



November 2nd, 2023

**To: Chairperson, Alderman O Gawith**

**Vice-Chairperson, Councillor A Ewing**

**Aldermen A G Ewart MBE, M Guy and H Legge**

**Councillors T Beckett, P Burke, R Carlin, K Dickson, N Eaton, A Givan, B Higginson, C Kemp, U Mackin and The Hon N Trimble**

**Ex-Officio**

**The Right Worshipful The Mayor, Councillor A Gowan**

**Deputy Mayor, Councillor G McCleave**

### **Notice of Meeting**

A meeting of the **Corporate Services Committee** will be held on **Wednesday, 8th November 2023 at 6:00 pm** for the transaction of the undernoted Agenda. Members are requested to attend.

A hot meal shall be available in Lighters Restaurant from **5.15 pm.**

**David Burns, Chief Executive, Lisburn & Castlereagh City Council**

# Agenda

## 1.0 APOLOGIES

## 2.0 DECLARATIONS OF MEMBERS' INTERESTS

- (i) Conflict of Interest on any matter before the Meeting (Member to confirm the specific item).
  - (ii) Pecuniary and Non-Pecuniary Interest (Member to complete the Disclosure of Interest form).
- 📎 *Disclosure of Interests form.pdf*

## 3.0 REPORT OF HEAD OF CORPORATE COMMUNICATIONS & ADMINISTRATION

### 3.1 LCCC Retention & Disposal Schedule - FOR DECISION

📎 *CSC Report Retention and Disposal Schedule Nov 2023.pdf*

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📎 *Appendix 1 Retention and Disposal Schedule 24 10 23.pdf*

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## 4.0 CONFIDENTIAL REPORT FROM DIRECTOR OF FINANCE & CORPORATE SERVICES

### 4.1 Tender Awards - FOR NOTING

Confidential for reason of information relating to the financial or business affairs of any particular person (including the Council holding that information).

### 4.2 Cisco Licences & Warranties - FOR DECISION

Confidential for reason of information relating to the financial or business affairs of any particular person (including the Council holding that information).

### 4.3 Proposed Pricing Schedule 2024/2025 - FOR DECISION

Confidential for reason of information relating to the financial or business affairs of any particular person (including the Council holding that information).

#### **4.4 Estimates 2024/2025 (First Draft) - FOR NOTING**

Confidential for reason of information relating to the financial or business affairs of any particular person (including the Council holding that information).

#### **4.5 Quarterly Finance Reports Quarter 2 2023/2024 - FOR DECISION**

Confidential for reason of information relating to the financial or business affairs of any particular person (including the Council holding that information).

#### **4.6 Treasury Outturn Report 2022/2023 - FOR NOTING**

Confidential for reason of information relating to the financial or business affairs of any particular person (including the Council holding that information).

#### **4.7 Treasury Outturn Quarter 2 2023/2024 - FOR NOTING**

Confidential for reason of information relating to the financial or business affairs of any particular person (including the Council holding that information).

## **5.0 ANY OTHER BUSINESS**





<b>Committee:</b>	Corporate Services Committee
<b>Date:</b>	08 November 2023
<b>Report from:</b>	Head of Corporate Communications and Administration

<b>Item for:</b>	Decision
<b>Subject:</b>	LCCC Retention and Disposal Schedule

1.0	<p><b><u>Background and Key Issues</u></b></p> <p>Public authorities are required to have an up to date Retention and Disposal Schedule in place in line with the Public Records Act (NI) 1923 and the Disposal of Documents Order (S.R.&amp; O.1925 No 167).</p> <p>The purpose of the Schedule is to:</p> <ul style="list-style-type: none"> <li>• define minimum retention periods;</li> <li>• prevent the premature destruction of records that need to be retained for a specific period to satisfy legal, financial and other requirements of public administration;</li> <li>• identify records that may be kept permanently as part of the Lisburn &amp; Castlereagh City Council's local history;</li> <li>• provide consistency for the destruction of those records not required permanently after specified periods; and</li> <li>• promote consistent records management practices for LCCC.</li> </ul> <p>The schedule attached has been developed in consultation with Directors, Heads of Service and other relevant Officers. It applies to all records held by the Council, including paper, electronic, audio-visuals, etc., copies and backups which are created, collected, processed, used, stored and/or disposed of by the Council's staff, Elected Members and third parties in the course of the Council's business activities.</p> <p>Subject to Members' approval, the Schedule will be submitted to PRONI for review before laying before the NI Assembly in line with legislation.</p>
2.0	<p><b><u>Recommendation</u></b></p> <p>It is recommended that Members approve the attached draft Retention and Disposal Schedule for onward verification by PRONI.</p>
3.0	<p><b><u>Finance and Resource Implications</u></b></p> <p>None</p>
4.0	<p><b><u>Equality/Good Relations and Rural Needs Impact Assessments</u></b></p>

4.1	Has an equality and good relations screening been carried out?	No
4.2	<p>Brief summary of the key issues identified and proposed mitigating actions <u>or</u> rationale why the screening was not carried out</p> <p>This is not a decision or policy position. It is a statutory requirement in line with legislative obligations. There are no equality aspects to be considered.</p>	N/A
4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	<p>Brief summary of the key issues identified and proposed mitigating actions <u>or</u> rationale why the screening was not carried out.</p> <p>This is not a decision or policy position. It is a statutory requirement in line with legislative obligations. There are no rural needs aspects to be considered.</p>	N/A

Appendices:	Appendix 1: Draft LCCC Retention & Disposal Schedule 2023
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## **Retention & Disposal Schedule**

**(Draft October 2023 for approval of Corporate Services Committee)**

## 1.0 Introduction

Lisburn & Castlereagh City Council (LCCC) was formed on 01 April 2015.

40 Councillors serve seven District Electoral Areas (DEAs): Castlereagh East, Castlereagh South, Lisburn North, Lisburn South, Killultagh, Downshire East and Downshire West.

The Council's functions include planning and building control, waste and recycling services, leisure and community services, health and wellbeing and local economic and cultural development. In the performance of these functions, LCCC has many external relationships and partners including government departments, Health and Social Care Trusts and other public and private sector organisations.

LCCC is committed to the development and implementation of procedures to facilitate the creation and maintenance of authentic, reliable and useable records capable of supporting business activities for as long as they are required.

LCCC is required, by the Code of Practice on the management of records issued under Section 46 of the Freedom of Information Act 2000, to have and to implement a records retention and disposal schedule. This schedule must be compliant with the Public Records Act (NI) 1923 and the Disposal of Documents Orders (S.R. & O. 1925 No. 167 and No. 170).

The aim of the LCCC Retention and Disposal Schedule is to set out the responsibilities and actions required to ensure compliance with statutory and regulatory requirements affecting the retention and disposal of records.

## 2.0 Purpose

The purpose of this schedule is to:

- define minimum retention periods;
- prevent the premature destruction of records that need to be retained for a specific period to satisfy legal, financial and other requirements of public administration;
- identify records that should be kept permanently as part of the Lisburn & Castlereagh area's local history;
- provide consistency for the destruction of those records not required permanently after specified periods; and
- promote consistent records management practices for LCCC.

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## 3.0 Scope

This schedule provides retention and disposal timeframes for records commonly created and maintained by LCCC to support administrative, legal, and fiscal activities, according to NI and UK legislation and best practice guidelines, related policies and procedures.

This schedule has been developed in consultation with Directors, Heads of Service and other relevant officers.

This schedule applies to all records held by the Council, including paper, electronic and audio-visual. It also includes copies and backups which are created, collected, processed, used, stored and/or disposed of by the Council's staff, Elected Members and third parties in the course of the Council's business activities.

Retention rules are for master sets of records only. Duplicate records should be destroyed at any point appropriate to the work of the service.

Divergence from the Retention and Disposal Schedule may be appropriate in certain circumstances, e.g. a pending or actual legal action, change of legislation or regulation or legitimate business requirement.

## 4.0 Legal Requirements

Each entry in the Retention and Disposal Schedule details the specific legislation, regulations, guidelines or codes of practice that stipulate or recommend how long records should be kept before they are disposed of. Where no such legislation or guidance exists, LCCC Directorates have been consulted to determine the retention periods that best suit each service area activity.

### The Public Records Act (NI) 1923/The Disposal of Documents Order SR&O 1925

The Public Records Act (NI) 1923 established PRONI as the place of deposit for public records, created the roles of Keeper and Deputy Keeper of the records as well as defining what public records actually are.

The Disposal of Documents Order 1925 sets out the provisions for the disposal and retention by public authorities of Northern Ireland public records. It provides the legal basis for disposal schedules and sets out the need for public bodies to have an officer who is responsible for their records and information.

### The Data Protection Act 2018/The UK General Data Protection Regulation 2018

Principle 5 requires that personal data shall be kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which it was collected.

### The Freedom of Information Act 2000

The Act requires us to make information available to the public unless specific exemptions apply. The Code of Practice issued under S46 of the Act sets out rules on how we should manage records and information, including responsibilities on all staff to implement the records retention and disposal schedule.

### The Local Government Act (NI) 2014

Section 44 of the Act requires that following a Council meeting, a copy of the minutes and the agenda must be made available to the public.

## 5.0 Operation of the Retention and Disposal Schedule

### Functional Classification

The schedule is arranged by Council Function to provide a framework for handling records across LCCC. Classification creates a logical, uniform approach by linking information in a business context.

### Final Action Classifications

The schedule sets out the retention periods and final actions for each class of records. The retention period refers to the period of inactivity once the record has ceased to be of administrative use. The final action refers to the action taken once this period has expired.

There are four broad final action categories:

1. **Transfer to PRONI** – the records are transferred for permanent preservation to the Public Record Office of Northern Ireland under warrant, where they will be preserved and securely held as Historical Records.
2. **PRONI Appraisal** – records that have been identified as requiring PRONI Appraisal are those which may be of future historical significance. PRONI officials will determine when the records reach their appraisal date.



3. **Permanent Retention by Council** – the records are permanently retained by the Council for administrative or legislative purposes and will be physically or digitally managed in an accessible format within record keeping systems. These records must be reviewed on a regular basis to ensure their ongoing preservation. Any decision to dispose of records in this category can only be done following a revision of the retention and disposal schedule.
4. **Destroy** – the records are disposed of securely in line with Council Policy.

## 6.0 Review

Files should be reviewed regularly by the relevant officers to ensure that no records are likely to be required for business continuity reasons.

Where there is no longer an enduring business need for the record to be retained, the final action should be triggered accordingly. If there remains a legal, fiscal or administrative need to retain the record, the reviewer should state a further retention period, after which the final action will be triggered.

Both confirmation of the final action and extension of the retention period require Head of Service approval and this should be included in the disposal notification.

## 7.0 Applying the Final Action

Once it has been determined that a record is no longer required, final action should be taken as set out in the schedule.

For those records identified for **Transfer to PRONI**, the reviewer should contact the Administration Manager to arrange the paperwork and transfer.

Records that have the final action **PRONI Appraisal** are those which may be of future historical significance should contact the Administration Manager to arrange appraisal.

Those records marked '**Destroy**' will be held by Council for the retention period. The Head of Service must approve the destruction and the destruction certificates must be completed. The service must keep a register.

## 8.0 Roles and Responsibilities

The Chief Executive and Directors have overall responsibility for ensuring that the Council complies with the requirements of legislation affecting the management of records with any supporting codes and regulations.

The Head of Service, Corporate Communications and Administration is responsible for keeping the Schedule under review to ensure that all business functions continue to be adequately covered by the schedule and that final actions are appropriate for the records they relate to.

The Administration Manager will work closely with Directorates and Service Areas to ensure that there is consistency in the management of records, and that support is provided to ensure compliance with this schedule.

All staff are responsible for:

- managing the information they create and use on a day-to-day basis;
- retaining all records in line with identified business requirements and as outlined in the Retention and Disposal Schedule;
- ensuring records are saved and filed in such a way that is meaningful and facilitates retrieval by authorised colleagues;

- disposing of records in accordance with the requirements of this Schedule;
- ensuring that any proposed divergence from this Schedule is authorised; and
- bringing any issues in relation to information and records management to the attention of managers.

Elected Members are responsible for ensuring that the records created within the conduct of their roles are the property of Council and therefore must be processed, maintained, stored and disposed of in accordance with this Schedule.

## Lisburn &amp; Castlereagh City Council Retention &amp; Disposal Schedule

Chief Executive's Office				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need	Action at end of Administrative Life
Corporate Plans	Departmental plans	Permanent	Business need	Permanent Retention by the Council
	CEO-led working group admin files/papers	7 Years	Business need	Destroy
RPA related records	Working group/task team etc. files	7 years	Northern Ireland (Miscellaneous Provisions) Act 2014	Determined on Review
	General files and communications matters	7 years	Business need	Determined on Review
	Boundaries files	Permanent	Review of Local Government Boundaries Order 2012	Permanent Retention by the Council
	Shadow Council	7 years	Northern Ireland (Miscellaneous Provisions) Act 2014	Determined on Review
Internal Audit Standing Documentation	<ul style="list-style-type: none"> <li>Internal audit charter</li> <li>Terms of reference</li> <li>Internal audit strategy</li> <li>Internal audit guides</li> <li>Procedural manuals</li> </ul>	Held indefinitely – reviewed periodically and revised as necessary	Business need	Determined on Review
Internal Audit Planning	<ul style="list-style-type: none"> <li>Annual audit plans</li> <li>Audit programmes</li> </ul>	One year after year-end until superseded	National archives – best practice guidelines.	Destroy
Contract Audit	<ul style="list-style-type: none"> <li>Long term contract audit reports</li> </ul>	6 years	National archives – best practice guidelines.	Destroy
Fraud Investigations	<ul style="list-style-type: none"> <li>Reports and associated documents</li> </ul>	6 years after legal proceedings have been completed	National archives – best practice guidelines.	Destroy



Chief Executive's Office				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need	Action at end of Administrative Life
Internal Audit Reporting	<ul style="list-style-type: none"> <li>Audit reports</li> </ul>	6 years	National archives – best practice guidelines.	Destroy
External Audit correspondence & outputs	<ul style="list-style-type: none"> <li>Annual audit letters</li> <li>Letters to those charged with governance</li> </ul>	7 years	Business need	Destroy
Audit Management Package (MK Insight) and database record (that collates several records from above)	<ul style="list-style-type: none"> <li>Several of the records previously referred to above</li> <li>Recommendation tracking</li> <li>Time and jobs allocations</li> <li>Budgeted time v actual on audit assignments</li> </ul>	7 years	Business need	Destroy
Casual Vacancy by Co option	<ul style="list-style-type: none"> <li>Correspondence between political party and Council and the Chief Electoral Officer re filling of casual vacancies</li> </ul>	Until the results are declared at the next Local General Election	Retain until the results are declared at the next Local General Election	Destroy

**Corporate Services - Central Support Services (Bradford Court)**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Checklists	Security meeting notes Security reports & inspection information	5 Years	Health and Safety at Work Act and also to meet the requirements on the CHaSP No 4 – Fire Safety	Destroy

**Corporate Services – Central Support: Legal**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Bye-Laws	Emails, correspondence, file notes, copy bye-laws	1 year	Business need	Destroy
Bye-Laws	Enactment of bye-laws	Permanent	Business need	Permanent retention by Council
Prosecutions	Correspondence and related court papers, including summonses and witness statements	7 years from the date of file closure	Business need	Destroy

**Corporate Services – Central Support Services – Land & Property Matters**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Land and property acquisition and disposal	Legal title deeds and documents relating to the ownership, leasing, sub-leasing and rental of land/property	Permanent	Business need	Permanent retention by the Council
Land and property acquisition and disposal	Register of Deeds and Legal Documents, maps, plans, drawings, photographs, relating to the disposal of land and property.	Permanent	Business need	Permanent retention by the Council
Conveyancing	Files containing correspondence and related papers in relation to acquisition and/ or disposal of land and property.	20 years	Business need	Destroy
Land dispute files including encroachments, adverse possession claims	Court pleadings, emails, Court orders, departmental evidence, correspondence with Belfast Legal, correspondence with other parties including solicitors, copies of title deeds, maps, file notes, professional reports	12 years	The Limitation (NI) Order 1989	Destroy

**Corporate Services – Central Support Services – Elections**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Nominations	Nomination papers, candidates' consent	12 months	Rule 12(5) and (6) The Electoral Law Act (NI)	Destroy

Corporate Services – Central Support Services – Elections				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
	forms		1962	
Nominations	Statement of persons nominated for each DEA	Retain until the results are declared at the next Local General Election	Rule 12 (5) and (6) of the local Elections Rules (as amended by Article 52 (3) of the Local Elections Order (NI) 2010 of schedule 5 to the Electoral Law Act (NI) 1962	Destroy
Election Agents	Declaration of appointment of election agents	12 months	Rule 60 The Electoral Law Act (NI) 1962	Destroy
Ballot Papers	Counted ballot papers, rejected ballot papers, unused ballot papers (both ordinary and tendered), spoilt ballot papers and used tendered ballot papers  Ballot paper accounts statements of rejected ballot papers and verification statements, used and unused Ballot Box Reconciliation Sheet, unused Ballot Paper Records, corresponding number lists, statement as to postal ballot papers per DEA	12 months	Rule 60 The Electoral Law Act (NI) 1962	Destroy

**Corporate Services – Central Support Services – Elections**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Candidates election expenses	Candidates election expenses, return receipt and declarations	Twelve months from date of publication of summary of returns and inspection of returns and declarations	Section 52 (1) and (2) Electoral Law Act (NI) 1962 (as amended by Article 15 (3) of the Local Elections (NI) Order 2010	Destroy
Electoral Registers	List of marked registers  Register of Electors (paper copies/CD) supplied to Council DRO for the purpose of election	12 months  Local authority is not permitted under law to retain copies other than for the purposes of the election.  10 days after declaration of election result	(1) Section 58 The Local Election Rules Electoral Law Act 1962 (2) Rule 60 Local Election Rules (as amended by Article 77 The Local Elections (NI) Order 2010)	Destroy  Destroy confidentially and send copy of destruction Certificate to the Electoral Office for Northern Ireland
Count	Results per DEA	Permanent	Business need	Permanent retention by Council
Grant Claims	Grant Claims Information – Council as funder	Current year +6 years	Business need	Destroy

**Corporate Services – Centre Management**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
LVI Theatre/Room Hire	Booking records	5 years	Business need	Destroy
LVI Centre Management	Plans of facility	Permanent	Business Need	Determined on review
	Correspondence	2 years	Business Need	Destroy
	H&S daily checks, Council chamber, pre event safety & events schedules	7 years	Health & Safety at Work Act 1972	Destroy
	Accident reports	Permanent	Health & Safety at Work Act 1972	Determined on review
LVI Security	Daily logs Security reports Meeting notes	5 years after end of contract	Safety at Work Act  CHaSP No 4 – Fire Safety	Destroy
LVI Cleaning	Meeting notes	5 years after end of contract	Business need	Destroy

#### Corporate Services – Finance

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Financial Information & Records/Process Management	Accounting Manual	Permanent	Business need	Determined on review
Financial Management	Accruals (Monthly)	2 Years plus the current year	Business need	Destroy
Financial Management	Annual accounts &	Current year+6 years	Business need	Destroy



	reports working papers			
Financial Management	Annual accounts & reports	Permanent	Business need	Permanent retention by Council – copy to PRONI
Financial Management	Annual budget	Permanent	Business need	Permanent
Financial Management	Annual budget/estimates working papers	Current year+6 years	Business need	Determined on review
Financial Management	Asset status, inventories stocktaking surveys of usage acquisition and disposal reports and proposals	Current year+6 years	Business need & HMRC Compliance Handbook 15400	Destroy
Financial Management	Asset register	Permanent	Business need	Permanent retention by Council
Financial Management	Bank certificates of balances	Current year+6 years	Business need	Destroy
Financial Management	Bank reconciliations (all accounts)	Current year+6 years	Business need	Destroy
Financial Management	Bank statements (all accounts)	Current year+6 years	Business need	Destroy
Transaction Management	Batch audit reports (monthly)	Current year+6 years	Business need	Destroy
Financial Management	Budgetary control	Current year+6 years	Business need	Destroy
Financial Management	Budgetary control working papers	Current year+6 years	Business need	Destroy
Financial Management	Capital program	Permanent	Business need	Permanent retention by Council
Transaction Management	Cheques and BACS records	Current year+6 years	Business need	Destroy
Financial Management	Cash security	Current year	Business need	Destroy
Transaction Management	Cash registers, reports, receipts & hand over records	Current year+2 years	Business need & HMRC Compliance Handbook 15400	Destroy
Transaction Management	Construction industry scheme Records	Current year+6 years	Business need& HMRC Compliance Handbook	Destroy

			15400	
Financial Management	Corporate credit cards	Current year+6 years	Business need & HMRC Compliance Handbook 15400	Destroy
Financial Management	Corporate data provided to other services & government agencies	Current year+6 years	Business need	Destroy
Financial Management	Costing ledger	Current year+6 years	Business need	Destroy
Transaction Management	Credit card slips (chip & pin terminals)	6 months	PCISS (Payment Card Industry Security Standards)	Destroy
Transaction Management	Creditors – supplier information forms	Current year+6 years	Business need	Destroy
Transaction Management	Creditors BACS records	Current year+6 years	Business need	Destroy
Transaction Management	Creditors control reconciliations	Current year+6 years	Business need	Destroy
Transaction Management	Creditors – payment run reports	Current year+6 years	Business need	Destroy
Transaction Management	Creditors invoices & credit notes	Current year+6 years	Business need	Destroy
Transaction Management	Creditors statements	Current year+6 years	Business need	Destroy
Transaction Management	Debtors invoices and credit notes - debt write off	Current year+ 6 years	Business need	Destroy
Transaction Management	Debtors reconciliations	2 years plus the current year	Business need	Destroy
Transaction Management	Direct debit mandate	13 months after the cessation of the agreement	Business need	Destroy (By HOS)
Financial Management	Election expenditure claims	Current year+6 years	Business need	Destroy
Financial Management	Grant claims information	Current year+6 years	Business need	Destroy



	– Council as funder			
Financial Management	Grant claims information - EU	In accordance with the letter of offer	Business need	In accordance with the letter of offer
Financial Management	Investments	Current year+6 years	Business need	Destroy
Financial Management	Journals	Current year+6 years	Business need	Destroy
Financial Management	Lease agreements	Retain for 7 years after the asset has been disposed of	Business need	Destroy
Financial Management	Lease register	Retain for 7 years after the asset has been disposed of	Business need	Destroy
Financial Management	Loans fund	Permanent	Business need	Permanent Retention by Council
Financial Management	Loans register	Permanent	Business need	Permanent Retention by Council
Financial Management	Loans files/records	Current year+6 years	Business need	Destroy
Transaction Management	Lodgements posted to financial software, direct lodgements, car park income, cashier return sheets, debtors payments	Current year+6 years	Business need	Destroy
Transaction Management	Petty cash records	Current year+6 years	Business need	Destroy
Financial Management	purchase orders	Current year+6 years	Business need	Destroy
Financial Management	Treasury management records	Current year+6 years	Business need	Destroy
Financial Management	Voluntary claims/returns	Current year+6 years	Business need	Destroy
Financial Management	Vouchers	Current year+6 years	Business need	Destroy

Corporate Services – Corporate Communications				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Public Relations	Press releases/editorial	3 years	Business need	Destroy
Freedom of Information	Requests, responses, internal reviews (electronic)	6 years +1	FOI Act (2000)	Destroy
Promotion	Promotional material, adverts, publications, branding material (hard copies)	3 years from last action	Business need	Destroy
Photographs	Promotional photos	As set out in consent form	Business need GDPR 2018	Destroy
Photographs	Events	As set out consent form	Business need GDPR 2018	Destroy
Photographs	Historical	Permanent	Business need	Permanent retention by the Council

Corporate Services – Mayoral Office				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Mayor's Engagements	Diaries of Mayoral engagements Invitations to the Mayor to attend events. Speeches	End of Mayoral term + 1	Business need	Destroy
	Ceremonial regalia and artefacts	Permanent	Business need	Permanent retention by Council
Mayoral Charities	Bank statements	Current year + 6 years	Business need	Destroy

**Corporate Services – Mayoral Office**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
	Ledger Bank deposit book/slips Receipt book Fund raising event details Agenda/minutes of Charity Committee			
General Administration	General correspondence	2 years	Business need	Destroy

**Corporate Services - Members Services**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Council and Committee Meetings	Minutes of Council and Committee Meetings	20 years	Local Government 1972 Act, Local Government Act (Northern Ireland) 2014 and Council Standing Orders	Transfer to PRONI
	Audio recordings of monthly Council meetings	6 years	Local Government Act (Northern Ireland) 2014	Destroy
	Council standing orders	Permanent	Business need	Permanent retention by the Council
	Member conference bookings	Council term plus 1 year (5 years)	Business need	Destroy

Corporate Services - Members Services				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
	Draft minutes/committee clerk notes	Destroy after date of minute being approved and ratified	Business need	Destroy
	Nominations to outside bodies	Council term plus 1 year (5 years)	Business need	Destroy
	Register of notices of motion	6 years	Business need	Destroy
Member Services	Completed registration of interest forms	Council Term plus 1 year (5 years)	Business need	Destroy
	Register of interests			
	Completed declarations of hospitality or gifts	Permanent	Business need	Permanent retention by Council (Electronic copy only)
	Register of hospitality/gifts			
	Members' expenses/claim forms	5 years	Business need	Destroy
	Members' contact details	Until Member retires/not re-elected	Business need	Destroy
	Members' induction pack	Until superseded (retain 1 electronic copy)	Business need	Destroy

Corporate Services –Citizenship Ceremonies				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Citizenships	Home Office ceremony documentation	2 years	Business need	Destroy

**Corporate Services –Citizenship Ceremonies**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
	Information relating to the booking of ceremonies	2 years	Business need	Destroy

**Corporate Services – Registration**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
<b>Registration</b>	White copies of registrations	1 month	Handbook for Registration Offices in Northern Ireland (Section 8) – produced by General Register Office	Destroy
	Forms of particulars	1 month plus current month	Handbook for Registration Offices in Northern Ireland (Section 8) – produced by General Register Office	Destroy
	Births/deaths/marriage/civil partnership application forms	1 month plus current month	Handbook for Registration Offices in Northern Ireland (Section 8) – produced by General Register Office	Destroy
	Marriage notice forms	3 years	Handbook for Registration Offices in Northern Ireland (Section 8) – produced by General Register Office	Destroy

Corporate Services – Registration				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
	Civil partnership notice forms	3 Years	Handbook for Registration Offices in Northern Ireland (Section 8) – produced by General Register Office	Destroy
	Immigration forms	3 years	Handbook for Registration Offices in Northern Ireland (Section 8) – produced by General Register Office	Destroy
	Marriage/civil partnership schedule	None	General Handbook of Registration Officers in Northern Ireland (Section 8)	Send to GRO
	Immigration form	3 years	General Handbook of Registration Officers in Northern Ireland (Section 8)	Destroy
	Conversion application forms	3 years	GRO instruction	Destroy
	MCCD/still birth certificates/coroner reports	1 month	GRO instruction	Send to GRO
	Marriage/civil partnership schedules and conversion declarations	1 month	GRO instruction	Send to GRO
	GRO recoupment claims	7 years	General Handbook of Registration Officers in Northern Ireland	Destroy



Environmental Services – Central Services Depot				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need* Retention Period	Action at end of Administrative Life
Bulky Collection Records	Details of bulky materials collected by Council	1 year	Business need	Destroy
Trade Waste & Commercial Records	Updates and instructions from waste management	1 year	Business need	Destroy
General Administration	General administration files and communication	3 years	Business need	Destroy
Stores Records	Purchase order green copies, SRN's, delivery dockets, fuel records & stock records	2 Years	Business need	Destroy
Vehicle Fleet	Maintenance records and drivers daily vehicle check sheets	15 months	Operators Licensing Legislation	Destroy
Annual Inspections	Fire Extinguishers Emergency Lighting & Fire Alarms Legionella	3 years	Health & Safety At Work (NI) 1978	Destroy
Three Yearly Inspections	Electrical Inspections	6 years	Health & Safety At Work (NI) 1978	Destroy

Environmental Services – Waste Management				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Waste Transfer Notes/Dockets	Docket from waste depositor showing	3 years	Waste & Contaminated Land (NI) Order 1997	Destroy

Environmental Services – Waste Management				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
	amount of waste, category of waste, Environment Agency licence number etc.		(Article 5) (Waste Management – The Duty of Care Code of Practice)	
Consignment Notes for Hazardous Waste	Docket from waste depositor showing same as above plus hazardous waste rating e.g. if material is flammable carcinogenic etc.	3 years	Hazardous Waste Regulations (NI) 2005	Destroy
Trade and Commercial Waste Duty of Care Documents	Records of any waste Council's collect at a business' / self-trader's etc. request. Includes type of materials involved and also weight of waste collected	3 years	Business need	Destroy
Bulky Collection Records	Details of any bulky materials collected by Council	1 year	Business need	Destroy
Waste Data Flow Documents	Recordings of all Council waste figures	2 years	Business need	Destroy
Driver Log Sheets	Records of any incidents drivers come across such as blocked street, cross contamination of bins etc.	1 year	Business need	Destroy
Backdoor Collection/Bin	Householder application	Lifetime of service	Business need	Destroy



**Environmental Services – Waste Management**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Upgrades	forms			

**Environmental Services – Environmental Health including OSCP**

Sub-Area of Work	Type of file/record	Retention Period	Legislative Requirement/Business Need*	Action at end of Administrative Life
Public Health and Environmental Crime Files	Case specific details	7 years	Business need	Destroy
High Hedges Formal Complaints	Case specific details	Permanent	High Hedges Act (NI) 2011	Permanent retention by Council
Pest Control Files	Case specific details	7 years	Business need	Destroy
COD	Case specific details	7 years	The Rent (NI) Order 1978	Destroy
Certificate of Fitness and Notice of Refusal	Case specific details	Permanent	Private Tenancies Order 2006	Permanent retention by Council
Private Tenancy Inspections	Premises records	7 years	Not Applicable	Destroy
Rent Order Illegal Evictions and Harassment Records	Case specific details	Permanent	The Rent (NI) Order 1978	Permanent retention by Council
Caravan Sites	Premises records	Permanent	Caravan Act (NI) 1963 Caravan Act (NI) 2011	Permanent retention by Council
Traveler's Files	Premises records	Permanent	Human Rights Act 1998	Permanent retention by Council
Derelict and Dilapidated Buildings	Premises records	Until building demolished or reinstated	Pollution Control and Local Government (NI) Order 1978	Destroy
Street Trading Licences	Application files	7 years	Business need	Destroy

Street Trading	Premises records	4 years after closure	Business need	Destroy
Entertainment Licences	Application files	7 years	Local Government (Miscellaneous Provisions) NI Order 1985	Destroy
Entertainment Licences – Closed Premises	Application files	4 years after closure	Local Government (Miscellaneous Provisions) NI Order 1985	Destroy
Road Closures	Application files and orders	7 years after event takes place	Business need	Destroy
Pavement Café Licences	Application files	7 years	Business need	Destroy
Liquor Licence Correspondence	Case specific details	2 years	Business need	Destroy
Marriage Place Approvals	Premises records	7 years	The Marriage (NI) Order 2003 The Marriage Regulations (NI) 2003 The Civil Partnerships Regulations (NI) 2005	Destroy
Cinematographic Licences	Application files	7 years	The Cinema (NI) Order 1991	Destroy
Amusement Permits	Application files	7 years	The Betting, Gaming, Lotteries and Amusements (NI) Order 1985	Destroy
Petroleum Licence	Premises records (from 2015)	Permanent	Petroleum Consolidation Acts (NI) 1929 & 1937	Permanent retention by Council
Societies Lotteries	Application files	7 years	The Betting, Gaming, Lotteries and Amusements (NI) Order 1985	Destroy
Litter - Paid Fixed Penalty	Copy/receipt	7 years	Business need	Destroy

Fines				
Health and Safety Premises Files	Premises records	7 years	Health and Safety at Work (NI) Order 1978	Destroy
Closed Health and Safety Premises Files	Premises files	4 years after closure	Health and Safety at Work (NI) Order 1978	Destroy
Public Health and Safety Accident Reports	Accident investigation files	7 years	Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (NI) 1997	Destroy
Corporate Health and Safety Accident Reports	Accidents or incident relating to a minor	3 years from when they reach 18 years of age	Recommended to be retained by insurance company	
Fireworks Applications	Application files	7 years	The Explosives (Fireworks) Regulations (NI) 2022 as amended by the Pyrotechnic Articles (Safety) Regulations 2015	Destroy
Manufacture and Storage of Explosives Applications	Application files	7 years	Manufacture and Storage of Explosives Regulations (NI) 2006 as Amended	Destroy
PPC Public Register	Premises records	Until premises closes	The Pollution Prevention and Control (Industrial Emissions) Regulations (NI) 2013	Destroy
PPC Premises Files	Premises files	Until premises closes	The Pollution Prevention and Control (Industrial Emissions) Regulations (NI) 2013	Destroy
Closed PPC Premises	Premises files	4 years after closure	The Pollution	Destroy

Files			Prevention and Control (Industrial Emissions) Regulations (NI) 2013	
Complaints – Noise	Case specific records	7 years after closure	Business need	Destroy
Complaints – Air Pollution	Case specific records	7 years after closure	Business need	Destroy
Planning Application Consultation Responses	Application files	7 years	Business need	Destroy
Consumer Protection Premises Files	Premises records	4 years after closure	Business need for external audit by OPSS	Destroy
Consumer Protection Correspondence	Premises records/sampling programme	7 years	Business need for external audit by OPSS	Destroy
Consumer Protection Complaints	Case specific records	7 years after closure	Business need for external audit by OPSS	Destroy
Complaints – Food	Case specific records	7 years after closure	Food Law Code of Practice 2023	Destroy
Bacto Sample Results	Premises records	7 years	Food Law Code of Practice 2023	Destroy
Chemical Sample Results	Premises records	7 years	Food Law Code of Practice 2023	Destroy
Food Premises Files	Premises files	4 years after closure	Food Law Code of Practice 2023	Destroy
Food Poisoning	Personal case files	None	Food Law Code of Practice 2023	Shred on day of receipt
Dog Licences	Application files	2 years	The Dogs (NI) Order 1983	Destroy
Dog Bites/Sheep Worring	Case specific records	7 years	The Dogs (NI) Order	Destroy

Incidents			1983	
Dog Bites/Sheep Worrying Incidents (Minors)	Case specific records	21 years	The Dogs (NI) Order 1983	Destroy
Dogs - Paid Fixed Penalty Fines	Copy/receipt	7 years	Business need	Destroy
Dog Pound Record Sheets	Record sheets	7 years	Business need	Destroy
Reports to Council/Committee	Service unit report files and associated documentation	7 years	Business need	Destroy
Off-Street Car parks – Management	Premises records	5 years	Business need	Destroy
Off-Street Car Parking – Contracts	Records associated with the management of the contract (currently with DRD)	Permanent	Business need	Permanent Retention by Council
Safeguarding Incidents	Case specific records	For cases where there has been intervention by Statutory Services – 30 years after closure.  Referrals resulting in no further action and no further support services required – 10 years.	The Children's (NI) Order 1995 The Safeguarding Vulnerable Groups (NI) Order 2007 (as amended by the Protection of Freedoms Act 2012)	Destroy
Tobacco Control Inspections	Case specific records	7 years	Smoking (NI) Order 2006	Destroy
Tobacco Control Premises/Prosecution Files	Case specific records	7 years after closure	Smoking (NI) Order 2006	Destroy
Tobacco Control Fixed Penalty Notices	Case specific records	7 years	Smoking (NI) Order 2006	Destroy
Home Safety Inspections	Case specific records	3 years	Home Accident Prevention Strategy 2015-2025	Destroy

Burial Records	<ul style="list-style-type: none"> <li>• Title deed registers</li> <li>• Grave leases</li> <li>• Duplicate/transfer information and assignment leases</li> <li>• Burial registration Books and section registers</li> <li>• Maps and plans</li> </ul>	Permanent	Burial Ground Regulations (NI) 1992	Permanent Retention by Council
Burial Form	<ul style="list-style-type: none"> <li>• Burial application form</li> </ul>	2 years	Burial Ground Regulations (NI) 1992	Destroy
Approval Documents Prior to Grave Opening	<ul style="list-style-type: none"> <li>• Form 21</li> <li>• Coroner's order</li> <li>• Stillbirth certificate</li> <li>• Correspondence from doctor/nurse</li> <li>• Cremation certificate</li> <li>• Organ retention</li> </ul>	2 years	Burial Ground Regulations (NI) 1992	Destroy
Memorials	<ul style="list-style-type: none"> <li>• Monumental works applications to include details of dimensions of headstone and surround applications</li> <li>• Details of additional inscriptions</li> </ul>	7 years	Burial Ground Regulations (NI) 1992	Destroy
Gravedigger Books	<ul style="list-style-type: none"> <li>• Gravedigger order books</li> </ul>	Permanent	Burial Ground Regulations (NI) 1992	Permanent retention by Council
Cemeteries Administration General Correspondence	<ul style="list-style-type: none"> <li>• Stone chipping letters</li> <li>• Cave-in letters</li> <li>• Complaint Correspondence</li> <li>• Monumental works correspondence</li> </ul>	7 Years	Business need	Destroy

	<ul style="list-style-type: none"> <li>Insurance details for funeral directors and monumental sculptors</li> <li>Other correspondence</li> </ul>			
Cemeteries Administration Financial Records	<ul style="list-style-type: none"> <li>Copies of invoices and receipts pertaining to burial records</li> <li>Weekly lodgements</li> </ul>	7 years	Business need	Destroy
Exhumations	Case specific records	Permanent	Burial Grounds Regulations (NI) 1992	Permanent retention by Council
Welfare Burials	Case specific records	Permanent	Welfare Services Act (NI) 1971	Permanent retention by Council
Insurance Policies	Employers liability/public Liability	40 years	The Employer's Liability (Compulsory Insurance) (Amendment) Regulations (NI) 2009	Destroy
Other Insurance Policies	<p>All other insurance policies including:</p> <ul style="list-style-type: none"> <li>Property</li> <li>Motor</li> <li>Personal accident</li> <li>Professional indemnity</li> <li>Engineering</li> <li>Legal expenses, etc. including any endorsements</li> </ul>	10 years after the expiry of the policy	The Employer's Liability (Compulsory Insurance) (Amendment) Regulations (NI) 2009	Destroy
Sub-Contractors	Sub-contractors proof of insurance documentation	6 years after the end of the contract	Business need	Destroy
Claims Employers and	Correspondence and	7 years from settlement	Limitations Act 1980	Destroy

Public Liability Claims	related papers between Council, solicitors, insurer, accident reports, specialist advisors, engineering Reports, medical profession, etc. regarding the settlement of a claim.	date		
Other Claims	Correspondence and related papers between Council, solicitors, insurer, specialist advisors, engineering reports, medical profession, etc. regarding the settlement of a claim.	4 years from settlement date	Limitations Act 1980	Destroy
Broker/Insurance Renewal Documentation	Insurance policy renewal documents and correspondence	6 years after date of renewal	Business need	Destroy
LCCC Emergency Plan	Emergency plan	Until superseded	Business need  Emergency Plan in place to ensure Council follows necessary frameworks during an emergency. Building resilience together NI Civil Contingencies Framework.	Destroy
Emergency Planning Decision Logs	Incident/decision Logs following an emergency	7 years after incident	Business need  To be retained to address any enquiries/claims	Destroy



			following an emergency response.	
Animal Welfare Investigations	Case specific records	7 years	Business need	Destroy
Animal Welfare Prosecution Files	Case specific records	7 years or length of Ban (whichever is longer)	Business need	Destroy

Environmental Services – Building Control				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Building Control Applications	Building regulation applications	Permanent	NI Building Regulations (NI) Order 1979 and Regulations (2012) as amended & Associated Legislation	Digitise records for permanent retention & destroy hardcopy files
	Dangerous structures	Permanent	The Towns Improvement Clauses Act 1847 – Section 75 as adopted by the Towns Improvement (Ireland) Act 1854 – Section 39 (Ruinous & Dangerous Buildings)  The Public Health Acts Amendment 1907 – Section 30 (Dangerous Places to be repaired or enclosed)	Digitise Records for permanent retention & destroy hardcopy files
	Prosecutions and non-compliance of legal	Permanent	NI Building Regulations &	Digitise Records for permanent retention & destroy hardcopy files

Environmental Services – Building Control				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
	responsibilities associated with a building regulation application		Associated Legislation	
Energy Performance of Building Regulations	Audits of estate agents	10 years	EPB Regulations (NI) 2008 as amended	Destroy
	EPC compliance audit of public buildings for display energy certificates	10 years		Destroy
	Statistical information, general correspondence, financial information	7 years	LCCC Accounting Manual	Destroy
Street Naming and Numbering	Street naming and numbering	Permanent	Misc Provisions Order (NI) 1995 – Article 11	Digitise records for permanent retention & destroy hardcopy files
Property Certificates	Certificates and maps	1 year after issue	NI Law Society Agreement	Digitise records for permanent retention & destroy hardcopy files

Environmental Services: Risk				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Risk	Risk assessments	Until superseded	NI Local Government Act 2014	Destroy
	CEO risk register	Until superseded	NI Local Government Act 2014	Destroy
	CEO business continuity plan	Until superseded	NI Local Government Act 2014	Destroy

Leisure & Community Wellbeing				
Sub Area of Work	Type of file/record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Community & Wellbeing Admin	General information	3 years	Business need	Destroy
	Statistical Information	7 years	Business need	Destroy
	General correspondence	3 years	Business need	Destroy
	Photos	As set out in consent form	Business need GDPR 2018	Destroy
	Vitality membership forms	2 years (from lapse/termination)	Business Need	Destroy
	Vitality membership direct debit information	Until termination of membership	Direct Debit Guarantee	Destroy
	Audit reports	3 years	Business Need	Destroy
	Customer complaints	Permanent	The Ombudsman (NI) Order 1996	Permanent Retention by the Council
	Job costings	3 years	Business Need	Destroy
Activity Centres/Community Centres/ Vendor's/ Golf Courses	General information /correspondence	3 years	Business need	Destroy
	Statistical information	7 years	Business need	Destroy
	Management of building and estates (project specs/plans/ approvals/ certificates / maps)	Retain	Limitations Act 1980	Permanent retention by Council

**Leisure & Community Wellbeing**


**Leisure & Community Wellbeing**

Sub Area of Work	Type of file/record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Financial Information: Communities & Wellbeing, Sport Lisburn / Sport Lisburn & Castlereagh, Good Relations	Grant-aid	7 years	Business need	Destroy
	Young adult bursaries	3 years	Business need	Destroy
	Funding applications to outside bodies and organisations	3 years	Business need	Destroy
	Project monitoring	3 years	Business need	Destroy
	Funding applications to outside bodies and organisations	3 years	Business need	Destroy
	Project monitoring	3 years	Business need	Destroy
	Letters of offer e.g. OFMDFM/DCAL/DSD	3 years Potentially 25 years depending on terms	Terms of reference of Provider	Destroy
	Management team meeting minutes	3 years	Business need	Destroy
Meetings	Leisure & community development task team minutes	7 years	Business need	PRONI appraisal
	Arts advisory minutes / operational meetings	7 years	Business need	Destroy
	Minutes of community groups	3 years	Business need	Destroy
	Minutes of statutory organisations in receipt of Council	10 years	Business need	Destroy

Leisure & Community Wellbeing				
	funding			
	Vitality Lisburn HM,10K and FR application forms	Retain until audit ( 1 year)	Data Protection Act 1998	Destroy
Events	HM, 10K and FR general files	3 years	Data Protection Act 1998	Destroy
	Sports development events	3 years	Data Protection Act 1998	Destroy
	Summer scheme enrolment forms	3 years	Data Protection Act 1998	Destroy
	Summer scheme general	3 years	Business need	Destroy
	Annual events: Park Life/ Family Fun Day/ Grand Prix	10 years	Business need	Destroy
	Civic Events	10 years	Business need	Destroy
	Demonstrations / Parades	10 years	Business need	Destroy

Leisure & Community Wellbeing				
Sub Area of Work	Type of file/record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Sport Lisburn & Castlereagh	General correspondence	3 years	Data Protection Act 1998	Destroy
	Elite Athlete Club application forms	1 year	Business need	Destroy
	Sports Personality nomination forms	Retain until award ceremony has taken place	Data Protection Act 1998	Destroy
	Financial information: grants/ invoices	7 years	Business need	Destroy



**Leisure & Community Wellbeing**

	Minutes	Permanent	Business need	Permanent retention by Council
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Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Irish Linen Centre & Lisburn Museum	All documentation, records pertaining to museum archive collections and research	Permanent	Accredited Museum Standards	Permanent retention by the Council
	General information	3 years	Business need	Destroy
	Statistical information	7 years	Business need	Destroy
	Management of building and estates (project spec/plans/approval certificates/maps)	Permanent	Limitations Act 1980	Permanent retention by the Council
Projects	Capital projects	10 years following completion of programme/25 years in cases of LOO terms from funders	Business need	Destroy  LoO filed with legal docs (Corporate)
	Planning drawings, building control health and safety files/manuals/instructions	Permanent	Business need	Permanent Retention by the Council
	R&R programmes	Permanent	Business need	Permanent – one copy at project location and one in centralised file
	Feasibility studies/economic appraisals	7 years In line with LOO, potentially 25 years	Business need	Destroy

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Peace III	All files relating to Peace projects: eg applications, reports, letters of offer, projects	Until at least 31/12/2020 (or see below)	Reg (EC) 1080/2006 Article 20	Refer to SEUPB
Peace IV	All files relating to Peace projects: eg applications, reports, letters of offer, projects	3 years after the year of submission claim	Reg (EC) 1080/2006 Article 20	Refer to SEUPB
Peace Plus	All files relating to Peace projects: eg applications, reports, letters of offer, projects	3 years after the year of submission claim	Reg (EC) 1080/2006 Article 20	Refer to SEUPB
Countryside	General correspondence	3 years	The Access to the Countryside order (Northern Ireland) Order 1983 The Nature Conservation and Amenity Lands (Northern Ireland) Order 1985	Destroy
	Public path creation agreements	Permanent	The Access to the Countryside order (Northern Ireland) Order 1983 The Nature Conservation and Amenity Lands (Northern Ireland) Order 1985	Permanent retention by the Council
Countryside	Rights of way	Permanent	The Access to the Countryside order (Northern Ireland) Order 1983 The Nature Conservation and Amenity Lands (Northern Ireland) Order	Permanent retention by the Council



Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
			1985	
	Rights of way involving legal action	Permanent	The Access to the Countryside order (Northern Ireland) Order 1983 The Nature Conservation and Amenity Lands (Northern Ireland) Order 1985	Permanent retention by the Council
	Land disputes	Retain until resolved 5 years	Retain as there is occasions queries come up over time. Historical data has been used in the past	Destroy
	Planning schemes and amendments	Policy files retained. Other files 7 years after admin use is concluded	The Access to the Countryside order (Northern Ireland) Order 1983 The Nature Conservation and Amenity Lands (Northern Ireland) Order 1985	Destroy
Countryside	Local Nature Reserves	Permanent	Nature Conservation & Amenity Lands (NI) Order 1985	Permanent retention by the Council
Biodiversity	General correspondence	3 Years	The Wildlife and Natural Environment Act (Northern Ireland) 2011  The Wildlife (Northern Ireland) Order 1985 (the Order) and The Wildlife (Amendment) (Northern	Destroy

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
			Ireland) Order	
	Ecological data and Surveys	Permanent	The Wildlife and Natural Environment Act (Northern Ireland) 2011  The Wildlife (Northern Ireland) Order 1985 (the Order) and The Wildlife (Amendment) (Northern Ireland) Order	Permanent retention by the Council
	Wildlife crime/disputes	Permanent	The Wildlife and Natural Environment Act (Northern Ireland) 2011  The Wildlife (Northern Ireland) Order 1985 (the Order) and The Wildlife (Amendment) (Northern Ireland) Order	Permanent retention by the Council
Biodiversity	Planning schemes and amendments	Policy files retained permanently.  Other files 7 years after admin use is concluded	The Wildlife and Natural Environment Act (Northern Ireland) 2011  The Wildlife (Northern Ireland) Order 1985 (the Order) and The Wildlife (Amendment) (Northern Ireland) Order	Destroy
Asset Register records	Assets/equipment registers/records	Retain until superseded	Business need	Destroy

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Land & Property	General information/ correspondence	3 years	Business need	Destroy

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Community Planning	Community Plan	Permanent	Local Government (Northern Ireland) Act 2014	Permanent retention by the Council
	Consultation reports	5 years beyond lifespan of the Plan	Business need	Destroy
	Community Planning Partnership minutes and attendance	5 years beyond lifespan of the Plan	Business need	Destroy
	Community Planning Operational Groups – record of minutes and attendance	5 years beyond lifespan of the Plan	Business need	Destroy
	Events and Workshops	For 5 years beyond lifespan of the Plan	Business need	Destroy
	Community planning databases	Review on request and annually to remove outdated information	Business need	Destroy
	Partnership Agreement and terms of reference	For 5 years beyond lifespan of the Plan	Business need	Destroy

Department / Unit: <b>Community &amp; Wellbeing</b>				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
<b>PCSP</b>	Agendas/minutes/reports	Permanent	Justice Act (NI) 2011	Permanent retention by the Council
	Policies and procedures	5 years	Justice Act (NI) 2011	Destroy
	Standing Orders / legislation / PCSP reconstitution	5 years	Justice Act (NI) 2011	Destroy
	Code of Practice on Functions and Responsibilities of PCSPs	5 years	Justice Act (NI) 2011	Destroy
	Strategies and action plans	5 years	Justice Act (NI) 2011	PRONI Appraisal
	PCSP Annual Report	Permanent	Justice Act (NI) 2011	Permanent retention by the Council
	PSNI reports	5 years	Justice Act (NI) 2011	Destroy
	Completed registration of interest forms	5 years	Justice Act (NI) 2011	Destroy
	Completed applications for funding	5 years	Justice Act (NI) 2011	Destroy
	Surveys/consultations engaging local communities	5 years	Justice Act (NI) 2011	Destroy
	Projects/initiatives	5 years	Funding agreement with Joint Committee (DoJ/NIPB)	7 years after final grant payment is made
	Local Policing Plans	5 years	Business need	Destroy
	Equality schemes and associated information	5 years	Business need	Destroy

Organisational Development & Innovation				
Sub-Area of Work	Type of file/ record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
<b>Operational Design &amp; Innovation</b>	Performance Improvement Plans and progress reports	7 years	NI Local Government Act 2014	Determined on review
	DOE Performance Indicators	7 years	NI Local Government Act 2014	Determined on review
	Complaints policy and procedures	Until superseded	The Ombudsman (NI) Order 1996	Determined on review
	Customer complaints	Permanent	The Ombudsman (NI) Order 1996	Permanent retention by the Council
	Complaints – Ombudsman	10 Years following resolution of complaint	The Ombudsman (NI) Order 1996	Determined on review
<b>Committee</b>	Reports presented to committee	7 years	Business need	Destroy

Organisational Development & Innovation – Transformation Portfolio Office				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
	Software systems	7 Years	Business need	Destroy
	IT asset management	2 Years	Business need	Destroy

Organisational Development & Innovation – Transformation Portfolio Office				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Information Technology				
	Project reports	2 years	Business need	Destroy
	Digital strategy	7 years for contract after project completed	Business need	Destroy
	IT refresh project (cloud migration)	7 years for contract after project completed	Business need	Destroy
	Telephony project	7 years for Contract after project has finished	Business need	Destroy
	Digital platform project	7 years for Contract after project completed	Business need	Destroy
Portfolio Office				
	Belfast Regional City Deal (BRCD)	2 years for general correspondence –7 years for Contract after project completed	Business need	Destroy
	10 year investment plan	+ 10 years	Business need	Destroy
	Policies & procedures	7 years	Business need	Determined on review
	Training & conferences	2 years	Business need	Destroy
	Events (ie MIPIM)	2 years	Business need	Destroy
	FFNI project	7 years for Contract after project completed	Business need	Destroy
	DEA investment programme	2 years	Business need	Destroy
	IT asset management	7 Years	Business need	Destroy



**Organisational Development & Innovation – Transformation Portfolio Office**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
	Tech standards	Permanent	Business need	Permanent retention by Council
	Project Reports	2 Years	Business need	Destroy

**Organisational Design & Innovation – Elections**

Sub-Area of Work	Type of file/ record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
<b>Employment of Staff</b>	Certificate of Employment	12 months	Rule 60 The Electoral Law Act (NI) 1962	Destroy
	Staff payments including income tax form	6 years	HMRC Rules and Regulations	Destroy

**Organisational Development & Innovation - Human Resources & Organisational Development**

Sub-Area of Work	Type of file / record	Retention Period	Legislative requirement /Business Need	Action at end of Administrative Life
<b>Recruitment</b>	Application forms Shortlisting records Interview records Recruitment forms Conviction disclosure assessment	2 years	LGSC Code of Procedures on Recruitment and Selection Fair Employment and Treatment (NI) Order	Destroy



Organisational Development & Innovation - Human Resources & Organisational Development				
Sub-Area of Work	Type of file / record	Retention Period	Legislative requirement /Business Need	Action at end of Administrative Life
	Recruitment records for unsuccessful candidates		1998	
<b>Right to Work</b>	Right to work in the UK records	2 years after employment ends	Home Office advice	Destroy
<b>Access NI Certificates</b>	Access NI certificates	Certificate not retained. Reference number of check kept for duration of employment	Protection of Children and Vulnerable Adults (NI) Order 2003	Destroy
<b>Personnel Files</b>	Personal information Application form Job description Written terms and conditions of employment Induction records Probationary records Payroll records Job evaluation information Performance review Records Training records Occupational health Reports Termination records	7 years after date of termination	General Data Protection Regulation (GDPR) & Data Protection Act 2018 (NI) Working Time Regulations 1998 (as amended) Limitation Act 1980 Employment Rights (NI) Order 1996 Employment (NI) Order 2003 Data Protection Act (NI) 1998 Health and Safety Work (NI) Order 1978 Access to Medical Reports Act (NI) 1991	Destroy
<b>Employment Relations Records</b>	TU negotiations/records of formal TU meetings	10 years	Non Statutory Working Time Regulations 1998 (as amended. Limitation Act 1980	Review at end of retention period and destroy if appropriate
	Conduct records	At end of sanction period	Employment Rights	

Organisational Development & Innovation - Human Resources & Organisational Development				
Sub-Area of Work	Type of file / record	Retention Period	Legislative requirement /Business Need	Action at end of Administrative Life
	Grievance	7 years after date of termination	(N) Order 1996 Employment (NI) Order 2003 General Data Protection Regulation (GDPR) & Data Protection Act 2018 (NI)	
<b>Payroll Records</b>	Fund information – accounts, returns, valuation & other reports	7 years	Business need	Permanent retention by Council
<b>Superannuation Records</b>	Superannuation and pension records and reports	7 years or 6 years after date of termination	The Pensions Schemes Act (NI) 2021, The Pension Regulator Code of Practice No. 14 Governance and Administration of Public Service Pension Schemes	Destroy
<b>Inland Revenue and HMRC Records</b>	Income tax returns National insurance returns Income tax records Inland Revenue/ HMRC agreements and approvals	Permanent	The Income Tax (Employment) Regulations 1993 (SI1993/744) as amended for example by The Income Tax (Employments) (amendment No. 6) Regulations 1996 (SI 1996/2631) Taxes Management	Permanent retention by the Council

Organisational Development & Innovation - Human Resources & Organisational Development				
Sub-Area of Work	Type of file / record	Retention Period	Legislative requirement /Business Need	Action at end of Administrative Life
			Act 1970	
<b>Equality and Monitoring Records</b>	Equality Commission Annual Review Article 55 Review Monitoring Forms	7 years	Fair Employment and Treatment (NI) Order 1998	Destroy
<b>Leave Records</b>	Annual leave sheets Sick leave records Maternity leave records Paternity leave records Parental leave records	3 years after the end of the leave year	The Statutory Sick Pay (General) Regulations 1982 (SI 1982/894) as amended	Destroy
<b>Legal and IT Cases</b>	Industrial Tribunal application Breach of contract Case Unfair dismissal case Discrimination case Unlawful deductions from wages Equality claims	6 years or 6 years after date of termination	Employment Rights (NI) Order 1996 Employment (NI) Order 2003 General Data Protection Regulation (GDPR) & Data Protection Act 2018 (NI)	Destroy
<b>Gift and Hospitality Register</b>	Gift and hospitality declaration Forms	3 years	Business need	Destroy

Regeneration & Growth: Development /Assets				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life

Assets H&S	Facility health and safety files	Permanent	Construction Design and Management Regulations 2016	Permanently live document <b>TO BE RETAINED INDEFINITELY AT FACILITY (copy to be held in Assets)</b>
Construction Services and other Quotation/Tender Information	Contract and tender supporting documentation	15 years S&S contracts  7 years for contracts less than £30k  3 years for unsuccessful tenders/ quotes bids	Business need	Dispose of signed and sealed contracts after 15 years. Successful contracts under £30k, documents can be disposed of after 7 years
Quotations/Tender information for:- • PPM Contracts • Annual Contracts	Contract and tender supporting documentation	15 years Successful tenderers bid  7 years for contract less than £30k  3 years for unsuccessful tenders/bids	Business need	Dispose of signed and sealed contracts after 15 years. Successful contracts under £30k, documents can be disposed of after 7 years
Play Area Quotation/Tender Information	Play areas contract and tender supporting documentation	Successful tender bid – indefinitely Unsuccessful tender bids 3 years	Retain successful bid permanently. <b>As children have the right to claim re Public Liability due to injury up to the age of 21</b>	Permanently live document <b>TO BE RETAINED INDEFINITELY</b>
Land/Property	Deeds, leases, licences	Permanent	Business need	Permanent retention by Council
General information	Correspondence , meetings, agendas, minutes	7 years	Business need	Destroy
Meetings	Departmental team meeting minutes	3 years	Business need	Destroy
	Management team minutes	3 years		Destroy
	Committee minutes & reports			

		7 years		PRONI Appraisal
All contracts over £30,000 must be signed and sealed. All signed and sealed contracts to be retained for 12 years.. Contracts that do not require signing and sealing can be disposed of after 7 years				

### Regeneration & Growth: Development & Planning – Economic Development

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
<b>Tourist Information</b>	General information	2 years	Business need	Destroy
	Statistical information	7 years	Business need	Destroy
	Activities information	2 years	Business need	Destroy
	Accommodation information	Review annually	Business need	Destroy
	Events	7 years	Business need	Destroy
	Facilities (contracts)	Permanent	Business need	Permanent retention by Council
<b>Tourism Development</b>	Correspondence	5 years	Business need	Destroy
	Policy & strategy	7 years	Business need	Destroy
	Events & promotions	7 years	Business need	Destroy
	Product development	7 years	Business need	Destroy
<b>Tourism Marketing</b>	Partnerships – correspondence & minutes	5 years	Business need	PRONI appraisal
	Statistical information	7 years	Business need	Destroy
	Marketing & publicity	7 years	Business need	Destroy

### Regeneration & Growth: Development & Planning – Economic Development

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
	Events	7 years	Business need	Destroy
	Promotions	7 years	Business need	Destroy
	Correspondence	5 years	Business need	Destroy
	Policy & strategy	7 years	Business need	Determined on review
<b>Economic Development Projects</b>	Application forms	15 Years	Business need	Destroy
	Legal documentation	Permanent	Business need	Permanent
	Financial information	7 years	Business need	Destroy
	Project reports	15 Years	Business need	Destroy
	General information including correspondence	15 Years	Business need	Destroy
<b>Internal/External Funding (including receipt of European Funding)</b>	Application forms	15 Years	Business need	External funding – return to funder Internal funding – destroy
	Letters of offer	15 Years	Business need	External funding – return to funder Internal funding – destroy
	Project reports	15 Years	Business need	External funding – return to funder Internal funding – destroy



Regeneration & Growth: Development & Planning – Economic Development				
Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
	Legal documentation	15 Years	Business need	External funding – return to funder Internal funding – destroy
	Financial information	15 Years	Business need	Destroy
	General information including correspondence and notes/minutes of meetings	15 Years	Business need	Destroy
<b>Regeneration Funding Received</b>	Department for Communities/ DAERA - all documentation	7 Years	Business need	Destroy
	Corporation funding (Discover Waterways)	31 December 2030	Business need	Determined on review
<b>Feasibility studies</b>	Reports	10 Years	Business need	Determined on review
	Working papers	10 Years	Business need	Determined on review
	Correspondence	10 Years	Business need	Determined on review
	General information	10 Years	Business need	Determined on review
<b>Internal Meetings</b>	Agenda Minutes	5 Years	Business need	Determined on review
	Correspondence	5 Years	Business need	Destroy
<b>Town/City Centre Management</b>	Agenda Minutes Correspondence	5 Years	Business need	Determined on review
	Reports	5 Years	Business need	Determined on review



### Regeneration & Growth: Development & Planning – Economic Development

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
<b>Rural Development Programme Axis 3 (2007-13) Priority 6 (2014-20)</b>	Grants to businesses	5 Years +	Business need	Determined on review
	Completed applications	+ 10 years  Axis 3 – 2025 Priority 6 - 2032	Article 9 of the Council of Europe Regulations (EC No. 1083/2006)	Determined on review
	Terminated applications post letter of offer Issue	+ 10 years	Article 9 of the Council of Europe Regulations (EC No. 1083/2006)	Determined on review
	Withdrawn applications	2032	DARD RDD Axis 3 Management and Programme Compliance Unit	Determined on review
	Rejected applications	2032	DARD RDD Axis 3 Management and Programme Compliance Unit	Determined on review
	Reports	+ 10 years  Axis – 2025 Priority 6 - 2032	Article 9 of the Council of Europe Regulations (EC No. 1083/2006)	Determined on review
	Legal documentation	+ 10 years  Axis – 2025 Priority 6 - 2032	Article 9 of the Council of Europe Regulations (EC No. 1083/2006)	Determined on review
	Correspondence	+ 10 years  Axis – 2025	Article 9 of the Council of Europe Regulations (EC No.	Determined on review

### Regeneration & Growth: Development & Planning – Economic Development

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
		Priority 6 - 2032	1083/2006)	
	General information	+ 10 years Axis – 2025 Priority 6 - 2032	Article 9 of the Council of Europe Regulations (EC No. 1083/2006)	Determined on review
	Meetings – minutes and agenda	+ 10 years Axis – 2025 Priority 6 - 2032	Article 9 of the Council of Europe Regulations (EC No. 1083/2006)	Determined on review
	Financial information	+ 10 years Axis – 2025 Priority 6 - 2032	Article 9 of the Council of Europe Regulations (EC No. 1083/2006)	Determined on review
	Procurement information	+ 10 years Axis – 2025 Priority 6 - 2032	Article 9 of the Council of Europe Regulations (EC No. 1083/2006)	Determined on review
	Claims – for programme expenditure	+ 10 years Axis – 2025 Priority 6 - 2032	Article 9 of the Council of Europe Regulations (EC No. 1083/2006)	Determined on review
	Claims – for administration of programme	+ 10 years Axis – 2025 Priority 6 - 2032	Article 9 of the Council of Europe Regulations (EC No. 1083/2006)	Determined on review

**Regeneration & Growth: Development & Planning – Economic Development**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Rural Business Development Grant Scheme 2020/21 and 2021/22	Funding by DAERA (tracking Rural Poverty & Social Isolation) All documents associated with the administration of grants to small rural businesses	8 years	Article 9 of the Council of Europe Regulations (EC No. 1083/2006)	Determined on review
Labour Market Partnership (Funded by DfC and other match funders)	All contract, LOO and claims documentation in relation to the delivery of the Labour Market Partnership initiative	12 years	Original documents relating to the implementation of LMP activity and its financing should be retrained for a seven (7) year period after the Department has made the final payment in respect of LMP activity	Destroy – needs written permission of Department
European Social Fund – Match Funding (Application Calls 1-3)	Contracts issued to community & voluntary Sector to match fund their application to the European Social Fund	12 years	None	Destroy

**Regeneration & Growth - Technical & Construction Services**

Sub-Area of Work	Type of file / record	Retention Period	Legislative Requirement / Business Need*	Action at end of Administrative Life
Construction Services	Facility Health and Safety	Permanent	Construction Design	Permanently live document to be

	Files		and Management Regulations 2007	retained at facility
Construction Services	Facility health and safety files	Permanent	Statute of Limitations and Business Need  Construction Design and Management Regulations 2007	Permanently live document to be retained at facility

<b>Committee:</b>	Corporate Services Committee
<b>Date:</b>	Wednesday 8 <sup>th</sup> November 2023
<b>Report from:</b>	Director of Regeneration and Growth (Donal Rogan)

## CONFIDENTIAL REPORT

<b>Reason why the report is confidential:</b>	Information relating to the financial or business affairs of any particular person (including the Council holding that information).
<b>When will the report become available:</b>	N/A
<b>When will a redacted report become available:</b>	Redacted report to be provided to Member Services Unit following ratification and signing of contracts.
<b>The report will never become available:</b>	N/A

<b>Item for:</b>	Noting
<b>Subject:</b>	Report on Tender Awards

1.0

### **Background and Key Issues**

Currently under the terms of the Councils Scheme of Delegation and terms of reference for the new committee structures, certain tenders can be awarded as follows, "(I) If the Most Economically Advantageous Tender (MEAT), lowest, or only tender received is recommended for award, officers of the Council have delegated authority on acceptance but a report must be submitted to the relevant Committee for noting. In all other cases a detailed report must be submitted to the relevant Committee for approval. If the expenditure is to be funded by a loan, the report should seek approval for this."

Following consideration of the reporting of Tenders it was agreed that all tenders awarded under the Scheme of Delegation would be brought to the attention of the Corporate Services Committee for Noting.

### **Key Issues**

Interested Contractors were invited to submit tenders through the eTendersNI portal and tenders were returned as follows;

1. T22/23-082 Provision of Golf Services, Collection And Accounting For Green Fees And Ancillary Services At Aberdelghy Golf Course
2. T23/24-009 Pathways to Employment for Individuals with a Disability Programme
3. T23/24-020 Self-Employment Programme
4. T22/23-085 Supply & Delivery of Top-Dressing Sand and Top Soil
5. T23/24-005 Mobile Vendors To Trade In Billy Neill Country Park, Moira Demesne, Hillsborough Forest Park & Play Area, Wallace Park, Loughmoss Playing Fields And Hydebank Playing Fields

The above tender competition were unlocked by the Procurement Officer, the relevant Head of Service approved the tender opening reports and the tenders were forwarded to the contract management leads within each responsible Service Unit for evaluating against the agreed criteria.

	<p>Enquiries have been made to contractors who showed initial interest in requesting tender information, but who did not make a return to ascertain why they did not submit a tender.</p> <p>The tenders were assessed and recommended for award as detailed in the Tender reports (<b>see attached Appendices</b>). In each case, the successful tenderer recommended was either the MEAT, lowest or only compliant tender cost received.</p>	
2.0	<p><b><u>Recommendation</u></b></p> <p>It is recommended that Members note the award of the tenders for the various contracts noted above and detailed within the <b>attached Appendices</b>. It is further recommended that Members approve the signing and sealing of the Tender documents as necessary.</p>	
3.0	<p><b><u>Finance and Resource Implications</u></b></p> <p>Budget provision has been included in the annual estimates.</p>	
4.0	<p><b><u>Equality/Good Relations and Rural Needs Impact Assessments</u></b></p>	
4.1	Has an equality and good relations screening been carried out?	No
4.2	<p>Brief summary of the key issues identified and proposed mitigating actions <b><u>or</u></b> rationale why the screening was not carried out;</p> <p>The Contracts are deemed to benefit all section 75 groups equally and therefore it was deemed that no screening was required.</p>	
4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	<p>Brief summary of the key issues identified and proposed mitigating actions <b><u>or</u></b> rationale why the screening was not carried out.</p> <p>A Rural Impact Assessment is deemed not to be required as these are contracts for works and services and will apply equally to all communities across the Council area</p>	

<b>Appendices:</b>	<p>APPENDIX XX1 – Summary Tender Awards</p> <p>APPENDIX XX2 – Service Unit Tender Reports</p>
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**Summary of Tenders awarded.**

	<b>TENDER TITLE</b>	<b>SUPPLIER AWARDED</b>	<b>TENDER VALUE</b>
1.	T22/23-082 Provision Of Golf Services, Collection And Accounting For Green Fees And Ancillary Services At Aberdelghy Golf Course	Lambeg Golf Shop Limited	
2.	T23/24-009 Pathways To Employment For Individuals With A Disability Programme	Stepping Stones NI	
3.	T23/24-010 Self-Employment Programme	Tangible Consulting Ltd	
4.	T22/23-085 Supply & Delivery of Top Dressing Sand and Top Soil	Clive Richardson – Lots 2, 6 & 7 Irwin Quality Aggregates – Lots 3 & 5 Tony Patterson Sportsground – Lots 8, 9 & 10 Whitemountain Quarries – Lot 1	
5.	T23/24-005 Mobile Vendors To Trade In Billy Neill Country Park, Moira Demesne, Hillsborough Forest Park & Play Area, Wallace Park, Loughmoss Playing Fields And Hydebank Playing Fields	Lokis – Lots 1,2, 3 & 6 Robinsons Ice Cream – Lot 4 Rural Coffee – Lot 5	



Departmental Tender Reports

1.



Template

**TENDER REPORT FOR**

**T22/23-082 PROVISION OF GOLF SERVICES,  
COLLECTION AND ACCOUNTING FOR GREEN  
FEES AND ANCILLARY SERVICES AT  
ABERDELGHY GOLF COURSE**

## Tender Returns

Following tendering of this project, tenders were returned from five Contractors, all electronically via the eTendersNI website. The tenders were opened by the Procurement Officer on 21 April 2023

The tender opening report was approved by the Head of Sports Services.

Tenders were returned from the following contractors:

Lambeg Golf Shop Limited



The tenders were passed to Sports Services for evaluation and information, checked by:

Roy Skillen, Secretary Manager

Lisa Boal, Business Support Manager

## Open Tender Evaluation

### Stage 1 – Evaluation Criteria

The tenderers were required to meet a number of Council mandatory criteria which has pass/fail. If they fail on one then the contractor's price would not be considered.


1 tender were evaluated on the information they provided.

All clarifications were received on time.

### Stage 2 - Arithmetic Errors

As per the procedures set out in "Conditions of Tendering" the lowest tender from Lambeg Golf Shop was arithmetically checked

Tenders were ranked with the tender with the lowest price being awarded the contract.

<u>Tenderer</u>	<u>Tender Price</u>	<u>Rank</u>
Lambeg Golf Shop Limited		1

## Recommendation

It is recommended that the contract is awarded to Lambeg Golf Shop Limited in the sum of [REDACTED] + VAT, being the lowest and most economical advantageous tender. Taking account of the information returned with the tender submission it is considered that this contractor will be able to complete the works to the required quality and within the mandatory time period as detailed in the contract documentation.

2.



**Lisburn &  
Castlereagh  
City Council**

**TENDER REPORT FOR  
T23/24-009 PATHWAYS TO EMPLOYMENT FOR  
INDIVIDUALS WITH A DISABILITY  
PROGRAMME**

## Tender Returns

Following tendering of this project, tenders were returned from three Contractors, all electronically via the eTendersNI website. The tenders were opened by the Procurement Officer on Tuesday 19<sup>th</sup> September 2023 at 13.12pm

The tender opening report was approved by the Head of Economic Development.

Tenders were returned from the following contractors:

1. [REDACTED]
2. [REDACTED]
3. Stepping Stones NI,  
39 Seymour Street, Lisburn  
BT27 4SY [REDACTED]

The tenders were passed to the Programmes Unit, Economic Development for evaluation and information, checked by:

Emma Fearon, Programmes Manager, Economic Development  
Melissa Cunningham, Programmes Officer, Economic Development

## Open Tender Evaluation

### Stage 1 – Evaluation Criteria

The tenderers were required to meet a number of Council mandatory criteria which has pass/fail. If they fail on one then the contractor's price would not be considered.

Three tenders were evaluated on the information they provided.

All clarifications were received on time.

The three tenders were evaluated on the information that they provided. All companies passed stage 1.

### Stage 2 - Arithmetic Errors

As per the procedures set out in "Conditions of Tendering" all tenders were arithmetically checked.

[REDACTED]

[REDACTED]

[REDACTED]

Tenders were ranked with the tender with the lowest price being awarded the contract.

<b>Tenderer</b>	<b>Tender Price</b>	<b>Rank</b>
Stepping Stones NI		1
		2
		3

## Recommendation

It is recommended that the contract is awarded to Stepping Stones NI, 39 Seymour Street, Lisburn, BT27 4SY in the sum of [REDACTED] + VAT, being the lowest and most economical advantageous tender. Taking account of the information returned with the tender submission it is considered that this contractor will be able to complete the works to the required quality and within the mandatory time period as detailed in the contract documentation.

3.



**Lisburn &  
Castlereagh  
City Council**

**TENDER REPORT FOR**

**T23/24-010 SELF-EMPLOYMENT PROGRAMME**



## Tender Returns

Following tendering of this project, tenders were returned from two Contractors, all electronically via the eTendersNI website. The tenders were opened by the Procurement Officer on Tuesday 19<sup>th</sup> September 2023 at 13.33pm

The tender opening report was approved by the Head of Economic Development.

Tenders were returned from the following contractors:

1. [REDACTED]
2. Tangible Consulting Ltd,  
11 Glengoland Avenue, Belfast  
BT17 0HY [REDACTED]

The tenders were passed to the Programmes Unit, Economic Development for evaluation and information, checked by:

Emma Fearon, Programmes Manager, Economic Development  
Melissa Cunningham, Programmes Officer, Economic Development

## Open Tender Evaluation

### Stage 1 – Evaluation Criteria

The tenderers were required to meet a number of Council mandatory criteria which has pass/fail. If they fail on one then the contractor's price would not be considered.

Two tenders were evaluated on the information they provided.

All clarifications were received on time.

[REDACTED] failed to pass Stage 1 [REDACTED]

Therefore in accordance with the tendering instructions this contractor was excluded from stage 2 evaluation.

### Stage 2 - Arithmetic Errors

[REDACTED]

[REDACTED]

Tenders were ranked with the tender with the lowest price being awarded the contract.

<u>Tenderer</u>	<u>Tender Price</u>	<u>Rank</u>
Tangible Consulting Ltd	[REDACTED]	1

## Recommendation

It is recommended that the contract is awarded to Tangible Consulting Ltd, 11 Glengoland Avenue, Belfast, BT17 0HY in the sum of [REDACTED] + VAT, being the lowest and most economical advantageous tender. Taking account of the information returned with the tender submission it is considered that this contractor will be able to complete the works to the required quality and within the mandatory time period as detailed in the contract documentation.

4.



**Lisburn &  
Castlereagh  
City Council**

**TENDER REPORT FOR**

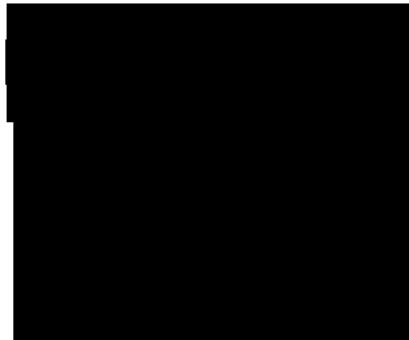
**T22/23 – 085 TENDER FOR SUPPLY &  
DELIVERY OF TOP DRESSING SAND & TOP  
SOIL**

## Tender Returns

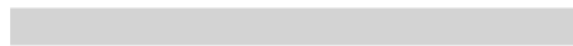
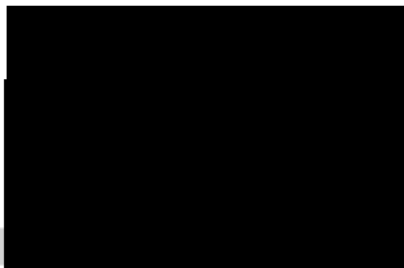
Following tendering of this project, tenders were returned from five Contractors, all electronically via the eTendersNI website. The tenders were opened by the Procurement Officer on Monday 3<sup>rd</sup> July 2023 at 12:38  
The tender opening report was approved by the Head of Service Mr Stephen Mackle.

Tenders were returned from the following contractors:

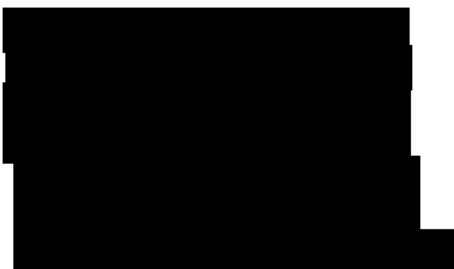
Clive Richardson Ltd,  
54 Derrycoose Road,  
Portadown  
BT62 1LY



Irwin Quality Aggregates,  
55 Gortgonis Road  
BT71 4QG



Tony Patterson Sportsgrounds,  
49 Ballynahinch Road,  
Saintfield  
BT24 7ND



Whitemountain Quarries,  
5 Blackwater Road,  
Newtownabbey,  
BT36 4TZ



The tenders were passed to Parks & Amenities for evaluation and information, checked by:

Robert Hamilton Parks & Amenities supervisor  
Kenneth Gray Parks & Amenities supervisor  
Allister Hamilton Parks Manager (Sports / cemeteries)

## Open Tender Evaluation

### Stage 1 – Evaluation Criteria

The tenderers were required to meet a number of Council mandatory criteria which has pass/fail. If they fail on one then the contractor's price would not be considered.

Five tenders were evaluated on the information they provided.





All clarifications were received on time.

### Stage 2 - Arithmetic Errors


As per the procedures set out in "Conditions of Tendering" the lowest tender from Clive Richardson Ltd, Irwin Quality Aggregates, XXXLtd, Tony Patterson Sportsgrounds and Whitemountain Quarries were arithmetically checked. Lot 4 has been removed from the tender as a joint price had occurred.

Tenders were ranked with the tender with the lowest price being awarded the contract.

Tenderer		Tender Price		Rank
Clive Richardson Ltd	Lot 2			First
	Lot 6			First
	Lot 7			First
Irwin Quality Aggregates	Lot 3			First
	Lot 5			First

Tony Patterson Sportsground	Lot 8			First
	Lot 9			First
	Lot 10			First
Whitemountain Quarries	Lot 1			First

## Recommendation

It is recommended that the contract is awarded to the four companies above per individual lots in the sum of , being the lowest and most economical advantageous tender. Taking account of the information returned with the tender submission it is considered that this contractor will be able to complete the works to the required quality and within the mandatory time period as detailed in the contract documentation.

**5.**



**Lisburn &  
Castlereagh  
City Council**

**TENDER REPORT FOR**

**MOBILE VENDORS TO TRADE IN BILLY NEILL COUNTRY PARK, MOIRA  
DEMENSE, HILLSBOROUGH FOREST PARK & PLAY AREA, WALLACE  
PARK, LOUGHMOSS PLAYING FIELDS AND HYDEBANK PLAYING FIELDS.**



## **Tender Returns**

Following tendering of this project, tenders were returned from five Contractors, all electronically via the eTendersNI website. The tenders were opened by the Procurement Officer on Tuesday 12<sup>th</sup> September 2023  
The tender opening report was approved by the Head of Communities.

Tenders were returned from the following contractors:

Lokis 15 Village green Moira BT67 0TN

[REDACTED]

[REDACTED]

Robinson's ice cream 3 carrigart, Tullygally, Craigavon, BT66 7SJ

Rural Coffee 28 Lowtown Road Waringstown BT66 7SJ

The tenders were passed to Parks and Amenities for evaluation and information,

Evaluation Team

William Torrens Parks and Amenities Manager  
Stephen Toal Access to the Countryside Officer  
Norman Braiden Outdoors Facility Officer

# Open Tender Evaluation

## Stage 1 – Evaluation Criteria

The tenderers were required to meet a number of Council mandatory criteria which has pass/fail. If they fail on one then the contractor's price would not be considered.

Five tenders in six lots were evaluated on the information they provided.

All clarifications were received on time.

[REDACTED] failed to [REDACTED]  
Therefore in accordance with the tendering instructions this contractor was excluded from stage 2 evaluation.

## Stage 2 - Arithmetic Errors

As per the procedures set out in "Conditions of Tendering" the highest tender from the following tenderers was arithmetically checked

Tenders were ranked with the tender with the highest % mark being awarded the contract.

<u>Tenderer</u>	<u>Tender Price</u>	<u>Rank</u>
-----------------	---------------------	-------------

### Lot 1 Billy Neill Country Park

Lokis 15 Village green Moira BT67 0TN	[REDACTED]	1 <sup>st</sup>
[REDACTED]	[REDACTED]	[REDACTED]

### Lot 2 Moira Demesne

[REDACTED]	[REDACTED]	[REDACTED]
Lokis 15 Village green Moira BT67 0TN	[REDACTED]	1 <sup>st</sup>
[REDACTED]	[REDACTED]	[REDACTED]

### Lot 3 Hillsborough Forest Park and Play Area

[REDACTED]	[REDACTED]	[REDACTED]
Lokis 15 Village green Moira BT67 0TN	[REDACTED]	1 <sup>st</sup>
[REDACTED]	[REDACTED]	[REDACTED]



#### Lot 4 Wallace Park

Robinsons ice cream 3 carrigart, Tullygally  
Craigavon, BT66 7SJ



#### Lot 5 Loughmoss Playing Fields

Rural Coffee 28 Lowtown Road  
Waringstown BT66 7SJ

#### Lot 6 Hydebank Playing Fields

Lokis 15 Village green Moira BT67 0TN

### Recommendation

It is recommended that the contract is awarded to:

Lokis Lot 1 Billy Neill		1 <sup>st</sup>
Lokis Lot 2 Moira		1 <sup>st</sup>
Lokis Lot 3 Hillsborough		1 <sup>st</sup>
Robinsons Lot 4 Wallace		1 <sup>st</sup>
Rural Lot 5 Loughmoss		1 <sup>st</sup>
Lokis Lot 6 Hydebank		1 <sup>st</sup>

Being the Highest and most economical advantageous tenders. Taking account of the information returned with the tender submission it is considered that these contractors will be able to complete the works to the required quality and within the mandatory time period as detailed in the contract documentation.

<b>Committee:</b>	Corporate Services Committee
<b>Date:</b>	8 <sup>th</sup> November 2023
<b>Report from:</b>	Acting Head of Portfolio, IT and Commercialisation

## CONFIDENTIAL REPORT

<b>Reason why the report is confidential:</b>	Information relating to the financial or business affairs of any particular person (including the council holding that information).
<b>When will the report become available:</b>	
<b>When will a redacted report become available:</b>	<i>Post award</i>
<b>The report will never become available:</b>	

<b>Item for:</b>	Decision
<b>Subject:</b>	Cisco Licences & Warranties

1. 0	<p><b><u>Background and Key Issues</u></b></p> <p><b><u>Background</u></b></p> <ul style="list-style-type: none"> <li>In order to ensure a secure IT infrastructure for the Council, over the last 3 years, IT services has sought to replace the aging HP switches and wireless equipment with newer Cisco devices. A network switch is a device that allows two or more IT devices, such as computers, to communicate with one another.). Three-year warranties were included with the initial purchase. Cisco equipment is the most widely used equipment brand for networking. Previously, the Council has been restricted by maintaining less familiar brands for which mainstream support and knowledge is not readily available. The warranties for this networking equipment have now expired, or are expiring, and to maintain support, including access to firmware/security updates, these licences and warranties must be renewed.</li> </ul> <p><b><u>Context</u></b></p> <ul style="list-style-type: none"> <li>Expenditure is for Cisco licences and warranties. These licences and warranties are for the current Cisco network switches and wireless hardware that is not being replaced as part of the larger switch refresh.</li> <li>Procurement of these Cisco licences and warranties is the first step in bring these devices under Managed Services Support as per the larger switch replacement. Currently we have a situation where there is ambiguity in terms of support and the goal is to consolidate this support with a single provider. In the short term the warranty and licence renewal allow us to engage with potential suppliers safe in the knowledge that pre-requisite support (DNA (Digital Network Architecture) for monitoring and Network Essentials for IOS updates) from Cisco has been put in place.</li> </ul>
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	<ul style="list-style-type: none"> <li>Failure to renew this warranty will mean that neither support will not be available from Cisco nor will replacement equipment be available should equipment fail.</li> </ul> <p>Value for money has been gained by obtaining pricing through the PSSN Framework. The Public Sector Shared Network Contract (PSSN) is a Strategic Partnership between the Northern Ireland Public Sector and BT and is available for use by all Northern Ireland Public Sector bodies. "It enables Public Sector bodies to reduce cost and complexity, improve productivity and collaboration and leverage emerging innovative technology in an agile, secure and cost-effective manner".</p> <p><b><u>Budget</u></b></p> <ul style="list-style-type: none"> <li>[REDACTED]</li> <li>[REDACTED]</li> </ul> <p><b><u>Procurement:</u></b></p> <ul style="list-style-type: none"> <li>Procurement is via "the Public Sector Shared Network Contract (PSSN) (<i>which</i>) is a Strategic Partnership between the Northern Ireland Public Sector and BT and is available for use by all Northern Ireland Public Sector bodies".</li> </ul>		
2.0	<p><b><u>Recommendation</u></b></p> <p><b>It is recommended that Committee considers and:</b></p> <ol style="list-style-type: none"> <li>Approves the appended Business Case, to improved resilience, and as a prerequisite step in the adoption of a managed support contract that encompasses all networking equipment.</li> </ol>		
3.0	<p><b><u>Finance and Resource Implications</u></b></p> <ol style="list-style-type: none"> <li>[REDACTED]</li> </ol>		
4.0	<p><b><u>Equality/Good Relations and Rural Needs Impact Assessments</u></b></p>		
4.1	<table border="1"> <tr> <td>Has an equality and good relations screening been carried out?</td> <td><del>Yes</del> / No</td> </tr> </table>	Has an equality and good relations screening been carried out?	<del>Yes</del> / No
Has an equality and good relations screening been carried out?	<del>Yes</del> / No		
4.2	<table border="1"> <tr> <td> <p>Brief summary of the key issues identified and proposed mitigating actions <u>or</u> rationale why the screening was not carried out</p> <p>Equality screening is not required in this case as this is merely a warranty renewal. We can see no implications for equality or good relations as this is an extension of the support that was previously purchased with the network switches.</p> </td> <td></td> </tr> </table>	<p>Brief summary of the key issues identified and proposed mitigating actions <u>or</u> rationale why the screening was not carried out</p> <p>Equality screening is not required in this case as this is merely a warranty renewal. We can see no implications for equality or good relations as this is an extension of the support that was previously purchased with the network switches.</p>	
<p>Brief summary of the key issues identified and proposed mitigating actions <u>or</u> rationale why the screening was not carried out</p> <p>Equality screening is not required in this case as this is merely a warranty renewal. We can see no implications for equality or good relations as this is an extension of the support that was previously purchased with the network switches.</p>			

4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	<del>Yes</del> / No
4.4	<p>Brief summary of the key issues identified and proposed mitigating actions <u>or</u> rationale why the screening was not carried out.</p> <p>A Rural Needs Impact Assessment was deemed in appropriate for this procurement. We can see no implications for RNIA as this merely an extension of the support that was previously purchased with the network switches.</p>	

Appendices:	
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<b>Committee:</b>	Corporate Services Committee
<b>Date:</b>	08 November 2023
<b>Report from:</b>	Head of Corporate Communications and Administration

## CONFIDENTIAL REPORT

<b>Reason why the report is confidential:</b>	Information relating to the financial or business affairs of any particular person (including the Council holding that information).
<b>When will the report become available:</b>	
<b>When will a redacted report become available:</b>	February 2024 following completion of the estimates process.
<b>The report will never become available:</b>	

<b>Item for:</b>	<b>Decision</b>
<b>Subject:</b>	Proposed CC&A Pricing Schedule 2024/25

1.0

## **Background and Key Issues**

In advance of the estimates process 2024/25, the CC&A departmental pricing schedule has been reviewed. To inform this process, benchmarking against other councils and competitors has been taken into consideration as well as current market conditions.

This review includes:

- Registration fee for Registrar's attendance at an approved venue
- Theatre and conferencing at Lagan Valley Island
- Garden allotments

1.2

## **Registration**

The fees for a Registrar's attendance at approved venues were last increased in 2019. The table below details the fees charged by other councils. Rates do not include the £80 charge levied by GRO applicable across all councils.

<b>Approved Venue Fees</b>			
<b>COUNCIL</b>	<b>Mon - Fri</b>	<b>Saturday</b>	<b>Bank Holidays</b>
<b>ANBC</b>			
<b>Ards &amp; N Down</b>			
<b>Armagh &amp; Craigavon</b>			
<b>Banbridge</b>			
<b>Belfast</b>			
<b>Causeway, Coast &amp; Glens</b>			
<b>Derry City &amp; Strabane</b>			



Fermanagh & Omagh			
Lisburn & Castlereagh			
MEA			
Mid Ulster			
Newry, Mourne & Down			

Based on comparison with the market rates, it is proposed that these registration fees remain at existing prices for another year.

### 1.3 Theatre and Conference Hire

In 2023/24, an increase of 5% was applied to the day hire rate for theatre and 10% to the box office fees. Conference hire costs were not increased due to slow recovery post Covid. The table below sets out rates for other venues.

Theatre	Capacity	Hire Charge	Other Factors
Market Place, Armagh	393		No parking
Theatre at the Mill, Newtownabbey	400		Free onsite parking
The Mac, Belfast	343		No parking
The Braid, Ballymena	347		No parking
Ardowen, Enniskillen	335		
Island Hall, Lisburn	400		Free onsite parking
Craigavon Civic Centre	500		Free onsite parking

It is recommended that theatre and conferencing costs remain at existing prices for another year. Due to an increase the cost of the Box Office system contract which commenced in May 2023, we propose to raise the box office fee from £1.10 to £1.20 and from 60p to 70p for charities.

### 1.4 Garden Allotments

There are currently 65 allotment plots and five raised beds at Bells Lane Allotments. These are a popular offering with residents forming a waiting list. Rates were last increased in 2019.

The table below illustrates comparative rates.

Council	Allotment Rate
Antrim & Newtownabbey	£ (plots vary in size)
Belfast	Full Plot £ /Half Plot £
Derry City & Strabane	£ plus one of £ licence fee (170sqm)
Mid & East Antrim	Full Plot (155 sqm) £ /Half Plot (Under 155sqm) £
Lisburn & Castlereagh	Full Plot (252sqm) £ /Half Plot (126sqm) £
Vista Allotments Ballyhanwood Road, Gilnahirk	£ per square metre

	<div> <div> <b>Carryduff Building Supplies Allotments</b>  <b>Monlough Road West Moneyreagh</b> </div> <div>           £■■■ (Approx 108 sqm) – minimum rental 1 year &amp; 1<sup>st</sup> year incurs £■■■ one off fee for fencing and amenities         </div> </div>	
	It is recommended that the rates for allotments remain at existing prices for another year.	
2.0	<b><u>Recommendation</u></b>  It is recommended that Members: <ul style="list-style-type: none"> <li>- Approve the price point increase for 2024/25 relating box office.</li> <li>- Approve retaining existing charges for other services as outlined.</li> </ul>	
3.0	<b><u>Finance and Resource Implications</u></b>  Will be factored into income targets as part of 2024/25 estimates process.	
4.0	<b><u>Equality/Good Relations and Rural Needs Impact Assessments</u></b>	
4.1	Has an equality and good relations screening been carried out?	Yes
4.2	Brief summary of the key issues identified and proposed mitigating actions <b><u>or</u></b> rationale why the screening was not carried out  Equality screening has been carried out corporately covering Council wide fees and charges. It has been concluded there are no negative impacts associated with this pricing schedule. Discounted rates are applicable for Registered Charities. See link below.  Pricing Policy - <a href="#">Decision Time</a>	
4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	Yes
4.4	Brief summary of the key issues identified and proposed mitigating actions <b><u>or</u></b> rationale why the screening was not carried out.  See link below.  RNIA - <a href="#">Decision Time</a>	

<b>Appendices:</b>	
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<b>Committee:</b>	Corporate Services
<b>Date:</b>	8 <sup>th</sup> November 2023
<b>Report from:</b>	Head of Finance

## CONFIDENTIAL REPORT

<b>Reason why the report is confidential:</b>	Information relating to the financial or business affairs of any particular person (including the Council holding that information).
<b>When will the report become available:</b>	
<b>When will a redacted report become available:</b>	After Full Council
<b>The report will never become available:</b>	

<b>Item for:</b>	Decision
<b>Subject:</b>	Quarterly Finance Reports – Quarter 2 2023/2024

### 1.0 **Background and Key Issues**

1. There are a number of expenditure items that fall outside of the Management Accounts figures. These are to be presented quarterly to the Corporate Services Committee.
2. This report and associated appendices provide details on expenditure up to the end of quarter 2 for the 2023/24 financial year (up to the end of September 2023).

#### **Repairs and Renewals:**

3. Within the balance sheet of the Council, there is a Repairs and Renewals Fund, which funds a number of specific projects that have been agreed as part of the annual estimates process.
4. Appendix 1 is the Repairs and Renewals spend as at the 30<sup>th</sup> September 2023 against the profiled quarter 2 budget.

#### **Capital expenditure:**

5. The Capital Programme is also agreed as part of the annual estimates process.
6. A review of the overall capital programme is required, therefore the year end position will remain uncertain at this time.
7. Appendix 2 shows the capital expenditure as at 30<sup>th</sup> September 2023 within the current capital programme.
8. The MRP as agreed within the estimates process will be utilised as much as possible to reduce the impact on the ratepayer moving forward.

**DfC earmarked reserves:**

9. An Accounts Direction was issued in both financial years by DfC to earmark remaining Covid funding within the General reserves.
10. Set criteria was agreed and a number of projects/one-off expenditure items were agreed to be funded through these monies.

[REDACTED]

[REDACTED]

[REDACTED]

**2.0 Recommendation**

It is recommended that Members note the information contained in this report [REDACTED]

**3.0 Finance and Resource Implications**

From within agreed budgets

**4.0 Equality/Good Relations and Rural Needs Impact Assessments**

4.1	Has an equality and good relations screening been carried out?	No
4.2	Brief summary of the key issues identified and proposed mitigating actions <b>or</b> rationale why the screening was not carried out	
	Neutral impact on section 75 groups	
4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	Brief summary of the key issues identified and proposed mitigating actions <b>or</b> rationale why the screening was not carried out.	
	Neutral impact	

**Appendices:**

Repairs and Renewals – Quarter 2 2023/24  
Capital Expenditure – Quarter 2 2023/24

**Repairs and Renewals - Quarter 2 2022/2023**

<b>Project</b>	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>Total Act/Comm</b>
Maghaberry CC New Path & Gate	5,000.00	2,500.02	-
Replace existing lighting to LED	10,000.00	4,999.98	-
Digital Infrastructure (LVI)	10,000.00	4,999.98	-
Pothole repairs at LVI	100,000.00	100,000.00	-
Lough Moss Community Space	-	-	2,032.08
Lisburn Cemetery entrance works	-	-	1,665.88
Play Area Replacement Equipment	15,000.00	7,500.00	2,510.00
Grounds Maint Equipment Replacement	20,000.00	9,999.96	8,275.00
P&A infrastructure replacement	17,500.00	8,749.98	-
Countryside Access Improvements	17,000.00	8,499.96	12,070.00
AGC Maintenance Inhouse	20,000.00	9,999.96	4,383.11
CHGC Maintenance Inhouse	25,000.00	12,499.98	18,188.00
Sports Pavilions	45,000.00	22,499.94	43,566.20
Cemetery Headstone Works	25,000.00	12,499.98	7,754.00
Playing Field Drainage	25,000.00	12,499.98	1,182.00
Goal Posts / Nets	12,000.00	6,000.00	10,743.18
Tree Maintenance	150,000.00	74,999.70	144,209.60
Replacement Christmas Lighting	5,000.00	2,500.02	- 582.60
Grass cricket wickets at Billy Neill	35,000.00	35,000.00	-
Playing Field Renovation	53,380.00	53,380.00	49,471.40
Bridge CC - Damp at rear remedial	6,000.00	3,000.00	-
Moneyreagh CC - Replacement CCTV	-	-	1,520.16
Ballyoran Units - Emergency Lighting	10,500.00	5,250.00	-
ILC - Replacement to Air Con	25,000.00	12,499.98	-
ILC - Upgrade Intruder Alarm	-	-	8,350.00
Moneyreagh CC - Fascia replacement	-	-	7,159.00
Hillsborough Village Boiler Replacement	8,000.00	8,000.00	-
Bridge CC - internal room painting	5,000.00	5,000.00	-
Museum -upgrade CCTV system	12,500.00	12,500.00	-
LVLP Replacement Pool Filtration Plant	-	-	8,589.40
LVLP Maintenance Programme	40,000.00	19,999.92	38,088.60
DIIB Refurbishment Programme	70,000.00	34,999.86	8,816.16
Lough Moss Refurbishment Programme	46,000.00	22,999.92	8,101.06
CHGC Refurbishment Programme	5,000.00	2,500.02	6,459.77
AGC Maintenance Prog - Contract	30,000.00	14,999.94	1,000.00
CHGC Maintenance Prog. Contract	50,000.00	24,999.90	5,895.13
Civic Amenity Upgrade	5,000.00	2,500.02	-
Compactors & Cont	37,400.00	18,699.90	22,952.80
HRC Road Markings	5,000.00	2,500.02	-
Signage Replacement	3,000.00	1,500.00	-
Stabilisation of walls at Aghalee and Po	50,000.00	24,999.90	16,435.00
Fire alarm Billy Neil	8,000.00	3,999.96	11,359.00
Replacement water storage tank BillyNeil	-	-	8,655.00
Replacement wall at Moira Demense	55,000.00	27,499.92	770.00
Replacement Christmas Lighting	20,000.00	9,999.96	20,975.80
Chillers LVI	15,290.00	15,290.00	15,286.10
Replace Decorative Concrete	7,450.00	7,450.00	7,423.71
Fixed wiring remedical works	18,000.00	18,000.00	7,871.65
Oil tank replacement	17,000.00	17,000.00	-
CCTV replacements	50,000.00	50,000.00	-
Hilden War Memorial	-	-	1,000.00
	<b>1,189,020.00</b>	<b>755,318.66</b>	<b>512,176.19</b>

## Capital expenditure - Quarter 2 2023/24

Capital project	Quarter 2 spend
Stockdam Glen	£ 3,382
Cemet Ph 1 Blaris Ex	£ 156,116
Public Realm Scheme	£ 165,023
Hilden - Former PS	£ 113,493
Comber Greenway	£ 1,528
Ballybeen Community	£ 133,547
Laurelhill 3G Pitch	£ 189,986
Dundonald Ice Bowl D	£ 397,182
Play refurb Phase 3	£ 8,900
Billy Neill 3G Pitch	£ 22,518
Loughmoss 3G Pitch	£ 77,332
Discover Water Ways	£ 49,359
FAR Hillsborough Pub	£ 32,253
Lisburn Linkages	£ 609
Hillsborough Forest	£ 152,983
Vehicle Purchase	£ 1,451,975
Hydebank Pavillion Refurb	£ 415
Wallace Pk Mini Tenn	£ 102,207
Estates - Energy eff	£ 9,500
Cap Recycling Proje	£ 57,859
Planning Portal	£ 352,000
IT Equipment	£ 154,067
LVI Roof Replacement	£ 90,806
CSD Upgrade	£ 19,356
Duncans Dam Phase 2	£ 53,168
IT HR & Payroll	£ 520
IT Finance system	£ 128,051
Path Refurbishment	£ 1,814
BRCD- Hillsborough	£ 11,160
Boiler Replacement P	£ 103,408
LAN Switches & Man	£ 639,046
Digital Platform (Te	£ 73,000
IT Infrast Cloud Mig	£ 385,925
Hamilton Shed Replacement	£ 3,111
Space Planning LVI	£ 5,063
Aghalee Replacement Pavilion	£ 53
<b>Total spend in Quarter 2</b>	<b>£ 5,146,717</b>
<b>Full year (2023/24) anticipated spend as per estimates</b>	<b>£ 29,929,762</b>

<b>Committee:</b>	Corporate Services
<b>Date:</b>	8 <sup>th</sup> November 2023
<b>Report from:</b>	Head of Finance

## CONFIDENTIAL REPORT

<b>Reason why the report is confidential:</b>	Information relating to the financial or business affairs of any particular person (including the Council holding that information).
<b>When will the report become available:</b>	<i>After Full Council</i>
<b>When will a redacted report become available:</b>	
<b>The report will never become available:</b>	

<b>Item for:</b>	Noting
<b>Subject:</b>	2022/2023 Treasury Outturn Report

1	<p><b><u>Background and Key Issues</u></b></p> <ol style="list-style-type: none"> <li>1. In February 2022, to comply with the requirements of the Local Government Finance Act (NI) 2011, Council approved the annual Treasury Management Strategy and associated Prudential Indicators for the financial year 2022/2023.</li> <li>2. The attached report on the Prudential and Treasury Indicators 2023 details the Council's performance against the indicators approved for 2022/2023.</li> <li>3. The key issues arising from the 2022/2023 financial year are: <ul style="list-style-type: none"> <li>• Total spend on Capital Projects in the year amounted to £2.3m.</li> <li>• Both the Operational Boundary and the Authorised Borrowing Limit were deemed adequate for the year.</li> <li>• No new loans or finance lease agreements were entered into in the 2022/2023 financial year.</li> <li>• The balance of external loans at 31<sup>st</sup> March 2023 was £21.23m.</li> <li>• As at 31<sup>st</sup> March 2023, the Council's short term investments (held in various institutions) were £15.30m.</li> <li>• The Treasury Indicators remain within the approved limits during the year.</li> </ul> </li> <li>4. The Council continues to receive Treasury Management advice from its professional advisor, Arlingclose.</li> </ol>
2.	<p><b><u>Recommendation</u></b></p> <p>It is recommended that Members note the information contained in the report.</p>
3.	<p><b><u>Finance and Resource Implications</u></b></p>



	<ul style="list-style-type: none"> <li>As highlighted above</li> </ul>	
4.	<b><u>Equality/Good Relations and Rural Needs Impact Assessments</u></b>	
	Has an equality and good relations screening been carried out?	No
	Brief summary of the key issues identified and proposed mitigating actions <b><u>or</u></b> rationale why the screening was not carried out  This is financial information for noting only.	
	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
	Brief summary of the key issues identified and proposed mitigating actions <b><u>or</u></b> rationale why the screening was not carried out.  This is financial information for noting only.	

<b>Appendices:</b>	Prudential Indicators and Treasury Management 2022/2023
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# Treasury Management Outturn Report 2022/23

## Lisburn and Castlereagh City Council

### Introduction

In February 2022 the Council adopted the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice* (the CIPFA Code) which requires the Council to approve treasury management semi-annual and annual reports.

The Council's treasury management strategy for 2022/23 was approved at a meeting on Feb 2022. The Council has invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk remains central to the Council's treasury management strategy.

The 2021 Prudential Code includes a requirement for local authorities to provide a Capital Strategy, a summary document approved by full Council covering capital expenditure and financing, treasury management and non-treasury investments. The Council's Capital Strategy, complying with CIPFA's requirement, was approved by full Council on February 2022.

### External Context

**Economic background:** The war in Ukraine continued to keep global inflation above central bank targets and the UK economic outlook remained relatively weak with the chance of a mild recession. The economic backdrop during the January to March period continued to be characterised by high energy and commodity prices, high inflation, and the associated impact on household budgets and spending.

Central Bank rhetoric and actions remained consistent with combatting inflation. The Bank of England, US Federal Reserve, and European Central Bank all increased interest rates over the period, even in the face of potential economic slowdowns in those regions.

Starting the financial year at 5.5%, the annual CPI measure of UK inflation rose strongly to hit 10.1% in July and then 11.1% in October. Inflation remained high in subsequent months but appeared to be past the peak, before unexpectedly rising again in February. Annual headline CPI registered 10.4% in February, up from 10.1% in January, with the largest upward contributions coming from food and housing. RPI followed a similar pattern during the year, hitting 14.2% in October. In February RPI measured 13.8%, up from 13.4% in the previous month.

Following the decision by the UK government under Rishi Sunak and Jeremy Hunt to reverse some of the support to household energy bills announced under Liz Truss, further support in the form of a cap on what energy suppliers could charge household was announced in the March Budget to run from April until end June 2023. Before the announcement, typical household bills had been due to rise to £3,000 a year from April.

The labour market remained tight albeit with some ongoing evidence of potential loosening at the end of the period. The unemployment rate 3mth/year eased from 3.8% April-June to 3.6% in the following quarter, before picking up again to 3.7% between October-December. The most recent information for the period December-February showed an unemployment rate of 3.7%.

The inactivity rate was 21.3% in the December-February quarter, slightly down from the 21.4% in the first quarter of the financial year. Nominal earnings were robust throughout the year, with earnings growth in December-February at as 5.7% for both total pay (including bonuses) and 6.5% for regular pay. Once adjusted for inflation, however, both measures were negative for that period and have been so throughout most of the year.

Despite household budgets remaining under pressure, consumer confidence rose to -36 in March, following readings of -38 and -45 in the previous two months, and much improved compared to the record-low of -49 in September. Quarterly GDP was soft through the year, registering a 0.1% gain in the April-June period, before contracting by (an upwardly revised) -0.1% in the subsequent quarter. For the October-December period was revised upwards to 0.1% (from 0.0%), illustrating a resilient but weak economic picture. The annual growth rate in Q4 was 0.6%.

The Bank of England increased the official Bank Rate to 4.25% during the financial year. From 0.75% in March 2022, the Monetary Policy Committee (MPC) pushed through rises at every subsequent meeting over the period, with recent hikes of 50bps in December and February and then 25bps in March, taking Bank Rate to 4.25%. March's rise was voted by a majority of 7-2, with two MPC members preferring to maintain Bank Rate at 4.0%. The Committee noted that inflationary pressures remain elevated with growth stronger than was expected in the February Monetary Policy Report. The February vote was also 7-2 in favour of a hike, and again with two members preferring to keep Bank Rate on hold.

After reaching 9.1% in June, annual US inflation slowed for eight consecutive months to 6% in February. The Federal Reserve continued raising interest rates over the period with consecutive increases at each Federal Open Market Committee meetings, taking policy rates to a range of 4.75%-5.00% at the March meeting.

From the record-high of 10.6% in October, Eurozone CPI inflation fell steadily to 6.9% in March 2023. Energy prices fell, but upward pressure came from food, alcohol, and tobacco. The European Central Bank continued increasing interest rates over the period, pushing rates up by 0.50% in March, taking the deposit facility rate to 3.0% and the main refinancing rate to 3.5%.

**Financial markets:** Uncertainty continued to be a key driver of financial market sentiment and bond yields remained relatively volatile due to concerns over elevated inflation and higher interest rates, as well as the likelihood of the UK entering a recession and for how long the Bank of England would continue to tighten monetary policy. Towards the end of the period, fears around the health of the banking system following the collapse of Silicon Valley Bank in the US and purchase of Credit Suisse by UBS caused further volatility.

Over the period the 5-year UK benchmark gilt yield rose from 1.41% to peak at 4.70% in September before ending the financial year at 3.36%. Over the same timeframe the 10-year gilt yield rose from 1.61% to peak at 4.51% before falling back to 3.49%, while the 20-year yield rose from 1.82% to 4.96% and then declined to 3.82%. The Sterling Overnight Rate (SONIA) averaged 2.24% over the period.

**Credit review:** Early in the period, Moody's affirmed the long-term rating of Guildford BC but revised the outlook to negative. The agency also downgraded Warrington BC and Transport for London.

In July Fitch revised the outlook on Standard Chartered and Bank of Nova Scotia from negative to stable and in the same month Moody's revised the outlook on Bayerische Landesbank to positive. In September S&P revised the outlook on the Greater London Council to stable from negative and Fitch revised the outlook on HSBC to stable from negative.

The following month Fitch revised the outlook on the UK sovereign to negative from stable. Moody's made the same revision to the UK sovereign, following swiftly after with a similar move for a number of local authorities and UK banks including Barclays Bank, National Westminster Bank (and related entities) and Santander.

During the last few months of the reporting period there were only a handful of credit changes by the rating agencies, then in March the collapse of Silicon Valley Bank (SVB) in the US quickly spilled over into worries of a wider banking crisis as Credit Suisse encountered further problems and was bought by UBS.

Credit Default Prices had been rising since the start of the period on the back of the invasion of Ukraine, and in the UK rose further in September/October at the time of the then-government's mini budget. After this, CDS prices had been falling, but the fallout from SVB caused a spike on the back of the heightened uncertainty. However, they had moderated somewhat by the end of the period as fears of contagion subsided, but many are still above their pre-March levels reflecting that some uncertainty remains.

On the back of this, Arlingclose reduced its recommended maximum duration limit for unsecured deposits for all UK and Non-UK banks/institutions on its counterparty list to 35 days as a precautionary measure. No changes were made to the names on the list.

As market volatility is expected to remain a feature, at least in the near term and, as ever, the institutions and durations on the Council's counterparty list recommended by Arlingclose remains under constant review.

Local authorities remain under financial pressure, but Arlingclose continues to take a positive view of the sector, considering its credit strength to be high. Section 114 notices have been issued by only a handful of authorities with specific issues. While Arlingclose's advice for local authorities on its counterparty list remains unchanged, a degree caution is merited with certain authorities.

### **Local Context**

On 31<sup>st</sup> March 2023, the Council had net investments of £15m arising from its revenue and capital income and expenditure. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for investment. These factors are summarised in Table 1 below.

**Table 1: Balance Sheet Summary**

	<b>31.3.23 Actual £m</b>
General Fund CFR	41.16
Less: *Other debt liabilities	0.09
External borrowing	21.23
<b>Internal borrowing</b>	<b>19.84</b>
Less: Balance sheet resources	35.14
<b>Net investments</b>	<b>(15.30)</b>

\* finance leases, PFI liabilities and transferred debt that form part of the Council's total debt

The Council pursued its strategy of keeping borrowing and investments below their underlying levels, sometimes known as internal borrowing, in order to reduce risk and keep interest costs low.

The treasury management position at 31<sup>st</sup> March 2023 and the change during the year is shown in Table 2 below.

**Table 2: Treasury Management Summary**

	<b>31.3.22 Balance £m</b>	<b>Movement £m</b>	<b>31.3.23 Balance £m</b>	<b>31.3.23 % change</b>
Long-term borrowing**	21.232	-1.175	20.057	-5.53
Short-term borrowing	1.154	0.021	1.175	1.82
<b>Total borrowing</b>	<b>22.387</b>	<b>-1.154</b>	<b>21.232</b>	<b>-0.052</b>
Long-term investments	0.003	-	0.003	-
Short-term investments	15.250	.051	15.301	0.33
Cash and cash equivalents	10.137	3.399	13.536	33.53
<b>Total investments</b>	<b>25.390</b>	<b>3.450</b>	<b>28.840</b>	<b>13.59</b>
<b>Net investments</b>	<b>3.003</b>	<b>4.604</b>	<b>7.608</b>	<b>153.31</b>

\*\*includes HP liabilities

### **Borrowing Update**

CIPFA's 2021 Prudential Code is clear that local authorities must not borrow to invest primarily for financial return and that it is not prudent for local authorities to make any investment or spending decision that will increase the capital financing requirement, and so may lead to new borrowing, unless directly and primarily related to the functions of the Council. PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield unless these loans are for refinancing purposes.

### **Borrowing Strategy and Activity**

As outlined in the treasury strategy, the Council's chief objective when borrowing has been to strike an appropriately low risk balance between securing lower interest costs and achieving cost certainty over the period for which funds are required, with flexibility to renegotiate loans should the Council's long-term plans change being a secondary objective. The Council's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio and, where practicable, to maintain borrowing and investments below their underlying levels, sometimes known as internal borrowing.

The cost of both long and short-term borrowing rose dramatically over the year, with rates at the end of March around 2% - 4% higher than those at the beginning of April. Rate rises have been driven primarily by inflation and the need for central banks to control this by raising interest rates. Particularly dramatic rises were seen in September after Liz Truss' 'mini-budget' included unfunded tax cuts and additional borrowing to fund consumer energy price subsidies: over a twenty-four-hour period some PWLB rates increased to 6%. Rates have now fallen from September peaks but remain volatile and well above recent historical norms. The PWLB 10 year maturity certainty rate stood at 4.33% at 31<sup>st</sup> March 2023, 20 years at 4.70% and 30 years at 4.66%.

At 31<sup>st</sup> March 2023 the Council held £21.15m of loans, a decrease of £1.11m at 31<sup>st</sup> March 2022, as part of its strategy for funding previous and current years' capital programmes. Outstanding loans on 31<sup>st</sup> March are summarised in Table 3 below.

**Table 3: Borrowing Position**

	<b>31.3.22 Balance £m</b>	<b>Net Movement £m</b>	<b>31.3.23 Balance £m</b>	<b>31.3.23 Weighted Average Rate %</b>	<b>31.3.23 Average Maturity (years)</b>
Northern Ireland Consolidated Fund	22.258	(1.108)	21.15	6.08%	10.13 years
<b>Total borrowing</b>	<b>22.258</b>	<b>(1.108)</b>	<b>21.15</b>	<b>6.08%</b>	<b>10.13</b>

The Council's borrowing decisions are not predicated on any one outcome for interest rates and a balanced portfolio of short- and long-term borrowing was maintained.

### **Treasury Investment Activity**

CIPFA published a revised Treasury Management in the Public Services Code of Practice and Cross-Sectoral Guidance Notes on 20<sup>th</sup> December 2021. These define treasury management investments as investments that arise from the organisation's cash flows or treasury risk management activity that ultimately represents balances that need to be invested until the cash is required for use in the course of business.

The Council holds invested funds, representing income received in advance of expenditure plus balances and reserves held. During the year, the Council's investment balances ranged between £10 and £15.30 million due to timing differences between income and expenditure. The investment position is shown in table 4 below.

**Table 4: Treasury Investment Position**

	<b>31.3.22 Balance £m</b>	<b>Net Movement £m</b>	<b>31.3.23 Balance £m</b>	<b>31.3.23 Income Return %</b>	<b>31.3.23 Weighted Average Maturity days</b>
<b>Banks &amp; building societies (secured)</b>	<b>5.253</b>	<b>.048</b>	<b>5.301</b>	<b>1.19%</b>	<b>50 days</b>
<b>Money Market Funds</b>	<b>10.000</b>	<b>-</b>	<b>10.000</b>	<b>1.87%</b>	<b>1 day</b>
<b>Total investments</b>	<b>15.253</b>	<b>.048</b>	<b>15.301</b>	<b>1.54%</b>	<b>51 days</b>

Both the CIPFA Code and government guidance require the Council to invest its funds prudently, and to have regard to the security and liquidity of its treasury investments before seeking the optimum rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.

Bank Rate has increased from 0.75% at the beginning of the year to 4.25% at the end of March 2023. Short-dated cash rates, which had ranged between 0.7% - 1.5% at the beginning of April, rose by around 3.5% for overnight/7-day maturities and 3.3% for 6-12 month maturities.

The change in the Council's funds' capital values and income earned over the 12-month period is shown in Table 4.

Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Council's medium- to long-term

investment objectives are regularly reviewed. Strategic fund investments are made in the knowledge that capital values will move both up and down on months, quarters and even years; but with the confidence that over a three- to five-year period total returns should exceed cash interest rates.

The Council had budgeted £20,000 income from these investments in 2022/23. Income received was £234,881

### **Non-Treasury Investments**

The definition of investments in CIPFA's revised 2021 Treasury Management Code covers all the financial assets of the Council as well as other non-financial assets which the Council holds primarily for financial return. Investments that do not meet the definition of treasury management investments (i.e. management of surplus cash) are categorised as either for service purposes (made explicitly to further service objectives) and or for commercial purposes (made primarily for financial return).

These investments generated £352,544 of investment income for the Council after taking account of direct costs, representing a rate of return of 2.98%.

### **Treasury Performance**

The Council measures the financial performance of its treasury management activities both in terms of its impact on the revenue budget and its relationship to benchmark interest rates, as shown in table 6 below.

**Table 6: Performance**

	<b>Actual £m</b>	<b>Budget £m</b>	<b>Over/ under</b>	<b>Actual %</b>
<b>Borrowings</b>	<b>21.15</b>	<b>25.96</b>	<b>(4.81)</b>	<b>81%</b>
PFI and Finance leases	0.09	0.09	-	0
<b>Total debt</b>	<b>21.24</b>	<b>26.05</b>	<b>(4.81)</b>	<b>81%</b>
Investments	5 CCLA 5 Fed. 2 BoS 2 Santander 1 HSBC	£15m MM. Max allowed		
<b>Total treasury investments</b>	<b>15</b>	<b>15</b>	<b>-</b>	<b>-</b>

### **Compliance**

The Chief Finance Officer reports that all treasury management activities undertaken during the year complied fully with the CIPFA Code of Practice and the Council's approved Treasury Management Strategy. Compliance with specific investment limits is demonstrated in table 7 below.

Compliance with the authorised limit and operational boundary for external debt is demonstrated in table 7 below.



**Table 7: Debt Limits**

	<b>2022/23 Maximum</b>	<b>31.3.23 Actual</b>	<b>2022/23 Operational Boundary</b>	<b>2022/23 Authorised Limit</b>	<b>Complied? Yes/No</b>
Borrowing	£31.24m	£21.232m	£65m	£75m	Yes
<b>Total debt</b>	<b>£31.24m</b>	<b>£21.232m</b>	<b>£65m</b>	<b>£75m</b>	Yes

Since the operational boundary is a management tool for in-year monitoring it is not significant if the operational boundary is breached on occasions due to variations in cash flow, and this is not counted as a compliance failure.

**Table 8: Investment Limits**

	<b>2022/23 Counterparty limit</b>	<b>31.3.23 Actual</b>	<b>2022/23 Sector Limit</b>	<b>Complied?</b>
Any single organisation, except the UK Government	£5m	UB £1m BoS £2m Sant £2m	£5m	Yes
Any group of organisations under the same ownership	£5m	Nil	£5m	Yes
Any group of pooled funds under the same management	£10m	Nil	£10m	Yes
Money Market Funds	£5m	£10m	unlimited	Yes
Non-specified investments	<b>£2m</b>	<b>Nil</b>	<b>£10m</b>	Yes

### **Treasury Management Indicators**

The Council measures and manages its exposures to treasury management risks using the following indicators.

**Security:** The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average [credit rating] of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

	<b>31.3.23 Actual</b>	<b>2022/23 Target</b>	<b>Complied?</b>
Portfolio average credit [rating]	A+ rating BoS and Santander	A	Yes

**Liquidity:** The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount [of cash available to meet unexpected payments within a rolling three-month period, without additional borrowing / it can borrow each period without giving prior notice]. The Council currently has £10m invested on the money markets which requires 1 days notice to be served to be returned to the Council and £4.05m on cash deposits which requires 95 days and 35 days notice respectively to be served on the two cash deposits. £1.7m is held in UB and is available immediately.

	31.3.23 Actual	2022/23 Target	Complied?
Total cash available within [3] months	£13.3m	£6m	Yes
Total sum borrowed in past [3] months without prior notice	-	-	Yes

**Interest Rate Exposures:** This indicator is set to control the Council's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interests was:

Interest rate risk indicator	31.3.23 Actual	2022/23 Limit	Complied?
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	£76,571	£200,000	Yes
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	£76,571	£200,000	Yes

The impact of a change in interest rates is calculated on the assumption that maturing loans and investment will be replaced at current rates.

**Maturity Structure of Borrowing:** This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of all borrowing were:

	31.3.23 Actual	Upper Limit	Lower Limit	Complied?
Under 12 months	5.53%	15%	0%	Yes
12 months and within 24 months	5.55%	15%	0%	Yes
24 months and within 5 years	20.53%	20%	0%	Yes
5 years and within 10 years	24.85%	30%	0%	Yes
10 years and above	43.53%	100%	0%	Yes

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

**Principal Sums Invested for Periods Longer than a year:** The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The limits on the long-term principal sum invested to final maturities beyond the period end were:

	2022/23	2023/24	2024/25
Actual principal invested beyond year end	£0m	£0m	£0m
Limit on principal invested beyond year end	£8m	£6m	£6m
Complied?	yes	Yes	yes

<b>Committee:</b>	Corporate Services
<b>Date:</b>	8 <sup>th</sup> November 2023
<b>Report from:</b>	Head of Finance

## CONFIDENTIAL REPORT

<b>Reason why the report is confidential:</b>	Information relating to the financial or business affairs of any particular person (including the Council holding that information).
<b>When will the report become available:</b>	<i>After full Council</i>
<b>When will a redacted report become available:</b>	
<b>The report will never become available:</b>	

<b>Item for:</b>	Noting
<b>Subject:</b>	Treasury Outturn Quarter 2 2023/2024

1	<p><b><u>Background and Key Issues</u></b></p> <ol style="list-style-type: none"> <li>In February 2023, to comply with the requirements of the Local Government Finance Act (NI) 2011, Council approved the annual Treasury Management Strategy and associated Prudential Indicators for the financial year 2023/2024.</li> <li>The attached reports on the Prudential and Treasury Indicators 2023 details the Council's performance against the indicators approved for 2023/2024 for up to 30<sup>th</sup> September 2023.</li> <li>The key issues arising from the 6 months up to and include September 2023 year are: <ul style="list-style-type: none"> <li>Total spend on Capital Projects in the first half of the year amounted to £5.15m.</li> <li>Both the Operational Boundary and the Authorised Borrowing Limit were deemed adequate for the year.</li> <li>No new loans or finance lease agreements have been entered into in the 2023/2024 financial year so far</li> <li>The balance of external loans at 30<sup>th</sup> September 2023 was £20.58m.</li> <li>As at 30<sup>th</sup> September 2023, the Council's short term investments (held in various institutions) were £15.37m.</li> <li>The Treasury Indicators remain within the approved limits during the year.</li> </ul> </li> <li>The Council continues to receive Treasury Management advice from its professional advisor, Arlingclose.</li> </ol>
2.	<p><b><u>Recommendation</u></b></p> <p>It is recommended that Members note the information contained in the report.</p>
3.	<p><b><u>Finance and Resource Implications</u></b></p> <p>As highlighted above</p>

4.	<b><u>Equality/Good Relations and Rural Needs Impact Assessments</u></b>	
	Has an equality and good relations screening been carried out?	No
	Brief summary of the key issues identified and proposed mitigating actions <b><u>or</u></b> rationale why the screening was not carried out  This is financial information for noting only.	
	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
	Brief summary of the key issues identified and proposed mitigating actions <b><u>or</u></b> rationale why the screening was not carried out.  This is financial information for noting only.	

<b>Appendices:</b>	Q2 2023/2024 Treasury Mid-Year Report Q2 2023/2024 Prudential Indicators
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# Treasury Management Report Q2 2023/24

## Lisburn and Castlereagh City Council

### Introduction

In February 2023 the Council adopted the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice* (the CIPFA Code) which requires the Council to approve, as a minimum, treasury management semi-annual and annual outturn reports.

This report includes the new requirement in the 2021 Code, mandatory from 1<sup>st</sup> April 2023, of quarterly reporting of the treasury management prudential indicators. The non-treasury prudential indicators are incorporated in the Council's normal quarterly report.

The Council's treasury management strategy for 2023/24 was approved at a meeting on February 2023. The Council has invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk remains central to the Council's treasury management strategy.

### External Context

**Economic background:** UK inflation remained stubbornly high over much the period compared to the US and euro zone, keeping expectations elevated of how much further the Bank of England (BoE) would hike rates compared to the regions. However, inflation data published in the latter part of the period undershot expectations, causing financial markets to reassess the peak in BoE Bank Rate. This was followed very soon after by the BoE deciding to keep Bank Rate on hold at 5.25% in September, against expectation for another 0.25% rise.

Economic growth in the UK remained relatively weak over the period. In calendar Q2 2023, the economy expanded by 0.2%. However, monthly GDP data showed a 0.5% contraction in July, the largest fall to date in 2023 and worse than the 0.2% decline predicted which could be an indication the monetary tightening cycle is starting to cause recessionary or at the very least stagnating economic conditions.

July data showed the unemployment rate increased to 4.3% (3mth/year) while the employment rate rose to 75.5%. Pay growth was 8.5% for total pay (including bonuses) and 7.8% for regular pay, which for the latter was the highest recorded annual growth rate. Adjusting for inflation, pay growth in real terms were positive at 1.2% and 0.6% for total pay and regular pay respectively.

Inflation continued to fall from its peak as annual headline CPI declined to 6.7% in July 2023 from 6.8% in the previous month against expectations for a tick back up to 7.0%. The largest downward contribution came from food prices. The core rate also surprised on the downside, falling to 6.2% from 6.9% compared to predictions for it to only edge down to 6.8%.

The Bank of England's Monetary Policy Committee continued tightening monetary policy over most of the period, taking Bank Rate to 5.25% in August. Against expectations of a further hike in September, the Committee voted 5-4 to maintain Bank Rate at 5.25%. Each of the four dissenters were in favour of another 0.25% increase.

Financial market Bank Rate expectations moderated over the period as falling inflation and weakening data gave some indication that higher interest rates were working. Expectations fell from predicting a peak of over 6% in June to 5.5% just ahead of the September MPC meeting, and to then expecting 5.25% to be the peak by the end of the period.

Following the September MPC meeting, Arlingclose, the Council's treasury adviser, modestly revised its interest forecast to reflect the central view that 5.25% will now be the peak in Bank Rate. In the short term the risks are to the upside if inflation increases again, but over the remaining part of the time horizon the risks are to the downside from economic activity weakening more than expected.

The lagged effect of monetary policy together with the staggered fixed term mortgage maturities over the next 12-24 months means the full impact from Bank Rate rises are still yet to be felt by households. As such, while consumer confidence continued to improve over the period, the GfK measure hit -21 in September, it is likely this will reverse at some point. Higher rates will also impact business and according to S&P/CIPS survey data, the UK manufacturing and services sector contracted during the quarter with all measures scoring under 50, indicating contraction in the sectors.

The US Federal Reserve increased its key interest rate to 5.25-5.50% over the period, pausing in September following a 0.25% rise the month before, and indicating that it may have not quite completed its monetary tightening cycle.

Having fallen throughout 2023, annual US inflation started to pick up again in July 2023, rising from 3% in June, which represented the lowest level since March 2021, to 3.2% in July and then jumping again to 3.7% in August, beating expectations for a rise to 3.6%. Rising oil prices were the main cause of the increase. US GDP growth registered 2.1% annualised in the second calendar quarter of 2023, down from the initial estimate of 2.4% but above the 2% expansion seen in the first quarter.

The European Central Bank increased its key deposit, main refinancing, and marginal lending interest rates to 4.00%, 4.50% and 4.75% respectively in September, and hinted these levels may represent the peak in rates but also emphasising rates would stay high for as long as required to bring inflation down to target.

Although continuing to decline steadily, inflation has been sticky, Eurozone annual headline CPI fell to 5.2% in August while annual core inflation eased to 5.3% having stuck at 5.5% in the previous two months. GDP growth remains weak, with recent data showing the region expanded by only 0.1% in the three months to June 2023, the rate as the previous quarter.

**Financial markets:** Financial market sentiment and bond yields remained volatile, with the latter generally trending downwards as there were signs inflation, while still high, was moderating and interest rates were at a peak.

Gilt yields fell towards the end of the period. The 5-year UK benchmark gilt yield rose from 3.30% to peak at 4.91% in July before trending downwards to 4.29%, the 10-year gilt yield rose from 3.43% to 4.75% in August before declining to 4.45%, and the 20-year yield from 3.75% to 4.97% in August and then fell back to 4.84%. The Sterling Overnight Rate (SONIA) averaged 4.73% over the period.

**Credit review:** Having completed a review of its credit advice on unsecured deposits at UK and non-UK banks following concerns of a wider financial crisis after the collapse of Silicon Valley Bank purchase of Credit Suisse by UBS, as well as other well-publicised banking sector issues, in March Arlingclose reduced the advised maximum duration limit for all banks on its recommended counterparty list to 35 days. This stance continued to be maintained at the end of the period.

During the second quarter of the period, Moody's revised the outlook on Svenska Handelsbanken to negative from stable, citing concerns around the Swedish real estate sector.

Having put the US sovereign rating on Rating Watch Negative earlier in the period, Fitch took further action in August, downgrading the long-term rating to AA+, partly around ongoing debt ceiling concerns but also an expected fiscal deterioration over the next couple of years.

Following the issue of a Section 114 notice, in September Arlingclose advised against undertaking new lending to Birmingham City Council, and later in the month cut its recommended duration on Warrington Borough Council to a maximum of 100 days.

Arlingclose continued to monitor and assess credit default swap levels for signs of ongoing credit stress and although no changes were made to recommended durations over the period, Northern Trust Corporation was added to the counterparty list.

Heightened market volatility is expected to remain a feature, at least in the near term and, as ever, the institutions and durations on the Council's counterparty list recommended by Arlingclose remains under constant review.

### Local Context

On 31<sup>st</sup> March 2023, the Council had net investments of £15m arising from its revenue and capital income and expenditure. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while balance sheet resources are the underlying resources available for investment. These factors are summarised in Table 1 below.

Table 1: Balance Sheet Summary

	<b>31.3.23 Actual £m</b>	<b>31.3.24 Forecast £m</b>
General Fund CFR	41.16	44.85
Less: *Other debt liabilities	0.09	0.04
<b>Borrowing CFR</b>	<b>41.07</b>	<b>44.81</b>
External borrowing**	21.23	20.02
<b>Internal borrowing</b>	<b>19.84</b>	<b>24.79</b>
Less: Balance sheet resources	35.14	37.80
<b>Net Investments</b>	<b>(15.30)</b>	<b>(13.01)</b>

\* finance leases, PFI liabilities and transferred debt that form part of the Council's total debt

\*\* shows only loans to which the Council is committed and excludes optional refinancing

The treasury management position at 31<sup>st</sup> March and the change over the six months' is shown in Table 2 below.



Table 2: Treasury Management Summary

	<b>31.3.23 Balance £m</b>	<b>Movement £m</b>	<b>30.9.23 Balance £m</b>
Long-term borrowing	20.057	-0.591	19.466
Short-term borrowing	1.175	0.005	1.180
<b>Total borrowing</b>	<b>21.232</b>	<b>-0.586</b>	<b>20.646</b>
Long-term investments	0.003	-	0.003
Short-term investments	15.301	.069	15.370
Cash and cash equivalents	13.536	4.976	18.512
<b>Total investments</b>	<b>28.840</b>	<b>5.045</b>	<b>33.885</b>
<b>Net investments</b>	<b>7.608</b>	<b>5.631</b>	<b>13.239</b>

### Borrowing

CIPFA's 2021 Prudential Code is clear that local authorities must not borrow to invest primarily for financial return and that it is not prudent for local authorities to make any investment or spending decision that will increase the capital financing requirement and so may lead to new borrowing, unless directly and primarily related to the functions of the Council. PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield unless these loans are for refinancing purposes.

### Borrowing strategy and activity

As outlined in the treasury strategy, the Council's chief objective when borrowing has been to strike an appropriately low risk balance between securing lower interest costs and achieving cost certainty over the period for which funds are required, with flexibility to renegotiate loans should the Council's long-term plans change being a secondary objective. The Council's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio.

There was a substantial rise in the cost of both short- and long-term borrowing over the last 18 months. Bank Rate rose by 1% from 4.25% at the beginning of April to 5.25% at the end of September. Bank Rate was 2% higher than at the end of September 2022.

UK gilt yields were volatile, mainly facing upward pressure since early April following signs that UK growth had been more resilient, inflation stickier than expected, and that the Bank of England saw persistently higher rates through 2023/24 as key to dampening domestic demand. Gilt yields, and consequently PWLB borrowing rates, rose and broadly remained at elevated levels. On 30<sup>th</sup> September, the PWLB certainty rates for maturity loans were 5.26% for 10-year loans, 5.64% for 20-year loans and 5.43% for 50-year loans. Their equivalents on 31<sup>st</sup> March 2023 were 4.33%, 4.70% and 4.41% respectively.

At 30<sup>th</sup> September the Council held £20.6m of loans, a decrease of £0.57m at 31<sup>st</sup> March 2023, as part of its strategy for funding previous years' capital programmes. Outstanding loans on 30<sup>th</sup> September are summarised in Table 3A below.

**Table 3: Borrowing Position**

	31.3.23 Balance £m	Net Movement £m	30.9.23 Balance £m	30.9.23 Weighted Average Rate %	30.9.23 Weighted Average Maturity (years)
Northern Ireland Consolidated Fund	21.15	-0.57	20.58	3.0%	7.4
<b>Total borrowing</b>	<b>21.15</b>	<b>-0.57</b>	<b>20.58</b>	<b>3.0%</b>	<b>7.4</b>

The Council's short-term borrowing cost has continued to increase with the rise in Bank Rate and short-dated market rates. The average rate on the Council's short-term loans at 30<sup>th</sup> September 2023 of £1.180m was 5.7%, this compares with 5.53% on £1.175m loans 6 months ago.

There remains a strong argument for diversifying funding sources, particularly if rates can be achieved on alternatives which are below gilt yields + 0.80%. The Council will evaluate and pursue these lower cost solutions and opportunities with its advisor Arlingclose.

The UK Infrastructure Bank is one alternative source of funding which offers funding at gilt yields + 0.40% (0.40% below the PWLB certainty rate) and the possibility of more flexible funding structures than the PWLB. Funding from UKIB is generally only available for certain types of projects that meet its criteria of green energy, transport, digital, water and waste. The minimum loan size is £5 million.

### **Treasury Investment Activity**

The CIPFA Treasury Management Code now defines treasury management investments as those investments which arise from the Council's cash flows or treasury risk management activity that ultimately represents balances that need to be invested until the cash is required for use in the course of business.

The Council holds invested funds, representing income received in advance of expenditure plus balances and reserves held. During the half year, the Council's investment balances ranged between £10 and £15.37 million due to timing differences between income and expenditure. The investment position is shown in table 4 below.

**Table 4: Treasury Investment Position**

	31.3.23 Balance £m	Net Movement £m	30.9.23 Balance £m	30.9.23 Income Return %	30.9.23 Weighted Average Maturity days
Banks & building societies (secured deposits)	5.301	.069	5.370	1.68%	50 Days
Money Market Funds	10.000	-	10.000	3.67%	1 Day
<b>Total investments</b>	<b>15.301</b>	<b>.069</b>	<b>15.370</b>	<b>3.09%</b>	<b>51 Days</b>

*\*Weighted average maturity will apply to the first five categories above and to cash plus and bond funds.*

Both the CIPFA Code and government guidance require the Council to invest its funds prudently, and to have regard to the security and liquidity of its treasury investments before seeking the optimum rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.

As demonstrated by the liability benchmark in this report, the Council expects to be a long-term investor and treasury investments therefore include both short-term low risk instruments to manage day-to-day cash flows and longer-term instruments where limited additional risk is accepted in return for higher investment income to support local public services.

Bank Rate increased by 1%, from 4.25% at the beginning of April to 5.25% by the end of September. Short-dated cash rates rose commensurately, with 3-month rates rising to around 5.25% and 12-month rates to nearly 6%.

The change in the Council's funds' capital values and income return over the 6-month period is shown in Table 4.

Income returns remained above at 138%. The Council has budgeted £270,000 income from these investments in 2023/24. Income received up to 30<sup>th</sup> September was £373,911.

Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Council's medium- to long-term investment objectives are regularly reviewed. Strategic fund investments are made in the knowledge that capital values will move both up and down on months, quarters and even years; but with the confidence that over a three- to five-year minimum period total returns will exceed cash interest rates.

**Statutory override:** In April 2023 the Department for Levelling Up, Housing and Communities published the full outcome of the consultation on the extension of the statutory override on accounting for gains and losses on pooled investment funds. The override has been extended for two years until 31st March 2025 but no other changes have been made; whether the override will be extended beyond the new date is unknown but commentary to the consultation outcome suggests not. The Council will discuss with Arlingclose the implications for the investment strategy and what action may need to be taken.

### Treasury Performance

The Council measures the financial performance of its treasury management activities both in terms of its impact on the revenue budget and its relationship to benchmark interest rates, as shown in table 6 below.

Table 6: Performance

	Actual £m	Budget £m	Over/ Under £m	Actual %
<b>Borrowings</b>	<b>£20.58</b>	<b>£27.38</b>	<b>(£6.8)</b>	<b>-33.04%</b>
<b>PFI and Finance leases</b>	<b>£0.06</b>	<b>£0.06</b>	<b>-</b>	<b>-</b>
<b>Total debt</b>	<b>£20.64</b>	<b>£27.44</b>	<b>(£6.8)</b>	<b>-32.95%</b>
<b>Total treasury investments</b>	<b>15</b>	<b>15</b>	<b>-</b>	<b>-</b>

## Compliance

The Chief Finance Officer reports that all treasury management activities undertaken during the quarter complied fully with the principles in the Treasury Management Code and the Council's approved Treasury Management Strategy. Compliance with specific investment limits is demonstrated in table 7 below.

Table 7: Investment Limits

	<b>2023/24 Counterparty limit</b>	<b>30.9.23 Actual</b>	<b>2023/24 Sector Limit</b>	<b>Complied? Yes/No</b>
Any single organisation, except the UK Government	£5m	UB £1m BoS £2m Sant £2m	Unlimited	Yes
Any group of organisations under the same ownership	£5m	Nil	Unlimited	Yes
Any group of pooled funds under the same management	£5m	Nil	£10m	Yes
Money Market Funds	£5m	£10m	unlimited	Yes
Non-specified investments	£2m	Nil	£5m	Yes

Compliance with the Authorised Limit and Operational Boundary for external debt is demonstrated in table 8 below.

Table 8: Debt and the Authorised Limit and Operational Boundary

	<b>H1 2023/24 Maximum</b>	<b>30.9.23 Actual</b>	<b>2023/24 Operational Boundary</b>	<b>2023/24 Authorised Limit</b>	<b>Complied? Yes/No</b>
Total Debt	£27.44m	£20.64m	£75m	£90m	Yes

Since the operational boundary is a management tool for in-year monitoring it is not significant if the operational boundary is breached on occasions due to variations in cash flow, and this is not counted as a compliance failure.

## Treasury Management Prudential Indicators

As required by the 2021 CIPFA Treasury Management Code, the Council monitors and measures the following treasury management prudential indicators.

### 1. Liability Benchmark:

This new indicator compares the Council's actual existing borrowing against a liability benchmark that has been calculated to show the lowest risk level of borrowing. The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. It represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level of £5m required to manage day-to-day cash flow.

	31.3.23 Actual	31.3.24 Forecast	31.3.25 Forecast	31.3.26 Forecast
CFR	41.07	72.60	99.60	105.30
Less: Balance sheet resources	35.14	37.80	36.00	35.00
<b>Net loans requirement</b>	<b>5.93</b>	<b>34.80</b>	<b>63.60</b>	<b>70.30</b>
Plus: Liquidity allowance	15.25	5.00	5.00	5.00
<b>Liability benchmark</b>	<b>21.18</b>	<b>39.80</b>	<b>68.60</b>	<b>75.30</b>

Whilst borrowing may be above the liability benchmark, strategies involving borrowing which is significantly above the liability benchmark carry higher risk.

2. **Maturity Structure of Borrowing:** This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of all borrowing were:

	Upper Limit	Lower Limit	30.9.23 Actual	Complied?
Under 12 months	15%	0%	5.72%	Yes
12 months and within 24 months	15%	0%	5.53%	Yes
24 months and within 5 years	20%	0%	21.00%	Yes
5 years and within 10 years	30%	0%	24.14%	Yes
10 years and above	100%	0%	43.62%	Yes

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

3. **Long-term Treasury Management Investments:** The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The prudential limits on the long-term treasury management limits are:

	2023/24	2024/25	2025/26	No fixed date
Limit on principal invested beyond year end	£10m	£6m	£6m	£5m
Actual principal invested beyond year end	£0m	£0m	£0m	£0m
Complied?	Yes	Yes	Yes	Yes

Long-term investments with no fixed maturity date include strategic pooled funds, real estate investment trusts and directly held equity but exclude money market funds and bank accounts with no fixed maturity date as these are considered short-term.

#### Additional indicators

**Security:** The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

	2023/24 Target	30.9.23 Actual	Complied?
Portfolio average credit rating	A	A	Yes

**Liquidity:** The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling three-month period, without additional borrowing.

	30.9.23 Actual	2023/24 Target	Complied?
Total cash available within 3 months	£18.5m	£6m	Yes
Total sum borrowed in past 3 months without prior notice	£0	-	Yes

**Interest Rate Exposures:** This indicator is set to control the Council's exposure to interest rate risk. Bank Rate rose by 1.25% from 4.25% on 1<sup>st</sup> April to 5.25% by 30<sup>th</sup> September.

Interest rate risk indicator	2023/24 Target	30.9.23 Actual	Complied?
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	£300,000	£67,789	Yes
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	£300,000	£67,789	Yes

For context, the changes in interest rates during the quarter were:

	<u>31/3/23</u>	<u>30/9/23</u>
Bank Rate	4.25%	5.25%
1-year PWLB certainty rate, maturity loans	4.78%	5.69%
5-year PWLB certainty rate, maturity loans	4.31%	5.22%
10-year PWLB certainty rate, maturity loans	4.33%	5.26%
20-year PWLB certainty rate, maturity loans	4.70%	5.64%
50-year PWLB certainty rate, maturity loans	4.41%	5.43%

The impact of a change in interest rates is calculated on the assumption that maturing loans and investment will be replaced at new market rates.

## Prudential Indicators Q2 2023/24

### Lisburn and Castlereagh City Council

The Council measures and manages its capital expenditure, borrowing and investments with references to the following indicators.

It is now a requirement of the CIPFA Prudential Code that these are reported on a quarterly basis.

**Capital Expenditure:** The Council has undertaken and is planning capital expenditure as summarised below

	2022/23 actual	2023/24 forecast	2024/25 budget *	2025/26 budget
Capital Expenditure	£2.3m	£29.90m	£35.27m	£15.12m

\* £0.84m of capital expenditure in 2024/25 arises from a change in the accounting for leases and does not represent cash expenditure.

The main capital projects to date have included DIIB redevelopment, IT strategy refresh, Planning portal software, Kerbside pilot, Estates projects.

**Capital Financing Requirement:** The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt.

	31.3.2023 actual £m	31.3.2024 forecast £m	31.3.2025 budget * £m	31.3.2026 budget £m
TOTAL CFR	41.07	72.60	99.60	105.30

\* £0.84m of the CFR increase in 2024/25 arises from a change in the accounting for leases

**Gross Debt and the Capital Financing Requirement:** Statutory guidance is that debt should remain below the capital financing requirement, except in the short term. The Council has complied and expects to continue to comply with this requirement in the medium term as is shown below.

	31.3.2023 actual £m	31.3.2024 forecast £m	31.3.2025 budget £m	31.3.2026 budget £m	Debt at 30.9.2023 £m
Debt (incl. PFI & leases)	21.23	20.02	63.6	70.3	20.64
Capital Financing Requirement	41.07	72.6	99.6	105.30	



**Debt and the Authorised Limit and Operational Boundary:** The Council is legally obliged to set an affordable borrowing limit (also termed 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.

	Maximum debt H1 2023/24	Debt at 30.9.23	2023/24 Authorised Limit	2023/24 Operational Boundary	Complied? Yes/No
Total debt	£27.44m	£20.64m	75m	65m	Yes

Since the operational boundary is a management tool for in-year monitoring it is not significant if the boundary is breached on occasions due to variations in cash flow, and this is not counted as a compliance failure.

**Proportion of Financing Costs to Net Revenue Stream:** Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue.

The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants.

	2022/23 actual	2023/24 forecast	2024/25 budget *	2025/26 budget
Financing costs (£m)	5.41	6.42	6.82	7.02
Proportion of net revenue stream	9.55%	10.51%	10.85%	10.84%

\* £0.2m of the increase in financing costs in 2024/25 arises from a change in the accounting for leases and does not represent additional cost to the Council.

**Treasury Management Indicators:** These indicators (Liability Benchmark, Maturity Structure of Borrowing, Long-Term Treasury Management Investments) are within the Treasury Management Report Q2 2023/24.