

**Present:** Councillor Ric Metcalfe (*in the Chair*),  
Councillor Donald Nannestad, Councillor Chris Burke,  
Councillor Sue Burke and Councillor Bob Bushell

**Apologies for Absence:** Councillor Neil Murray

**65. Declarations of Interest**

Councillor Chris Burke declared a Pecuniary Interest with regard to the agenda item titled 'St Giles Community Centre'. Reason: He sat on the Board for the YMCA Finance Committee.

He left the room during the consideration of this item and took no part in the discussion and vote on the matter to be determined.

**66. Confirmation of Minutes -12 December 2022**

RESOLVED that the minutes of the meeting held on 12 December 2022 be confirmed and signed by the Leader as a correct record.

**67. Council Tax Base 2023/24**

Purpose of Report

To seek the Executive's recommendation to the City Council of the Council Tax Base for the financial year 2023/24.

Decision

That it be recommended to the City of Lincoln Council that:

- a) It be noted that there were no special items as defined in Section 35 of the Local Government Finance Act 1992 (as amended) applicable to any part or parts of the City of Lincoln local authority area;
- b) The Chief Finance Officer's calculation of the Council Tax Base for the financial year commencing 1 April 2023 and ending 31 March 2024, as set out in Appendix B of this report be approved;
- c) In accordance with the Chief Finance Officer's calculation, and pursuant to the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended), that the Council Tax Base for the 2023/24 financial year be 25,249.48.

Alternative Options Considered and Rejected

None. There was a requirement to set the Council Tax base for the City of Lincoln area for each ensuing financial year, in accordance with the Local Government

Finance Act 1992 and Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended).

### Reasons for the Decision

Before setting the Council Tax Base, the issue of any special items relating to a part of the Council's area must be considered. If there were any items of expenditure that related to one part of the local authority area, then that expenditure could be levied on those residents in that area and not on others. There were no items of special expenditure for the 2023/24 financial year.

The calculation of the Council Tax Base, was based upon the number of dwellings on the Valuation List, provided by the Government's Valuation Office. The figures were adjusted for exempt dwellings and for dwellings subject to disabled reduction. The number of chargeable dwellings in each band was further adjusted for discounts, exemptions, premiums, and Council Tax Support. The resultant figure was the total equivalent number of dwellings which were then converted using ratios into the number of Band D equivalents. For 2023/24, the equivalent number of Band D properties was calculated at 25,636.01.

## **68. Localised Council Tax Support Scheme 2023/24**

### Purpose of Report

1. To provide information regarding the outcome of consultation regarding 2023/24 Council Tax Support Scheme options.
2. To propose options for a Council Tax Support Scheme for the 2023/24 financial year, which must be approved by Council before 31st January 2023.

### Decision

- (1) That the content of the report, taking into consideration the responses received as part of the consultation be noted.
- (2) That it be recommend to the City of Lincoln Council that:
  - (a) A 'no change' to the core Council Tax Support scheme for 2023/24, as set out in Section 4 of the report, subject to the technical amendments described in paragraph 5.3 be approved.
  - (b) Provision of an Exceptional Hardship Fund of £25,000, for the financial year 2023/24, be approved.
  - (c) Approval be given to a further detailed modelling of a Universal Credit banded scheme from 2024/25 to be undertaken with a view to consulting on such a scheme for 2024/25.

### Alternative Options Considered and Rejected

An option to adopt an income-based local CTS scheme for Universal Credit recipients.

### Reasons for the Decision

The council tax benefits system had been abolished by the government on 31 March 2013 and replaced by the Council Tax Support Scheme, which could be determined locally by the City of Lincoln Council, as the billing authority, after consultation with precepting authorities, key stakeholders and residents.

As at 24 of August 2022, there had been 8,441 residents claiming Council Tax Support in Lincoln, with 2,636 of these as pensioners protected under the legislation and receiving Council Tax Support, as prescribed by the Government, broadly similar to the level of Council Tax Benefit.

It was the 5,805 working age (including those classified as 'vulnerable' for CTS purposes) claimants, where a local scheme could be determined which could change the level of support provided. The split of the 5,805 working age CTS recipients was 3,110 working age (vulnerable) and 2,695 working age (not vulnerable)

The initial City of Lincoln CTS Scheme from 2013/14 effectively 'protected' working age Council Tax payers seeking support, retaining eligible entitlement of up to 100% and not restricting other areas of entitlement calculation. However, in recent years the scheme had changed in light of increasing scheme costs and budget pressures.

Unless a decision was made by Council to apply scheme changes to vulnerable working-age claimants, the localised CTS scheme would historically only be applied to non-vulnerable working age claimants.

## **69. Collection Fund Surplus/Deficit - Council Tax**

### Purpose of Report

To consider the estimated balance for the council tax element of the collection fund; and to confirm the declaration of the surplus or deficit for 2022/23.

### Decision

- 1) That the Chief Finance Officer's declaration of a council tax deficit of £629,307 for 2022/23, to be distributed in 2023/24, be confirmed.
- 2) That the spreading adjustment of a £297,589 deficit to be distributed in 2023/24 be noted.

### Alternative Options Considered and Rejected

None. Prior to setting the Council Tax for 2023/24, the City Council was required to estimate whether there was to be a surplus or deficit on the Collection Fund for the current financial year, 2022/23.

### Reasons for the Decision

The Council would declare a deficit on council tax collection of £629,307 for the financial year 2022/23, with the City Council's share being £91,532, to be distributed in 2023/24.

As a Council Tax Billing Authority, the City Council was required to estimate whether there was to be a surplus or deficit on the Collection Fund for the current financial year, prior to setting its Council Tax for the next year. The calculation was based on an estimate of tax collected in-year compared to the estimate made the previous year, taking into account any previously declared surplus or deficit and the expected year-end arrears position.

The Council was required to declare any surplus or deficit during January of each financial year and once approved had an obligation to notify its major precepting authorities (Lincolnshire County Council and the Police and Crime Commissioner for Lincolnshire) of their share of the estimated surplus or deficit.

## **70. St Giles Community Centre**

*(Councillor Chris Burke left the room during the consideration of this item, having declared a pecuniary interest in the matter to be discussed. He took no part in the discussion and vote on the matter to be determined.)*

### Purpose of Report

1. To advise members of a Community Asset Transfer (CAT) application from Lincolnshire YMCA relating to St Giles Community Centre.
2. To seek approval, subject to a successful funding application by Lincolnshire YMCA, to asset transfer of St Giles Community Centre.

### Decision

That asset transfer of St Giles Community Centre to Lincolnshire YMCA via a 25-year lease subject to successful funding being obtained from the Youth Investment Fund be approved.

### Alternative Options Considered and Rejected

To reject the asset transfer application.

### Reasons for the Decision

Lincolnshire YMCA were seeking to expand their role and functions in the area, with funding opportunities identified through the National Youth Investment Fund.

St Giles Community Centre had received low community use for some years now, In addition, Lincolnshire County Council who currently leased the building on a pro-rata basis had given notice on their licence agreement to use the centre which expired on 31 December 2022.

Previously a youth centre had been located next to the community centre but was subject to an arson attack in September 2016 which resulted in the building being demolished.

Community Asset Transfer (CAT) involved the transfer of the responsibility for an asset from the Council to a community group or voluntary organisation, either through a transfer of management responsibility, short or long-term lease, or through the transfer of outright ownership. Transfer of the asset could be at less than market value.

The application from Lincolnshire YMCA was comprehensive and included a business plan, financial forecasting and risk assessment. A successful asset transfer and funding bid would see £1.5m capital investment in the premises to improve and enhance them as a community facility.

The asset transfer would be dependent on a successful bid to the Youth Investment Fund; a £386m fund that aimed to drive position outcomes for young people through the creation, expansion and improvement of youth facilities and services.

The centre's current asset value would remain on the Council's balance sheet. The transfer of the centre would yield an ongoing revenue saving as per the Medium Term Financial Strategy as detailed within the officer's report.

The proposed CAT was in the form of a 25 year peppercorn lease of the premises. The justification for this disposal at less than best consideration was on the basis that Lincolnshire YMCA was a not-for-profit organisation and there were perceived social and environmental outcomes for the public benefit from YMCA's investment and enhancement of the building as a community asset, to provide better access for all.