



Scan the code above or visit www.nwleics.gov.uk/meetings for a full copy of the agenda.

Meeting	COALVILLE SPECIAL EXPENSES WORKING PARTY
Time/Day/Date	6.30 pm on Tuesday, 15 June 2021
Location	Council Chamber, Council Offices, Coalville - The public are encouraged to attend remotely
Officer to contact	Democratic Services (01530 454512)

AGENDA

Item	Pages
1. ELECTION OF CHAIRMAN	
To elect a Chairman for the 2021/22 municipal year.	
2. ELECTION OF DEPUTY CHAIRMAN	
To elect a Deputy Chairman for the 2021/22 municipal year.	
3. APOLOGIES FOR ABSENCE	
4. DECLARATIONS OF INTEREST	
Under the Code of Conduct members are reminded that in declaring disclosable interests you should make clear the nature of that interest and whether it is pecuniary or non-pecuniary.	
5. MINUTES OF THE PREVIOUS MEETING	
To confirm the minutes of the meeting held on 20 April 2021.	3 - 6
6. EVENTS UPDATE	
Report of the Cultural Services Team Manager	7 - 10
7. CAPITAL PROJECTS UPDATE	
Report of the Leisure Services Team Manager	11 - 14

8. SPECIAL EXPENSES POLICY

Report of the Finance Team Manager

15 - 24

9. DATES OF FUTURE MEETINGS

To agree the following meeting dates for the 2021/22 municipal year:

Tuesday, 12 October 2021

Tuesday, 14 December 2021

Wednesday, 27 April 2022

Tuesday, 14 June 2022

Circulation:

Councillor E G C Allman

Councillor A J Bridgen

Councillor A S Black

Councillor D Everitt

Councillor M French

Councillor J Geary

Councillor J Legrys

Councillor J Windram

Councillor M B Wyatt

MINUTES of a meeting of the COALVILLE SPECIAL EXPENSES WORKING PARTY held in the Remote Meeting using Microsoft Teams on TUESDAY, 20 APRIL 2021

Present: Councillor M B Wyatt (Chairman)

Councillors A J Bridgen, E G C Allman, A S Black, D Everitt, M French, J Geary, J Legrys and J Windram

In Attendance: Councillor A Woodman

Officers: Mr J Knight, Mrs W May, Mr T Delaney, Mr D Bates, K Hiller, Lambert, Ms C Proudfoot and Mrs M Scott and C Beattie.

22. APOLOGIES FOR ABSENCE

There were no apologies for absence.

23. DECLARATIONS OF INTEREST

Councillor M Wyatt declared a non-pecuniary interest in item 5 – Events Update, and item 7 – Capital Projects Update, due to association with the Broom Leys Allotment Society.

Councillor J Geary declared non-pecuniary interests in all items as a director of the Springboard Centre, founder member of Mantle Community Arts and supporter of Coalville Town Football Club should any matters relating to them arise at the meeting.

Councillor J Legrys declared a non-pecuniary interest in item 5 – Events Update as a volunteer presenter at Hermitage FM, and a non-pecuniary interest in item 7 – Capital Projects Update, due to his observing role with the local group Friends of Coalville Park.

24. MINUTES OF THE PREVIOUS MEETING

Consideration was given to the minutes of the meeting held on 15 December 2020. It was noted that reference to the planting of trees in the Coalville area in the minutes of item 19 – Capital Projects Update, should be amended to specifically reference Bardon Road.

It was moved by Councillor J Geary, seconded by Councillor M Wyatt and

RESOLVED THAT

The minutes of the meeting held on 15 December 2020 be confirmed as an accurate record of the proceedings, subject to the inclusion of 'and specifically at Bardon Road' being added to the minutes under item 19.

25. COALVILLE SPECIAL EXPENSES FINANCE UPDATE

Dan Bates, Head of Finance, presented the report, which informed the Working Party of the 2020/21 Period 11 actuals and forecast outturn for the year. The report also presented the 2021/22 budgets and indicative increases in the Coalville Special Expense precept that might be required in future years based on current expenditure.

In response to Members' questions, it was explained that, based on the agreed 2021/22 budgets, a 13% increase in the Coalville Special Expense Precept would be required each year for five years in order to maintain a balanced budget and the recommended 10% level of reserves. It was also explained that if the originally proposed 8.5% increase in the

Coalville Special Expense precept for 2021/22 budget had been implemented, there would have been a reduced pressure due to an increase in the base income.

Following officers' recommendation for the Working Party to consider reviewing expenditure and income in order to mitigate against the need for future precept increases, it was agreed that it would be beneficial to establish a Sub-Group for this purpose. Suggested areas for review included the Special Expense funded Mobile Vehicles Activated Signs and future replacement of play area equipment due to changes in children's needs and habits.

It was moved by Councillor M Wyatt, seconded by Councillor J Geary and

RESOLVED THAT

The Coalville Special Expenses Working Party:

- 1) Notes the 2020/21 Period 11 actuals and the forecast outturn for the year.
- 2) Notes the 2021/22 budgets and forecasted balances for 2022/23 to 2025/26.
- 3) Provides its comments to Cabinet on reviewing future years' budgets and funding.
- 4) Agrees to establish a Sub-Group to undertake a review and provide further comments on future years' budgets and funding. With membership and meetings dates to be confirmed outside of the meeting.

26. EVENTS UPDATE

Wendy May, Cultural Services Team Manager, presented the report, which updated Members on the proposed 2021/22 events and projects funded within the Coalville Special Expenses Area.

In response to questions from Members, it was clarified that the proposed Coalville Festival of Leisure 2021 was not currently on the event programme or budgeted because it was not yet formally agreed and would be provided by an external events company that had directly approached the Council. It was later explained that this new event would help mitigate against the cancellation of the Music and Picnic in the Park event in June due to COVID-19 regulations. During discussion, support was also expressed for the proposal to theme the 2022 Music and Picnic in the Park event on the Queen's Platinum Jubilee and for the date of the event to coincide with the extended 2-5 June bank holiday weekend in 2022.

It was moved by Councillor M Wyatt, seconded by Councillor J Geary, and

RESOLVED THAT

The Working Party notes

- 1) The progress update on 2021/22 events
- 2) The opportunity for the 2022/23 event programme to include the Queen's Platinum Jubilee Celebrations
- 3) The update for Christmas light installation procurement
- 4) The update for Needham's Walk artwork

- 5) The progress update for 2020/21 Coalville Special Expenses Community Grant Scheme

27. UPDATE ON NEWMARKET AND TRADERS

Paul Sanders, Head of Community Services, presented the report alongside Claire Lambert, Commercial Facilities Officer. The report updated Members on the progress of the construction works at Newmarket, the relation to Marlborough Square, and on the support currently being provided to traders within the current COVID-19 situation and the transition to Newmarket.

During the discussion several concerns were raised by Members on behalf of traders regarding the support available to help with the transition to Newmarket and on the communications to members on the project. In response, officers agreed to contact Members to ascertain which traders had expressed concerns in order for contact to be made and concerns addressed.

It was also agreed that officers would arrange for Members to be able to visit Newmarket subject to the next easing of COVID-19 regulations going ahead on May 17.

It was moved by Councillor J Geary, seconded by Councillor J Legrys, and

RESOLVED THAT

The Working Party note the contents of the report.

28. CAPITAL PROJECTS UPDATE

Jason Knight, Leisure Services Team Manager, presented the report which updated Members with regard to capital projects within the Coalville Special Expenses Area.

Members were also invited to comment on proposals for the installation of play equipment at Coalville Park in order to feed into Cabinet's decision making process for progressing the project. It was noted that the report addressed concerns previously raised by Members of potential increased maintenance costs and that this was welcomed. Support was given to the project by a Member and no further comments were received.

Discussion by Members centred on various areas identified in the report, including the ongoing anti-social behaviour problems at Coalville Park, the recent successes with the Lillehammer Drive project, the tree works and planned site visit at London Road Cemetery, and the update on proposals for tree plantings on Bardon Road. During discussion of the Coalville in Bloom project, it was suggested that consideration be given to extending the scheme onto Belvoir Road. The Chair highlighted that this could be considered as part of the improvements to Marlborough Square.

It was explained to Members during the discussion that the feasibility study of installing wind turbines at Scotlands Bowls Pavilion, requested at a previous meeting, had found the installation of wind turbines to be unsuitable due to the length of a payback period. It was suggested by Members that external funding from Bardon Aggregates be sought in order to help mitigate against costs for the Council in installing these sustainable energy sources.

It was moved by Councillor M Wyatt, seconded by Councillor E Allman, and

RESOLVED THAT

The Working Party:

- 1) Notes the progress update on the 2021/22 capital projects.
- 2) Feeds back comments on the Coalville Park play equipment project for consideration by Cabinet as part of the decision making process for progressing the project.
- 3) Requests Cabinet to support a bid to the Bardon Community Fund for £2500 to cover the installation of solar panels at Scotlands Bowls Pavilion.

29. AIR QUALITY

Paul Sanders, Head of Community Services, presented the report alongside Clare Beattie from Air Quality Consultants. The report set out options for the council to invest in additional air quality monitoring equipment within the Coalville Special Expenses Area, and invited the Working Party to recommend an option for Cabinet to pursue.

During discussion, it was clarified that contrary to the report there had in fact been a financial contribution of £4,500 from the Bardon Community Fund without a contribution from Broom Leys Allotment Society. In response to questions from Members it was explained that the proposed monitoring equipment could be moved and re-installed at different locations during the monitoring period with ease due to their small weight and durability.

It was agreed during discussions that it would be beneficial to utilise a blended approach of the two options in the report and purchase two Zephyr units to undertake monitoring over the course of twelve months with a single report to be produced for each unit at the end of the period. This would enable comparative data to be gained over the course of a year whilst also increasing the flexibility to monitor several different locations.

It was moved by Councillor M Wyatt, seconded by Councillor J Geary and

RESOLVED THAT

- 1) The Working Party notes the monitoring options and costed plan.
- 2) Cabinet be recommended at their June meeting that the pm2.5 air quality monitoring equipment is purchased and monitoring is undertaken by means of a blend of the two options set out in the report utilising two zephyr units over the course of twelve months.

The meeting commenced at 6.30 pm

The Chairman closed the meeting at 8.35 pm

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

COALVILLE SPECIAL EXPENSES WORKING PARTY –
TUESDAY, 15 JUNE 2021

Title of Report	EVENTS UPDATE
Presented by	Wendy May Cultural Services Team Manager
Background Papers	
Financial Implications	These are outlined within the report. Signed off by the Deputy Section 151 Officer: Yes
Legal Implications	None. Signed off by the Deputy Monitoring Officer: Yes
Staffing and Corporate Implications	None Signed off by the Deputy Head of Paid Service: Yes
Purpose of Report	To update members with regards to 2021/22 events and projects funded within the Coalville Special Expenses Area.
Recommendations	THAT THE WORKING PARTY NOTES: 1) THE PROGRESS UPDATE ON 2021/22 EVENTS 2) THE UPDATE FOR CHRISTMAS LIGHTS INSTALLATION PROCUREMENT 3) THE UPDATE FOR NEEDHAMS WALK ARTWORK 4) THE UPDATE FOR 2021/22 COALVILLE SPECIAL EXPENSES COMMUNITY GRANT SCHEME

1. EVENT PROGRAMME UPDATE FOR COALVILLE

1.1 Event programme – 2021/22

1.1.1 The following event programme is proposed for 2021/22, the events programme delivery remains impacted by Covid-19 regulations and the current government road map. Details of the current events programme are shown in the table below (event delivery hours is estimated at 46 hours, compared to 29 hours in 2019).

2021/22 COALVILLE EVENTS	2021/22 allocated budget	Anticipated expenditure	Status
St George's Day - 22 April to 29 April 2021	£100	£100	Delivered
The installation of the English flag in			

various locations to celebrate St George's Day			
Music and Picnic in the Park - Saturday 19 and Sunday 20 June 2021	£20000	Nil	Cancelled
Coalville by the Sea - Wednesday 14 to Saturday 17 July 2021	£4000	£500	Proceeding – delivery by an external event management company
Coalville Festival of Leisure	£4990 (other events budget)	£1000	Proceeding – delivery by an external event management company
Christmas in Coalville 27 November 2021	£9000	£9000	Proceeding

1.1.2 Coalville by the Sea, Coalville Market Hall car park – 14 to 17 July 2021

The event will be delivered by an external event management company, in a new location and over an extended period. The event will be located on Coalville Market Hall car park, delivered over four days from Wednesday 14 July to Saturday 17 July (this is the first week of the Leicestershire schools summer holidays). A contingency budget of £500 has been allocated against this event as this is a pilot event. The budget has been allocated to allow for potential costs (advance event notice signage, licence processing and officer assistance in advance and during the event).

1.1.3 Coalville Festival of Leisure, Coalville Park – 21 and 22 August

The event will be delivered by an external event management company on Saturday 21 and Sunday 22 August in Coalville Park. The target market will be families, the event will provide an opportunity to showcase local talent (singing and performance), and there will be a funfair, food stalls and stalls. A contingency budget of £1000 has been allocated against this event as this is a pilot event. The expenditure has been allocated to allow for potential costs (advance event notice signage, licence processing and officer assistance in advance and during the event).

1.1.4 Christmas in Coalville – 27 November 2021

The date has been set for Christmas in Coalville 2021, no detailed planning has progressed at present. As in 2020 planning will be progressed according to the latest Covid-19 regulations and information available.

1.2 Coalville Events 2021/22 – General Fund budget

1.2.1 Listed below is an overview of events being considered for Coalville in 2021/22 supported by the district council:

Date	Event	Status
22 to 25 April	Drive in Cinema	Delivered
24 May to 30 June	Coalville Outdoor Art Gallery – 'Living in the	Delivery underway

	National Forest'	
28 May to 6 June	Coalville May Fair	Delivered
12 July to 5 Sept	Coalville Outdoor Art Gallery on tour (Conkers)	Progressing
23 July to 1 August	Love Parks Week	Progressing
4 to 19 Sept	Hello Heritage (district-wide initiative)	Progressing
19 Sept	Coalville 5km Fun Run (to replace the Coalville Colour Run) – new event, new location (Snibston Colliery Park)	Progressing
25 and 26 Sept	Coalville Steampunk Festival	Cancelled for 2021
October half term	Drive in Cinema	Proposed (tbc)
Oct/Nov	Poppy Appeal and Remembrance Commemorations	Progressing
December	Drive in Cinema	Proposed (tbc)
3-7 February 2022	The BIG Weekend in the National Forest (part of the Leicester Comedy Festival 2022)	Proposed (tbc)

2. CHRISTMAS LIGHTS

- 2.1 The process to procure a contractor to install the lights is on-going. The 2021 lights programme also includes an investment in lighting stock and engagement with members in this process will be facilitated through the events sub-group of the Coalville Special Expenses Working Party.

3. COMMUNITY ART – NEEDHAMS WALK, COALVILLE

- 3.1 At present there is no progress to report on this project, but this remains a priority for progression in 2021, however interdependencies with other work scheduled for the area will determine its progression.

Dialogue continues with the owners of the Belvoir Retail and Leisure Quarter regarding their proposed alterations to the access to the shopping centre which impacts on Needhams Walk.

4. COALVILLE SPECIAL EXPENSES COMMUNITY GRANT

- 4.1 The Coalville Special Expenses Community grant is set up to support and encourage a range of community activities, initiatives and events that meet the needs of residents in these wards: Coalville, Bardon, Snibston, Thringstone and Greenhill. Applications are invited for up to £250 and no match funding required.

There is no deadline for this grant scheme.

The 2021/22 scheme is active and applications are encouraged. All enquiries should be directed to Jessica Lloyd-Davies, Community Focus Support Officer within the Community Focus Team

https://www.nwleics.gov.uk/pages/coalville_special_expenses

- 4.2 No applications for the 2021/22 programme have been received to date.

This page is intentionally left blank

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

COALVILLE SPECIAL EXPENSES WORKING PARTY –
TUESDAY, 15 JUNE 2021

Title of Report	CAPITAL PROJECTS UPDATE
Presented by	Jason Knight Leisure Services Team Manager
Background Papers	None
Financial Implications	As set out in the report
	Signed off by the Deputy Section 151 Officer: Yes
Legal Implications	None identified
	Signed off by the Deputy Monitoring Officer: Yes
Staffing and Corporate Implications	None identified
	Signed off by the Deputy Head of Paid Service: Yes
Purpose of Report	To update members with regards to capital projects within the Coalville Special Expenses Area
Recommendations	THAT THE WORKING PARTY NOTES THE PROGRESS UPDATE ON THE 2021/22 CAPITAL PROJECTS

1.0 2021/22 CAPITAL PROJECTS**1.1 Thringstone Miners Social Centre Training Pitch – £7,431**

The Trustees have had a further meeting with Leicestershire Football Association and are due to commence consultation with key stakeholders on the type of facility that is desired. Once ascertained they will pursue funding options.

1.2 Coalville Park – £35,916 S106 funding and £1,200 CSE funding**1.2.1 Play Equipment - £20,268 S106**

Following discussions at the last CSEWP meeting, Cabinet will consider stakeholder feedback and options at their meeting on 8 June. If the project is approved then the procurement process will commence and it is hoped that installation of the new equipment will begin in September or October this year.

1.2.2 Community Garden

Now social distancing restrictions have been relaxed, the Royal British Legion have had more of a presence in the garden and the area has been improved in advance of summer. In addition to this, a relationship has been developed with Nutmeg of Morrisons who have verbally agreed to supply resources to support the area being

used by local workers and residents to have lunch breaks. The group are also considering how the area can be made more attractive to children.

1.2.3 **Park Improvement - £5,000 S106**

Consultation on proposed designs is about to commence. Once complete, all designs will be circulated to CSEWP members along with the results of the consultation and the preferences and comments of the friends group for consideration. Feedback from members will be invited so that all consultation and comments can go to Cabinet and be considered as part of the decision making process to determine which option is preferred. Consideration can then be given to securing funding to undertake a phased delivery of the preferred scheme.

1.2.4 **Skate Park Graffiti Project - £1,200**

Given the cancellation of Picnic in the Park, and the request from members that this event be used as the main consultation for the project, consideration is being given to alternative ways of consulting with users. In liaison with Graffwerks, the Community Focus team, and the Cultural Services team, consideration is being given to undertaking the consultation in one of the following forms;

- as part of Love Parks Week in July
- as part of the event being held in the park in August
- independently

1.3 **Lillehammer Drive - £4,223**

The school has confirmed their intention to take on the open space of the former MUGA site in order to use it as an educational nature area. Barretts have confirmed that they are supportive of this and a Deed of Variation for the change of use of the land to allow this to happen is currently being agreed between legal representatives. In addition, a lease for the school is being drafted and a planning application will also be submitted.

1.4 **Coalville in Bloom 2021 £11,644**

All flowers, troughs and baskets have been ordered and the brackets for businesses who have requested a hanging basket are in the process of being assessed. All flowers will be in situ by the end of June.

1.5 **CSE Assets** (Asset Management Plan)

1.5.1 **Scotlands Bowls Pavilion Bowling**

Works continue on the pavilion in preparation for the club commencing bowling. An open day is in the process of being arranged on 26 June in order to formally declare the club, green and pavilion open, and to also try and recruit more new members. All CSEWP members will receive an invite to this. Given that the club is now constituted and running, this item will be removed from future reports.

Sustainable Energy

As requested, a request is going to Cabinet on 8 June to support an application to the Bardon Community Fund for £2,500 to allow for solar panels to be installed on the building. If approved then this project will be progressed by the council's Property Services team.

1.5.2 **Asset Management 2021/22**

As part of the Asset Management Plan (AMP) the following works are being planned to be delivered during this financial year;

Scotlands Recreation Ground Bowls Pavilion - £13,000 and £5,736

Work has commenced on the outstanding £13,000 of internal works and these will be completed by then end of May. Once completed this item will be removed from the report.

£5,736 to install CCTV, upgrade the intruder alarm, and upgrade the water heater.

Coalville Park Public Conveniences - £6,180

To be converted to stainless steel fittings to reduce vandalism.

Melrose Road Recreation Ground Pavilion - £1,545

Painting of the building externally.

London Road Cemetery - £5,115 and £2,060

£5,115 to deliver the outstanding tree works from 2020/21.

£2,060 for tree works in 2021/22.

Broomleys Cemetery - £3,605

Tree works and redecoration of the wrought iron gates.

Claremont Drive Play Area - £8,523

Replacement of equipment.

1.6 Scotlands Recreation Ground - £5,000

Work continues on the £28,625 project which includes a perimeter walking/jogging route with way-markers, tree planting, bulb planting, the installation of bird boxes, and improved gated security access from London/Bardon Road. It is anticipated the project, being delivered utilising external funding from the Bardon Community fund, Broomleys Allotment Society, the NWL Local Sports Alliance, and Section 106 funding, will be completed by the summer.

1.7 Trees in Coalville

A meeting has been arranged with LCC officers to consider trees on the verges of Bardon Road. In addition, LCC have also enquired as to whether the council would like to be involved in a countywide bid to the Local Authority Treescapes fund which gives 100% funding for the planting of trees along with a 3 year maintenance contribution. Areas identified as potential locations for this include Bardon Road, Coalville Park (as part of the extension), Greenhill Road, Meadow Lane and Blackwood.

1.8 London Road Cemetery

A meeting has been arranged with Members on 15 June to discuss concerns at the cemetery.

This page is intentionally left blank

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

COALVILLE SPECIAL EXPENSES WORKING PARTY –
TUESDAY, 15 JUNE 2021

Title of Report	SPECIAL EXPENSES POLICY
Presented by	Anna Wright Finance Team Manager and Deputy S151 Officer
Background Papers	None
Financial Implications	Special Expenses do not bring any additional income to the Council as they are a means of redistributing who pays for an element of the council's costs. However, instead of being paid by all Council Taxpayers, the service is paid for only by those Council Tax payers in the are receiving specified Special Expense services. Signed off by the Section 151 Officer: Yes
Legal Implications	None identified. Signed off by the Deputy Monitoring Officer: Yes
Staffing and Corporate Implications	None identified. Signed off by the Head of Paid Service: Yes
Purpose of Report	For the Coalville Special Expenses Working Party to review the draft Special Expenses Policy and provide any comments.
Recommendations	THAT THE WORKING PARTY PROVIDE ANY COMMENTS ON THE DRAFT SPECIAL EXPENSES POLICY.

1. BACKGROUND

- 1.1 Special Expenses were introduced at the Council to solve the problem of concurrent functions and avoid double taxation. The subject of concurrent functions and double taxation is extremely complicated.

2. CONCURRENT FUNCTIONS

- 2.1 Concurrent functions are services provided in some parts of the district by the district or county council and in other areas by a parish council, where this occurs parish taxpayers may be charged twice. The existence of concurrent services does not in itself mean that double taxation is occurring; this has to be determined through assessing the funding and financial arrangements. Concurrent functions can arise in wholly parished districts as well as partially parished ones. This is often historic, for example, due to functions or local facilities being transferred following the 1974 local government reorganisation.

2.2 Government guidance issued in May 2002 provided a list of facilities/functions across the country that were exercised concurrently, and hence may be the cause of double taxation. These are detailed in Appendix A. This should not be relied on a definitive list, the deciding factor is that the function must be carried out by the Billing Authority in only part of its district, and the same function must be carried out in another part of the district by one or more Parish/Town councils.

3. SPECIAL EXPENSES

3.1 This makes use of provisions under the Local Government Finance Act 1992 which provide for different amounts of council tax to be calculated for different parts e.g. parished and unparished areas, of a district, depending on what, if any, special items relate to those parts. A special item is an item which relates to only part of the district council's area. Where functions are provided in part of a billing authority's area by a parish council, sections 34 and 35(1)(a) of that Act ensure that only council taxpayers in that parish pay towards the cost of the precept issued by that parish council. A local precept is one 'special item'.

3.2 'Special Expenses' are another 'special item'. The five different types of special expense are listed in section 35(2). Section 35(2)(d) provides that "any expenses incurred by a billing authority in performing in a part of its area a function performed elsewhere in its area by the sub-treasurer of the Inner Temple, the under-treasurer of the Middle Temple, a parish or community council or the chairman of a parish meeting are the authority's special expenses unless a resolution of the authority to the contrary effect is in force."

3.3 In order for expenses incurred in performing any function of a district council to be special expenses under section 35(2)(d), the function must be carried out by the district in only part of its area, and the same function must be carried out in another part of the district by one or more parish councils. The detailed identification of concurrent functions is therefore essential for using this special expense provision. The district council first calculates an average council tax across the whole of its area under section 33 of that Act. Included in that will be the amounts the district council has to pay to parish councils under their precepts, plus the amounts the district will spend on performing functions which are performed in parts of its area by parish councils.

3.4 Special Expenses are currently in place for the following areas:

- Appleby Magna
- Coalville
- Coleorton
- Hugglescote and Donington-le-Heath
- Lockington cum Hemington
- Measham
- Oakthorpe, Donisthorpe & Acresford
- Ravenstone
- Stretton-en-le-Field
- Whitwick

4. SPECIAL EXPENSES POLICY

- 4.1 Special Expenses have been in place for several years at the council, however there is no formal policy in place. A policy has been developed and is attached at Appendix B for review.
- 4.2 For information, the policy will be going to the following meetings for review and comment before approval by Council on 16 November 2021.
- Corporate Scrutiny Committee – 1 September 2021
 - Cabinet – 21 September 2021

This page is intentionally left blank

List of Concurrent Functions

Allotments
Boating pools
Bus shelters
Car parking (off street)
CCTV(installation and maintenance)
Cemeteries and burial grounds
Christmas lights and trees
Closed cemeteries and burial grounds
Commons and common pastures
Community centres
Crematoria
Entertainment and the arts
Footway lighting
Grants to bus operators
Grass cutting
Information services (transport, tourism)
Highways maintenance
Leisure facilities
Litter and dog waste bins
Museums
Open spaces
Parks
Playgrounds
Playschemes
Playing fields
Public clocks
Public conveniences
Public seats adjoining highways
Recreation grounds
Sports pitches
Street cleansing
Subsidies for uneconomic post or telecommunications services
Taxi fare concessions
Tourism promotion
Traffic calming
Village greens
Village halls
War memorials

This page is intentionally left blank

North West Leicestershire District Council

Special Expenses Policy

Issue 1.0

1. Overview

- 1.1 Special expenses are applied when North West Leicestershire District Council (NWLDC) provides a service in a parish (or unparished area) which is provided in other parishes by a town or parish council.
- 1.2 The cost of this service has to be met by the council taxpayers of the town or parish where (NWLDC) is providing the service so a special expense is charged to the council tax payers of that parish.
- 1.3 It should be noted that special expenses are not additional spending over and above the budget set by the Council but a classification within the overall budget. The Authority's budget includes Special Expenses, and some Council Tax calculations are based on the total including Special Expenses.
- 1.4 The district consists of 31 parished areas, and one unparished area. Parish councils exercise certain functions in their respective areas, which the District Council must exercise directly in the unparished area. These are known as concurrent functions.

2. Legislation

- 2.1 Section 35 of the Local Government Finance Act 1992 (the Act) specifies the items which are to be treated as special items for the purposes of calculating the Council Tax. Essentially, there are three areas within the provisions of Section 35 of the Act that it is considered apply to the Council:
 - i. A precept relating to part only of the Council's area e.g. parish precepts;
 - ii. The whole of the expenses (or only some) of those incurred by the Council in performing in a part of its area a function performed elsewhere in its area by a Parish Council are its special expenses.
 - iii. Any net expenses which arise out of the Council's possession of property held in trust for a part of its area are Special Expenses.
- 2.2 The first two items above can only be treated as a special expense if the Council has made resolutions to that effect.
- 2.3 In practical terms this is done by the Council at the time of setting the Council Tax in February each year as the report presented to the Council is in the form of a resolution which sets out the calculations required under Chapter III of the Act.

3. Special Expense Items

- 3.1 The Council levies Special Expenses in respect of the following services:
 - i. All Cemetery provision
 - ii. Parks, Open Spaces and Recreation Grounds
 - Closed churchyards
 - Open spaces, parks and play areas that are maintained by NWLDC in parished areas;
 - Open spaces, play areas, parks, pavilions and sportsgrounds in Coalville;
 - iii. Coalville Town Centre Support:
 - Coalville in Bloom
 - Support given to 'Local' events

- Christmas Lights and Trees
- Community Art

3.2 The whole of the net expense (inclusive of any income) is to be included in the definition of the special expense.

3.3 Those debt charges will be included for all projects which fall within a special expenses only to the extent that it would be for prudential borrowing, capital receipts or revenue finding, and debt charges on historic capital expenses would not be included.

4. Calculation of Special Expenses

4.1 NWLDC will calculate an average council tax across the whole of its area under section 31B of the Local Government Finance Act 1992. Included in that will be the amounts payable to parish councils under their precepts, plus the amounts NWLDC will spend on performing functions which are performed in parts of its area by parish councils.

4.2 Under section 34 of the Local Government Finance Act 1992, NWLDC must then deduct the total of any special items. For each part of its area, NWLDC must then add back amounts for any relevant special items for that part of its area. The amount added back is calculated by dividing the special item (i.e. the authority's estimated cost of performing the function in that part of its area) by the tax base for the part of the area in which the authority performs the function.

4.3 Treating expenses as special expenses does not affect the overall amount that NWLDC needs to raise through council tax, and does not, therefore, affect the average amount of council tax across the whole of the district. It simply means that, compared with what would happen if the expenses were not treated by NWLDC as special expenses, the council tax is:

- relatively lower for areas where the parish council performs the concurrent function, as it includes the parish's costs but not NWLDC's costs of performing the function elsewhere; and
- relatively higher for areas where NWLDC performs the concurrent function, as all NWLDC's costs of performing the concurrent function must be met by taxpayers in the area where NWLDC performs it.

4.4 Special Expenses are estimated for the year approaching (in line with all other budget estimates). Special Expenses budgets in future years include previous under or overspends.

4.5 If work is undertaken through the Authority's capital programme, any effect from depreciation and funding does not have any effect in the revenue budget until the following year where an estimate is included where the capital expenditure is known, otherwise there is a time lag and it falls into the year after. If the item falls within the special expenses policy then the special expenses budget for future years is amended to include the relevant costs.

5. Review

5.1 The list of concurrent functions included within the Special Expenses Items will be reviewed from time to time and the policy updated as necessary.

This page is intentionally left blank