



<b>Title of meeting:</b>	Housing and Preventing Homelessness Cabinet
<b>Date of meeting:</b>	24th January 2022
<b>Subject:</b>	COUNCIL HOUSING BUDGET 2022/23
<b>Report by:</b>	Director of Housing, Neighbourhood and Building Services Director of Finance and Resources
<b>Report Authors:</b>	Wayne Layton, Finance Manager and Alan Denford, HRA Group Accountant
<b>Wards affected:</b>	All Wards
<b>Key decision:</b>	Yes
<b>Full Council decision:</b>	No

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## **1. Purpose of report**

- 1.1 The law requires that all income and expenditure relating to Council Housing is accounted for separately in the Housing Revenue Account (HRA). All other Council income and expenditure is accounted for together in a separate account called the General Fund. This report deals solely with the HRA.
- 1.2 The City Council has delegated the function of setting rents, charges and revenue budgets for Council Housing to the Cabinet Member for Housing and Preventing Homelessness. Following consultation with residents and leaseholders, this report seeks to address all HRA budget issues.
- 1.3 The purpose of this report is to seek the Cabinet Member's decisions on the City Council Housing budgets, rents and other charges and to give authority for managers to incur expenditure in 2022/23.
- 1.4 The report also seeks to:
- Note the Forecast Revenue Outturn for 2021/22 and give authority to the Director of Housing, Neighbourhood and Building Services & the Director of Finance and Resources to amend the budgets to reflect the latest available information prior to finalising budgets for 2022/23.
  - Note the Forecast Revenue Budgets for 2023/24 to 2024/25 arising from the proposals set out in this report.



- Set rents with an average increase of 4.1%, which is in line with the maximum increase allowed by Central Government's Social Rent Setting Policy.

## **2. Recommendations**

It is recommended that the Cabinet Member for Housing and Preventing Homelessness approves the following:

- (i) The Forecast Revenue Outturn for 2021/22 arising from monitoring discussions with Managers, as set out at Appendix 3, be noted.
- (ii) All rents and charges to be effective from 28th March 2022 or such other date as determined by the Director of Housing, Neighbourhood and Building Services in consultation with the Director of Finance and Resources.
- (iii) Dwelling Rents for 2022/23 to be set with an average increase of 4.1%, which is in line with the maximum allowable under Central Government's Social Rent Setting Policy.
- (iv) General Service Charges for 2022/23 to be set at this meeting, as set out in this report, and in accordance with Appendix 5.
- (v) Sheltered Housing Service Charges for 2022/23 to be set at this meeting, as set out in this report, and in accordance with Appendix 6.
- (vi) Laundry Charges for 2022/23 to be set at this meeting, as set out in this report, and in accordance with Appendix 7.
- (vii) Heating Charges for 2022/23 to be set in accordance with Appendix 8.
- (viii) Garages and Parking Site Rents for 2022/23, as shown in Appendix 9, be approved and authority to let garages at reduced rents where demand is low be delegated to the Director of Housing, Neighbourhood and Building Services in consultation with the Director of Finance and Resources.
- (ix) The Revenue Budget for 2022/23, as set out in Appendix 3, be approved and authority given to the Director of Housing, Neighbourhood and Building Services in consultation with the Director of Finance and Resources to amend the budgets to reflect the latest available information prior to finalising budgets for 2022/23.
- (x) The relevant Managers be authorised to incur expenditure in 2022/23.
- (xi) The Forecast Revenue Budgets for 2023/24 and 2024/25 arising from the proposals contained in this report, as set out in Appendix 3, be noted.



### 3. Housing Policy 2022/23

#### HRA Dwelling Rents

3.1 From 2020/21 the decision to increase rents was passed back to Local Authorities that operate a Housing Revenue Account. Through the rent standard the City Council is given the option to increase rents by the increase in the Consumer Price Index (CPI) plus 1%. The CPI figure used is published in September 2021. This option was recommended and approved for both 2020/21 and 2021/22 and the option remains available until the financial year 2025/26.

3.1.1 The Housing Revenue Account (HRA) is reliant on the Rental Income from its tenants and leaseholders to provide Housing Management Services required. These services are wholly funded by the HRA.

3.1.2 Therefore, the HRA has to be financially viable on a long-term basis and decisions relating to increases to rent & service charges have a direct impact on the Housing Management Services that can be provided.

3.1.3 Given the current financial uncertainty for next year, it will be important that we can continue to provide services needed by our most vulnerable tenants, and therefore will need to ensure that the HRA is funded accordingly.

3.1.4 Changes to rents charged to social housing tenants is governed by the Rent Standard and Rent Standard Guidance, outlined by the Regulator, that relates specifically to rent and service charge setting. In addition, the Social Housing Rents (Exemptions and Miscellaneous Provisions) Regulations 2016 must also be applied.

3.1.5 Rents will be set on an annual basis and the City Council will limit the rent to the published applicable Local Authority Housing Allowance (LHA) Rate to ensure that they remain affordable to its tenants.

3.1.6 **For all Tenants**, Service Charges will be managed as Fixed Service Charges with no under or over collections at the end of each financial year, so may not achieve full cost recovery.

3.1.7 **For Leaseholders**, Service Charges will be managed as Variable Service Charges with under and over collections at the end of each financial year resulting in full cost recovery.



3.1.8 The next rent year for tenants will be a 53-week year, as the effective start date will be the 28<sup>th</sup> March 2022 and not ending until the 2<sup>nd</sup> April 2023. These occur every 6 or 7 years, due to calendar days in a year.

3.1.9 The Universal Credit Housing Allowance entitlement is calculated on a 52-week basis and paid monthly. Therefore, to ensure that tenants are able to maintain their tenancy, the Council will make contact with all tenants that are in receipt of Universal Credit in February 2022 and support them in maintaining payments over the 53-week year throughout 2022-2023.

### **HRA Borrowing Cap**

3.2 In the 2018 Autumn Budget the Government announced that the limit of indebtedness would be lifted with immediate effect from all Local Authorities who operate a Housing Revenue Account. Previously the City Council was limited on the amount of borrowing that it could incur in the Housing Revenue Account. This presented a problem for the City Council as it was unable to invest in larger scale developments and instead had to rely on bidding for additional borrowing and/or grant funding.

3.3 Whilst the City Council welcomed this additional flexibility, it has to ensure that any borrowing it undertakes is not taken at the detriment of the Housing Revenue Account. The City Council will seek to identify developments where rental income can meet the cost of any additional borrowing and maintenance of the asset, acting prudently and ensuring the sustainability of the HRA over the medium to longer term.

3.4 Since the cap has been removed the City Council has now committed to a programme of buying back City Council Housing Stock previously purchased under right to buy and expanding acquisitions to all residential units. This programme is for £20m each and every year for 5 years and started in 2020/21.

3.5 As well as acquiring property the City Council has also recently started construction of a development of 68 units at Doyle Avenue, Patey Court and Highgrove. Additionally, the Council has approval to deliver circa 200 units at the sites at Strouden Court and Cabbagefield Row. All these developments will have a positive impact on the HRA's 30-year business plan.

3.6 Additionally work continues on ideas to develop the site where the former Horatia and Leamington Houses stood, with development proposals being considered that should deliver at least an additional 272 Social Housing units.

## **4. Proposed Rents and Charges for 2022/23**

### **Dwelling Rent**

4.1 The September 2021 CPI was 3.1% and, therefore, the maximum amount that average rents may be increased by in 2022/23 is 4.1%. There are a number of



factors relating to the financial environment for the HRA that have been taken into consideration when considering an increase in dwelling rents, prior to making the recommendation in this report.

4.1.1 The depreciation charge for the Housing Revenue Account is calculated based on the assets remaining useful life and the market value. As the HRA's stock ages there is an increasing depreciation charge. This is the portion of the revenue budget that must be set aside in a specific ring-fenced reserve that is reinvested in capital works to City Council Housing.

4.1.2 The HRA has been losing on average 70 units per year through the Right to Buy initiative, along with the associated rental income which means the amount of rent which can be collected reduces.

4.1.3 There have been increased costs during 2021/22 that have created in year revenue pressures. Utility costs (gas and electricity), which had a budgeted inflation of 4%, have more than doubled in recent months. These energy price rises have increased costs by nearly £700,000. Costs of materials to undertake repairs budgeted with 2% inflation, have seen rises between 5% and 15%. In addition, no provision was made for the current staff pay offer of 1.75%. The original budget only included funding for the Chancellor's proposed £250 pay rise in 2021/22 for all local government staff earning less than the median wage of £24,000 per annum but with a freeze for those earning above that level. There remains a level of uncertainty about future staff costs. General inflation, which had been assumed as 2%, was 3.1% in September 2021 and is still rising.

4.1.4 Following the setting of a deficit budget for 2021/22 in February 2021, a significant amount of deficit reduction work has been carried out. This includes an efficiency drive for the voids and repairs processes, income generation initiatives (e.g. the testing site in Somerstown Hub) and the analysis of repair costs to ensure that an appropriate split between revenue and capital is applied. The various services which support the HRA, regardless of the financial position, will continue to look for opportunities to reduce cost through efficiencies and maximise the opportunity to generate income to protect the core landlord service functions

4.1.5 The building and acquisition of new property has a positive impact on the HRA Accounts. In 2021/22, as of 29<sup>th</sup> December 2021, 126 properties have been repurchased with a further 79 properties in the pipeline. Additionally, there are over 1,000 units in the HRA development pipeline, including proposals at Somerstown, Cabbagefield Row, Strouden Court, Patey Court, Highgrove and Doyle Avenue.

4.2 In the light of the amount of uncertainty in the current financial environment, it is proposed to increase Dwelling Rents from an average of £89.62 per week to £93.04 per week, as summarised in Appendix 4. This is an increase of 4.1%,



which is in line with the maximum increase allowed by Central Government's Social Rent Setting Policy. It is anticipated that other Registered Providers of social housing in the city will follow this maximum increase. If other Registered Providers in Portsmouth increase their rents by 4.1% and the City Council does not, there is a risk that we may see a reduction in applicants on the Housing Register accepting offers for properties in non-city Council Registered Provider properties, increased applications for exchanges into our stock and higher demand for our stock overall. This would be a direct conflict to the rent convergence policy introduced by Central Government in 2011.

- 4.3 This 4.1% increase is more than the 2.5% that was anticipated in the forecast budget and therefore has a favourable effect on the business plan going forward. The implications for the budgets for 2022/23 and subsequent years are described in more detail in sections 5 and 6 respectively.

#### **General Service Charges**

- 4.4 General Service Charges are made to all tenants and relate to the provision of a number of different services, including the Estate Services Officers, Anti-Social Behaviour Team, the Green and Clean Service and Resident Engagement Team. In general, a lower rate is charged to tenants living in houses and bungalows and a higher rate to those who receive additional services in flats and maisonettes.

- 4.5 The charges made to tenants for these services will be based on the actual cost of provision of the service, but on the basis of Fixed Service Charges, so there is never any under or over recovery reconciliation. Instead, charges are based on previous year costs and an inflationary uplift. This does mean that the cost of services delivered may be higher than the income collected.

- 4.6 The proposed charges for 2022/23 are shown in Appendix 5 and summarised as follows:

<b>Category</b>	<b>2021/22 General Service Charge (per week)</b>	<b>2022/23 General Service Charge (per week)</b>
Low Rate	£6.58	£6.72
High Rate	£16.10	£16.80

#### **Sheltered Housing Charges**

- 4.7 Sheltered Housing is intended to meet the needs of residents who require support to live independently. There are three levels of service, each with increasing levels of need and support: Category 1, Category 2 and Category 2.5. Sheltered Housing was set up originally on the basis that the extra costs of providing the service, over and above those arising from normal City Council Housing



provision, would be recovered from the tenants in Sheltered Housing via a “Combined Sheltered Housing Service Charge”. The Combined Sheltered Housing Service Charge is made up of a landlord related charge, which is eligible for Housing Benefits, and a care related charge, which is not eligible for Housing Benefits but is part funded through Supporting People Grant. As with the General Service Charge, these are Fixed Service Charges, with no under or over recovery reconciliation, and therefore carry the same risk that the cost of services may be greater than the income collected.

4.8 The proposals for 2022/23 are shown below, with a more detailed breakdown of these charges in Appendix 6.

<b>Category</b>	<b>2021/22 Combined Sheltered Housing Charges (per week)</b>	<b>2022/2023 Combined Sheltered Housing Charges (per week)</b>
Cat 1	£16.52	£17.08
Cat 2	£53.06	£55.16
Cat 2.5	£93.10	£96.46

**Laundry Charges**

4.9 City Council Housing provides a number of laundry facilities that operate from within blocks and sheltered housing schemes. Although the charges for both washing and drying facilities are reviewed each year, they remain much lower than the commercial market price. However, following a review of the cost of running the service, the City Council are content that the current charges are sufficient to recover the cost of running the service and no cross subsidy exists.

4.10 Therefore, the City Council are recommending that these charges do not increase in 2022/23. The proposed charges will remain as follows:

<b>Token Type</b>	<b>2021/22 Laundry Token Charge</b>	<b>2022/23 Laundry Token Charge</b>
Wash	£2.00	£2.00
Dry	£1.50	£1.50

**Heating Charges**



- 4.11 Heating charge calculations are based on average annual consumption data from previous years. This data is used to calculate the estimated future cost of heating the relevant dwellings.
- 4.12 The City Council's Building Services team continue to undertake work to both reduce energy consumption and negotiate the best tariffs with our energy providers. In previous years this proactive approach has resulted in all heating charges being frozen in both 2020/21 and 2021/22. In addition, the City Council's energy team has been able to negotiate a fixed price for electricity, which means that the City Council can freeze electric heating charges in 2022/23 for a third year.
- 4.13 The fixed tariff charges for gas supply ended in September 2021, at a time when prices were exceptionally high for new contracts. As the City Council needs to ensure that it fully recovers the cost of heating on a full cost basis, there will need to be an increase of 15% in charges for gas heating in 2022/23.
- 4.14 Appendix 8 breaks down the proposed charges for 2022/23.

### **Garages and Parking Sites**

- 4.15 The way that the HRA garages and parking sites are marketed and managed continues to evolve in response to changes in demand whilst maintaining the underlying Budget Principle to “get the best return possible from non-core activities”. The HRA parking charges remain competitive when compared to other parking providers on and off Island.
- 4.16 It is proposed that the 2022/23 budget continues to assist the marketing of the Park and Ride scheme, by offering 'local/non-local' parking rates. Whilst maintaining the ethos of charging more for high-demand areas, all parking spaces, irrespective of location, will be charged at two rates, a lower rate for those people who live near to where they park and a higher rate for those who do not. This aims to encourage those who drive into the city to consider using the Council's Park and Ride facility when it is available.
- 4.17 The proposal is to increase the cost of all parking and garage permits by 3.1% in 2022/23.
- 4.18 A summary of the proposed charges for next year can be found in Appendix 9. It is recommended that authority to let garages at reduced rents where demand is low be delegated to the Director of Housing, Neighbourhood and Building Services in consultation with the Director of Finance and Resources.

## **5 Budget for next year 2022/23**

- 5.1 The budget details attached at Appendix 3 show the forecast outturn position for 2021/22, which takes account of the ongoing impact of Covid-19, as well as the





proposed budget for 2022/23. Also shown are the forecast budgets through to 2024/25.

- 5.2 The 2022/23 Housing Revenue Account budget assumes an in-year surplus of £0.41m. This is an improved position compared to the original forecast deficit for 2022/23 of £1.36m in last year's budget report. This is partly due to the proposed rent increase of 4.1% being higher than the original forecast of 2.5% and partly due to the deficit reduction work described earlier in the report.
- 5.3 Allowance has been made for a higher than anticipated pay offer of 1.75% in 2021/22, which impacts the staffing budget of approximately £30m which represents over 30% of all costs. The original budget included funding for the Chancellor's proposed £250 pay rise in 2021/22 for all local government staff earning less than the median wage of £24,000 per annum but with a freeze for those earning above that level.
- 5.4 Significant increases in utility budgets have been included for the projected increases in gas and electricity costs. In addition, the ageing stock profile means that an increasingly significant depreciation charge provision needs to be made each year.
- 5.5 The report recommends that the City Council increases dwelling rents by 4.1%, the maximum permissible. This ensures that the HRA isn't in deficit and provides a level of resilience. The level of additional rental income and the consequent HRA surplus position under this scenario is shown in the following table:

<b>Year</b>	<b>2022-23</b> £000	<b>2023-24</b> £000	<b>2024-25</b> £000
Rental Income	2,617	2,702	2,846
(Deficit) / Surplus	410	950	1,787

## 6 Future years budgets and the level of balances

- 6.1 The law requires that a budget be set to avoid a deficit on the HRA. It is forecast that the level of balances will be approximately £22.7m on 31st March 2023, excluding earmarked capital reserves. The forecast level of balances in subsequent years is shown in the following table:

	<b>2021/22</b> <b>Forecast</b> <b>outturn</b> £000	<b>2022/23</b> <b>Proposed</b> <b>Budget</b> £000	<b>2023/24</b> <b>Forecast</b> <b>Budget</b> £000	<b>2024/25</b> <b>Forecast</b> <b>Budget</b> £000
Reserve brought forward	23,389	22,316	22,726	23,676



In year (deficit)/surplus	(1,073)	410	950	1,787
Reserve carried forward	22,316	22,726	23,676	25,463

- 6.2 When setting a new budget, the City Council must consider the effect on the Housing Revenue Account's 30-year business plan. The current reserve is sufficient to meet the ongoing commitments in the short to medium term. However, the Director of Housing, Neighbourhood and Building Services has been working through ways to reduce the budgeted deficit in 2021/22. Further remedial measures will be sought to offset any ongoing impacts of increased utility costs, Covid-19 and Brexit.

## **7 Authority to incur revenue expenditure**

- 7.1 It is recommended that Directors and their service managers be authorised to incur expenditure in accordance with the City Council Constitution. The only exceptions would be those items Members consider should be the subject of a separate report before expenditure is incurred.

## **8 Duty to involve - Resident involvement in the budget process**

- 8.1 This year's rent consultation started on the 16<sup>th</sup> September 2021 where residents were invited to attend an event whereby the City Council's finance team went through the Housing Revenue Account budget line by line.
- 8.2 In addition, an article was published in the Winter edition of Housetalk magazine, which invited all HRA residents and leaseholders to make comments on the article that set out the considerations for this year's charges. In this article they were encouraged to send feedback to the Resident Engagement team.
- 8.3 The City Council's Finance Team attended the Residents Consortium meeting on the 2<sup>nd</sup> December 2021 to present the proposals mirroring the article in Housetalk, and asking for feedback from residents around the proposed new charges, and also attended the Residents Consortium Meeting on the 6<sup>th</sup> January 2022 to respond to the feedback already received and ask for any further feedback. The Cabinet Member reviewed the residents' responses, along with the feedback from the Housetalk article, in time to take them into account when proposing the recommendations at this meeting.
- 8.4 As well as getting feedback at these events, the City Council received direct responses by email and phone on the consultation. These responses were largely in support of a 4.1% increase in rents, with others instead preferring an increase of 3.1%. 11 direct responses were received in total, and these are summarised in Appendix 10.



8.5 Both the Director of Housing, Neighbourhood and Building Services and the Director of Finance and Resources would like to place on record their thanks for the continued support and contribution given by our resident representatives, tenants and leaseholders.

**9. Reasons for recommendations**

9.1 To set budgets, rents and charges for council housing for 2022/23 at levels that are sufficient to provide decent accommodation and good quality services whilst maintaining financial sustainability and resilience.

**10. Integrated impact assessment (IIA)**

10.1 An integrated impact assessment has been completed and is attached at Appendix 11.

10.2 The assessment identifies no negative impacts associated with any of the options outlined.

**11. Legal Implications**

11.1 The body of the report contains a discussion of the key legal issues, and the Council is empowered to approve the recommendations.

**12. Director of Finance comments**

12.1 The Director of Finance and Resources has been consulted and is in agreement with the recommendations to this report.

Signed by:

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**James Hill – Director of Housing, Neighbourhood and Building Services**

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**Chris Ward – Director of Finance and Resources**

**Appendices:**

- 1 Council Housing Accounts – The Law
- 2 Budget Principles 2021/22 to 2024/25



- 3 Revenue Budgets 2021/22 to 2024/25
- 4 Average Rents 2022/23
- 5 General Service Charges 2022/23
- 6 Sheltered Housing Charges 2022/23
- 7 Laundry Charges 2022/23
- 8 Heating Charges 2022/23
- 9 Garages and Parking Sites Rents 2022/23
- 10 Resident Feedback
- 11 Integrated Impact Assessment (IIA)

**Background list of documents: Section 100D of the Local Government Act 1972**

The following documents disclose facts or matters, which have been relied upon to a material extent by the author in preparing this report:

Title of document	Location
1 Budget files	Property, Housing and Regeneration Finance
2 Rent standards for registered providers of social housing	<a href="http://www.gov.uk">Rent Standard and guidance - GOV.UK (www.gov.uk)</a>
3 Social Housing Rents Regulations 2016	<a href="http://legislation.gov.uk">The Social Housing Rents (Exceptions and Miscellaneous Provisions) Regulations 2016 (legislation.gov.uk)</a>
4 CPI Figure for September 2021	<a href="http://www.gov.uk">Consumer price inflation, UK - Office for National Statistics</a>
5 UK government budget 2018	<a href="http://www.gov.uk">Budget 2018 - GOV.UK (www.gov.uk)</a>

The recommendation(s) set out above were approved/ approved as amended/ deferred/ rejected by ..... on .....

.....  
Signed by:

## **COUNCIL HOUSING ACCOUNTS - THE LAW**

The Council Housing accounts are termed the "Housing Revenue Account" in the following notes. The rest of the City Council's accounts are termed the "General Fund".

### **LOCAL GOVERNMENT AND HOUSING ACT 1989**

This Act has provided the main framework for Housing Finance since 1 April 1990. In summary the Housing Revenue Account provisions are as follows:

- 1 Local Housing Authorities must keep a separate Housing Revenue Account (HRA).
- 2 Amounts to be credited or debited to the Housing Revenue Account can only be in respect of items detailed in the Act or covered by regulations issued by the Secretary of State.
- 3 Budgets must be prepared each year for the Housing Revenue Account which will avoid a debit balance on the account. Action must be taken if in any year it appears a debit balance may arise.
- 4 An authority should maintain a separate Housing Repairs Account.
- 5 A transfer must be made between the General Fund and the Housing Revenue Account in respect of amenities provided by the Housing Revenue Account but shared by the whole community.
- 6 With the exception of 5 above no contribution can be made by the General Fund to the Housing Revenue Account except for certain items detailed in regulations issued by the Secretary of State.

In addition, the Act provides the main framework for the Capital Finance of Local Authorities

### **LEASEHOLD REFORM, HOUSING & URBAN DEVELOPMENT ACT 1993**

The above Act came into force in 1993 and gave Housing Authorities the power to provide Welfare Services and to account for them within either the Housing Revenue Account or the General Fund at the Authorities discretion.

The Act also gave the Secretary of State wide powers to amend this provision and regulations have been made which prevent "personal services" such as regular feeding or bathing or cooking of meals from being accounted for within the Housing Revenue Account. Accordingly, the net costs relating to the element of personal services provided by staff in sheltered accommodation are funded by the General Fund.

## **BUDGET PRINCIPLES 2021/22 to 2024/25**

Budgets to be driven by PCC Strategies to meet Corporate Priorities with particular emphasis on all forms of regeneration & creation of sustainable communities to achieve safe, secure, independent & healthy living for our residents, tenants & leaseholders with increased economic well-being, including the following:

- Offering access to respite care and other support for carers and service users
- Assessing individuals needs and developing care/support to those needs
- Contributing to effective rehabilitation for people leaving hospital
- Enabling and contributing to the provision of good quality low cost homes with well-planned infrastructure
- Delivering and promoting high quality house design combined with exceptional environmental performance.
- Tackling fuel poverty
- Working to reduce carbon emissions and to eliminate negative environmental impacts from all areas of work.

Budgets to be prepared in consultation with residents, tenants & leaseholders & reflect their views

Balanced budgets to be prepared for a minimum 3 years for revenue budgets & 5 years for capital budgets

Work with suppliers & partners, particularly the Health Service, to try & co-ordinate services in the best interests of residents, tenants & leaseholders.

Support effective preventive measures wherever possible.

Maintain & improve homes by:

- Tackling disrepair in private housing to ensure vulnerable people are housed in decent homes.
- Reducing the number of unfit and inaccessible private sector homes
- Maintaining the cycle of planned external inspection & repair of council dwellings.
- Improving the quality of council dwellings and maintaining decent homes.
- Working towards a “Decent Environment” for all council dwellings.
- Improving energy efficiency and opportunities for microgeneration.

- Encouraging the reduction, reuse and recycling of materials.

Maintain high management standards for council dwellings

To set rents, charges and Council Tax charges that avoid any unreasonable burden, and remain in accordance with Government Policy.

Get the best return possible from non-core activities i.e. provision of garages and parking

Achieve continuous improvement through systems thinking methods, designing services against customer demand

Comply with the law