Budget Update 2023/2024

For Cabinet Thursday 27 October 2022

Summary

Lead Member: Councillor Chris Hall, Leader and Finance and Performance Portfolio Holder

Lead Director: Lee Colyer, Director of Finance, Policy and Development

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Classification: Public document (non-exempt)

Wards Affected: All

Approval Timetable	Date
Management Board	28 September 2022
Portfolio Holder	25 September 2022
Finance & Governance Cabinet Advisory Board	11 October 2022
Cabinet	27 October 2022

Recommendations

Officer / Committee recommendations as supported by the Portfolio Holder:

1. That officers continue to work towards reducing the projected budget deficit in line with the Budget Strategy and report back in December with draft proposals prior to public consultation.

1. Purpose of Report and Executive Summary

1.1 This report provides an update to the budget projections for the 2023/24 budget and subsequent years, building on the approved budget for 2022/23 and the in-year revenue and capital management reports.

1.2 The report also provides an update on the financial impact of soaring inflation and the progress of the local economic recovery.

1.3 A budget deficit of £1.8 million is currently forecast for 2023/24 (unchanged on the position report to Cabinet in September 2022) which is based on the economic data at this time. If left unmanaged the deficit would increase to an annual deficit of £5.1 million by 2027/28, which would need to be funded from new income, further cost reductions or support from central Government.

1.4 For 2023/24 Revenue Support Grant (RSG) for this Council is expected to remain at zero and at the time of writing there are no firm details of government financial support. It is now looking more likely that funding settlements will continue to be for a single year (despite the previous Secretary of State saying there will be no more single year settlements) until a comprehensive spending review is undertaken. The Council will again, need to be financially self-sufficient and deploy its own financial resources to ensure the continued delivery of essential local services.

1.5 This report will enable Directors/Heads of Services to continue the service planning process and to develop proposals with their respective portfolio holder(s) for savings, changes to service delivery and to replace lost income.

1.6 As part of the Government reshuffle, there is a new Secretary of State at the Department for Levelling-Up, Housing and Communities (DLUHC).

2. Introduction and Background

2.1 This is the second report of the budget setting cycle leading to the setting of the 2023/24 budget at Full Council on 1 March 2023. The main reports in the budget setting process are set out below which will also be considered by the Finance and Governance Cabinet Advisory Board:

- Budget Projection and Strategy - July
- Budget Update including benchmarking - October
- Draft Budget for consultation - December
- Final Budget for approval - March

Government Funding Settlement

2.2 The Government's four-year funding settlement ended in 2019/20 and has been followed by single year 'roll overs' which required the council to be financially self-sufficient. Since 2010 when cuts to funding of Local Government commenced, the ability to fund local services continues to be dependent on growing the local economy and sharing in the proceeds of business rates growth.

Fair Funding Review

2.3 There appears to have been no substantive progress on the Fair Funding Review over the Summer and implementing any funding reform in the short-term appears unlikely. A technical paper would normally have been issued by now to enable local government finance professionals to sense check proposed changes from the DLUHC.

Levelling-up and devolution

2.4 The Levelling-Up and Regeneration Bill continues to progress through Parliament. It will focus on taking devolution to the 70% of England that does not have it at the moment.

Local Government Finance Settlement

2.5 The Departmental Expenditure Limit (DEL) allocated to the DLUHC will determine how much funding is to be allocated to Local Government. Individual councils' allocations are usually set out within the Provisional Local Government Finance Settlement which should be published in early December. It is looking more likely that there will be another single year 'roll over' rather than the multi-year settlement needed for effective financial planning.

New Homes Bonus (NHB)

2.6 The NHB scheme was introduced by the Government in 2011 as a "powerful, predictable, permanent incentive to reward the delivery of housing growth", funded by a £900 million top-slice of Revenue Support Grant.

2.7 Since 2011 various amendments have been made to dilute the financial incentive and in advance of consulting on changes the Government announced that in effect the current scheme will be phased out and a consultation paper was published in February 2021.

2.8 It was expected that any replacement scheme or amendment to the existing NHB scheme will be implemented from 2023/24 as part of a wider reform package for local government finance. This timescale now looks to be in doubt.

2.9 There are no longer any legacy payments from this scheme.

Retained Business Rates

2.10 In July 2020 HM Treasury undertook a call for evidence on the fundamental review of the business rates system. The planned revaluation of business rates is set for April 2023 and is to be based on the property market on 1 April 2021 so will reflect the impact of the Covid-19 pandemic on the commercial rental market.

2.11 It was expected that the reset of the business rates baseline that determines the Settlement Funding Assessment for local authorities would take place in the autumn as part of wider reforms of Local Government Finance, but this now looks to be in doubt.

2.12 The Council will continue to be a member of the Kent business rate pool. The use of the exiting baseline will enable this council to continue to retain a share in the proceeds of business rates growth for a further year, the current distribution method is show below:

Type of Authority	Local Business Rate Growth Share
Districts	40%
Kent County Council	9%
Kent Fire & Rescue Service	1%
Total	**50%**
Government	**50%**

2.13 The Council has prudently not included the proceeds of business rates growth within the base budget and transfers any receipts into reserves.

Government's Growth Plan (Mini Budget)

2.14 On 23 September 2022, the Chancellor delivered The Growth Plan which implements a number of measures announced by the new Prime Minister during her campaign in July and August, as well as a number of further policies.

2.15 The government's stated aim is for this package of measures to help deliver trend annual Gross Domestic Product of 2.5%.

2.16 The following measures have a direct impact on Local Government:

- Confirmed that the Health and Social Care Levy, due to be introduced from April 2023, has been cancelled. In addition, the increases to National Insurance contributions implemented from April 2022 will also be cancelled from 6 November. The Government has committed to maintaining the additional spending on health and social care that was associated with the introduction of the Levy.
- Committed to streamlining local growth funds and giving local government more flexibility over the next two years.
- Will introduce a Planning and Infrastructure Bill to streamline and speed up the planning process for major infrastructure projects.

2.17 The Chancellor also announced that the Government will work with local partners in England to introduce investment zones. These zones will receive tax incentives (in tax sites) and liberalisation of planning rules (in development sites). All investment zones will include tax and development sites.

2.18 In terms of Local Government:

- Newly occupied premises in English Investment Zone tax sites (and certain existing businesses where they expand in English Investment Zone tax sites) will benefit from 100% business rates relief for 10 years.
- Councils will retain 100% of the business rates growth above an agreed baseline for 25 years in designated sites. The Growth Plan does not detail how this reconciles with the 100% relief on business rates in the tax sites. Past practice of implementation of national reliefs suggests that this would be done through section 31 compensation grants which count towards business rates retention, but this is to be confirmed by the Government.
- Investment Zones will be delivered in partnership with upper tier local authorities and MCAs in England, who will work in partnership with relevant districts and/or constituent councils.
- Investment Zones will be chosen following a rapid expression of interest process open to everyone and after local consent is confirmed.
- The Department for Levelling Up, Housing and Communities will shortly set out the selection criteria to become an Investment Zone, and the process for designating sites within it.

2.19 The Secretary of State for Business, Energy and Industrial Strategy announced an Energy Bill Relief Scheme, which will benefit businesses and other non-domestic energy users, including the public sector by providing a discount on wholesale gas and electricity process for six months. There will be a review of the scheme in three months to inform decisions on future support after March 2023.

2.20 There are no Officer for Budget Responsibility (OBR) reports accompanying the announcement, but the Chancellor has commissioned the OBR to produce a forecast by the end of the year.

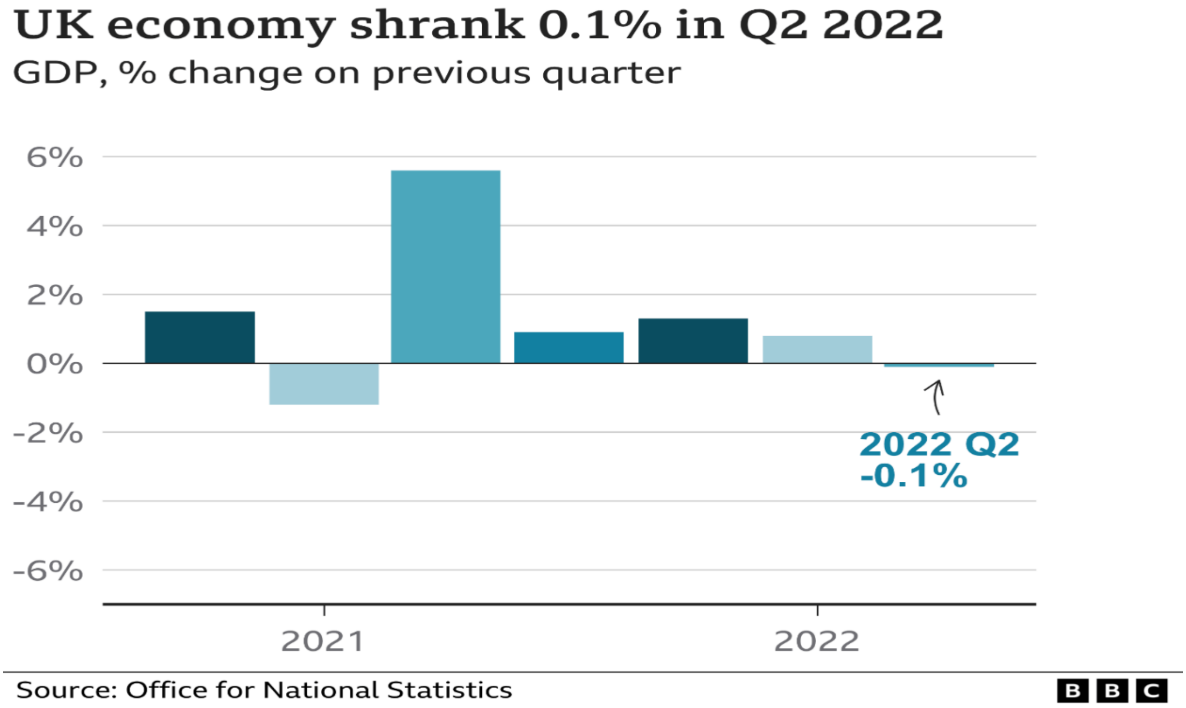
2.21 In addition, there were no announcements on the trajectory of public spending in response to the tax cutting measures, the Chancellor confirmed that the Government will publish a Medium-Term Fiscal Plan on the 23 November accompanied by a full forecast from the OBR.

2.22 It is understood that the Government is sticking to spending settlements for this spending review period, this strongly implies that there will be no extra funds for local authorities to mitigate the impact of soaring inflation for two years. There will be a Budget in the Spring 2023 alongside further OBR forecasts.

National Economic Forecasts

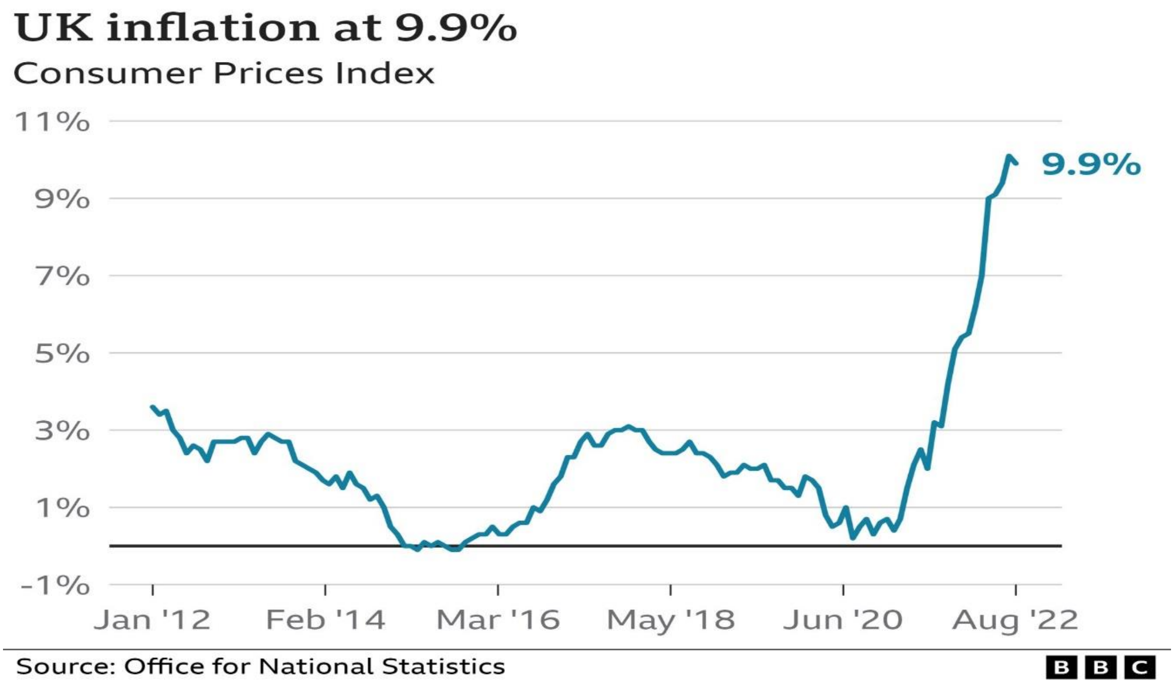
2.23 The Office for National Statistics (ONS) reported that the UK economy contracted by just 0.1 per cent in the second quarter of the year. This was partly due Covid schemes such as test and trace ending, retail sales falling and the Queen’s Platinum Jubilee bank holiday in June, it said.

2.24 The Bank of England has forecast the UK will fall into recession towards the end of the year as energy costs soar:



Inflation

2.25 The Consumer Prices Index (CPI) measure of inflation contined to show high levels of price increases of around 10% with the Bank of England forecasting further rises. CPI is based on a basket of household goods. The cost of providing local services is more closely determined by the costs of local labour, construction materials, external contracts and national policy burdens which are not offset with the ability to increase income:



Local Economic Forecasts

2.26 This borough has been very resilient during previous recessions and economic disruptions with the impact being less severe and the rate of recovery quicker than the national situation. However, this health and economic situation is like no other and the borough remains exposed to the change in peoples working lives and the impact on the local economy.

2.27 The actual reduction to major income streams provides an indication of the local economic recovery. The town centre economy is particularly reliant on office workers during the week and at this time it is not known whether the town's major employers expect their staff to fully return to their offices or the outcome from businesses reviewing their property asset requirements.

2.28 The major influence over the size of the budget deficit for 2023/24 will be determined by the point at which the soaring levels of inflation level off. The situation remains fluid and projections will continue to be updated in accordance with the budget strategy.

2.29 A summary of the local economic data is shown below:

- Unemployment Rate to August 2022 stood at 2.3% (1,625 claimants) and the 3rd lowest in Kent where the average is 3.2%.

- Council Tax collection rates to July 2022 are down 0.9% compared to target.

- Business Rates collection rates to July 2022 are up 2.74% compared to target.

- Empty business properties were 344 (8.25%) in July 2022 compared to 314 properties pre-pandemic.

- The occupancy rates of the multi-storey car parks is around 45% of capacity.

- The average value of residential property in the borough was £499,208 over the past year. Overall house prices were down 7% over the previous year. (Source HM Land Registry September 2022.

Budget Projection 2023/24

2.30 The current year's budget forms the base budget upon which projections are made over the medium-term to reflect the council's objective sand strategies. The projection model has been updated and included within the summary below are the headlines from the savings plan.

2.31 The major variances over the base budget are shown below:

Budget Update September 2022

Subjective Variance	2023/24 £000s
Employment Costs	973
Transport	0
Premises	499
Business Rates	46
Supplies and Services	0
Contracts	767
Income	(1,171)
Government Growth Incentive	0
Settlement Funding Assessment	0
No Collection Fund Balance	145
Council Tax Increase	(417)
Cease use of General Fund	944
Budget Gap	**1,786**

2.32 A subjective breakdown of the current year's budget is available on the Council's website.

Budget Pressures

2.33 The pressures faced by the council by virtue of operating in one of the most expensive parts of the country combined with very low unemployment levels is further compounded when external contracts are reprocured.

Major External Contracts

2.34 The council currently has in place three major contracts which were all procured in a very different economic climate and with the contractors being responsible for risks which have now come to pass. They were procured in a healthy and competitive marketplace which may now not be the case following the legacy of the pandemic. This presents a significant risk to the council in financial terms and potentially being exposed to additional risk going forwards. The above budget does not reflect this risk as decisions have yet to be taken on the course of action for each contract, the current expiry dates are as follows:

- Grounds Maintenance 31 December 2024 (subject to negotiation)
- Leisure Centre Management 31 March 2027
- Waste and Street Sweeping 31 March 2027

2.35 Individual reports will come forward in due course setting out the issues and options to Cabinet and will be listed on the Forward Plan.

Budget Opportunities

2.36 The Council is the subject of an electoral review by the Local Government Boundary Commission who determine the number of councillors requires. Separately the Council has the ability to decide on the frequency of borough elections.

2.37 The Council has procured a partner to deliver co-working within the Town Hall which should contribute towards the increasing cost of maintaining and operating the building and reduce the council's share of accommodation costs.

Budget Strategy

2.38 There remains a deficit forecast for 2023/24 of £1,786,000 which, if left unmanaged, would need to be funded from reserves. In normal times the use of general reserves is unsustainable over the longer term which led The Council in 2012 to set a definition of a balanced budget as follows:

"*Where ongoing expenditure is met from fees, charges, government grant and council tax with only the use of earmarked reserves being used to meet one-off priority expenditure.*"

2.39 These are not normal times, and the Council will need to continue to meet as a priority the impact of the recovery from the pandemic but ensure that it remains on a sound financial footing over the medium-term.

Council Tax Strategy

2.40 One source of funding for the provision of local services is council tax. This Council has historically had a policy of very low council tax levels and the strategy is for council tax to increase up to the threshold for triggering a referendum.

2.41 In previous years, the most efficient authorities such as this Council will be able to increase council tax up to £5.00 a year rather than the cap of 2%. The Government assumes this Council will increase Council Tax by the maximum permitted in their assessment of this Council's available financial resources. It will be for Full Council in March 2023 to decide the level of Council Tax.

Fees and Charges

2.42 For the fees and charges which are not imposed by central government a report will be considered by Cabinet in November.

Car Parking Charges

2.43 Following the In-Year Budget Review 2022/23, there are no further plans to increase pay and display car parking charges.

Corporate Priorities and Savings Plan

2.44 In the absence of a Strategic Plan, Cabinet Members are working on their Priorities and Savings Plans for 2022-24 with their Directors/ Heads of Services. These are still in the discussion stage and need refining before they can be submitted to the Cabinet Advisory

Board or in the case of staffing changes through the process set out within the HR Policies.

2.45 The savings plan is summarised below and is unchanged on the previously reported position:

Updated September 2022	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	£000s	£000s	£000s	£000s	£000s	£000s
Net Budget before savings		**15,717**	**16,335**	**17,090**	**17,906**	**20,873**
Business Rates and Grants		(3,520)	(3,520)	(3,520)	(3,520)	(3,520)
Council Tax		(9,423)	(9,853)	(10,296)	(10,754)	(11,226)
Total Funding		**(12,943)**	**(13,373)**	**(13,817)**	**(14,274)**	**(14,746)**
Savings required (cumulative)	944	2,774	2,962	3,274	3,632	6,127
Savings Plan						
In-Year Budget Review & SFC	(384)	(848)	(848)	(848)	(848)	(848)
Reduction to 39 councillors			(50)	(50)	(50)	(50)
Town Hall occupation costs		(140)	(140)	(140)	(140)	(140)
Growth		0	0	0	0	0
Savings still to find	**560**	**1,786**	**1,924**	**2,236**	**2,594**	**5,089**

Digital Transformation

2.46 It is not possible to keep working harder and faster with fewer resources and still provide safe, effective services. The Council will need to find new ways of working smarter and deliver services in a more digitally efficient form which meets with the way the public now interact with service providers. The Council has a Digital Services and Transformation Team in place to improve operational delivery and transform the way that services are provided. Details of these projects are reported quarterly to Cabinet and the resulting efficiencies will be incorporated into the budget-setting process.

Capital and Revenue Reserves

2.47 The Medium-Term Financial Strategy maintains the following as an adequate level of reserves:

	Minimum
General Reserves (Revenue)	£3.0 million
Capital Receipts	£1.0 million

2.48 The reserves and balances are currently forecast to meet the above levels although maintaining this position relies on delivering not just a balanced budget in 2023/24 but a sustainable budget for the future.

2.49 In addition to the revenue budget and capital budget, the Council has earmarked reserves which form part of the Budget Policy and Framework and are available to fund the specific purpose of the reserve in accordance with the virement procedure rules. The projected balances of these reserves are shown below and assume that the revenue budget is balanced after 2024/25 without further utilisation of reserves:

	31-Mar-22 Actual	31-Mar-23 Forecast	31-Mar-24 Forecast	31-Mar-25 Forecast	31-Mar-26 Forecast	31-Mar-27 Forecast
	£000's	£000's	£000's	£000's	£000's	£000's
General Fund	4,336	4,336	4,336	4,212	3,481	2,981
Earmarked Reserves	15,766	5,930	944	944	944	944
2022/23 Budget Deficit	0	-944	-944	-944	-944	-944
2023/24 Budget Deficit without further savings			-1,736	-1,736	-1,736	-1,736
Grant Volatility (Collection Fund adj)	6,911	1,301	0	0	0	0
Capital Grants & Contributions	3,280	3,280	3,280	3,280	3,280	3,280
Capital Receipts Reserve	2,200	1,000	712	0	0	0
Total Reserves	**32,493**	**14,903**	**6,592**	**5,756**	**5,025**	**4,525**
Outstanding Financing						
33 Monson Road	900	855	810	765	720	675
Dowding House	1,870	1,781	1,692	1,603	1,514	1,425
The Lodge, Calverley Park	468	447	425	403	381	362
Royal Victoria Place	924	882	840	799	757	714
The Amelia Scott	2,000	2,000	1,920	1,840	1,760	1,680
Civic Site Essential Works	0	451	1,235	1,185	1,135	1,084
Total Outstanding Financing	**6,162**	**6,416**	**6,922**	**6,595**	**6,267**	**5,940**
Note: Schemes not funded from reserves need to be charged to revenue and this repayment is reflected in the reduction in financing over the life of the asset.						

2.50 The Council does not have any external debt but, the s151 Officer has the flexibility to borrow as an alternative to utilising capital receipts.

Significant Areas of Risk and Uncertainty

2.51 With the country emerging from a pandemic and recession, there are some sectors of the economy which face an uncertain future. The following areas of uncertainty carry a significant risk to the Councils budget forecasts:

- Collection of Council Tax and Business Rates.
- Collection of income from Sales, Fees and Charges.
- Inflation pressures.
- A cost of living crisis and cost shunting from other public sector bodies.
- Labour shortages and high costs from operating in one of the most expensive parts of the country places additional cost and risks on the Council and its contractors.
- A reduction to the town centre workforce as major employers review, their property assets and the work-from-home practice continues.
- A lack of confidence by the private sector to invest in the borough.

- The structural difficulty in recruiting professionally qualified officers has now spread to serious retention issues.

Benchmarking

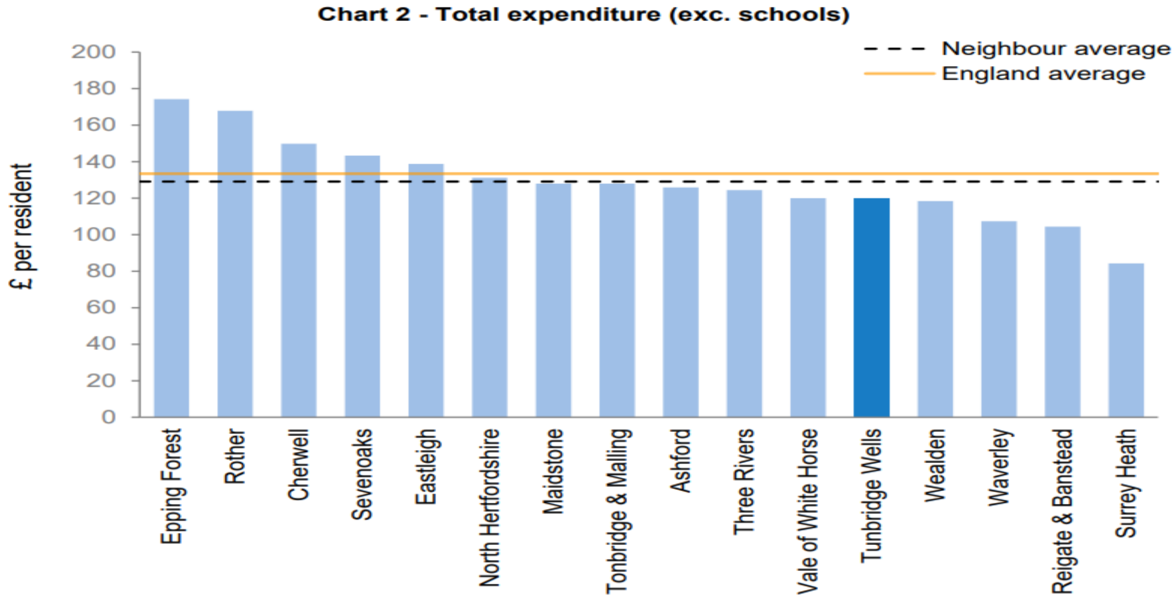
2.52 Comparison with other councils can be useful provided the context is understood. There are around 180 other shire district councils left in England with similar statutory responsibilities (the number of shire district and shire county councils continues to reduce as more areas establish unitary councils). Each shire district council is a separate legal entity and over many decades the range of discretionary services has also evolved to reflect the individual political priorities of that area. The range, scope and quality of services provided by each council (statutory and discretionary) will be different and influenced by the history, geographic, demographic, and economic factors which makes direct comparisons difficult.

2.53 To compare the net costs of services provided by this council use has been made of the Chartered Institute of Public Finance and Accountancy (CIPFA's) nearest statistical neighbours which have been combined with the geographical neighbours shown below:

2.54 The DLUHC is the government body that oversees and collects data from each local authority. A report comparing the unit costs between the authorities shown above, using budgeted expenditure from each authorities' Revenue Account (RA) returns for 2021/22 is attached as Appended B. The report is intended to act as an initial guide for further investigation into areas where unit costs differ to those of similar authorities and where there may be potential scope for savings. A summary of this benchmarking exercise is shown overleaf.

Overview of unit costs

2.55 Unit costs are based on net current expenditure. Between 2020/21 and 2021/22 unit costs for TWBC were at the lower end of the comparator group and below the average for England:



2.56 The benchmarking exercise considers notional savings that could be achieved by setting the unit costs of TWBC to certain levels relative to other councils. A summary of potential savings is shown below:

Table 3 - Potential savings by major service

Notional savings — *Additional expenditure*

Service	Bottom 20%	Bottom 40%	Median	Top 40%	Top 20%
Highways & Transport	-£0.6m	-£0.9m	-£1.0m	-£1.3m	-£1.8m
Housing Services (GFRA only)	£0.7m	£0.0m	-£0.2m	-£0.3m	-£0.6m
Cultural & Related Services	£2.7m	£1.5m	£1.1m	£1.0m	£0.4m
Environmental & Regulatory Services	-£0.1m	-£0.5m	-£0.7m	-£1.1m	-£2.2m
Planning & Development Services	£1.6m	£1.0m	£0.8m	£0.7m	£0.0m
Central Services	£0.2m	-£0.4m	-£0.9m	-£1.1m	-£1.3m
Total (excluding schools)	**£4.5m**	**£0.7m**	**-£0.9m**	**-£2.0m**	**-£5.4m**

Negative figures indicate increased expenditure. Your authority would incur additional expenditure if its unit costs are currently below the relevant benchmark level.

2.57 The above results indicate very limited scope for savings which is further confirmation that after a decade of austerity combined with low levels of council tax income and government grant this council is still operating on a very lean base. This has been achieved over many years through a rigours process of efficiency, making best use of digital technology and partnership working. There are two areas shown in green where savings could be made namely;

Cultural & Related Services

Whilst the exercise indicates that significant savings can be made in this area this reflects the fact that most similar councils do not provide or subside a theatre, museum and other discretionary cultural activities to the level of this council. The council has chosen to further invest in the cultural offer through the Amelia Scott building and the ability to reduce costs would require a change in political priorities.

Planning and Development Services

The exercise indicates that savings can be made in this service, but this does not reflect the significant planning considerations of the borough which include, over 75% of the borough being located within the High Weald AONB or Green Belt and having many significant sites of special scientific interest along with the rich natural and built heritage and conservation features. Previous attempts to reduce costs were reversed as politically the importance of a high-quality planning function remains a local priority.

2.58 Whilst the benchmarking exercise is reassuring in that the council is operating at very low unit costs and is exceptionally efficient. This does severely limit the ability to further reduce costs without reducing the range and quality of services provided or by generating additional new income.

Resilience

2.59 Council finances are under intense pressure following a decade of austerity and then from the impact of the pandemic. Despite all this uncertainty out of 333 councils very few have got into financial difficulty. All tend to be upper tier councils; districts should not get into cash-flow difficulties due to the diverse range of discretionary services and multiple income streams they can influence and are not exposed to providing Adult Social Care.

National Policy and Legislative Changes

2.60 The above forecasts are subject to changes from the following government activities:

- The Provisional Local Government Finance Settlement; and
- The ‘Levelling Up and Regeneration Bill’ and reforming Local Government Finance.

3. Options Considered

3.1 The budget-setting process is well rehearsed and has largely been successful in delivering a balanced budget and engaging with the public. There may be other alternatives but ultimately the Council must produce a budget which meets its statutory responsibilities.

4. Preferred Option and Reason

4.1 This report continues the formal budget-setting process which will be informed through consultation and research. Decisions on priorities and services will be communicated on a regular basis.

5. Consultation on Options

5.1 The Council already has a wealth of information from previous budget consultation exercises and residents' surveys, the most recent being undertaken in 2015.

5.2 Early public engagement is essential to arrive at suitable feedback which can be developed in time to be incorporated within the budget. Information will be placed on the Council's website along with articles in Local which allows members of the public, staff and businesses to provide their ideas for how to reduce spending and optimise income while protecting the quality of public services.

5.3 The Cabinet Advisory Boards will continue to provide a good source of challenge in developing the budget and to the level of service provided.

5.4 The above will form an overall picture of prioritisation. Cabinet proposals for savings and growth can then be tested through consultation in December when the draft budget will be placed on the Council's consultation portal.

6. Implementation

6.1 This report sets out the mechanism by which Cabinet will deliver its service and budget strategy. The report and recommendations will be subject to comment by the Finance and Governance Cabinet Advisory Board and further reports to Cabinet in due course. The draft budget proposals will be considered by Cabinet in December and published onto the consultation portal. Final proposals for the budget will be agreed by Cabinet in February and proposed for approval by Full Council in March 2023.

7. Appendices and Background Documents

Appendices:

- Appendix A: Financial Benchmarking

Background Papers:

- None

8. Cross Cutting Issues

Issue	Implications	Sign-off
Legal including Human Rights Act	The Five-Year Plan and budget form part of the Council's Policy Framework.	Director of Finance, Policy and Development,
Finance and other resources	This report forms part of the Council's Budget and Policy Framework.	Director of Finance, Policy and Development,
Staffing establishment	Where savings proposals impact on staff then this will be managed in accordance with Human Resources policies.	Director of Finance, Policy and Development,
Risk management	An assessment of the risk factors underpinning the budget will accompany the final budget report. The Strategic Risk Register also includes a risk on funding streams which is being monitored by Cabinet and the Audit and Governance Committee.	Director of Finance, Policy and Development,
Environment and sustainability	The budget has regard to the environmental sustainability priorities within the Five-Year Plan.	Director of Finance, Policy and Development,
Community safety	The budget has regard to the community safety priorities within the Five-Year Plan.	Director of Finance, Policy and Development,
Health and Safety	The budget has regard to the Health and Safety obligations and priorities within the Five-Year Plan.	Director of Finance, Policy and Development,
Health and wellbeing	The budget has regard to the health and wellbeing priorities within the Five-Year Plan.	Director of Finance, Policy and Development,

Equalities	Changes to service delivery may impact on equalities; however, heads of service will ensure that an equality assessment is in place where this has been identified.	Director of Finance, Policy and Development,