RESPONSE:

The Council's Constitution is a document agreed by Members and Members have chosen to give responsibility for matters of governance, corporate complaints and HR to this Committee and to these 9 Members. This is precisely the right place for a conversation on improving the Council's governance.

Cllr Hobson is accurate, it was the plan to call an extraordinary meeting to discuss the lessons learned from the complaint against the district council. On reflection, it was better to bring the issues set out in the covering report to the attention of Members sooner than that. This planned meeting of the Committee has been in the calendar for many, many months and it was reasonable to assume that all the Committee's Members would be able to attend because of the notice given. Items that should have come to this meeting that were considered non essential have been deferred to next month's meeting to provide additional room on the agenda for discussion.

As chair, I was supportive of considering this report at this meeting. As mentioned previously it was already fixed in the diary and I was keen that this be considered at the most immediate session reasonably practicable. I felt that if it were to be considered during an extraordinary meeting, this would have risked further delay which I did not think was appropriate.

The public can take confidence from this Council pro-actively sharing a report into the investigation and a covering note with Members and the wider public via this agenda. Secondly, that we should be able to have a full conversation about moving forward as a Council in public and thirdly, that, subject to a decision Members may wish to make, we have committed to returning to the Committee next month with an update on any exploratory conversations that the Director of Corporate and Customer Services has with the LGA.

316/23 - EXTERNAL AUDITOR'S COMPLETION REPORT AND ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

The Director of Resources introduced a report summarising work undertaken and the key findings arising from the external auditor's work in relation to the Authority's financial statements for 2022/23. Members were asked to note the reports from the external auditor prior to approving the Council's Statement of Accounts. The external auditor, Alastair Newall from Mazars LLP, attended the meeting to take Members' questions on the reports.

Due to resource constraints on both sides, there had been a delay in the preparation of the financial statements and the completion of the external audit of the Statement of Accounts for 2022/23. It was noted that Members may recall that the deadline of 30 November 2022 for the 2021/22 financial statements was also missed. The 2021/22 accounts, with the audit certificate, were published on 20 September 2023. Members were informed that this was not unusual, when compared to other authorities for this financial year, as many other authorities had been unable to meet the publishing deadline as noted in section 1.3 of the report.

It was moved by Councillor Steve Flitter, seconded by Councillor David Hughes and

RESOLVED (unanimously)

1. That the External Auditor's "Audit Completion Report for the year ended 31 March 2023" be received.
2. That the "Draft Auditor's Annual Report for the year ended 31 March 2023" be received.
3. That, subject to the approval of Public Sector Audit Appointments Limited, the additional audit fees of £17,500 (over the scale fee) in respect of work on the 2023/23 financial statements be approved.

The Chair declared the motion **CARRIED**.

317/23 - LETTER OF REPRESENTATION 2022/23

The Director of Resources introduced a report requesting that Members consider and endorse the draft Letter of Representation as part of their responsibility for approving the financial statements for 2022/23.

The report informed Members of the requirement within the International Standard on Auditing (U.K. & Ireland) 580 (ISA 580), for the external auditor to obtain evidence that the Council's management acknowledges its responsibility for the fair presentation of the financial statements in accordance with the applicable financial reporting framework and has approved the financial statements. The auditor could obtain evidence of management's acknowledgement of such responsibility by obtaining a written representation from management and a signed copy of the financial statements.

The Letter of Representation had been prepared in accordance with guidance and was given in Appendix 1. The letter contained no matters of concern which needed to be brought to the attention of Members.

It was noted that there was one uncorrected misstatement that has been identified by the external auditor. This was described in Appendix A to the letter, with the reason as to why it was not corrected.

It was moved by Councillor Simon Ripton, seconded by Councillor Stuart Lees and

RESOLVED (unanimously)

1. That the Letter of Representation be endorsed for signature.

The Chair declared the motion **CARRIED**.

318/23 - STATEMENT OF ACCOUNTS FOR 2022/23

The Director of Resources introduced a report providing interpretation of the Statement of Accounts for 2022/23 and highlighted the key issues. The report also requested approval of the Statement of Accounts for 2022/23.

The Statement of Accounts 2022/23, shown as Appendix 2 to the report, had been audited by the Council's External Auditors, Mazars LLP. The significant findings of the audit were set out in the report and in the Audit Completion Report. The external auditor identified two

misstatements that were accepted by management and subsequently corrected in the financial statement, and one unadjusted misstatement.

The overall financial position as at the 31st March 2023 remained the same as that included within the Draft Statement of Accounts and reported to Council in July 2023.

It was moved by Councillor Steve Flitter, seconded by Councillor David Hughes and

RESOLVED (unanimously)

1. That the Statement of Accounts for 2022/23 is approved.

The Chair declared the motion **CARRIED**.

319/23 - COMPLAINT AGAINST THE DISTRICT COUNCIL, LESSONS LEARNED AND MOVING FORWARD

The Director of Corporate and Customer Services introduced a report detailing the summary findings and wider organisational learnings following a complaint submitted to the Council in September 2023 which was shared with all 34 Members of the District Council. Following a rigorous independent investigation, none of the ten allegations were fully upheld.

There were, however, a series of relevant and timely learnings for the Council based on the four allegations that were partially upheld, wider findings by the investigating officers and overall context of decision making at the District Council.

The Investigation led to the creation of a detailed report. The areas of the report that directly related to the allegations made and how the Council would learn were shared with the complainants (as is customary). A redacted version of the report was enclosed at Appendix 1. It had been redacted in accordance with the Council's approach to sound information management, regard for legislation governing personal data and tests to public interest.

It was moved by Councillor Steve Flitter, seconded by Councillor David Hughes and

RESOLVED

1. That this report and the action plan be agreed;
2. That the Committee agrees to explore a review of its governance arrangements with an external partner and report back to Committee at its next meeting.

Voting

08 For

01 Against

00 Abstentions

The Chair declared the motion **CARRIED**.

320/23 - TREASURY MANAGEMENT MID-YEAR REPORT 2023/24

The Director of Resources introduced a report summarising Treasury Management activities for the first six months of 2023/24 and sought approval for the Treasury Management Mid-Year report for 2023/24.

It was noted that the Council had long adopted the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice (the CIPFA Code) which required the Authority to approve, as a minimum, treasury management semi annual and annual outturn reports.

The report included the new requirement in the 2021 Code, mandatory from 1st April 2023, of quarterly reporting of treasury management prudential indicators. The results from the first two quarters of 2023/24 were detailed in the report.

The Authority's Treasury Management Strategy for 2023/24 was approved at a meeting on 2nd March 2023. The Authority had invested substantial sums of money and was therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk remained central to the Authority's treasury management strategy.

It was moved by Councillor Steve Flitter, seconded by Councillor David Hughes and

RESOLVED (unanimously)

1. That the Treasury Management Mid-Year Report for 2023/24 be received and approved.

The Chair declared the motion **CARRIED**.

321/23 - FEES AND CHARGES FOR 2024/25

The Director of Resources introduced a report which sought approval for proposed fees and charges for 2024/25 in respect of Community and Environmental Services, Corporate and Customer Services and Regulatory Services.

The Committee was asked to consider an annual review of the fees and charges for services provided across the Council. The Consumer Price Index (CPI) stood at 4.0% in December 2023, the last figures available at the time of writing the report.

It was noted that in recent years fees and charges had been increased, in general, by an amount that slightly exceeded inflation rates at the time. Charging above the current rate of inflation would generate higher levels of income in real terms and would assist in balancing the budget for 2024/25 given the significant inflationary increases on Council spending. It was also noted that increases higher than the current level of inflation may not be acceptable to the public due to the cost-of-living crisis and might result in customer resistance, leading to potential loss of income.

Appendices 1 -13 contained schedules of the existing and recommended charges.

It was moved by Councillor Steve Flitter, seconded by Councillor Simon Ripton and

RESOLVED (unanimously)

1. That the fees and charges recommended in Appendices 1 – 13 of the report are approved and implemented with effect from 1 April 2024, or as soon as practicable thereafter.
2. That the proposed charge for the interment in any grave of the body of a child whose age at the time of death exceeded one month but did not exceed 16 years, as listed in Appendix 3, page 42, section b, be reduced from £141.00 to £0.00.

The Chair declared the motion **CARRIED**.

322/23 - DERBYSHIRE DALES CORPORATE PLAN: WORKING GROUPS

The Director of Corporate and Customer Services introduced a report updating Members on the progress made by Corporate Plan Working Groups, established by Council on 14 December 2023, which were under the remit of the committee.

The Council, at its meeting on 14 December 2023, approved new Aims, Themes and Principles as the basis of the Derbyshire Dales Plan (Corporate Plan). Council also established cross-party working groups. Five Groups were established, one for each Theme of the Derbyshire Dales Plan. It was expected that Delivery Plans would be published alongside the 2024/25 budget at the Council meeting on 29 February.

Each working group was responsible to a 'parent' policy committee as detailed in section 1.5 of the report. Section 2 of the report gave an update on the financially sound, fair and responsive Council group. The Terms of Reference attached at Appendix 1 had been agreed.

It was moved by Councillor David Hughes, seconded by Councillor Lucy Peacock and

RESOLVED (unanimously)

1. That the report is considered and the areas of focus for the corporate plan be endorsed.

The Chair declared the motion **CARRIED**.

323/23 - REVIEW OF THE WHISTLEBLOWING POLICY

The Director of Corporate and Customer Services introduced a report providing an overview of the proposed implementation of a revised Whistleblowing Policy and sought approval and adoption of the revised policy.

The Council maintained a Whistleblowing Policy and Procedure which outlined the legal obligations the Council was under pursuant to the Employment Rights Act 1996, as amended.

The Council's existing Whistleblowing Policy was published in 2008. The last review of the policy was approved by the Committee in 2015. On this basis, the former Director of Corporate and Customer Services undertook a review of the policy and decided that an updated policy would be drafted based on that review.

The draft Whistleblowing Policy was attached at appendix 1 to the report. If this was adopted, it would replace the Council's existing Whistleblowing Policy and would apply to all staff, members, consultants, partners, agency staff and contractors of Derbyshire Dales District Council.

It was moved by Councillor Roger Shelley, seconded by Councillor Geoff Bond and

RESOLVED (unanimously)

1. That the Whistleblowing Policy be approved.
2. That authority be delegated to the Director of Corporate and Customer Services, in consultation with the Chair of the Governance and Resources Committee, to review and make minor amendments to the Whistleblowing Policy to reflect changes in legislation, statutory guidance or contact details when introduced.

The Chair declared the motion **CARRIED**.

Meeting Closed: 7.54 pm

Chair



Agenda Item 6

OPEN REPORT

GOVERNANCE AND RESOURCES COMMITTEE

21st March 2024

Phase One Car Park Review – Consultation

Report Author and Contact Details

Ashley Watts, Director of Community and Environmental Services
01629 761378 or ashley.watts@derbyshiredales.gov.uk

Vikki Hatfield, Neighbourhoods Manager
01629 761377 or vikki.hatfield@derbyshiredales.gov.uk

Report Summary

Members of the Car Park Working Group and Officers have worked on the recommendations as outlined in 1.4 and seek approval to consult the public on those recommendations.

A report will be presented to a future meeting of the Community and Environment Committee which will outline the comments received and a proposed way forward for Members to consider.

Recommendations

1. That the Committee approves the consultation that will run for the period 25th March – 21st April on the recommendations of the Car Park Member Working Group as outlined in paragraph 1.3.

Background Papers

None

Consideration of report by Council or other committee

No

Council Approval Required

No

Exempt from Press or Public

No

REPORT TITLE

1. Background

1.1 In July 2022, a report was presented to the Governance and Resources Committee which outlined the objectives and scope of the Car Park Review. The following was approved:

- Structure and level of charges
- Concessions
- Provision
- Regulated and unregulated car parks
- Other Opportunities

1.2 It was also approved that a cross party Member Working Group would be formed to work with officers on options for consideration at a future Committee. The Members of this Working Group are:

- Cllr Archer
- Cllr Bates
- Cllr Buttle
- Cllr Flitter
- Cllr Lees
- Cllr Slack

1.3 Member Working Group and officers have produced several recommendations which require input from the public.

These recommendations are:

- The proposed differential charges as outlined in **Appendix 1**
- The changes to Market Place, Ashbourne once the Ashbourne Reborn project is completed to introduce a limited waiting of 30 minutes as outlined in 2.6.5
- The proposed changes to the price of the Discount Season Ticket and District Wide Discount Season Ticket
- The proposal to have a small number of car parks as PaybyPhone only
- The fee for a duplicate or replacement resident concession permit be remain unchanged at £60.00 (April-Oct) and £40.00 (Nov-Mar)
- The 'Free after 2pm' continue in December 2024, with a view to engage with Businesses in 2024/25
- Shawcroft car park, Ashbourne be changed to become a long stay 24 hour car park

2. Key Issues

2.1 Due to the size and scale of the scope of the Car Park Review, the Member working group agreed to split this into three phases:

- Phase One
 - Consider differential charging
 - Consider introducing a 30 minute charging policy
 - Review the resident concession permit offer
 - Review the parking offer for businesses
 - Work with Clean & Green to improve the look and appearance of our car parks
 - Look to increase the number of Electric Charge Points aimed at residents across the District

- Phase Two
 - Consider motorhome provision
 - Review the free parking policy on some car parks (this was considered in Phase one)
 - Review the number of disabled bays
 - Work with Derbyshire County Council to increase the number of Rapid Electric Chargepoints across the district
- Phase Three
 - Consider expanding our car parks in areas with high visitor numbers
 - Identified under-utilised car parks which can be better used to meet corporate objects, such as land for housing

2.1 Current position

2.1.1 The income generated from the council car parks and other associated parking services in 2022/23 was £2,739,223 (exclusive of VAT). This income, as with the Council's share of Council Tax, contributes towards running the essential/mandatory services the council provides such as waste and recycling. With the reduced funding the council now receives from central government, it is imperative, now more than ever, that we protect this income stream. Especially as funding is likely to reduce even further in the coming years.

2.1.2 The data which has been used to understand the possible impact of changing tariff prices has been extracted from MiOffice and the PaybyPhone (back office for the payment machines and text payment service) for the period 1st November 2021 – 31 October 2022. This data was used as it was the most current information officers had when initially discussed with Members of the Car Parking Working Group in November 2022. For consistency, the same data has continued to be used.

Options for consideration

2.2 Differential Charging

2.2.1 The Members of the Car Park Review working group were very keen at looking at the particular challenges for each market town and considered differential charging to help address these. The group agreed that differential charging could be explored but to ensure that there is consistency with how this was applied. The Member working group wanted any changes to prioritise/benefit residents over visitors to The Dales.

2.2.2 Officers explored options and worked with the Member working group and produced the proposals as outlined in **Appendix 1**. Instead of having different charges in each market town, the approach was to look at each car park, where it was located within the town, the current usage, any capacity issues and who the main user of the car parks were.

2.3 Town Centre car parks

- 2.3.1 The car parks which were considered close to the town centre or near key services such as the doctors, chemist and post office could be classed as shopper's car parks. These car parks could have a 30 minute tariff applied.
- 2.3.2 It was clear that the majority of income was generated in the 1hr, 2hr and 3hr tariffs so we could look to increase these charges in car parks close to town centre whilst retaining the charges for longer periods, to encourage people to stay for longer. The car parks which are currently free at the point of use and those which are underused could have a cheaper rate to encourage local workers or visitors to utilise these car parks rather than clog up the car parks close to the town centre.

2.4 30 minute tariff

- 2.4.1 Members initially considered a small charge for the 30 minute tariff of possibly 50p. However, due to the low number of motorists which we envisage using this tariff meant that we expected this tariff to generate approximately £39,564 per annum. Members therefore asked officers to explore options which included offering the 30 minutes for free.
- 2.4.2 In terms of calculating the expected number of 30-minute transactions, officers asked Chesterfield for the percentage of people who used this tariff in their car parks – they advised that it was 10% of their transactions, which is broadly in line with what officers were expecting, so these numbers have been applied.
- 2.4.3 Members must remember the number of transactions will stay the same. Having the 30 minute tariff in place will mean that 10% of customers which would have paid for the 1 hour tariff will move to the 30 minute, not that we would be increasing the number of people using the car park overall.
- 2.4.4 The income which could have been generated for the 10% of customers in the Town Centre car parks, Baslow, Market Place, Cromford and Pavilion, Matlock Bath taking into consideration would be an additional £39,564.
- 2.4.4 The practicalities of managing this short stay period will mean that customers would need to either go to the payment machines and obtain a free 30 minute pay and display ticket to place in their vehicle, or activate a free 30 minute session using the PaybyPhone service.

2.5 Free and underused car parks

- 2.5.1 Those car parks which currently are free at the point of use, still cost the council to manage and maintain. Also, there is no real reason why some car parks are free to use and why others are not. All car parks require maintenance and some form of management, so although they are free for our customers the cost of maintaining and managing (which could involve enforcement) sits with the Council.
- 2.5.2 Some of our car parks are significantly underused for a number of different reasons, there are in areas where there is on-street parking available, or other car parks which are free to use. The Member Working Group wanted to look at ways to encourage more usage.

2.5.3 The Member Working Group were keen where possible to have consistency and agreed to a flat rate of £2.00 all day parking charge. There is one car park, which due to the close proximity to the town centre, Members wanted to add within the Town Centre tariff and this was King Edward Street.

2.5.4 Those car parks in which we do not currently charge, officers have used data from a comparable car park in terms of the number of spaces and location within the town. Based on this we have then worked out the number of transactions we would expect and applied this to the formula.

These include:

- Cattle Market, Ashbourne
- Cokayne Avenue, Ashbourne
- Swimming Pool, Ashbourne
- Eyam
- Parson's Field, Hartington
- Edgefold Road, Matlock
- Market Place, Cromford
- Rowsley
- Car park (to the side of Nelsons Arm pub), Middleton
- Canterbury Road, Wirksworth

2.5.5 These charges and options below were discussed and Members applied these in each of the market towns using the principles outlined in sections 2.2 - 2.5:

	Overnight	30 mins	1 hour	2 hours	3 hours	4 hours	All Day	Coaches
Current	1.00	N/A	1.50	2.50	3.80	5.00	6.00	5.50
Increase 10%	1.10	N/A	1.65	2.75	4.20	5.50	6.60	6.10
Increase 20%	1.20	N/A	1.80	3.00	4.50	6.00	7.20	6.60
Free overnight	Free	N/A	1.65	2.75	4.20	5.50	6.60	6.10
Town Centre	1.00	Free	1.80	2.80	4.00	5.00	6.00	5.50
Flat Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
MB Peak	1.20	N/A	1.80	3.00	4.50	6.00	7.20	6.50
MB Off Peak	2.50	N/A	2.50	2.50	2.50	2.50	2.50	6.50

2.6 Ashbourne

The list of council managed car parks and the proposed charges for each.

Car Park Code	Car Park
Town Centre	Bus Station
Town Centre	King Edward Street (new)
Flat Rate	Cattle Market
Town Centre	Clifton Road
Town Centre	Market Place
Current	Fishpond Meadows
Town Centre	Shawcroft
Flat Rate	Swimming Pool
Flat Rate	Cokayne Avenue (new)

- 2.6.1 Bus Station – this a small size car park with 23 parking spaces and is used relatively well and close to the town centre.
- 2.6.2 King Edward Street – there is a car parking area which is currently unregulated and close to the town centre which is proposed to be included within the scope of charges. Although this car park doesn't currently have charges, due to how close they are to the town centre, Members felt that this should be classed as a 'Town Centre' car park rather than introducing a flat rate of £2.00.
- 2.6.3 Cattle Market – This car park is currently under used and considered a good option for local worker parking. Proposing to change the charging regime to a flat rate of £2.00.
- 2.6.4 Clifton Road - This car park is close to a doctors and chemist and used is primarily for those businesses. The 30 minute tariff would work well in this car park, which is why it has been designated as Town Centre.
- 2.6.5 Market Place - The Ashbourne Reborn project will start to convert this car park in Summer 2024 to a pedestrian area with limited parking available for up to 5 vehicles for up to 30 minutes, specifically to service those businesses in this area. It is expected that those users will migrate to other car parks within the town centre. When the Market Place is redeveloped the council are proposing to provide limited waiting for up to 30 minutes, vehicles will not be permitted to park for longer which would include the exclusion of this car parks from residents using their free concession permit. Therefore, it is proposed that this car park would have a limited waiting restriction of 30 minutes.
- 2.6.6 Fishpond Meadows - This has been used as the overflow car park for the town but has not been used in recent years. The council have entered into a lease arrangement with the Shrovetide Committee to manage and maintain the Fishpond. They have engaged Dove Valley Angling Association to manage this on their behalf. As part of the arrangement and to encourage membership they have requested that a small section (approximately ten spaces) of the car park as outlined in **Appendix 2** be made available for their members only. They will arrange for this area to be sectioned off whilst maintaining the informal footway and manage the parking in this area.
- 2.6.7 Shawcroft – This is the main car park which shoppers currently use. It currently has a four-hour maximum stay which is proposed to be removed after receiving several requests. The proposal would be for this car park to become Town Centre with parking available for 24 hours.
- 2.6.8 Swimming Pool – This car park accommodates users of the leisure facilities which are managed by Freedom Leisure on behalf of the council. Freedom Leisure and customers of their facility have complained about having to pay for parking whilst using the facility which put them at a disadvantage to other leisure providers in neighbouring towns/villages both in and outside of Derbyshire Dales. Proposals are to introduce a flat rate of £2.00 and work with Freedom Leisure to see how we are able to support their customers and improve their subscriptions.

2.6.9 Cokayne Avenue – The Pavilion is located on the perimeter of this car park and is currently free at the point of use, we understand this is used by local workers and is generally full before 10am each day. The Council is proposing to introduce charges at a flat rate of £2.00.

2.6.10 Sainsbury’s operates a car park and provides up to 2hrs of free parking for its customers.

2.7 Bakewell

Car Park Code	Car Park
Current	Agricultural Business Centre
Town Centre	Granby Road
Town Centre	Market Place
Current	New Street

2.7.1 The District Council has fewer car parks in this town and a number which are managed privately, these are below along with their current parking charges (as of 13th February 2024):

Bakewell Bridge car park – currently open 24/7

Tariff	Charge (£)
2 hours	3.00
3 hours	4.00
4 hours	5.00
24 hours	6.00

Smith’s Island – currently open 6.30am-18:00 every day

Tariff	Charge (£)
1 hour	1.70
2 hours	2.50
3 hours	Not available
4 hours	4.50
Max	5.00

Bakewell Station car park – Mon-Sun 9.00-18.00

Tariff	Charge (£)
1 hour	1.50
2 hours	2.50
3 hours	Not available
4 hours	4.00
24 hours	4.75

2.7.2 Bakewell is very much a destination town with high number of visitors all year round. The Bakewell Market and the Farmers Market both of which operates every Monday all year round attracts visitors from all round the country.

2.7.3 Agricultural Business Centre - Holds livestock markets on a Monday and Thursday most weeks, so this car park and others are heavily in demand

especially on Mondays and at weekends. Planning conditions prevent this been used as a location for overnight parking with the facility open and 7am and closed at 10am by use of a gate at the entrance to the A6.

2.7.4 Granby Road – This car park is split into two sections which provides 2hr and 4hr maximum stay parking. A large section of this car park is used to accommodate the market stalls each Monday and currently stores the market stalls in the rear of the car park the remainder of the week.

2.7.5 Market Place – This car park is the busiest car park in the town. Even with this car park used in its entirety every Monday for the market stalls for Bakewell Market so not available for parking on that day.

2.7.6 New Street - This is a small car park with only 17 parking spaces. With 8 of these dedicated to Electric Vehicles.

2.8 Matlock

Car Park Code	Car Park
Current	Bank Road
Town Centre	Imperial Road
Town Centre	Lido
Town Centre	Olde English
Town Centre	Spa Villas
Current	The Station
Current	Town Hall Front
Flat Rate	Town Hall Rear (Sat & Sun)
Flat Rate	Edgefold Road
Zero	Arc Leisure Centre

2.8.1 Bank Road – This car park is used relatively well and by a mixture of users with a small number of residents only parking spaces, Discount Season Ticket holders and adhoc visitors.

2.8.2 Imperial Road – This is above Marks & Spencer’s and close to the town centre, with the 30 minute tariff this would facilitate shoppers collect orders which only generally take a few minutes

2.8.3 Lido – This is the busiest shopper’s car park in Matlock, it is the largest and close to several essential shops including the post office and a number of chemists.

2.8.4 Olde English – This is a relatively small car park with 37 parking spaces it has a high turnover as it is the nearest car park on Dale Road to the town centre.

2.8.5 Spa Villas – Another small car park with 16 parking spaces on the edge of the town centre and close to Marks & Spencer’s and the old bus station.

2.8.6 The Station – Currently there is a traveller family living in one section of this car park which the Council has a homelessness obligation to. It is a relatively large car park with about 150 parking spaces and although in the peak season can be full it isn’t utilised as much as it could be.

- 2.8.7 Town Hall Front – This car park is mainly used by discount season ticket holders which is why we have suggested we retain the current charges.
- 2.8.8 Town Hall Rear – This car park is used by Council employees Monday-Friday and is available to all users on Saturday & Sunday, however this is severely underused at these times. The Council are proposing to introduce a flat rate of £2.00 per day at weekends.
- 2.8.9 Edgefold Road – is a very small parking area with 14 parking spaces, 8 of which facilitate electric vehicles with chargepoints installed. Members proposed to introduce a flat rate of £2.00 per day.
- 2.8.10 Sainsbury’s operates a car park and provides up to 3hrs of free parking for its customers.

2.9 Matlock Bath

- 2.9.1 During peak season (April-October) this town is very much a tourist hotspot and as such Members of the working group felt parking should be charged at a premium to visitors to the area. In off-peak season (November-March) this tells very much a different story and so we should be offering a parking charge which would encourage visitors to visit all year round.
- 2.9.2 The car parks during April-October are heavily used and three quarters of our income is generated during this period. Members we keen to see how we could look to recommend a 20% increase on top of the parking charges which are currently in place with a flat rate of £2.50 for the off-peak season which would be November to March to try and encourage more visitors to the area to help businesses during the quieter period.

2.9.3 Peak = April - October

Car Park Code	Car Park
Increase 20%	Artist Corner
Increase 20%	Pavilion
Increase 20%	Station Yard (& Overspill)
Increase 20%	Temple Walk

2.9.4 Off Peak = November – March

Car Park Code	Car Park
Flat Rate	Artist Corner
Flat Rate	Pavilion
Flat Rate	Station Yard (& Overspill)
Flat Rate	Temple Walk

- 2.9.4 An Event charge has already been approved and was implemented for the Illuminations last year (2023) and will be retained for the Saturdays & Sundays for the duration of the event, which may include the beginning of

November dependent on how the Autumn half term falls.

2.9.5 Residents are still able to use their free resident concession permit when the Event Charge is in place.

2.10 Wirksworth

Car Park Code	Car Park
Current	Barmote Croft
Town Centre	Market Place
Flat Rate	Canterbury Road
Zero	Old Lane*

*Old Lane has been removed from phase one and will be added into Phase Two as this is used by residents rather than any other groups.

2.10.1 Barmote Croft – This is a relatively small car park with 28 parking spaces and is close to the town centre, used mainly by shoppers.

2.10.2 Market Place – This is another relatively small car park with 32 parking spaces which is used by shoppers.

2.10.3 Canterbury Road – This is currently free at the point of use and relatively large car park and is usually full of long stay parking. As with most other free and underused car parks the Members proposed to introduce a flat rate of £2.00 per day.

2.11 Rurals

Car Park Code	Car Park
Flat Rate	Eyam
Current	Monsal Head front
Increase 20%	Monsal Head rear
Increase 10%	Baslow
Increase 10%	Hathersage
Increase 20%	Over Haddon
Flat Rate	Hartington
Flat Rate	Middleton
Flat Rate	Cromford
Flat Rate	Rowsley

2.11.1 Eyam – This car park is close to a free car park which is managed by the local Parish Council so is severely underused. Members proposed to introduce a flat rate of £2.00 per day.

2.11.2 Monsal Head Front – This car park has a maximum stay of 1hr and is used for people to stop and look at the amazing views over the valley.

2.11.3 Monsal Head Rear – This car park is heavily used by visitors to take in the views and to use the Monsal Trail for walking or cycling and is busy all year round. Members proposed to increase current charges by 10%.

2.11.4 Baslow – This car park is used all year round mainly by visitors so the Council are proposing to increase the current charges by 10% all year

round. There are a number of restrictions on-street which prevents vehicle parking so this is the main parking area. They have a number of 20 minute free bays and are proposing to increase them to 30 minute for free.

- 2.11.5 Hathersage – This car park is used all year round, there is parking also available on-street for visitors to use. There are a number of residents only parking spaces within this car park. Members are proposing to increase the current charges by 10% all year round.
- 2.11.6 Over Haddon – This car park is a good size with 54 parking spaces and used by walkers. Members are proposing to increase the current charges by 10% all year round.
- 2.11.7 Parson's Field, Hartington – This is one of the car park which is underused as there is parking available on-street. Members are proposing to introduce a flat rate of £2.00 to try and encourage more users of this car park.
- 2.11.8 Middleton (Nelsons Arms) – This area has been used for parking although has never been included within the Off-Street Order. Members are proposing to introduce a flat rate of £2.00 to try and encourage more users of this car park.
- 2.11.9 Market Place, Cromford – This car park is heavily used all year round with it been close to the centre of Cromford. Members are proposing to introduce a flat rate of £2.00 and include 30 minute tariff to help facilitate customers from been able to nip into those businesses in the area.
- 2.11.10 Rowsley – This is currently a free car park located on the White Peak Loop and is heavily used all year round. Members are proposing to introduce a flat rate of £2.00.

3 Options Considered and Recommended Proposal

- 3.1 Car parking charges have not increased since 2018. Members of the Working Group and Officers looked at several options:
 - 3.1.1 Blanket increase of 10% or 20% across the board.
Although either of these would be generally easier to introduce, Members felt applying this across the board didn't take into consideration the groups using the car parks and looking at prioritising residents and other car park specific challenges.
 - 3.1.2 Parking free overnight – currently peak charges are 8am to 6pm and off peak is 8pm to 8am which is charged at £1.00.
Members considered this and as residents would not have to pay the off peak charge when using their resident concession permit, then this could remain.

3.1.3 Looking at the location of some car parks and applying different charging models – Town Centre car parks.

The majority of income which is generated when people pay for 1hr, 2hr and 3hr tariffs, so by applying a slightly higher charge in some car parks close to the town centre but keeping the longer tariffs the same, looking at the transaction for the same period then this could increase revenue in these car parks.

3.1.4 Applying a flat rate.

In some car parks which are underused and or have been free at the point of use previously, to look at how for a relatively small fee to either contribute to the cost of maintaining and managing car parks across the district or encourage more users of the car parks.

3.1.5 Seasonal Charges.

Members with officers explored introducing seasonal charges in those areas where there are high numbers of visitors. It was felt that this could be considered for Matlock Bath, Monsal Head (Rear), Baslow, Hathersage and Over Haddon.

Members also looked at offering a reduce rate in the winter months in Matlock Bath to try and encourage more people to visit and support businesses through their quieter times.

3.1.6 Applying a 30 minute tariff.

Members of the Working Group explored introducing a 30 minute tariff to help all but particularly resident who needed to nip into the town to use the chemist or post office as examples outside of the free after 4pm and before 11am.

Members did consider charging a small fee for the 30 minutes (such as 50p) but felt by providing this period for free, it particularly supported residents in going about their day-to-day tasks and supported the businesses they would use.

3.2 Members of the Working Group to apply where possible some consistency taking into consideration the importance of the income which is generated by car parking and balancing the needs of residents, local businesses, local workers, and visitors to the area. Felt that the proposals outlined in **Appendix 1** offered a variety of options for all users.

4 Discount Season Tickets

4.1 The Council offers a reduced rate for those customers which use our car parks more regularly such as local workers or commuters. Currently these permits cost £556.56 per annum and since April 2023 are purchased through the PayByPhone software. This has proved to be popular as it allows for monthly payments in addition to the 6 month or yearly options which were available when administered through the council. It also allows for customers to administer their own accounts rather than having to contact the council during working hours.

- 4.2 The Council currently has the following number of Discount Season Tickets (DST) and sales of these at the current charge generate £57,511 (exclusive of VAT) per annum:

Town	Number
Ashbourne	13
Bakewell	34
Matlock	54
Matlock Bath	6
Wirksworth	17
Total	124

- 4.3 With the proposed changes to the parking charges and the introduction of flat rate car parks in some towns, officers are recommending a reduction in the cost of these from £556.56 (inclusive of VAT) to £480.00 (inclusive of VAT), which would equate to £40 per month rather than £46.28 per month as it stands now. This takes into consideration the car parks in some market towns which have a flat rate but doesn't penalise the towns which either do not have any flat rate car park or are limited on spaces.
- 4.4 It is hoped that this would attract more uptake of the DST so although we would be charging less the number would increase which would retain the same income or possibly increase it. However, as mentioned previously this is not an exact science so it could potentially result in a reduction in net income of £7,911, from £57,511 to £49,600 based on the same 124 DST sold.
- 4.3 There is a District Wide Discount Season Ticket of which only two are sold each year, this is more expensive at £694.10 (inclusive of VAT) and officers recommend for this to also be reduce to £580.00 (inclusive of VAT). This would result in a reduction in net income of £190, from £1,157 to £967 based on the 2 tickets sold.

5 Options Considered and Recommended Proposal

- 5.1 The council could have increased the cost of the DST's in line with the increase in the charges for all day parking these range from staying the same at £6.00 to increasing in some car parks to £7.20. This would impact local workers the most and in the current climate and other financial challenges it was felt that this would be another increase that they couldn't afford.
- 5.2 Therefore, officers are proposing changing the town specific Discount Season Ticket from £556.56 to £480.00 per annum and the District Wide Discount Season Ticket from £694.10 to £580.00 per annum (all figures are shown inclusive of VAT).

6 Payment methods changes (PayByPhone only car parks)

- 6.1 In October 2021 we introduced phone payments to all of our car parks, using PaybyPhone as a service provider. Since then, we have removed the card payment option from the machines and now offer motorists payment by cash or using PaybyPhone. PaybyPhone has been very popular with users of the car parks with 48% now opting to use this method of payment.
- 6.2 Please note, you do not need a smart phone to be able to use the PayByPhone service, there is a telephone number which currently is on separate signage in every car park close to each machine and in other areas (where possible) which outlines how to pay using the App or the 24/7 telephone number to call to make a payment.
- 6.3 Each car park has a certain number of payment machines which take cash. The number of machines correlates to the amount of income generated and the size of the car park. Introducing PaybyPhone to a new site can be achieved with a minimal set up cost of £25 and a flat rate of 3% per transaction. Whereas, installing a cash payment machine requires an initial outlay of approximately £4,000 for the machine and installation and additional ongoing monthly service costs. This means that PaybyPhone can be introduced to a new site without it ever running at a deficit.
- 6.4 The following car parks could be considered as PaybyPhone only:
- King Edward Street car park, Ashbourne
 - Edgefold Road car park, Matlock
 - Market Place car park, Cromford
 - Car park (to the side of Nelsons Arm pub), Middleton
 - New Street car park, Bakewell
- 6.5 Some car parks don't have the space to accommodate a payment machine so would need to lose a parking space accommodate the installation of a machine, which would reduce the potential income from that car park.
- 6.6 Also, in some car parks the cost of installing a payment machine could be more expensive depending on whether a feeder pillar would be required. The car parks which are likely to be affected are Market Place (Cromford) and car park in Middleton.
- 6.7 Our current payment machines were installed late 2015 through to 2016, with an estimated average lifespan of 10 years. This model has now been discontinued and we will be considering rationalising the payment machines in 2025/26.

7 Options Considered and Recommended Proposal

- 7.1 Costs to install a payment machine in the car parks mentioned in 6.4 would be £3,500 for each machine (£17,500 in total), plus the connection costs to the nearest supply which could require a new feeder pillar to be installed. Market Place, Cromford and the car park in Middleton have yet to be accessed. To air on the side of caution I would recommend adding £15,000 in case a feeder pillar needs to be installed at these locations.
- 7.2 Most car parks do have alternative parking options located close by:
- King Edward Street - Bus Station
 - Edgefold Road - Lido
 - Market Place – across the road
 - New Street – Market Place
- 7.3 Officers are proposing that the following car parks be PaybyPhone only:
- King Edward Street car park, Ashbourne
 - Edgefold Road car park, Matlock
 - Market Place car park, Cromford
 - Car park (to the side of Nelsons Arm pub), Middleton
 - New Street car park, Bakewell

Please note the car park at Middleton does not have a nearby alternative.

8 Consultation

- 8.1 Consultation has already been carried out with residents on the resident concession permit, as a result the current offer of free parking after 4pm and before 11am has been extended from next year to free after 3pm and before 11am, providing an additional hour of free parking for residents of the Dales.
- 8.2 There was a consultation with businesses on the 'Free after 2pm' parking promotion but the council received very little response so we will be looking to consult them again in 2024/25 to see if this offer is still fit for purpose or would they like to us to consider something else.
- 8.3 The consultation on the proposals will take place between 25th March – 21st April 2024. Access to the consultation will via a QR code which will direct you to the Council's website and a link to be able to provide comments on the proposals. Those who do not have access to the internet will be able to call the Council and officers will be able to complete the form on behalf of the person calling.
- 8.4 This process will be managed by Survey Monkey and will be promoted using the three communication platforms:
- Traditional Media, Publications, Campaigns and PR
 - Digital and Social Media
 - Internal communications

8.5 This consultation will be advertised in each of the car parks, on the Council's website, using social media, the on-line panel and direct emails to Parishes and Town Councils. Officers will also make efforts to consult with local groups representing vulnerable people and those with disabilities.

8.6 The responses to the consultation will be included in the report which will be presented to a future meeting of Community and Environment Committee for consideration.

9 Timetable for Implementation

9.1 If approved the intention is to commence the consultation from 25th March – 21st April 2024. The comments will be reviewed and summarised for discussion with the Car Park Review Working Group.

9.2 A final report will be considered by the Corporate Leadership Team in mid-May and then on to a future, likely extraordinary, meeting of Community and Environment Committee. If a Council decision is required, arrangements will be made to agree the report at the Council's Annual Meeting to allow for changes to be brought in for the peak summer period.

10 Policy Implications

10.1 The Car Park Review forms part of the Council's Corporate Plan 2024-2028.

11 Resources (Finance, HR, Estates and IT) Implications

11.1 There are no Finance, HR, Estates or IT direct implications inherent within the recommendations in this report (which seek approval for consultation on the proposed changes). However, there are likely to be Finance implications in any recommendations which will be included in the report which will be presented to a future meeting of the Community and Environment Committee.

12 Legal Advice and Implications, Data Protection

12.1 Legal

12.1.1 As stated, this report is to advise Members of the work the Car Park Working Group and Officers have done on the recommendations that are outlined in 1.4 of this report and to seek approval to consult the public on those recommendations.

12.1.2 The legal risk of challenge when taking the recommended decision as set out in this report has been assessed as low.

12.2 Data Protection

12.2.1 Officers will work with the Data Protection Officer to ensure any data collected complies with the relevant legislation with regards to the General Data Protection Regulations.

13 Equalities Implications

- 13.1 There are no Equality implications inherent within this report. However, there could be in the recommendations which will be included in the report which will be presented to a future meeting of the Community and Environment Committee.
- 13.2 An Equality Impact Assessment will be completed on the recommendations which will be included in the report mentioned in 9.1.

14 Climate Change and Biodiversity Implications

- 14.1 The recommendations of this report are not perceived to have any impacts on climate change or biodiversity. The recommendations relate to changes in charging and operation, rather than the creation of any new car parking provision within the district.

15 Risk Management

- 15.1 By not consulting people on the proposed changes would not follow the councils Engagement and Consultation Strategy also there could be some details that the Council is not aware of which could influence the recommendations.

Report Authorisation

Approvals obtained from Statutory Officers:-

	Named Officer	Date
Chief Executive	Paul Wilson	13/03/2024
Director of Resources/ S.151 Officer	Karen Henriksen	13/03/2024
Monitoring Officer	Helen Mitchell	19/03/2024

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Appendix 1

Car Park Code	Overnight	30 mins	1 hour	2 hours	3 hours	4 hours	All Day	Coaches
Current	£1.00	N/A	£1.50	£2.50	£3.80	£5.00	£6.00	£5.50
Increase 10%	£1.10	N/A	£1.65	£2.75	£4.20	£5.50	£6.60	£6.10
Increase 20%	£1.20	£0.90	£1.80	£3.00	£4.50	£6.00	£7.20	£6.60
Free overnight	£0.00	£0.85	£1.65	£2.75	£4.20	£5.50	£6.60	£6.10
Town Centre	£1.00	£0.00	£1.80	£2.80	£4.00	£5.00	£6.00	£5.50
Flat Rate	£2.00	£2.00	£2.00	£2.00	£2.00	£2.00	£2.00	£5.50
MB Peak (Apr-Oct)	£1.20	N/A	£1.80	£3.00	£4.50	£6.00	£7.20	£6.50
MB Off Peak (Nov-Mar)	£2.50	N/A	£2.50	£2.50	£2.50	£2.50	£2.50	£6.50

Car Park Code	Ashbourne
Town Centre	Bus Station
Town Centre	King Edward Street
Flat Rate	Cattle Market
Town Centre	Clifton Road
Town Centre	Market Place
Town Centre	Shawcroft
Flat Rate	Swimming Pool
Flat Rate	Cokayne Avenue
Current	Fishpond Meadow

Car Park Code	Bakewell
Current	ABC
Town Centre	Granby Road
Town Centre	Market Place
Current	New Street

Car Park Code	Matlock
Current	Bank Road
Town Centre	Imperial Road
Town Centre	Lido
Town Centre	Olde English
Town Centre	Spa Villas
Current	The Station
Current	Town Hall Front
Flat Rate	Edgefold Road

Car Park Code	Wirksworth
Current	Barmote Croft
Town Centre	Market Place
Flat Rate	Canterbury Road
Zero	Old Lane

Car Park Code	Matlock Bath
Peak/Off Peak	Artist Corner
Peak/Off Peak	Pavilion
Peak/Off Peak	Station Yard
Peak/Off Peak	Temple Walk

Car Park Code	Rurals
Flat Rate	Eyam
Current	Monsal Head (F)
Increase 10%	Monsal Head (R)
Increase 10%	Baslow
Increase 10%	Hathersage
Increase 10%	Over Haddon
Flat Rate	Hartington
Flat Rate	Middleton
Flat Rate	Cromford
Flat Rate	Rowsley



OPEN REPORT

Agenda Item 7

GOVERNANCE AND RESOURCES COMMITTEE

Governance and Resources 21st March 2024

Internal Audit Progress Update 2023/24

Report of the Director of Resources

Report Author and Contact Details

Jenny Williams – Head of the Internal Audit Consortium

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Wards Affected

District Wide

Report Summary

This report is to present for members' information a progress update in respect of the 2023/2024 Internal Audit Plan and to provide assurance on the governance, risk and control arrangements in place. The report includes a summary of internal audit reports issued since the last meeting of this committee and details of overall progress on the plan.

Recommendation

That the report be received and noted.

List of Appendices

Appendix 1 Internal Audit Reports Issued October 2023 – January 24

Appendix 2 Progress on the 2023/24 Internal Audit Plan

Background Papers

None

Consideration of report by Council or other committee

Not Required

Council Approval Required

No

Exempt from Press or Public

No

Progress Update on the 2023/24 Internal Audit Plan

1. Background

- 1.1 The 2023/24 Operational Audit Plan was approved by the Governance and Resources Committee on the 8th March 2023. The plan provides a framework by which service functions are reviewed to test and report on the adequacy and effectiveness of the governance, risk and control arrangements in place.
- 1.2 This report details the results of the internal audit reviews undertaken since the last meeting and overall progress on the 2023/24 Internal Audit Plan.

2. Report

- 2.1 Attached, as Appendix 1, is a summary of reports issued to date in respect of the 2023/24 financial year. The Appendix shows for each report the level of assurance given in respect of the audit area examined and the number of recommendations made / agreed where a full response has been received.
- 2.2 The table below provides the meaning of the assurance levels that can be awarded in terms of risk and control.

Assurance Level	Definition
Substantial Assurance	There is a sound system of controls in place, designed to achieve the system objectives. Controls are being consistently applied and risks well managed.
Reasonable Assurance	The majority of controls are in place and operating effectively, although some control improvements are required. The system should achieve its objectives. Risks are generally well managed.
Limited Assurance	Certain important controls are either not in place or not operating effectively. There is a risk that the system may not achieve its objectives. Some key risks were not well managed.
Inadequate Assurance	There are fundamental control weaknesses, leaving the system/service open to material errors or abuse and exposes the Council to significant risk. There is little assurance of achieving the desired objectives.

- 2.3 This period, six reports have been issued, one with Substantial Assurance and five with Reasonable Assurance.
- 2.4 In respect of the audits being reported, no fraud was identified.
- 2.5 Attached at Appendix 2 is a summary of progress made on the 2023/24 internal audit plan overall. It is expected that most audit reviews planned for 2023/24 will be completed by the end of the financial year, with just a few audits being rolled forward to 2024/25.

3 Options Considered and Recommended Proposal

- 3.1 N/A

4 Consultation

4.1 No public consultation is required.

5 Timetable for Implementation

5.1 N/A

6 Policy Implications

6.1 Effective Internal Audit arrangements contribute to good governance and to the corporate priority of a “Financially sound, fair and responsive Council”.

6.2 Audit reviews help to ensure that the Council’s resources and priorities are focused on achieving the objectives within the corporate plan and that there are appropriate governance, risk and control arrangements in place.

7 Financial and Resource Implications

7.1 There are no financial implications arising from this report.

8 Legal Advice and Implications

8.1 Internal Audit provides a valuable service in reviewing procedures and processes against high standards of governance. Recommendations arising from specific reports help the organisation to learn, improve and mitigate risk.

8.2 The legal risk of challenge if the recommended decision is taken as suggested has been assessed as low.

9 Equalities Implications

9.1 There are no equalities implications arising from this report.

10 Climate Change Implications

10.1 There are no climate change implications arising from this report.

11. Risk Management

11.1 Audit reviews provide assurance that governance, risk and control arrangements are in place and operating. The timely implementation of internal audit recommendations reduces the risk of fraud, error and system failure.

Report Authorisation

Approvals obtained from:-

	Named Officer	Date
Chief Executive	Paul Wilson	11/03/2024
Director of Resources/ S.151 Officer	Karen Henriksen	13/03/2024
Monitoring Officer	Helen Mitchell	12/3/2024

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Appendix 1

Internal Audit Reports Issued in respect of the 2023/24 Internal Audit Plan October 2023 – January 2024

Report Ref	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
D003	Expenses and Allowances	To ensure that expenses are paid promptly and accurately and are legitimate	Reasonable	10/10/2023	31/10/2023	5 (1M 4L)	5
D004	Treasury Management	To ensure the relevant strategies are in place and adhered to	Reasonable	16/10/23	6/11/23	1M	1
D005 37	Climate Change	To ensure that there is a climate change strategy in place and that targets are being worked towards	Substantial	20/10/23	10/11/2023	2L	2
D006	Emergency Planning and Business Continuity	To ensure that there are appropriate measures in place to meet their obligations and to ensure business continuity	Reasonable	13/12/23	11/01/24	2M	2
D007	Freedom of Information	To ensure that FOI requests are answered promptly and that staff are appropriately trained	Reasonable	18/12/23	11/01/2024	2 (1M 1L)	Note 1
D008	Cash and Bank	To ensure all income is received and banked promptly with the appropriate reconciliations taking place	Reasonable	08/01/24	29/01/24	3M	3

Note 1 – Response not received at time of writing Report.

Note 2 – Response not due at time of writing Report

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DDDC Internal Audit Plan 2023/24

Complete
In Progress
Ongoing throughout the year
Anticipate Completing
Anticipate Deferring

Priority	Main Financial Systems	<u>2023/24</u> <u>Days</u>
H/M	Main Accounting System	9
H/M	Budgetary Control	5
H/M	Cash and Bank	15
H/M	Treasury Management	15
H/M	Council Tax	10
H	Housing / Council Tax Benefit	20
	Total Main Financial Systems	74
	Other Operational Audits	
H/M	Asset Management	12
M/L	Energy Grants	5
L	Expenses and Allowances	10
L	Illuminations	2
L	Parks	5
H	Refuse Collection	15
M/H	Transport/plant/vehicles/fuel	12
	Total Other Operational Audits	61
	Corporate/Cross Cutting	
M	Corporate Targets	10
H	Climate Change	10
H/M	Data Protection	12
M	Business Continuity	10
M	Ethics	12
H	Follow up Previous Recommendations	10
L	Freedom of Information	8
M	Health and Safety	12

H	Procurement	10
	Total Corporate/Cross Cutting	94
	IT Systems	
M	Laptops / Removable Media	10
	Total IT Systems	10
	Fraud and Corruption	
N/A	National Fraud Initiative	1
	Total Fraud and Corruption	1
	Other	
	Contingency	62
	Financial Advice/Working Groups	25
	Total Other	87
	Management Time (Head of IA Consortium)	30
	Grand Total	357

Agenda Item 8



OPEN REPORT GOVERNANCE AND RESOURCES COMMITTEE

Governance and Resources Committee 21st March 2024

Internal Audit Plan 2024/25

Report of the Director of Resources

Report Author and Contact Details

Jenny Williams, Head of the Internal Audit Consortium
01246 959770 or Jenny.Williams@chesterfield.gov.uk

Wards Affected

District Wide

Report Summary

To present to members the 2024/25 Internal Audit Plan for approval.

Recommendations

1. That the proposed internal audit plan for 2024/25 be agreed.
2. That it be noted that the plan is provisional and may need adjusting and prioritising in the light of any emerging risks/staff shortages etc.

List of Appendices

Appendix 1 Internal Audit Plans 2023/24 to 2026/27

Background Papers

None

Consideration of report by Council or other committee

N/A

Council Approval Required

No

Exempt from Press or Public

No

Internal Audit Plan 2024/25

1. Background

- 1.1 A key requirement of the Public Sector Internal Audit Standards is that a periodic risk- based plan should be prepared that should be sufficiently flexible to reflect the changing risks and priorities of the organisation. The risk-based plan should be fixed for a period of no longer than one year, should outline the assignments to be carried out, their respective priorities and the estimated resources needed.
- 1.2 The Public Sector Internal Audit Standards states that the Head of Internal Audit must lead and direct an internal audit service that is resourced appropriately, sufficiently and effectively to be able to provide an opinion on the adequacy and effectiveness of the organisations framework of governance, risk management and control. Members and the leadership team need regular assurance that the organisation has good governance and is effectively managing its risks.

2 Key Issues

- 2.1 The internal audit establishment consists of a full time Senior Auditor and a full time Auditor with management support from the Head of the Internal Audit Consortium. The number of operational days available has been calculated by taking the number of week-days in the year and deducting days for annual leave, bank holidays, training, administration, team meetings etc.
- 2.2 The Internal Audit Section is currently fully staffed. The bulk of the 2023/24 Internal Audit plan has been completed with just a few audits being rolled forward to 2024/25.
- 2.3 The plan has been prepared taking into account the following factors:-
- The organisation's objectives and priorities
 - Local and national issues and risks
 - The requirement to produce an annual internal audit opinion – adequate coverage of risk, governance and control arrangements
 - The Council's Strategic and Operational Risk Registers
 - The views of the Director of Resources and Corporate Leadership Team.
- 2.4 Over the last few years there has been a gradual reduction of time spent on the main financial systems. This is on the basis that the controls in place are tried and tested, and that systems and staff remain the same. This allows us to spend more time on other areas that may pose greater risk or that we have not reviewed for some time. Internal audit covers the whole of the council's governance, risk and control arrangements and therefore there is an increasing number of non- financial areas to assess, such as social media and health & safety.
- 2.5 A summary of the internal audit plan is shown below and in detail at Appendix 1:

Internal Audit Plan 2024/25

Summary	Planned Audit Days
Main Financial Systems	55
Other Operational Audits	112
Computer / IT Related	13
Corporate / Cross Cutting	77
Special Investigations & Contingency	25
Provision of financial advice	25
National Fraud Initiative / elections	3
Management Service	30
Grand Total	340

3 Options Considered and Recommended Proposal

3.1 N/A

4 Consultation

4.1 N/A

5 Timetable for Implementation

5.1 N/A

6 Policy Implications

6.1 Effective Internal Audit arrangements contribute to good governance and to the corporate priority of a “Financially sound, fair and responsive Council”.

6.2 Audit reviews help to ensure that the Council’s resources and priorities are focused on achieving the objectives within the corporate plan and that there are appropriate governance, risk and control arrangements in place.

7 Finance and Resource Implications

7.1 The plan is ambitious and is reliant upon having a full staffing complement.

7.2 The costs of the internal audit function can be met from the approved budget. Therefore, there are no financial risks arising from the recommendations of this report.

7.3 If no or inadequate internal audit arrangements are in place, there could be an increased risk of financial loss. As the internal audit function is now fully staffed, this risk is assessed as low.

8 Legal Advice and Implications

- 8.1 As stated above, this report is to present to members the 2024/25 Internal Audit Plan for approval.
- 8.2 The core work of internal audit is derived from the statutory responsibility under the Accounts and Audit Regulations 2015 which requires the Council to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking in to account public sector internal auditing standards or guidance”.
- 8.3 The legal risk of challenge when taking the 2 recommended decision as noted at the beginning of this report has been assessed as low.

9 Equalities Implications

- 9.1 There are no equalities implications arising from this report.

10 Climate Change Implications

- 10.1 Whilst there are not considered to be any direct climate change impacts in relation to this report, sound internal control, governance and risk management arrangements will support the achievement of the Council’s objectives.

11 Risk Management

- 11.1 The audit plan is designed to provide assurance that the council’s significant risks identified as part of the risk assessment process are being managed effectively. If additional risks are identified and / or there are changes to priorities during the year the plan will be reconsidered. Any significant changes to the plan will be reported back to the Governance and Resources Committee for approval.

Report Authorisation

Approvals obtained from:

	Named Officer	Date
Chief Executive	Paul Wilson	11/03/2024
Director of Resources/ S.151 Officer	Karen Henriksen	13/03/2024
Monitoring Officer	Helen Mitchell	12/02/2024

Derbyshire Dales District Council Internal Audit Plan

Priority		2023/24 Plan Days	2024/25 Planned Days	2025/26 Indicative Days	2026/27 Indicative Days	Risk Factor / Corporate Risk link
	Main Financial Systems					
M	Main Accounting and Budgetary Control / MTFP	14			14	The Council's accounts cannot be produced/ reputational damage / possible lack of control over spending (Strategic Risk 1)
M	CIPFA Financial Management Code of Practice			12		Lack of financial resilience/ sustainability (Strategic Risk 1)
M	Payroll		20		20	Staff are paid incorrectly/ ghost employees created
M	Creditor Payments		20		20	Duplicate/ fraudulent payments/reputational (Strategic Risk 6)
M	Debtors		15		15	Loss of income
M	Treasury Management	15		15		Poor investment decisions / fraud
M	Cash and Banking	15		15		Loss of income / theft
M	Council Tax	10			20	Loss of income / fraud (Strategic Risk 6)
M	Non Domestic Rates			20		Loss of income / fraud (Strategic Risk 6)
H	Housing / Council Tax Benefits	20		20	20	Reputation damage / fraud (Strategic Risk 6)

Priority		2023/24 Plan Days	2024/25 Planned Days	2025/26 Indicative Days	2026/27 Indicative Days	Risk Factor / Corporate Risk link
	Total Main Financial Systems	74	55	82	109	
	Other Operational Audits					
H/M	Asset Management	12		12		Poor value for money from assets, assets not fit for purpose (Strategic risk 1)
H	Ashbourne Reborn		15	10	10	Fraud, poor value for money, poor governance
H	Car Parks Income		10		10	Loss of income, poor contract management (SR6)
L	Cemeteries			8		Reputational Damage
M	Choice Based Lettings			10		Reputational damage
L	Election expenses		10			Fraud
L	E.H Misc income			8		Loss of income
M	Energy Grants (required sign off)	5				Money not spent in accordance with grant terms / fraud
L	Expenses and Allowances	10				Fraud, error
M	Garden Waste Income		10			Loss of Income
M	Homelessness		10			Reputational damage, not meeting legislative requirements
M	Illuminations	2	2	2	2	Loss of income / fraud
M/L	Improvement Grants				10	Fraud, poor VFM
M	Insurance		12			Risks not covered / Fraud
L	Land Charges		10			Loss of income

Priority		2023/24 Plan Days	2024/25 Planned Days	2025/26 Indicative Days	2026/27 Indicative Days	Risk Factor / Corporate Risk link
M	Leisure Contract Management			10		Poor contract management arrangements (Strategic Risk 6)
L	Markets		10			Loss of income
L	Members Expenses			8		Fraud
L	Parks	5	6			Loss of income
M	Planning Fees			10		Fraud, loss of income
L	Public Conveniences Income			5		Loss of income
H	Refuse Collection Contract	15			12	Reputational damage, poor performance
M	Section 106/CIL			10		Loss of income/reputational damage/ fraud
M	Social Media		9			Reputational Damage
M	Taxi Licensing			10		Health & safety / safeguarding
M	Transport / vehicles / plant / fuel	12			12	Loss of income / Safeguarding issues (SR8)
M	VAT		8			Fines
	Total Operational	61	112	103	56	
	Corporate/Cross Cutting					
M	Corporate Targets	10	10			Poor Governance, decisions could be made on incorrect data
M	Climate Change	10			10	Failure to act / reputational (SR 14)

Priority		2023/24 Plan Days	2024/25 Planned Days	2025/26 Indicative Days	2026/27 Indicative Days	Risk Factor / Corporate Risk link
M	Committee processes			10		Poor governance arrangements
H/M	Data Protection	12			12	Loss of data, fines. Reputational damage (SR3)
M	Business Continuity	10				Disruption to business, reputational damage (SR5)
M	Ethics	12				Reputational damage (SR 10)
H	Follow up Previous Recommendations	10	10	10	10	Weaknesses continue
L	Freedom of Information	8				Lack of transparency
H	Government Grants		25	25	25	
H/M	Health and Safety	12	12			Reputational Issues/ injury or death, financial cost (SR7)
H/M	Procurement	10			10	Poor value for money, Fraud (SR4)
M	Recruitment & Selection		10			
M	Risk Management		10			No identification or mitigation of risks (SR 10)
M	Safeguarding			12		Reputational Damage / safety concerns
	Total Cross Cutting	94	77	57	67	

Priority		2023/24 Plan Days	2024/25 Planned Days	2025/26 Indicative Days	2026/27 Indicative Days	Risk Factor / Corporate Risk link
	IT Systems					
H	Cyber Security / Network Security/ DR / Removable media		13			Network attack (Strategic Risk 13)
M	Laptops & Removable Media	10		15	15	Loss of data
L	Social media					Reputational damage
	Total IT	10	13	15	15	
	Fraud and Corruption					
M	National Fraud Initiative (Medium)	1	1	1	1	Fraud
L	Gifts and Hospitality				5	Fraud
L	Money Laundering				5	Fraud
	Total Fraud and Corruption	1	1	1	11	
	Working on elections		2	2	2	
	Contingency	62	25	25	25	
	Financial Advice/Working Groups	25	25	25	25	
	Management Time (IA Consortium Manager)	30	30	30	30	Non Compliance with PSIAS
	Grand Total	357	340	340	340	

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Agenda Item 9

**OPEN REPORT
GOVERNANCE AND RESOURCES COMMITTEE**

Governance and Resources Committee – 21 March 2024

STATEMENT OF ACCOUNTS 2023/24 – APPROVAL OF ACCOUNTING POLICIES

Report of the Director of Resources

Report Author and Contact Details

Karen Henriksen, Director of Resources
01629 761284 or karen.henriksen@derbyshiredales.gov.uk

Gemma Hadfield, Financial Services Manager
01629 761214 or gemma.hadfield@derbyshiredales.gov.uk

Wards Affected

District-wide

Report Summary

To seek approval for the Accounting Policies to be used within Derbyshire Dales District Council's Statement of Accounts 2023/24, highlighting any changes from last year.

Recommendation

That the 2023/24 Accounting Policies be approved for use within the Statement of Accounts.

List of Appendices

Appendix 1 Accounting Policies

Background Papers

None

Consideration of report by Council or other committee

No

Council Approval Required

No

Exempt from Press or Public

No

Statement of Accounts 2023/24 Accounting Policies

1 Background

- 1.1 For the financial year 2023/24 the Council must publish its draft Statement of Accounts by the 31st May. It is best practise for the Audit Committee, or in the case of Derbyshire Dales District Council for the Governance and Resources Committee, to consider the Accounting Policies in advance of the production and publication of the Statement of Accounts.

2. Key Issues

- 2.1 The Accounting Policies adopted by the Council determine the accounting treatment that is applied to transactions during the financial year and in the preparation of the Statement of Accounts at the year end. They determine the specific principles, bases, conventions, rules and practices that will be applied by the Council in preparing and presenting its financial statements. The accounting policies are published within the Statement of Accounts document in accordance with the Code of Practice on Local Authority Accounting and incorporate the requirements of International Financial Reporting Standards (IRFS).
- 2.2 This report therefore presents the accounting policies that the Council will apply in the preparation of the Statement of Accounts for 2023/24.
- 2.3 Officers have assessed the accounting policies that are deemed necessary to explain clearly and underpin the accounting treatment of transactions within the Council's Statement of Accounts for 2023/24. In undertaking this assessment a review of all accounting policies previously agreed has been undertaken to check their relevance, clarity, legislative compliance and that they are in accordance with the latest version of the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting and IFRS requirements.
- 2.4 With specific regard to the accounting policies proposed in respect of 2023/24, these are largely unchanged from previous years. A few small adjustments have been made to ensure the Accounting Policies are clear and accurately reflect the Council's current processes; these were made on the advice of the External Auditor as part of the 2022/23 audit. Accounting Policies for Foreign Currency Translation and Interests in Companies and Other Entities have been removed as they are not currently applicable to the Council and as per the 2023/24 Code of Practice only material accounting policies should be disclosed.
- 2.5 IFRS16 sets out the principles for recognition, measurement, presentation and disclosure requirements of Leases by introducing a single lessee accounting model which provides greater transparency of the lessee's financial leverage and capital employed by requiring recognition of right-of-use assets and lease liabilities on balance sheet. It was initially due for implementation from 01 April 2020 but was delayed due to Covid-19 until 1 April 2022. In response to audit delays, however, the Department for Levelling Up, Housing and Communities (DLUHC) asked CIPFA to consider some time-limited changes to the Code, which would ease these delays. Following consultation and review by the

Financial Reporting Advisory Board (FRAB), CIPFA has confirmed that there is a further optional delay for a period of two years until 1 April 2024. The impact of adopting this new standard is being reviewed during 2023/24 and does not affect the 2023/24 Statement of Accounts or Accounting Policies.

- 2.6 As the Statement of Accounts for 2023/24 is prepared, it may be necessary to amend a policy in order to adopt a more appropriate accounting policy. If this occurs, the change and the reason for the change will be reported back to the Governance & Resources Committee at its next available meeting and / or will be highlighted within the report when the Statement of Accounts is presented to Members for approval. Full details of all the proposed accounting policies for 2023/24 are provided at Appendix 1, with proposed changes shown by red text.

3. Consultation

- 3.1 No consultation is required.

4. Timetable for Implementation

- 4.1 Subject to approval of the report recommendations, the approved accounting policies will be used to produce the draft 2023/24 statement of accounts by the statutory deadline of 31st May.

5. Policy Implications

- 5.1 None.

6. Financial and Resource Implications

- 6.1 Compliance with the CIPFA Code of Practice and IFRS means that the financial risk is assessed as low.

7. Legal Advice and Implications

- 7.1 This report seeks approval for the Accounting Policies to be used within Derbyshire Dales District Council's Statement of Accounts 2023/24, highlighting any changes from last year.

- 7.2 Regulation 7 of the Accounts and Audit Regulations 2015 requires a local authority to prepare a Statement of Accounts in accordance with "proper practices in relation to accounts".

- 7.3 As this report complies with best practice, the legal risk has been assessed as low.

8. Equalities Implications

- 8.1 There are no equality implications for this report.

9. Climate Change Implications

9.1 There are no climate change implications arising from this report.

10. Risk Management

10.1 Financial and legal risks have been assessed above.

Report Authorisation

Approvals obtained from:-

	Named Officer	Date
Chief Executive	Paul Wilson	11/03/2024
Director of Resources/ S.151 Officer (or Financial Services Manager)	Karen Henriksen	13/03/2024
Monitoring Officer (or Legal Services Manager)	Helen Mitchell	12/3/2024

APPENDIX 1

1. ACCOUNTING POLICIES

a) General principles

The Statement of Accounts summarises the Council's transactions for the 2023/24 financial year and its position at the year-end of 31 March 2024. The Council is required to prepare an annual Statement of Accounts by the Accounts and Audit (England) Regulations 2015, to be prepared in accordance with proper accounting practices. These practices under Section 21 of the 2003 Act primarily comprise the *Code of Practice on Local Authority Accounting in the United Kingdom 2023/24* (the Code), supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the 2003 Act.

The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

Where figures disclosed in the Statement of Accounts have been rounded to the nearest £'000, there is the potential for rounding errors and minor inconsistency when cross referencing due to inter-dependencies across different disclosures. These have been minimised as far as reasonably possible, whilst ensuring the robustness of values carried forwards and disclosures within the Core Statements carrying prominence.

b) Accruals of income and expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure based on the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the balance sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

c) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts (if there is an overdraft) that are repayable on demand and form an integral part of the Council's cash management.

d) Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise because of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e., in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the authority's financial position or financial performance. Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

e) Charges to revenue for non-current assets

Services accounts are debited with the following amounts to record the cost of holding fixed assets during the year:

- depreciation attributable to the assets used by the relevant service.
- revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.
- amortisation of intangible fixed assets attributable to the service.

The Authority is not required to raise council tax to fund depreciation, revaluation and impairment losses or amortisations. However, it is required to make an annual contribution from revenue towards the reduction in its overall borrowing requirements (equal to an amount calculated on a prudent basis determined by the Authority in accordance with statutory guidance). Depreciation, revaluation and impairment losses or amortisations are therefore replaced by the contribution in the General Fund Balance (Minimum Revenue Provision), by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

f) Contingent liabilities

A contingent liability arises where an event has taken place that gives the council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the council's control. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required, or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but are disclosed by way of a note to the accounts.

g) Council Tax and Non-Domestic Rates (NDR) income

Billing authorities act as agents, collecting council tax and non-domestic rates (NDR) on behalf of the major preceptors (including Government for NDR) and, as principals, collecting council tax and NDR for themselves. Billing authorities are required by statute to maintain a separate fund (i.e., the Collection Fund) for the collection and distribution of amounts due in respect of council tax and non-domestic rates. Under the legislative framework for the Collection Fund, billing authorities, major preceptors and central government share proportionately the risks and rewards that the amount of council tax and NDR collected could be less or more than predicted.

Accounting for Council Tax and Non-Domestic Rates (NDR)

The council tax and NDR income included in the Comprehensive Income and Expenditure Statement is the authority's share of accrued income for the year. However, regulations determine the amount of council tax and NDR that must be included in the authority's General Fund. Therefore, the difference between the income included in the Comprehensive Income and Expenditure Statement and the amount required by regulation to be taken to the Collection Fund Adjustment Account and included as a reconciling item in the Movement in Reserves Statement.

The Balance Sheet includes the authority's share of the year end balances in respect of council tax and NDR relating to arrears, impairment allowances for doubtful debts, overpayments and prepayments and appeals.

h) Employee benefits

Benefits payable during employment.

Short-term employee benefits are those due to be settled wholly within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave for current employees and are recognised as an expense for services in the year in which employees render service to the authority. An accrual is made for the cost of holiday entitlements (or other forms of leave such as flexitime or time off in lieu) earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the pay rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to the Surplus or Deficit on the provision of Services, but then reversed out through the Movement in Reserves Statement so that the holiday benefits are charged to revenue in the financial year in which the holiday absence occurs.

Termination benefits

Termination benefits are amounts payable because of a decision by the Council to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy and are charged on an accruals basis to the relevant service line in the Comprehensive Income and Expenditure Statement when the Authority can no longer withdraw the offer of those benefits. Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the authority to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post-employment benefits

The Council's employees are part of the Local Government Pension Scheme, administered by Derbyshire County Council (Derbyshire pension fund). The scheme provides defined benefits to members (in the form of retirement lump sums and pensions), earned as employees work for the Council.

- The liabilities of the Derbyshire pension fund attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit cost method – i.e., an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc., and projections of earnings for current employees.
- Liabilities are discounted to their value at current prices. The discount rate is based on the indicative rate of return on high quality corporate bonds.
- The assets of Derbyshire pension fund attributable to the Authority are included in the Balance Sheet at their fair value:
 - quoted securities – current bid price.
 - unquoted securities – professional estimate
 - unitised securities – current bid price
 - property – market value.
- The change in the net pension liability is analysed into the following components:
 - **Service cost comprising:**

- current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked.
- past service cost – the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years will be debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non-Distributed Costs.
- net interest on the net defined benefit liability i.e., net interest expense for the authority – the change during the period in the net defined benefit liability that arises from the passage of time charged to the Financing and Investment Income and Expenditure Statement. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments.
- **Re-measurement comprising:**
 - the return on plan assets – excluding amounts included in net interest on the net defined benefit liability – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
 - actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
 - contributions paid to the Derbyshire pension fund – cash paid as employer’s contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Authority to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement this means that there are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Discretionary benefits

The Authority also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

i) Events after the balance sheet date

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of event can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the Statement of Accounts is adjusted to reflect such events.
- Those that are indicative of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes to the accounts of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

j) Financial instruments

The term 'financial instrument' covers both financial assets and financial liabilities and includes both the most straightforward financial assets and liabilities such as trade receivables and trade payables and the most complex ones such as derivatives and embedded derivatives.

Financial Liabilities

Financial liabilities are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are carried at amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective rate of interest is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For most of the borrowings that the Council has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement, regulations allow the impact on the General Fund Balance to be spread over future years. The Authority has a policy of spreading the gain or loss over the term that was remaining on the loan against which the premium was payable or discount receivable when it was repaid. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Financial Assets

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets and their cash flow characteristics.

There are three main classes of financial assets measured at:

- amortised cost
- fair value through profit or loss (FVPL), and
- fair value through other comprehensive income (FVOCI)

The authority's business model is to hold investments to collect contractual cash flows. Financial assets are therefore classified as amortised cost, except for those whose contractual payments are not solely payment of principal and interest (i.e., where the cash flows do not take the form of a basic debt instrument).

Financial Assets Measured at Amortised Cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement (CIES) for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the financial assets held by the authority, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the CIES is the amount receivable for the year in the loan agreement.

Any gains and losses that arise on the de-recognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the CIES.

Expected Credit Loss Model

Impairment losses are calculated to reflect the expectation that the future cash flows might not take place because the borrower could default on their obligations. Only lifetime losses are recognised for trade receivables (debtors) held by the authority.

Financial Assets Measured at Fair Value through Profit of Loss

Financial assets that are measured at FVPL are recognised on the Balance Sheet when the authority becomes a party to the contractual provision of a financial instrument and are initially measured and carried at fair value. Fair value gains and losses are recognised as they arrive in the Surplus or Deficit on the Provision of Services.

The fair value measurements of the financial assets are based on the following techniques:

- Instruments with quoted market prices – the market price
- Other instruments with fixed and determinable payments – discounted cash flow analysis.

The inputs to the measurement techniques are categorised in accordance with the following three levels:

- Level 1 inputs – quoted prices (unadjusted) in active markets for identical assets that the authority can access at the measurement date.
- Level 2 inputs – inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.
- Level 3 inputs – unobservable inputs for the asset.

And gains and losses that arise on the de-recognition of the asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Loans and Receivables

Loans and receivables are recognised in the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and carried at their amortised cost. Annual credits to the Financing Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the loans the Authority has made, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement. The Council has not made any loans at less than market rates (soft loans).

k) Government grants and other contributions

Whether paid on account, by instalments or in arrears, government grants and third-party contributions and donations are recognised as due to the Council when there is reasonable assurance that:

- The Council will comply with the conditions attached to the payments; and
- The grants or contributions will be received.

Amounts recognised as due to the Council are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-ring-fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

l) Heritage Assets

The Council has a small number of heritage assets which are maintained for their historic value. Due to the lack of reliable historic information and lack of comparable data a meaningful value is not possible. Any future assets will be held on the balance sheet at historic cost. The Council has adopted a £25,000 de-minimis level for heritage assets and any assets identified below this level are not separately identified on the balance sheet and remain in their existing categories. The Council's identified heritage assets include War Memorials and Churchyard Gates. These assets have indefinite lives and so are not depreciated.

m) Intangible assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Council as a result of past events (e.g., software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Council.

Internally generated assets are capitalised where it is demonstrable that the project is technically feasible and is intended to be completed (with adequate resources being available) and the Authority will be able to generate future economic benefits or deliver service potential by being able to sell or use the asset. Expenditure is capitalised where it can be measured reliably as attributable to the asset and is restricted to that incurred during the development phase (research expenditure cannot be capitalised).

Expenditure on the development of websites is not capitalised if the website is solely or primarily intended to promote or advertise the Authority's goods or services.

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Authority can be determined by reference to an active market. In practice, no intangible asset held by the Authority meets this criterion, and they are therefore carried at amortised cost. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure

Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £10,000) the Capital Receipts Reserve.

n) Inventories and long-term contracts

Inventories are included on the Balance Sheet at the lower of cost and net realisable value, calculated separately for each category of inventory. The cost of inventories is assigned using the First In, First Out costing formula.

The Council does not have any trading activities that generate income from long-term contracts.

o) Investment property

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale.

Investment properties are measured initially at cost and subsequently at fair value, being the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date. As a non-financial asset, investment properties are measured at highest and best use. Properties are not depreciated but are revalued annually according to market conditions at the year-end. Gains and losses on revaluation are posted to the Financing and Investment Income line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income line and result in a gain in the Comprehensive Income and Expenditure Statement. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £10,000) the Capital Receipts Reserve.

p) Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

The Authority as Lessee

Finance Leases

Property, plant and equipment held under finance leases is recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum payments, if lower). The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the Council are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Lease payments are apportioned between:

- a charge for the acquisition of the interest in the property – applied to write down the lease debtor (together with any premiums received), and
- finance charge (debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement).

Property, plant and equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life (where ownership of the asset does not transfer to the Council at the end of the lease period).

The Council is not required to raise council tax to cover depreciation or revaluation and impairment losses arising on leased assets. Instead, a prudent annual contribution is made from revenue funds towards the deemed capital investment in accordance with statutory requirements. Depreciation and revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund Balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefitting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g., there is a rent-free period at the commencement of the lease).

The Authority as Lessor

Finance Leases

The Authority does not grant any finance leases for property, plant and equipment.

Operating Leases

Where the Authority grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental Income is credited to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g., where a premium is paid at the commencement of a lease). Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

q) Overheads and Support Services

The costs of overheads and support services are charged to service segments in accordance with the authority's arrangements for accountability and financial performance.

r) Property, plant and equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accrual's basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Authority and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e., repairs and maintenance) is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price.
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

The Authority does not capitalise borrowing costs incurred whilst assets are under construction.

The cost of assets acquired other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (i.e., it will not lead to a variation in the cash flows of the Authority). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset given up by the Authority.

Assets are then carried in the Balance Sheet using the following measurement bases:

- **Infrastructure and Community assets – depreciated historical cost.**
- **Assets under construction – cost.**
- **Surplus assets – the current value measurement base is fair value, estimated at highest and best use from a market participant's perspective. Where there is no market-based evidence in an active market of fair value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of fair value.**
- **All other assets – current value, determined as the amount that would be paid for the asset in its existing use (existing use value - EUV).**
- The council has a £10,000 de minimis gross cost limit and does not recognise items below this threshold.

Where non-property assets have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for fair value.

Assets included in the Balance Sheet at current value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their fair value at the year-end. The minimum frequency required by the Code of Practice is every five years, but Derbyshire Dales District Council's policy is to complete these revaluations every 3 years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to a service.

Where decreases in value are identified, they are accounted for by:

- Where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against the balance (up to the amount of the accumulated gains).
- Where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- Where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- Where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without determinable finite useful life (i.e., freehold land and certain Community Assets) and assets that are not yet available for use (i.e., assets under construction).

Depreciation is calculated on the following bases:

- Buildings – straight-line allocation over the useful life of the property as estimated by the valuer.
- Vehicles, plant, furniture and equipment – straight-line allocation over the useful life of the asset, as advised by a suitably qualified officer.
- Infrastructure Assets – straight-line allocation over the useful life of the asset, as advised by a suitably qualified officer. The range of asset lives currently used for these assets are:

Sewage Treatment plants - 20/25 years
 Cemetery paths (Bakewell) – 25 years
 Bus station – 50 years
 Bridges and unadopted or access roads – 50 years
 Bakewell ABC access road bridge – 100 years

Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been

chargeable on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Disposals and Non-current Assets Held for Sale

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously losses recognised in the Surplus or Deficit on Provision of Services. Depreciation is not charged on Assets Held for Sale.

If assets no longer meet the criteria to be classified as Assets Held for Sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale; adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as Held for Sale, and their recoverable amount at the date of the decision not to sell.

Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale.

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e., netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Infrastructure assets are de-recognised at nil value in accordance with Regulation 30M England of the Local Authorities (Capital Finance and Accounting) (England/Wales) (Amendment) Regulations 2022.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts. These receipts are required to be credited to the Capital Receipts Reserve and can then only be used for new capital investment (or set aside to reduce the Authority's underlying need to borrow (the capital financing requirement)). Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against council tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

s) Provisions

Provisions are made where an event has taken place that gives the council a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. For instance, the council may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Statement of Income and Expenditure in the year that the council becomes aware of the obligation and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet. Estimated settlements are reviewed at the end of each financial year – where it

becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed back to the relevant service.

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g., from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the authority settles the obligation.

t) Reserves

The Council sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement so that there is no net charge against council tax for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirement and employee benefits and these do not represent usable resources for the council. Such reserves are explained in the relevant accounting policies.

u) Revenue expenditure funded from capital under statute

Expenditure incurred during the year that may be capitalised under statutory provisions but does not result in the creation of non-current assets has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year. Where the Council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged so there is no impact on the level of council tax.

v) Value Added Tax (VAT)

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs (HMRC). VAT receivable is excluded from income.

w) Fair Value Measurement

The authority measures some of its non-financial assets such as investment properties and some of its financial instruments at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- a) in the principal market for the asset or liability, or
- b) in the absence of a principal market, in the most advantageous market for the asset or liability

The authority measures the fair value of an asset or liability using the assumptions that the market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

When measuring the fair value of a non-financial asset, the authority takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The authority uses valuation techniques that are appropriate in the circumstances for which sufficient data is available, maximising the use of observable inputs and minimising the use of unobservable inputs.

Inputs to the valuation techniques in respect of assets and liabilities for which fair value is measured or disclosed in the authority's financial statements are categorised within the fair value hierarchy, as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the authority can access at the measurement date.
- Level 2 – inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 – unobservable inputs for the asset or liability.



Agenda Item 10

OPEN REPORT GOVERNANCE AND RESOURCES COMMITTEE

Governance & Resources Committee – 21 March 2024

REVENUE BUDGET MONITORING FOR QUARTER 3 OF FINANCIAL YEAR 2023/24

Report of the Director of Resources

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Wards Affected

District-wide

Report Summary

This report provides an update on the Council's revenue budget for 2023/24 and seeks approval for virements and the revised budget for 2023/24.

Recommendations

1. That the forecast underspending of £1,830,920 for 2023/24 be received and agreed.
2. That Council be requested to approve the updated revised revenue budget for 2023/24, including the virements as identified in paragraphs 1.2 to 1.3 of the report.
3. That Council be requested to approve that any underspend at out-turn for 2023/24 be transferred to reserves as detailed in paragraph 1.17 of the report.

List of Appendices

- Appendix 1 Approved Budget Changes since Revenue Budget Monitoring Quarter 2 Report (14th December 2023) and Reserves Requests for approval at quarter 3
- Appendix 2 Updated Revised Budget 2023/24
- Appendix 3 Summary of Reserves – Forecasts for 2023/24 and 2024/25

Background Papers

None

Consideration of report by Council or other committee

No

Council Approval Required

No

Exempt from Press or Public

No

Revenue Budget Monitoring for Quarter 3 of financial year 2023/24

1. Background

- 1.1 On 2nd March 2023 Council set a net revenue budget of £13,667,041 for 2023/24. This was subsequently updated when the revised net revenue budget of £14,396,043 was approved by Council on the 14th December. After allowing for all transfers to and from earmarked reserves and all external funding, the forecast underspend at quarter 2 was £795,579.
- 1.2 Since the revised budget was formally approved, there has been one minor virement approved under delegated authority which has impacted directorate totals. This additional approved budget change is summarised in Appendix 1 and have the overall effect of increasing the budget by £7,000.
- 1.3 The forecast out-turn position at Quarter 3 for the Council is an underspend of £1,830,920. This is based on estimates at 31st December 2023; updated forecasts will be reported throughout the financial year. Appendix 3 details the current forecast position and revised budget. A breakdown of the key variances can be found in the table below:

	£ 000's
Forecast overachievement of investment income	(1,013)
Increase in forecast tenants' rents	(52)
Overachievement of garden waste income	(63)
Underspend on elections budget	(49)
Anticipated reduction in planning application fees	100
Change of treatment of Government Grant - income budget to be removed	51
Increase in cost of Revenues and Benefits contract	100
Forecast reduction in recovery of rent allowance overpayments	25
Above budget increase in Bakewell ABC recharges	(38)
Forecast underspend on staffing budgets*	(40)
Forecast reduction in consultancy fees for Matlock Market Hall	(36)
Forecast reduction in Leisure contract expenditure	(19)
Underspend on Waste Services	(799)
Other non-material variances	2
Total Quarter 1 Forecast underspend	(1,831)

*excludes (£15k) underspend on elections staffing to be transferred to elections reserve.

- 1.4 When the 2023/24 budget was set in March 2023 the Bank of England base rate was 4%; by 30 September 2023 this had risen to 5.25%. The Council had already exceeded its investment income budget by quarter 1 and had forecast an overachievement of £963k at quarter 2. The interest rate remains at 5.25% and therefore at quarter 3 we now forecast that we will earn investment income of £1.013m over the original budget. This forecast is based on a number of assumptions and continue to be refined throughout the financial year; it currently assumes an average interest rate of 5% will be achieved on investments for the remainder of the financial year.
- 1.5 It is anticipated that the Council will make a net surplus on tenants' rental income of £52k over budget in 2023/24. This is due to an increase in Housing stock and better than anticipated occupation of properties.
- 1.6 During the year residents have continued to enter into subscriptions for garden waste collections. This has resulted in £63k additional income in excess of the current budget.
- 1.7 The elections budget is forecast to underspend by £49k due to a £14k underspend on elections staffing, £16k additional income above budget from town and parish councils, £19k underspend on stationery, printing and elections equipment and other minor underspends. It is proposed to transfer this amount to the elections reserve at year end to support the costs of future years' elections.
- 1.8 A pressure of £100k is anticipated on planning application fee income due to the increase in interest rates and the likely impact that may have on demand for the service.
- 1.9 A pressure of £51k on Local Council Tax Support has been identified due to a change in the treatment of this grant by Government for 2023/24 which was not identified at budget setting. As a result, the budget set for the receipt of this grant within Housing Benefits & Local Council Tax Support will not be achieved.
- 1.10 There is a forecast pressure of £100k on the Revenues and Benefits contract due to the implementation of a new structure, pressures from the 2023/24 final pay award and increased contributions to the pension fund. This pressure could be partially mitigated by vacancies in the service for 2023/24 and will be monitored throughout the year.
- 1.11 It is currently forecast that there will be a £25k reduction of income collected for Housing Benefit overpayments, based on the income collected to date in 2023/24 and the 2022/23 out-turn.
- 1.12 Additional income of £38k is anticipated as a result of increased utilities charges to external partners at the Agricultural Business Centre, this is due to increases in electricity charges incurred by the Council to be passed onto partners; the increases in electricity charges were budgeted for in 2023/24, however the impact on the recharge was not reflected in the income budgets.

1.13 Staffing budgets are forecast to underspend by £40k (this excludes the £14k underspend on elections detailed in paragraph 1.7). This is mainly due vacancies across the Council. A breakdown of the current forecast out-turn for staffing budgets by directorate is included in the table below:

	Original Budget	Revised Budget	Forecast Out-turn	Variance
Chief Executive	332,777	332,777	332,438	(339)
Community and Environmental Services	3,144,339	3,222,829	3,186,246	(36,583)
Corporate Services	1,746,129	1,881,457	1,869,480	(11,977)
Housing	721,311	698,198	729,926	31,728
Regeneration and Policy	745,846	747,385	657,400	(89,986)
Regulatory Services	1,650,811	1,675,727	1,616,323	(59,404)
Resources	794,745	729,081	741,972	12,891
Provision for turnover	(95,000)	(113,652)	0	113,652
Total	9,040,958	9,173,802	9,133,785	(40,017)

Table includes temporary agency staff and recruitment advertising.

1.14 There is a forecast underspend of £36k on the consultancy budget for Matlock Market Hall due to scheme delays and revised Phase 1 proposals.

1.15 A £19k underspend is forecast on the Leisure Centre contract budget, this is mainly due to a reduction in the anticipated inflation pressures which were budgeted for as part of the 2023/24 budget setting process.

1.16 It is anticipated the waste contract budgets will be underspent by £799k in 2023/24. This is mainly due to the cautious approach taken at budget setting for 2023/24 when there were a number of uncertainties, in particular the impact of rising inflation on the contract and the impact of the closure of the Vital Earth plant used for processing organic waste. This revised position has been taken into account when setting the 2024/25 budgets.

1.17 With regard to the forecast underspend of £1,830,920 it is proposed that:

- the underspend on elections budgets, £48,691, detailed in paragraph 1.8 is transferred to the elections reserve at year end.
- £500,000 of the remaining underspend is transferred into a Waste Vehicles Replacement Reserve.
- £500,000 is transferred to the Recruitment and Retention Reserve.
- £225,126 is transferred to the Corporate Plan Priority Reserve and
- the remainder £557,103 is transferred into the Capital Programme Reserve.

These transfers will be actioned at year-end, once the final out-turn position for 2023/24 has been determined.

2. Options considered and recommended proposal.

2.1 The committee is requested to:

- receive and agree the quarter 3 forecast underspend of £1,830,920 as set out in section 1.5 to 1.17 of the report and detailed in Appendix 3 and the changes to the budget already approved detailed in Appendix 1;
- receive and agree the revised reserves position in Appendix 4;

3. Consultation

3.1 None.

4. Timetable for Implementation

4.1 If approved, the budget will be updated shortly after notification of Council approval and officers will have the authority to incur expenditure within revenue budgets.

5. Policy Implications

5.1 The Council's financial position is considered in determining all the priorities and allocating resources in the Corporate Plan.

6. Financial and Resource Implications

6.1 At the end of quarter 3, the forecast outturn on the revenue account for 2023/24 is a surplus of £1,830,920 against revised estimates at quarter 3. The position on the revenue account will continue to be monitored throughout the financial year and reported to Council quarterly. The report explains how these underspends have occurred and any recurring items have been considered when preparing the draft budget for 2024/25 and have been reflected in the updated Medium Term Financial Plan.

6.2 The financial risk arising from the report's recommendations is assessed as low.

7. Legal Advice and Implications

7.1 The Council has a legal duty to set a balanced budget and has a general duty to act in the public interest in managing the custody of public funds. The budget and forecasts have been prepared by qualified personnel using accepted principles to ensure proper accountability. The legal risk of challenge to the decision recommendations noted at the beginning of this report has been assessed as low.

8. Equalities Implications

8.1 There are no direct equalities implications for this report.

9. Climate Change Implications

9.1 There are no direct climate change implications arising from the recommendations of this report.

10. Risk Management

10.1 Financial and legal risks are explained above. The key risks result from the need to make savings or raise additional revenue income in the medium term. “Financial Resilience” has been identified on the Council’s Strategic Risk Register and has been assessed as high risk, pending the delivery of the required savings and the outcome of the Local Government Finance Settlement for 2025/26 and beyond. The consequences of failing to identify the required savings are shown as:

- Lack of resources available to deliver the core Council activities and priorities;
- Controls not performed or overlooked due to time and resource pressures;
- Cash flows are not available to maintain standards and quality of service provision;
- Increase in claims made against the Council;
- Initiatives, development programmes etc. (e.g. around capital enhancements, car park maintenance) may not be performed resulting in members of the public being hurt or public property damaged.

Report Authorisation

Approvals obtained from Statutory Officers:-

	Named Officer	Date
Chief Executive	Paul Wilson	11/03/2024
Director of Resources/ S.151 Officer	Karen Henriksen	13/03/2024
Monitoring Officer	Helen Mitchell	12/03/2024

Appendix 1 – Approved Budget Changes and Reserves Requests for Approval at Quarter 3

Supplementary Budgets approved and actioned between 1 October and 31 December 2023:

7,000.00 Use of Committed Expenditure Reserve to fund Azure AD and Modern.gov CRM integration

APPENDIX 2 – UPDATED REVISED BUDGET

	Forecast Out- turn 2023/24	Original Budget 2023/24*	Proposed Revised Budget 2023/24**	Variance from Original Budget 2023/24	Variance from Revised Budget 2023/24
Chief Executive	395,525	386,997	386,997	8,528	8,528
Community and Environmental Services	4,285,290	5,054,803	5,173,013	(769,513)	(887,723)
Corporate Services	3,099,702	3,127,730	3,197,103	(28,028)	(97,401)
Housing	789,937	554,032	788,794	235,905	1,143
Regeneration and Policy	918,797	766,766	1,060,553	152,031	(141,755)
Regulatory Services	1,700,394	1,598,209	1,663,246	102,185	37,148
Resources	2,395,479	2,081,137	2,133,338	314,342	262,141
Net cost of Services	13,585,124	13,569,674	14,403,043	15,450	(817,920)
Non-Service Items:					
Interest on Balances	(1,250,000)	(237,000)	(237,000)	(1,013,000)	(1,013,000)
Borrowing Interest Paid	225,150	225,150	225,150	0	0
Statutory Debt Repayment	100,849	100,849	100,849	0	0
Loan Premium Due	110,924	110,924	110,924	0	0
Income from Investment Properties	(102,556)	(102,556)	(102,556)	0	0
Net Revenue Expenditure	12,669,491	13,667,041	14,500,410	(997,550)	(1,830,920)
Appropriations to / from Reserves	(2,298,295)	(1,464,926)	(2,298,295)	(833,369)	0
Funding Requirement	10,371,196	12,202,115	12,202,115	(1,830,919)	(1,830,920)
Funded by:					
External Funding					
Retained Business Rates including S31 Grant, Payments to/from Pool	(3,977,147)	(3,977,147)	(3,977,147)	0	0
Business Rate Collection Fund (Surplus)/Deficit	201,550	201,550	201,550	0	0
CT Collection Fund (Surplus)/Deficit	100,322	100,322	100,322	0	0
Revenue Support Grant	(64,574)	(64,574)	(64,574)	0	0
Rural Services Delivery Grant	(471,000)	(471,000)	(471,000)	0	0
3% Funding Guarantee Grant	(626,887)	(626,887)	(626,887)	0	0
New Homes Bonus	(241,183)	(241,183)	(241,183)	0	0
Services Grant	(67,748)	(67,748)	(67,748)	0	0
Other Government Grants	0	0	0	0	0
Total External Funding	(5,146,667)	(5,146,667)	(5,146,667)	0	0
District Council Tax Requirement	(7,055,448)	(7,055,448)	(7,055,448)	0	0
Total Funding	(12,202,115)	(12,202,115)	(12,202,115)	0	0
Quarter 3 Forecast Surplus (reserves tfr at year-end)	1,830,920				
Total	0	0	0	(1,830,919)	(1,830,920)

*ICT and Data Protection have moved from Resources to Corporate Services since the budget was set in March 2023

**Includes proposed transfers to reserves requested in Appendix 2

APPENDIX 3 – SUMMARY OF RESERVES – FORECASTS FOR 2023/24 AND 2024/25

Revenue Funding	Balance at 31st March 2023	Contribution in 2023/24	Budgeted transfers (to)/from in 2023/24 Revenue	Requested transfers (to)/from reserves	Use in 2023/24 Capital	Forecast Balance at 31st March 2024	Budgeted Contribution in 2024/25	Approved transfers (to)/from in 2024/25 Revenue	Anticipated Use in 2024/25 Revenue	Estimated (Use)/contribution in 2024/25 Capital	Estimated Balance at 31st March 2025
	£	£	£		£	£	£	£	£	£	£
Revenue Balances											
General Fund Working Balance	(1,000,014)	0	0	0	0	(1,000,014)	0	0	0	0	(1,000,014)
General Reserve	(3,777,386)	0	0	255,326	0	(3,522,060)	0	0	0	0	(3,522,060)
	(4,777,401)	0	0	255,326	0	(4,522,075)	0	0	0	0	(4,522,075)
Capital Balances											
Capital Receipts	(1,977,814)	(400,000)	0	0	574,450	(1,803,364)	(110,000)	0	0	1,337,793	(575,571)
Capital Grants Unapplied	(1,900,813)	(5,574,601)	0	0	4,795,381	(2,680,033)	(14,010,703)	0	0	17,513,246	822,510
	(3,878,628)	(5,974,601)	0	0	5,369,831	(4,483,398)	(14,120,703)	0	0	18,851,039	246,938
Earmarked Reserves											
Business Rates Fluctuations Reserve	(1,675,496)	0	0	0	0	(1,675,496)	0	180,724	0	0	(1,494,772)
Capital Programme reserve	(956,984)	0	0	0	632,739	(324,245)	0	0	0	111,354	(212,891)
Carsington Improvements	(33,452)	0	0	0	0	(33,452)	0	0	0	0	(33,452)
Committed Expenditure Reserve	(538,005)	0	104,049	188,917	0	(245,039)	0	39,902	0	0	(205,136)
Corporate Plan Priority Reserve	(201,471)	0	0	(508,406)	0	(709,877)	0	0	0	51,896	(657,981)
Customer Innovation Project	(76,166)	0	76,166	0	0	(0)	0	0	0	0	(0)
Economic Development Reserve	(140,769)	0	54,931	0	9,896	(75,942)	0	0	0	48,000	(27,942)
Elections Reserve	(188,056)	0	167,757	0	0	(20,300)	0	(30,000)	0	0	(50,300)
Funding Uncertainties Reserve	(508,406)	0	0	508,406	0	0	0	0	0	0	0
Information Technology Reserve	(282,166)	0	0	9,530	155,737	(116,899)	0	10,000	0	30,000	(76,899)
Insurances Reserve	(464,473)	0	0	0	0	(464,473)	0	0	0	0	(464,473)
Investment Fund / Invest to Save Reserve	(562,510)	0	0	0	0	(562,510)	0	0	0	0	(562,510)
Recruitment and Retention Reserve	(150,000)	0	0	0	0	(150,000)	0	0	0	0	(150,000)
Local Plan Reserve	(113,879)	0	50,000	55,443	0	(8,435)	0	(30,000)	0	0	(38,435)
Member / Officer Indemnity	(25,000)	0	0	0	0	(25,000)	0	0	0	0	(25,000)
Major Repairs Reserve	(12,660)	0	(16,955)	0	0	(29,615)	0	(27,000)	0	0	(56,615)
Revenue Grants Unapplied	(9,305,465)	(397,473)	1,077,590	325,542	4,056,828	(4,242,978)	0	326,002	0	2,202,526	(1,714,451)
Vehicle Renewals reserve	(549,302)	0	(50,000)	0	495,133	(104,169)	0	(300,000)	0	386,000	(18,169)
Waste Fluctuations Reserve	(912,116)	0	0	0	0	(912,116)	0	0	0	0	(912,116)
Ashbourne Reborn Reserve	(175,000)	0	0	0	0	(175,000)	0	0	0	0	(175,000)
TOTAL	(16,871,376)	(397,473)	1,463,538	579,432	5,350,333	(9,875,546)	0	169,628	0	2,829,776	(6,876,143)
	(25,527,405)	(6,372,074)	1,463,538	834,758	10,720,164	(18,881,019)	(14,120,703)	169,628	0	21,680,815	(11,151,279)

*This appendix does not include the transfers of the forecast surplus detailed in section 1

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Agenda Item 11

**OPEN REPORT
GOVERNANCE AND RESOURCES COMMITTEE**

Governance and Resources Committee – 21 March 2024

REVIEW OF DERBYSHIRE DALES SAFEGUARDING POLICY

Report of Director of Community & Environmental Services

Report Author and Contact Details

Ashley Watts - Director of Community & Environmental Services

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Alena Greenwood – Community Safety Officer

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Wards Affected

All

Report Summary

This report provides an overview for the proposed implementation of a revised Safeguarding Policy and seeks approval and adoption of the revised policy.

Recommendations

1. That the Governance and Resources Committee adopts the revised Safeguarding Policy 2024-27 as outlined in Appendix 1.
2. That authority be delegated to the Director of Community & Environmental Services and the cross departmental Corporate Safeguarding Leads to review and make minor amendments to the Safeguarding Policy to reflect changes in legislation or statutory guidance when introduced.

List of Appendices

Appendix 1 Draft Safeguarding Policy.

Appendix 2 Flowcharts for Children

Appendix 3 Flowcharts for Adults

Background Papers

None

Consideration of report by Council or other committee

Employee Group

Joint Consultative Committee

Council Approval Required

No

Exempt from Press or Public

No

Review of the Safeguarding Policy

1. Background

- 1.1 The Council has a legal responsibility and a duty of care under S11 of the Children's Act 1989 and the Care Act 2014 to protect children and adults at risk from harm and abuse. The council already has an existing Safeguarding Policy which details what safeguarding is; identifies the types of harm and abuse' makes it explicit that safeguarding is everyone's responsibility; details the council's response and the procedures that must be followed when reports of safeguarding issues are received.
- 1.2 There is a requirement that the Council must work in ` partnership with our upper tier authority, in this case, Derbyshire County Council who is the authority who is responsible for `adult and children's care services.
- 1.3 New county-wide community safety structures have been developed, creating nine Thematic Boards covering a range of crime/community safety workstreams. Both Safeguarding Adults and Safeguarding Children have their own Thematic Boards. There is a desire that safeguarding approaches are consistent throughout Derbyshire therefore this updated version of our Safeguarding Policy mirrors the one approved by both Boards.

2. Key Issues

- 2.1 Our existing Safeguarding Policy came into effect in September 2019 and was due to be reviewed in September 2022. As a result of the development of the new county wide community safety structures and the Safeguarding Thematic Boards this review has been delayed.
- 2.2 Derbyshire Dales was a member of the original county-wide safeguarding group pre the Thematic Boards therefore our existing policy does not need much updating. The main changes are legislation updates; the layout of the document with a clearer definitions section at the beginning; separate sections for adults and children and a simple five step process of Recognise, Respond, Report, Refer & Record. There is a notable change in terminology where 'Vulnerable Adults' now becomes 'Adults at Risk'.

3. Options Considered and Recommended Proposal

- 3.1 Do nothing – the Committee could choose to retain the current policy provisions and not to approve the revised Safeguarding Policy. However, it is recommended that this option is not pursued to ensure that the Council has an up-to-date policy in place that is clear and easily understood and links with county wide procedures.

- 3.2 It is recommended that the revised Safeguarding Policy 2024-2027 is approved and adopted to ensure that the Council's policy remains fit for purpose and compliant with the law and best practice.

4. Consultation

- 4.1 The Employees Group and Joint Consultative Committee have been consulted on the provisions of the policy and the policy has been circulated to all staff for comment. The Corporate Policy Officer made some changes to the equalities information and this has been included in the Policy where appropriate.
- 4.2 The policy has also been approved by both the Adult and Children's Safeguarding Boards at county level.

5 Timetable for Implementation

- 5.1 The proposed policy will commence following approval by the Governances and Resources Committee on 21st March 2024. In the event of such approval, the Policy will be 'launched' via our internal communications processes to ensure it is accessible to all our employees.
- 5.2 Training on safeguarding issues is mandatory for all staff. Our LOLA online training modules will be revised and launched simultaneously with the policy.

6. Policy Implications

- 6.1 Derbyshire County Council has the lead responsibility for adult and children's care services; however, everyone has a duty to protect children and adults at risk from harm and abuse. The council has a legal duty to work with Derbyshire County Council on safeguarding issues. This revised policy has been approved by the county wide safeguarding boards, chaired by senior County Council officers so that all tier two authorities (if they wish can adopt this process to give consistency to our response across Derbyshire).

7 Financial and Resource Implications

- 7.1 There are no specific financial or resource implications arising from the recommendations of this report. Lead officers identified to tackle safeguarding have safeguarding responsibilities outlined as part of their job descriptions.

8. Legal Advice and Implications

- 8.1 The policy provides guidance and procedure for the Council to follow in discharging its safeguarding responsibilities. While Derbyshire County Council is the lead responsible authority for care services, section 11 of the Children Act 2004, section 6 of the Care Act 2014 and other legislation place a duty on the District Council to co-operate with the County Council in the discharge of its responsibilities. Furthermore, the District Council has various statutory and

common law duties to promote and safeguard the welfare of individuals and sections of the public which are considered by the policy. The adoption and implementation of the proposed policy will assist in ensuring the District Council meets its responsibilities and is able to demonstrate that it has done so.

8.2 The legal risk associated with adoption of the proposed policy is assessed as low.

9. Equalities Implications

9.1 The Council has to give due regard to its Equalities Duties, in particular with respect to general duties arising pursuant to the Equality Act 2010, section 149.

9.2 Safeguarding has obvious links with the Equalities Act 2010 with the objective of protecting children and adults at risk from harm or abuse. Having due regards to the need to remove or minimise disadvantages suffered by persons who share a relevant characteristic that are connected to that characteristic. The protected characteristics are Age; Disability; Gender Reassignment; Pregnancy and maternity; Race; or Religion or belief; Sex and Sexual Orientation.

9.3 The Safeguarding Policy supports the Equality Act 2010 and the Human Rights Act 1998.

10. Climate Change Implications

10.1 There are no climate change implications associated with the recommendations in this report.

11. Risk Management

11.1 A failure to abide by the procedures within this policy may expose the council to risk by having inadequate arrangements which could lead to significant risk of harm to individuals both as employees and members of the public using our services.

Report Authorisation

Approvals obtained from Statutory Officers:-

	Named Officer	Date
Chief Executive	Paul Wilson	11/03/2024
Director of Resources/ S.151 Officer (or Financial Services Manager)	Karen Henriksen	09/03/2024
Monitoring Officer (or Legal Services Manager)	Helen Mitchell	12/3/2024



Safeguarding Policy and Procedures

‘Protecting Children and Adults at Risk’

Version: Final for approval – Version 1.0
Review Date: January 2027
Owner: Neighbourhoods Manager
Approved by: **Community & Environment Committee** - February 2024

Foreword

“Safeguarding is everyone’s business.

This Safeguarding Policy has been developed by all District / Borough Councils across Derbyshire together, to ensure consistency of service. It aims to outline the responsibilities of the Council and ensure that an overarching approach to safeguarding is embedded within all our services.

Safeguarding is an everyday part of all our jobs, and it is important we have a supportive culture across the Council, so all staff, elected members, volunteers, grant funded organisations and those delivering contracts on behalf of the Council, understand their roles and responsibilities to safeguard against harm and abuse. In turn, this will allow them to support children and adults within our Borough who receive council services.

We will continue to monitor our progress, make improvements, and work closely with partners to ensure that safeguarding remains ‘everyone’s business’.”

Councillor Steve Flitter
Council Leader / Lead Member

Paul Wilson
Chief Executive

1. Executive Summary

2. Introduction

- a. Aim of the policy
- b. Definitions

3. Principles

- a. Overarching safeguarding principles
- b. Confidentiality and Information Sharing

4. Scope

- a. Legal Framework – Safeguarding Children
- b. Legal Framework – Safeguarding Adults at Risk
- c. The Council's responsibility
- d. Recruitment and Employment
- e. Dealing with allegations against employees

CHILDREN

5. What is abuse?

- a. Types of abuse
- b. Barriers to disclosure
- c. Factors that increase the risk of abuse

6. Dealing with allegations or suspicions

- a. Recognise
- b. Respond
- c. Report
- d. Refer
- e. Record

ADULTS

7. What is abuse?

- a. Types of abuse
- b. Barriers to disclosure
- c. Factors that increase the risk of abuse

8. Dealing with allegations or suspicions

- a. Recognise
- b. Respond
- c. Report
- d. Refer
- e. Record

9. Further information

10. Appendices

1. EXECUTIVE SUMMARY

2. INTRODUCTION

Derbyshire Dales District Council (the Council) recognises the important role it plays in safeguarding, and this is underpinned by a legal responsibility (or 'duty of care') to safeguard and promote the welfare of all who access or receive its services. All local authorities and public services have this duty and should work together to safeguard those within their area. The duty of care is particularly important for children or adults at risk, who may have specific needs or requirements, and the council is committed to ensuring these groups are protected and kept safe from harm and abuse.

For councils, there is a requirement that the district council must work in partnership with their upper tier authority, in this case, Derbyshire County Council; the authority who is responsible for 'adult or children's care services.

The purpose of this Safeguarding Policy is to make explicit the responsibilities of the council, and how its employees and representatives will meet the legislative duty.

a) Aim of the policy

The aim of this policy is to outline the safeguarding procedures that are to be followed by the Council, to ensure that legal obligations are met. The council will meet this aim by:

- Ensuring working practices safeguard all who access or receive council services, with specific regard to the needs of children and adults at risk;
- Ensuring children and adults at risk and their parents/guardians/carers have confidence in council employees and representatives through safe policies and practices;
- Promoting the welfare, health and full development of children and adults at risk;
- Working together with partners to support safeguarding processes.

The Council will undertake the following actions to achieve this:

- Ensuring employees and representatives of the Council are clear on the roles and responsibilities for protecting children and adults at risk.
- Raising awareness with all employees or representatives of the Council to support them to recognise safeguarding concerns.
- Ensuring that all employees or representatives of the Council are aware of how to record and report identified concerns promptly and appropriately; and,

- Working in compliance with the Derby and Derbyshire Safeguarding Children Partnership’s Safeguarding Children Policy - www.ddscp.org.uk and with the Derbyshire Safeguarding Adults Board’s Safeguarding Adults Policy and Procedures - www.derbyshiresab.org.uk

Through these aims, the Council will empower those delivering services to have the confidence to support the Derbyshire response to safeguarding children and adults at risk. This policy will support one of the three corporate plan priorities:

- Place – Keeping the Derbyshire Dales Clean, Green and Safe.

b) Definitions

Child/ren or young person	Anyone under the age of 18 years in accordance with the Children Act 1989. For the purpose of this policy the reference to children therefore means ‘children and young person’ throughout.
Child in need	<p>A child in need is defined under the Children Act 1989 as a child:</p> <ul style="list-style-type: none"> • who is unlikely to achieve or maintain or to have the opportunity of achieving or maintaining, a satisfactory level of health or development without the provision of services; • or who’s health or development is likely to be significantly impaired, or further impaired, without the provision of such services; or • or a child is disabled. <p>Under section 47 of the Children Act 1989, where a local authority has reasonable cause to suspect that a child (who lives or is found in their area) is suffering or is likely to suffer significant harm, it has a duty to make such enquiries as it considers necessary to decide whether to take any action to safeguard or promote the child’s welfare. Such enquiries, supported by other organisations and agencies, as appropriate, should be initiated where there are concerns about all forms of abuse and neglect. This includes Female Genital Mutilation and other Honour-Based Violence, and extra-familial threats including radicalisation and sexual or criminal exploitation;</p>
Adult at risk	An adult who is aged 18 and over who:

	<ul style="list-style-type: none"> • Has needs for care and support (whether or not the local authority is meeting any of those needs) and, • Is experiencing, or at risk of, abuse, harm or neglect and, • As a result of those care and support needs is unable to protect themselves from either the risk of, or the experience of abuse or neglect.
Employee or representative of the Council	An employee (including Agency Staff), Elected Member, volunteer or anyone working on behalf of, delivering a service for, or representing the council including contractors or voluntary organisations.
Parent	Generic term to include birth parents, stepparents and carers. The term will specify parental responsibility where necessary.

3. PRINCIPLES

a) Overarching key principles

The guidance given in this policy is based on the following key principles:

- The welfare of children and adults at risk is of paramount concern for organisations working in the area.
- All children and adults, whatever their age, culture, disability, sex or gender, language, race, religion or belief and / or sexual orientation have the right to protection from abuse or neglect.
- Further, the Equalities Act 2010 list nine protected characteristics - (age, gender reassignment, being married or in a civil partnership, being pregnant or on maternity leave, disability, race including colour, nationality, ethnic or national origin, religion or belief, sex and sexual orientation)

To fulfil the key principles, it is important that the council:

- Provides political and senior management leadership to ensure that all incidents of suspected or alleged poor practice are taken seriously and responded to quickly and appropriately. This includes allegations made against employees, volunteers and contractors.
- Designs and delivers council services with due regard to safeguarding legislation, best practice and protocols.
- Shares data with relevant bodies where appropriate.

- Provides appropriate training for employees or representatives of the Council working directly to deliver council services; and
- Insists on robust safeguarding policies and practices from contractors, partners and voluntary groups delivering council services or using council facilities.

In addition, when supporting adults, the following principles will be used to support local partnership arrangements:

- **Empowerment**
Adults will be supported and encouraged to make their own decisions and have informed consent, whether this is for themselves, or as a parent / carer / guardian of either an adult at risk, or a child or young person. Ensuring that services empower the person to have their voice heard through the process.
- **Prevention**
It is better to act before harm occurs.
- **Proportionality**
Taking the least intrusive response appropriate to the risk presented.
- **Protection**
Support and representation for those in greatest need.
- **Partnership**
Local solutions found with services working with their communities, acknowledging that communities have a part to play in preventing, detecting and reporting abuse.
- **Accountability**
Accountability and transparency in delivering safeguarding.

b) Confidentiality and Sharing Information

The council will follow its Data Protection and Information Governance policies in all it does to ensure that information is dealt with in line with data protection laws. This includes confidentiality, and the storage and sharing of data with other parties.

Confidentiality is a crucial part of data protection, and all employees have a statutory obligation to safeguard the confidentiality of personal information. Every effort will be made to maintain confidentiality, and information should be shared on a need-to-know basis. This includes the following:

- Members of the team leading the internal investigation.
- The parents/guardian/carer of the person who is alleged to have been abused.
- The person making the allegation.

- DCC Children’s Social Care and the police.
- The alleged perpetrator.

Alongside confidentiality, every effort will be made to obtain consent from the individuals involved as appropriate, particularly when considering preventative services.

However, anyone receiving or discussing a potential safeguarding report or disclosure must consider the safety and welfare of the person/s involved. Where there is a concern that a child or adult may be suffering, or is at risk of significant harm, the individual’s immediate safety and welfare must be the overriding consideration. This may mean that it is necessary to share information *without* consent from those involved.

Sharing confidential information without consent is allowed in certain circumstances under the Data Protection Act 2018 when it is in the public interest and is normally justified where:

- it is in the interest of the child or young person where reasonable concerns identify that their health or development will be impaired without the provision of services.
- there is evidence that a child or young person is suffering or is at risk of suffering significant harm.
- there is reasonable cause to believe that an individual may be suffering or at risk of suffering significant harm.
- it is to prevent significant harm arising to children and young people, including through the prevention, detection and prosecution of serious crime.

Where consent is not deemed possible, the key factor on deciding whether to share confidential information is proportionality; whether the proposed sharing is a proportionate response to the need to protect the public interest in question. This should also consider the circumstances of the individual; including whether those who are charged with keeping them safe are the subject of the disclosure and sharing the disclosure with them may put the individual at risk of more harm. The person making a disclosure must be advised that the information they provide will need to be shared with appropriate people and/or agencies.

The representative of the council receiving the disclosure should speak with a Safeguarding Lead who will support them to decide based on reasonable judgement and together, record it. Call Derbyshire or Starting Point can also provide advice and can be contacted on telephone 01629 533 190.

In all cases, the sharing of data will still need to be carried out in a controlled manner as defined in the Data Protection Act 1998 and the General Data Protection Regulations (GDPR) with any relevant council guidance, policies and

practices, including information being stored in a secure place with limited access.

It is acknowledged that the early sharing of information is the key to providing effective help where there are emerging concerns. Fears of sharing information must not stand in the way of promoting and protecting the well-being of children and adults at risk of abuse and neglect.

Further guidance on key points for sharing information is available:

- [For children and young people](#)
- [For adults](#)

4. Statutory Framework

a) Legal Framework – Safeguarding Children

Local authorities have a duty under Section 11 of the Childrens Act 2004 to ensure their functions and services provided on their behalf are discharged with regard to the needs to safeguard and promote the welfare of children.

In addition, July 2018, the Government issued new national guidelines; “[Working Together to Safeguard Children: A guide to inter-agency working to safeguard and promote the welfare of children](#)” to provide clarity for what is required and how organisations need to work together in partnership with others.

There is more information on the legislation on the [Derby & Derbyshire Safeguarding Children Partnership](#).

b) Legal Framework - Safeguarding Adults at Risk

Nationally there is a wide range of legislation and regulatory framework relating to adults who may be vulnerable. More information is available on the [Derbyshire Safeguarding Adults Board](#) website. There are specific requirements for upper tier councils such as Derbyshire County Council, who have the statutory lead on adult care services including, but not limited to:

- [The Care Act 2014 and its statutory guidance](#) (this replaces the ‘No Secrets’ Guidance 2000)
- [Human Rights Act 1998](#)
- [Mental Capacity Act 2005](#) and its subsequent amendments [Mental Capacity \(Amendment\) Act 2019](#)
- [SCIE Safeguarding Adults of Risk of Harm: a Legal Framework for Practitioners](#)

Employees will have regard to and are bound to operate within these Acts as appropriate and will have due regard to any other relevant legislation, statutory guidance and regulations. Other procedures or guidance may apply such as the

'Safeguarding Children' procedures, Domestic Abuse Protocol, MARAC, and Forced Marriage.

This Policy is based on the duties and obligations enshrined in the following Acts and guidance policies: -

- The Children Act 1989 and 2004
- Safeguarding Vulnerable Groups Act 2006
- Public Interest Disclosure Act 1998
- Data Protection Act 1998
- General Data Protection Regulations 2018
- Care Act 2014
- Children and Social Work Act 2017
- European Convention of Human Rights
- No Secrets 2000
- Working Together to Safeguard Children 2015
- Mental Capacity Act 2005
- Disclosure and Barring Service (formerly the Criminal Records Bureau (CRB) and Independent Safeguarding Authority (ISA)
- Equalities Act 2010

c) The Council's responsibility

“Safeguarding is everyone's responsibility”

The services directly provided by, or services commissioned by the Council but delivered by others (including volunteers, partners, contractors, Elected Members or voluntary organisations), have the potential to impact positively upon the lives of children and adults at risk. These include employees or representatives of the Council working directly with individuals or families. Equally, employees or representatives may become aware of safeguarding issues whilst out and about in the district during their personal lives.

The Council has a Corporate Safeguarding Team which is responsible for developing the corporate policy in conjunction with partners and having due regard to local and national policy and legislation. The Group also monitors the application of and effectiveness of the council's policy and procedures. Key officers from each Directorate sit on the working group.

The group is responsible for:

- Developing, implementing, and monitoring the effectiveness of the policy and procedures.
- Ensuring a consistent application of the policy across the Council.
- Working with the relevant Safeguarding Partnerships and Boards through the county-wide governance arrangements.
- Agreeing the content and delivery of training.

- Reporting to the Chief Executive and Corporate Management Team as appropriate any findings, directions or contraventions of the policy and its procedures.
- Disseminating good practice and practice guidance
- Supporting the council's Lead Safeguarding Officers, building greater resilience throughout the council to address safeguarding concerns.

The Council has appointed Safeguarding Lead Officers to act as contact points for employees, Councillors or members of the public that need to report any incidents or concerns regarding a child's health and wellbeing.

The Safeguarding Lead Officers will have a specific responsibility for:

- ensuring the reporting of any allegation or suspicion of safeguarding concerns to appropriate organisations
- being familiar with the requirements set out by Derby and Derbyshire Safeguarding Children's Partnership and Derbyshire Safeguarding Adults Board
- championing the inclusion of robust safeguarding procedures across the council
- continuing professional development to keep abreast of changes in safeguarding practice or legislation.

d) Recruitment and employment

The Council will take all reasonable steps to prevent unsuitable people from working with children, young people and adults at risk. The Council's Policy on Recruitment and Selection must be followed for all appointments. For existing employees and applicants who are offered employment in posts which involve contact with children and vulnerable adults or undertaking any form of regulated activity, an Enhanced Disclosure and Barring Service (DBS) Check must be undertaken and repeated every three years. The Council's Corporate Leadership Team will determine the roles existing or new which would require a DBS check. This must include a check to ensure that the successful candidate is not barred from working with children and/or adults in vulnerable circumstances. For employees whose roles are subject to DBS checks, the onus is on the individual employee to immediately report any incident that may affect the result of these checks and not wait until the three-year review. The Council fully complies with the DBS Code of Practice, this policy will be in line with the Council's Disclosure and Barring Service (DBS) Policy, which can be viewed via the Council's internal website, or a copy requested from the Human Resources department.

e) Dealing with allegations against employees

Any concerns about the welfare of a child or an adult at risk due to the actions of an employee of the Council must be reported immediately.

It can often be difficult to report a fellow employee, but the Council will ensure that all employees are fully supported and protect anyone who, without malicious intent, reports their concerns about a colleague's behaviour towards a child or adult at risk. The Council has a Whistle Blowing Policy, which complements the reporting procedures referred to in this policy and can be viewed via the Council's internal website or a copy requested from the Human Resources department.

If there is an allegation about an employee, there may be three types of investigation:

- Criminal, led by the police;
- Child or Adult Social Care, led by Derbyshire County Council;
- Disciplinary, led by the line manager and appropriate senior manager at the Council, following internal disciplinary procedures.

Civil proceedings could also be taken by the person or family who are alleging the abuse or harassment. It may be that one or more of the above investigations are ongoing at similar times.

Where it is suspected that abuse has taken place, the normal safeguarding reporting routes should be followed and the concern reported to the Safeguarding Lead Officers, or to a member of the Corporate safeguarding Team. If unavailable to a member of the Senior Management Team.

Advice will be sought from appropriate officers or external organisations as to the way to proceed, which may involve reporting the concerns to Derbyshire County Council or the Police.

Whilst any allegation will be treated seriously and investigated immediately and thoroughly, it is possible for an employee to become a victim of false accusations. Employees are encouraged to protect themselves from false accusations by adopting good practice at all times.

Further information about dealing with allegations made against staff or representatives can be found:

- [For children](#)
- [For adults](#)

5. Abuse and harm

The following sections go through the different types of abuse and harm. Whilst there are a number of similarities between children and adults, there are difference and the responses and pathways to support are different. Therefore, the following sections are separated into Children and Adults.

What is abuse or harm to children?

a) Types of abuse

In July 2018 the Government issued new national guidelines.

“Working Together to Safeguard Children: A guide to inter-agency working to safeguard and promote the welfare of children”

This document provides clarity for what is required and how organisations need to work together in partnership with others. Safeguarding and promoting the welfare of children is defined in the guidance as:

- protecting children from maltreatment
- preventing impairment of children's health or development
- ensuring that children grow up in circumstances consistent with the provision of safe and effective care.
- taking action to enable all children to have the best outcomes

This can include preventing and protecting a child from:

- Abuse
- Physical abuse
- Emotional abuse
- Sexual abuse
- Child sexual or criminal exploitation
- Neglect
- Extremism

b) Barriers to disclosure

There may be a number of barriers that exist which prevent a child from telling others about abuse. Some of the main barriers are:

- Have communication or learning difficulties;
- Not yet have the vocabulary to describe what has happened;
- Don't understand that what they have or are experiencing is wrong;
- Be scared because they feel they have been threatened;
- Think they will be taken away from home;
- Believe they are to blame, or they may feel guilty;
- Think it happens to others;
- Feel embarrassed;
- Not want their abuser to get in trouble;
- Be afraid that they won't be believed;
- Think they have already told e.g. by dropping hints;
- Have told someone before and weren't believed, so think there is no point in trying again.

c) Factors that increase the risk of abuse

There are many issues that may contribute to child abuse, but some factors increase the risk to children and young people and make them more vulnerable to abuse. They can be found in the background of parents, in the environmental situation and in attributes of the child or young person themselves.

These factors can be significant in alerting a bystander or family member to offer support to a family and keep a caring eye out.

Caregivers factors:

- Caregivers with drug or alcohol issues
- Caregivers with mental health issues, including depression
- Caregivers who don't understand children's needs or development
- Caregivers who were abused or neglected as children
- Caregivers who are young or single parents or parents with many children
- Caregivers have unrealistic expectations of the child and lack parenting knowledge
- Caregivers with low education or income
- Caregivers experiencing high levels of parenting stress or economic stress
- Caregivers who use spanking and other forms of corporal punishment for discipline
- Caregivers in the home who are not a biological parent
- Caregivers with attitudes accepting of or justifying violence or aggression

Family factors:

- Families that have household members in jail or prison
- Families that are isolated from and not connected to other people (extended family, friends, neighbours)
- Families experiencing other types of violence, including relationship violence
- Families with high conflict and negative communication styles

Community factors:

- Communities with high rates of violence and crime
- Communities with high rates of poverty and limited educational and economic opportunities
- Communities with high unemployment rates
- Communities with easy access to drugs and alcohol
- Communities where neighbours don't know or look out for each other and there is low community involvement among residents
- Communities with few community activities for young people
- Communities with unstable housing and where residents move frequently
- Communities where families frequently experience food insecurity

Environmental Factors:

- Overcrowding in the house
- Poverty or lack of opportunity to improve the family's resources
- Family violence is present
- A non-biological adult living in the house
- Family is experiencing multiple stresses

Child Factors:

- Baby is sickly, colicky or unwanted
- Child is younger than 4 years of age
- Child has additional needs which may increase caregiver burden
- Child is the product of an abusive relationship
- Lack of attachment between child and parent

6. Dealing with allegations or suspicions

All employees have a duty to discuss any concerns they may have about the safety or welfare of a child with their line manager or one of the Safeguarding Lead Officers and ensure an appropriate referral is made as outlined in this policy.

There are 5 steps employees or representatives should take:

1. **RECOGNISE** concerns as they are identified.
2. **RESPOND** to disclosures in an appropriate way and deal with immediate safety or crime concerns.
3. **REPORT** allegations or suspicions to line managers on the same day.
4. **REFER** to appropriate organisations on the same day.
5. **RECORD** incidents to share concerns with appropriate organisations, ensure data management policies and facilitate investigations or case reviews.

1. Recognise

It is not always easy to recognise when abuse has taken place or a situation that may develop to become abusive. Council employees are not expected to be experts at recognising such situations but they do have a responsibility to act if they have **any** concerns about the behaviour *of* a child, or *towards* a child.

Harm and abuse can happen in a range of different ways, and in any setting, including:

- a person's home (including a care or nursing home)
- at work
- at an education setting, including a school or college
- in a hospital
- at a day centre
- at organised clubs or groups
- anywhere else people spend their time in the community (e.g. leisure centres, open spaces).

2. Respond

It is important that you respond in the right way to anyone who may disclose a concern. Remember:

- Stay calm
- Listen carefully

- Ask questions for clarification
- Believe
- Reassure
- As a child, you will need to inform them you will have to pass information on to the right people to help them
- Don't promise to keep secrets. All allegations of harm or potential harm will be acted upon.

When responding to a disclosure or suspicion about a situation, you need to assess the situation:

- Does it need an immediate response?

It is important that we deal with any situation where someone is immediately at risk of harm or in danger, or if there is a crime in progress at that moment. If this is the case, you need to dial 999 to alert the emergency services, remembering to also dial a 9 first if you are ringing from an internal council phone.

- Has a crime taken place?

If someone is saying that a crime has taken place (but not in progress), you will need to support the person to report this to the police. You can do this in a number of ways:

- **Phone number:** 101
- **Website reporting form:** www.derbyshire.police.uk
- **Twitter:** Sending a Direct Message to @DerPolContact

You will still need to follow the steps below.

3. Report

You will need to share your concerns with your Line Manager and contact one of the Safeguarding Lead Officers on the same day as the concern was noted.

The Safeguarding Lead Officers are officers who can help you to consider what needs to be done next and by who.

4. Refer

The Safeguarding Lead Officers act as contact points for any employees, Councillors or members of the public that need to report any incidents or concerns they may have with a child's health and wellbeing.

If professionals (usually the Safeguarding Lead Officers are unsure about whether to refer, they should telephone Starting Point Consultation and Advice Service for Professionals (Tel: 01629 535 353). The service operates Monday to Friday from 08:00 – 18:00.

Making a Referral to DCC's Children Social Care

When speaking with the Safeguarding Lead Officers, they will work with you to decide what appropriate action needs to be taken, which may be:

- **Phoning Call Derbyshire on 01629 533 190**

Call Derbyshire Customer Care Assistants (CCAs) receive all telephone calls from professionals working with children in Derbyshire where there are concerns for the immediate welfare of a child/ren. Call Derbyshire CCAs will record the detail of the referral on an Initial contact record and task this immediately to **Starting Point**.

Call Derbyshire CCAs will advise referrers to follow up their verbal referral within 24 hours with written confirmation through the completion of an electronic referral document which can be found at: www.derbyshire.gov.uk/startingpoint.

Children's Social Care (through Starting Point) operates their service (both on the phone and through the Online Referral Forms from Monday to Friday 8am - 6pm. To report immediate child protection issues or safeguarding concerns out of these hours telephone:

- Call Derbyshire on Tel: 01629 532 600.

Starting Point has links with Derbyshire Constabulary, Derbyshire Health Services, as well as Children's Social Care, each with access to their own information systems. It is important to make clear that you wish to discuss an individual child and ensure you get the name and job title of the person you speak to. Any immediate courses of action can be discussed to address any concerns. The response time will vary depending on the situation, however it is expected that you are kept informed, but if this does not happen within three working days a follow up call should be made by the Lead Officer (or person making the referral).

If you are not a Safeguarding Lead Officer and have had to contact Starting Point please ensure you pass full details of the referral to the Safeguarding Lead Officers for recording purposes.

There is more information available on the services that [Derbyshire County Council provide for children and families](#) on their website.

- **Speaking to workers already involved**

If you are aware the child already has an allocated Early Help Team worker or social worker do not fill out this form and liaise directly with the allocated worker.

5. Record

You will need to write detailed notes on what happened and when, including who was there, what was said or done, what your suspicions are and anything else you remember about the situation. The referral form will help you to We need something on our website and intranet record the right information but should always include:

- Name, address and date of birth of the person concerned
- Date and time of the situation
- Your name, signature and job title
- A factual account of what happened
- The location where the incident took place
- The actual words spoken by the individual if possible and how they acted
- A note of any other people involved e.g. as witnesses

Please see **Appendix A below -Safeguarding- A Record of Concern** template for completion.

7. What is harm or abuse to adults at risk?

a) Types of abuse

Abuse is a violation of an individual's human or civil rights, by any other person or persons. Professionals should not limit their view of what constitutes abuse or neglect, as they can take many forms and the circumstances of the individual case should always be considered. The following types of abuse and neglect are identified within the Care Act 2014, but should not be considered exhaustive;

- **Physical abuse**
Including assault, hitting, slapping, pushing, kicking, misuse of medication, restraint or inappropriate physical sanctions.
- **Domestic abuse**
An incident or pattern of incidents of controlling, coercive or threatening behaviour, violence or abuse by someone who is or has been an intimate partner or family member regardless of gender or sexuality. Includes psychological, physical, sexual, financial, emotional abuse, so called 'honour' based violence, Female Genital Mutilation and Forced Marriage.
- **Sexual abuse**
Including rape, indecent exposure, sexual harassment, inappropriate looking or touching, sexual teasing or innuendo, sexual photography, subjection to pornography or witnessing sexual acts, indecent exposure and sexual assault or sexual acts to which the adult has not consented or was pressured into consenting.
- **Sexual exploitation**
Involves exploitative situations and relationships where people receive 'something' (e.g. accommodation, alcohol, affection, money) as a result of performing, or others performing on them, sexual activities
- **Psychological abuse**
Including emotional abuse, threats of harm or abandonment, deprivation, of contact, humiliation, blaming, controlling, intimidation, coercion,

harassment, verbal abuse, cyber bullying, isolation or unreasonable and unjustified withdrawal of services or supportive networks

- Financial or material abuse
Including theft, fraud, internet scamming, coercion in relation to an adult's financial affairs or arrangements, including in connection with wills, property, inheritance or financial transactions, or the misuse or misappropriation of property, possessions or benefits.
- Modern slavery
Encompasses slavery, human trafficking, forced labour and domestic servitude. Traffickers and slave masters use whatever means they have at their disposal to coerce, deceive and force individuals into a life of abuse, servitude and inhuman treatment.
- Discriminatory abuse
Including forms of harassment, slurs or similar treatment; because of race, gender and gender identity, age, disability, sexual orientation, religion or belief.
- Organisational abuse
Including neglect and poor care practice within an institution or specific care setting such as a hospital or care home, for example, or in relation to care provided in one's own home. This may range from one off incidents to on-going ill-treatment. It can be through neglect or poor professional practice as a result of the structure, policies, processes and practices within an organisation.
- Neglect and acts of omission
Including ignoring medical, emotional or physical care needs, failure to provide access to appropriate health, care and support or educational services, the withholding of the necessities of life, such as medication, adequate nutrition and heating.
- Self-neglect
This covers a wide range of behaviour neglecting to care for one's personal hygiene, health or surroundings and includes behaviour such as hoarding.

b) Adults not meeting safeguarding criteria

Where there is concern that someone is being abused, neglected or is being affected by abuse, but they do not meet the definition of an 'adult at risk' as outlined in 'Definitions, 2 b), the Vulnerable Adult Risk Management (VARM) procedures may be applicable. More information about the VARM process is available on the [Derbyshire Safeguarding Adults Board website](#).

In addition, there are other areas of community safety that may apply, each with policies, procedures and support available. These may include:

- Derbyshire Domestic Abuse Policies including MARAC, Female Genital Mutilation and Forced Marriage
- Multi Agency Public Protection Arrangements (MAPPA)
- Anti-Social Behaviour

- Hate crime
- Prevent
- Modern Slavery

For more information on these, please see the associated Information Sheets for more information, available on www.derbyshiredales.gov.uk/community/community-safety/vulnerable-children-and-adults or contact your council Community Safety Team on communitysafety@derbyshiredales.gov.uk or telephone 01629 761187.

In all cases, information will be supplied to the person about universal safety services.

c) Recognition of mental ill health

Everyone has mental health, like everyone has physical health, both change throughout our lives. Minds like bodies can become unwell. Mental ill health can range from mild stress-related symptoms, to acute conditions such as bipolar, depression, psychosis and schizophrenia. The following can often be indicators that someone may need help: Suicidal thoughts, social withdrawal, delusions, paranoia, confusion, self-harm, marked mood swings and severe anxiety.

Further information on Mental Health is available on Derbyshire County Council's website- [Mental Health Act Assessments - Derbyshire County Council](#) or visit the Rethink Mental illness website.

d) Barriers to disclosure

There may be a number of barriers that exist which prevent a child or adult from telling others about abuse. Some of the main barriers are:

- Be scared because they may have been threatened;
- Think they will be taken away from home;
- Believe they are to blame, or they may feel guilty;
- Think it happens to others;
- Feel embarrassed;
- Not want their abuser to get in trouble;
- Have communication or learning difficulties;
- Not yet have the vocabulary to describe what has happened;
- Be afraid that they won't be believed;
- Think they have already told e.g. by dropping hints;
- Have told someone before and weren't believed, so they believe there is no point in trying again.

e) Factors that increase the risk of abuse

There are a number of factors that can increase the risk of an adult being at risk of abuse. These can include:

- be getting older.
- have a physical or learning disability or have trouble seeing or hearing.

- not have enough support.
- have mental health problems.
- be socially isolated.
- live in inappropriate accommodation.
- misuse alcohol or drugs.
- have financial circumstances which make them higher risk.

8. Dealing with allegations or suspicions regarding adults

There are 5 steps for employees or representatives to undertake:

1. **RECOGNISE** concerns as they are identified.
2. **RESPOND** to disclosures in an appropriate way and deal with immediate safety or crime concerns.
3. **REPORT** allegations or suspicions to line managers on the same day.
4. **REFER** to appropriate organisations on the same day.
5. **RECORD** incidents to share concerns with appropriate organisations, ensure data management policies and facilitate investigations or case reviews.

1. Recognise

It is not always easy to recognise when abuse has taken place or a situation that may develop to become abusive. Council employees are not expected to be experts at recognising such situations but they do have a responsibility to act if they have **any** concerns about the behaviour *of* an adult or child, or *towards* an adult or child.

Harm and abuse can happen in a range of different ways, and in any setting, including:

- a person's home (including a care or nursing home)
- at work
- at an education setting, including colleges or adult education settings
- in a hospital
- at a day centre
- at organised clubs or groups
- anywhere else people spend their time in the community (e.g. leisure centres, open spaces).

You need to assess the situation:

- Does it need an immediate response?

It is important that we deal with any situation where someone is immediately at risk of harm or in danger, or if there is a crime in progress at that moment. If this is the case, you need to dial 999 to alert the emergency services, remembering to also dial a 9 first if you are ringing from an internal council phone.

- Has a crime taken place?

If someone is saying that a crime has taken place (but not in progress), you will need to support the person to report this to the police. You can do this in a number of ways:

- **Phone number: 101**
- **Website reporting form: www.derbyshire.police.uk**
- **Twitter: @DerPolContact**

2. Respond

It is important that you respond in the right way to anyone who may disclose a concern. Remember:

- Stay calm
- Listen carefully
- Ask questions for clarification
- Believe
- Reassure
- If it is a child, inform them you will have to pass information on to the right people to help them
- Don't promise to keep secrets. All allegations of harm or potential harm will be acted upon.

If no-one is in immediate danger, record the details of the situation and follow the next stages.

Actions to be avoided:

- Panic
- Allow shock and/or distaste to show
- Probe to find out more information than offered
- Speculate or make assumptions
- Make negative comments about the alleged abuser
- Make promises to agree to keep it a secret
- Discussing the issue with anyone other than the appropriate line Manager or Senior Manager.

It is not the responsibility of any employee, Councillor, or contractor of the Council to decide whether or not abuse has taken place. There is, however, a responsibility to act on any concerns and to protect adults in order that appropriate agencies (in the Council's case this is normally DCC's Adult Service or the Police) to make enquiries and take necessary action to protect the Adult.

3. Report

You will need to share your concerns with your Line Manager and contact one of the Safeguarding Lead Officers on the same day as the concern was noted.

Employees will complete a referral form (see appendix 1), or the online form which can be found on the Council's intranet. As soon as possible, telephone / email the Officer who will contact Call Derbyshire and forward the referral form.

NOTE: In the event that a Safeguarding Lead is not being available the referral should not be delayed. A call should be made to Call Derbyshire during the same working day.

4. Refer

The Safeguarding Lead Officers and these act as contact points for any employees, Councillors or members of the public that need to report any incidents or concerns they may have with an adult's health and wellbeing.

When speaking with the Safeguarding Lead, they will work with you to decide what appropriate action needs to be taken, which may be a referral to Adult Social Care. This needs to be completed by;

- **Telephoning Call Derbyshire on Tel: 01629 533 190**

Call Derbyshire operates their service (both on the phone and through the Online Referral Forms from Monday to Friday 8am - 6pm. To report adult safeguarding concerns out of these hours telephone Call Derbyshire on Tel: 01629 532 600.

When referrals are made via telephone to Call Derbyshire, the referring officer should confirm in writing within 24 hours to contactcentre@derbyshire.gov.uk or as directed by the Call Derbyshire officer. If you are not the council's Safeguarding Lead Officers and have had to contact Call Derbyshire, please ensure you pass full details of the referral to the Safeguarding Lead Officer for recording purposes.

Call Derbyshire has representatives from Derbyshire Constabulary, Derbyshire Health Services, as well as Adult Social Care, each with access to their own information systems. Any immediate courses of action can be discussed to address any concerns. The response time will vary depending on the situation, however it is expected that you are kept informed, but if this does not happen within three working days a follow up call should be made by the Safeguarding Lead Officers (or person making the referral).

More information found on [the Derbyshire Safeguarding Adults Board website](#).

- **Speaking to an allocated worker**

If you are aware the adult already has an allocated Social Worker, do not fill out this form and liaise directly with the allocated worker.

5. Record

You will need to write detailed notes on what happened and when, including who was there, what was said or done, what your suspicions are and anything

else you remember about the situation. The referral form will help you to record the right information but should always include:

- Name, address and date of birth of the person concerned
- Date and time of the situation
- Your name, signature and job title
- A factual account of what happened
- The location where the incident took place
- The actual words spoken by the individual if possible and how they acted
- A note of any other people involved e.g. as witnesses

Please see **Appendix A below -Safeguarding- A Record of Concern** template for completion.

Further information

There is a wealth of information available to access through the Boards, Partnerships and organisations involved. Please visit:

- [Derbyshire Safeguarding Adults Board](#)
- [Derby & Derbyshire Safeguarding Children Partnership](#)
- [Derbyshire County Council](#)
- [Derbyshire Police](#)

Appendix A:

Safeguarding – Recording a Concern

Use this form to record an incident or concern of abuse or neglect of children and/ or adults at risk.

You will need to discuss this with your line manager. For how to make a referral, please liaise with one of the Councils Safeguarding lead officers or if unavailable a member of the Corporate Safeguarding Team. **(See list of officers and their contact details?)**

Is this person:	Child (0-18 years) Young adult (18-25 years) Adult (25 years plus) (* please delete as appropriate)
What is their:	
Name:	
Address:	Postcode:
Contact details:	Mobile: Home phone: Email:

Are these contact details:	For the individual For parent / carers / guardian (* please delete as appropriate)
If it is a child:	
If a child: Parents / Carers / Guardians names:	
Parents / Carers / Guardians address:	Postcode:
Are there any additional needs you are aware of for anyone involved?	
Do you / how do you know this individual? (Do you know them personally? How long have you known them? Do you know any of the family / other important people? How did they come to speak with you on this occasion? Did they come to access a service?)	

Details of the concern or incident: (What was reported to have happened? Or what is the concern you are raising? What was shared with you? Was it by the individual or someone else?)
Time, date and location of incident:

(Was this a historical incident? Or did this happen recently or today? Has it happened regularly or a few times? Or once?)

Were there any witnesses at the time of the incident?

Any further information you are aware of?

(Details of any existing services working with this individual. Social Care workers already aware of this individual?)

Health services (Health Visitor, GP, Hospital Consultant)?

Education services (childminder / nursery / school / college)?

Next steps

What action have you taken / think you need to take?	By whom	By when
(Discuss any potential action with your Line Manager and one of the EBC Safeguarding Leads)		

--	--	--

Onward Referrals:

If this situation requires a referral to another service, please contact an EBC Safeguarding Lead to discuss.

- Referrals to social care:

For a child safeguarding matter:

[Starting Point contact and referral service](#) – referrals can be made via this online form. Or, if you have made a telephone referral to Starting Point, you should follow it up by completing the online form.

For an adult safeguarding matter:

[Adult care and wellbeing contact and referral service](#) – referrals can be made and advice sought via this website link.

- Referral to another organisation:

Have you shared your concern with another organisation such as Health Organisation (eg GP) / the Police / Fire Service / Ambulance Service?

Who:

Have you followed up any action with an online referral or email? Yes / No

If not please explain why:

What action / timescales were suggested by the organisation when the safeguarding referral was made?

(Is there an existing case worker already involved? Will it be passed to another agency / team?)

Were there any actions that were considered but it was decided not to progress with them?

What further follow up is required?

By whom

By when

This form needs to be passed to your line manager / Safeguarding Lead to sign to acknowledge they are aware of the issue and any follow up required.

Keep a copy of this form in a secure file within your own department and a **signed copy of this form must also be sent to the Safeguarding lead (Kevin Stackhouse,)** whether a referral to Safeguarding has been made or not.

Officer raising concerns:	
Name:	
Date:	

Line manager	
Name:	
Date:	

Safeguarding Lead consulted:	
Name:	
Date:	



Agenda Item 12

Governance and Resources Committee
Open Report

Governance and Resources Committee - 21 March 2024

Revision of Street Naming and Numbering Policy

Report Author and Contact Details

Helen Mitchell, Director of Corporate and Customer Services & Monitoring Officer
01629 761281 or helen.mitchell@derbyshiredales.gov.uk

Report Summary

The report details changes to the Council's Street Naming and Numbering Policy to more fully reflect the national Street Naming and Numbering guidance and Code of Practice.

Recommendations

That the Council adopts the new policy that closely follows the national Street Naming and Numbering Code of Practice.

List of Appendices

Appendix 1: Street Naming and Numbering Policy 2023

Member Approval Required?

Yes, Member approval is required at the G and R Committee

Street Naming and Numbering Policy

1. Background

- 1.1 The Council adopted the 1925 Public Health Act in respect of street naming and numbering in 2012. Since then, there has been consultation at national level and a new Street Naming and Numbering Code of Practice has been established for all local authorities to follow.
- 1.2 This supports national guidance on the formation of addresses and creates data consistency for Address base – the national address database produced in conjunction with Ordnance Survey.

2. Key Issues

- 2.1 In February 2012, the council adopted the 1925 Public Health Act as the legislation regarding Street Naming and Numbering. This allowed for a regime of charges for the administration of the service and proposed a practice of consultation and delegation.
- 2.2 The new policy has more detail and provides a guide for the relevant Street Naming and Numbering Officer to follow.
- 2.3 It provides information on why decisions are made on the naming and numbering of addresses and the reasons behind them.
- 2.4 The changes are based on the national code of practice.

3. Options Considered and Recommended Proposal

- 3.1 The revised policy will ensure a consistency of decision making with other local authorities

4. Consultation

- 4.1 Consultation regarding the national Street Naming and Numbering Code of Practice was undertaken by GeoPlace with local authorities.

5. Timetable for Implementation

- 5.1 The information in the policy is largely being implemented. This document is to formalise and expand its use.

6. Policy Implications

- 6.1 None immediately arising from this report.

7. Resources (Finance, HR, Estates and IT) Implications

- 7.1 None. The current Street Naming and Numbering application service already uses the CRM software.

8. Legal Advice and Implications, Data Protection

- 8.1 As stated, this report details changes to the Council's Street Naming and Numbering Policy to more fully reflect the national Street Naming and Numbering guidance and Code of Practice.
- 8.2 The draft policy accords with the applicable legislation (in particular Part II of the Public Health Act 1925)
- 8.3 The legal risk of challenge when taking the recommended decision detailed at the beginning of this report has been assessed as low.
- 8.4 There are no implications regarding Data Protection.

9. Equalities Implications

- 9.1 An Equalities Impact Assessment has been completed to evaluate and mitigate for any possible Equalities impacts. Awaiting comments by relevant officer.

10. Climate Change Implications

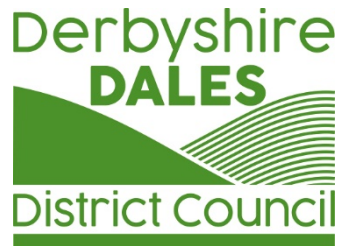
- 10.1 It is not considered that there are any climate change or biodiversity impacts of this policy

11. Risk Management

- 11.1 No Risk Management Implications.

	Named Officer	Date
Chief Executive	Paul Wilson	13/03/2024
Director of Resources/ S.151 Officer (or Financial Services Manager)	Karen Henriksen	13/03/2024
Monitoring Officer (or Legal Services Manager)	Helen Mitchell	12/03/2024

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Street Naming and Numbering Policy

Produced by:
Derbyshire Dales District Council
June 2023

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Purpose of this policy

Addresses are the identifiers of places and where people are. They provide a common identifier to link data from a diverse range of systems and services to relate them to the same place, property, person, business, or service.

Derbyshire Dales District Council (the Council) has the legal responsibility to ensure that streets are named, and properties are numbered. The Council has the power to approve or reject property addresses submitted by developers or the public, or to prescribe its own addressing schemes.

No other organisation (such as Land Registry or Royal Mail) has the legislative powers to create or allocate property numbers/names or street/road names.

This power extends to commercial property as well as to domestic addresses. Where street names or previous numbers have been established without reference to the Council, the Council has the authority to issue renaming or renumbering notices.

Reasons for Street Naming and Numbering

All property development and address changes within the Derbyshire Dales District Council area are subject to the guidance contained within this Policy. Maintaining a comprehensive and high standard for naming streets and numbering or naming properties is essential as it enables:

- Emergency and health care services to find a property quickly
- Mail and goods to be delivered efficiently
- Service connections by utilities companies
- Occupiers to apply for a credit card, benefits, pensions or obtaining goods by mail order
- Financial verification of addresses and fraud detection
- Visitors to find where they want to go
- Reliable delivery of services and products
- Service provider records to be maintained and kept in an efficient manner
- Digital processing of addresses without corrupting the data.

Anyone seeking an address change, or the creation of an address for a new property, must apply to Derbyshire Dales District Council following the process outlined in this policy document.

Legislation

This power is under Sections 17-21 of The Public Health Act 1925 and the Local Government Act 1972 which have been adopted by the Council.

This act:

- Allows notice of proposed street names to be given to the local authority and a power to the authority to object.
- A power to the local authority to assign a street a name or alter an existing street name by order following notice by the local authority; and
- A duty on the local authority to paint/ mark the street name and renew it when it becomes illegible.

In addition to complying with appropriate legislation, this policy is compliant with the national Street Naming and Numbering Code of Practice (from here on referred to as the Code) which provides a practical manual for Street Naming and Numbering (SNN)

This code as well as providing practical examples, provides guidance to ensure that the processes used meet legislative and governance requirements. Additionally, it helps to maintain a consistent national address dataset.

SNN follows agreed national standards [BS7666] and a set of Data Entry Conventions provide explicit directions on how to construct the street naming and numbering format.

Prior to the Public Health Act 1925 there is the Towns Improvement Clauses Act 1847 (sections 64 and 65) which applies to the numbering and naming of premises and states:

Section 64: The commissioners shall from time to time cause the houses and buildings in all or any of the streets to be marked with numbers as they think fit, and shall cause to be put up or painted on a conspicuous part of some house, building, or place, at or near each end, corner, or entrance of every such street, the name by which such street is to be known; and every person who destroys, pulls down, or defaces any such number or name, or puts up any number or name different from the number or name put up by the commissioners, shall be liable to a penalty not exceeding level 1 on the standard scale for every such offence.

Section 65: The occupiers of houses and other buildings in the streets shall mark their houses with such numbers as the commissioners approve of, and shall renew such numbers as often as they become obliterated or defaced; and every such occupier who fails, within one week after notice for that purpose from the commissioners, to mark his house with a number approved of by the commissioners, or to renew such number when obliterated, shall be liable to a penalty not exceeding level 1 on the standard scale, and the commissioners shall cause such numbers to be marked or to be renewed, as the case may require, and the expense thereof shall be repaid to them by such occupier, and shall be recoverable as damages.

Scheme of Delegation

The SNN Officer is the first point of contact in a local authority for:

- the allocation of house numbers or names and street names to new developments and property conversions
- the re-naming and re-numbering of properties and streets where they deem necessary.

It is the responsibility of the SNN Officer to:

- accept applications for the naming and renaming of streets and properties
- validate applications in line with the local authority's time scales and policies
- confirm the correct legislation is being used
- consult in accordance with the local authority's governance process
- use the correct decision-making processes
- inform the Street Custodian and other interested parties of all new or changed street names, building numbers or names.

This role is essential to ensure that the processes are followed in accordance with the adopted policy.

Delegated authority is given to the Director of Corporate & Customer Services and Monitoring Officer in line with the Council's constitution.

Consultation regarding postcodes and postal addresses

All elements of an address, except for postcode and post town, are defined by the Council. The numbers and names assigned to property and the official names assigned to streets are the intellectual property of the Council.

Allocation of postcodes is managed by Royal Mail and must be confirmed by them. The Council will undertake this process on the applicant's behalf and inform the applicant and other interested parties. The maintenance of postcode information, and any future change to individual postcodes or postcode sectors, is the responsibility of Royal Mail.

The Council accepts no responsibility or liability for omission of postcode or post town information, nor for any failure of services arising from this omission.

New addresses are initially held within the Royal Mail's Not Yet Built file and only move to the Postcode Address File (PAF®) when they are complete. Active addresses can be checked on their [website](#).

Naming of New Streets

The need for a new street name, or the renumbering of properties can occur for a variety of reasons including:

- New build developments, including demolishing and re-building a single property.
- Splits, for example conversion of a single building to flats or commercial units.
- Mergers, for example conversion of two or more units into one.
- Moving the main entrance to a different street.
- Any change to the building name if the property is not numbered.

Application Process

The applicant for a street naming or number request should be the developer, property owner, or an agent acting on their behalf.

Property developers or owners are welcome to suggest names for new streets. These should be submitted to the Address Management Team for consideration against the Council's criteria, which is outlined in this document.

The process for reaching a final decision is as follows:

- Suggestions for a new name, rename or renumbering are sent to Derbyshire Dales District Council's Address Management Team.
- These suggestions are evaluated against the criteria for street names and numbering until an acceptable option or range of options is agreed.
- This suggestion or shortlist of suggestions is then shared with the relevant ward councillors and town/parish council for consultation.
- This process allows relevant parties to respond with comments or alternative suggestions.
- Alternative suggestions will also be evaluated against the criteria for street names and numbering.
- Alternative suggestions are shared with the applicant for consideration.
- A consensus will be sort on the final name.
- Where a dispute arises, the matter will be decided by the Director of Corporate & Customer Services and Monitoring Officer, in line with the Council's constitution.
- Once a decision has been reached the new address will be formally allocated and all relevant bodies will be notified.

Dependant on responses this process may take an average of 3 months to complete. Should the intention be to rename an existing street this timeframe could take longer to allow consultation with residents and the requirement for the Council to publish a legal notice of intention to rename on the street (up to 28 days).

No street name plate is allowed to be erected until the street name has been confirmed in writing by the Council.

Should any person display an unofficial street name or number on their property, then that person shall be liable to a fine under the provision of Criminal Justice Act 1982.

Choice of Street Names

Any street name suggestions sent to the Council must follow these guidelines which are in line with best practice as laid out by GeoPlace, the custodians of the National Address Gazetteer and the National Street Gazetteer.

The Council will endeavour to promote names with a local or historic significance to the area. However, it is not sufficient cause to object to a name if it fails to meet this criterion.

The Address Management team will use the following conventions when deciding if a new street name is acceptable.

- Whether the new street is an area with existing themed street names.
- New street names will not duplicate any name already in use within the immediate vicinity, including areas adjoining neighbouring authorities. A variation in the terminal word, for example, "street", "road", "avenue", will not be accepted as sufficient reason to duplicate a street name.
- Street names with phonetically similar names are to be avoided, for example Willows Avenue and Winnows Avenue.
- That it meets the Royal Mail PAF ® Code of Practice convention that only one street using the same name should exist within one post town.
- That names with more than four words including the suffix or with more than 30 characters should be avoided.
- The street name should have an appropriate suffix which must be descriptive of the road, for example, 'Close' to indicate a cul-de-sac.
- That any historic connotations to people, places or events are researched and are accurate.
- Street names that may be considered or construed as obscene, racist or which would contravene any aspect of the Council's equal opportunities policies will not be acceptable.
- New street names must not include a number, for example, 20 Seven Foot Lane sounds the same as 27 Foot Lane.
- Street names that may be open to re-interpretation by graffiti or shortening of the name must be avoided, for example "Canal Turn" should not be used.
- Names that promote a company, service or product will not be allowed. Names based on a developer's trading name are seen as advertising and are not acceptable. An exception to this may be made for a company that no longer exists, if used solely in an historical context and the claim of advertising cannot be made.
- To avoid causing offence either by inclusion or exclusion, no street will be named after any living person (For naming streets after notable people, [see separate section](#)).

- That the proposed name meets any criteria set locally for the use of names of any deceased people. (See [Naming Streets or Buildings after notable people](#)).
- Street names must not have a name with Royal connotations unless the consent of the Lord Chamberlain's office has been granted. For further information, see – [Guidance on use of Royal Arms, names and Images](#)
- We reserve the right to object to any suggested name deemed to be inappropriate.
- New street names will not be assigned to new developments when such developments can satisfactorily be included in the current numbering scheme of the street providing access.
- Street names must not begin with the word 'The' or 'A'
- Street names must not contain any punctuation of any kind.
- Street names should not be difficult to pronounce or awkward to spell as these may lead to confusion in an emergency situation or result in demands for a change of address from occupiers.
- New street names shall not end in "s" where it can be construed as either a possessive or plural.
- Abbreviations should not be used. The only exception to this is 'St' or 'St.' in replace for 'Saint.'

See [Appendix 1](#) regarding suffixes

Numbering Sequence

- Buildings should be numbered to the street which was the last used or provides direct access to the entrance to the property.
- Numbers should be allocated incrementally according to the location of the new building in the street
- Properties on a street should be numbered ascending from the most important street from which they lead.
- New streets shall be numbered so that odd numbers are on the left-hand side and even numbers on the right, commencing from the primary entrance to the street or in the direction of travel from town where applicable. Where the street is a thoroughfare between two other streets, the numbering shall commence at the end of the street nearest to the centre of the town.
- A cul-de-sac should usually be numbered consecutively, preferably in a clockwise direction. However, where there is scope for a future development to add more properties to the street the Council may decide, on a case-by-case basis, to number differently.
- Streets which are not cul-de-sac will only be numbered consecutively where no properties exist on the opposite side of the street or there is no potential for a future development to create such, for example, where the street runs along a riverbank.
- Some numbers may be omitted where there is the possibility of future infill or extended development. For example, where the following are plausible.
 - The surrounding properties have large enough gardens which may be considered for future development
 - There is open land which may become available at a later date
 - There are surrounding properties in a degraded condition that could be considered for future demolition/redevelopment
 - Provisions are included in the Local Plan
- All numbers, including the number 13, must be used in the proper sequence and there shall be no exclusion of any number due to superstitious, cultural or personal preference. However, gaps may be incorporated in the number sequence to allow for possible future infill development.
- In cases of subdivisions sharing an access point, only the term 'Flat' or 'Unit' will be used.
- Flats and Units will be numbered, for example Flat 1, Flat 2, Flat 3 and so on. A numbering scheme such as Flat A, Flat B or First Floor Flat will not be used.
- Flats within a multi-storey block may be numbered consecutively from the ground floor upwards, following the order in which flats are reached, or numbered 'hotel style', where the floor level is incorporated in the number, for example first floor would be 101, 102, 103 and so on, the second floor would be 201, 202, 203 and so on. The Council will determine the appropriate numbering scheme based on the size and layout of the development.

- Where internal units are accessed via a shared ground floor entrance, they will be numbered as Flat 1, 24 Any Street; Flat 2, 24 Any Street, and so on.
- Where a block of flats has more than one street door, each street door will have a separate street address. Flats will then be addressed and numbered according to the street door from which they are accessed, for example Flat 1, 22 Any Street; Flat 1, 24 Any Street. The same applies for commercial or industrial blocks, or mixed blocks.
- Punctuation marks are not allowed, for example Flat 1.01 or Flat 11/01.
- When new properties are built on an existing street and there are no available numbers to use whilst retaining the current sequence, a letter shall be used as a suffix, for example 15A.
- Where there is an exceptionally large number of properties requiring a suffix, it may be more appropriate to renumber any existing properties to incorporate a new numbering sequence. This should be avoided where possible due to the disruption it causes to existing residents.
- New street names will not be assigned for the sole purpose of avoiding numbers with a suffix.
- Property numbers will be displayed as numerals and not written, for instance 26 Smith Street, not Twenty-Six, Smith Street.
- A business name shall not take the place of a number or a building name.
- Private garages and buildings used for housing vehicles and similar purposes will not be numbered.
- A piece of land, for example a farmer's field, cannot be given an official address. Only properties on that piece of land can have a conventional address for the purposes of delivering mail and services.

Property re-numbering or street re-naming

Re-numbering or re-naming a group of existing properties or re-naming streets may cause costs and/or disruption to individual occupiers and wherever possible should be avoided. It is normally only considered when changes occur, such as the inclusion of a new development, which are likely to cause problems for the emergency services, or where the existing addresses could cause problems with property location.

If the Council considers that a new development will mean that existing streets and/or street numbers will need altering the developer will be required to consult with affected residents and make every effort to reach a satisfactory outcome. This may include the provision by the developer of some compensation to cover costs and inconvenience. **The Council will not proceed until it has evidence of this consultation.**

If the Council decides that the renaming or renumbering should go ahead it will initiate the legal processes to make the necessary changes. The developer will be required to cover the costs of this work.

The Council will post notice of the intended street re-name along the affected street and any person aggrieved by the intended order can appeal to the Magistrates Court within 21 days of the notice being posted.

Where a street is created, all costs for the erection of new street name plates will be paid for by the developer. Maintenance of street name plates becomes the responsibility of the Council only once the developer has left the site and the street has been adopted as maintainable under public expense.

Naming a building or property or renaming a house

The Council will only name blocks of flats, commercial buildings or new addresses on roads where there is no existing numbering system.

It will check the existing gazetteer and review every request to add or change an existing property name.

A property with a number must always use and display that number. Where a property has a name and an official number the number must always be included in the address and displayed on the property. The name cannot be regarded as an alternative to a street number.

The following criteria should be considered when applying to add a name to a property:

- It should not duplicate any name already in use within the immediate local area because this can lead to the misdirection of emergency services as well as incorrect delivery of mail, goods and services. A variation in the terminal word, for example, "House", "Court", "Building", will not be accepted as sufficient reason to duplicate a building name.
- Building names with phonetically similar names are to be avoided, for example Willows House and Winnows House.

- Names that may be considered or construed as obscene, racist or which would contravene any aspect of the council's equal opportunities policies will not be acceptable.
- Names that may be open to re-interpretation by graffiti or shortening of the name will be avoided.
- To avoid causing offence either by inclusion or exclusion, no buildings will be named after any living person.
- For naming buildings after notable people, see [separate section](#).
- New street names shall not end in "s" where it can be construed as either a possessive or plural.
- Building names should not begin with the word 'The'.
- The name does not contain any punctuation of any kind.
- Building names should not be difficult to pronounce or awkward to spell as these may lead to confusion in an emergency situation or result in demands for a change of address from occupiers.
- Names that promote a company, service or product will not be allowed. Names based on a developer's trading name are seen as advertising and are not acceptable. An exception to this may be made for a company that no longer exists, if used solely in an historical context and the claim of advertising cannot be made.
- We reserve the right to object to any suggested name deemed to be inappropriate

See [Appendix 2](#) for Building Name Suffixes

Naming Streets or Buildings after notable people

To preserve the exclusivity of this kind of commemoration it needs to be applied sparingly. On that basis only one such name per development will be allowed. There are also a set of further principles which should be adhered to:

- The full name of a living person should never be used as a street or building name.
- The full name of person who gave his or her life protecting the people of Derbyshire Dales could be commemorated in a street or building name one year after death. Efforts should be made to choose an appropriate location, though this would be dependent on a suitable development taking place. The developer will be required to get consent for this naming from the next of kin or trustee of the person being commemorated.
- The full name of a person who made an outstanding contribution to the area or gained an enduring international reputation while working in the Derbyshire Dales, may be commemorated in a street or building name five years after death. This maybe shorter by discretion. The developer will be required to get consent for this naming from the next of kin, or trustee, of the person being commemorated. Where the passage of time makes this impractical, efforts must be made to publicise the intended honour, to give descendants an opportunity to comment.
- The full name of a person who was born or raised in the area and subsequently gained an enduring international reputation may be commemorated in a street or building name five years after death. The developer will be required to get consent for this naming from the next of kin, or trustee, of the person being commemorated. Where the passage of time makes this impractical, efforts must be made to publicise the intended honour, to give descendants an opportunity to comment.
- The names of military personnel associated with Derbyshire Dales by birth or by military unit and who were awarded medals for bravery may be commemorated in a street or building name. The developer will be required to get consent for this from the regiment, squadron or ship in which the person was serving at the time the honour was bestowed, in addition to the consent of the next of kin or trustee - the military unit may be able to assist in contacting descendants. The street or building name will include the person's full name and the appropriate abbreviated medal name, but not his or her rank – for example, Albert Hill VC. Subject to meeting the criteria above.
- Other notable, eminent, or worthy candidates may be honoured by having their surname (or occasionally forename instead) commemorated in a street or building name. Subject to meeting the criteria above.

A brief citation may be added to the street or building sign at the developer's expense.

Charging

Charges are made for the SNN Service under the Charging Powers in the Local Government Act 2003.

Under the Charging Power, charges are limited to cost recovery of the service. The income from the charge must not exceed the cost of provision of the service. If income exceeds the cost of the service or income does not cover the cost of the service, this should be reflected in the charges the following year.

Costs that can be recovered under the charging power include officer time and overheads. However, the costs of attending committee/cabinet or an officer making a decision under delegated powers cannot be included. Officer time writing a report to be considered can be charged for.

A local authority may provide other SNN services such as confirmation of an address. This may be required for legal purposes or for example where a third parties address dataset does not recognise the property. As the local authority has no duty to do this, it may charge for such services.

Decision

The length of time for taken for an application from start to finish can vary depending on the type of request. Amendments to addresses may take 7-10 working days, new SNN request for developments may take 3 months or more, depending on complexity.

Once a decision had been made the applicant will be notified officially to confirm the new or revised address/es. This information is shared with Royal Mail, Emergency Services, Internal Departments and the Land Registry.

It should be noted that whilst Land Registry may notate the change of address on their system, it will not update it unless formally notified by the owner.

When the new address is allocated, there is a legal requirement to mark the property with the allocated number (or name) in such a way as to make the mark legible from the street. If this is not completed, organisations will find it difficult to find the property and there may be delivery problems.

Street Name Plates

The Public Health Act 1925 which has been adopted by the Council states there is a duty on the local authority to paint/ mark the street name and renew it when it becomes illegible.

Replacement street nameplates can be requested through the [Report It](#) function

Where a street is created, all costs for the erection of new street name plates will be paid for by the developer. Maintenance of street name plates becomes the responsibility of the Council only once the developer has left the site and it has been agreed that the street will be maintained at public expense.

The street name plates follow a specification adopted by the council. See [Appendix 3](#)

Additional Information

- The Council is responsible for maintaining the addresses within the district and issuing official notifications of new or revised addresses; however, the Council is not responsible for any delay that may be incurred by third parties in amending their own data or distributing the data to other parties.
- The allocation of postal addresses does not serve as confirmation that any building or structure has been authorised under Planning, Building Regulations or any other Legislation. Owners/occupiers may be at risk of enforcement action if any necessary approvals have not been obtained.
- The Electricity or Utilities company can create an account on their system and use a separate mailing address for billing purposes. They can use the relevant meter serial number to locate the supply and create a unique premises reference, this is the usual procedure for this type of supply and is a regular occurrence for agricultural farms, fields and barns. Please refer to your utility supplier.
- The Local Authority are the only people who can amend your address. (With the exception of Royal Mail regarding the postcode). There may be private companies that claim to be able to process the request for you, but it is likely to be more cost effective and efficient to contact the Local Authority directly rather than going through a third-party organisation.
- If you have a complaint about mail delivery problems this can be reported by using '[I want to report a problem with my mail delivery service \(external link\)](#)' on the Royal Mail website or by contacting [Royal Mail customer services \(external link\)](#). Royal Mail is responsible for mail delivery.
Please remember if you do not display your property number or house name you will make it difficult for Royal Mail or other delivery companies to find your property. This number or name should be visible from the road the property is accessed from.

Appendix 1 Street Suffixes

All new street names will end with a terminal word. Street names with no suffix will not be allowed due to the potential for confusion. Existing streets with no suffix will not be renamed unless required for other reasons. Permitted suffixes are:

Suffix	Definition and Common Usage	All vehicles	Pedestrian way or footpath
Alley	A narrow passageway between or behind buildings usually refers to a rear service road or pedestrian way used as access to garages or gardens. Can also be a path lined with trees, bushes, or stones.	✓	✓
Approach	Usually refers to a path or road that leads to a place such as a railway/bus station.	✓	✓
Arcade	Usually a covered walkway with retail/commercial units along it.	X	✓
Arch	Usually refers to a curving street, often in the shape of an arch, used similar to Crescent. Often used for residential streets which are near water or for development adjacent to a harbour or river where vessels can dock or moor, or where the street passes under an arch.	✓	✓
Avenue	Can refer to a small residential street or a major roadway, usually indicates a wide straight road, often tree-lined, that is of major importance.	✓	X
Bank	Usually used for streets that have an edge, embankment, or verge.	✓	✓
Boulevard	A wide street or open space typically lined with trees.	✓	✓
Bridge	Specific use to define a street or pedestrianised way.	✓	✓
Broadway	A large open or main road.	✓	X
Brook	Usually used for residential streets that run near to a brook, river or stream.	✓	✓
Brow	A street on the top of a hill or ridge.	✓	✓
Bypass	Road that bypasses a nearby settlement.	✓	X
Chase	Usually used for small residential streets in a valley or for streets built on hunting land.	✓	✓
Circus	A large roundabout or circular street.	✓	X

Close	Used for any dead-end street or no through road.	✓	✓
Common	Refers to residential streets in recreational areas or open parks.	✓	✓
Court	Often used for streets that form a square or rectangle, similar to the use of Square.	✓	✓
Corner	May be linked to historical use or feature in area.	✓	✓
Crescent	Usually, a short, curved street.	✓	✓
Cross	May be linked to historical use or feature in area.	✓	✓
Croft	Usually, a short street built on a small farm.	✓	✓
Dale	Usually refers to a street built in a valley or basin. Similar use to Vale or Valley.	✓	✓
Dene	Usually associated with a deep, narrow, wooded valley of a small river.	✓	✓
Drive	A common suffix commonly used in suburban areas both for residential streets and major roadways.	✓	X
Drove	Associated with rural areas relating to movement of livestock	✓	✓
End	Usually associated with a street which comes to a natural end with no further possibility for development beyond.	✓	✓
Field	Usually used for residential streets that run through fields or grassland. (Subject to their being no confusion with agricultural space)	✓	✓
Fold	Usually used for a street in a small valley in a hilly area.	✓	✓
Gardens	Usually used to designate a street populated by garden homes (subject to there being no confusion with any local open space).	✓	✓
Gate	An historical name believed to originate from the Norse element 'Gata' which means a way through a settlement.	✓	✓
Grange	May be linked to historical use or feature in area.	✓	✓
Green	Usually a small residential street, often with a park-like setting. Can be used for the naming of a location.	✓	✓
Grove	Usually a small residential street, usually surrounded by woods.	✓	✓

Heights	Usually refers to a short residential street that travels uphill or is on top of high ground compared to neighbouring streets.	✓	✓
Hill	Usually refers to a street that travels up or upon a hill.	✓	✓
Lane	Commonly used for narrow roads, especially in the countryside.	✓	X
Lea/ Ley/Leys	Usually used for paths or residential streets that run through fields, similar to the use of Field. (Subject to their being no confusion with agricultural space)	✓	✓
Market	Historic or intended use.	✓	✓
Mead	Usually used for a former grassland site or where the development includes, proposes, or is adjacent to a field.	✓	✓
Meadow	Usually used for paths or residential streets that run through fields, similar to the use of Field. (Subject to their being no confusion with agricultural space)	✓	✓
Mews	Usually, a small residential street lined with small houses. Often used as a term for converted stables in a courtyard or lane or a short road at the rear of, and parallel to, a terrace of buildings.	✓	✓
Mile	A pedestrianised way.		✓
Mount	Usually, a street on the top of a hill or ridge.	✓	✓
Nook	Usually, a small street in a corner or recess.	✓	✓
Parade	A name for a road running by the seafront or a road with shops along it.	✓	✓
Pasture	Usually used for paths or residential streets that run through fields, similar to the use of Field. (Subject to their being no confusion with agricultural space)	✓	✓
Pass	Usually refers to a street that travels through a valley or over a hill.	✓	✓
Passage	A pedestrianised way.	X	✓
Path	A pedestrianised way.	X	✓
Park	Refers to residential streets that contain or run through playing fields, recreational areas, country gardens or parks.	✓	✓
Parkway	A major urban highway. Properties are not normally addressed to them	✓	✓

Place	Usually a small residential street, a narrow street or an open space in a commercial development. (Subject to their being no confusion with open space)	✓	✓
Plaza	Often refers to either a pedestrianised way or a suburban shopping area's internal ways or open space in a commercial development.	X	✓
Rise	Usually refers to a street that is on a hill, similar to the use of Hill.	✓	✓
Road	A common suffix used to describe a way that leads from one place to another in both residential and commercial areas but is used extensively for other types of streets.	✓	X
Row	Usually refers to particularly narrow streets with identical townhouses but is also commonly used for any residential street.	✓	X
Side	May be linked to historical use or feature in area.	✓	✓
Street	A common suffix for a road in a town or city with houses or other buildings along it, can be small residential, intermediate, and major arterial roadways.	✓	X
Square	Often used for streets that form a square or rectangle, often with a park or a large square at their centre, used for markets, gatherings, etc.	✓	✓
Terrace	Historically was a small residential street that was elevated above the surroundings, for example, on a hillside, but is now used in a more generic way to describe a residential street for two or more adjoining buildings.	✓	✓
Vale	Usually refers to a street built in a valley or basin. Similar to the use of Dale or Valley.	✓	✓
Valley	Usually refers to a street built in a valley or basin. Similar to the use of Dale or Vale	✓	✓
View	Usually used for streets that have a vista or panoramic outlook.	✓	✓
Walk	Usually designates a pedestrian-only space.	X	✓

Way	Used to describe a street or path that leads from one place to another. Wide range of use, from an alley-like pedestrian way definition to a residential street, to a major roadway in new developments.	✓	✓
Yard	Historically used for streets or pedestrianised way that form a square or rectangle, used for markets, gatherings, etc.	✓	✓

'End', 'Cross', 'Side', 'View', 'Park', 'Meadow' are not generally considered to be suitable. However, any of these words can be incorporated in a street name provided it terminates with an appropriate suffix, for example, Fen End Road.

The Council will consider other suffixes if the developer can demonstrate a particular reason for the choice, such as an historical map or document, providing the chosen suffix is descriptive of the street.

The use of 'North', 'East', 'South' or 'West (as in 'Alfred Road North' and 'Alfred Road South') for new streets is only acceptable where the road is continuous and passes over a major junction. It is not acceptable when the road is in two separate parts with no vehicular access between the two to ensure streets and addresses are easily locatable.

Appendix 2 Building Name Suffixes

All new building names will end with a terminal word. Building names with no suffix will not be allowed due to the potential for confusion. Existing buildings with no suffix will not be renamed unless required for other reasons. Permitted suffixes are:

- Apartments for residential only
- Building - Any large distinctive building
- Centre - Business centre
- Court - Any low-rise development e.g., flats and residential buildings
- Heights - Tall building at least twice as tall as it is wide/long
- House - Any residential or commercial building
- Lodge for residential only
- Mansions - Large building occupying an entire block, which has no units with street doors
- Point - Tall building at least twice as tall as it is wide/long
- Studios - Mixed business/residential only
- Tower - Tall building at least twice as tall as it is wide/long

If a building has historically had a suffix which is not on this list, it may be allowed even if it has dropped out of use in recent years. Developers will need to provide evidence of the historical suffix, for instance an old map showing the original building name.

Appendix 3 Frequently asked questions

[Link to Derbyshire Dales District Council website](#)

Appendix 4 Street Nameplate Specification

Nameplates suitable for Wall-mounting

Die – pressed 11swg aluminium, 150mm deep White nameplate with antique style corners.

90mm Kindersley legend in Black (unless otherwise stated).

12mm Black border

Aluminium nameplate to be mounted on 25mm deep Black recycled plastic backing board pre – drilled for mounting.

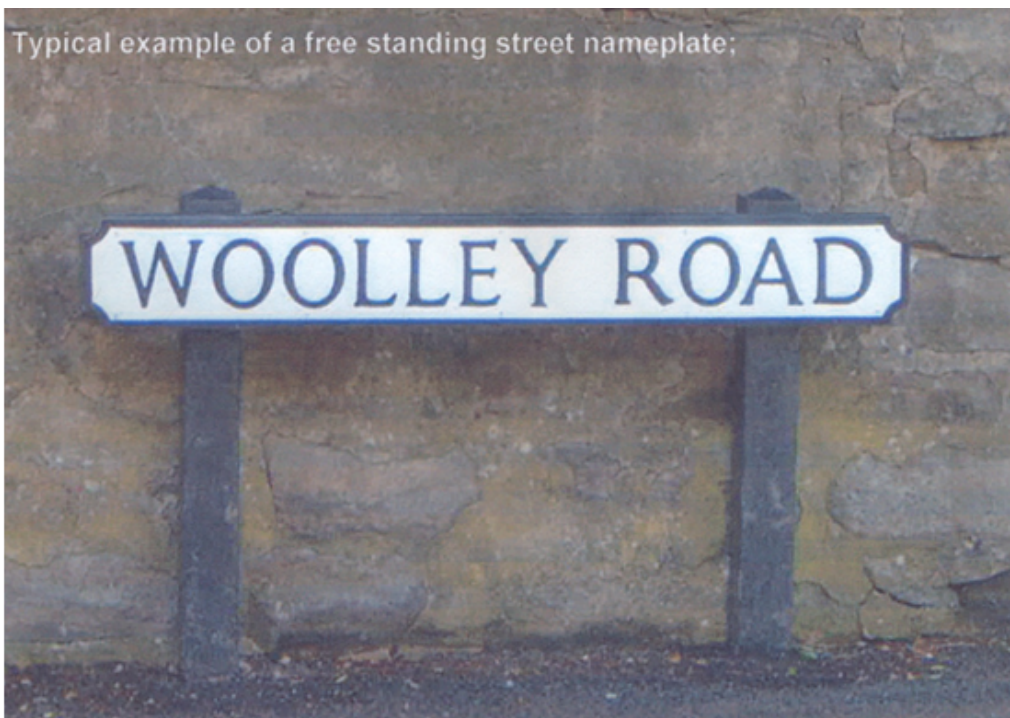
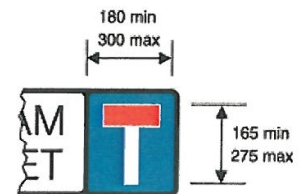
Nameplates to be supplied free-standing style

All as above, but shall also include the following:

Frame:

Black recycled plastic posts to be 75mm square, bolted to reverse of 25mm backing board/nameplate.

Where the road served is a cul-de-sac, a 'No Through Road' symbol in accordance with diagram No. 816.01 of the Traffic Signs Regulations and General Directions 2002 (as amended) shall be incorporated after the street name.





Agenda Item 13

OPEN REPORT GOVERNANCE AND RESOURCES COMMITTEE

Governance and Resources Committee – 21 March 2024

PUBLIC SECTOR DECARBONISATION SCHEME 3C – ENERGY EFFICIENCY IMPROVEMENTS AT NORTHWOOD DEPOT

Joint Report of the Director of Resources and the Director of Regulatory Services

Report Author and Contact Details

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Wards Affected

Darley Dale

Report Summary

This report seeks the Committee's approval for one new bid for a capital project to be referred to Council for inclusion in the District Council's Capital Programme 2024/25.

Recommendations

1. That the Committee approves the new bid.
2. That Council be requested to include £153,137 in the capital programme for 2024/25 for Public Sector Decarbonisation Scheme 3c energy efficiency improvements to Northwood Depot, with £51,380 being financed by grant and £101,757 of match funding being financed from Capital Receipts.

List of Appendices

None

Background Papers

None

Consideration of report by Council or other committee

Council – 4 April 2024

Council Approval Required

Yes

Exempt from Press or Public

No

Capital Bid for Inclusion into the Capital Programme 2024/25 for Public Sector Decarbonisation Scheme 3c energy efficiency improvements to Northwood Depot,

1. Background

- 1.1 The Council's Financial Regulations specify that new bids for inclusion in the capital programme should be presented to the relevant policy committee for approval, prior to being recommended for approval to Council. This report would normally have been presented to the Community & Environment Committee but is presented to this Committee due to the timescales for acceptance of the grant and to avoid a delay in the commencement of the project.
- 1.2 The Council has received a grant offer from the Public Sector Decarbonisation Scheme (PSDS) phase 3c of £51,380 with a requirement to provide match funding of £101,757 for energy efficiency improvements to Northwood Depot.
- 1.3 The PSDS provides grants for public sector bodies to fund heat decarbonisation and energy efficiency measures, putting the public sector at the forefront of decarbonising buildings in the UK and in a leadership role to create exemplar projects in our communities that pave the way to help the UK meet its Carbon Budgets and Net Zero commitments. It is aimed at taking a 'whole building' approach to heat decarbonisation, combining heat decarbonisation with energy efficiency measures. Most of the buildings in the public sector still rely on fossil fuel-based heating and, as these heating systems approach the end of their working lives, it is an ideal opportunity to transition those systems to low carbon heating.
- 1.4 The Council's approved Climate Change Strategy and Action Plan set out a pathway to reducing emissions from Council operations to achieve net zero by 2030. This included energy efficiency projects at key sites, electrification of heating and installation of roof mounted solar PV panels to reduce electricity consumption.
- 1.5 The PSDS grants are available through a competitive process administered by Salix on behalf of DESNZ (Department of Energy Security and Net Zero). The Council has previously been successful in being awarded Phase 1 funding (£734k – Ashbourne Leisure Centre), Phase 3a funding (£562k – Town Hall and ABC) and Phase 3b funding (£1.9m - Arc and Wirksworth Leisure Centres). The Phase 1 project is complete, the phase 3a projects in the final stages and the Phase 3b project is just about to start delivery, due to complete by March 2025.
- 1.6 Following submission of a bid in November 2023, technical and delivery interviews in January 2024 and a process of review the Council received a grant offer letter in late February 2024.

2. Key Issues

2.1 The proposed works at Northwood Depot comprise the following:

- heat decarbonisation; replacement of existing gas boiler with air source heat pump and hot water cylinder. Eliminate gas demand, replace life expired boiler at risk of failure (the boiler was installed in 2005), improve heating control and reduce carbon emissions.
- fabric improvement; install insulation at ceiling level through all staff back-office areas. Currently the ceilings are uninsulated with uninsulated mezzanine floor structure above, with intermittently heated storage and workshop facilities above. The insulation will reduce heat loss from the staff areas, provide quicker heating response times, improve overall thermal comfort, and reduce heating demand.
- low energy lighting: the highest use workshop lighting, and office lighting have previously been replaced, the remaining lighting to the mezzanine areas and covered workshop areas is the original fluorescent tube lighting. Replacing with LED lighting and PIR controls will complete all replacement of all the lighting in the building with low energy lighting and reduce electrical demand.
- solar PV; as the building moves away from gas to electric heat sources, the electricity consumption and therefore bills will increase. Utilising a PV installation will offset the increased costs and ensure a green source of electricity.

2.2 The installation of the above measures is predicted to save 9 tonnes of carbon a year.

2.3 The net revenue benefit is predicted to be £16k/year with a payback period of 9 years on the total investment.

2.4 The funding formula used in the assessment of PSDS projects in phase 3 prioritises costs associated with saving direct carbon i.e., by removing and replacing gas heating. It caps the value of building fabric improvements and energy efficiency measures e.g., insulation and solar PV. As such applicants are not only required to contribute the “like-for-like” costs of the project (all the costs incurred should the existing heating system be replaced with a typical fossil fuel heating system of the same type and size) but also any additional costs associated with the fabric improvements and energy efficiency measures that exceed the cap.

2.5 A contribution of £101,757 is therefore required to access the grant funding with a total project value of £153,137.

- 2.6 It should be noted at this stage that the total project value is pre procurement, based on budgetary figures developed at application stage in conjunction with Atkins Realis as a technical consultant partner. Costs were reviewed by a Quantity Surveyor utilising experience of recent comparable projects and for significant items such as the heat pump and solar PV manufacturer quotes were obtained. Contingency has been built into the project at 10%. While every effort will be made to ensure the project value does not increase, the terms of the grant are such that covering any increase is the responsibility of the Council. No additional funding will be provided from Salix.

3. Options Considered and Recommended Proposal

- 3.1 Option One - not to proceed with this project, this would mean rejecting the grant offer and turning down our allocation. This option is not recommended as:
- there may be some reputational risk associated with rejecting the offer
 - significant work has been undertaken to get to the stage of the grant offer
 - the improvements at Northwood Depot are key to the Council becoming net zero by 2030.
- 3.2 Option Two – approve the recommendation to seek Council approval to include the project in the capital programme for 2024/25 with a total estimated cost of £153,137, with £51,380 financed by grant and £101,757 of match funding provided from capital receipts.

4. Consultation

- 4.1 None

5 Timetable for Implementation

- 5.1 Bids that are approved by this Committee will be referred to the meeting of Council on 4 April 2024 for approval to include them in the Capital Programme for 2024/25.
- 5.2 If approved by Council, officers will have the authority to incur expenditure within project budgets.
- 5.3 While a detailed project delivery programme has yet to be developed the project will deliver by March 2025 in accordance with the terms of the grant offer letter.

6 Policy Implications

- 6.1 Capital investment in the Council's assets is necessary to continue to provide effective services.
- 6.2 The recommendation aligns with the approved Climate Change Strategy and Action Plan.

7 Financial and Resource Implications

- 7.1 The estimated cost of this capital project is £153,137. It is proposed that it is financed by a capital grant of £51,380 and £101,757 of match funding provided from capital receipts, subject to the approval of this Committee and Council. Sufficient resources are available to finance this proposed new bid for inclusion in the capital programme. However, Council will need to assess the overall affordability of the capital programme, considering potential future liabilities and sources of funding.
- 7.2 The net revenue benefit is predicted to be £16k/year with a payback period of 9 years on the total investment.
- 7.3 The financial risk of this bid is assessed as medium.
- 7.4 The project would be managed by the Climate Change Project Officer working alongside the Estates & Facilities Manager.
- 7.5 Atkins Realis supported in the development of the successful bid and would continue to act as professional advisor to ensure that the project is steered safely through the whole project lifecycle. Including –
- ensuring the employers requirements are suitably developed
 - engaging contractors
 - contract management
- 7.6 Atkins Realis are already engaged by the Council under their existing DDDC Minor Projects Pagabo NEC4 Professional Services Contract.

8 Legal Advice and Implications

- 8.1 As stated above, this report seeks the Committee's approval for one new bid for a capital project to be referred to Council for inclusion in the District Council's Capital Programme 2024/25.
- 8.2 The legal risk associated with taking the recommended decision has been assessed as low.

9 Equalities Implications

- 9.1 There are not considered to be any equality implications arising from the recommendations of this report.

10 Climate Change Implications

- 10.1 As per paragraph 2.2 delivery of the project would reduce carbon emissions from one of the Council's key sites and is aligned with the aims of the Corporate Plan - reducing emissions from Council operations to achieve net zero by 2030.

11. Risk Management

- 11.1 Financial and legal risks have been assessed above.

11.2 A draft risk assessment was developed at grant application stage. The key risks are summarised below –

Description of Risk	Level of Risk	Type of Risk	How will the Risk be Managed and Mitigated?
Reliance on existing/as built information; accuracy cannot be guaranteed	Moderate	Achieving savings	Building detailed model during design process to further calculate heat loss.
Material costs escalating	Moderate	Cost	Monitor material and product prices during this on-going period of volatility. Produce robust cost plan with regular market tested reviews
Incoming electrical supply	Low	Project Delivery	Supply checks undertaken and capacity available.

11.3 A more detailed risk register will be developed as part of the project.

Report Authorisation

Approvals obtained from Statutory Officers:-

	Named Officer	Date
Chief Executive	Paul Wilson	11/03/2024
Director of Resources/ S.151 Officer	Karen Henriksen	06/03/2024
Monitoring Officer	Helen Mitchell	12/03/2024

Agenda Item 14

Governance and Resources Committee – 21 March 2024

ARREARS FOR WRITE OFF 2023/24

Report of the Director of Resources

Report Author and Contact Details

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Wards Affected

District-wide

Report Summary

This report provides information about debtor write offs authorised by the Director of Resources under delegated authority in accordance with the Council's Financial Regulations and seeks approval for the write off of individual debts of £10,000 or more in accordance with the Council's Financial Regulations.

Recommendation

That the individual amounts of £10,000 or more listed in Appendix 1 totalling £12,171.81 be written off.

List of Appendices

Appendix 1 Schedule of write offs over £10,000.

Background Papers

None

Consideration of report by Council or other committee

No

Council Approval Required

No

Exempt from Press or Public

No

Arrears for write off 2023/24

1 Background

- 1.1 Under regulation 5.2.12 of the Council's Financial Regulations, authority is delegated to the Director of Resources to write-off individual debts up to £10,000. Under the scheme of delegation to officers the Director of Resources also has authority to write off any arrears that have been caused by an officer error. This report details those debts of £10,000 or more for which authorisation to write-off is required from this Committee under regulation 5.2.12 of the Financial Regulations.
- 1.2 This report for 2023/24 covers arrears relating to council tax, non-domestic rates, housing benefit overpayments and sundry debts.
- 1.3 The debts detailed in this report have been pursued through all appropriate methods of recovery open to the Council. The [Revenues Debt Recovery Policy](#) was last approved in 2016 but is currently under review. It shows the approach taken to recovery for each type of debt. It is considered that any further action attempted at recovering the debts proposed for write off would be likely to incur additional expenses to the Council without the prospect of payment. As such, where these individual debts are for £10,000 or more they are referred to this Committee for approval to write them off.
- 1.4 It should be noted that any debt will be reinstated where further information subsequently comes to light that allows further recovery action to be pursued.
- 1.5 Accounts submitted for write-off generally fall into one of the following categories:
- Amounts remitted by the Magistrates Court (or where the Court has refused to grant a Liability Order)
 - Amounts where the debtor is bankrupt, insolvent, has entered into an Individual Voluntary Arrangement (IVA), has a Debt Relief Order (DRO) or is a company In Administration where there is no prospect of payment;
 - Amounts where the debtor has died and there are insufficient funds in their estate
 - Amounts where the debtor has absconded or gone abroad and cannot be traced
 - Amounts where it has become uneconomic to pursue the debt
 - Amounts for which the debtor has served a prison sentence;
 - (Very rarely) Amounts where there has been an officer error.
- 1.6 The Chartered Institute of Public Finance & Accountancy (CIPFA) recommends that it is good practice to identify debts that are unlikely to be paid and to account for them in the accounts as soon as possible.

2. Key Issues

- 2.1 The position as at 26 February 2024 is summarised in the table below. There is one proposed write off for £10,000 or more that requires the committee's approval on this occasion.

Table 1: Write offs summary 2023/24 as at 26 February 2024

	Council Tax Arrears	NNDR Arrears	Housing Benefit Overpay- ment Arrears	Sundry Debtors Arrears	Total
	£	£	£	£	£
Amounts below £10,000 written-off under delegated authority 1 April 2022 to 24 February 2024	62,087.75	109,634.00	15,966.22	1553.95	189,241.92
Amounts of £10,000 or more authorised for write off by Governance & Resources Committee on 2 November 2023	0.00	80,136.38	0.00	0.00	80,136.38
Amounts over £10,000 to be considered by Governance & Resources Committee on 21 March 2024	0.00	0.00	12,171.81	0.00	12,171.81
Amounts of £10,000 or more relating to officer error and written-off under delegated authority	0.00	0.00	0.00	0.00	0.00
Total	62,087.75	189,770.38	28,138.03	1,553.95	281,550.11
Provision for Doubtful Debts 01/04/23	479,317.28	72,577.00	58,383.84	41,841.69	652,119.81
Total written-off in 2018/19	67,368.90	70,867.00	28,506.67	79,227.41	245,969.98
Total written-off in 2019/20	67,881.04	158,714.00	44,363.24	10,799.92	281,758.20
Total written-off in 2020/21	106,558.55	21,576.00	4,512.15	1,900.12	134,546.82
Total written-off in 2021/22	148,867.31	60,968.00	46,601.76	1,743.61	258,180.68
Total written-off in 2022/23	36,050.16	19,789.29	19,930.78	13,779.04	89,549.27

2.2 Officer comment

Most write offs in 2023/24 relate to cases involving bankruptcy, insolvency, debt relief orders, where payers are deceased or have left with no trace or where debts are uneconomic to pursue.

Council Tax

- 2.3 No write offs are proposed in this report for council tax debts of £10,000 or more. The 2023/24 Council Tax net collectable debit is currently in the order of £65m. The amount of £62,087.75 shown in table 1 above for write offs represents 0.1% of this amount and is well within the impairment provision in the Council's accounts, which stood at £479,317 on 31 March 2023. The write offs in this report cover several financial years.
- 2.4 Irrecoverable council tax is shared between the district council and major preceptors. For 2023/24 Derbyshire Dales District Council meets 14% of the amounts written off.
- 2.5 Council tax collections for 2020/21 to 2023/24 are slightly below target as payments have been impacted by the coronavirus pandemic and the 'cost of living' crisis. The Council took the decision to take a "light touch approach" to debt recovery during the pandemic, wishing to support residents and businesses through this difficult time. The collection rates for these years are continuing to improve but might not reach the usual targets by 31 March 2024. However, the arrears will continue to be actively collected beyond that date (as with all arrears).

Table 2: % of council tax and non-domestic rates debt collected to 29 February 2024

Year	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24 To 29 February 2024*
Council Tax Target	99.3%	99.3%	99.3%	99.3%	99.3%	97.4%
Council Tax Actual	99.77	99.5%	99.1%	99.0%	98.7%	97.2%
Non-Domestic Rates Target	98.2%	98.2%	98.2%	98.2%	98.2%	94.2%
Non-Domestic Rates Actual	98.9%	99.0%	98.9%	99.0%	98.7%	94.9%

*Targets for 2023/24 have been adjusted to reflect an 11-month collection period to 29 February 2024 (based on average in-year collections to the end of February over the previous 5 financial years).

Non-domestic rates

- 2.6 No write offs are proposed in this report for non-domestic rates debts of £10,000 or more. The 2023/24 Non-Domestic Rates net collectable debit is currently in the order of £16.5m. The amount of £189,770.38 shown in table 1 for write offs

represents 1.15% of this amount. The write offs in this report cover several financial years. The proposed write offs exceed the provision of £72,577. The additional cost will be charged to the business rates collection fund and will be part of the overall surplus / deficit at 31 March 2024.

- 2.7 Non-domestic rates collections for previous years and the current year to date exceed targets (see table 2 above). Performance against targets is monitored monthly.
- 2.8 Irrecoverable Non-Domestic Rates are shared between central government and local government under the Business Rates Retention Scheme. For 2023/24, Derbyshire Dales District Council meets 40% of the amounts written off.

Housing benefit overpayments

- 2.9 There is one write off proposed in this report for a housing benefit overpayment debt of £10,000 or more. Details are provided in Appendix 1.
- 2.10 At the time of writing this report there have been 28 cases for write off authorised under delegated authority in this financial year, totalling £15,966.22, plus the write off proposed in this report of £12,171.81. This gives a grand total of £28,138.03 (29 cases), which is well within the provision of £58,384.
- 2.11 The reasons for housing benefit overpayment write offs in this financial year are given in table 3 below. The most common reason for write off in 2023/24 is “Debtor deceased (with no / insufficient estate)”, with 9 cases and write offs totalling £13,922.90 (subject to the approval of the write off proposed in this report). The average amount of write off in this “Debtor Deceased” category is £1,546.99; excluding the write off proposed in this report, the average is £218.89.

Table 3: Reasons for the housing benefit overpayments write offs approved 1 April 2023 to 26 February 2024, plus the proposed write off in this report:

	<u>No</u>	<u>£</u>
Absconded	5	£2,526.85
Recovery exhausted	3	£2,533.00
Debtor deceased (with no / insufficient estate)	9	£13,922.90
Uneconomical to recover	6	£8.73
Debt Relief Order	1	£4,533.60
IVA	2	£4,456.95
Discretionary Housing Payments	3	£156.00
	29	Total £28,138.03

- 2.12 The arrears outstanding at 1 April 2023 was £568,978. At 31st January 2024 the arrears outstanding had reduced to £529,484 (before the write off proposed in this report has been actioned). The fact that the balance of arrears continues to reduce demonstrates that recovery action by the Benefits Overpayments Officer continues to be effective. Arrears outstanding at 31 March 2017 (when

the appointment was approved) amounted to £1,132,755.

- 2.13 Members should note that recovering housing benefit overpayments from people on low incomes is very difficult, especially at the time of a cost-of-living crisis. Payment arrangements need to be reasonable and affordable for debtors and it can take several years to fully recover a debt in some cases.

Sundry debts

- 2.14 No write offs are proposed in this report for sundry debts of £10,000 or more. The 2023/24 write offs to 26 February 2024 total £1,553.95, which represents 0.04% of expected net collectable debt of £3.8m raised so far for this financial year. The value of write offs for 2023/24 is well within the amount in the provision £41,842.

3. Options Considered and Recommended Proposal

- 3.1 The Committee could choose not to write off the arrears in some or all of the cases shown in Appendix 1. Given that officers have exhausted debt recovery in these cases, not writing them off would be contrary to CIPFA advice (see above).

4. Consultation

- 4.1 No consultation is required.

5. Timetable for Implementation

- 5.1 Subject to approval of the report recommendations, the write offs will be actioned as soon as possible following the publication of the minutes of the meeting.

6. Policy Implications

- 6.1 The debts detailed in this report have been pursued through all appropriate methods of recovery open to the Council. The [Revenues Debt Recovery Policy](#) shows the approach taken to recovery for each type of debt. This policy is currently under review; a revised Debt Recovery will be presented to this committee for approval in due course.

7. Financial and Resource Implications

- 7.1 The Council has established provisions for doubtful debts, as set out in table 1 in paragraph 2.1. The amounts written off or proposed in 2023/24 total £281,550.11 and are within the overall budgetary provision of £652,120. The financial risk is assessed as “medium”.

8. Legal Advice and Implications

- 8.1 This report provides information about debtor write offs authorised by the Director of Resources under delegated authority in accordance with the Council's Financial Regulations and seeks approval for the write off of individual debts of £10,000 or more in accordance with the Council's Financial Regulations.
- 8.2 The Director of Resources is acting in accordance with powers delegated to her under Section 151 of the Local Government Act 1972.
- 8.3 The Council has a duty to pursue all monies owed to it and the write offs are to enable the District Council to finalise its accounts for the year. It will use the appropriate legal powers available to it to recover the sums due.
- 8.4 The Legal risk connected to the decision making contained in this report has been assessed as low.

9. Equalities Implications

- 9.1 There are no equalities implications for this report. It is clear that effort is made to ensure people on low incomes are given reasonable and affordable ways to repay debts.

10. Climate Change Implications

- 10.1 There are no climate change implications arising from the recommendations of this report.

11. Risk Management

- 11.1 Financial and legal risks have been assessed above.
- 11.2 The Council is expected to have a sound policy and financial regulations in place to cover the collection of debts and arrangements for write offs. Failure to comply with these would amount to a reputational risk.

Report Authorisation

Approvals obtained from:-

	Named Officer	Date
Chief Executive	Paul Wilson	11/03/2024
Director of Resources/ S.151 Officer	Karen Henriksen	13/03/2024
Monitoring Officer	Helen Mitchell	12/03/2024

Appendix 1: Schedule of Write Offs over £10,000

Housing Benefit Overpayment Write Off (over £10,000)

Reference	Reason for Write off	Amount	Invoice date
40184805 & 40184795	Debtor deceased and insufficient funds in estate to clear debt	£12,171.81	07.09.2023
	Total: Housing Benefits Overpayments	£12,171.81	
	Total write offs over £10,000	£12,171.81	