

# Norfolk County Council

Date: **Monday 23 May 2022**

Time: **2pm**

Venue: **Council Chamber, County Hall, Martineau Lane,  
Norwich NR1 2DH**

## Supplementary Agenda

- 11. Appendix 1 : Strategic and Financial Planning 2023-24**  
Report from Executive Director of Finance and Commercial Services

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# Cabinet

Item No:

**Decision making report title: Strategic and financial planning 2023-24**

**Date of meeting: 4 April 2022**

**Responsible Cabinet Member: Cllr Andrew Jamieson (Cabinet Member for Finance)**

**Responsible Director: Simon George (Executive Director of Finance and Commercial Services)**

**Is this a key decision? No**

**If this is a key decision, date added to the Forward Plan of Key Decisions: n/a**

## **Introduction from Cabinet Member**

This report marks an earlier than usual start to the Council's budget setting process, reflecting the scale of the task to be addressed in 2023-24. There is significant uncertainty about funding for 2023-24 onwards, particularly in light of the Government's intention to take forward funding reform during 2022-23. Nevertheless, in the context of a forecast £60m gap for the forthcoming year, it remains essential for the Council to have a robust plan in place to enable the preparation of a balanced and sustainable budget to safeguard the delivery of the essential local services which are so important for all Norfolk's people, businesses and visitors.

This report therefore sets out the framework for how the Council will approach budget setting for 2023-24, and should be read in conjunction with the reports *Better Together, for Norfolk – delivering our strategy* and *Norfolk County Council – Strategic Review*, elsewhere on the agenda. Taken together, these three reports represent key elements that will contribute to setting the strategy and direction for the Council over the next few years.

## **Executive Summary**

While the Council has a well-established process for annual budget setting, the size of the forecast gap for 2023-24 demands a revision to ensure that there is a robust approach to developing savings proposals and other budget changes at the scale and pace required. This report therefore sets out proposals for how this will be achieved to deliver a prudent and transparent approach to budgeting for 2023-24, whilst

incorporating the required key elements such as public consultation and engagement with Select Committees.

Reflecting these considerations, this report proposes the Budget planning cycle for 2023-24 to start immediately in April 2022 and to work in parallel with the full strategic review of how the Council operates to deliver its future services and strategy. As part of 2023-24 Budget setting, a thorough interrogation of identified future cost pressures will also be required. It is particularly important to recognise that the 2022-23 position has been supported through significant one-off measures including use of reserves, which will represent a major challenge to be addressed in future years.

At the same time, the wider budget position remains the subject of extremely high levels of uncertainty. As such, this report sets out details of a proposed budget planning process for 2023-24, but recognises that as always there may be a need for some flexibility. In this context, the report provides a summary of key areas of wider risk and uncertainty for Cabinet to consider. This report should also be read in conjunction with the latest 2021-22 monitoring position reported to Cabinet, and the Strategic Review report, as set out elsewhere on this agenda.

## **Recommendations:**

Cabinet is recommended:

- 1. To consider the overall budget gap of £96.676m included in the Medium Term Financial Strategy (MTFS) set by Full Council in February 2022, and agree:**
  - a) the gap of £59.927m to be closed for 2023-24; and**
  - b) the extension of the MTFS by a further year (to 2026-27) and the resulting overall gap for planning purposes of £115.814m. (Section 4).**
- 2. To review the key budget risks and uncertainties as set out in this report. (Section 4).**
- 3. To consider the principles of the proposed approach to budget setting for 2023-24, noting that there may be a need for flexibility within both the process itself and the assumptions applied, and agree:**
  - a) the process and indicative timetable set out in Section 5, including the proposed two stage consultation process for 2023-24 to support in the early securing of deliverable saving proposals.**
  - b) the savings targets allocated to each Department to be found (Table 10), and that these will be kept under review through the budget process.**

## **1. Background and Purpose**

- 1.1. At the time of 2022-23 budget setting, the Section 151 Officer recommended that: *“...early planning is undertaken in respect of 2023-24 and the scope to address pressures within the constraints of the overall budget should be reviewed in the round during 2022-23. This should be informed by, but cannot be contingent upon, the progress of any local government funding reform brought forward for 2023-24. It may be that further specific details of the longer term funding allocations for the Council are not known until late in 2022-23. **In this context it will be essential that the Council is able to produce a realistic plan for reducing the budget requirement in future years through the early identification of saving proposals for 2023-24, or the mitigation of currently identified pressures, and that all proposals are considered in the context of the significant budget gap identified for that year.**”*
- 1.2. There continues to be a growing gap between funding and service pressures. This is driven by demographic changes, unfunded burdens such as the National Living Wage, and the needs of the people who draw upon social care services becoming increasingly complex. Children’s services, in both social care and education (particularly the High Needs Block), are also under very significant stress. Other Council services remain subject to significant financial pressures, for example as a result of increasing fuel costs which have a widespread impact across service delivery and commissioned services. In turn these have a knock on effect by increasing the pressure placed on discretionary and preventative services.
- 1.3. The Council’s February 2021 MTFS therefore made it clear that the Council, in common with other upper tier local authorities, faces a significant budget shortfall to be addressed in 2023-24, which is materially higher than the gap closed for the 2022-23 Budget. Simultaneously, as detailed below, there is major uncertainty linked to Government’s plans to reform local government funding during 2022 (for 2023-24) and linked to the delivery of the levelling up agenda. While the Council’s past success in delivering a balanced budget, coupled with a robust budget planning approach, provides a solid platform for development, it is prudent to begin planning for 2023-24 as early as possible.
- 1.4. Cabinet recognised this in November 2021, when it agreed to undertake a full review of how the Council operates to deliver its future services and strategy. Details of the scope and next steps for this work are set out in the Strategic Review report elsewhere on this agenda. It is anticipated that this review will make a material contribution to closing the forecast gap.
- 1.5. In common with recent years, it is highly likely the Council will not receive detailed information about funding allocations for 2023-24 until autumn 2022 at the earliest. This is particularly likely in light of the Government’s intention to deliver funding reform ahead of the 2023-24 Settlement, as confirmed by the commitment in the [Levelling Up White Paper](#)<sup>1</sup> to *“ensuring that funding allocations for councils are based on an up-to-date assessment of their needs and resources”*. It is anticipated that the Government will publish further details

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<sup>1</sup> <https://www.gov.uk/government/publications/levelling-up-the-united-kingdom>, page 143.

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of its intentions in spring 2022, with any formula changes to be made ahead of 2023-24 funding announcements. However, the scope of this work has not been defined at the time of preparing this report and, in comparison with the approach to the Fair Funding Review, there is very limited time to develop and consult on proposals for fundamental reform. Ministers in the Department for Levelling Up, Housing and Communities (DLUHC) have also indicated that implementation of funding reform is a prerequisite for any longer-term funding allocations being announced. It therefore remains to be seen whether the 2023-24 Settlement will provide a multi-year allocation which would enable greater planning certainty. As a result, the overall level of uncertainty means that budget setting for 2023-24, and the wider financial environment for local government, is set to remain highly challenging. Government announced the 2022 Spring Statement on 23 March 2022 and further details are provided in section 2 below, but this did not include further significant policy announcements in terms of local government funding, which would impact on the budget position.

1.6. As in previous years, this report represents the start of the Council's process for setting the 2023-24 Budget and developing the supporting Medium Term Financial Strategy (MTFS). The report sets out the context and a proposed approach to budget setting including:

- A summary of the Budget and MTFS approved by Full Council in February 2022, including the savings already planned for future years.
- An overview of the significant remaining uncertainties facing local government finances.
- The MTFS position for 2022-23 onwards as agreed in February 2022, extended for a further year to support 2023-24 Budget setting.
- A proposed timetable for 2023-24 Budget setting including the recommended two stage approach to consultation.
- Proposed savings targets by Department.

1.7. Ultimately this report is intended to support the Council in preparing the 2023-24 Budget and identifying savings which will assist in delivering a balanced budget for the year.

## 2. Spring Statement 2022

2.1. The Chancellor announced the Government's [Spring Statement](https://www.gov.uk/government/news/chancellor-announces-tax-cuts-to-support-families-with-cost-of-living)<sup>2</sup> on 23 March 2022. There were limited announcements which will impact on the County Council's budget position directly, although there were some measures which will require administration by local authorities including an extension of the Household Support Fund from April 2022 (a further £500m nationally) and various business rates changes.

<sup>2</sup> <https://www.gov.uk/government/news/chancellor-announces-tax-cuts-to-support-families-with-cost-of-living>

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2.2. The Office for Budget Responsibility assessed the Spring Statement position as follows: *“The public finances have emerged from the pandemic in better shape than expected. But Russia’s invasion of Ukraine will push inflation to a 40-year high of almost 9 per cent, and living standards are set for a historic fall over the next 12 months. The Chancellor used his Spring Statement to deliver rebates and tax cuts that reduce that fall by a third to just over 2 per cent and a pair of personal tax cuts that undo one-sixth of the total tax rises he has previously announced. This leaves him with £30 billion of headroom against his fiscal targets.”*<sup>3</sup>

2.3. The key economic forecasts from the Spring Statement were:

- GDP growth forecasts for 2022 have been reduced from 6% to 3.8%.
- CPI inflation is expected to peak in the 4<sup>th</sup> quarter of this year at around 8.7%, and is currently 6.2%. RPI is consistently higher than CPI.
- Borrowing is forecast to increase to £99bn for 2022-23, reducing to £32bn in 2026-27.

2.4. The key policy announcements made as part of the Spring Statement include:

- **Fuel duty will be reduced by 5p a litre** from 6pm 23 March 2022 until March 2023. This is estimated to mean a reduction of just over £3 on a standard tank of fuel;
- The **National Insurance Primary Threshold and Lower Profits Limit (for employees and the self-employed respectively) will be raised** by £3,000, from £9,880 to £12,570 from July 2022. This aligns the NI threshold with the threshold for income tax, meaning people must earn £12,570 per year before paying income tax or NI. This increase is forecast to benefit almost 30 million people, with a typical employee saving over £330 in the year from July. Around 70% of NICs payers will pay less NICs, even after accounting for the introduction of the Health and Social Care Levy;
- **VAT will be reduced to 0% on home energy-saving measures** such as insulation, solar panels and heat pumps for five years from April 2022;
- The **Household Support Fund will be extended** with an additional £500m from April 2022, on top of the £500m already provided since October 2021, bringing total funding to £1 billion. The fund will continue to be administered by local authorities in England;
- The Chancellor confirmed a number of existing business rates measures and including that **SMEs in the retail hospitality and leisure sectors will receive a 50% discount in business rates** up to £0.110m, alongside **targeted business rate exemptions to support the decarbonisation of non-domestic buildings which would be brought forward**;
- A **reduction in the basic rate of income tax** from 20% to 19%, however this will not be implemented until April 2024; and

<sup>3</sup> <https://obr.uk/>

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- Opening the **second round of bidding to the £4.8 billion Levelling Up Fund**.

2.5. Alongside the Spring Statement, the Chancellor published a “[Tax Plan](#)”<sup>4</sup>, setting out a three part plan to strengthen the economy over the remainder of the Parliament. It is intended to:

- help families with the cost of living;
- support growth in the economy, and
- ensure the proceeds of growth are shared fairly.

2.6. The Council will need to respond to any specific consultations arising from the Tax Plan as they are published, and will consider the detailed implications of the Spring Statement for the Council's 2023-24 Budget as they emerge over the coming weeks and months.

### 3. Budget context

3.1. On 21 February 2022, the County Council approved the 2022-23 Budget and Medium Term Financial Strategy (MTFS) to 2025-26. Based on currently available information, that MTFS set out a budget gap of £96.676m over the period, with a gap of £59.927m to be addressed in 2023-24. The current MTFS is based on an assumption that the funding allocations set out in the 2022-23 final Local Government Finance Settlement<sup>5</sup> will be broadly “rolled over” for 2023-24 and beyond. However, given the Government's intention to deliver funding reform in time for the 2023-24 settlement<sup>6</sup>, there is some considerable uncertainty attached to this as described previously.

3.2. A summary of the Net Budget provided for by Department in the MTFS approved in February 2022 is shown in Table 1 of this report. The following table (Table 2) sets out a summary of the cost pressures provided for in the February MTFS, with additional detail of the pressures assumed for 2022-23 in Table 3. Full details of all pressures currently assumed within the MTFS are provided in the [2022-23 Budget report to Full Council](#). A number of pressures within the Council's budget are driven by Central Government decisions, including elements of pay and price market pressures which are linked to the National Living Wage, social care reform, and pressures relating to assumed reductions in funding (for example the New Homes Bonus grant in 2023-24).

<sup>4</sup>[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1062583/SS\\_Tax\\_Plan.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1062583/SS_Tax_Plan.pdf)

<sup>5</sup><https://www.gov.uk/government/collections/final-local-government-finance-settlement-england-2022-to-2023>

<sup>6</sup><https://www.gov.uk/government/speeches/kemi-badenochs-speech-to-the-lga-local-government-finance-conference-2022>

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**Table 1: Net Budget by Department**

	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Adult Social Services	263.184	288.295	304.104	319.203
Children's Services	189.065	200.006	212.072	221.078
Community and Environmental Services	166.162	176.758	183.976	191.494
Strategy and Transformation	8.759	9.214	9.572	9.931
Governance Department	1.960	2.316	2.503	2.697
Finance and Commercial Services	33.424	34.542	36.070	37.598
Finance General	-198.432	-168.421	-164.141	-165.111
<b>Total Net Budget</b>	<b>464.123</b>	<b>542.710</b>	<b>584.157</b>	<b>616.890</b>
Council Tax	-464.123	-482.783	-500.110	-520.214
<b>Budget Gap (cumulative)</b>	<b>0.000</b>	<b>59.927</b>	<b>84.047</b>	<b>96.676</b>

3.3. The key elements driving the budget gap for 2023-24 onwards are shown in the following table. One significant factor is the reliance on one-off resources and savings including the use of reserves in 2022-23 which creates a pressure in the following year.

**Table 2: Budget pressures by type in MTFS 2022-23 to 2025-26**

	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Cost pressures	51.007	95.848	49.647	32.484
Funding decreases	34.649	1.833	0.000	0.250
Savings identified	-28.434	-9.159	-8.200	0.000
Funding increases	-32.194	-9.936	0.000	0.000
Change in Council Tax / Taxbase / Collection Fund	-25.029	-18.660	-17.327	-20.104
<b>Remaining gap</b>	<b>0.000</b>	<b>59.927</b>	<b>24.120</b>	<b>12.630</b>



**Table 3: Detail of 2023-24 pressures in MTFS**

	<b>2023-24 £m</b>	<b>Detail</b>
Economic and inflationary pressures	22.119	Pay assumed at 3% equates to £9.3m, price inflation of £12.8m includes £6.8m Adult Social Care, £2.4m Children's Services.
Legislative requirements	16.225	£6.7m relates to Adult Social Care pay and price market pressures (including National Living Wage). £7.6m also within Adults relates to anticipated pressures linked to social care reform (offset by equivalent grant). Balance relates to pension fund valuation assumptions.
Demand and demographic pressures	21.270	£6.7m relates to older people demographic growth. £8.0m Children's Services demographic growth including ongoing pandemic impact (plus £3.5m Home to School transport pressures). £1.7m relates to waste tonnages and £1.2m contractual GY third river crossing maintenance.
Council policy decisions	36.234	Policy decisions include £7m within Adults which may ultimately relate to demography and legislative items and cost pressures within Finance General budgets relating to MRP (minimum revenue provision) of £6m, treasury pressures £2.9m, and significantly the <b>reversal of £18m</b> of one off resources used in 2022-23.
<b>Net total pressures</b>	<b>95.848</b>	
Funding decreases	1.833	Reflects assumed loss / removal of New Homes Bonus Grant.  Significant risk also exists in relation to the £10.687m one off 2022-23 "services Grant" broadly assumed to continue in 2023-24 via funding reform.
<b>Total pressures and funding decreases</b>	<b>97.682</b>	

3.4. The following table provides a summary of the agreed savings included in the MTFS and detailed in the February budget papers. Further savings will be required to close the identified budget gap in addition to these. It should be noted that the level of savings included in the Budget for future years is substantial and, as set out above, overall pressures in 2023-24 include the impact of the reversal of the £18m of one-off resources being applied to support a balanced budget in 2022-23. In the current context of significant inflationary pressures, particularly related to fuel and energy, the risk of further cost pressures emerging during the 2023-24 budget process remains high.

**Table 4: Planned savings by Department in MTFS 2022-23 to 2025-26**

	<b>2022-23 £m</b>	<b>2023-24 £m</b>	<b>2024-25 £m</b>	<b>2025-26 £m</b>	<b>Total £m</b>	<b>% of total MTFS savings</b>
Adult Social Services	-10.465	-4.175	-5.700	0.000	<b>-20.340</b>	44.4%
Children's Services	-12.088	-4.900	-2.500	0.000	<b>-19.488</b>	42.6%
Community and Environmental Services	-3.496	-0.236	0.000	0.000	<b>-3.732</b>	8.1%
Strategy and Transformation	-0.439	0.102	0.000	0.000	<b>-0.337</b>	0.7%
Governance	-0.200	0.100	0.000	0.000	<b>-0.100</b>	0.2%
Finance and Commercial Services	0.134	-0.300	0.000	0.000	<b>-0.166</b>	0.4%
Finance General	-1.880	0.250	0.000	0.000	<b>-1.630</b>	3.6%
<b>Grand Total</b>	<b>-28.434</b>	<b>-9.159</b>	<b>-8.200</b>	<b>0.000</b>	<b>-45.793</b>	

3.5. The following table sets out the net revenue budget forecast for 2023-24 agreed at February 2022 budget setting and incorporating the current pressures and assumptions as detailed within this report.

**Table 5: Forecast 2023-24 Net Revenue Budget (as at February 2022)**

	Adult Social Services	Children's Services	Community and Environmental Services	Strategy and Transformation	Governance	Finance and Commercial Services	Finance General	Norfolk County Council
	£m	£m	£m	£m	£m	£m	£m	£m
Base Budget 2022-23	263.184	189.065	166.162	8.759	1.960	33.424	-198.432	<b>464.123</b>
<b>Growth</b>								
Economic and inflationary	8.858	5.351	5.103	0.353	0.070	1.471	0.914	<b>22.119</b>
Legislative requirements	14.354	0.000	-0.190	0.000	0.000	0.000	2.061	<b>16.225</b>
Demand and demographic	6.700	11.500	2.990	0.000	0.080	0.000	0.000	<b>21.270</b>
Policy decisions	7.000	-0.960	2.929	0.000	0.105	-0.052	27.212	<b>36.234</b>
Funding reductions	0.000	0.000	0.000	0.000	0.000	0.000	1.833	<b>1.833</b>
Cost neutral increases	0.000	0.000	0.000	0.000	0.000	0.000	0.050	<b>0.050</b>
<b>Total budget increase</b>	<b>36.912</b>	<b>15.891</b>	<b>10.832</b>	<b>0.353</b>	<b>0.255</b>	<b>1.419</b>	<b>32.071</b>	<b>97.732</b>
<b>Reductions</b>								
Total savings	-4.175	-4.900	-0.236	0.102	0.100	-0.300	0.250	<b>-9.159</b>
Funding increases	-7.626	0.000	0.000	0.000	0.000	0.000	-2.310	<b>-9.936</b>
Cost neutral decreases	0.000	-0.050	0.000	0.000	0.000	0.000	0.000	<b>-0.050</b>
<b>Total budget decrease</b>	<b>-11.801</b>	<b>-4.950</b>	<b>-0.236</b>	<b>0.102</b>	<b>0.100</b>	<b>-0.300</b>	<b>-2.060</b>	<b>-19.145</b>
<b>Base Budget 2023-24</b>	<b>288.295</b>	<b>200.006</b>	<b>176.758</b>	<b>9.214</b>	<b>2.316</b>	<b>34.542</b>	<b>-168.421</b>	<b>542.710</b>
Funded by: Council tax								-480.783
Collection Fund surplus								-2.000
<b>Total</b>								<b>-482.783</b>
2023-24 Budget Gap								59.927



## 4. Medium Term Financial Strategy

4.1. The table below sets out the high level MTFS position as agreed in February 2022 and reflecting the addition of a further financial year (for 2026-27) to the planning period. The inclusion of a further year in MTFS planning based on the same broad assumptions adds £19.137m to the forecast gap, bringing it to £115.814m for the MTFS period. The forecast budget gap for 2023-24 remains £59.927m.

**Table 6: Updated Medium Term Financial Strategy 2023-24 to 2026-27**

	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>Total</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b><u>Growth Pressures</u></b>					
Economic and inflationary	22.119	23.016	23.016	23.670	<b>91.821</b>
Legislative requirements	16.225	6.760	-0.200	0.000	<b>22.785</b>
Demand and demographic	21.270	17.050	11.650	11.000	<b>60.970</b>
Policy decisions	36.234	2.821	-1.732	0.124	<b>37.447</b>
Funding decreases	1.833	0.000	0.000	0.000	<b>1.833</b>
<b><u>Savings and funding increases</u></b>					
Identified savings	-9.159	-8.200	0.000	0.000	<b>-17.359</b>
Funding increases	-9.936	0.000	0.000	0.000	<b>-9.936</b>
Council tax changes	-18.660	-17.327	-20.104	-15.658	<b>-71.749</b>
<b>Forecast Gap (Surplus)/Deficit</b>	<b>59.927</b>	<b>24.120</b>	<b>12.630</b>	<b>19.137</b>	<b>115.814</b>

4.2. The key assumptions underpinning the forecast gap in the current MTFS position include:

- That a balanced outturn position is delivered for 2021-22 and that all the savings proposed and included for 2022-23 can be successfully achieved – planned savings of £45.793m being delivered over the MTFS period.
- Government funding will be broadly flat in 2023-24 (i.e. essentially a rollover of 2022-23 funding levels). This assumption includes Settlement Funding (RSG, business rates), Rural Services Delivery Grant, Social Care Grant, Better Care Fund / improved Better Care Fund, Public Health Grant and [critically] the one-off 2022-23 “Services Grant”. Essentially, the Council has assumed that transitional arrangements will “smooth” some of the impact of such funding changes but details of any proposed approach remain to be announced by Government.
- Cost pressures for 2023-24 including:
  - 3% for pay inflation in 2023-24 to 2026-27. Uncertainty remains about the level of the 2022-23 pay award, with the 2021-22 pay

award only having been agreed at 1.75% (2.75% at the lowest grade) in March 2022.

- Non-pay inflation in line with contractual rates or CPI forecasts where appropriate totalling £12.8m in 2023-24. This may be an underestimate in light of cost pressures particularly around energy and fuel (with a knock on impact on both NCC activity and services delivered by third parties).
- Demographic growth pressures for Adults, Childrens, Waste totalling £21.2m in 2023-24.
- The High Needs Block overspend and brought forward DSG deficit position can continue to be treated in line with the accounting treatment set out by Government, and as such places no pressure on the “core” Council budget.
- Assumed increases in council tax over the MTFS period as set out in the table below (1.99% for general council tax in all years and 1% for the Adult Social Care precept up to 2025-26). The level of the ASC precept available beyond 2022-23 has not yet been confirmed by Government and therefore remains an area of risk. It also remains the case that Government’s approach to the funding of local authorities in recent years has been predicated on an assumption that councils will increase council tax by the referendum limit, and that average levels of tax base growth will be experienced. This expectation has effectively been reiterated in the *Plan for Health and Social Care*. A decision to increase council tax by less than the referendum threshold therefore results in the Council having lower levels of funding than Government would expect. Final decisions about the level of council tax increase remain a matter for Full Council based on the recommendation of Cabinet and to be agreed in each year.

**Table 7: Council tax assumptions**

	<b>2023-24 £m</b>	<b>2024-25 £m</b>	<b>2025-26 £m</b>	<b>2026-27 £m</b>
Council tax % increase	-9.290	-9.663	-10.052	-10.456
Council tax collection fund change <sup>7</sup>	-0.080	2.000	0.000	0.000
Council tax base (assumes growth of 1.0% in all years)	-4.622	-4.808	-5.001	-5.202
Council tax ASC precept <sup>8</sup>	-4.668	-4.856	-5.051	0.000
<b>Total</b>	<b>-18.660</b>	<b>-17.327</b>	<b>-20.104</b>	<b>-15.658</b>
<b>Key assumptions</b>				
General council tax % increase assumption	1.99%	1.99%	1.99%	1.99%
ASC precept % increase assumption	1.00%	1.00%	1.00%	0.00%

<sup>7</sup> Assumes collection fund surplus in 2023-24.

<sup>8</sup> Adult Social Care precept assumed to continue post 2022-23 but is subject to Government decision.

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4.3. As set out at the time of 2022-23 budget setting, the pressures within the current budget planning position are such that the Executive Director of Finance and Commercial Services considers that the Council will have very limited opportunity to vary these assumptions, and **in the event that the Government offered the discretion for larger increases in council tax, or increases in the Adult Social Care precept for 2023-24, this would be the recommendation of the Section 151 Officer** in order to ensure that the Council's financial position remains robust and sustainable.

4.4. A number of significant uncertainties remain which could have an impact on the overall scale of the budget gap to be addressed in 2023-24, linked to ongoing uncertainty around local government (and wider public sector finances) including:

- Further "cost of living" pressures and the wider economic impacts, including the implications of the invasion of Ukraine;
- Further cost pressures emerging to support the achievement of carbon reduction targets, above the funding provided for in the 2022-23 Budget;
- the outcome of funding reforms (previously the Fair Funding Review) intended to be consulted on during 2022-23 and implemented for 2023-24. The short-term nature of the settlement announcement (for 2022-23 only, in spite of a multi-year Spending Review) means that risks remain around the provision of this funding in future years and therefore a material impact and potential cliff-edge may emerge in 2023-24 if these assumptions have to be subsequently reversed. The trajectory for local authority funding implied by both the Spending Review and 2022-23 settlement is for only very limited increases in core ongoing funding in 2023-24 and beyond;
- Government decisions about the council tax referendum limit or further ASC precept flexibilities in 2023-24. Government continues to make assumptions about council tax increases which effectively transfer the burden of funding services to Norfolk taxpayers;
- the need for a long term financial settlement for local government;
- delivery of other reforms to local government funding including the details of the approach to Adult Social Care reforms to implement the cap on care costs, and changes to other funding streams including the New Homes Bonus;
- The financial impact of anticipated social care and send national reviews which are assumed will not result in further unfunded burdens; and
- progress of various elements of Government policy including levelling up, County Deals, and the Shared Prosperity Fund.

4.5. While impact of many of these risks is difficult to quantify at this point, the sensitivity table below demonstrates some potential impacts on the scale of the Council's budget gap.

**Table 8: Budget gap sensitivity analysis 2023-24**

	<b>Approximate impact on 2023-24 gap £m</b>
Additional income from scope to raise Adult Social Care Precept by further 1%*	-4.700
Potential pressure from 2022-23 savings (assuming 20% non-delivery)	5.700
Potential pressure from 2023-24 planned savings feasibility review (assuming 20% unachievable)	1.800
Potential pressure from change in tax base growth +/-1%	+/-4.700
Approximate ASC pressure from every 1p increase in National Living Wage	+0.200
Impact of varying pay award assumptions +/- 1%	+/-2.600

\*A 1% increase in ASC precept is already assumed but availability has not been confirmed by Government.

## 5. Proposals

5.1. The following principles for 2023-24 budget setting are proposed:

- Three rounds of Budget Challenge (initial proposals in May and June and a detailed session for each directorate in September).
- Allocate £60m target for 2023-24 based on a “controllable spend” approach consistent with previous years.
- Seek to identify proposals to address forecast future year budget gaps.
- Budget planning to cover the period 2023-24 to 2026-27 (extend current MTFS by one year).
- In order to inform any revision of 2023-24 MTFS and budget gap, Cabinet to continue to keep MTFS assumptions under review for remainder of budget setting, particularly relating to:
  - council tax and business rates planning assumptions (informed by latest District forecasts).
  - achievement of the 2021-22 outturn position.
  - forecast delivery of planned 2022-23 savings programmes and viability of previously planned 2023-24+ savings.
  - changes in cost and income pressures.
  - any further Government funding announcements for 2022-23 and future years.
- To closely scrutinise any requests for additions to the Capital Programme for 2023-24 requiring additional borrowing to consider the value for money of proposals and assess their impact on the affordability of the revenue budget and MTFS, ensuring that borrowing levels are maintained within appropriate prudent limits and the revenue budget remains robust.
- Select Committees to have a role as part of the budget-setting process, considering areas for savings in May 2022 and commenting on detailed proposals in November 2022.

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- Final decisions about the 2023-24 Budget to be taken in February 2023 in line with the budget setting timetable as set out below.

5.2. It is proposed that the broad approach to budget development should include:

- A review of all current pressures with a view to reducing the level required;
- A review of all earmarked revenue reserves with a view to releasing funding where possible (noting that this would provide a one-off gain which would impact on the future year gap);
- A review of the Council's commercial opportunities, including scope to achieve increased income;
- A review to consider the scope to extend existing saving proposals;
- Identification of new savings; and
- The organisational review approved by Cabinet.

5.3. It should be noted that the changes during the budget setting process may result in the saving targets currently allocated to Services being revised (and potentially materially increased) in the event that further pressures or income changes arise. Options to address any shortfall in savings to close the 2023-24 Budget gap will ultimately include:

- Government providing additional funding;
- Corporate / centrally identified savings opportunities;
- The removal or mitigation of currently identified budget pressures; and
- Service departments identifying further savings.

5.4. The Budget agreed in February 2022 included a high level timetable for the 2023-24 budget process. The detailed timescales for internal "budget challenge" activity and summer consultation will be confirmed following approval of the proposed approach by April Cabinet.

**Table 9: Proposed Budget setting timetable 2023-24**

<b>2023-24 Proposed</b>	<b>Time frame</b>
Cabinet review of the financial planning position for 2023-27 – including formal allocation of targets	4 April 2022
Scrutiny Committee	20 April 2022
Select Committee input to development of 2023-24 Budget – strategy	w/c 23 May 2022
Review of budget pressures and development of budget strategy and detailed savings proposals 2023-27 incorporating: <ul style="list-style-type: none"> <li>• Budget Challenge 1 (early May) – context / strategy / approach / outline proposals including transformation</li> <li>• Budget Challenge 2 (early June) – detailed proposals</li> <li>• Budget Challenge 3 (early September) – final proposals</li> </ul>	April to December 2022

<b>2023-24 Proposed</b>	<b>Time frame</b>
<i>Fair Funding Review / DLUHC reform of Local Government funding</i>	<i>TBC early / mid 2022</i>
Cabinet agree strategic budget approach and any initial proposals for summer consultation	4 July 2022
Scrutiny Committee	20 July
Summer consultation activity – service priorities, transformation, approach and early saving proposals	Late July / August(?) 2022
Cabinet approve final proposals for public consultation	3 October 2022
Scrutiny Committee	19 October 2022
Public consultation on 2023-24 Budget proposals, council tax and adult social care precept	Late October to mid December?
Select Committee input to development of 2023-24 Budget – comments on specific proposals	w/c 14 November 2022
<i>Government Autumn Budget</i>	<i>TBC October 2022</i>
<i>Provisional Local Government Finance Settlement announced including provisional council tax and precept arrangements (outcomes of Fair Funding Review?)</i>	<i>TBC December 2022</i>
Cabinet considers outcomes of service and financial planning, EQIA and consultation feedback and agrees revenue budget and capital programme recommendations to County Council	30 January 2023
Confirmation of District Council tax base and Business Rate forecasts	31 January 2023
<i>Final Local Government Finance Settlement</i>	<i>TBC January / February 2022</i>
Scrutiny Committee 2023-24 Budget scrutiny	15 February 2023
County Council agrees Medium Term Financial Strategy 2023-24 to 2026-27, revenue budget, capital programme and level of council tax for 2023-24	21 February 2023

*Assumed Government activity and timescales*

5.5. The Budget process will be informed through the year by Government announcements around the Local Government Settlement, as well as any progress on reforms including the Funding Review. As set out elsewhere in the report, the timing for these is currently unknown.

5.6. In respect of the allocation of 2023-24 savings, it is recognised that Adult Social Services brought forward savings late in the 2022-23 budget process which would otherwise have provided a contribution to the department's 2023-24 target. The allocation of savings targets for 2023-24 therefore recognises this and adjusts the proposed targets<sup>9</sup>. Apart from this adjustment, it is proposed to

<sup>9</sup> The adjustment for Adults front door saving ASS030 reflects adding the additional element of the saving to both the gap requirement and departmental budget, apportioning the revised gap based on \\Norfolk.gov.uk\nccdfs1\Resources-DemocraticServices\Committee Team\Committees\Corporate Select Committee\Agenda\2022\220523\Final\11.1 - Appx 1 - April Cabinet Strategic and Financial Planning 2023-24.docx

apply the approach adopted in previous years (i.e. allocation of savings targets to Departments in proportion to net budgets, adjusted for budgets which are not “controllable” (for example Public Health grant, Schools, capital charges)). The figures set out in Table 10 are the new savings to be found in addition to those currently planned for in Table 4. As described above, there is a risk that the targets set out in the table below may need to be revised later in the budget process. As set out in the proposed timetable, the below table reflects the proposal to divide the 2023-24 budget process into two phases, with initial proposals being consulted on during the summer.

**Table 10: Saving targets by Department**

<b><u>Savings Target</u></b>	<b>2023-24 Phase 1</b>	<b>2023-24 Phase 2</b>	<b>2023-24 Total</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2023-27 Total</b>	<b>Share</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>%</b>
Adult Social Services	6.700	18.400	<b>25.100</b>	9.700	5.600	8.500	<b>48.900</b>	42%
Children's Services	3.400	10.700	<b>14.100</b>	5.900	2.900	4.400	<b>27.300</b>	24%
Community and Environmental Services	3.500	11.200	<b>14.700</b>	6.100	3.000	4.400	<b>28.200</b>	24%
Finance and Commercial Services	0.700	2.200	<b>2.900</b>	1.200	0.600	0.900	<b>5.600</b>	5%
Finance General	0.400	1.400	<b>1.800</b>	0.700	0.300	0.500	<b>3.300</b>	3%
Governance	0.100	0.550	<b>0.650</b>	0.250	0.100	0.200	<b>1.200</b>	1%
Strategy and Transformation	0.200	0.550	<b>0.750</b>	0.350	0.100	0.200	<b>1.400</b>	1%
	<b>15.000</b>	<b>45.000</b>	<b>60.000</b>	<b>24.200</b>	<b>12.600</b>	<b>19.100</b>	<b>115.900</b>	<b>100%</b>

5.7. It should be noted that the Phase 1 total of £15m represents a minimum target of savings to be found for summer consultation. Any savings above this level would contribute towards departmental targets for Phase 2 and would help to reduce the overall level of risk for the 2023-24 budget setting process. The level of the Phase 1 target is not intended to prohibit departments from bringing forward material savings programmes or strategies if they are above the indicative Phase 1 amounts.

## 6. Impact of the Proposal

6.1. This paper sets out an outline timetable and approach to the Council’s budget planning process for 2023-24, while recognising that significant risks and uncertainties remain. The proposals in this report are intended to:

- set the context for service financial planning for the year to come;
- provide a robust approach to tackling the significant budget gap forecast for 2023-24;

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the new notional budget prior to impact of the saving, then removing the additional ASS030 saving from the resulting Adults share of target.

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- assist the Council in managing the continuing significant uncertainty around local authority funding including funding reform while providing sufficient flexibility to respond to any changes required; and
- contribute to the Council setting a balanced budget for 2022-23.

## **7. Evidence and Reasons for Decision**

- 7.1. After more than ten years of savings identification and delivery, and in the face of both continuing significant financial pressures and Government plans for funding reform, it is essential that the Council has a robust approach to budget setting and the identification of saving proposals. Simultaneously, it is critical to continue to engage with Government, MPs and other stakeholders to campaign for adequate and sustainable funding for Norfolk to enable the delivery of vital services to residents, businesses and visitors. In the context of funding reform, it will be even more imperative than it has been in previous years that Government issue guidance on the direction of travel for reform, financial planning assumptions, and indicative funding allocations for 2023-24, as soon as possible.
- 7.2. In view of the size of the gap forecast for 2023-24 there is a significant risk that the Council will be obliged to consider reductions in service levels. As such it is important that the process of identifying, and consulting on, savings proposals is undertaken as soon as possible. This will provide additional time for the preparation and consultation and engagement work around saving proposals, which should, in turn, support effective delivery and implementation of any proposals that are ultimately agreed to provide a full year saving for 2023-24.
- 7.3. The Council's planning within the MTFs forecast is based on the position agreed in February 2022 and it is important to note that this will be kept under review throughout the 2023-24 Budget setting process, particularly in the event that further information about funding becomes available. It remains prudent to establish a process to begin planning for savings at the level required to close the underlying gap identified in February 2022.
- 7.4. The proposals in the report are intended to reflect a proportionate response to the challenges and uncertainties present in the 2023-24 planning process and will ultimately support the Council to develop a robust budget for the year.

## **8. Alternative Options**

- 8.1. This report sets out a framework for developing detailed saving proposals for 2023-24 and at this stage no proposals have been agreed, meaning that a range of alternative options remain open.
- 8.2. In addition, there are a number of areas where Cabinet could choose to consider different parameters for the budget setting process, such as:

- Adopting an alternative allocation of targets between services, or retaining a target corporately.
- Considering an alternative timetable within the time constraints required to develop proposals, undertake public consultation, and meet statutory deadlines for the setting of council tax.
- Changing assumptions within the MTFS (including the level of council tax) and therefore varying the level of savings sought.

8.3. The planning context for the Council will be updated if further information becomes available. Final decisions about the overall shape of the 2023-24 Budget, savings, and council tax will not be made until February 2023.

## 9. Financial Implications

- 9.1. Financial implications are discussed in detail throughout this report, which sets out the proposed indicative savings targets which will need to be found by each department to contribute to closing the 2023-24 and future year budget gap, subject to formal approval by Full Council in February 2023. The proposals in the report will require services to identify further very significant savings to be delivered against current budget levels. The scope to achieve savings at the level required may be limited by the legacy impact of COVID-19 on cost pressures, service delivery expectations, and existing saving programmes.
- 9.2. The Council is legally required to set a balanced Budget annually and should plan to achieve this using a prudent set of assumptions. However, Cabinet could choose to vary the allocation of indicative targets between directorates, or to establish an alternative approach to identifying savings. The scale of the budget gap and savings required are such that if the Council is required to deliver savings at this level there is a risk that this could result in the Council failing to fulfil its statutory responsibilities. As such the Government's response and decisions about Council funding in 2023-24 will be hugely significant. Any changes in Government funding could have a material impact on both the level of savings to be identified, and the Council's wider budget process. Government has hitherto failed to deliver the paradigm shift needed in the recognition of the importance and costs of providing social care, and to adequately fund local authorities to provide these and other vital services. Fundamentally there is a need for a larger quantum of funding to be provided to local government to deliver a sustainable level of funding for future years.
- 9.3. Work to deliver additional Government funding could therefore have an impact on the overall budget gap to be addressed. Equally, in the event that funding reform sees resources shifted away from shire counties, the Council's forecast 2023-24 gap could increase. At this point, Government has not confirmed details of the proposed approach or timescales for consultation on funding reform. The 2023-24 MTFS position also assumes that approximately £12m of funding will be rolled forward from the one-off 2022-23 Services Grant and New Homes Bonus. These assumptions remain to be confirmed and should be considered a key area of risk.

- 9.4. As a result of the above, the budget setting process and savings targets will be kept under review as budget planning progresses. In the event that additional budget pressures for 2023-24 emerge through budget planning, there may be a requirement to revisit the indicative saving targets.

## 10. Resource Implications

- 10.1. **Staff:** There are no direct implications arising from this report although there is a potential that staffing implications may be linked to specific saving proposals developed. These will be identified as they arise later in the budget planning process.
- 10.2. **Property:** There are no direct property implications arising from this report although existing saving plans include activities linked to property budgets and assumptions around capital receipts to be achieved.
- 10.3. **IT:** There are no direct IT implications arising from this report although existing saving plans include activities linked to IMT budgets. In addition, activities planned within Business Transformation will include further work to deliver savings through activity related to digital and IT initiatives.

## 11. Other Implications

- 11.1. **Legal Implications:** This report sets out a process that will enable the Council to set a balanced budget for 2023-24 in line with statutory requirements, including those relating to setting council tax, and undertaking public consultation.
- 11.2. **Human Rights implications:** No specific human rights implications have been identified.
- 11.3. **Equality Impact Assessment (EqIA) (this must be included):** Any saving proposals with an impact on service delivery will require public consultation, and an Equality Impact Assessment of all proposals will need to be completed as part of budget-setting in due course. The results of public consultation and the findings of all EqIAs will be presented to Cabinet in January 2023 in order to inform budget recommendations to County Council.
- 11.4. No specific EqIA has been undertaken in respect of this report, although the equality impact assessment of the Council's resilience and recovery planning for COVID-19 can be found [here](#). The EqIA in relation to the 2022-23 Budget can be found as part of the [budget papers considered in February 2022](#).
- 11.5. **Data Protection Impact Assessments (DPIA):** N/a
- 11.6. **Health and Safety implications (where appropriate):** N/a

11.7. **Sustainability implications (where appropriate):** There are no direct sustainability implications arising from this report although existing 2022-23 budget plans include funding for activities which may have an impact on the environmental sustainability of the County Council through the delivery of the Environmental Policy. These issues were considered in more detail within the February budget report to Full Council. Further details are set out in the *Net Zero and Natural Norfolk Progress Update* elsewhere on the agenda. Ultimately sustainability issues and any associated financial implications in relation to either new 2023-24 proposals, or activities developed during 2022-23, will need to be fully considered once such initiatives are finalised, and ultimately as part of budget setting in February 2023.

11.8. **Any other implications:** Significant issues, risks, assumptions and implications have been set out throughout the report.

## 12. Risk Implications/Assessment

12.1. A number of significant risks have been identified throughout this report. Risks in respect of the MTFs were also set out within the February 2022 report to Full Council. Uncertainties remain which could have an impact on the overall scale of the budget gap to be addressed in 2023-24. These include:

- Any further impact of COVID-19 on the budget in 2022-23, including in particular:
  - any ongoing cost pressures within service delivery and contracted services which have not currently been provided for
  - future pressures on income particularly in relation to business rates and council tax
  - the implications of any measures implemented by Government to restore the national finances in the medium to longer term
- Ongoing uncertainty around local government (and wider public sector finances) including:
  - the impact of “cost of living pressures” and the wider impact of the invasion of Ukraine on the economy
  - the need for a long term financial settlement for local government. Spending Review announcements in 2021 covered one year only, and as a result there remains high uncertainty about the levels of funding for 2023-24 and beyond. In particular, it is of major concern that Government continues to place significant reliance and expectations on locally raised income. If this trend persists, the financial pressures for 2023-24 and beyond may become unsustainable. There remains a specific risk in relation to longer term reform of local government funding and the planned funding review, which is now expected to impact on 2023-24 budget setting, in that a failure by the Government to provide adequate resources to fund local authorities could lead to a requirement for further service reductions, particularly where these result in a redistribution between authority types or geographical areas. Changing Government

policies around the nature, role, responsibilities and requirements of Local Government may also represent an area of risk, as will changing expectations of the public, taxpayers and service users.

- linked to this are risks around delivery of reforms to local government funding including actions to deliver “Levelling Up”, the funding review, the detailed implications of Adult Social Care reform, reforms to the Business Rates system, and changes to other funding streams including the New Homes Bonus
- Further decisions about Local Government reorganisation and the progress of negotiations related to a County Deal.

12.2. The Council’s Corporate Risk Register provides a full description of corporate risks, including corporate level financial risks, mitigating actions and the progress made in managing the level of risk. A majority of risks, if not treated, could have significant financial consequences such as failing to generate income or to realise savings. These corporate risks include:

- RM002 – The potential risk of failure to manage significant reductions in local and national income streams.
- RM006 – The potential risk of failure to deliver our services within the resources available for the period 2021-22 to the end of 2023-24.
- RM022b – Implications of Brexit for a) external funding and b) Norfolk businesses
- RM023 - Lack of clarity on sustainable long-term funding approach for adult social services at a time of increasing demographic pressures and growing complexity of need.
- RM031 – NCC Funded Children's Services Overspend

Further details of all corporate risks, including those outlined above, can be found in Appendix C of the March 2022 Risk Management report to Cabinet. There is close oversight of the Council’s expenditure with monthly financial reports to Cabinet. Any emerging risks arising will continue to be identified and treated as necessary.

The Council is in the process of implementing a new HR and Finance System, following approval of the business case presented in May 2019, with the new system due to go live in April 2022. The successful implementation of this system is a key prerequisite for the 2023-24 Budget in terms of the system supporting delivery of both the budget process itself, and providing a mechanism through which savings and efficiencies are intended to be achieved.

### 13. Select Committee comments

13.1. Select Committees provided commentary and input to the 2022-23 Budget process during budget development. Where relevant these have been set out within the budget setting approach proposed in this report. No specific input was sought in respect of the report itself, however Select Committees will



again have the opportunity to comment when they consider the implications of 2023-24 budget setting for the service areas within their remit when they meet during the year as set out in the proposed timetable.

## 14. Recommendations

14.1. Cabinet is recommended:

1. To consider the overall budget gap of £96.676m included in the Medium Term Financial Strategy (MTFS) set by Full Council in February 2022, and agree:
  - c) the gap of £59.927m to be closed for 2023-24; and
  - d) the extension of the MTFS by a further year (to 2026-27) and the resulting overall gap for planning purposes of £115.814m. (Section 4).
2. To review the key budget risks and uncertainties as set out in this report. (Section 4).
3. To consider the principles of the proposed approach to budget setting for 2023-24, noting that there may be a need for flexibility within both the process itself and the assumptions applied, and agree:
  - c) the process and indicative timetable set out in Section 5, including the proposed two stage consultation process for 2023-24 to support in the early securing of deliverable saving proposals.
  - d) the savings targets allocated to each Department to be found (Table 10), and that these will be kept under review through the budget process.

## 15. Background Papers

15.1. Background papers relevant to this report include:

[Norfolk County Council Revenue and Capital Budget 2022-23 to 2025-26, County Council 21/02/2022, agenda item 5](#)

Finance Monitoring Report 2021-22 P11, Cabinet, 04/05/2022 (on this agenda)

Better Together, for Norfolk – delivering our strategy, Cabinet, 04/05/2022 (on this agenda)

Norfolk County Council – Strategic Review, Cabinet, 04/05/2022 (on this agenda)

[Risk Management, Cabinet 07/03/2022, agenda item 17](#)

## Officer Contact

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