



Report for: **DECISION**

**Item Number:**

<b>Contains Confidential or Exempt Information</b>	<b>No</b>
<b>Title</b>	<b>2023/24 BUDGET STRATEGY AND COUNCIL TAX RESOLUTION</b>
<b>Responsible Officers</b>	Emily Hill, Interim Strategic Director of Corporate Resources (Section 151 Officer)
<b>Authors</b>	Shabana Kausar, Assistant Director Strategic Finance Baljinder Sangha, Finance Manager Financial Planning & Monitoring
<b>Portfolio</b>	Councillor Steve Donnelly, Cabinet Member for Inclusive Economy
<b>For Consideration By</b>	Council
<b>Date to be Considered</b>	8 March 2023
<b>Implementation Date if Not Called In</b>	Not applicable for recommendations to Council
<b>Affected Wards</b>	All
<b>Keywords/Index</b>	Budget Strategy, Medium-Term Financial Strategy (MTFS), GLA Precept, Capital Strategy, Treasury Management Strategy, Savings, Council Tax, Council Tax Reduction Scheme

### **Purpose of Report**

In times of unprecedented political turmoil and economic uncertainty, the Council has acted decisively to invest in the delivery of key services to residents in the year ahead whilst ensuring a balanced budget and a more secure financial footing for future years.

The Council's operating environment is highly uncertain. The financial challenges sit against the context of significant inflation, the cost of living crisis, the global energy crisis and rising utilities costs, increasing demand for services and complexity of demand, the continued impact of COVID-19, and a lack of clarity of future Government funding reforms and plans. Although the financial backdrop for setting a balanced budget has been challenging, the Council has continued to ensure that both existing service challenges are appropriately funded and where new demand is forecast, proportionate growth is allocated to meet that expected demand whilst

meeting Council priorities for investment.

Cabinet have looked to utilise the local taxation powers granted by the Government within the Core Spending Power which makes the assumption councils will increase both Council Tax and the Social Care Precept by 2.99% and 2% respectively and to use additional funding made available as part of the final Local Government finance settlement to balance its budget for 2023/24. The utilisation of the local taxation powers will yield the Council recurring Council Tax income funding of c£8m.

The report sets recommendations for Full Council to approve following budget decisions taken by Cabinet on 22 February 2023:

- Revenue budget 2023/24;
- Capital programme;
- Treasury management and capital strategies (including associated policies);
- increase to Council Tax and the Social Care Precept by 2.99% and 2% respectively;
- Council Tax Reduction Scheme for 2023/24 and to the distribution of the additional Council Tax Support Fund for 2023/24; and
- continuing with an additional premium on top of the standard Council Tax for properties which have been empty for more than 2 years and to agree in principle to commence an additional 100% charge for the properties empty for more than one year from 1 April 2024.

The report also seeks Full Council approval of the basic amount of Council Tax at Band D for Ealing's element of £1,406.75 and the Council Tax Resolution, formal statutory calculation required for setting the Council Tax for 2023/24.

The report fulfils the legislative requirement for the interim Strategic Director of Corporate Resources (Section 151 Officer) to report formally on the robustness of estimates, the adequacy of the reserves and on the risks in the Council's budget strategy. The report also includes recommendations on prudential borrowing for the Council to approve to comply with statutory requirements.

## **Index to Report: 2023/24 Budget Strategy and Council Tax Resolution**

1.	Recommendations	4
2.	Reason for Decision and Options Considered	7
3.	Updates Since Cabinet Publication	8
4.	Legal	9
5.	Value for Money	10
6.	Sustainability Impact Assessment	10
7.	Risk Management	11
8.	Community Safety	12
9.	Links to Three Key Priorities for the Borough	12
10.	Equalities, Human Rights and Community Cohesion	12
11.	Staffing / Workforce and Accommodation Implications	13
12.	Property and Assets	13
13.	Consultation	13
14.	Timetable for Implementation	13
15.	Appendices	13
16.	Background Information	14

## 1. Recommendations

### Cabinet Recommended Budget Decisions

1.1. Council is asked to approve the following budget decisions as recommended by Cabinet on 22 February 2023:

- 1) Revenue Budget 2023/24 and Medium-Term Financial Strategy 2023/24 to 2026/27
  - a) Considers and approves the Revenue Budget for 2023/24 as summarised in Appendix 1.
  - b) Considers the advice of the Strategic Director of Corporate Resources (Section 151 Officer) on the levels of reserves and robustness of estimates in setting the budget as required by Section 25 of the Local Government Act 2003 (Appendix 0, section 10).
  - c) Notes the financial risks and pressures set out in the report to Cabinet on 22 February 2023 (Appendix 0, section 4 and section 14).
  - d) Approves the Parking Account 2023/24 (Appendix 0, paragraph 5.12 and Appendix 5).
  - e) Approves the draft Schools budget of £310.595m and agrees that any changes to the budget reasonably required as a result of the final 2023/24 Dedicated Schools Grant (DSG) settlement are delegated for decision to the Strategic Director of Children following consultation with the Strategic Director of Corporate Resources (Section 151 Officer) (Appendix 0, section 6).
  - f) Approves the Strategic Director of Corporate Resources (Section 151 Officer) to agree appropriate actions to comply with the DSG guidance, including agreeing the appropriate Deficit Recovery Plan (Appendix 0, section 6).
- 2) Capital Programme 2023/24 – 2027/28
  - a) Approves the updated profile of the Capital Programme totalling £1,296.633m (before additions and schemes to be decommissioned), as set out in Appendix 0 (section 8), Appendix 6 and Appendix 7.
  - b) Approves the new General Fund capital programme additions totalling £12.850m and schemes to be decommissioned totalling £12.574m (Appendix 0, paragraph 8.3 to 8.4 and Appendix 6).
- 3) Capital Strategy, Treasury Management and Pension Fund
  - a) Approves the Treasury Management Strategy including the associated Prudential Indicators and Annual Investment Strategy (Appendix 0, section 9 and Appendix 9).
  - b) Approves the Treasury Management Policy Statement (Appendix 9).
  - c) Notes the Strategic Director of Corporate Resources (Section 151 Officer) will implement the Treasury Management Strategy under existing officer delegated powers (Appendix 9).
  - d) Approves the Minimum Revenue Provision (MRP) policy (Appendix

- 9).
- e) Notes that the Council manages the cash on behalf of the Pension Fund and West London Waste Authority in accordance with the Treasury Management Strategy (Appendix 9).
  - f) Approves the Capital Strategy (Appendix 8).
  - g) Approves the Flexible Use of Capital Receipts policy for 2023/24 over the new MTFS period, subject to meeting Department for Levelling Up Housing and Communities (DLUHC) criteria (Annex A of Appendix 8).
  - h) Approves for the Strategic Director of Corporate Resources (Section 151 Officer) to agree commencement of the programme and sub-projects to be funded from the Flexible Use of Capital Receipts following DLUHC criteria being met (Annex A of Appendix 8).
- 4) Council Tax and Business Rates
- a) Approves an increase of 2% for the Social Care Precept and an increase of 2.99% for Council Tax in 2023/24 (Appendix 0, paragraph 5.7.4).
  - b) Notes the Greater London Authority (GLA) Band D precept of £434.14 for 2023/24 (Appendix 0, paragraph 5.6.2).
  - c) Notes that the Strategic Director of Corporate Resources (Section 151 Officer) calculated under delegated authority on 9 January 2023 the amount of 121,612.9 as the Council Tax Base, being the number of properties in Bands A-H in the Borough, expressed as an equivalent number of Band D units for the year 2023/24; in accordance with regulation 3 of the Local Authorities Calculation of Council Tax Base Regulations 1992 as amended made under Section 335 and 344 of the Local Government Finance Act 1992 (Appendix 0, paragraph 5.7.1).
  - d) Notes the forecast Collection Fund position for 2022/23 (Appendix 0, paragraph 5.9).
  - e) Notes the Council's share of the Council Tax and business rates income forecast for 2023/24 as approved by the Strategic Director of Corporate Resources (Section 151 Officer) (Appendix 0, section 5.9 to 5.10 and Appendix 1).
  - f) Approves the continuation of an additional premium on top of standard Council Tax for properties which have been empty for more than 2 years and agree in principle to commence an additional 100% charge for the properties empty for more than one year from 1 April 2024 (Appendix 0, paragraph 5.7.7).
  - g) Approves the revised Local Council Tax Reduction Scheme for the financial year 2023/24 as approved by Cabinet 7 December 2022 (Appendix 0, paragraph 5.7.15 and Appendix 4).

## Council Tax Resolution

1.2. In respect of the calculation and setting of Council Tax, the Council considers and approves:

- 1) the Council Tax requirement for the Council's own purposes for 2023/24 is £171,078,947 [Item R in the formula in Section 31B of Local Government Finance Act 1992, as amended (the "Act")]
- 2) acceptance of the social care precept of 2% on council tax;
- 3) a basic amount of council tax at Band D for Ealing's services for 2023/24 of £1,406.75 - a 2% increase for the social care precept and a 2.99% increase for Ealing's share; and
- 4) an overall Band D council tax of £1,840.88 including the GLA precept.

1.3. Agrees the calculations as set out in Table 1 below for 2023/24 that has been prepared in accordance with Sections 31A and 31B of the amended Local Government Finance Act (LGFA) 1992:

Table 1: Section 31A (LGFA 1992 - amended) Calculation

(A)	Aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) (a) to (f) of the LGFA 1992 <i>(a) = Council's gross expenditure and transfers to reserves.</i>	£1,104,358,603
(B)	Aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the LGFA 1992 <i>(b) = Council's gross income and transfers from reserves. This includes RSG and surpluses transferred from the Collection Fund.</i>	£933,279,656
(C)	Calculation of the Council Tax requirement under section 31A (4), being the amount by which the sum aggregated at (A) (above) exceeds the aggregate of (B) (above). <i>(c) = Council's council tax requirement.</i>	£171,078,947

1.4. Agrees the calculation of the basic amount of Council Tax required is as follows (see Table 2), calculated by dividing the Council Tax requirement by the Council Tax base for 2023/24 (referred to as Items R and T respectively, in Section 31B of the LGFA 1992 (amended)):

Table 2: Section 31B (LGFA 1992 - amended) Calculation

	Council Tax Requirement (see Table 1 (C))	£171,078,947
(D)	Council tax base for 2022/24	121,612.9
(E)	Tax per Band D Property	£1,406.75

1.5. Agrees the calculation made in accordance with Section 36 of the Local Government Finance Act 1992, the following amounts for Ealing's services in

2023/24 (see Table 3). These being the amounts given by multiplying the amount shown as 'Tax per Band D Property' (Table 2 above) by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation Band D, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- 1.6. Notes that for 2023/24 the GLA, the major Precepting Authority, has approved the following amounts of precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown in Table 3 below.

*Table 3: Ealing's Council Tax and GLA Precept by band of property*

<b>Valuation Band</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Banding Factor	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
Ealing's Council Tax	£937.84	£1,094.14	£1,250.45	£1,406.75	£1,719.36	£2,031.97	£2,344.59	£2,813.50
GLA Precept	£289.43	£337.66	£385.90	£434.14	£530.62	£627.09	£723.57	£868.28
<b>2023/24 Total Council Tax</b>	<b>£1,227.27</b>	<b>£1,431.80</b>	<b>£1,636.35</b>	<b>£1,840.89</b>	<b>£2,249.98</b>	<b>£2,659.06</b>	<b>£3,068.16</b>	<b>£3,681.78</b>

- 1.7. Having calculated the aggregate in each case of the amounts in recommendations 1.5 and 1.6 above, in accordance with Section 30(2) of the Local Government Finance Act 1992, approves the amounts in Table 3 to be set as the amounts of Council Tax for 2023/24 for each of the categories of dwellings, as set out in table above.
- 1.8. Determines that, with reference to principles approved by the Secretary of State under Section 52ZB and 52ZC of the Local Government Finance Act 1992, the level of Council Tax for Ealing is not excessive and as such no referendum is required (Appendix 0, paragraph 5.7.2).
- 1.9. Determines that, as the billing authority, the Council has not been notified by the GLA that its relevant basic amount of council tax for 2023/24 is excessive and therefore the Council is not required to hold a referendum in accordance with Section 52ZK of the Local Government Finance Act 1992.

## **2. Reason for Decision and Options Considered**

- 2.1. The main purpose of this report is to enable Council to approve the 2023/24 General Fund revenue budget, recommendations and set the Council Tax. It

follows a series of reports submitted previously to Cabinet on developing budget proposals for 2023/24 and sets out the final position.

- 2.2. The report's recommendations include the formal statutory calculation required for setting the Council Tax for 2023/24, as set out in Sections 30, 31 and 36 of the Local Government Finance Act 1992. These recommendations are being made because under the Council's budget and policy framework, Full Council is required to consider Cabinet's budget recommendations and formally set the budget and Council Tax for 2023/24, in line with statutory requirements.
- 2.3. The Council has continued to invest in services that experience significant and continued demand pressures, with prioritisation being given to the most vulnerable groups. Due to the complexity of the service provision, against the backdrop of continuing declined funding in real terms notwithstanding the indicative projected increase in funding as a result of the final Local Government finance settlement, these services continue to experience budget pressures.
- 2.4. In recognition of the continuing social care pressures, acceptance of the 2% social care precept flexibility in 2023/24 has been factored in. In addition, a 2.99% increase in Council Tax is recommended. This increase is necessary to mitigate the impacts of cost of living and high levels of inflation and demand led service pressures, especially across social care. This raises local council tax for Band D in 2023/24 to £1,406.75 (an increase of £66.86 from 2022/23).

### **3. Updates Since Cabinet Publication**

- 3.1. With the exception of the following, there are no updates to report since the publication of the Budget Strategy and MTFS 2023/24 to 2026/27 presented to Cabinet on 22 February 2023:
  - Minor change to Table 14 in Appendix 0;
  - Minor clarification in Appendix 2;
  - Extension of the Housing Support Fund for another 12 months, with Ealing receiving an allocation of £5.318m; and
  - The GLA budget and Council Tax precept for 2023/24 was approved by the London Assembly on 23 February 2023.
- 3.2. The above changes and updates have a net nil impact on both the Council's Council Tax requirement set out in Table 1 above and the 2023/24 Revenue Budget as set out in Appendix 1.
- 3.3. At this point, the Council is still awaiting notification of the 2023/24 Public Health grant allocation.



#### **4. Legal**

4.1. The Council has a legal duty to set a balanced budget.

#### **4.2. In regard to Council Tax Referendum and Social Care Precept**

4.2.1. The Localism Act 2011 abolished Council Tax capping but instead provided for council tax rises at or above a certain threshold to be subject to a local referendum giving local residents a power to veto an 'excessive increase. The House of Commons approved the referendums relating to Council Tax increases (Principles) (England) for 2023/24 on 6 February 2023 (2.99% including a 2% social care precept).

4.2.2. The proposed 4.99% increase (including the 2% social care precept) in the relevant amount of Band D Council Tax in 2023/24 is not 'excessive' in terms of the Localism Act. The Council must formally determine this at the time of setting its Council Tax for 2023/24 and a recommendation to that effect is included in this report.

#### **4.3. In relation to Council Tax Empty Property Premium**

4.3.1. Since April 2013, Local Authorities in England have been given delegated powers under Section 11B of the Local Government Finance Act 1992 to increase Council Tax on a local level. These powers allowed Ealing to increase Council Tax by adding up to 50% to the Council Tax charge on some long-term empty properties. This is commonly known as the 'Empty Property Premium' or 'Long Term Empty Premium'.

4.3.2. From 1 April 2019, legislation allowed an increase in the premium, initially to a maximum of 100% and then extended this maximum to increase to 300%. This was contained in Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018.

#### **4.4. In relation to Council Tax Reduction Scheme**

4.4.1. Section 13A of the Local Government Finance Act 1992 (c.14), ("the 1992 Act"), substituted by Section 10 of the Local Government Finance Act 2012 (c.17), ("the 2012 Act"), requires each billing authority in England to make a scheme specifying the reductions which are to apply to amounts of Council Tax payable by persons, or classes or persons, whom the authority considers are in financial need.

4.4.2. Paragraph 2 of Schedule 1A to the 1992 Act, as amended by Schedule 4 of the 2012 Act, sets out matters that must be included in a scheme and gives the Secretary of State power to prescribe by regulations additional

requirements, including classes of persons, which must or must not be included in a scheme.

#### **4.5. In regard to Schools Funding and Dedicated Schools Grant (DSG)**

4.5.1. The Council currently receives funding for schools through the Dedicated Schools Grant (DSG) and has the statutory responsibility under the Schools and Early Years Finance Regulations for allocating this funding to schools.

4.5.2. The Schools Forum Regulations 2012, SI 2012/2261, School and Early Years Finance (England) Regulations 2018, SI 2018/1185 and the School and Early Years Finance (England) Regulations 2015, SI 2015/2033 set out the matters on which the Council must consult the Schools Forum or seek the approval of the Schools Forum or the approval of the Secretary of State.

### **5. Value for Money**

5.1. The budget setting process addresses the Council's performance in delivering national and local priorities and focuses on the needs of its communities. The budget process will require services to demonstrate this through their budget proposals submissions.

5.2. The budget proposals include examples of delivering Value for Money such as:

- General efficiencies within services and departments.
- Review of charges, maximising income opportunities, but considering the legal restrictions upon the Council's ability to charge for its services.

5.3. Where possible, savings proposals have been made that impact minimally on service delivery despite the challenges presented by the budget pressures.

5.4. The Council consistently monitors performance and finance in tandem, to ensure that value for money services are commissioned and provided for, as well regularly adjusting its activities to improve performance and achieve better value for money. The budget process sets the approach, providing the framework in which the Council can look to improve performance and achieve better value for money.

### **6. Sustainability Impact Assessment**

6.1. Any sustainability impacts will be taken into account before final decisions are taken on whether or not to implement each proposal. All capital budget proposals are required to set out how the proposal contributes towards carbon emission reduction.

## 7. Risk Management

- 7.1. It is important that spending is contained within budget so that the Council can maintain its financial standing in the face of further pressure on resources in 2023/24 and beyond as set out in the annual review of the MTFS in this report.
- 7.2. The current final Local Government finance settlement only provides certainty for 2023/24, beyond this there remains a great deal of uncertainty. The MTFS therefore includes various assumptions on future funding which is based on Government announcements made to date.
- 7.3. The MTFS model will continue to be updated as greater clarity is provided by the Government on their medium-term funding plans.
- 7.4. Given the uncertainties of the economic environment impact of cost of living, high levels of inflation, long term impact of COVID-19 and the anticipated scale of the expenditure reductions required, there are inevitably significant risks involved in delivering balanced budgets over the medium term. Key strategic risks are:
- included in the Corporate Risk Register;
  - regularly reported to Audit Committee; and
  - reviewed through updated Budget reports to Cabinet.
- 7.5. Since 2013/14, the balancing of the budget in-year depends upon the Council achieving its Council Tax and business rates projections which are closely monitored by the Financial Strategy Group.
- 7.6. As explained in Appendix 0, the most immediate risk to the budget process are:
- unfunded income loss pressures as a result of the long-term impact of the pandemic particularly in relation to Council Tax and Business rates income. The Council will continue to closely monitor the impact of these income streams and support lobbying to government as a region to ensure the Council can be full compensated for these losses;
  - non-delivery of the approved savings; and
  - social care placement pressures, which continue to be partly mitigated by spend controls, cost reduction programmes and close monitoring by SLT and by the Leader and the portfolio holders for Inclusive Economy, A Fairer Start and Healthy Lives.
- 7.7. The Council is faced with an uncertain financial climate over the medium to long term which presents a high risk to the authority and there remains potential for further, as yet unrecognised, risks. For this reason, a prudent approach to the level of reserves held by the Council remains sensible and necessary. The Strategic Director of Corporate Resources, as the Council's

Section 151 Officer, is required to state whether the reserves are adequate as part of the annual budget setting process.

- 7.8. The Council's MTFS is continually under review and builds in projections for the MTFS period and beyond as further details and analysis become available. These updates are regularly reviewed by SLT and the portfolio holder and updates on the financial environment the Council is operating in are provided. Any sustainability impacts will be considered before final decisions are taken on whether or not to implement each proposal.

## **8. Community Safety**

- 8.1. Not applicable.

## **9. Links to Three Key Priorities for the Borough**

- 9.1. The Council's MTFS, budgets, capital programme and capital strategy are designed to deliver the Council's strategic priorities of fighting inequality, fighting the climate crisis and creating good jobs. The budget set for 2023/24 will address the delivery of national and local priorities.

## **10. Equalities, Human Rights and Community Cohesion**

- 10.1. Budget proposals have been developed and impacts considered in line with the principles set out under S149 Equality Act 2010 and Human Rights Act 1988, including the need to protect elderly, disabled, children and young people who are the most vulnerable residents of the borough.
- 10.2. Implementation of each of the proposals will follow the Council's processes, policies and local terms and conditions to ensure fair selection, assimilation and recruitment and to ensure on-going monitoring of diversity.
- 10.3. Where proposals will have equalities implications an Equalities Analysis Assessment (EAA) is required. EAAs are tools that help the Council make sure its policies, and the ways it carries out its functions, do what they are intended to do and for everybody. If an EAA is required, it will be prepared and considered prior to the final decision on whether to proceed with the proposal being taken.
- 10.4. A full Equalities Analysis Assessment has been carried out in relation to the equalities impacts of the Council Tax increase recommendations in paragraphs 1.1(4a) to 1.1(4c), 1.2 and 1.3.. This is attached as Appendix 11.
- 10.5. When making decisions the Council must act reasonably and rationally. It must consider all relevant information and disregard all irrelevant information and consult those affected, taking into account their views before final decisions are made. It must also comply with its legal duties, including those relating to

equalities as referred to above. Many proposals will impact upon third parties and where this is the case there may be a requirement for the Council to consult those affected before a final decision is taken on whether to implement the proposal or to amend the proposal prior to implementation.

**11. Staffing / Workforce and Accommodation Implications**

11.1. Not applicable.

**12. Property and Assets**

12.1. The Capital investment proposals set out in this report for approval in principle reflect the need to make efficient use of the Council’s property and assets at an affordable cost to support the delivery of Council priorities.

**13. Consultation**

13.1. Consultation may be required in relation to some savings proposals. Where this is the case, the consultation will be undertaken in accordance with legal requirements and within a timetable appropriate to the individual circumstances of the proposal in question, including with recognised trade unions and affected individuals. The outcomes from each consultation undertaken will be taken into account before a final decision is taken on whether or not to proceed with the proposal in question, either as presently proposed or in an amended form.

13.2. Overview and Scrutiny Committee considered the Budget Strategy and MTFS 2023/24 to 2026/27 report on 21 February 2023 and endorsed all the recommendations within the report to Cabinet (Appendix 0).

13.3. Consultation with the Ealing Business Partnership took place on 16 February 2023, who also endorsed the recommendations set out in the Cabinet report (Appendix 0).

**14. Timetable for Implementation**

14.1. Details of the timetable are set out in Appendix 0, section 22.

**15. Appendices**

Appendix	Appendix Title
0	Budget Strategy and MTFS 2023/24 to 2025/26
1	Summary Revenue Budget 2023/24
2	New Savings to be considered - 2023/24 to 2026/27
3	2023/24 Fees and Charges Schedule
4	Council Tax Reduction Scheme

Appendix	Appendix Title
5	2023/24 Parking Account
6	New Capital Schemes and Schemes to be Decommissioned
7	Summary of Capital Programme 2022/23 to 2027/28
8	2023/24 Capital Strategy and Flexible Capital Receipts Policy
9	Treasury Management Strategy Statement, MRP Statement and Annual Investment Statement
10	Reserves Forecast and Analysis over the MTFS Period
11	Equality Analysis Assessment – Council Tax Increase

## 16. Background Information

Report Name	Date
<b>Council Reports</b>	
Treasury Management Mid Year Update 2022/23	13 December 2022
<b>Cabinet Reports</b>	
Budget Strategy and MTFS 2023/24 to 2026/27	22 February 2023
2022/23 Budget Update Report	22 February 2023
Council Tax Support Fund 2023/24	22 February 2023
Housing Revenue Account (HRA) Business Plan 2023/24	25 January 2023
Revised Council Tax Reduction scheme for 2023/24	7 December 2022
2022/23 Budget Amendment	18 May 2022
Budget Strategy and MTFS 2022/23 to 2024/25	9 February 2022
<b>Schools Forum Reports</b>	
Schools Funding 2023/24	19 January 2023
Schools Funding 2023/24	10 November 2022
<b>Audit Committee</b>	
Treasury Update – Quarter 2	29 November 2022
<b>Ealing Business Partnership Committee</b>	
2023/24 Budget Strategy and MTFS	16 February 2023
<b>Overview and Scrutiny Committee</b>	
2023/24 Budget Strategy	21 February 2023
<b>Officer Decision Reports</b>	
2021/22 Collection Fund Estimated Deficit as at 31 March 2023	12 January 2023
2023/24 Council Tax Base	9 January 2023

## Consultation

Name of consultee	Department	Date sent to consultee	Date response received from consultee	Comments appear in report para:
<b>Internal</b>				
Emily Hill	Strategic Director of Corporate Resources	Continuous	Continuous	Throughout
Helen Harris	Director of Legal and Democratic Services	24/02/2023	27/02/2023	Throughout
Councillor Steve Donnelly	Cabinet Member for Inclusive Economy	24/02/2023	27/02/2023	Throughout
Nick Rowe	Assistant Director of Local Tax & Accounts Receivable	Continuous	Continuous	Recommendation 1.1(4); Appendices 0 (Paragraphs: 4.5; 5.6 to 5.9), 4 and 11
Joanna Pavlides	Head of Financial Assessments	Continuous	Continuous	Recommendation 1.1(4g); Appendices 0 (paragraph 5.7), 4 and 11

## Report History

<b>Decision Type:</b> For Decision		<b>Urgency Item?</b> No	
Authorised by Cabinet Date:		Report Deadline:	Date Report Sent:
Member:			
Report no:	<b>Report authors and contact queries:</b> Shabana Kausar, Assistant Director Strategic Finance, 020 8825 7549 Baljinder Sangha, Finance Manager, 020 8825 5579 Katherine Ball. Finance Manager, 020 8825 5757		