

To: Paul Osborn (Chairman)	David Gardner	Suzanne Rutland-Barsby
David Andrews	Mike Garnett	Mary Sartin
James Asser	Lesley Greensmyth	Marshall Vance
Ken Ayling	Steven Heather	Abdul Wahid
Susan Barker	Calvin Horner	Terry Wheeler
Nicholas Bennett	Ross Houston	Holly Whitbread
John Bevan	Heather Johnson	John Wyllie
Josh Blacker	Christopher Kennedy	Vacancy
Janet Burgess	Graham McAndrew	Ben Radbone (EA)
Nesil Caliskan	Gordon Nicholson	Mark Pearson (C&RT)

A meeting of the **AUTHORITY** (Quorum - 7) will be held in the **BOARDROOM** at **MYDDELTON HOUSE** on:

**THURSDAY, 19 JANUARY 2023 AT 14:00**

at which the following business will be transacted:

## **AGENDA**

### **Part I**

1 To receive apologies for absence

2 **DECLARATION OF INTERESTS**

Members are asked to consider whether or not they have disclosable pecuniary, other pecuniary or non-pecuniary interests in any item on this Agenda. Other pecuniary and non-pecuniary interests are a matter of judgement for each Member. (Declarations may also be made during the meeting if necessary.)

3 **MINUTES OF LAST MEETING**

To approve the Minutes of the meeting held on 20 October 2022 (copy herewith)

4 **PUBLIC SPEAKING**

To receive any representations from members of the public or representative of an organisation which concerns any area of the Authority's business. Subject to the Chairman's discretion a total of 20 minutes will be allowed for public speaking and the presentation of petitions at each meeting.

- 5      **2023/24 REVENUE BUDGET AND LEVY**      Paper A/4329/23
- Presented by Shaun Dawson, Chief Executive,  
         and Keith Kellard, Head of Finance
- 6      **PROPOSED CAPITAL PROGRAMME 2022/23**      Paper A/4330/23  
**(REVISED) TO 2026/27**
- Presented by Keith Kellard, Head of Finance
- 7      **CAPITAL STRATEGY 2022/23 TO 2026/27**      Paper A/4331/23
- Presented by Keith Kellard, Head of Finance
- 8      **HUMAN RESOURCES POLICY UPDATES**      Paper A/4328/23
- Presented by Victoria Yates, Head of Human Resources
- 9      **DATA PROTECTION POLICY**      Paper A/4327/23
- Presented by Beryl Foster, Deputy Chief Executive
- 10     **ACCESS TO INFORMATION POLICY**      Paper A/4326/23
- Presented by Beryl Foster, Deputy Chief Executive
- 11     **DATE OF NEXT MEETING OF THE AUTHORITY**
- To note that the next meeting of the Authority will be held on Thursday, 27  
         April 2023 at 2.00pm at Myddelton House
- 12     **Such other business as in the opinion of the Chairman of the meeting is of  
         sufficient urgency by reason of special circumstances to warrant  
         consideration.**
- 13     **Consider passing a resolution based on the principles of Section 100A(4) of  
         the Local Government Act 1972, excluding the public and press from the  
         meeting for the items of business listed on Part II of the Agenda, on the  
         grounds that they involve the likely disclosure of exempt information as  
         defined in those sections of Part 1 of Schedule 12A of the Act as are listed on  
         the Agenda. (There are no items currently listed for consideration in Part II.)**

11 January 2023

Shaun Dawson  
Chief Executive

## LEE VALLEY REGIONAL PARK AUTHORITY

### AUTHORITY MEETING 20 OCTOBER 2022

Members Present: Paul Osborn (Chairman)      Ross Houston  
David Andrews      Heather Johnson  
Ken Ayling      Christopher Kennedy  
Susan Barker      Graham McAndrew  
Nicholas Bennett      Gordon Nicholson  
John Bevan      Suzanne Rutland-Barsby  
Janet Burgess      Mary Sartin  
Mike Garnett      Terry Wheeler  
David Gardner      John Wyllie  
Steven Heather

Apologies Received From: Nesif Caliskan, Lesley Greensmyth, Calvin Horner, Abdul Wahid, Holly Whitbread

Officers Present: Shaun Dawson      - Chief Executive (Remote Attendance)  
Beryl Foster      - Deputy Chief Executive  
Dan Buck      - Corporate Director  
Jon Carney      - Corporate Director  
Keith Kellard      - Head of Finance  
Paul Roper      - Head of Project & Funding Delivery  
Victoria Yates      - Head of Human Resources  
Julie Smith      - Head of Legal  
Marigold Wilberforce      - Head of Property  
Michael Sterry      - Senior Accountant  
Stephen Bromberg      - Head of Communications  
Sandra Bertschin      - Committee & Members' Services Manager  
Lindsey Johnson      - Committee Services Officer

Also attending: James Newman – S151 Officer (London Borough of Enfield)

#### Part I

#### 11 DECLARATIONS OF INTEREST

Name	Agenda Item No.	Nature of Interest	Prejudicial ✓
Mary Sartin	5	Member for Epping Forest District Council and sits on the Area Planning Sub Committee West	Non-Pecuniary
Steven Heather	5	Member for Epping Forest District Council and sits on the Area Planning Sub Committee West	Non-Pecuniary

## **AUTHORITY MEETING MINUTES 20 OCTOBER 2022**

A Member queried whether the Environment Agency and Canal & River Trust Members had deputies. The Deputy Chief Executive replied stating that they do not and that their Membership was created after the initial Park Act of 1966, whereby there is not a requirement for them to attend Authority meetings but might be required for certain Committee meetings. The Chairman suggested writing to them regarding their attendance requirements.

### **12 MINUTES OF LAST MEETING**

**THAT the minutes of the meeting held on 7 July 2022 be approved and signed.**

### **13 PUBLIC SPEAKING**

No requests from the public to speak or present petitions had been received for this meeting.

### **14 UPDATE ON PROJECTS**

#### **Ice Centre Project Update**

The Corporate Director updated Members on the Ice Centre project, key points included:

- the Ice Centre is almost complete with the copper shingle done; ponds for the ice melt dug; newly surfaced Sandy Lane; the sign is up; the entrance foyer has been tiled; 593 seats have been installed in the terrace; ground floor lockers have been installed in the theme colour of electric blue; barriers now surround both ice pads; the car park is currently being kerbed and tarmacked; pipes have been run for the oxbow lake; and the revolving door for reception has been completed;
- the plant room has been situated lower in the building which will help reduce noise;
- the Car park has been formulated differently to how it was before with 140 trees which will go around the entrance. The building will also be surrounded by trees, many of which will be mature;
- the ceiling has been created for low emission lighting and will also have the benefit of acoustic protection;
- upcoming works include formulation of the plaza; the testing of fireproofing and airtightness, which will be done next month; solar panels; big screens; toilets and sinks; completion of the café; the ice field has been moved back to allow fit out of the disco lights and PVA first;
- key dates to note are a handover of 23 December where GLL will take responsibility. Operational testing will take place until late January. We are still working on a launch date. Due to late handover we are following a legal process with Wrenbridge and our solicitors to consider any penalties that Buckingham will incur.

Members were all agreed that the Ice Centre project has been a huge success, were glad that the decision for a twin pad was made and thanked the Corporate Director and his team for making it happen.

A Member asked if there would be an opening event for the Ice Centre. The Head of Communications responded stating that there will initially be a couple of test sessions with GLL, then a press and stakeholder launch to maximise the impact along with marketing and finally it will open to the public. There will be a meeting tomorrow to discuss this further.

## **AUTHORITY MEETING MINUTES 20 OCTOBER 2022**

### **St Paul's Field Project**

The Head of Projects and Funding Delivery updated Members on St Paul's Field project, key points included:

- this is a Lee Valley Regional Park driven project with funding coming from sale of land to Lignacite;
- this is for a simple footpath scheme with biodiversity improvements;
- the designs from the Landscape Architect have been finalised with costings around £300k, which is within budget;
- ecological assessments are in the final stage;
- planning application will be made in early 2023, we will then appoint a contractor via the tender process with delivery between November 2023 and March 2024.

A Member queried why planning permission was required. The Head of Projects & Funding Delivery responded stating that this was because of infrastructure such as benches and the proximity of the site to the watercourse.

### **Waltham Abbey Gardens Project**

The Head of Projects and Funding Delivery updated Members on Waltham Abbey Gardens project, key points included:

- this is a joint partnership project between Lee Valley Regional Park Authority, Epping Forest District Council and English Heritage Partnership;
- a Heritage Lottery Funding application has been made and we should have a decision soon. If the application is successful the project will be delivered in 2025. There will be match funding with English Heritage, our contribution will be £20k;
- the project has many complex elements, but our side is concerned with biodiversity improvements.

A Member asked if there will be a community event to celebrate this project once complete. The Head of Projects and Funding Delivery responded stating that it is part of the development work.

A Member stated that the monks from the Abbey had links with Newham and Waltham Forest and suggested that this could be a good way to link in with other boroughs. The Head of Projects and Funding Delivery responded that the local Historical Society are involved in the project and he would let them know.

### **Middlesex Filter Beds Project**

The Head of Projects and Funding Delivery updated Members on Middlesex Filter Beds project, key points included:

- this is a Lee Valley Regional Park Authority driven project with funding agreed by Members. The project involves re-watering the filter beds and improving biodiversity;
- as this project has developed it has been discovered that there is a 24 inch water main under the filter beds. We are obtaining a license and permissions from Canal & River

## **AUTHORITY MEETING MINUTES 20 OCTOBER 2022**

Trust so that consultants can do some trial pits. If the scheme is viable delivery will be between November 2023 and March 2024;

- If the current scheme proves unviable we do have a back-up scheme, but this will need re-costing.

### **East India Dock Basin Project**

The Head of Projects and Funding Delivery updated Members on East India Dock Basin project, key points included:

- this project is in partnership with London Borough of Tower Hamlets, with funding from the Levelling Up Fund. We should hear if funding has been successful by early November and we will need to have delivered by March 2025;
- the purpose of the project is to de-silt the basin. The consultants are doing final tweaks on the designs which include how water circulation will reduce siltation;
- we are in talks with Port of London regarding allowing the silt to disperse into the Thames and have started the process for licensing and obtaining samples;
- if funding does not come through, we have a back up with Heritage Lottery Funding which would result in the project being pushed back by a year or two.

The Vice Chairman asked if we know how much silt is in the basin and how much we would be able to dispose of into the Thames. Head of Projects and Funding Delivery responded stating that he didn't know how much is in the basin, but we can dispose of 28k cubic metres.

The Vice Chairman asked if the basin had a brick bottom and if so the risk of it being in need of repair after the weight of so much silt. The Head of Projects and Funding Delivery responded stating that the bottom was unknown, but part of the funding includes looking at the structural integrity.

A Member asked if there was a plan for preventing the basin from silting back up. The Head of Projects and Funding Delivery responded stating that the water flow design and drainage channels will reduce siltation and maintain the new contours by as much as 80% and have estimated it will not need major work again until 50 years.

### **Area 4 – Lee Valley White Water Centre Project**

The Head of Property updated Members on the Area 4 Lee Valley White Water Centre project, key points included:

- Area 4 is a 6.25 acre site adjacent to Lee Valley White Water Centre, which has been kept out of the lease arrangement with GLL;
- we have commissioned agents on a soft marketing campaign before formally going to market;
- interest has been significant with 11 operators responding, 6 for a hotel and 5 for a leisure usage;
- the site has good transport links with Waltham Cross train station and the M25. Its synergy with the White Water Centre might mean that we can look at both a hotel and other leisure usage for the site;

## **AUTHORITY MEETING MINUTES 20 OCTOBER 2022**

- In the next few months we will engage with formal marketing and invite expressions of interest and proposals for the site.

A Member asked if it would be freehold or leasehold. The Head of Property responded stating that it would be a long leasehold.

A Member asked what the current use of the site was and how we would combat loss of biodiversity and CO2 ambitions. The Head of Property responded stating that the house on the site is currently leased to canoe athletes, it has been used as a leisure area in the past but currently has no specific use. Porta cabins on the site are used by the Fire Brigade. Any planning application will have to take into account biodiversity issues.

The Chairman informed Members that we would be coming back to Members regarding more information as this project unfolds. He added that a hotel would be part of the Park remit and would help to increase usage of the White Water Centre.

### **Rammey Marsh West Project**

The Head of Property updated Members on Rammey Marsh West project, key points included:

- the Lee Valley Regional Park Authority is working collaboratively with London Borough of Enfield. We have tried in the past to work with TfL, who own adjoining land, but without success. We now know that London Borough of Enfield own access onto TfL's land so we no longer need to engage with them;
- we are waiting for London Borough of Enfield to complete their Local Plan early next year where it is hoped that the Green Belt designation for the land will be removed and allow the land to be used for employment or industrial use. We will then be able to decide how to bring the land to market with transport studies and topographical studies in order to have a more informed view of what is on the land.

The Chairman reminded Members that this is a desolate site, which is difficult to access and overwhelmed by the M25.

A Member queried whether the site would be suitable for industrial uses due to lack of rail connections. The Head of Property responded stating that Brimsdown train station was located to the north of the site. The Chairman added that we are working with London Borough of Enfield to open another train station near the Lee Valley Athletics Centre. The Chairman added that land values are substantial due to the link with M25, if no progress on the Local Plan has been made by the Spring we will review our position.

### **The Wave Project**

The Head of Property and the Chief Executive updated Members on The Wave project, key points included:

- we agreed an exclusivity agreement with The Wave for the golf and campsite area of Picketts Lock, which will end in April 2023;
- over the summer there were public consultations which were well received;
- over the last 11 months there have been ecological surveys and transport surveys;

## **AUTHORITY MEETING MINUTES 20 OCTOBER 2022**

- changes in the organisation of The Wave along with assessment of commercial risk, the energy crisis and hoping for a solar array have resulted in delays, but is now progressing well again;
- we have been in meetings with both London Borough of Enfield, GLA and The Wave to understand their perspectives and bottom out transport and energy production issues, early feedback from these meetings have been positive;
- at the Bristol site, they play a key role in mental health and have many natural play areas on site which increases footfall.

The Vice Chairman asked if this project would be bigger than the one in Bristol. The Head of Property responded stating that it would be 25% bigger.

A Member commented that a consequence of the energy crisis and The Wave seeking sustainable power will have a positive long term effect. The Chairman added that The Wave would represent the most green and sustainable use of the site.

### **15 BUSINESS CONTINUITY UPDATE Paper A/4323/22**

The Corporate Director introduced the report informing Members that the Business Continuity Policy is linked with the Authority's Risk Register.

- (1) the Business Continuity Policy and associated procedures set out in Appendix A to Paper E/773/22 attached as Annex A to Paper A/4323/22 for adoption was approved.**

### **16 FEES AND CHARGES POLICY Paper A/4324/22**

The Corporate Director introduced the report informing Members that the main change was under Section 25, Paragraph 7 of the Policy for concessions whereby the age had been increased from 16 to 18 for young people. He added that at the Executive Committee earlier today, it was also added that care leavers under the age of 25 should also be offered concessions.

- (1) the draft Fees and Charges Policy was approved.**

### **17 HUMAN RESOURCES POLICY UPDATES Paper A/4325/22**

The Head of Human Resources introduced the report informing Members that these policies have been updated to take into account legislative changes, best practice and the Authority's business objectives. The Equality, Diversity and Inclusion Policy's name has changed. At the Executive Committee earlier today updates to the Non-Smoking Policy surrounded vaping with section 5.3 making firmer wording on smoking breaks along with non-smoking signs on sites. The Executive Committee also agreed to looking at the Adoption Policy and signing up to the Armed Forces covenant in the New Year.

A Member asked if applicants know that they are going to be CRB checked. The Head of HR responded stating that it is made clear when the job role is advertised.

- (1) the Equality, Diversity and Inclusion Policy as set out in Appendix A to Paper E/780/22 attached at Annex A to Paper A/4325/22;**



**AUTHORITY MEETING MINUTES  
20 OCTOBER 2022**

- (2) the Non-Smoking Policy as set out In Appendix B to Paper E/780/22 attached at Annex A to Paper A/4325/22; and**
- (3) the Recruitment Policy as set out in Appendix C to Paper E/780/22 attached at Annex A to Paper A/4325/22 was approved.**

**18 NEXT MEETING OF THE AUTHORITY**

It was noted that the next meeting of the Authority will be held on Thursday, 19 January 2023 at 2.00pm.

The Chairman also reminded Members that there would be a Budget Workshop on 15 December at 1pm. There was also the potential of an additional Budget Workshop on 5 January at 10.30am if needed.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

The meeting started at 2pm and ended at 3.13pm

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## **2023/24 REVENUE BUDGET AND LEVY**

Presented by the Chief Executive and Head of Finance

### **SUMMARY**

The Executive Committee considered the attached paper (Annex A, Paper E/795/23) at their meeting this morning (19 January 2023) which sets out budget proposals to support delivery of the Authority's ambitions and objectives over the coming years as part of the new Business Plan (2022-2027).

A verbal update will be provided to Members at the Authority meeting regarding the recommendations/proposals put forward by the Executive Committee at their meeting.

### **RECOMMENDATIONS**

- Members Approve:
- (1) the proposed Levy for 2023/24 as recommended by Executive Committee; and
  - (2) review the medium term general reserves policy to allow a short term movement in the minimum level of reserves to below £3m.

### **BACKGROUND**

- 1 A Budget Workshop was held on 15 December 2022 to consider proposals for the 2023/24 budget and levy. The views of the Workshop were considered as part of the paper presented to Executive Committee this morning as set out in Annex A to this report (Paper E/795/23).
- 2 The views of the Workshop and recommendations from Executive Committee need to be considered and approved by the full Authority.
- 3 The Authority is required to set a budget and levy annually by 24 January and notify contributing authorities by no later than 15 February in the year preceding that levy.

### **ENVIRONMENTAL IMPLICATIONS**

- 4 There are no environmental implications arising directly from the recommendations in this report.

## **EQUALITY IMPLICATIONS**

- 5 There are no equality implications arising directly from the recommendations in this report.

## **FINANCIAL IMPLICATIONS**

- 6 These are dealt with in the body of the report attached as Annex A to this report (Paper E/795/23).

## **HUMAN RESOURCE IMPLICATIONS**

- 7 There are no human resource implications arising directly from the recommendations in this report.

## **LEGAL IMPLICATIONS**

- 8 The Authority is required to set a budget and levy annually by 24 January and notify contributing authorities by no later than 15 February in the year preceding that levy.

## **RISK MANAGEMENT IMPLICATIONS**

- 9 These are dealt with in the body of the report attached as Annex A to this report (Paper E/795/23).

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## **ANNEX ATTACHED**

Annex A                      Paper E/795/23

## **PREVIOUS COMMITTEE REPORTS**

Executive	E/795/23	2023/24 Revenue Budget & Levy	19 January 2023
Executive	E/791/22	Authority Fees & Charges Review 2023/24	15 December 2022
Executive	E/792/22	Pension Contribution Rate 2023	15 December 2022
Authority	A/4312/22	Proposed Budget & Levy 2022/23	20 January 2022
Authority	A/4313/22	Proposed Capital Programme 2021/22 (Revised) to 2026/27	20 January 2022



Lee Valley  
Regional Park Authority

**LEE VALLEY REGIONAL PARK AUTHORITY**

**EXECUTIVE COMMITTEE**

**19 JANUARY 2023 AT 10:30**

**Agenda Item No:**

**Report No:**

**E/795/23**

## **2023/24 REVENUE BUDGET AND LEVY**

Presented by Chief Executive and Head of Finance

### **EXECUTIVE SUMMARY**

The context for setting the 2023/24 budget is responding to the energy price increases (electricity 150% and gas 450%) and general inflation of over 11% which have hit the Authority as it continues its recovery from the impact of the Covid-19 pandemic. The Authority's overall cash reserves have been depleted by circa £5million over the past three years. In the short term the focus needs to be on addressing the significant budget costs increase in 2023/24 of £2.6mill (27% of the current net budget) of which £1.6mill is down to energy price increases.

The Authority is going through an exciting period with the planning and delivery of a range of business development/investment projects in the medium term, 2 to 4 years. It is expected that these projects will both enhance the Park and deliver additional income streams.

The current levy for 2022/23 is **£9.767million** (which is 35.3% of the maximum chargeable). This equated to £0.81p per person in Herts, Essex and London.

The Authority is required to set a budget and levy for 2023/24 by 24 January 2023 and notify contributing authorities by 15 February 2023.

This paper sets out a budget and levy proposal to support delivery of the Authority's ambitions and objectives over the coming years as part of the new Business Plan (2022-2027).

**Appendices attached** detail the Medium Term Financial Forecast (Appendix A), Earmarked Reserves balances (Appendix B), Levy change options (Appendix C), and an indication of a 1% change to each contributing authority's levy (Appendix D).

### **RECOMMENDATIONS**

- Members Recommend to Authority
- (1) a proposed levy for 2023/24; and
  - (2) review the medium term general reserves policy to allow a short term movement in the minimum level of reserves to below £3m.

## BACKGROUND

### 1 Business Strategy

The Authority is continuing to be “community focused and commercially driven” as it works to deliver this vision. It continues to increase value and to enhance the visitor offer for constituent boroughs, whilst reducing the cost of the Lee Valley Regional Park to the taxpayer.

### 2 As set out in the Authority’s current Business Plan the aspiration is:

- to become a world class leisure destination;
- to establish a strong commercial base;
- to increase regional relevance and value; and
- to have an enhanced reputation and stronger political position.

### 3 Levy Strategy

Over the last ten years Members have approved a continuous reduction in the levy as a part of a strategy to become more commercial and to generate resources from existing assets and so reduce the financial burden on the regional tax payer. **The 16.9% reduction in levy represents a real term reduction of 56.0%.**

Year	Levy Movement	Cash Reduction	Real Term Reduction	Levy as a proportion of the Maximum Chargeable
	%	£000s	£000s	%
2012/13	- 2%	-£240	£0	55.1%
2013/14	- 2%	-£235	-£546	52.6%
2014/15	- 2%	-£230	-£1,157	49.9%
2015/16	- 2%	-£226	-£1,664	47.9%
2016/17	- 2%	-£221	-£1,984	46.6%
2017/18	- 6%	-£650	-£2,896	42.9%
2018/19	- 6%	-£611	-£4,011	38.8%
2019/20	0%	£0	-£4,455	37.6%
2020/21	0%	£0	-£4,796	36.7%
2021/22	+ 2%	+£192	-£4,767	37.0%
2022/23	0%	£0	-£5,473	35.3%

### 4 Funding Strategy

The Authority has focused on the following areas to reduce its reliance on the levy:

- implementing the retendered Leisure Service Contract (LSC) for the six sporting venues;
- investing in and developing the non-sporting venues and open spaces;
- investing in new business development, e.g. Ice Centre; and
- developing new opportunities e.g. Picketts Lock site, Broxbourne Riverside and Eton Manor.

### 5 The LSC with GLL commenced on 1 April 2022 and will contribute to removing the financial risk of exposure to changes in both expenditure and income at the Sports Venues in the long term

## DEMANDS ON THE AUTHORITY

- 6 The demands on the organisation over the next few years are significant:
- responding to the major financial impact caused by the huge increase in energy prices and wider inflationary pressures;
  - rebuilding the Authority's revenue and capital reserves;
  - creating resilience against potential impact from future similar events;
  - successfully ensuring the continued operation and enhancement of the non-sporting venues transferred back to the Authority;
  - generating additional income through a range of investment projects across the Venues and across the Park;
  - enhancing the Regional Park as a visitor destination through a number of new developments; and marketing the Park to a regional audience and delivering greater value to the communities of London, Essex and Herts.

## AUTHORITY'S CURRENT FINANCIAL POSITION

- 7 The Authority enters the coming financial year with a cautious financial approach. Current projections are for a small deficit in the current year, which will take our general reserves down to £2.8mill.
- 8 The Medium Term Financial Forecast (MTFF) has been updated to assist the budget and levy setting process. It provides a snapshot in time as it is difficult to predict with any level of certainty beyond the next financial year. The figures beyond 2023/24 should only be used as a guide to determine the general direction of travel. Assumptions made, that have been incorporated into the MTFF, are listed below.
- 9 The key risk areas in relation to the MTFF as set out below.
- **Inflation** – current CPI inflation is 10.7%, and RPI 14.0% as at November 2022. Whilst there is expectation that inflation will start to fall by Q2 2023, it is uncertain as to how much, and it is likely to remain at a level significantly above the Bank of England's position of 2% well into 2024.
  - The MTFF includes an assumption around employee pay rise of 4% for 2023/24. The national pay review for 2022/23 added £1,925 to every scale point, and represented an average pay rise for Authority employees of 4.99%. An increase of 1% will add approximately £82,000 to the budget. The Authority follows the pay terms of the National Joint Council (NJC) for local government services and is unable to determine its own pay increases for the majority of its employees. Only senior managers, officers above point 44 on the NJC scale, are set at a local level.
  - **Energy costs** - our two year fixed cost agreement with Laser (public bodies energy procurement consortium) ended in October 2022, and like all organisations we have seen exceptional increases in the price of electricity (+150%) and gas (+450%). Laser have secured medium term prices on purchase of energy which have allowed them to guarantee fixed prices for electricity and gas until October 2023, at levels at or below the Government's current Energy Bill Relief Scheme to March

2023, and the Energy Bills Discount Scheme (EBDS) that replaces this for a year from April 2023.. This has reduced our exposure to price increases until the second half of 2023. The Authority has supported GLL in obtaining the same basket prices as us, which are fixed on the same tariff terms as we are, again reducing their exposure to increases. We have costed the expected energy tariff increase from October 2023 at an estimated price that takes into account Laser's forecast for that time. We are now waiting for Laser to provide an assessment of the impact of the new EBDS on tariffs from October 23.

- **Income** - the present economic climate will be a challenge to income budgets, and we may see some reduction over the next year. Whilst our risk exposure to income falls is significantly reduced with GLL running the major sporting venues, a 5% fall will still see a reduction in income of around £350,000.
- **Management Fee for the Leisure Services Contract** - currently the base fee set for 2023/24 is £560,000. However, the contract does require us to review and amend for energy costs and consumption, six months before the end of year two, and the increase in prices will make a significant difference. We have costed based on GLL, and our assumptions and this is included in the MTF. In addition, the delay to the opening of the new Ice Centre will change the budget and require an amendment to the Management Fee. This is currently costed at £500,000, a one off cost with half falling in each of the current, and next, financial years.

**10 Table 1: Draft 2023/24 Budget Summary**

	<b>2022/23</b> <b>£000s</b>	<b>2023/24</b> <b>£000s</b>
Base Budget Authority	7,334	7,601
Base Budget Borrowing Costs	0	1,467
Base Budget LSC Management Fee	2,261	560
LSC Contingency	310	210
Levy	<b>(9,768)</b>	<b>(9,768)</b>
<b>Total Base Budget</b>	<b>137</b>	<b>70</b>
Outturn Against Budget 2022/23	63	0
Increased Costs (£1.6mill energy costs)	0	2,528
<b>Deficit/(Surplus) before savings</b>	<b>200</b>	<b>2,598</b>

**Appendix A** sets out the Medium Term Financial Forecast, along with detailed changes to the base budget.

- 11 The MTF currently shows that without any further mitigation and assuming no increase in the levy, the budget for 2023/24 would be a £2.6million deficit.

**INCOME AND SAVINGS - £1.9 Mill**

- 12 In order to offset these increased costs of £2.6mill, officers have identified £1.9mill of savings, efficiencies, and additional income from the base budget. Some of these will be ongoing savings, and some are identified as single year



mitigating actions. A summary is shown below.

- 13
- **Reduction to insurance premiums (£125,000)** – the Authority base budget included the cost of insuring the contents and operations of the LSC venues. With the transfer to GLL, they are now responsible for this insurance, so this will provide an ongoing saving. The Authority, however, will continue to arrange Material Damage insurance for the buildings themselves.
  - **Additional income/Fees & Charges (£390,000)** – the base budget included fees and charges growth of £130,000. The increase to Fees & Charges (paper presented to Members earlier) anticipates a further £150,000. In addition, there will be increased income from property rentals due to both new leases (i.e. Abercrombie Lodge) and updates to existing ones (i.e. Three Mills). We are further budgeting for an additional change of £80,000 in car parking income.
  - **Pension Contribution (£180,000)** – the Triennial valuation for the pension fund proposed a reduction to the employer contribution rate from its current 15.6% to 13.8% for the three years to 2025/26. We had built an increase of £100,000 to the base budget, whereas the reduction will see our contributions reduce by £80,000.
  - **Reduction to borrowing costs (£291,000)** – we expect that the sale of Mile and Langley Nursery will provide a net capital receipt of which we have already earmarked £2.3m of this to finance the Venue Improvement Programme that was approved by Members in November 2021 (Paper E/743/21 18 November 2021). By using the remainder of any receipt against the borrowing need for the Ice Centre this will reduce the borrowing costs (principle and interest), currently estimated at around £300,000.
  - **Reduced Contributions to Earmarked Reserves (£530,000)** – we are able to reduce our contributions to reserves by £0.5m without effecting the asset management programme. Further details on earmarked reserves are discussed below.
  - **Community Programmes Savings (£30,000)** – our annual budget for community programmes is £300,000, which covers Learning and Engagement (L&E), Community Access Funding, and Grants to schools and sports clubs. This is in addition to the Community Programme commitments GLL are contractually obliged to deliver which includes support / access for clubs, groups and health programmes. The focus in 2023/24 will however, be diverted to delivering more focused community programmes associated with the new Ice Centre. However, if budget performance in 2023/24 allows, support for community programmes elsewhere will be increased.
  - **Further operational savings (£125,000)** – amending working practices and opening times at Myddelton House, along with reduction to marketing and grounds maintenance, will provide further operational savings. We will continue to look for efficiencies and savings across all our budget heads.

- **LSC Management Fee (£200,000)** - officers are currently in discussion with GLL about possible savings that can be found within the LSC, in terms of changes to service delivery, in both timing and efficiencies, along with investment in energy efficiency schemes. Two investment projects at Lee Valley Athletics Centre and Lee Valley Riding Centre have been identified, and are presented to Members in a separate paper (Paper E/796/23). Whilst it is unlikely that major investments will produce any significant savings in 2023/24, they should start to deliver savings in later years. We have factored a continual saving of **£200,000 from 2023/24**, and further savings to the Management Fee will be added in when schemes are approved.

- 14 In addition, an Income and Energy contingency of **£600,000** has been added to the budget, to cover possible reductions to income, plus increases above estimated utility costs.
- 15 The net total saving, once applied to the MTFE, reduces the deficit for 2023/24 to **£1.3m**.

	<b>2022/23</b> <b>£000s</b>	<b>2023/24</b> <b>£000s</b>
<b>Deficit/Surplus before savings</b>	<b>200</b>	<b>2,648</b>
Savings and Additional Income	0	<b>(1,871)</b>
Income & Energy Contingency	0	600
<b>Revised Budget Deficit/(Surplus)</b>	<b>200</b>	<b>1,327</b>

- 16 The impact of these mitigating actions, along with the additional contingency, has the following effect on the general reserves.

<b>Opening Common Fund balance</b>	<b>(2,993)</b>	<b>(2,793)</b>
Budget Deficit/(Surplus)	200	1,327
<b>Closing Common Fund balance</b>	<b>(2,793)</b>	<b>(1,466)</b>

It reduces the closing balance at 31 March 2024 to £1.47m, which is significantly below the current agreed level of between £3m - £4m.

- 17 Setting a deficit budget of such significant amount, which requires drawing from general reserves of £1.33m is not credible, and leaves us with very low general reserves. With all the risks and uncertainties over the coming years, it would leave the Authority in a highly vulnerable financial position.

## **REVENUE CONTRIBUTION ASSET MANAGEMENT RESERVES AND CAPITAL**

- 18 The Authority makes an annual contribution to Earmarked Reserves for Asset Maintenance, Repairs and Renewals of £1.43m. This is to fund any asset management or replacement projects that have been identified, along with some contingency for unexpected events.
- 19 The Authority has a significant asset maintenance programme, delivered both in house, and by GLL for the LSC venues. This is in the range of between £1.5m to £2.2m pa, and over the five years to 2026/27 totals over £9.3m. Appendix D to this report sets out the current annual programme, identifying both the Authority delivered asset management programme, and the GLL lifecycle costs.

Members should note that whilst GLL is directly responsible for the majority of the maintenance at the major sports venues, the Authority retains some maintenance obligations that sit outside the LSC.

- 20 The value of these reserves is anticipated to be £1.5m at 31 March 2023. A reduction to the annual contribution by £0.5m from £1.25m to £0.75m, along with a programme of £1.8m over 2023/24, of which £0.7m is paid to GLL via the LSC Management Fee, will reduce this to £1.1m but will still allow all scheduled projects to be delivered. Contributions will be uplifted from 2024/25 onwards to rebuild these reserves for future asset maintenance projects.
- 21 It should also be noted that the Authority does not currently make any contribution from Revenue to fund its Capital Programme, outside of the statutory requirement to fund past capital expenditure financed by borrowing. Current capital is funded from existing and new capital receipts and external borrowing.

A longer term aspiration should be to finance, at least in part, the capital programme directly in year from revenue contributions rather than rely on future receipts, which may not be forthcoming, and inflation and rates risks associated with borrowing, and the long term implications of those.

**THE LEVY**

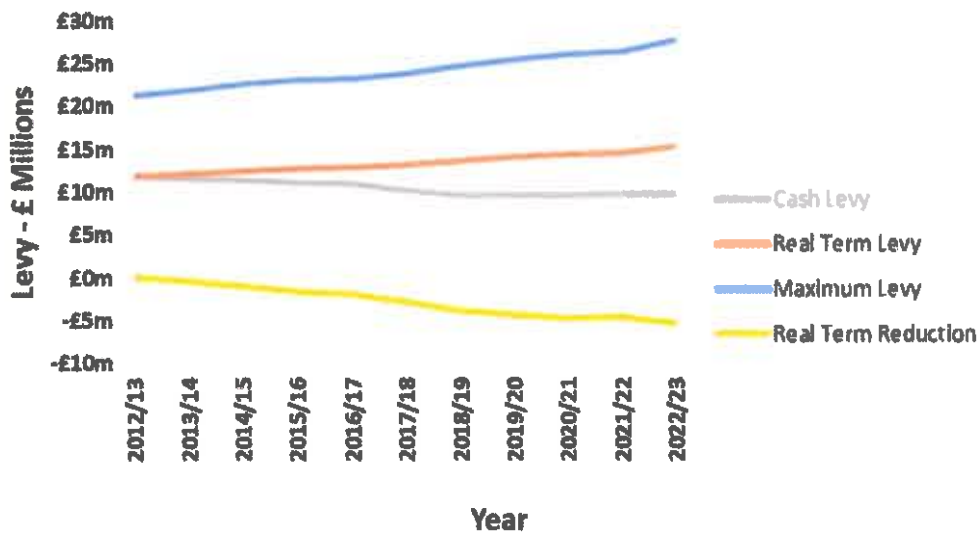
- 22 The maximum levy is determined by law. The annual increase for the maximum levy in the year ahead is based on the Retail Price Index (RPI) as at the preceding September. The RPI for September 2022 was 12.64%. Therefore the maximum levy for 2023/24 is set at **£31.2million (2022/23 was £27.7million)**.
- 23 A 1% movement in the levy equates to approximately £97k per annum for the Authority. Whilst a 1% movement in the levy impacts between £200 and £12,900 for the smallest (Corporation of London) and the largest contributing authority (Essex) respectively, with the majority of contributing authorities falling **between £1,200 and £3,400 per annum**.
- 24 Over the last 10 years changes in the levy have been significantly below inflation (RPI) with a real term decrease of around 46% over the last ten years.

	<b>Actual Cash Levy £m</b>	<b>Real Term Levy (if had increased with inflation) £m</b>	<b>Maximum Levy £m</b>
2012/13	£11.749	£11.749	£21.341
2022/23	£9.767	£15.241	£27.683

Levy Decrease	- 16.87%
RPI Increase	+ 29.71%

The current levy of £9.767m represents an overall reduction against the real term inflated levy of £15.241m of 56.0% (-£5.473m).

### Levy Trend 2012/13 to 2022/23



- 25 The levy is apportioned to contributing authorities, based on proportion of each authority's Council Tax Band D figure, against a combined figure for all contributing authorities. **Appendix D** to this report sets out how the 2022/23 levy was apportioned to the contributing authorities.

#### RESERVES

- 26 Any decision taken by Members that does not provide for a balanced budget will mean a draw on reserves. The unallocated General Fund reserve was £3.0mill as at 1 April 2022. The projected outturn for 2022/23 is expected to decrease this to around £2.8mill by 31 March 2023. This level is under constant review, and reported to Members through the quarterly revenue monitoring throughout the year.
- 27 Reserves serve three main purposes:
- working balance to help cushion the impact of uneven cash flows;
  - contingency to cushion the impact of unexpected events or emergencies;
  - building up funds to meet known or predicted requirements – often referred to as earmarked reserves.

The use of reserves to routinely fund a revenue budget should be avoided in order to demonstrate sound financial management. The revenue budget should be funded in full by income sources other than reserves.

The external auditor has previously highlighted the unsustainability of relying on general reserves to fund budget deficits.

- 28 Members annually review the existing policy on revenue reserves ensuring minimum levels of cash reserves are maintained to deal with unforeseen circumstances. Prior to Covid-19, the level that Members agreed for general reserves to remain around was £3million - £4million.

The new LSC has transferred the risk for income from the Authority to the contractor and minimises the need to consider shortfalls in income at these

major venues as an ongoing risk. However, the LSC does require a review of the Management Fee to reflect the delay in the new Ice Centre handover and in relation to both utility consumption and costs, and income levels as activities return to pre-Covid-19 levels which are in the LSC budget.

When considering reserve levels financial risks should be assessed and these include:

- further impact of energy price increases;
- assumptions around inflation and interest rates;
- estimates and timing of capital receipts and expenditure;
- the treatment of demand led pressures;
- the treatment of planned efficiency savings;
- the availability of existing reserves; and
- the general economic climate.

Based on the risk factors set out in this paper, it is recommended that the current minimum level reserves policy could be maintained at £3mill, allowing for short term annual fluctuations that may materialise, and any “one-off” commitments approved by Members in a given year.

- 29 The focus over the medium term however, should be on an incremental approach to building reserves back up to a position where they are within the policy range of £3m-£4m.

There are a number of factors in our operating environment currently drawing on our reserves which are outside of the Authority’s direct control – utility price increases, pay negotiations. This in itself demonstrates the need to hold sufficient reserves to respond to such events,

- 30 The result of these factors mean we currently find ourselves below our target reserves level, however Members are asked to agree that we work towards building reserves back up to the £3m-4m position in the medium term (subject to annual review).
- 31 An analysis of Revenue Reserves is presented in **Appendix B** to this report. It sets out movement on these reserves in line with MTFE, and how the balances change over the period. Over the course of the next few years there is a steady increase in the level of General Reserves to a level once again over £3m in 2026/27.

**PROPOSED LEVY FOR 2023/24**

- 32 The Financial Forecast for 2023/24, as detailed in this report, is set out in summary below.

	<b>2023/24</b> <b>£000s</b>
Base Budget Authority	70
Increased Costs	2,578
Savings and Additional Income	<b>(1,921)</b>
Income and Energy Contingency	<b>600</b>
<b>Budget Deficit</b>	<b>1,327</b>

- 33 Subject to the underlying assumptions and risks/uncertainties as set out in previous paragraphs, **the proposal is to increase the Levy by 9% to cover some of the impact of the increased costs.** This increase, which could be seen as an Energy Surcharge, would represent an increase in the total levy of £879,000, which equates to around 54% of the additional energy costs in the 2023/24 budget. Whilst this would still set a deficit budget for the year, it would position the general reserves at around £2.4million at year end.

	<b>2023/24 £000s</b>
<b>Budget Deficit</b>	<b>1,327</b>
Increase in Levy	<b>(879)</b>
<b>Drawing from General Reserves</b>	488

- 34 **Appendix C** to this report sets out the levy for contributing authorities based upon the 2022/23 Council Tax Band D calculations submitted, with an indicative position on what a 1% and 9% rise would be. These calculations usually change between years and therefore will affect the actual sum charged in 2023/24.

#### **FUTURE PROJECTS AND INVESTMENTS**

- 35 Officers are continuing to work on a number of projects and initiatives designed to provide additional income, and/or efficiencies and savings in future years.

A number of these projects were approved by Members in November 2021, and relate to investments mainly at Authority run venues – Campsites and Marinas, as well as Holyfield Hall Farm. In addition, schemes designed to provide savings against the LSC Management Fee – LED lighting at Lee Valley VeloPark and reconfiguration and extension of rooms at Lee Valley White Water Centre were also approved.

- 36 Given the situation now around energy costs, officers are reviewing invest to save energy schemes at both the LSC Sports Venues and Authority run sites.

GLL are currently concluding work on these, and will go some way to providing the £200,000 savings target for them in the MTF. A paper will be brought to Members to approve the schemes, in line with the LSC, which will see the Authority providing the capital required for this, but with an agreement for the return on investment resulting in an improvement to the Management Fee.

Two investment projects at LSC Venues have already been identified, and are being presented to Members in a separate paper (Paper E/796/23) and will be included in the revised Capital Programme if approved.

The Authority has commissioned its own consultants to look Park wide at LED lighting and recommend changes, enhancements and investments to reduce our energy consumption. When ready, officers will update Members.

However, the full extent of the savings these schemes will potentially provide, will not likely be felt until 2024/25 earliest.

- 37 Officers also continue to review other areas of investment, such as provision of additional accommodation options at the Campsites.

In addition, in light of the changes to office accommodation requirements and the high cost of managing the Myddelton House site, over the next year officers will be exploring alternative office accommodation options.

- 38 Looking further ahead, there are a number of major schemes, which may deliver returns in the medium term:
- Spitalbrook;
  - Visitor Accommodation at Lee Valley White Water Centre;
  - Picketts Lock Centre - The Wave;
  - WaterWorks - Visitor Accommodation;
  - Eton Manor; and
  - Rammey Marsh West.
- 39 Officers are in the process of reviewing the major schemes programme with the aim of re-prioritising based on deliverability and level of potential financial benefit.

## **CONCLUSIONS**

- 40 The Authority has significant demands over the next year in responding to the current economic climate, the demands that this will have on purchasing costs, the probable reduction in demand for services and activities and resultant fall to income and energy prices.

The requirement to significantly increase the Levy to respond to these demands, whilst unfortunate, is essential in enabling the Authority to fulfil its statutory duties, deliver its corporate objectives and ensure that there is greater confidence regarding the current financial uncertainties over the coming year.

- 41 The Authority will continue to strive to increase value to the regional constituency, whilst reducing the cost of the Lee Valley Regional Park to the taxpayer. A number of major projects are being looked at for future years, which should help to start to bring the levy back down again. These involve both income generating and efficiency savings schemes that should start to show return from 2024/25.

## **ENVIRONMENTAL IMPLICATIONS**

- 42 There are no environmental implications arising directly from the recommendations in this report.

## **FINANCIAL IMPLICATIONS**

- 43 The financial implications are fully considered within the body of the report.

## **HUMAN RESOURCE IMPLICATIONS**

- 44 There are no human resource implications arising directly from the recommendations in this report

## LEGAL IMPLICATIONS

- 45 The Authority is required to set a budget and levy annually by 24 January and notify contributing authorities by no later than the 15 February in the year preceding the levy.

## RISK MANAGEMENT IMPLICATIONS

- 46 Paragraph 9 sets out the main risks and uncertainties the Authority faces in achieving the budget during 2023/24. Most significantly the economic climate remains extremely uncertain, particularly against the back-drop of the inflationary pressures and increases to energy costs and could impact significantly on any of the assumptions made.

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## PREVIOUS COMMITTEE REPORTS

Executive	E/791/22	Authority Fees & Charges Review 2023/24	15 December 2022
Executive	E/792/22	Pension Contribution Rate 2023	15 December 2022
Authority	A/4312/22	Proposed Budget & Levy 2022/23	20 January 2022
Authority	A/4313/22	Proposed Capital Programme 2021/22 (Revised) to 2026/27	20 January 2022

## APPENDICES ATTACHED

Appendix A	Medium Term Financial Forecast Summary
Appendix B	Analysis of Revenue Reserves
Appendix C	Levy Apportionment 2022/23 and Indicative 2023/24
Appendix D	Five year Asset Management Programme

## LIST OF ABBREVIATIONS

MTFP	Medium Term Financial Plan
RPI	Retail Price Index
CPI	Consumer Price Index
GLA	Greater London Authority
LVWWC	Lee Valley White Water Centre
LVAC	Lee Valley Athletics Centre
CAF	Community Access Fund
LSC	Leisure Services Contract
Park Act	Lee Valley Regional Park Act 1966



	2022/23	2023/24	2024/25	2025/26	2026/27
	£000s	£000s	£000s	£000s	£000s
<b>Base Budget 2022/23 Authority</b>	<b>7,394</b>	<b>7,394</b>	<b>7,394</b>	<b>7,394</b>	<b>7,394</b>
Base Budget Adjustments for Loan Repayment/MRP	0	1,467	1,430	1,393	1,358
Other Base Budget Adjustments	0	(28)	57	59	61
New LSC Management Fee	2,261	560	(386)	(398)	(657)
LSC Efficiencies/Savings (Velo LED)	(60)	(60)	(60)	(60)	(60)
LSC Utility Contingency	310	210	0	0	0
Cumulative Inflation Growth	0	295	519	732	998
<b>Total Authority Budget</b>	<b>9,905</b>	<b>9,838</b>	<b>8,954</b>	<b>9,120</b>	<b>9,094</b>
Levy	(9,768)	(9,768)	(9,768)	(9,768)	(9,768)
<b>Budget Deficit/(Surplus)</b>	<b>137</b>	<b>70</b>	<b>(814)</b>	<b>(648)</b>	<b>(674)</b>
<b>Increased costs</b>					
Legal costs re Litigation	174	-	-	-	-
Asset Maintenance Funding	-	-	250	250	250
Additional Borrowing Costs	-	278	272	264	258
Pay Award (4% 23/24, 3% 24/25, then 2%)	150	287	358	365	372
Property Solicitor	-	70	70	70	70
GLL Management Fee (Re Delay opening Ice Opening)	250	250	0	-	-
Ice Centre Clubs/Coaches	-	-	-	-	-
Corporate Training	-	20	0	0	0
Utility Costs (Authority)	265	403	403	403	403
Utility Costs (GLL)	195	1,220	1,220	1,220	1,220
<b>Increased costs</b>	<b>1,034</b>	<b>2,528</b>	<b>2,573</b>	<b>2,572</b>	<b>2,573</b>
<b>Savings and Additional Income</b>					
Insurance Premium Reduction	(104)	(125)	(125)	(125)	(125)
Additional Property Income	(238)	(160)	(220)	(220)	(220)
Commonwealth Games Income	(252)	-	-	-	-
Capitalisation of short-term borrowing interest	(58)	-	-	-	-
Savings, Efficiencies, Income	(69)	-	-	-	-
Income Growth (Fees & Charges) (above base)	-	(150)	(155)	(158)	(161)
Car Parking Income	-	(80)	(80)	(80)	(80)
Pension Triennial	-	(180)	(180)	(180)	0
Asset Maintenance Funding	(250)	-	-	-	-
Reduced Earmarked Reserves Contributions	-	(530)	(100)	(100)	(100)
Community Programmes Savings	-	(30)	0	0	0
Myddelton House	-	(20)	0	0	0
MH Gardens, Heritage Centre	-	(55)	0	0	0
Marketing	-	(20)	0	0	0
Gate Closing (GM)	-	(30)	(30)	(30)	(30)
GLL efficiencies/ Reduced MF	-	(200)	(200)	(200)	(200)
Reduction to Borrowing costs	-	(291)	(285)	(281)	(277)
Spend to save investments return - TBC	-	0	0	0	0
<b>Savings and Additional Income</b>	<b>(971)</b>	<b>(1,871)</b>	<b>(1,375)</b>	<b>(1,374)</b>	<b>(1,193)</b>
<b>Income and Energy Contingency</b>	<b>-</b>	<b>600</b>	<b>200</b>	<b>0</b>	<b>0</b>
<b>Revised Budget Deficit/(Surplus)</b>	<b>200</b>	<b>1,327</b>	<b>584</b>	<b>550</b>	<b>706</b>
<b>Levy Increase 9%</b>	<b>-</b>	<b>(879)</b>	<b>(879)</b>	<b>(879)</b>	<b>(879)</b>
<b>NET TOTAL BUDGET</b>	<b>200</b>	<b>448</b>	<b>(295)</b>	<b>(329)</b>	<b>(173)</b>
<b>Closing General Fund</b>	<b>(2,793)</b>	<b>(2,345)</b>	<b>(2,640)</b>	<b>(2,969)</b>	<b>(3,142)</b>

**LEE VALLEY REGIONAL PARK AUTHORITY**  
**Analysis of Usable & Unusable Reserves**

	Note	Closing				
		Opening 2022/23 £000s	2023/24 £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s
<b>Usable Reserves</b>						
General Fund	1	(2,993)	(2,345)	(2,640)	(2,969)	(3,142)
Asset Maintenance Reserve		(710)	(200)	(147)	(126)	(866)
Repairs & Renewals Funds		(1,246)	(876)	(956)	(1,036)	(1,116)
Sub Total Asset Maintenance		(1,956)	(1,076)	(1,103)	(1,162)	(1,982)
Insurance Fund		(420)	(280)	(260)	(240)	(220)
Usable Capital Receipts		(11,506)	(8,410)	(8,010)	(7,660)	(7,510)
<b>Total Usable Reserves</b>		<b>(16,875)</b>	<b>(12,111)</b>	<b>(12,013)</b>	<b>(12,091)</b>	<b>(12,854)</b>
<b>Capital Financing &amp; Borrowing</b>						
Capital Financing Requirement (pre-2007)		11,205	10,755	9,908	9,510	9,128
Capital Financing Requirement (Ice Centre)	2	0	20,000	22,897	22,294	21,691
Asset Under Construction (Ice Centre)		13,250	0	0	0	0
External Borrowing	3	(10,000)	(25,000)	(24,000)	(23,400)	(22,800)
<b>Net Internal Borrowing</b>		<b>14,455</b>	<b>5,755</b>	<b>8,805</b>	<b>8,404</b>	<b>8,019</b>
<b>Creditors/Debtors - General Liabilities</b>		<b>(2,500)</b>	<b>(1,600)</b>	<b>(1,600)</b>	<b>(1,600)</b>	<b>(1,600)</b>
<b>Net Closing Reserves Balances</b>		<b>(4,920)</b>	<b>(3,888)</b>	<b>(4,808)</b>	<b>(5,227)</b>	<b>(6,435)</b>

**Notes**

1. Assumes 9% Levy 2023/24, then 0%
2. Estimate on underlying borrowing need for Ice Centre at Year end, net of Capital Receipt.
3. Estimate on short-/long-term borrowing profile

Lee Valley Regional Park Authority  
Levy 2022/23 & Indicative 2023/24

Authority	Levy 2022/23 £s	Total 9% £s	Increase 9% £s	1% £s
Corporation of London	19,677	21,450	1,773	197
London Borough of Camden	213,444	232,650	19,206	2,134
London Borough of Greenwich	198,010	215,830	17,820	1,980
London Borough of Hackney	175,027	190,780	15,753	1,750
London Borough of Hammersmith & Fulham	194,621	212,140	17,519	1,946
London Borough of Islington	189,688	206,760	17,072	1,897
Royal Borough of Kensington & Chelsea	230,149	250,860	20,711	2,301
London Borough of Lambeth	262,989	286,660	23,671	2,630
London Borough of Lewisham	210,335	229,260	18,925	2,103
London Borough of Southwark	253,776	276,620	22,844	2,538
London Borough of Tower Hamlets	256,014	279,060	23,046	2,560
London Borough of Wandsworth	326,552	355,940	29,388	3,266
City of Westminster	319,521	348,280	28,759	3,195
London Borough of Barking & Dagenham	123,211	134,300	11,089	1,232
London Borough of Barnet	356,849	388,970	32,121	3,568
London Borough of Bexley	194,152	211,630	17,478	1,942
London Borough of Brent	233,579	254,600	21,021	2,336
London Borough of Bromley	315,477	343,870	28,393	3,155
London Borough of Croydon	322,632	351,670	29,038	3,226
London Borough of Ealing	280,703	305,970	25,267	2,807
London Borough of Enfield	227,993	248,510	20,517	2,280
London Borough of Haringey	187,618	204,500	16,882	1,876
London Borough of Harrow	210,051	228,960	18,909	2,101
London Borough of Havering	211,482	230,520	19,038	2,115
London Borough of Hillingdon	245,669	267,780	22,111	2,457
London Borough of Hounslow	205,282	223,760	18,478	2,053
Royal Borough of Kingston upon Thames	149,521	162,980	13,459	1,495
London Borough of Merton	179,223	195,350	16,127	1,792
London Borough of Newham	193,697	211,130	17,433	1,937
London Borough of Redbridge	214,972	234,320	19,348	2,150
London Borough of Richmond upon Thames	209,857	228,740	18,883	2,099
London Borough of Sutton	173,814	189,460	15,646	1,738
London Borough of Waltham Forest	185,990	202,730	16,740	1,860
	<b>7,271,577</b>	<b>7,926,040</b>	<b>654,463</b>	<b>72,716</b>
Hertfordshire County Council	1,084,608	1,182,220	97,612	10,846
Essex County Council	1,289,203	1,405,230	116,027	12,892
Thurrock Council	122,212	133,210	10,998	1,222
	<b>9,767,600</b>	<b>10,646,700</b>	<b>879,100</b>	<b>97,676</b>

NB: Levy apportionment is based on individual authorities Council Tax Band D base, as a percentage of the Total, so final figures will be slightly different to those shown above

Lee Valley Regional Park Authority  
Asset Maintenance Summary Rolling Programme

	2022-23	2023-24	2024-25	2025-26	2026-27
	£000s	£000s	£000s	£000s	£000s
<b>Authority AM Programme</b>					
Waterworks Visitor Centre	0	20	30	20	0
Lee Valley Riding Centre	0	0	60	0	0
Staff Bungalows	25	25	25	25	25
Lee Valley Marina (Springfield)	50	175	5	500	0
Lee Valley Athletics Centre	483	45	45	0	75
Lee Valley Golf Course	0	0	0	0	0
Lee Valley Campsite (Sewardstone)	15	5	0	15	0
Dobbs Weir Caravan Site	53	15	0	0	0
Myddelton House	14	50	6	50	0
Myddelton House Gardens	3	14	0	28	0
Broxbourne Riverside	0	0	5	0	0
Old Mill Meadows - Broxbourne	8	60	100	0	0
Lee Valley Marina (Stanstead Abbots)	5	90	500	0	0
River Lee Country Park	0	0	10	0	0
Lee Valley Park Farm (Holyfield Hall)	0	0	0	0	35
Rye House Gatehouse	0	0	10	0	0
Fishers Green	6	0	0	0	0
Lee Valley White Water Centre	111	0	0	99	0
Lee Valley Velopark	70	10	130	118	0
Lee Valley Hockey & Tennis Centre	1	110	0	31	15
Wildlife Discovery Centre	50	80	80	125	100
Open Spaces/Bridges	50	130	150	130	130
Abbey Gardens	16	67	32	30	30
Bow Creek	0	6	0	0	0
Dobbs Weir Toilet Block	3	0	0	0	0
Gunpowder Park	5	0	0	0	0
East India Dock Basin	0	40	15	0	0
Footpaths and access routes	50	50	100	100	100
Additional Contingency	0	0	0	0	0
<b>Sub Total Authority AM Programme</b>	<b>1,018</b>	<b>992</b>	<b>1,309</b>	<b>1,271</b>	<b>510</b>
<b>GLL Buildings and Equipment Lifecycle costs (As per LSC LOBTA)</b>					
Lee Valley Velopark	139	178	184	504	391
Lee Valley Hockey & Tennis Centre	8	174	63	22	42
Lee Valley White Water Centre	121	6	73	179	244
Lee Valley Athletics Centre	139	204	262	38	63
Lee Valley Riding Centre	120	87	77	30	94
Lee Valley Ice Centre	0	13	25	30	35
<b>Sub Total LSC Lifecycle Costs</b>	<b>527</b>	<b>662</b>	<b>684</b>	<b>803</b>	<b>869</b>
Miscellaneous Repairs & Renewals	220	150	100	100	100
<b>Total Building And Equipment Maintenance</b>	<b>1,765</b>	<b>1,804</b>	<b>2,087</b>	<b>2,174</b>	<b>1,479</b>

**Asset Maintenance Funding**

	2022-23	2023-24	2024-25	2025-26	2026-27
	£000s	£000s	£000s	£000s	£000s
Opening Balance	(1,956)	(1,468)	(1,076)	(1,103)	(1,162)
Authority Contributions	(750)	(750)	(1,430)	(1,430)	(1,430)
LSC Management Fee	(527)	(662)	(684)	(803)	(869)
Expenditure	1,765	1,804	2,087	2,174	1,479
<b>Closing Balance</b>	<b>(1,468)</b>	<b>(1,076)</b>	<b>(1,103)</b>	<b>(1,162)</b>	<b>(1,982)</b>

**PROPOSED CAPITAL PROGRAMME  
2022/23 (REVISED) TO 2026/27**

Presented by the Head of Finance

**SUMMARY**

The Executive Committee considered the attached paper (Annex A, Paper E/793/23) at their meeting this morning (19 January 2023) which sets out the revised capital budget for the period to 2026/27, along with the capital financing to fund that expenditure.

A verbal update will be provided to Members at the Authority meeting regarding the recommendations/proposals put forward by the Executive Committee at their meeting.

**RECOMMENDATIONS**

- Members Approve:
- (1) the revised capital programme for 2022/23 (revised) to 2026/27 as set out in Appendix A to paper E/793/23; and
  - (2) the proposed capital funding to meet the planned capital programme as set out in Appendix B of paper E/793/23; and
  - (3) the use of capital receipts to part finance the redevelopment costs of the Lee Valley Ice Centre as set out in paragraph 9 of Paper E/793/23.

**BACKGROUND**

- 1 The draft capital programme, and the funding of that programme, were considered in the paper presented to Executive Committee this morning, as set out in Annex A to this report (paper E/793/23).
- 2 A significant programme of capital development and investment is an important part of the Authority's statutory remit, whether funded directly by the Authority or with other partners. The capital programme reflects the Authority's key role as a developer and enabling organisation and includes a number of projects which are crucial in achieving the objectives set out in the Strategic Business Plan. Major capital projects have and will continue to determine the character of the

Regional Park for the near future.

**ENVIRONMENTAL IMPLICATIONS**

3 There are no environmental implications arising directly from the recommendations in this report.

**EQUALITY IMPLICATIONS**

4 There are no equality implications arising directly from the recommendations in this report.

**FINANCIAL IMPLICATIONS**

5 These are dealt with in the body of the report attached as Annex A to this report (Paper E/793/23).

**HUMAN RESOURCE IMPLICATIONS**

6 There are no human resource implications arising directly from the recommendations in this report.

**LEGAL IMPLICATIONS**

7 There are no legal implications arising directly from the recommendations in this report.

**RISK MANAGEMENT IMPLICATIONS**

8 These are dealt with in the body of the report attached as Annex A to this report (Paper E/793/23).

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**ANNEX ATTACHED**

Annex A                      Paper E/793/23

**PREVIOUS COMMITTEE REPORTS**

Executive	E/793/23	Proposed Capital Programme 2022/23 (Revised) to 2026/27	19 January 2023
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 <p><b>LEE VALLEY REGIONAL PARK AUTHORITY</b></p> <p><b>EXECUTIVE COMMITTEE</b></p> <p><b>19 JANUARY 2023 AT 10:30</b></p>	<p><b><u>Agenda Item No:</u></b></p>  <p><b><u>Report No:</u></b></p> <p><b>E/793/23</b></p>
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**PROPOSED CAPITAL PROGRAMME  
2022/23 (REVISED) TO 2026/27**

Presented by the Head of Finance

**EXECUTIVE SUMMARY**

The last full review of the capital programme was undertaken in January 2022 and the current programme was approved at the Executive Committee meeting on 20 January 2022 (Paper E/750/22). This report brings together revisions and refinements to that programme and the latest information on the estimated total cost and timing of projects through to 2026/27.

The Authority's capital development programme is geared to the management and development of its existing assets, legacy venues on its land and business development schemes to generate further income for the Regional Park. The capital programme incorporates the major development scheme at Lee Valley Ice Centre, but beyond this period is yet to be fully determined with major investment schemes identified and potential new investment following the re-letting of the new Leisure Services Contract post 2022 and this will impact the future direction of the capital programme and its financing requirements. Two projects at Leisure Service Contract venues have been identified, and included in the proposed capital budget, and will be presented in detail in a separate report (Pape E/796/23).

In terms of overall financial provision, the proposed capital programme provides for total investment by the Authority of up to £27.3 million to 31 March 2027, as set out in Appendix B of this report. The majority of this investment is for the new Ice Centre, which has a total budget of £30 million, and general asset maintenance.

**RECOMMENDATIONS**

- Executive Committee**  
**Recommend to Authority:**
- (1) the revised capital programme for 2022/23 (revised) to 2026/27 as set out in Appendix A to this report;
  - (2) the proposed capital funding to meet the planned capital programme as set out in Appendix B to this report; and
  - (3) the use of capital receipts to part finance the redevelopment costs of the Lee Valley Ice Centre, as set out in paragraph 9 of this report.

## BACKGROUND

- 1 A significant programme of capital development and investment is an important part of the Authority's statutory remit, whether funded directly by the Authority or with other partners. The capital programme reflects the Authority's key role as a developer and enabling organisation and includes a number of projects which are crucial in achieving the objectives set out in the Strategic Business Plan. Major capital projects have and will continue to determine the character of the Regional Park for the near future.
- 2 The Covid-19 pandemic has had a major impact on the Authority's cash reserves, but has also impacted on the potential development of the capital programme over the next few years. Projects such as third party investment at Picketts Lock and Eton Manor, as well as potential development investment at venues as part of the Leisure Services Contract (LSC) have been delayed. Projects at LSC venues are now being developed, and details of two schemes are being presented to Members in a separate paper (Paper E/796/23).
- 3 This report brings together the results of known approved changes and the latest information on estimated costs and timing of existing individual projects. It proposes a revised capital programme for the period 2022/23 (revised) to 2026/27 for Members' consideration. This is summarised in paragraph 18 in this report and further detailed in Appendices A and B to this report.
- 4 The key project in the capital programme is the redevelopment of Lee Valley Ice Centre, with £30m earmarked for the period August 2021 to February 2023. This requires external funding from borrowing, and has been included within the programme at the current expected phased expenditure.

Another key aspect is the asset maintenance and management programme for the Authority's estate. A major condition survey of the Authority's venues was undertaken prior to the commencement of the LSC and provided clarity on the investment sums required by the Authority and GLL to maintain this part of the estate. This is in addition to an already established and ongoing programme of maintenance of Authority venues, infrastructure, and open spaces. Estimated Authority expenditure has been incorporated into the revised capital programme attached at Appendix A to this report. GLL have a contractual requirement to manage and maintain the assets they currently manage, and there is a significant asset management programme included in the LSC. The combined asset maintenance programme is set out in Appendix C to this report.

The Authority has adopted a land and property strategy for the consideration of land acquisition and disposal. Officers guided by Members have reviewed the Authority's estate in its widest sense, with the aim of maximising the return, in terms of how the land is used, new land purchase opportunities, and disposals where potentially marginal land can be identified as no longer required for Park purposes.

This approach provides a more strategic overview to the capital programme of which land disposal/acquisition is a key aspect and potential disposals can provide for funding further developments in the programme in the longer term.

## STATUS OF THE CAPITAL PROGRAMME

- 5 **The capital programme is principally a planning document.** It matches the Authority's investment plans to its estimated projected capital resources over the



medium term and enables officers to undertake planning and feasibility work for projects which often have long lead times.

- 6 Inclusion of a project in the capital programme does not, in itself, commit the Authority or constitute approval to incur expenditure.** For all major projects a full business case based on the Prudential Code including detailed briefs, scheme designs, project costs, funding arrangements and ongoing revenue costs (including the cost of capital) will be the subject of specific reports for Member approval.

**Likewise, any land identified for potential disposal does not, in itself, commit the Authority to dispose of any areas of land.** For all decisions concerning potential disposal a full appraisal must be carried out covering a strategic evaluation of the disposal which must in the first instance be identified as no longer required for Park purposes. Each area of land considered for disposal will be the subject of a specific report for Member approval which will include the financial, legal, planning and risk implications of doing so.

- 7 In some cases inclusion of financial provision in the programme reflects an identified or expected need for investment.** Although the exact nature and scope of any project may yet need to be determined. In these cases, both the level and timing of expenditure are clearly subject to change.
- 8 The Authority's capital development programme is geared to the management and development of its existing assets, legacy venues on its land and business development schemes to generate further income for the Park.** The capital programme beyond this period is yet to be determined with major investment schemes identified at particular sites. Future major investments e.g. Lee Valley Ice Centre and venue investment will require separate business cases and funding plans to be in place before committing to the project, but indicative figures are included in the plan.

#### **CAPITAL RECEIPT FOR DISPOSAL OF MILE AND LANGLEY NURSERY**

- 9 The Authority has received a capital receipt of £7.75m in respect of the disposal of Mile and Langley Nursery (Executive 23 June 2022 Paper E/772/22), which will result in a net usable receipt of around £7.5m.** Members agreed that the funding of the Venue Improvement Programme (Executive 18 November 2021 Paper E/743/21) would come from this receipt, with the remainder being added to the general usable capital receipts pool.

It is proposed that the remainder of this receipt, around £5m, is applied to the direct financing of the Lee Valley Ice Centre redevelopment, thereby reducing the need for external borrowing, and the associated financing costs.

Whilst the return from GLL in respect of the Management Fee receivable by the Authority for the operation of the new Ice Centre, once at full usage, is expected to cover the financing costs, reducing the borrowing need would provide for a saving of around £300,000 in 2023/24, and continued savings over future years.

This saving has been factored into the Medium Term Financial Forecast for 2023/24. Members should be aware that if this is not directly applied to finance redevelopment of Lee Valley Ice Centre, whilst it would mean that capital reserves would increase, there would be an increase in the net revenue budget deficit for 2023/24, and further impact on the revenue budget in future years to support the borrowing requirement.

## PROJECTED AVAILABLE CAPITAL FUNDING

10 Initial indications are that existing capital reserves together with projected borrowing and major repairs revenue contributions will provide funds of £35.7m to 31 March 2027.

11 A key feature of the Business Plan is recognition of the need to work in partnership with other organisations and sectors in order to deliver the Authority's vision for the Park. One strand of this approach has been to look for opportunities for external funding, using the Authority's resources to attract contributions from partners and funding bodies.

In recent years the ability to attract external grant funding to support the capital programme has become very limited. The Authority has therefore shifted its strategic approach to realising more of its funding from utilising its own asset base. This has identified potential new capital resources to support funding of the programme as well as key strategic sites for investment. Any income that is generated can be used to develop the Park further through the capital programme.

### 12 Partnership Funding

Currently forward projections for partnership funding against major schemes are not included, although officers are working closely with partners to seek external funding for major projects, for example, at Picketts Lock, Eton Manor, and East India Dock Basin.

13 The proposed revised capital programme is detailed at Appendix A to this report; the financial provision shown represents the Authority's own capital investment alongside any anticipated borrowing. The total net funding requirements of the revised capital programme proposals are £27.3 million to 31 March 2027.

14 Appendix A to this report does not include the potential impact from any new work undertaken through the Park Development Framework (PDF) or works resulting due to contaminated land. Further investment across the themed categories of the PDF and decontamination works may be needed in the longer term and where this occurs officers will need to identify resources required through the normal capital programming process.

15 The programme includes two capital development works at the LSC venues, which have been identified by GLL for investment. These two schemes, the gym development at Lee Valley Athletics Centre (LVAC) and Mechanical Horse simulator at Lee Valley Riding Centre (LVRC) are subject to separate Member approval (Paper E/796/23), but have been included in the programme. Further works have not yet been identified, but will be brought to Members for approval of expenditure and funding plan when appropriate.

### 16 Revenue Contribution to Capital

The proposed revenue contribution to support the capital programme in 2023/24 has been reduced to £0.8 million in line with the current Medium Term Financial Plan. This contribution will support the Asset Maintenance programme, and represents 7% of the proposed 2023/24 levy (£10.647m). Remaining capital resources will come from existing capital receipts and borrowing.

- 17 The estimated and proposed capital resources available to fund the capital programme proposals are set out in Appendix B to this report and summarised below.
- 18 Table 1 summarises the capital financing, and shows that at the end of the five year period to 31 March 2027 capital reserves would be £8.38 million.

	<b>2022/23</b> <b>£m</b>	<b>2023/24</b> <b>£m</b>	<b>2024/25</b> <b>£m</b>	<b>2025/26</b> <b>£m</b>	<b>2026/27</b> <b>£m</b>
Opening Resources	12.22	10.68	8.61	8.16	7.79
Contributions/Borrowing	15.00	4.75	1.25	1.25	1.25
Capital Expenditure	(16.52)	(6.84)	(1.70)	(1.62)	(0.67)
<b>Surplus Capital Resources</b>	<b>10.68</b>	<b>8.61</b>	<b>8.16</b>	<b>7.79</b>	<b>8.38</b>

Table 1: Summary of Capital Expenditure and Financing

- 19 The Capital Strategy report sets out more details on the financing of capital expenditure, but ultimately capital can be financed in two ways – direct up-front financing, or by debt (either internal or external).

Up-front financing involves the application of capital grants, contributions, capital receipts, or a direct charge to revenue, whereas debt financing is by external borrowing, or use of own cash reserves. Capital financed by debt will subsequently place a burden on future year's revenue budget, and thus the Levy.

## **ENVIRONMENTAL IMPLICATIONS**

- 20 There are no environmental implications arising directly from the recommendations in the report. However, the schemes contained in the programme clearly have significant environmental implications. These will be considered as part of the detailed development of each scheme/sale and will feature in the individual reports to Members on each proposal.

## **FINANCIAL IMPLICATIONS**

- 21 As part of the budget process over the last couple of years, Members have reviewed the annual revenue contribution to capital reducing it to £0.8 million for 2023/24. Whilst realising some level of capital receipts from the Authority's estate to enable re-investment may identify potential new capital resources to support funding of the programme going forward, there is no certainty of this being achieved. Nor is the prospect of securing direct funding from third parties. Members should therefore consider that an increase in direct capital support from revenue may be required in future years, either in the form of contributions, or internal and external borrowing.

## **HUMAN RESOURCE IMPLICATIONS**

- 22 There are no human resource implications arising directly from the recommendations in this report.

## **LEGAL IMPLICATIONS**

- 23 There are no legal implications arising directly from the recommendations in this report.

## **RISK MANAGEMENT IMPLICATIONS**

- 24 There are no risk management implications arising directly from the recommendations in this report. The assumptions for future capital investment and funding rely partly on contributions from the disposal of some marginal sites to enable re-investment in development and/or improvement in other areas of the Regional Park and therefore to deliver the corporate priorities going forward. If the Authority does not achieve some land disposals then it may mean major investment projects are either pared back to match available resources, deferred until new resources become available, or funded by borrowing (which would have a direct impact on the Levy). Failure to invest in major repairs may also lead to a deterioration of the existing asset base

## **EQUALITY IMPLICATIONS**

- 25 There are no equality implications arising directly from the recommendations in this report.

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## **PREVIOUS COMMITTEE REPORTS**

Executive	E/750/22	Proposed Capital Programme 2021/22 Revised To 2025/26	20 January 2022
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## **APPENDICES ATTACHED**

Appendix A	Capital Development Programme Revised 2022/23 to 2026/27
Appendix B	Capital Programme Financing Forecast 2022/23 to 2026/27
Appendix C	Combined Asset Maintenance Programme

## **LIST OF ABBREVIATIONS**

PDF	Park Development Framework
LSC	Leisure Services Contract

LEE VALLEY REGIONAL PARK AUTHORITY  
CAPITAL PROGRAMME 2021/22 to 2026/27

	TOTAL BUDGET £000s	2022/23 £000s	2023/24 £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s
Asset Management	N/A	1,018	992	1,303	1,271	510
<b>PROJECT SPECIFIC BUDGETS</b>						
Lee Valley Ice Centre Redevelopment	30,000	11,750	4,000	-	-	-
Olympic Park Hostile Vehicle Mitigation	485	490	0	-	-	-
<b>LANDSCAPE, OPEN SPACE &amp; INVESTMENT PROJECTS</b>						
East India Dock Basin - De-silting works	Provisional	500	0	500	0	0
Middlesex Filter Beds Sluice		240	240	0	0	0
St Pauls Field	Provisional	300	0	300	0	0
Waltham Abbey Gardens		tbc	tbc	tbc	tbc	tbc
<b>Non-Sports Venues Investment Projects</b>						
Campsites - WIFI Upgrade	30	30	0	-	-	-
Marinas - Welding Tents	10	10	0	-	-	-
Holyfieldhall Farm - Calf Nursery/Milk Storage	62	62	0	-	-	-
Feeder Pillars (Springfield)	75	75	0	-	-	-
Canoe Racks (Springfield)	9	3	0	-	-	-
Workshop Extension (Springfield)	100	0	100	-	-	-
Scout Hut Refurb (Springfield)	50	0	50	-	-	-
Laundry Room (Stanstead)	70	0	70	-	-	-
Holyfieldhall Farmhouse Conversion	250	0	0	250	-	-
Slurry Store (Holyfieldhall)	200	0	0	0	200	0
Dobbs Weir - Bungalow Refurbishment	50	50	0	-	-	-
Sewardstone - House Refurbishment	40	40	0	-	-	-
<b>Sports Venues Investment Projects</b>						
White Water - Offices, Meeting Rooms	450	465	-	-	-	-
White Water - Slalom Ramp	100	0	100	0	0	0
White Water Pumps Replacement	800	816	-	-	-	-
LVAC Gym *	Subject to Approval	575	0	575	0	-
LVRC Mechanical Horse *	Subject to Approval	65	65	0	-	-
Project Management	N/A	150	150	150	150	150
Schemes Completed 2022/23		1,255	-	-	-	-
<b>NET PROGRAMME</b>		<b>16,519</b>	<b>6,837</b>	<b>1,703</b>	<b>1,621</b>	<b>660</b>
<b>Financing</b>						
External Borrowing		(6,750)	(4,000)	0	0	0
Asset Maintenance Reserve		(1,018)	(992)	(1,303)	(1,271)	(510)
Capital Receipts		(8,751)	(1,845)	(400)	(350)	(150)
<b>NET FINANCING</b>		<b>(16,519)</b>	<b>(6,837)</b>	<b>(1,703)</b>	<b>(1,621)</b>	<b>(660)</b>

Lee Valley Regional Park Authority  
Capital Programme Financing Forecast 2022/23 to 2026/27

Capital Resources	2021/22 £000s	2022/23 £000s	2023/24 £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s	TOTAL £000s
<b>Opening Balance</b>		(12,216)	(10,697)	(8,610)	(8,157)	(7,786)	
Usable Capital Receipts Reserve	(11,506)	(7,500)	0	0	0	0	(19,006)
External Borrowing	0	(6,750)	(4,000)	0	0	0	(10,750)
Asset Maintenance (Major Repairs) Reserve	(710)	(750)	(750)	(1,250)	(1,250)	(1,250)	(5,960)
Revenue Financing Of Capital	0	0	0	0	0	0	0
		(15,000)	(4,750)	(1,250)	(1,250)	(1,250)	(35,716)
<b>Total Available Resources</b>	<b>(12,216)</b>	<b>(27,216)</b>	<b>(15,447)</b>	<b>(9,860)</b>	<b>(9,407)</b>	<b>(9,036)</b>	<b>(35,716)</b>
<b>Capital &amp; Asset Management Programmes</b>							
Ice Centre Redevelopment	11,750	4,000	4,000	0	0	0	15,750
General Capital Expenditure	667	150	150	150	150	150	1,267
Infrastructure and Open Space Projects	677	800	800	0	0	0	1,477
Investment Projects (Non Sports)	424	220	220	250	200	0	1,094
Investment Projects (Sports)	1,983	675	675	0	0	0	2,658
Asset & Infrastructure Management	1,018	992	992	1,303	1,271	510	5,094
<b>Total Capital Expenditure</b>	<b>16,519</b>	<b>6,837</b>	<b>6,837</b>	<b>1,703</b>	<b>1,621</b>	<b>660</b>	<b>27,340</b>
<b>Closing Balance</b>	<b>(10,697)</b>	<b>(8,610)</b>	<b>(8,157)</b>	<b>(7,786)</b>	<b>(7,786)</b>	<b>(8,376)</b>	<b>(8,376)</b>
<b>Capital Related Fund Balances</b>							
Usable Capital Receipts Reserve	(11,506)	(10,255)	(8,410)	(8,010)	(7,660)	(7,510)	(7,510)
Asset Maintenance (Major Repairs) Reserve	(710)	(442)	(200)	(147)	(126)	(866)	(866)
	(12,216)	(10,697)	(8,610)	(8,157)	(7,786)	(8,376)	(8,376)

Lee Valley Regional Park Authority  
Asset Maintenance Summary Rolling Programme

	2022-23	2023-24	2024-25	2025-26	2026-27
	£000s	£000s	£000s	£000s	£000s
<b>Authority AM Programme</b>					
Waterworks Visitor Centre	0	20	30	20	0
Lee Valley Riding Centre	0	0	60	0	0
Staff Bungalows	25	25	25	25	25
Lee Valley Marina (Springfield)	50	175	5	500	0
Lee Valley Athletics Centre	483	45	45	0	75
Lee Valley Golf Course	0	0	0	0	0
Lee Valley Campsite (Sewardstone)	15	5	0	15	0
Dobbs Weir Caravan Site	53	15	0	0	0
Myddelton House	14	50	6	50	0
Myddelton House Gardens	3	14	0	28	0
Broxbourne Riverside	0	0	5	0	0
Old Mill Meadows - Broxbourne	8	60	100	0	0
Lee Valley Marina (Stanstead Abbots)	5	90	500	0	0
River Lee Country Park	0	0	10	0	0
Lee Valley Park Farm (Holyfield Hall)	0	0	0	0	35
Rye House Gatehouse	0	0	10	0	0
Fishers Green	6	0	0	0	0
Lee Valley White Water Centre	111	0	0	99	0
Lee Valley Velopark	70	10	130	118	0
Lee Valley Hockey & Tennis Centre	1	110	0	31	15
Wildlife Discovery Centre	50	80	80	125	100
Open Spaces/Bridges	50	130	150	130	130
Abbey Gardens	16	67	32	30	30
Bow Creek	0	6	0	0	0
Dobbs Weir Toilet Block	3	0	0	0	0
Gunpowder Park	5	0	0	0	0
East India Dock Basin	0	40	15	0	0
Footpaths and access routes	50	50	100	100	100
Additional Contingency	0	0	0	0	0
<b>Sub Total Authority AM Programme</b>	<b>1,018</b>	<b>992</b>	<b>1,303</b>	<b>1,271</b>	<b>510</b>
<b>GLL Buildings and Equipment Lifecycle costs (As per LSC LOBTA)</b>					
Lee Valley Velopark	139	178	184	504	391
Lee Valley Hockey & Tennis Centre	8	174	63	22	42
Lee Valley White Water Centre	121	6	73	179	244
Lee Valley Athletics Centre	139	204	262	38	63
Lee Valley Riding Centre	120	87	77	30	94
Lee Valley ice Centre	0	13	25	30	35
<b>Sub Total LSC Lifecycle Costs</b>	<b>527</b>	<b>662</b>	<b>684</b>	<b>803</b>	<b>869</b>
Miscellaneous Repairs & Renewals	220	150	100	100	100
<b>Total Building And Equipment Maintenance</b>	<b>1,765</b>	<b>1,804</b>	<b>2,087</b>	<b>2,174</b>	<b>1,479</b>

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## **CAPITAL STRATEGY 2022/23 TO 2026/27**

Presented by the Head of Finance

### **SUMMARY**

The Executive Committee considered the attached paper (Annex A, Paper E/794/23) at their meeting this morning (19 January 2023) which sets out the capital strategy that gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services.

A verbal update will be provided to Members at the Authority meeting regarding the recommendations/proposals put forward by the Executive Committee at their meeting.

### **RECOMMENDATIONS**

- Members Approve:
- (1) the Capital Strategy as an overarching strategy document as set out in Paper E/794/23 and Appendices B – D to that report; and
  - (2) the Prudential Indicators for 2022/23 to 2026/27 as set out in Appendix A of paper E/794/23.

### **BACKGROUND**

- 1 The draft capital strategy was considered in the paper presented to Executive Committee this morning, as set out in Annex A to this report (paper E/794/23).
- 2 The Capital Strategy is an overarching document with a simple guide on the capital programme, borrowing, investments and sets out the prudential indicators that the Authority defines as parameters to work within when setting a prudent and sustainable approach to its investment to meet service needs.
- 3 This strategy integrates the Capital Programme, the Annual Investment Strategy, Treasury Management Strategy, Minimum Revenue Provision Statement, and Prudential Indicators.

### **ENVIRONMENTAL IMPLICATIONS**

- 4 There are no environmental implications arising directly from the recommendations in this report.

**EQUALITY IMPLICATIONS**

5 There are no equality implications arising directly from the recommendations in this report.

**FINANCIAL IMPLICATIONS**

6 These are dealt with in the body of the report attached as Annex A to this report (Paper E/794/23).

**HUMAN RESOURCE IMPLICATIONS**

7 There are no human resource implications arising directly from the recommendations in this report.

**LEGAL IMPLICATIONS**

8 There are no legal implications arising directly from the recommendations in this report.

**RISK MANAGEMENT IMPLICATIONS**

9 These are dealt with in the body of the report attached as Annex A to this report (Paper E/794/23).

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**ANNEX ATTACHED**

Annex A Paper E/794/23

**PREVIOUS COMMITTEE REPORT**

Executive E/794/23 Capital Strategy 2022/23 to 2026/27 19 January 2023

 <p><b>Lee Valley Regional Park Authority</b></p> <p><b>LEE VALLEY REGIONAL PARK AUTHORITY</b></p> <p><b>EXECUTIVE COMMITTEE</b></p> <p><b>19 JANUARY 2023 AT 10:30</b></p>	<p><b><u>Agenda Item No:</u></b></p>  <p><b><u>Report No:</u></b></p> <p><b>E/794/23</b></p>
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## **CAPITAL STRATEGY 2022/23 TO 2026/27**

Presented by the Head of Finance

### **EXECUTIVE SUMMARY**

This paper sets out a capital strategy that gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services. This strategy integrates the Capital Programme, the Annual Investment Strategy, Treasury Management Strategy and the Minimum Revenue Provision Statement.

It also includes the prudential indicators to be approved by the Authority.

### **RECOMMENDATIONS**

- Executive Committee Recommend to Authority:
- (1) the Capital Strategy as an overarching strategy document as set out within the body of the report, and Appendices B to D of this report; and
  - (2) the Prudential Indicators for 2022/23 to 2026/27 as set out in Appendix A of this report.

### **BACKGROUND**

- 1 Publication of CIPFA's Prudential Code 2021 and Treasury Management Code 2021 updated and strengthened the reporting requirements around investment within local authorities.
- 2 The Capital Strategy is an overarching document with a simple guide on the capital programme, borrowing, investments, and sets out the prudential indicators that the Authority defines as parameters to work within when setting a prudent and sustainable approach to its investment to meet service needs.
- 3 The Capital Programme provides more details on capital expenditure and financing from the information provided in the Capital Strategy.
- 4 The CIPFA Prudential Code for Capital Finance in Local Authorities (the Prudential Code) requires a range of Prudential Indicators which provide assurance that the Authority's capital expenditure plans are affordable and proportionate.

- 5 There are five Prudential Indicators which are defined and quantified within this strategy.

The Prudential Indicators are:

- Estimates of Capital Expenditure;
- Estimates of Capital Financing Requirement;
- Gross Debt and the Capital Financing Requirement;
- Authorised Limit and Operational Boundary for Borrowing; and
- Proportion of Financing Costs to Net Revenue Stream.

### CORE PRINCIPLES THAT UNDERPIN THE CAPITAL PROGRAMME

- 6 The key principles for the capital programme are summarised below:
- capital investment decisions reflect the aspirations and priorities included within the Authority's Business Plan and supporting strategies;
  - schemes to be added to the capital programme will be subject to Member approval, and prioritised according to availability of resources and any specific funding, business needs of the Authority, and with reference to the longer-term impact on the Authority's financial position;
  - the cost of financing capital schemes, net of any revenue benefits that they may provide, are profiled over the lifetime of each scheme and incorporated, where applicable, into the budget.

### CAPITAL EXPENDITURE AND FINANCING

- 7 The current projected capital programme and financing is shown elsewhere on this agenda (Paper E/793/23) and is summarised below. It includes current estimates for capital expenditure for 2022/23 and beyond.

	<b>2022/23 Estimate £0m</b>	<b>2023/24 Estimate £0m</b>	<b>2024/25 Estimate £0m</b>	<b>2025/26 Estimate £0m</b>	<b>2026/27 Estimate £0m</b>
<b>Capital Expenditure</b>	<b>16.519</b>	<b>6.837</b>	<b>1.703</b>	<b>1.621</b>	<b>0.660</b>
<b>Financed By</b>					
- Capital Receipts	3.751	1.845	0.400	0.350	0.150
- Revenue Contributions	0.000	0.000	0.000	0.000	0.000
- Asset Maintenance Reserves	1.017	0.992	1.303	1.271	0.511
- Short Term Borrowing	11.751	4.000	0.000	0.000	0.000
<b>Total Financed</b>	<b>16.519</b>	<b>6.837</b>	<b>1.703</b>	<b>1.611</b>	<b>0.660</b>

- 9 The Authority is able to finance capital expenditure from a number of different sources, described below.

**Capital Receipts** – monies received by the Authority in respect of the disposal of an interest in a capital asset. This can only be used to finance capital expenditure, or paying off debt, and cannot be used to fund revenue expenditure.

**Revenue Contributions** – the Authority is able to make contributions from its revenue budget to fund in-year capital expenditure. Currently, the Authority does not make any direct revenue contributions to capital.

**Asset Maintenance Contributions** – the Authority does however make contributions to its Major Repairs/Asset Management Reserve, to fund its Asset Maintenance programme. Generally this work is classified as repairs, rather than enhancement, but major works may be of a capital nature.

**Short-term borrowing** – under the Local Government Act 2003, the Authority, as a specified Levying Body, is able to borrow monies to fund its capital programme, either in short, or long-term. To date, the Authority has only entered into short-term borrowing; loans of up to two years, to fund Lee Valley Ice Centre Redevelopment project.

- 10 Appendix A to this report sets out the Capital Expenditure and Financing Prudential Indicators that require approval. Appendix E to this report sets out the description of what should be included as capital expenditure, and what is revenue.

#### **MINIMUM REVENUE PROVISION**

- 11 Each year the General Fund sets aside sums known as the Minimum Revenue Provision (MRP) to reduce its borrowing liabilities. The policy for MRP is set out in Appendix B to this report and complies with the latest guidance issued by the DLUHC.
- 12 Government guidance on the MRP requires that the General Fund set aside prudent sums to reduce debt and any other long term liabilities arising from capital spend and that the Authority produces a statement on its MRP policy. MRP costs fall on revenue budgets and runs on for many years into the future, usually over the period to which the capital item provides an economic benefit.

#### **TREASURY MANAGEMENT**

- 13 Treasury Management is concerned with keeping sufficient but not excessive cash available to meet the Authority's spending needs, while managing the risks involved. Surplus cash is invested until required, while a shortage of resources can be met by prudential borrowing.
- 14 The Authority's Treasury Management Policy was approved in April 2021 (paper A/4297/22) and no amendments to that Policy are proposed.

#### **ANNUAL INVESTMENT STRATEGY**

- 15 The Local Government Act 2003 requires local authorities to have regard for the latest guidance on local authority investments, the latest update being 2018.
- 16 Central to the guidance is an Annual Investment Strategy that each authority must approve. Key to that strategy should be the principal for security, liquidity, and then yield.
- 17 The Annual Investment Strategy sets out the general policy objective for investments, the procedures for determining which investments in the specified

and non-specified categories the Authority will use in the forthcoming financial year, and the maximum periods for which funds may be committed in each asset class.

- 18 Attached at Appendix C to this report is the Annual Investment Strategy for 2023/24 for Member consideration and approval. Definitions for specified and non-specified investments are also set out in Appendix A to this report.

### **BORROWING STRATEGY**

- 19 The Authority's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required.
- 20 Appendix D to this report sets out the Authority's borrowing strategy 2023/24, in line with its current Treasury Management Policy.

### **KNOWLEDGE AND SKILLS**

- 21 The Authority employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions.
- 22 Where Authority staff do not have the knowledge and skills required, or where further support is needed, use is made of external advisors and consultants that are specialists in their field. The Authority currently employs Tullet Prebon as treasury management advisors.
- 23 The Authority also has a service level agreement with the London Borough of Enfield for provision of Section 151 services, and is able to utilise this knowledge and experience to assist with its own decisions.

### **ENVIRONMENTAL IMPLICATIONS**

- 24 There are no environmental implications arising directly from the recommendations in this report.

### **FINANCIAL IMPLICATIONS**

- 25 These are dealt with within the body of the report.

### **HUMAN RESOURCE IMPLICATIONS**

- 26 There are no human resource implications arising directly from the recommendations in this report.

### **LEGAL IMPLICATIONS**

- 27 There are no legal implications arising directly from the recommendations in this report.

### **RISK MANAGEMENT IMPLICATIONS**

- 28 There are no risk management implications arising directly from the recommendations in this report. However, future capital expenditure and its

phasing may require additional support from borrowing as the level of cash receipts is dependent on future land sales that are yet to be fully determined in both terms of value and timing.

## **EQUALITY IMPLICATIONS**

- 29 There are no equality implications arising directly from the recommendations in this report.

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## **BACKGROUND INFORMATION**

None

## **PREVIOUS COMMITTEE REPORTS**

Executive	E/765/22	Annual Report on Treasury Management Activity 2021/22	26 May 2022
Authority	A/4313/22	Proposed Capital Programme 2021/22 (Revised) to 2025/26	20 January 2022
Authority	A/4314/22	Capital Strategy 2021/22 to 2025/26	20 January 2022
Authority	A/4297/21	Treasury Management Policy	29 April 2021

## **APPENDICES ATTACHED**

Appendix A	Prudential Indicators 2022/23 to 2026/27
Appendix B	Annual Minimum Revenue Provision Statement 2023/24
Appendix C	Annual Investment Strategy 2023/24
Appendix D	Borrowing Strategy 2023/24
Appendix E	Capital Expenditure

## **LIST OF ABBREVIATIONS**

CFR	Capital Financing Requirement
PWLB	Public Works Loans Board
MRP	Minimum Revenue Provision
CIPFA	Chartered Institute for Public Finance and Accountancy
DLUHC	Department for Levelling Up, Housing and Communities

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## Capital Expenditure and Financing Prudential Indicators 2022-23 – 2026-27

The Local Government Act 2003 requires the Authority to have regard to the Chartered Institute of Public Finance and Accountancy's Prudential Code for Capital Finance in Local Authorities (the Prudential Code) when determining how much money it can afford to borrow. The objectives of the Prudential Code are to ensure, within a clear framework, that the capital investment plans of local authorities are affordable, prudent and sustainable, and that treasury management decisions are taken in accordance with good professional practice.

To demonstrate that the Authority has fulfilled these objectives, the Prudential Code sets out the following indicators that must be set and monitored each year.

### Estimates of Capital Expenditure

Capital expenditure is the money the Authority spends on assets, such as equipment, property and vehicles, which will be used for more than one year. The Authority's capital development programme is geared to the management and development of its existing assets, legacy venues on its land and business development schemes to generate further income for the Regional Park. The capital programme reflects the Authority's key role as a development and enabling organisation and includes a number of projects which are crucial in achieving the objectives set out in the Strategic Business Plan.

The Authority's planned capital expenditure and financing may be summarised as follows. These estimates only include the capital expenditure that has been agreed by Members.

	<b>2022/23 Estimate £0m</b>	<b>2023/24 Estimate £0m</b>	<b>2024/25 Estimate £0m</b>	<b>2025/26 Estimate £0m</b>	<b>2026/27 Estimate £0m</b>
<b>Capital Expenditure</b>	<b>16.519</b>	<b>6.837</b>	<b>1.703</b>	<b>1.621</b>	<b>0.660</b>
<b>Financed By</b>					
- Capital Receipts	3.751	1.845	0.400	0.350	0.150
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- Asset Maintenance Reserves	1.017	0.992	1.303	1.271	0.511
- Short Term Borrowing	11.751	4.000	0.000	0.000	0.000
<b>Total Financed</b>	<b>16.519</b>	<b>6.837</b>	<b>1.703</b>	<b>1.611</b>	<b>0.660</b>

Table 1 : Estimates of Capital Expenditure

## Estimates of Capital Financing Requirement

The Capital Financing Requirement (CFR) is a measure of the amount of capital spending that has not yet been financed by capital receipts, capital grants or contributions from revenue income. It measures the underlying need to borrow for a capital purpose, although this borrowing may not necessarily take place externally. The Authority has been able to make prudent use of cash that it has already invested for long-term purposes. In doing so, the level of funds we hold for longer-term investment does not reduce but we have been able to adopt an efficient and effective treasury management strategy. This practice, is known as 'internal borrowing', and is common in local authorities and means there is no immediate link between the need to borrow to pay for capital spending and the level of external borrowing.

The CFR increases with new debt-financed capital expenditure and reduces with Minimum Revenue Position (MRP) and any capital receipts used to replace debt. The CFR will increase in 2022/23 as the new Ice Centre becomes operational, with some additional borrowing required in 2023/24 as final payments in relation to construction costs and retention are made during the year.

The Authority's estimated CFR is as follows.

	2022/23 Estimate £0m	2023/24 Estimate £0m	2024/25 Estimate £0m	2025/26 Estimate £0m	2025/26 Estimate £0m
<b>Opening CFR</b>	<b>11.206</b>	<b>30.756</b>	<b>33.824</b>	<b>32.819</b>	<b>31.831</b>
Long Term Borrowing	20.000	4.000	-	-	-
Minimum Revenue Provision	(0.450)	(0.932)	(1.005)	(0.988)	(0.973)
<b>Closing CFR</b>	<b>30.756</b>	<b>33.824</b>	<b>32.819</b>	<b>31.831</b>	<b>30.858</b>

Table 2 : Estimates of Capital Financing Requirement

## Affordable Borrowing Limit

Irrespective of plans to borrow or not, the Authority is required to set an affordable borrowing limit (also known the authorised limit for external debt) each year. In line with statutory guidance, a lower "operational boundary" is also set as a warning level should debt approach the limit. There are currently plans to borrow long term only to fund the Ice Centre Development in 2022/23 and 2023/24, and whilst the actual borrowing amounts are subject to further Member approval, the limits are set to include the current budgeted amount less contingency.

In addition, the Authority should set its limit to include provision for additional borrowing that may be required to deliver the operational strategy as well as for capital development.

The limit reflects the possible need to borrow, subject to timing of capital receipts, to finance the capital programme. It also includes coverage of the internal borrowing level the Authority has adopted to fund past capital programme. It does not mean that the Authority will actually borrow, rather that it is authorised, subject to further Member approval, to borrow up to that limit.

	<b>2022/23 Estimate £0m</b>	<b>2023/24 Estimate £0m</b>	<b>2024/25 Estimate £0m</b>	<b>2025/26 Estimate £0m</b>	<b>2026/27 Estimate £0m</b>
Operational Boundary	30.0	30.0	30.0	30.0	30.0
Authorised Limit	45.0	45.0	45.0	45.0	45.0

Table 3 : Authorised Limit and Operational Boundary for Borrowing

### Ratio of Financing Costs to Net Revenue Stream

Although capital expenditure is not charged directly to the revenue budget, the MRP, and if applicable, interest payable on loans are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount of revenue budget to be met from the Levy. For the purposes of this table, the Levy is assumed to increase to the level as set out in the Budget and Levy Paper (A/xxxx/23) and to then remain at the 2023/24 cash level.

Currently due to the accounting for Assets Under Construction, the Authority is not required to make a provision for the Ice Centre redevelopment until it becomes operational, so the financing costs for 2022/23 are made up of the existing MRP and investment interest received. The change in financing costs from 2023/24 is based on the Authority borrowing £20m in 2022/23 and a further £4m in 2023/24, with the costs being rolled up into the project and repayments commencing in 2023/24.

	<b>2022/23 Estimate £0m</b>	<b>2023/24 Estimate £0m</b>	<b>2024/25 Estimate £0m</b>	<b>2025/26 Estimate £0m</b>	<b>2026/27 Estimate £0m</b>
Financing Costs	0.420	1.872	1.945	1.905	1.865
Proportions of net revenue cost %	4.30%	17.58%	18.27%	17.89%	17.52%

Table 4 : Ratio of Financing Costs to Net Revenue Stream

**Adoption of the CIPFA Treasury Management Code**

The Authority has adopted the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice 2021 Edition. It fully complies with the Code's recommendations.

## **Annual Minimum Revenue Provision Statement 2023-24**

The Minimum Revenue Provision (MRP) is a statutory requirement to make a charge against the Authority's General Fund to make provision for the repayment of the Authority's past capital debt. The Local Government Act 2003 requires local authorities to have regard to statutory guidance on Minimum Revenue Provision. The broad aim of the Guidance is to ensure that capital expenditure is financed over a period that is commensurate with that over which the capital expenditure provides benefits.

The Guidance requires the Authority to approve an Annual MRP Statement each year and recommends a number of options for calculating a prudent amount of MRP.

A prudent level of MRP on any significant asset or expenditure may be assessed on its own merits or in relation to its financing characteristics in the interest of affordability or financial flexibility.

### **Capital Expenditure incurred before 1 April 2008**

In relation to any capital expenditure incurred before 1 April 2008, the MRP shall be calculated at an amount equal to 4% of CFR at the end of the preceding financial year.

If the Authority refinanced existing internal borrowing with external loans, MRP should be commensurate with the term of the borrowing, and MRP charged appropriate to the principal loan repayment amount.

### **Capital Expenditure from 1 April 2008**

Where capital expenditure incurred from 1 April 2008 is on an asset financed wholly or partly by self-funded borrowing, the MRP is to be made in instalments over the life of the asset, and calculated on a straight line basis and should be linked to when the asset is brought into operational use. The maximum allowable asset life to be used in calculating MRP is 50 years.

Where an asset is financed by long-term borrowing, the useful life of the asset should ideally be commensurate with the term of the borrowing, and MRP charged appropriate to the principal loan repayment amount. Where there is not a direct relationship between financing and borrowing, the MRP should be calculated with reference to the asset life, rather than the borrowing term.

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**Annual Investment Strategy 2023/24**

This Authority has regard to the DLUHC's Guidance on Local Government Investments and CIPFA's Treasury Management in Public Services: Code of Practice and Cross Sector Guidance Notes.

This Annual Investment Strategy states which investments the Authority may use for the prudent management of its treasury balances during the financial year. In short these will only be specified investments.

This strategy sets out this Authority's policies for managing its investments and for giving priority to the security and liquidity of those investments.

**Investment Objectives**

All investments will be in sterling. The general objective, as set out in the Treasury Management Policy for this Authority, is the prudent investment of its treasury balances. The Authority's investment priorities are the security of capital and liquidity of its investments. The Authority will aim to achieve the optimum return on its investments commensurate with the proper levels of security and liquidity.

The Authority holds cash in the normal course of its business and any cash not immediately required for settling Authority liabilities should be invested until needed. Investments should be managed prudently and fall within two categories: specified investments and non-specified investments, as set out in government guidance. Specified investments are investments up to one year, as detailed below, with high liquidity and credit quality. Non-specified investments, as set out below, are investments that exceed one year and are potentially more responsive to liquidity, credit and market factors.

The DLUHC maintains that the borrowing of monies purely to invest or on-lend and make a return is unlawful and this Authority will not engage in such activity.

**Specified Investments**

The idea of specified investments is to identify investments offering high security and high liquidity. These investments can be made with minimal procedural formalities. All these investments should be in sterling and normally with a maturity of no more than one year.

**Non – Specified Investments**

The aim is to ensure that proper procedures are in place for undertaking risk assessments of investments made for longer periods or with bodies which do not have a "high" credit rating. Such investments are not proposed for this Authority for 2023/24 and where such investments were to be made they would require the prior approval of Members.

Based upon its cash flow forecasts, the Authority anticipates its investment balances in 2023/24 to range between **£2m and £5m** at any one institute. This is in line with the current Treasury Management Policy. A prime consideration in the investment of fund balances is liquidity and the Authority's forecast cash flow.

**Any in-house investment of more than one month needs the approval of the Chief Executive or Deputy Chief Executive.**

**Provisions for Credit – related losses**

**If any of the Authority's investments appeared at risk of loss due to default the Authority will make revenue provision of an appropriate amount.**

**End of year Investment Report**

**At the end of the financial year, the Head of Finance will prepare a report on the Authority's investment activity as part of its treasury management activity report and report this to Executive Committee by the end of June. The Annual Investment Strategy will need approval by Executive Committee.**



## **Borrowing Strategy 2023/24**

The Authority's debt management strategy has been to pursue a policy of internal borrowing, which is the use of existing reserves and balances to fund capital expenditure rather than the use of external borrowing.

The use of internal borrowing allows the Authority to minimise unnecessary external borrowing costs by only borrowing when needed for liquidity to fund the major redevelopment of the Ice Centre. Borrowing in advance of need from a cashflow perspective would create a 'cost of carry' which is the difference between the short term investment income earned through holding cash balances compared against longer term external debt financing costs of repayments.

The Authority currently only has short-term external borrowing, loans of up to 2 years, used to cash-flow finance the Ice Centre redevelopment. It has been free from long-term external debt since March 2016. When the Authority is in the position where it needs to borrow long-term, its main objectives would be to achieve low but a certain cost of finance, whilst retaining flexibility should plans change. These objectives are often conflicting, and the Authority would seek to strike a balance between short-term loans and long-term fixed rate loans where the future cost is known but higher.

Officers will monitor current and forecast interest rates to determine the benefits of internal/short-term borrowing against the potential for incurring additional costs by taking longer-term borrowing early, due to the current uncertainty of interest rates in the medium term.

The Authority would look to borrow in the short-term from other local authorities, or the Public Works Loans Board (PWLB), with the focus on obtaining the most favourable rates for the period of borrowing.

Longer term borrowing will likely be from the PWLB at fixed rates and interest.

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## Capital Expenditure

Under standard accounting practices local authorities are required to account for revenue expenditure and capital expenditure differently. Capital expenditure is defined in the Local Government 2003 Act as expenditure which, in accordance with proper accounting practices, falls to be capitalised. Proper accounting practice is currently accepted to be the CIPFA/LASAAC Code of Practice on Local Authority Accounting: A Statement of Recommended Practice (known as the SORP).

Capital expenditure essentially relates to the provision and improvement of significant fixed assets including land, buildings and equipment which will be of use or benefit in providing services for more than one financial year.

Expenditure that should be capitalised will include expenditure on the:

- Acquisition, reclamation, enhancement or laying out of land;
- Acquisition, construction, preparation, enhancement or replacement of buildings and other structures;
- Acquisition, installation or replacement of plant, machinery and vehicles;
- Replacement of a component of a non-current asset that has been treated separately for depreciation purposes and depreciated over its individual useful life.

In this context, enhancement means the carrying out of works that are intended to:

- Lengthen substantially the useful life of the asset; or
- Increase substantially the open market value of the asset;
- Increase substantially the extent to which the asset can or will be used for the purposes of the Authority.

The Authority can also capitalise Project Management costs where this is directly linked to the delivery of a major project included within the Capital Programme.

Revenue expenditure is expenditure incurred for the purpose of the organisation's daily activity, services or to maintain fixed assets. For example, employees' pay, travel expenses and IT consumables are all deemed to be revenue expenditure.

However, it is often quite difficult to easily distinguish between capital and revenue expenditure so consideration needs to be given to the nature of the expenditure in order to identify what should be classed as capital and what is revenue.

## Capital and Revenue Examples

There is no definitive list of items which are revenue and which are capital. All decisions on capitalisation must be made with due regard to legislation, guidance and the individual circumstances of a capital project.

Below is a list of examples for expenditure that falls into each category. This is not intended to be an exhaustive list but should for a guide.

### Capital Items

- Land Purchases
- Construction Payments
- Professional fees related to capital projects
- Development costs
- Vehicles
- Major items of Equipment
- Feasibility costs that relate to successful schemes

### Revenue Items

- Repair and Maintenance
- General Tools / Equipment
- Stock
- Security Costs
- Rental Costs
- Employee costs, unless directly involved in construction or delivery of projects
- Travel Expenses
- Training
- Abortive feasibility costs
- Costs of Disposal - up to 4% of the proceeds may be netted off the capital receipt;

Expenditure from the Asset Maintenance programme will normally be classed as revenue, as it usually forms repairs or maintenance expenditure. For example, expenditure that simply ensures an asset remains in a condition suitable for its current use would still be classed as revenue. However, some items of asset maintenance expenditure may fall more correctly as expenditure that can be capitalised, and large expenditure items should be reviewed.

## **De-minimus**

Capital expenditure is subject to a de-minimis level of £20,000. Expenditure below this level should usually be classed as revenue. However the limit may be used flexibly as it may be appropriate to add items such as vehicles or equipment of a lower value to the asset register.

In the cases where groups of similar assets are acquired at the same time, which individually would fall under the de-minimus level, can be grouped together to form a collective asset. An example of this would be IT equipment.

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## **HUMAN RESOURCES POLICY UPDATES**

Presented by the Head of Human Resources

### **SUMMARY**

The purpose of this report is to seek Member approval for the revised Retirement Policy and Early Payment of Pension Benefits Policy that have been updated as part of the ongoing review of all the Authority's existing policies. The policies have been updated to take account of legislative changes, best practice and the Authority's business objectives.

The revised policies were considered and approved for recommendation to Authority by the Executive Committee on 17 November 2022 (Paper E/788/22).

### **RECOMMENDATIONS**

- Members Approve:
- (1) the Retirement Policy as set out in Appendix A to Paper E/788/22 attached at Annex A to this paper; and
  - (2) the Early Payment of Pension Benefits Policy as set out in Appendix B to Paper E/788/22 attached at Annex A to this paper.

### **BACKGROUND**

- 1 The Authority has a register of policies that ensure the organisation works efficiently and consistently towards delivering its Business Strategy. These policies are reviewed to ensure they are relevant and up to date with legislation and best practice.
- 2 There are a number of Human Resources policies and these are currently being updated and will be presented to Members for consideration and approval as and when they are reviewed.
- 3 It should be noted that where possible the Authority implements legislative changes from the date they are introduced and there may be a time lag between this and the relevant policies being updated.
- 4 The Executive Committee approved for recommendation to Authority a revised

Retirement Policy and Early Payment of Pension Benefits Policy at its meeting on 17 November 2022 (Paper E/788/22) and is attached at Annex A to this report for Members' consideration and approval.

- 5 Any environmental, financial, human resource, legal and risk management implications are covered within paper E/788/22 attached as Annex A to this report.

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#### **PREVIOUS COMMITTEE REPORT**

Executive Committee	E/788/22	Human Resources Policy Update	17 November 2022
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#### **ANNEX ATTACHED**

Annex A	Paper E/788/22
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Lee Valley  
Regional Park Authority

**LEE VALLEY REGIONAL PARK AUTHORITY**

**EXECUTIVE COMMITTEE**

**17 NOVEMBER 2022 AT 10:30**

**Agenda Item No:**

**Report No:**

**E/788/22**

## **HUMAN RESOURCES POLICY UPDATES**

Presented by the Head of Human Resources

### **EXECUTIVE SUMMARY**

The purpose of this report is to seek Members approval for the revised Retirement Policy and Early Payment of Pension Benefits Policy that have been updated as part of the ongoing review of all the Authority's existing policies. The policies have been updated to take account of legislative changes, best practice and the Authority's business objectives.

### **RECOMMENDATIONS**

Members Recommend to Authority:

- (1) the Retirement Policy attached at Appendix A to this report; and
- (2) the Early Payment of Pension Benefits Policy attached at Appendix B to this report.

### **BACKGROUND**

- 1 The Authority has a register of policies that ensure the organisation works efficiently and consistently towards delivering its Business Strategy. These policies are reviewed to ensure they are relevant and up to date with legislation and best practice.
- 2 There are a number of Human Resources policies and these are currently being updated and will be presented to Members for consideration and approval as and when they are reviewed.
- 3 It should be noted that the Authority implements legislative changes from the date they are introduced; and there may be a time lag between this and the relevant policies being updated.

### **RETIREMENT POLICY**

- 4 A draft of the Retirement Policy is attached at Appendix A of this report for Members' consideration and approval. All changes are highlighted in yellow in the document.

- 5 The Authority as an employer is under a duty to prepare certain discretionary policies under the Local Government Pension Scheme Regulations.
- 6 The Retirement Policy sets out the Authority's approach to the retirement of its employees.
- 7 The Authority recognises the contributions of a diverse workforce, including the skills and experience of older employees and believes that employees should, wherever possible, be permitted to continue working for as long as they wish to do so.

#### **EARLY PAYMENT OF PENSION BENEFITS POLICY**

- 8 A draft of the Early Payment of Pension Benefits Policy is attached at Appendix B of this report for Members' consideration and approval. All changes are highlighted in yellow in the document.
- 9 The Authority as an employer is under a duty to prepare certain discretionary policies under the Local Government Pension Scheme Regulations.
- 10 The aim of this policy is to provide a framework under the Local Government Pension Scheme (LGPS), whereby under the terms of the scheme any provision for early payment of pension benefits is at the discretion of the Authority.

#### **ENVIRONMENTAL IMPLICATIONS**

- 11 There are no environmental implications arising directly from the recommendations in this report.

#### **FINANCIAL IMPLICATIONS**

- 12 There are no financial implications arising directly from the recommendations in this report.

#### **HUMAN RESOURCE IMPLICATIONS**

- 13 The new policies will be communicated to all staff and the Authority will ensure that managers are adequately trained to implement the procedures in accordance with this policy.

#### **LEGAL IMPLICATIONS**

- 14 The legal implications are set out in the body of this report.

#### **RISK MANAGEMENT IMPLICATIONS**

- 15 In line with the Authority's Corporate Risk Register, there is always a potential risk that the Authority fails to recruit/retain staff at all levels of the appropriate calibre.

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**APPENDICES ATTACHED**

Appendix A	Retirement Policy
Appendix B	Early Payment of Pension Benefits Policy

**LIST OF ABBREVIATIONS**

HR	Human Resources
LGPS	Local Government Pension Scheme
LPFA	London Pension Fund Authority

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# Retirement Policy

**November 2022**

Reference: [Version 2]



This document is controlled by Lee Valley Regional Park Authority.

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**Lee Valley Regional Park Authority,**  
Myddelton House, Bulls Cross,  
Enfield, Middlesex, EN2 9HG

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**i Document Information**

**Title:** Retirement Policy

**Status:** Draft

**Current Version:** v2.00

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<b>Consultation:</b>	Senior Management Team, Policy & Procedure Review Group
<b>Approved</b>	Approved by: Authority Approval Date: January 2023 Review Frequency: Every 5 Years Next Review: January 2028

Version History		
Version	Date	Description
V2	June 2022	Reviewed relevant legislation
V2	June 2022	Updated names and job titles
V2	June 2022	Reviewed and updated relevant policies and procedures

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## **1. Context**

- 1.1 The Authority as an employer is under a duty to prepare certain discretionary policies under the Local Government Pension Scheme Regulations.

## **2. Policy Aims**

- 2.1 The aim of this policy is to set out the Authority's approach to the retirement of its employees.

## **3. Content**

- 3.1 From 6 April 2011 the Authority does not operate a compulsory age of retirement for its employees. The Authority reserves the right to apply an employer justified retirement age if it deems it necessary and appropriate.
- 3.2 The Authority is committed to equality, diversity and inclusion for all its employees.
- 3.3 The Authority is committed to equal treatment and will not withdraw or stop the provision of employee financial benefits solely for reasons related to an employee's age.
- 3.4 The Authority recognises the contributions of a diverse workforce, including the skills and experience of older employees. It believes that employees should, wherever possible, be permitted to continue working for as long as they wish to do so.
- 3.5 The Authority operates a retirement procedure, which outlines the options and processes available to those employees considering retirement.

## **4. Responsibilities**

- 4.1. Employees are responsible for putting any requests to retire in writing to their line manager and the Head of Human Resources. This will initially be considered by the Head of Finance, who will evaluate the financial implications and then an SMT review to evaluate the wider implications of the request.
- 4.2. The Senior Management Team (SMT) are accountable for ensuring that this policy is implemented across the Authority, ensuring it is communicated and understood, translated into practice and enforcing its content

4.4. The Human Resources Team are responsible for implementing this policy across the Authority.

## 5. Legal Considerations

5.1 The primary legislation that influences this policy is The Employment Rights Act 1996, Equality Act 2010, and Employment Equality (Repeal of Retirement Age Provisions) Regulations 2011 (SI 2011/1069). Regulations became effective from 6 April 2011.

5.2 The Local Government Pension Scheme Regulations 2008 and 2014 also influence this policy.

## 6. Relevant Policy & Procedures

6.1 This policy operates in conjunction with the following policies, procedures and statements:

- Retirement Procedure
- Flexible Working Policy & Procedure
- Early Payment of Pension Benefits Policy
- Equality, Diversity and Inclusion Policy

## 7. Policy Implementation

7.1 This policy will be available on the intranet pages with the supporting documentation. Once the policy has been approved Human Resources will be responsible for ensuring on behalf of the Authority's Senior Management Team that this is carried out.

## 8. Monitoring & Evaluation

8.1 The policy will be monitored and evaluated on effectiveness periodically.

## 9. Review

9.1 This policy will be reviewed in light of any new legislation/regulations, every five years or whichever is the earlier.

## 10. Glossary of Terms

Term	Definition
LGPS	Local Government Pension Scheme
HR	Human Resources

# Early Payment of Pension Benefits Policy

**November 2022**

Reference: [Version 2]



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**Lee Valley Regional Park Authority,**  
Myddelton House, Bulls Cross,  
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**i Document Information**

**Title:** **Early Payment of Pension Benefits Policy**

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<b>Consultation:</b>	Senior Management Team, Policy & Procedure Review Group
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<b>Version</b>	<b>Date</b>	<b>Description</b>
V2	June 2022	Reviewed relevant legislation
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## 1. Context

- 1.1 The Authority as an employer is under a duty to prepare certain discretionary policies under the Local Government Pension Scheme Regulations.

## 2. Policy Aims

- 2.1 The aim of this policy is to provide a framework under the Local Government Pension Scheme (LGPS), whereby under the terms of the scheme any provision for early payment of pension benefits is at the discretion of the Authority.

## 3. Content

- 3.1 A request for early payment of benefits, where there is a cost involved, received from a current employee will be accepted only with the consent of the Authority's Members and only if there is a clear financial or operational advantage for the Authority in so doing.
- 3.2 A request for early payment of deferred benefits other than on grounds of permanent ill-health or compassionate reasons received from a former employee who was last a member of the Fund as an employee at some time after 31<sup>st</sup> March 1998, will be accepted only where there is no financial disadvantage to the Authority.
- 3.3 A request for early payment of deferred benefits on compassionate grounds will be accepted only where the former member of the scheme can clearly demonstrate that they are prevented from working due to the need to care for a dependant. A dependant is defined as a person who relies on another for support and care on a whole time basis (especially financial support) and is therefore unable to take up gainful employment, i.e. partner, spouse, civil partner, child.
- 3.4 Further decisions regarding early payment of deferred benefits are, within the above policy, delegated to the Head of Finance.

## 4. Responsibilities

- 4.1. Employees are responsible for putting any requests to take pension benefits early in writing to their line manager and the Head of Human Resources . This will initially be considered by the Head of Finance who will evaluate the financial implications
- 4.2 Deferred members are responsible for putting any requests to take pension benefits early in writing to the Head of Human Resources. This

will initially be considered by the **Head of Finance** who will evaluate the financial implications

- 4.3. The Senior Management Team are accountable for ensuring that this policy is implemented across the Authority, ensuring it is communicated and understood, translated into practice and enforcing its content
- 4.4. The Human Resources Team are responsible for implementing this policy across the Authority

## **5. Legal Considerations**

- 5.1 The primary legislation that influences this policy is The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007, the Local Government Pension Scheme (Administration) Regulations 2008 and the Local Government Pension Scheme (Transitional Provisions) Regulations 2008 became effective from 1<sup>st</sup> April 2008 and the **Local Government Pension Regulations 2014**.

## **6. Relevant Policy & Procedures**

- 6.1 This policy operates in conjunction with the following policies, procedures and statements:
  - Pension Statement
  - **Retirement Policy & Procedure**
  - **Equality, Diversity and Inclusion Policy**

## **7. Policy Implementation**

- 7.1 This policy will be available on the intranet pages with the supporting documentation. Once the policy has been approved HR will be responsible for ensuring on behalf of the Authority's Senior Management Team that this is carried out.

## **8. Monitoring & Evaluation**

- 8.1 The policy and supporting statement will be monitored and evaluated on effectiveness periodically.



**9. Review**

9.1 This policy will be reviewed in light of any new legislation/regulations, every five years or whichever is the earlier.

**10. Glossary of Terms**

<b>Term</b>	<b>Definition</b>
Deferred Benefits	When an employee leaves the Authority and they leave their accrued benefits in the LGPS. Their pension and lump sum will be calculated using the length of their total membership up to the date that they left the Scheme.

Appendix B

## PENSION STATEMENT

The Lee Valley Regional Park Authority (LVRPA) offers the Local Government Pension Scheme (LGPS) to all its employees. Currently, the scheme is administered by the London Pension Fund Authority (LPFA).

Commencing on 1 April 2008 a number of major statutory changes to all Local Government Pension Schemes came into effect. Included in the changes were varied contribution rates for employees based upon annual pensionable pay. Details of the contribution bandings are available on the Authority's Intranet or from the LPFA website.

For the purpose of clarity on the LPFA regulations with regard to salary changes, this statement gives details of the Authority's calculation of the employee's pension contribution banding in such circumstances.

### **Salary Increases**

When salary increases occur between 1 April and 31 March, i.e. during the financial year, any resulting banding changes will be applicable **from the effective date of the salary change**. This applies to incremental awards, re-gradings and annual pay awards.

### **One-Off Payments**

Additional payments to employees which are made as a one-off, for example reward for completion of a significant project **will not be used in the calculation of pensionable pay**.

### **Additional Monthly Payments**

When an employee is awarded an Additional Monthly Payment to take on additional duties for a number of months or as a market supplement, the increased pension contribution rate **will apply** if the sum of the Acting-Up payments during the year and the salary mean that the next pension contribution banding is relevant.

The increased pension contribution will be applicable from the date of commencement of the Additional Monthly payment.

When the Additional Monthly payment ceases, an evaluation of the total pensionable pay for that financial year will take place to re-assess the pension contribution percentage banding.

**Appeals Procedure**

The intention is that all employee queries about the assignment of pension contribution rates will be dealt with by the Payroll section initially. However, if any queries are not concluded to the employee's satisfaction then an appeal may be submitted against the contribution rate, in line with the Local Government Pension Scheme Appeal Procedure. A copy of this Appeal Procedure is available on the intranet.

**Transfer of Deferred Benefits**

The opportunity for employees of the Authority to transfer pension benefits from another pension scheme into the Local Government Pension Scheme will only be permitted within the first year of employment.

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## **DATA PROTECTION POLICY**

Presented by the Deputy Chief Executive

### **SUMMARY**

This report seeks Member approval for the revised policy relating to data protection, which has been updated as part of the ongoing review of all the Authority's existing policies. The policy has been updated to align with the Information Commissioner's Accountability Framework.

The Executive Committee considered the updated policy at its meeting on 17 November 2022 (Paper E/783/22) and recommended it to the Authority subject to one amendment, which has been made and the detail is set out at paragraph 9 of the report.

### **RECOMMENDATION**

Members Approve: (1) the draft Data Protection Policy attached as Appendix A to this report.

### **BACKGROUND**

- 1 The Authority has a register of policies that ensure the organisation works efficiently and consistently towards delivering its Business Strategy. These policies are reviewed to ensure that they are relevant and up to date with legislation and best practice.
- 2 One of these policies is the Data Protection Policy, which sets out the Authority's approach towards ensuring that it complies with its legal obligations under the UK General Data Protection Regulations (UK GDPR) and Data Protection Act 2018 in respect of personal data that it holds and processes.
- 3 It should be noted that the Authority implements legislative changes from the date that they are introduced and there may be a time lag between this and the relevant policies being updated.

### **DATA PROTECTION POLICY**

- 4 A draft of the Data Protection Policy is attached as Appendix A to this report for Members' consideration and approval.

- 5 The Data Protection Policy is intended to ensure that the Authority complies fully with its legal obligations under the UK GDPR and Data Protection Act 2018 and maintains the confidence of everyone who trusts it with their personal data. The current policy was introduced in April 2018 to comply with the General Data Protection Regulation 2018 and the then forthcoming Data Protection Act 2018 (Paper E/558/18).
- 6 The draft Data Protection Policy has been fully updated to align with the Information Commissioner's Office (ICO) Accountability Framework. The Accountability Framework sets out the ICO's expectations of steps organisations should take to demonstrate their compliance with and accountability for data protection law.
- 7 Section 15 of the draft Data Protection Policy refers to a number of procedures and supporting documents. These will be reviewed to ensure alignment with the ICO's Accountability Framework during the next 3-4 months.
- 8 The Data Protection Policy provides for the Head of Legal Services to fulfil the role of Data Protection Officer (DPO). The current DPO is the Deputy Chief Executive. The DPO has a formal role under UK GDPR, they are responsible for monitoring compliance, informing and advising on data protection obligations and acting as a contact point for data subjects and for the ICO.
- 9 The Executive Committee considered the updated policy at its meeting on 17 November 2022 (Paper E/783/22) and recommended it to the Authority subject to one amendment, which has been made. This was to provide that significant data protection breaches are reported to the Chair of the Authority and to the Chair of the Audit Committee. The change has been made to paragraphs 11.6 and 12.1 of the draft policy attached and is highlighted in yellow.

#### **ENVIRONMENTAL IMPLICATIONS**

- 10 There are no environmental implications arising directly from the recommendations in this report.

#### **FINANCIAL IMPLICATIONS**

- 11 There are no financial implications arising directly from the recommendations in this report.

#### **HUMAN RESOURCE IMPLICATIONS**

- 12 There are no human resource implications arising directly from the recommendations in this report.

#### **LEGAL IMPLICATIONS**

- 13 The Policy supports the Authority in meeting its obligations under UK GDPR and the Data Protection Act 2018.

#### **RISK MANAGEMENT IMPLICATIONS**

- 14 The Authority's Corporate Risk Register includes the risk of failure to comply

with the Lee Valley Regional Park Act 1966 and other statutory requirements (SR1.1). The Data Protection Policy aims to mitigate the risk that the Authority fails to comply with its legal obligations under data protection law.

## **EQUALITY IMPLICATIONS**

- 15 There are no equality implications arising directly from the recommendations in this report.
- 

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## **APPENDIX ATTACHED**

Appendix A Draft Data Protection Policy

## **ABBREVIATIONS**

DPO	Data Protection Officer
ICO	Information Commissioner's Office
UK GDPR	Regulation (EU) 2016/679 as it forms part of the law of England and Wales by virtue of section 3 of the European Union (Withdrawal) Act 2018

## **PREVIOUS COMMITTEE REPORT**

Executive	E/783/22	Data Protection Policy	17 Nov 2022
Executive	E/558/18	GDPR and Data Protection Policy	26 April 2018

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# Data Protection Policy

[January 2023]

Reference: Version 2



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**Document Information****Title:** Data Protection Policy**Status:** Draft**Current Version:** v2.00

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<b>Approved</b>	<p><b>Approved by:</b> Authority  <b>Approval Date:</b> [January 2023]</p> <p><b>Review Frequency:</b> Every three years or earlier if there is a change in legislation</p> <p><b>Next Review:</b> January 2026</p>

<b>Version History</b>		
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1	25 August 2020	
2	[January 2023]	Updated to align with the Information Commissioner's Office Accountability Framework

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## **1. Background**

- 1.1 The Authority has legal obligations in respect of how it treats personal data that it holds and processes under the UK General Data Protection Regulations (UK GDPR), as tailored by the Data Protection Act 2018. The UK GDPR is Regulation (EU) 2016/679 as it forms part of the law of England and Wales by virtue of section 3 of the European Union (Withdrawal) Act 2018.
- 1.2 It is essential that the Authority fulfils these obligations if it is to maintain the confidence of those providing it with personal data, including attendees at Park events, users of Park facilities, those subscribing to receive updates and information about the Park, volunteers, employees and Members.
- 1.3 If the Authority does not meet its obligations in respect of data protection it could suffer reputational damage. It could also receive a significant fine. A breach of the UK GDPR can lead to a fine of up to £17.5 million or 4% of total worldwide annual turnover, whichever is higher.

## **2. Purpose**

- 2.1 This policy is in place to ensure that the Authority complies fully with its legal obligations under the UK GDPR and Data Protection Act 2018 and maintains the confidence of everyone who trusts it with their personal data.

## **3. Scope**

- 3.1 This policy applies to all personal data that is held and processed by the Authority, however it is stored – physically or electronically - and whoever the person is to who it relates – employee, worker, volunteer, someone attending an event or otherwise using the Park or any other person.
- 3.2 Personal data is any information that relates to an identified or identifiable individual. Examples of personal data include names and addresses, e-mail addresses and banking details.
- 3.3 Certain personal data is more sensitive and is special category data. This includes:
  - data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership;

- genetic data;
- biometric data; and
- data concerning a person's health, sex life and sexual orientation.

3.4 The policy applies to all Authority staff and to all activities undertaken by the Authority that involve the use of personal data.

## **4. Data Protection Principles**

4.1 The Authority is responsible for its use and processing of personal data. It will comply with the data protection principles that are set out in the UK GDPR. These require that personal data shall be:

- processed lawfully, fairly and in a transparent manner;
- collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes;
- adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed;
- accurate and kept up to date; every reasonable step must be taken to ensure that personal data that are inaccurate are erased or rectified without delay;
- kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the personal data are processed;
- processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage.

4.2 The Authority will appoint a Data Protection Officer (DPO) to oversee its arrangements for complying with the UK GDPR. The DPO will be independent, an expert in data protection, adequately resourced and report to the highest management level.

## **5. Individuals' rights**

5.1 The Authority will ensure that individuals are able to exercise their rights under UK GDPR. These are the rights:

- to be informed about collection and use of their personal data;
- to access and receive a copy of personal data held by an organisation (commonly referred to as a subject access request);
- to have inaccurate personal data rectified or completed if it is incomplete;
- to have personal data erased;
- to request restriction of the processing of their personal data;
- to obtain and reuse their personal data for their own purposes across different services;
- to object to the processing of their personal data in certain circumstances; and
- relating to automated decision making including profiling.

5.2 The Authority will ensure that individuals are informed about their rights and how to exercise them.

5.3 Requests from individuals about their rights will be responded to by the Legal & Information Officer in accordance with the procedure for subject access requests and exercise of individuals' UK GDPR rights.

5.4 If individuals wish to complain about the use of their personal data they may complain to the DPO. They also have a right to complain to the ICO.

## **6. Transparency**

6.1 The Authority will be open and honest about all aspects of its management of personal data.

6.2 Privacy notices will be provided at the point at which personal data is collected, for example when booking an activity or joining a mailing list.

6.3 Privacy notices will provide all the information that is required by UK GDPR:

- the Authority's contact details and the DPO's contact details;

- the purposes of the processing and the lawful bases (and, if applicable, the legitimate interests for the processing);
- the types of personal data you obtain and the data source;
- details of all personal data that the Authority shares with other organisations;
- retention periods for the personal data, or the criteria used to determine the period;
- details about individuals' rights including, if applicable, the right to withdraw consent and the right to make a complaint; and
- details of whether individuals are under a statutory or contractual obligation to provide the personal data (if applicable).

6.4 Privacy notices will be clear and easy to understand. They will be reviewed periodically to ensure that they stay accurate, up to date and effective.

6.5 Where the Authority obtains personal data from a source other than the individual to which it relates it will provide privacy information within one month of obtaining the data.

## **7. Records of processing and lawful basis**

7.1 The Authority will maintain a comprehensive record of processing activities that ensures it knows what personal data it holds, where it is and what it does with it.

7.2 The record of processing activities will include all the information required under the UK GDPR including:

- a description of the categories of individuals and of personal data;
- the purpose of processing;
- the categories of recipients of personal data;
- retention schedules; and



- description of technical and organisational security measures in place.

It will include processing activities carried out on behalf of the Authority. The Authority will review the record of processing activities regularly to ensure that it remains accurate and up to date.

**7.3 The Authority will only process personal data where it has a lawful basis for doing so. The lawful bases for processing are:**

- consent – an individual has given consent to process their personal data for a specific purpose;
- contract – the processing is necessary in order to fulfil a contract or prior to entering into a contract;
- legal obligation – the processing is needed to comply with the law;
- vital interest – the processing is necessary to protect someone's life;
- public task – the processing is necessary to perform a task in the public interest or to fulfil an official function and has a clear basis in law; and
- legitimate interests – the processing is necessary for an organisation's legitimate interests or those of the third party unless there is a good reason to protect the individual's personal data, which overrides those legitimate interests.

**7.4 The Authority will document and appropriately justify the lawful basis for processing personal data. This information will be made publicly available through inclusion in privacy notices and will be easy to access and understand.**

**7.5 Where the basis of processing is consent, requests for consent will:**

- be kept separate from other terms and conditions;
- require a positive opt-in and will not use pre-ticked boxes;
- be clear and specific;
- not be a pre-condition of signing up to a service;
- explain how to withdraw consent; and

- provide the name of the Authority and any other party that the information may be shared with.
- 7.6 For children under the age of 13, parents or guardians will be asked to provide consent on behalf of their child. For children who are 13 years or over, they will be asked to provide their own consent unless factors suggest that they are unable to give informed consent in which case a parent or guardian's consent will be required.
- 7.7 The Authority will maintain easily accessible records of what an individual has consented to and will update those records if an individual withdraws their consent. Consent records will be reviewed and refreshed periodically.
- 7.8 Where the basis for processing is legitimate interests then an appropriate legitimate interest assessment will be completed prior to starting the processing. The legitimate interest assessment will assess the benefits of the processing and whether it is necessary.

## **8. Contracts and data sharing**

- 8.1 The Authority will only share personal data with third parties where this is necessary to achieve a clearly defined and specific purpose and it is permitted to do so under the UK GDPR.
- 8.2 The Authority will ensure that before deciding to share data or entering into an arrangement for a third party to process data on its behalf, a data privacy impact assessment is carried out to assess the benefits and risks of sharing personal data and that the Authority is legally permitted to do so.
- 8.3 Where data sharing is to take place, there will be a written data sharing agreement that explains the purpose for the sharing and each parties' responsibilities for the personal data that is shared. There will be regular reviews of how the agreement is working.
- 8.4 Any processing of personal data by third parties on behalf of the Authority will be in accordance with a data processing agreement or other contract that meets the requirements of UK GDPR. The Authority will make appropriate arrangements to carry out due diligence checks on third parties processing personal data that are proportionate to the risk of the processing and to check compliance with contractual obligations relating to data protection.
- 8.5 The Authority will not transfer personal data outside of the European Economic Area (EEA) unless the UK has in place adequacy regulations in respect of the country or territory to which a transfer is to be made or appropriate safeguards can be put in place.

- 8.6 The procedure for data sharing and processing of data by third parties provides further information and detail as to how the Authority will ensure any sharing and processing of data is in accordance with the UK GDPR.

## **9. Data Protection by design and default – risks and data protection impact assessments**

- 9.1 The Authority will identify, assess and manage risks relating to personal data in accordance with its risk management processes. Any risks that are identified will be recorded in its information asset register, corporate risk register and departmental and venue risk registers as appropriate.
- 9.2 The Authority will adopt a data protection by design and by default approach to managing risks. It will proactively consider data protection risks and issues as part of the design and implementation of its systems, projects and activities.
- 9.3 At the outset of any project, new activity or sharing of personal data, a decision will be taken as to whether a data protection impact assessment (DPIA) is required and if it is required the DPIA will be carried out at the start of the project, new activity or sharing of data.
- 9.4 The DPIA will be used in the design of the project, activity or data sharing to ensure that appropriate and effective action is taken to mitigate and manage any risks that it identifies.
- 9.5 The Data Protection Impact Assessment procedure provides further detail when a DPIA is required and its preparation and implementation.

## **10. Records management and security**

- 10.1 The Authority will put in place procedures to ensure good records management. It will maintain an information asset register that records all assets, systems and applications used for processing or storing personal data. It will conduct regular reviews of records containing personal data to make sure they are accurate, adequate and not excessive.
- 10.2 The Authority will keep in place a retention schedule outlining storage periods for all personal data, which will be reviewed regularly. When it is time for records containing personal data to be destroyed they will be destroyed in accordance with the records retention & disposal procedure.

- 10.3 The Authority will have in place information security measures to ensure that personal data is held and transferred securely.
- 10.4 The Authority will have in place an acceptable use policy governing the use of software that processes or stores information. Access to personal data will be restricted to authorised staff that need to access the data to fulfil their roles. The Authority will prevent unauthorised access to systems or applications processing personal data. It will manage the security risks of using devices, home or remote working and removeable media.
- 10.5 The Authority will secure its premises to prevent unauthorised physical access, damage and interference to personal data. Paper records containing personal data will be securely stored.
- 10.6 The Authority will maintain a business continuity plan that enables it to manage disruption and protects against the loss of personal data.

## **11. Breach response**

- 11.1 The Authority will have in place a breach response procedure that sets out the procedure to be followed in the event of a suspected data protection incident. A data protection incident includes any instance in which personal data has or may have been passed to any person that should not have access to it.
- 11.2 Any member of staff who suspects that there has been a data protection incident and breaches, however minor, must report the incident to the Legal & Information Officer and to the DPO immediately.
- 11.3 The Legal & Information Officer and DPO will manage the response to data protection incidents. This will include prompt notification of affected individuals where a data protection breach is likely to result in a high risk to their rights and freedoms.
- 11.4 The DPO will assess the incident and will decide whether it needs to be reported to the ICO. If the incident needs to be reported, the DPO will ensure that the report is made within 72 hours of the Authority first becoming aware of it.
- 11.5 A log will be kept of all data protection incidents that records information about near misses or breaches. The log will also document the reasons for concluding that incident does not need to be reported to the ICO. Where an incident does occur, it will be reviewed to identify what lessons can be learned and steps to be taken to prevent a similar incident from occurring in the future.

11.6 The DPO will report significant data protection breaches to the Chair of the Authority and the Chair of the Audit Committee, who will consider whether the Executive Committee and/or the Audit Committee and/or full Authority should be informed of and should formally consider the data protection breach.

## 12. Responsibilities

12.1 The Chair of the Authority and Chair of the Audit Committee will have overall oversight of this policy and will ensure that significant data protection breaches are reviewed, if appropriate, by the relevant Committee so that appropriate actions are taken to minimise the risk of a future similar breach.

12.2 The Data Protection Officer (DPO), who will be the Head of Legal Services, is responsible for:

- informing and advising on the Authority's obligations to comply with the UK GDPR and other data protection laws;
- monitoring compliance with UK GDPR and this data protection policy;
- managing responses to data protection incidents;
- raising awareness of data protection issues and training staff;
- advising on and monitoring data protection impact assessments and legitimate interest assessments;
- co-operating with the ICO; and
- acting as first point of contact for the ICO and for individuals whose data is processed.

12.3 The Legal & Information Officer is responsible for supporting the DPO in their role and in particular for:

- co-ordinating the information asset register;
- managing responses to subject access requests and other requests from individuals to exercise their individual rights;
- supporting the DPO in managing responses to data protection incidents;
- maintaining a log of data protection incidents;

- providing advice and assistance to colleagues on the carrying out of legitimate interest assessments and data privacy impact assessment; and
- providing advice and assistance to colleagues on what they need to do to comply with this data protection policy and with relevant procedures.

12.4 All staff are responsible for ensuring that they understand and apply this policy and associated procedures in carrying out their roles. They are in particular responsible for:

- ensuring the information asset register is kept up to date in respect of any personal data for which they are owner and that retention schedules are adhered to;
- assisting the Legal & Information Officer with subject access requests or any other request relating to exercise of an individual's rights;
- where they are the lead for a project or activity, for ensuring that a data protection impact assessment is carried out and is implemented; and
- immediately reporting any data protection incident or suspected incident to the DPO and the Legal & Information Officer.

### **13. Training and awareness**

13.1 The Authority will ensure that all its staff receive regular and appropriate training on the requirements of UK GDPR, this policy and the procedures that they need to follow.

13.2 The Authority will put in place a training programme, which includes training as part of staff induction and then regular refresher training for all staff. There will be regular awareness raising of data protection, information governance and associated policies and procedures.

### **14. Monitoring**

14.1 The Authority's internal audit programme will include data protection and related information governance, for example security and records management. It will also carry out appropriate ad-hoc monitoring and spot checks.

**14.2 The Authority will also make use of the ICO provided self-assessment tools to provide assurances on data protection and information security compliance.**

## **15. Relevant Policies and Procedures**

- **Procedure for subject access requests and exercise of individuals' UK GDPR rights**
- **Procedure for data sharing and processing of data by third parties**
  
- **Legitimate Interests Assessment procedure**
- **Data Protection Impact Assessment procedure**
- **Records Retention & Disposal Procedure**
- **Privacy notices**
- **Information Asset Register**
- **Record of processing activities**
- **Consent review procedure**
- **Breach Response Procedure**
- **IT Usage Policy**
- **Business Continuity Plan**
- **Risk Register Procedure**

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## **ACCESS TO INFORMATION POLICY**

Presented by the Deputy Chief Executive

### **SUMMARY**

This report seeks Member approval for the revised policy relating to access to information that has been updated as part of the ongoing review of all the Authority's existing policies. The policy, which was previously titled the Freedom of Information Policy, has been updated to incorporate the Authority's obligations under the Environmental Information Regulations 2004 and to reflect changes to responsibilities for managing requests.

The Executive Committee considered the updated policy at its meeting on 17 November 2022 (Paper E/784/22) and recommended it to the Authority.

### **RECOMMENDATION**

Members approve:                   (1)   the draft Access to Information Policy attached as Appendix A to this report.

### **BACKGROUND**

- 1   The Authority has a register of policies that ensure the organisation works efficiently and consistently towards delivering its Business Strategy. These policies are reviewed to ensure that they are relevant and up to date with legislation and best practice.
- 2   One of these policies is the Freedom of Information Policy. The Authority is not subject to the Freedom of Information Act (FOIA), but is currently adopting the processes set out in FOIA when considering requests for information. The Authority is subject to the Environmental Information Regulations 2004 (EIR) in respect of environmental information.
- 3   It should be noted that the Authority implements legislative changes from the date that they are introduced and there may be a time lag between this and the relevant policies being updated.

### **ACCESS TO INFORMATION POLICY**

- 4   A draft of the Access to Information Policy is attached as Appendix A to this

report for Members' consideration and approval.

- 5 The Access to Information Policy sets out a framework for ensuring the Authority complies with the requirements of the EIR in respect of environmental information and meets its commitment to adopt the processes of the Act in respect of other information.
- 6 The Access to Information Policy is an update of the current Freedom of Information Policy. The key changes to the previous policy are highlighted in the draft attached at Appendix A to this report. They are:
  - to incorporate the Authority's obligations under EIR;
  - make clear the policy applies to information held on behalf of the Authority; and
  - update responsibilities for responding to requests.
- 7 The Executive Committee considered the updated policy at its meeting on 17 November 2022 (Paper E/784/22) and recommended it to the Authority. The Executive Committee noted that the draft policy does not currently incorporate any references to the Authority's adoption of the local authority provisions in respect of the publication of meeting documentation and key decisions. It should be noted that these provisions are set out in the Authority's Standing Orders which will be reviewed in the next revision of the Authority's Standing Orders.

#### **ENVIRONMENTAL IMPLICATIONS**

- 8 The Policy ensures that members of the public are able to access environmental information held by the Authority.

#### **FINANCIAL IMPLICATIONS**

- 9 There are no financial implications arising directly from the recommendations in this report.

#### **HUMAN RESOURCE IMPLICATIONS**

- 10 There are no human resource implications arising directly from the recommendations in this report.

#### **LEGAL IMPLICATIONS**

- 11 The Policy supports the Authority in meeting its obligations under the EIR.

#### **RISK MANAGEMENT IMPLICATIONS**

- 12 The Authority's Corporate Risk Register includes the risk of failure to comply with the Lee Valley Regional Park Act 1966 and other statutory requirements (SR1.1). The Access to Information Policy aims to mitigate the risk that the Authority fails to comply with its legal obligations under EIR.

#### **EQUALITY IMPLICATIONS**

- 13 There are no equality implications arising directly from the recommendations in this report.

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**APPENDIX ATTACHED**

Appendix A            Draft Access to Information Policy

**ABBREVIATIONS**

EIR                    Environmental Information Regulations 2004  
FOIA                  Freedom of Information Act 2000

**PREVIOUS COMMITTEE REPORT**

Executive            E/784/22            Access to Information Policy    17 Nov 2022

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# Access to Information Policy

[January 2023]

Reference: [Version 3]



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<b>Approved</b>	<p><b>Approved by:</b> Authority  <b>Approval Date:</b> [January 2023]  <b>Review Frequency:</b> Every 3 years or earlier if there is a change in legislation.  <b>Next review:</b> [January 2026]</p>

**DOCUMENT HISTORY**

<b>Version</b>	<b>Date</b>	<b>Comments</b>
1	23 April 2009	Authority meeting approved.
2	September 2013	

3	[January 2023]	The name of the policy has been amended to Access to Information Policy. It has been updated to include the Authority's obligations under the Environmental Information Regulations 2004. Its scope has been clarified as including information held on behalf of the Authority. Sections relating to responsibilities and procedures have been updated to reflect the role of the Legal & Information Officer.
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## **1. Background**

- 1.1. The Lee Valley Regional Park Authority (the Authority) is committed to the principles of freedom of information legislation, namely that people should be able to know about the activities of public authorities such as the Authority unless there is a good reason for them not to.
- 1.2. Freedom of information legislation includes the Freedom of Information Act 2000 (the Act), which concerns any information held by a public authority and the Environmental Information Regulations 2004 (the EIR), which specifically concerns environmental information.
- 1.3. The Authority is not subject to the Act but is currently adopting the processes set out in the Act when considering requests for information.
- 1.4. The Authority is, however, subject to the EIR. The definition of environmental information in the EIR is very broad and given the nature of the Lee Valley Regional Park and the duties of the Authority under the Lee Valley Regional Park Act 1966, many of the requests that it receives will be for environmental information.
- 1.5. The requirements of the Act and the EIR are broadly similar; any important differences are identified in the relevant sections of this policy.

## **2. Purpose**

- 2.1. The aim of this policy is to:
  - Provide a framework that ensures compliance with the requirements of the EIR and meets the Authority's commitment to adopt the processes of the Act.
  - Promote transparency of decision-making by the Authority.
  - Build public trust and confidence in the Authority.

## **3. Scope**

- 3.1. This policy covers all records and information (regardless of the medium in which they are stored or held) which belong to or are in the custody of the Authority or any of its officers and members. This policy applies to all Authority officers and Members who have access to the Authority's records.
- 3.2. It also covers information that is held on behalf of the Authority, for example information that is held by contractors providing services to the Authority may be information held on behalf of the Authority if the Authority has a right to view or receive it under the services contract.
- 3.3. This policy does not extend to requests by individuals to receive a copy of their personal data, commonly referred to as a subject access requests. These are covered by the Authority's Data Protection Policy.

#### **4. Publication Scheme**

- 4.1. The Authority will adopt and maintain a publication scheme as a guide to information it holds which is routinely available. The Publication Scheme will be made available on the Authority's website and will be reviewed on a regular basis.

#### **5. Requests for Information**

- 5.1. Any request for environmental information will be responded to in accordance with the EIR. Any other request for recorded information held by the Authority in any format will be treated as if it were an information request under the Act.
- 5.2. Requests will be accepted from any individual or organisation. Requesters are not required to mention the Act or the EIR when requesting information. Requests for environmental information may be made verbally. All other requests must state the name and address of the requestor and be made in writing to Myddelton House, by e-mailing the e-mail address provided on our website or completing a contact us form. Requestors do not have to explain the purpose of their request although it may be necessary to obtain further information to fully process their request.
- 5.3. The Legal & Information Officer will coordinate responses to requests for information in accordance with the information requests procedure.

#### **6. Provision of Information**

- 6.1. The Authority will provide information whenever possible. It will only refuse to provide environmental information where it is permitted to withhold information under the EIR and will only refuse to provide other information where it would be permitted to do so under the Act.
- 6.2. The Authority will, wherever possible, provide information to any individual who requests it in the format requested by the applicant. The Authority may deem it unreasonable to supply information in the format requested by the applicant for practical or financial reasons. In such cases the applicant will be informed of the reason for the decision. The Authority will still supply the information by another reasonable means.
- 6.3. The Authority will respond to requests for information as soon as possible and no later than 20 working days following receipt of the request unless it is able to extend the time period under the EIR or the Act and needs to do so.
- 6.4. The Authority will keep the requester informed of any delay to responding to their request, the reason for the delay and when a response will be provided.

#### **7. Transfer of Requests**

- 7.1. Where a request for information is received and the Authority does not hold all or any of the requested information, the Authority will deal with the areas it is

responsible for and advise the applicant that the other information is held by another organisation and will provide relevant contact details where possible.

## **8. Fees and Charges**

- 8.1. Wherever possible the Authority will provide information free of charge. In some circumstances, we may consider charging for information. Any charge will be reasonable, having regard to the costs incurred in providing that information and will be consistent with the charges we are allowed to make under the EIR or the Act as applicable. Any charge for information will be in accordance with a published schedule of fees and charges.

## **9. Refusal of requests**

- 9.1. The Authority will release environmental information unless an exception under the EIR applies and the public interest of maintaining the exception outweighs the public interest of disclosing the information.
- 9.2. The Authority will release other information unless an exemption in the Act can be reasonably applied.
- 9.3. It is possible that an exception or exemption may apply to only some of the information requested by an applicant. In such cases the Authority will redact or black out the exempt information.

## **10. Vexatious and Manifestly Unreasonable Requests**

- 10.1. The Authority may refuse to respond to requests that would be considered vexatious under the Act, for example where there is a strong likelihood that such requests are being made to intentionally cause harassment, divert resources and/or waste the Authority's time. Where this is the case, the Authority will write to the requester to advise them of this.
- 10.2. The provisions relating to vexatious requests do not apply to environmental information. There is, however, an exception in respect of manifestly unreasonable requests, which applies in similar circumstances and the Authority may consider whether to refuse to respond to a request on this basis.
- 10.3. The Authority will not comply with a request where it has received an identical or similar request from the same individual unless a reasonable period of time has elapsed.

## **11. Training**

- 11.1. All Authority staff will receive regular and appropriate training to ensure that they are fully aware of the Authority's obligations under the EIR and the requirements of this Policy. Advice and assistance from the Legal & Information Officer and the Head of Legal Services will also be available.

## 12. Responsibilities

12.1. Overall responsibility for the efficient administration of this policy lies with the Legal & Information Officer, under the direction of the Head of Legal Services. The Legal & Information Officer's duties include:

- Determining whether a request should be considered under the EIR or should be treated as a request under the Act
- Ensuring that the Authority complies with its obligations under EIR and the requirements of this policy.
- Co-ordinating and monitoring requests
- Offering guidance and advice to staff on issues relating to access to information.
- Periodically reviewing the Publication Scheme
- Recording requests on the CRM system
- Liaising with the Information Commissioner's Office in the event of a complaint.

12.2. The Head of Legal Services will provide support and direction to the Legal & Information Officer and will carry out internal reviews in the event of a complaint.

12.3. All employees must ensure that requests for information are referred to the Legal & Information Officer. They must also provide assistance to the Legal & Information Officer in collating responses in accordance with the information requests procedure.

## 13. Complaints

13.1. If a requester is dissatisfied with a response to their request they should in the first instance ask for an internal review of the handling of their request.

13.2. If a requester remains dissatisfied with the response to a request for environmental information following the internal review they may refer it to the Information Commissioner's Office (ICO). The Authority recognises that a requester has a right to refer a response to the ICO without first requesting an internal review although the ICO.

13.3. If a requester remains dissatisfied with the response to a request for other information following the internal review then their complaint will be considered under the Authority's complaints procedure.

## 14. Relevant Policies and Procedures

14.1. This policy is supported by a procedure for responding to information requests.

14.2. The Data Protection Policy covers requests by individuals to receive a copy of their personal data, which are outside the scope of this policy.

14.3. The Complaints Procedure applies where a requester remains dissatisfied with the response to a request for information that is not environmental information following an internal review.